

July 01, 2021

6:30 pm City Council Meeting

Audio/Video Teleconference

Willamette Activity Center Room 8

47674 School Street

Oakridge OR, 97463



REGULAR SESSION

1. CALL MEETING TO ORDER
2. Pledge of Allegiance
3. Roll Call
4. Additions, Corrections or Adjustments to the Agenda
5. Public Comment– 30 Minutes

*Individual speakers must be recognized by the presiding officer, provide their name and address, and will be allowed up to 3 minutes or less with Council approval. The Council will not engage in any discussion or make any decisions based public comment at this time. The Council may take comments under advisement for discussion and action at a future Council meeting. The Mayor may direct the City Administrator to follow up on comments received.*
6. Mayor Comments / Announcements / Proclamation
7. Council Comments / Announcements
8. Consent Agenda
  - 8.1 Approval of minutes from April 29, May 20 & June 3.
9. Business from the City Council
10. Business from the City Administrator
  - 10.1 Oakridge Westfir Police Intergovernmental Agreement
  - 10.2 Infrastructure Finance Loan Approval
  - 10.3 RTMP Request
  - 10.4 4<sup>th</sup> of July Celebration
  - 10.5 Concerts in the Park
11. Reports of Boards, Commissions and Committees
  - 11.1 Administrative Advisory Committee
  - 11.2 Parks and Community Services Committee
  - 11.3 Public Safety Advisory Committee
  - 11.4 RTMP Committee
12. Items Removed from the Consent Agenda
13. Ordinances, Resolutions and Public Comments
  - 13.1 Resolution 07-2021 Schedule of Fees
  - 13.2 Resolution 08-2021 Supplemental Budget
14. Public Hearings
  - 14.1 Open Public Hearing -- Sale of Public Property
    - 14.1.1 Statements in Favor
    - 14.1.2 Statements in Opposition
    - 14.1.3 Statements in General
  - 14.2 Close Public Hearing
  - 14.3 Council Discussion / Motion
15. Appointments
16. Public Comment
17. Adjourn

**Accommodation for Physical Impairments:** In order to accommodate persons with physical impairments, please notify the City of any special physical or language accommodations you may require as far in advance of the meeting as possible. To make arrangements, Contact City Hall at 541-782-2258. For the hearing impaired, the City's TTD Number is 541-782-4232.

This will be a remote participation meeting. Citizens have four ways of attending and commenting:

1. Use your computer, tablet or smartphone and go to: <https://us02web.zoom.us/j/3664311610>, meeting ID: 3664311610.
2. Use your telephone and dial: +1 669 900 9128. Meeting ID: 366 431 1610.
3. Send comments by email to: [cityadministrator@ci.oakridge.or.us](mailto:cityadministrator@ci.oakridge.or.us) by 2pm the day of the meeting.
4. It is discouraged due to COVID precautions, but citizens may can attend in person at the Willamette Activity Center, Room 8. There will be an audio and video feed.

**Detailed instructions are available at City Hall, on the city website, and the city Facebook page.**





April 29, 2021

Special Session City Council Meeting (Via Zoom)  
Willamette Activity Center Room 8  
47674 School Street  
5:00 p.m.

# MINUTES

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**1. CALL MEETING TO ORDER- 6:00 pm**

**Council Present:** Mayor Kathy Holston, Councilors, Dawn Kinyon, Michele Coker, Audy Spliethof

**Staff Present:** City Administrator Bryan Cutchen, City Recorder Jackie Sims

**2. Pledge of Allegiance**

**3. Roll Call – all present**

**4. Business from the City Council**

4.1 City position on Lane County Remand Hearing of 05/04/2021

Mayor Holston-she invited Linda McMahon to the meeting to answer questions from Council. In the past the City took a neutral position and she wants to know if we want to keep this position.

Councilor Kinyon-thanked the citizens who reached out to her.

Councilor Spliethof-agrees, we have had a lot of citizen comments come in.

Councilor Kinyon-asked if we could have the attorney review the contract, we don't want the city to be liable if something happens. Has LRAPA been asked about what this will do to the air quality in Oakridge?

Linda McMahon-yes, they did weigh in and said it would exceed the levels in the air quality.

**Motion:** Councilor Kinyon moved to form a subcommittee to draft a letter for signature by the council to present to the Lane County of Commissioners that is not in support of the land use change of the Hazeldell Quarry. Councilor Spliethof seconded the motion.

Bjarnson (aye), Whitney (aye), Coker (aye), Spliethof (aye), Hollett (aye), Kinyon (aye), Mayor Holston (aye). Motion carried 7-0

Comments need to be in by Tuesday the 4<sup>th</sup> at noon.

Mayor Holston-asked if they will take public testimony?

Linda-yes they will.

Councilor Whitney- she believes the tank is on an easement, she doesn't recall anything about them getting water from us. They are on an old dump site and there could be toxic waste from that.

Councilor Hollett- suggested the subcommittee members be Mayor Holston, Councilor Hollett and Councilor Kinyon.

6. Public Comment-None

7. Adjourn 5:51 p.m.

Signed: \_\_\_\_\_  
Kathy Holston, Mayor

Signed: \_\_\_\_\_  
Jackie Sims, City Recorder



May 20, 2021

City Council Meeting (Via Zoom)  
Willamette Activity Center Room 8  
47674 School Street  
7:00 p.m.

# MINUTES

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**1. CALL MEETING TO ORDER- 7:00 pm**

**Council Present:** Mayor Holston, Councilors Bobbie Whitney Dawn Kinyon, Michele Coker, Melissa Bjarnson, Audy Spliethof and Chrissy Hollett

**Staff Present:** City Administrator Bryan Cutchen, Finance Director Eric Kytola, Police Chief Kevin Martin and City Recorder Jackie Sims

**2. Pledge of Allegiance**

**3. Roll Call – all present**

**4. Additions, corrections or adjustments to the agenda**

Bryan-add 10.1.6 RTMP Allocation

Councilor Kinyon-added discussion regarding having a table at the Firewise event

**5. Public Comment**

Sarah Altemus-Pope (SFWC)- spoke about the upcoming Wildfire safety event at Greenwaters Park

Deb Borton- Is in support of the Osprey Park Disc Golf expansion.

**6. Mayor Comments / Announcements / Proclamations**

Mayor Holston- reminded everyone about the Firewise event on Friday from 3-7 p.m. at Greenwaters Park. We will not have a table there this year, we did not have time to get it together. If any councilors go, please identify yourselves as councilors.

Thanked UBRA for the flower baskets uptown.

The Johnson & Johnson COVID-19 vaccine clinic is on May 26, 2021, you need to register in advance.

**7. Council Comments / Announcements**

Councilor Kinyon-Did we get a copy of the original ODOT contract? Did we sell or lease another lot out at the OIP?

Bryan- he already sent out the original contract, he has been in contact with Jim Gamble at ODOT and he is not comfortable with the back payments. With the new contract in place, we can file for fiscal year 2021.

We have a short-term lease with Cascadia Lumber Works, the owner is Tim Wooley, he sells online and is interested in joining the chamber.

Councilor Hollett- a few meetings back there was a motion to decrease the water rate increase, has there been any movement on that?

Bryan-he had Eric research this, he does have information, but he is not ready to bring to the agenda yet.

Councilor Kinyon-she wants to add the allocation of the COVID money to the next agenda.

Bryan-we have a 150-page document to review, discussion is fine, but we have a lot to get through.

Councilor Kinyon-it's ok if it goes to the next meeting, she just wants to make sure the city council has a chance to go through and make the decisions.

Bryan-it is on the treasury website. We do not have to be in a rush to spend this, we have until 2026, and it is very specific to what we can spend it on.

## **8. Consent Agenda**

### 8.1 Approval of minutes from May 6, 2021

**Motion:** Councilor Whitney moved to approve the consent agenda. Councilor Coker seconded the motion.

Mayor Holston (aye), Coker (aye), Hollett (aye), Kinyon (aye), Bjarnson (aye), Whitney (aye), Spliethof (aye). Motion passed 7-0

## **9. Business from the City Council**

### 9.1 Volunteer Program – Councilor Spliethof

Mayor Holston-read the issue. The template was sent to council along with a policy for the council to go over and she hopes you all looked at it, it is on Google drive forms.

Skipped ahead to 15.1 appointments

Could not do appointment, applicant lost connection.

Councilor Kinyon- in the policy it says something about a person that leads the volunteer program, potential volunteers must contact (blank) prior to performing volunteer projects or jobs, how do we want to fill that in?

Mayor Holston-she is a little frustrated, because the documents she sent out to the council were all filled in so we could talk about them and see what was missing and wasn't.

Bryan- suggested bringing this back to the next meeting instead of going line by line right now.

### 9.2 Charter Review Commission- Councilor Kinyon

Councilor Kinyon-the council needs to make a decision whether or not the Admin committee will be taking on the task of a Charter review and update of the Charter. The Admin committee can solicit and form a sub-committee of citizens to work along with us. The council will decide the size of the committee. The Admin committee along with Councilor Kinyon would like to take on the Charter update.

Mayor Holston-do we want to leave this in the hands of the Admin committee?

Councilor Whitney-this should be a citizens-only committee, ex-parte contact could come into play, the council can provide direction on issues that we have seen come up.

Councilor Hollett-disagrees with Councilor Whitney, ex-parte contact has nothing to do with this. She thinks Councilor Kinyon or any other Councilor would be an asset to the committee.

Mayor Holston-read what the charter manual recommends.

Councilor Coker-a separate citizen committee would be better, we could have a councilor on the board, but it should be a separate board.

Councilor Bjarnson-she doesn't like the idea of a city councilor deciding who sits on the committee that gives them too much sway.

Mayor Holston- is in agreement of putting a citizen charter committee together, vetted by the city council. This will be a very long and slow process. We don't need to have a councilor on the committee, we have people who don't want to work with councilors. It is important that the charter review be separate from the council.

Councilor Kinyon-she agrees it should be a citizen only committee, the city council passed to have the admin committee do a charter review, she advocates for the admin committee to form a sub-committee.

Mayor Holston- League of Oregon Cities and LCOG can help guide us through the process.

**Motion:** Councilor Hollett moved to form a Charter Review Committee as a sub-committee under the Admin Committee. Councilor Bjarnson seconded the motion.

Mayor Holston-she disagrees with this process, she doesn't disagree with the charter review, she has spoken on how important this is, and we will rely on our resources at hand to assist us.

Whitney (nay), Spliethof (aye), Bjarnson (aye), Hollett (aye), Coker (nay), Mayor Holston (nay), Kinyon (aye). Motion passed 4-3

## **10. Business from the City Administrator**

### 10.1 City Administrator Update

#### 10.1.1 Nuisance Ordinance Review for Fire Safety

Bryan-introduced Leslie Neu

Leslie Neu- gave a wildfire mitigation presentation.

Councilor Whitney-gives this a stamp of approval, what would be the appropriate next step?

Mayor Holston- we can put this on a different agenda for a later discussion.

#### 10.1.2 Chamber of Commerce TRT Request

Bryan-read the issue and he gave the council a briefing sheet on the balances of what we have in the TRT fund. Bryan introduced Lynda Kamerrer from the Chamber of Commerce

Lynda- introduced herself and explained what the Chamber does for the community.

Councilor Kinyon-recommends postponing making any decisions on this until the council has had time to review and revise our policy and distribution of our TRT funds.

Mayor Holston-we are not revising our TRT funds we are looking at revising our RTMP funds.

Councilor Kinyon- disagrees.

**Motion:** Councilor Kinyon moved to postpone discussions for TRT until we make a TRT decision. Councilor Spliethof seconded the motion.

Councilor Whitney-we are always receiving emails from the Chamber updating us on different things they are doing or just keeping us informed on what is going on in the city. She supports this, they are vital to our community.

Mayor Holston-this is not something we should postpone; we have had this in our packet for some time. The Chamber has done an outstanding job during Covid helping our businesses. We have a pot of money in our TRT and it behooves us to use it and use it wisely. This is another example of the council's inability to decide, and she is saddened by this motion.

Councilor Hollett-she does not disagree about the Chamber, they have really stepped up. She does believe Dawn is correct and we agreed that we are not going to be issuing money out of this fund.

Councilor Spliethof-he appreciates what the Chamber is doing, we agreed to look at this and we haven't done that.

Bryan-his concern is the speed at which this council deliberates, it could be many, many months before you get to have a consolidated and approved TRT program. Like you admitted, it is on the council for dragging your feet and you are going to penalize a very vital member of our economic development community and you are going to hurt your city more than you are going to be disappointing your constituents for not doing due diligence, there is plenty of money in the TRT fund.

Councilor Bjarnson- we shouldn't penalize the Chamber for our failures, she thinks we should award this and what they do is important.

Councilor Kinyon-she wanted to let Lynda and Jason know she does support the chamber; she just feels really strongly with council following through with their procedures. They didn't know you were going to apply, and she is sorry and she is not trying to postpone something here.

Mayor Holston (nay), Hollett (nay), Coker (nay), Spliethof (aye), Whitney (nay), Bjarnson (nay), Kinyon (aye). Motion failed 2-5

**Motion:** Councilor Whitney moved that we grant the Oakridge/Westfir Area Chamber of Commerce \$15,360 in Transient Room Tax funds for FY 21-22. Councilor Coker seconded the motion.

Mayor Holston (aye), Whitney (aye), Coker (aye), Spliethof (nay), Hollett (aye), Kinyon (nay), Bjarnson (aye). Motion passed 5-2

#### 10.1.3 OLCC Permit

Bryan- read the issue

**Motion:** Councilor Kinyon moved we recommend the OLCC liquor license for the Campfire restaurant be approved. Councilor Spliethof seconded the motion.

Mayor Holston (aye), Whitney (aye), Coker (aye), Spliethof (aye), Hollett (aye), Kinyon (aye), Bjarnson (aye). Motion passed 7-0

#### 10.1.4 Fee Waiver

**Motion:** Councilor Kinyon moved we recommend the fee waiver for Greenwaters Park rental to conduct the National Flag Day retirement ceremony be approved. Councilor Coker seconded the motion.

Coker (aye), Hollett (aye) Spliethof (aye), Kinyon (aye), Mayor Holston (aye), Whitney (aye), Bjarnson (aye). Motion passed 7-0

*\*Went straight to public comment due to time restraints*

#### 10.1.5 Oakridge-Westfir Fire Protection IGA

#### 10.1.6 RTMP Allocation

#### 10.2 Finance Director Update-

10.2.1 April Financial Report

10.3 Economic Development Update  
10.4 Police Update  
10.5 Fire Department Update  
10.6 Public Works/Community Services Update

10.6.1 Water Quality Status Report

**11. Reports of Boards, Commissions and Committees-skipped due to time restraints**

11.1 Parks and Community Services Committee

11.1.1 Osprey Park Disc Golf Proposal

**12. Items Removed from the Consent Agenda-none**

**13. Ordinances, Resolutions and Public Comments-None**

**14. Public Hearings- None**

**15. Appointments**

15.1 RTMP (OEDAC) Committee-applicant lost connection

**16. Public Comment**

Trudy Hammond- Supports the charter review committee and we need to all work together.

Sarah Altemus-Pope- thoughts on the Charter discussion, should be a citizen led committee.

**17. Adjourn-9:27 p.m.**

Signed: \_\_\_\_\_  
Kathy Holston, Mayor

Signed: \_\_\_\_\_  
Jackie Sims, City Recorder



June 3, 2021

Work Session and City Council Meeting (Via Zoom)  
Willamette Activity Center Room 8  
47674 School Street  
6:30 p.m.

# MINUTES

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## 1. CALL MEETING TO ORDER- 6:30 pm

**Council Present:** Mayor Holston, Councilors Dawn Kinyon, Michele Coker, Melissa Bjarnson, Audy Spliethof and Chrissy Hollett\*\*was in and out of the meeting due to poor connection.

**Staff Present:** City Administrator Bryan Cutchen, Finance Director Eric Kytola, Police Chief Kevin Martin and City Recorder Jackie Sims

## 2. Pledge of Allegiance

## 3. Roll Call – Councilor Whitney was absent and Councilor Spliethof arrived at 6:44

### Work Session began 6:30

Councilor Kinyon-do we need the vehicle policy or would we be reimbursing for gas?

Bryan-if volunteers go to an event they need to be included on the insurance.

There was discussion on evacuation routes and PPE, Bryan said there are evacuation routes and first aid kits in city buildings.

Councilor Kinyon-she likes the new application and the reason she is asking all of the questions is because she wants to make sure we adhere to it.

Bryan-he is required to send all of the volunteer hours to the insurance company monthly.

Councilor Kinyon-will our current volunteers need to sign the new form?

Mayor Holston- that will be up the council.

Councilor Kinyon-she would just like to see the current volunteers read the new application and sign it.

Councilor Coker-she had a citizen ask about the code of conduct and if that will be included in the new form.

Mayor Holston-we do have a code of conduct, she asked Bryan if it was in the list of forms required. Code of conduct needs to be added.

### Work Session ended: 6:56

## 4. Additions, corrections or adjustments to the agenda

Bryan-took out 15.1, the applicant has chosen to delay her application.



Councilor Kinyon-asked if we are going to be able to cover the RTMP distributions since we didn't have time at our last meeting.

Mayor Holston- she sent an email out to the RTMP committee to see when a good time to meet is.

**5. Public Comment**

Dan Barclay 47501 Hwy 58- spoke about lack of professional behavior at meetings.

**6. Mayor Comments / Announcements / Proclamations**

Mayor Holston- she would like to review the nuisance ordinance that was presented to us at the last meeting.

It is time to begin to resume meeting in person, she suggests September for beginning to meet in person again. That will give us the opportunity to get the court chambers ready. She would like to also use Zoom to limit the number of in person citizens.

Oakridge Air had its quarterly meeting today.

We had a tragic week with the car accident and a shooting.

She made a post on FB asking the community to look at the problems, not individual personalities. That is tearing our community apart.

**7. Council Comments / Announcements-None**

**8. Consent Agenda**

8.1 approval of minutes from May 20, 2021

**Motion:** Councilor Kinyon moved to approve the consent agenda. Councilor Coker seconded the motion.

Spliethof (aye), Kinyon (aye), Mayor Holston (aye), Bjarnson (aye), Coker (aye) Motion passed 5-0 (Councilor Hollett lost connection)

Councilor Hollett lost connection

**9. Business from the City Council**

9.1 Action from work session –City Volunteer Program

**Motion:** Councilor Kinyon moved to approve the Volunteer Policy including the new application with the addition of the code of conduct to the policy. Councilor Bjarnson seconded the motion.

Councilor Kinyon-would like to see this added to the website.

Mayor Holston-she agrees.

Bjarnson (aye), Coker (aye), Spliethof (aye), Kinyon (aye), Mayor Holston (aye). Motion passed 5-0 (Councilor Hollett lost connection)

**10. Business from the City Administrator**

Bryan- some time ago we received a grant from DEQ for a community smoke safety plan that effort is complete and we are closing out the grant.

He will have the request for the RFP for the City Engineer posted shortly as requested several months ago.

10.1 Westfir Fire Protection Intergovernmental Agreement

Bryan-read the issue

**Motion:** Councilor Spliethof moved to approve the Intergovernmental agreement to provide fire services to the City of Westfir at a cost of \$16,800 for fiscal year 2022. Councilor Kinyon seconded the motion.

Mayor Holston (aye), Coker (aye), Spliethof (aye), Kinyon (aye), Bjarnson (aye). Motion passed 5-0

#### 10.2 Event Street Closure request

Bryan-read the issue.

Councilor Kinyon-asked if the community will still be able to get around down there?

Bryan-yes they will.

**Motion:** Councilor Kinyon moved to approve the closure of 1<sup>st</sup> Street between Pine and Cedar Streets on June 12, 2021 from 6 am until 6 pm. Councilor Coker seconded the motion.

Coker (aye), Spliethof (aye), Kinyon (aye), Mayor Holston (aye), Mayor Holston (aye), Bjarnson (aye). Motion passed 5-0

#### 10.3 Property Rental Fee waiver

Bryan- read the issue.

No motion.

Councilor Bjarnson-she thinks this is really odd. It's strange that it was paid, it was \$100 and now they are asking for it back.

Mayor Holston- are you saying you don't think it should be paid back or is it an inappropriate request.

Councilor Bjarnson- fee waivers are a tough issue for her right now because of the budget.

**Motion:** Councilor Spliethof moved to disapprove the property rental fee waiver for the Tree Planting Princess event. Councilor Kinyon seconded the motion.

Councilor Spliethof-the fee has already been paid and the budget is tight right now.

Bjarnson (aye), Mayor Holston (nay), Kinyon (aye), Spliethof (aye), Coker (aye). Motion passed 4-1

#### 10.4 Intent to Award Approval

Bryan-read the issue.

**Motion:** Councilor Kinyon moved to approve the Intent to Award to Riverbend Construction, Inc providing they are willing to cap the changes orders to 15%. Councilor Spliethof seconded the motion.

Councilor Kinyon-is worried about excessive amounts of change orders.

Bryan-they are just repaving to make it affordable. The project has to be completed by either late July or early August. He is concerned about the 15% cap, it would limit what he can do.

**Amended motion:** Councilor Kinyon moved to approve the Intent to Award to Riverbend Construction, Inc and that all change orders will come to council. Councilor Spliethof seconded the motion.

Spliethof (aye), Bjarnson (aye), Mayor Holston (aye), Coker (aye), Kinyon (aye). Motion passed 4-0

Mayor Holston-Councilor Hollett texted her and said she doesn't think she will be able to attend the rest of the meeting.

#### 10.5 Speed Sign Intergovernmental Agreement

Bryan-read the issue.

**Motion:** Councilor Spliethof moved to approve the Intergovernmental Agreement with Oregon Department of Transportation concerning speed feedback signs. Councilor Coker seconded the motion.

Chief Martin-one sign will be by the Arbor Inn and the other one will be by the Tire Center.

Mayor Holston (aye), Bjarnson (aye), Kinyon (aye), Coker (aye), Hollett (aye). Motion passed 5-0

#### 10.6 LTD RAISE Application Endorsement

Bryan-read the issue.

**Motion:** Councilor Kinyon moved to approve signing on to the letter of support for the RAISE application being submitted by Eugene/Springfield-LTD for Franklin Boulevard Improvements. Councilor Spliethof seconded the motion.

Hollett (aye), Spliethof (aye), Bjarnson (aye), Kinyon (aye), Mayor Holston (aye), Coker (aye). Motion passed 6-0

#### 10.7 Alcohol permit Extension

Bryan-read the issue

**Motion:** Councilor Spliethof moved to approve extending the alcohol permit for the Gravel Grinder Event to include June 25, 2021. Councilor Coker seconded the motion.

Mayor Holston (aye), Coker (aye), Spliethof (aye), Bjarnson (aye), Kinyon (aye), Hollett (aye). Motion carried 6-0

#### 10.8 Lane County Dispatch Contract

Bryan-read the issue

**Motion:** Councilor Bjarnson moved to approve the Lane County Dispatch Services for fiscal years 2022-2023. Councilor Spliethof seconded the motion.

Bryan- they decided to extend this for two years to cut avoid having to do this annually. The cost will be split three ways between police, fire and public works.

Mayor Holston (aye), Hollett (aye), Coker (aye), Spliethof (aye), Bjarnson (aye), Kinyon (aye). Motion passed 6-0

#### 10.9 Water Rate Adjustment

Bryan- read the issue

Eric-gave a briefing on what they are proposing.

Councilor Kinyon-is this adjustment to the base rate something we can do now and the public safety fee is completely separate?

Eric-yes.

Bryan- This won't take effect until July 1. This will come back on 6/17/2021 in the schedule of fees.

### 11. Reports of Boards, Commissions and Committees

#### 11.1 Parks and Community Services Committee

##### 11.1.1 Osprey Park Proposal

Bryan-read the issue.

Jason Nehmer- the Parks Committee is removing the request.

Councilor Hollett asked to add the Fireworks show to the agenda, she missed the beginning of the meeting so she couldn't ask to get add it to the agenda.

Councilor Hollett-she wasn't sure what the precautions were going to be and if they would be able to have the fireworks this year. She is asking the council to consider funding the cost of the event. Tannerite will be doing the fireworks and Harry Rumor will be helping again and his company will match the amount that the city provides. She thinks the RTMP fund would be a good source for the funds from but is open to receiving them from wherever.

Councilor Spliethof-this would be a good use of RTMP funds.

Councilor Coker-this is a great idea, and she is willing to help out, she is not sure of the funding though.

Councilor Kinyon-is there any other funds in the budget that we can take this from?

Mayor Holston-asked who is on the Fireworks Committee?

Councilor Hollett-named the committee members. The non-profit 501C3 did not get set up.

There was discussion on using the council training budget line for the fireworks.

**Motion:** Councilor Kinyon moved that the City sponsor the 4<sup>th</sup> of July Fireworks Committee with \$2,500 from the budget for this year's show. Councilor Bjarnson seconded the motion.

Mayor Holston (aye), Bjarnson (aye), Hollett (aye), Spliethof (aye), Coker (aye), Kinyon (aye). Motion passed 6-0

**12. Items Removed from the Consent Agenda**-None

**13. Ordinances, Resolutions and Public Comments**-None

**14. Public Hearings**- None

**15. Appointments**

15.1 Oakridge Economic Development Advisory Committee-removed from agenda

**16. Public Comment**

Trudy Hammond 47753 Berry Street- thanked Eric for the work he has done, she understands this a lot better now.

**17. Adjourn- 8:53 p.m.**

Signed: \_\_\_\_\_  
Kathy Holston, Mayor

Signed: \_\_\_\_\_  
Jackie Sims, City Recorder

## **Business of the City Council**

City of Oakridge, Oregon

July 01, 2021

**Agenda Title: Approval of Police  
Protection Intergovernmental Agreement**

**Agenda Item No: 10.1**

**Exhibit: (1) IGA**

**Proposed Council Action: A motion from  
the floor to approve.**

**Agenda Bill Author: Bryan Cutchen**

**City Administrator: Bryan Cutchen**

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**ISSUE:** The City of Oakridge currently provides police protection services to the City of Westfir. The agreement is reviewed annually to consider updates. This is the proposed agreement for FY22 which includes an increase in the fee of \$3,660.50, making the new total \$40,263, billed in quarterly installments.

**FISCAL IMPACT:** \$40,263 in revenue.

**OPTIONS:** (1) Approve the IGA.  
(2) Modify or reject the IGA.

**RECOMMENDATION:** Staff recommends option (1).

**RECOMMENDED MOTION:** I move we approve the intergovernmental agreement to provide police protection services to the City of Westfir at a rate of \$40,263 for fiscal year 2022.

**AGREEMENT FOR LAW ENFORCEMENT SERVICES**

**CITY OF WESTFIR / CITY OF OAKRIDGE**

THIS AGREEMENT is made and entered by and between the CITY OF WESTFIR hereinafter called Westfir, a municipal corporation of the State of Oregon, and the CITY OF OAKRIDGE, hereinafter called Oakridge, a municipal corporation of the State of Oregon.

**WITNESSETH**

WHEREAS, Westfir is desirous of contracting with Oakridge for the performance of the hereinafter described law enforcement functions within the boundaries of Westfir by Oakridge thereof, and;

WHEREAS, Oakridge has agreed to tender such services on the terms and conditions hereinafter set forth; and

WHEREAS, such contracts are authorized and provided for by the provisions of ORS 190.010.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND COVENANTS HEREIN CONTAINED, IT IS MUTUALLY AGREED AS FOLLOWS:

1. **TERM:** The term of this agreement shall be 12 months, commencing July 1, 2021 and terminating June 30, 2022.
2. **COMPENSATION:** Westfir shall pay to Oakridge for such law enforcement services as provided herein as follows:
  - a. Costs for this period:

<u>FISCAL YEAR</u>	<u>AMOUNT</u>	<u>PER QUARTER</u>
July 1, 2021-June 30, 2022	\$40,263	\$10,066

City of Westfir will pay for 1(one) Motorola/Ally software license for the Oakridge Police Department report management system that will be a City of Westfir specific database for police records. The cost of the FY21/22 license is \$1575.00. This license fee will be paid to the City of Oakridge with the first quarter billing to be used for the Motorola/Ally license.

In the event an incident within Westfir requires extraordinary police services above and beyond the typical investigation and causes the hours to be performed on behalf of Westfir to exceed the normal hours worked, Westfir shall pay for such services at the actual cost for each officer. Prior to any payments being made under this subparagraph, the Police Services Committee as established herein shall review the time involved in the investigation and issue a recommendation to the Councils as to the additional amount of compensation which should be due and owing.

Billing will be done on a quarterly basis. The City of Oakridge will send an invoice requesting payment of \$10,066 per quarter.

3. **POLICE RESPONSIBILITIES: Oakridge agrees to provide police services within the corporate limits of Westfir to the extent and in the manner herein set forth encompassing 20 hours of patrol activities per month and emergency response.** The police services shall encompass duties and functions of the type coming within the jurisdiction of and customarily rendered by a city police department. Such services shall include enforcement and investigations involved in the field of public safety, criminal law enforcement, or related fields within the legal power of the Oakridge Chief of Police to so provide and shall be provided in conformance with the standards generally accepted within the policing profession. The Oakridge Police shall:
- a. Provide enforcement of Oregon State Statutes regarding criminal offenses and Oregon Vehicle Code Violations.
  - b. Provide enforcement of all other Westfir ordinances which by their nature are generally enforceable by police action on a call basis, responding to Westfir staff or resident complaints of ordinance violations. Westfir is responsible for applicable reports and the court processes for non-criminal related ordinance violations.
  - c. Provide a written report to Westfir on or before the 8th day of each month setting forth the actual number of calls for service and number of citations and arrests for the previous month. Report will include the same information as reported on the police department daily dispatch log. The Chief of Police or his designee shall attend any and all meetings concerning policing issues as requested by Westfir
  - e. Make available for the performance of the duties herein properly supervised officers, certified by the Oregon Department of Public Safety Standards and Training (except as to reserve officer/cadets), and furnish and supply all other necessary labor, supervision, equipment, communications facilities, and supplies to maintain the level of services to be rendered hereunder.

- f. Respond to calls for service inside of the incorporated limits of Westfir. Response for emergency and urgent calls will be by a Police Officer. Response for any other calls will be determined by officer availability. The Chief of Police will dictate the classification of calls.
4. **PERSONNEL:** The rendition of such service, standards of performance, the discipline of officers, and other matters incident to the performance of such services and control of personnel so employed shall remain solely with the City of Oakridge.
  - a. With the exception of police department reserves, all personnel employed in the performance of such services pursuant to this agreement shall be Oakridge employees and all persons employed hereunder shall have City pensions, salary, workers compensation and any status or rights under the provisions of City employment paid for by Oakridge.
  - b. Westfir shall not be called upon to assume any liability for the direct payment of any salaries, wages, or other compensation to any Oakridge personnel performing services hereunder for Westfir or any liability other than that provided for in this agreement. Except as otherwise herein specified, Westfir shall not be liable for compensation or indemnity to any Oakridge employee for any injury, or sickness arising out of his or her employment.
5. **COURT:** It is mutually agreed that all arrests for felony crimes or other misdemeanors will be presented to the District Attorney for Lane County, State of Oregon, for trial in the appropriate court of jurisdiction, and the court of jurisdiction will be entitled to all portions of fines, forfeitures, etc. normally retained by them. All violations of Oregon Vehicle Code and ordinance violations committed within the incorporated limits of Westfir will be cited to appear in the Oakridge Municipal Court, Lane County, Oregon, or such other court as has jurisdictions over the offense cited. All revenue generated and retained by Westfir will be divided equally with the City of Oakridge, to assist in covering additional costs of services.
6. **JOINT COMMITTEE:** A joint Police Service Committee consisting of members from Westfir and Oakridge is hereby created. Members of the committee shall be appointed by the Mayors of the respective cities. The committee shall consist of one city councilor and one city employee from each city. The committee shall meet as needed, as designated by the chairman of the committee for the purpose of discussing various issues concerning police services in Westfir and making recommendations to the respective Councils. Specifically, the committee shall attempt to resolve any disputes between the cities concerning terms of this agreement and the performance thereof and may recommend that the cities enter into mediation or arbitration if the committee is



unable to resolve a disputed matter. The type and quality of service shall be reviewed annually by the members of the Police Services Committee.

7. **TERMINATION:** This agreement may be terminated for convenience by either party at any time upon giving three (3) months written notice of their intent to do so. All monies due shall be paid within 10 days of final **termination date**.

8. **HOLD HARMLESS:** The parties hereby covenant and agree to hold and save each other, their officers, agents and other employees, harmless from all claims whatsoever, including attorney's fees and costs, by reason of any act or omission of each city, its officers, agents, or employees.

9. **BUDGETING:**

Oakridge and Westfir agree to meet annually to renegotiate the amount of compensation for the next year of this agreement. The initial meeting shall take place no later than March 15<sup>th</sup>, and both parties agree to make every effort to agree upon compensation in a timely manner (by April 30<sup>th</sup>), in order for the budget process to move forward. Westfir will initiate the first meeting.

10. **MISCELLANEOUS:**

a. Westfir's Request for Proposals and the Proposal submitted by Oakridge are made a part hereof. Westfir acknowledges that the personnel as set forth in Oakridge's proposal are subject to change at any time without notice. In the event any of the provisions shall be in conflict herewith, the provisions of this agreement shall control.

b. Any amendments or modification hereto shall be made in writing as approved by respective councils.

c. Animal Control shall be in a separate contract.

d. Citations for Ordinance violations may be written by the Westfir City Recorder and delivered by Oakridge Police Chief or his designee.

**IN WITNESS WHEREOF**, this instrument has been executed in duplicate pursuant to resolutions heretofore duly and legally adopted by each of the parties hereto.

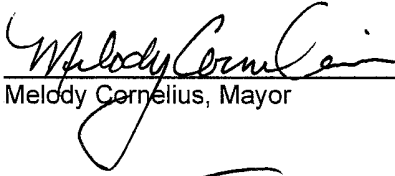
**CITY OF OAKRIDGE**

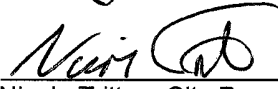
\_\_\_\_\_  
Kathy Holsten, Mayor Date

ATTEST:

\_\_\_\_\_  
Kevin Martin Date  
Chief of Police

**CITY OF WESTFIR**

  
\_\_\_\_\_  
Melody Cornelius, Mayor Date

 4-21-21  
\_\_\_\_\_  
Nicole Tritten, City Recorder Date

## **Business of the City Council**

City of Oakridge, Oregon

July 01, 2021

**Agenda Title: Approval of Business  
Oregon (IFA) Safe Drinking Water  
Revolving Loan Fund Application**

**Agenda Item No: 10.2**

**Exhibit: (1) Application**

**Proposed Council Action: A motion from  
the floor to approve.**

**Agenda Bill Author: Bryan Cutchen**

**City Administrator: Bryan Cutchen**

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**ISSUE:** The drinking water source for the city water system is a municipal well field with four wells. The primary production of water during the dryer months comes from Well No. 2. Well No. 2 is past its useful life expectancy and in need of improvements before it fails, and the city loses significant production of water. The improvements are expected to increase the efficiency and current output of the well.

**FISCAL IMPACT:** \$260,000 of debt obligation.

**OPTIONS:** (1) Approve the application submission.  
(2) Disapprove the application submission.

**RECOMMENDATION:** Staff recommends option (1).

**RECOMMENDED MOTION:** I move we approve the submission of a loan application to Business Oregon for \$260,000 to fund improvements to Well No. 2.



# SAFE DRINKING WATER REVOLVING LOAN FUND APPLICATION

775 Summer St NE Suite 200  
Salem OR 97301-1280

## SECTION I A: APPLICANT

City of Oakridge

City

Organization Name

Organization Type

48318 East First Street,  
Oakridge, OR 97463

PO Box 1410  
Oakridge, OR 97463

Street Address

Mailing Address

(541) 782-2258

www.ci.oakridge.or.us

Office Phone

Web URL

## SECTION I B: CONTACTS

### Main Contact

### Secondary Contact

Name Bryan Cutchen

Name Edward Hodges

Title City Administrator

Title City Engineer

Email cityadministrator@ci.oakridge.us

Email eph@curran-mcleod.com

Phone (541) 782-2258

Phone (503) 684-3478

## SECTION I C: PROJECT OVERVIEW

City of Oakridge Well No. 2 Improvements

Project Name

### Opportunity / Problem (Attach Additional Pages if Necessary)

The drinking water source for the City of Oakridge Water System is a municipal well field with four wells. The primary production of water during the dryer months comes from Well No. 2. Well No. 2 is past it's useful life expectancy and is in need of improvements before it fails and the City loses significant production of water.

### Proposal / Solution (Attach Additional Pages if Necessary)

The existing well pump, column and shaft will be removed and replaced. Prior to replacement, the well will be cleaned and flow tested. The new pump column and shaft will be reinstalled. Telemetry and electrical improvements will be performed to enhance well performance.

## SECTION I D: PROJECT DETAILS

### Detailed Project Description (Attach Additional Pages if Necessary)

The existing well pump, pump shaft and column will be removed from the well. The well column will then be cleaned along with the well screen by physically brushing and chemical treatment methods. After cleaning the well column and screen, the well will be flushed and flow tested to record the improvement in production. A new well pump, column and shaft will then be installed in the well and then tested and started up. Additional minor improvements will be made to motor controls and electrical and telemetry systems so the well operates more efficiently.

### Project Workplan

Activity	Estimated Date	
	Start	Completion
Final Design	1 Sep 2021	Nov 1 2021
Bidding & Award	1 Nov 2021	Dec 1 2021
Construction & Start-up	1 Jan 2022	Apr 30 2022
Project Close-out	1 May 2022	Jul 1 2022
<b>Estimated First Cash Reimbursement Request Date</b>		November 1 2021
<b>Estimated Project Completion Date</b>		July 1 2022

### Project Location

Congressional District 4    Congressperson Name: Peter DeFazio  
 State Senate District 4    Senator Name: Floyd Prozanski  
 State House District 7    Representative Name: Cedric Hayden  
 City Well Field \_\_\_\_\_  
 Address 1 \_\_\_\_\_

Address 2 \_\_\_\_\_  
 Oakridge \_\_\_\_\_                      Oregon                      97463  
 City \_\_\_\_\_                              State                              Zip Code

Location Description *Attach a Project Map or Site Plan (Attachment A).*

See Attachment A.

**SECTION I E: PROJECT BUDGET**

Budget Line Item	SDWRLF Funds	Other BizOR Funds	Non-BizOR Funds	Total
Planning				\$0
Design / Engineering (20% Max)	20,000			20,000
Construction	230,000			230,000
Construction Contingency (10% Max)				0
Labor Standards (\$15,000 Max)	5,000			5,000
Environmental Review				0
Project Management (\$15,000 Max)	5,000			5,000
Legal Fees				0
Cultural Resource Report(s) and Monitoring				0
Permitting and Regulatory Fees				0
Other:				0
Other:				0
<b>Total Project Costs</b>	<b>\$260,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,000</b>

**Prepared By:**

Edward Hodges

City Engineer

Name

Title

Curran-Mcleod, INC.

March 25 2021

Organization

Date

*Note: Attach Engineers Cost Estimate (Attachment B).*

**SECTION I F: FEDERAL REPORTING - SDWRLF FUNDS**

For federal reporting purposes, Business Oregon is required to identify the federal project categories implemented with SDWRLF Funds. Identify the percentage of the SDWRLF budget that would be allocated for the following project categories.

Treatment	%	Purchase of System	%
Transmission & Distribution	%	Restructuring	%
Source	100 %	Land Acquisition	%
Storage	%	Other:	%
<b>Total</b>			<b>100 %</b>

**SECTION I G: FINANCING SOURCES**

Source of Funds	Amount	Status	Date Funds Committed or Expected
SDWRLF	\$260,000		
Applicant Funds		Choose an Item	
Other Funds:		Choose an Item	
Other Funds:		Choose an Item	
Other Funds:		Choose an Item	
Other Funds:		Choose an Item	
<b>Total</b>	\$260,000		

*For Other Non-Business Oregon Funds, attach Letters of Commitment (Attachment J).*

**SECTION II: ADDITIONAL PROJECT INFORMATION**

- A. Was a feasibility study, stamped and signed by a professional engineer licensed in Oregon, completed for the Project?  
*If yes, attach a copy of the study (Attachment C).*  Yes  No  
*If no, attach feasibility documentation (Attachment C) and describe:*

*Note: An up to date Water Master Plan (see Section V B.) may adequately demonstrate project feasibility. Documentation demonstrating project feasibility must meet the criteria identified in the Safe Drinking Water in Oregon: Program Guidelines and Applicant's Handbook document unless otherwise approved by Business Oregon. Business Oregon reserves the right to request additional information needed to demonstrate feasibility prior to advancing an application for further processing.*

- B. Is documentation attached from the city or county planning department indicating that the project is consistent with the acknowledged land use comprehensive plan (Attachment D)?  Yes  No

*Note: Land Use documentation must be provided for an application to be deemed complete.*

- C. List the permits and regulatory authorizations needed for the Project to be ready to proceed with construction:

Permit Type	Review Agency	Description	Status	Actual or Expected Approval Date
Plan Review	OHA	Approval of Plans & Specs.	Pending	Nov 30 2021
			Choose Item	
			Choose Item	
			Choose Item	
			Choose Item	

D. What is estimated useful life of improvements included in the Project? 50  
What is the source for the useful life estimate? City Engineer, CURRAN-McLEOD, INC.

E. Describe how the public has been engaged in the development of the project:  

A public meeting was held on this matter at the regular City Council meeting on August 1st, 2019.

F. Will a private entity or business have a special legal entitlement to the Project? *If yes, describe:*  Yes  No

**SECTION III: PROGRAM REQUIREMENTS**

A. Does the project address a compliance issue? If yes, select an item below.  Yes  No  
**Choose an Item**

B. If you answered "yes" to III A above, describe Compliance Type  
**Choose an Item** Notice Date: \_\_\_\_\_  
*Note: Attach a copy of compliance documentation (Attachment K).*

C. Compliance Category  
 Arsenic       Other Contaminants: \_\_\_\_\_  
 Copper       Total Coliform       Microbial Treatment       Condition  
 Lead       Disinfection &       Radionuclides       Consolidation  
 Nitrate      Disinfectant       State Regulations       Residential Wells  
 Nitrite      Byproduct       Capacity       Security

D. Is Project for a new system?  Yes  No

E. Is Project for consolidation or merger?  Yes  No  
*If yes, provide documentation demonstrating agreement between parties (Attachment L).*

F. Are any Project cost estimates based on using "force account" labor?  
*Note: This means that if the Applicant intends to use existing budgeted staff to work on project activities, Safe Drinking Water funds cannot be used to pay for that staff.*  Yes  No



- G. Is Applicant requesting Business Oregon approval to reimburse for pre-award planning, preliminary engineering, or other preconstruction costs?  Yes  No

*If yes, explain and attach documentation (Attachment M):*

**Note:** Pre-award reimbursement is limited to 20% of total project cost and expenses must have been paid by the applicant not more than 12 months prior to the award. Documentation must be provided that details the nature of the expense, when it was (or will be) paid, and its cost. Business Oregon will approve pre-award reimbursement on a case-by-case basis.

- H. Did your organization receive over \$25 million in federal awards last year?  Yes  No  
 Public does not have access to executive compensation information via SEC or IRS reports.  Yes  No

*If yes to each of the above in question I, complete the table below:*

Officer Name	Officer Compensation

**SECTION IV: APPLICANT DETAILS**

A. DUNS Number 140785739 Federal Tax ID Number 93-6002227

Date SAM (System for Award Management) Registration Expires: Dec 1 2021

- B. Is the Applicant currently or expected to be a party to any Intergovernmental Agreements related to the Project? (e.g. Intertie or delivery to another water system, et cetera)  Yes  No  
*If yes, attach a copy (Attachment N) of the agreement(s).*

- C. Does the Applicant request any information in this Application be excluded from public disclosure? *If yes, describe:*  Yes  No

- D. Has the Applicant ever defaulted on debt? *If yes, explain:*  Yes  No

- E. Is there any actual or pending litigation that could impair the Applicant's ability to repay debt? *If yes, explain:*  Yes  No

- F. Has the Applicant adopted a budget for the current fiscal year? *If yes, attach a copy of the current budget (Attachment E). If no, explain:*  Yes  No

- G. Are the Applicant's audited financial reports for the 3 most recent fiscal years available on the Secretary of State website?  Yes  No

*If no, attach a copy of audited financial reports for the 3 most recent fiscal years (Attachment F).*

**Note:** For entities not required to submit financial reports to the Secretary of State, alternate financial documentation will be required (e.g. 3 years of tax returns, other budgetary or financial spreadsheets, et cetera). For more information contact a Business Oregon Regional Development Officer.

### SECTION V: WATER SYSTEM DETAILS

- A. Water System Identification Number (PWSID): 4100582

- B. Does the water system have a current Water System Master Plan? *If yes, attach a copy (Attachment O) of the Water System Master Plan. If no, explain:*  Yes  No

- C. Will the Applicant operate and maintain the water system? *If no, attach a copy of the operating agreement (Attachment P).*  Yes  No

- D. Does the water system have a current Operations, Maintenance & Replacement (OM&R) manual or plan? *If no, explain:*  Yes  No

- E. Does the water system use asset management tools as part of its operation, maintenance and replacement planning? *If yes, describe:*  Yes  No

F. Does the water system have a meter(s) at the water supply source(s)?  Yes  No  
*If no, explain:*

G. Does the water system require meter installation on all service connections?  Yes  No

H. Does the water system have meters installed on all service connections?  Yes  No  
*If no, percent not metered: \_\_\_\_\_ If no, explain:*

I. Does the water system have an operations program to read and maintain the required source and service connection meter(s)?  Yes  No  
*If no, explain:*

J. Does the water system bill its customers based on water usage? *If yes, attach a copy of the current rate schedule (Attachment G). If no, explain:*  Yes  No

K. Does the water system have a formal process for adopting water user rates? *If yes, attach a copy of the most recently adopted rate resolution or ordinance (Attachment H). If no, explain:*  Yes  No

**SECTION VI: SUMMARY OF CONNECTIONS, USAGE AND POPULATIONS SERVED**

User	Connections		Annual Usage (in gallons)
	Current	Future (20 years)	Current
Residential	1,307	1,324	106,375,071
Commercial	191	193	31,497,439
Industrial	0	0	0
Other	5	5	5,127,490
<b>Totals</b>	<b>1,503</b>	<b>1,522</b>	<b>143,000,000</b>

	All Residents	Permanent Residents	Connections
Number served by system	3,287	3,287	1,503
Number served by the Project	3,287	3,287	1,503

**SECTION VII: PRIVATE WATER SYSTEMS**

- A. Public Utility Commission (PUC) regulation level:     Service     Rates     N/A
- B. Type of business (Pick only one):     Association     Limited-Liability Corporation
- Non-Profit Corporation     Sole-Proprietorship
- Cooperative     For-Profit Corporation     Partnership
- Other, Specify:

*Attach documentation detailing establishment of water system (Attachment Q).*

C. Date business filed / formed:

D. Date present operations commenced:

- E. Are any legal actions pending against the water system or principals?     Yes     No  
*If yes, provide details:*

- F. Has the Applicant, or principals, formed a business which ceased to exist in less than two years from commencing operations, filed bankruptcy, or experienced foreclosure, repossession, debt judgment, or criminal penalty within the last seven years? *If yes, provide details:*     Yes     No

G. For each principal in the business provide the following:

Name	Title	Address	% Owned
			%
			%
			%
			%
			%
			%
			%
			0 %

**SECTION VIII: REPAYMENT SOURCES**

A. Are water system revenues pledged to repay the proposed SDWRLF loan?  Yes  No

*If yes, is other debt secured by water system revenues?*  Yes  No

*If yes, what is the current annual debt paid by water system revenues?* \$ 227,300

**System's Ten Largest Customers:**

	Customer	Annual Water Usage (in gallons)	% Total Water Usage for System	Annual Revenue Received by System	% Total Annual Revenue Received by System
1	Greenwaters Park	2,894,000	1.2 %	\$0	0.0 %
2	Oakridge Public Works	2,554,000	1.1 %	\$0	0.0 %
3	Salmon Creek MH Park	2,459,000	1.0 %	\$13,105	1.2 %
4	Monte Vista MH Park	2,398,000	1.0 %	\$13,603	1.2 %
5	Hillcrest MH Park	1,940,000	0.8 %	\$10,657	0.9 %
6	Best Western Motel	1,195,000	0.5 %	\$6,515	0.6 %
7	Aristocrat MH Park	946,000	0.4 %	\$4,868	0.4 %
8	Oakridge School District	913,000	0.4 %	\$7,694	0.7 %
9	Oakridge MH Park	877,000	0.4 %	\$4,404	0.4 %
10	Ray's Food Market	767,000	0.3 %	\$3,944	0.3 %

**Complete Section B. below.**

B. Are property tax revenues pledged to repay the proposed SDWRLF loan?  Yes  No

*If yes, is other debt secured by property tax revenues?*  Yes  No

*If yes, what is the current annual debt paid by property tax revenues?* \_\_\_\_\_

**Ten Largest Property Taxpayers (complete this section regardless of yes/no answers above):**

	Taxpayer	Type of Business	Total Taxes	Current Assessed Value
1	Century Link	Utilities	\$30,961	\$1,992,000
2	Union Pacific Railroad	Railroad Corporation	\$25,721	\$1,587,000
3	Oakridge Hospitality Management	Commercial	\$25,677	\$1,584,250
4	Hoofridge LLC	Commercial	\$23,993	\$1,484,066
5	John Skinner	Residential	\$19,934	\$1,229,906
6	Staub Brithers LLC	Commercial	\$13,159	\$811,920
7	Ron Lafranchi	Residential	\$13,014	\$835,421
8	Robert Richardson	Residential	\$12,438	\$767,432
9	Monte Vista Partners	Commercial	\$12,204	\$762,244
10	Arbor Creek Properties	Commercial	\$11,732	\$724,234

Schedule Pro Forma Revenues and Expenditures		ATTACHMENT N					
PRO FORMA		Projected					
Current FY		2021	2022	2023	2024	2025	2026
1	Year (ending June 30th)						
2	Beginning Fund Balance	214,000	257,484	207,413	164,777	139,987	133,461
<b>Operating Revenues</b>							
3	Primary Revenue Source	1,155,000	1,178,100	1,201,662	1,225,695	1,250,209	1,275,213
4	Other Revenue Source 1	775,500	285,000	25,000	25,000	25,000	25,000
5	Other Revenue Source 2						
	<b>Total Operating Revenues</b>	1,930,500	1,463,100	1,226,662	1,250,695	1,275,209	1,300,213
<b>O M &amp; R Expenses</b>							
6	Personal Services	240,400	242,804	245,232	247,684	250,161	252,663
7	Materials & Services	366,200	369,862	373,561	377,296	381,069	384,880
8	Other Operating Expenses		0	0	0	0	0
	<b>Total Operating Expenses</b>	606,600	612,666	618,793	624,981	631,230	637,543
<b>Debt Service</b>							
	<b>Funds Avail for Debt Service</b>	1,323,900	850,434	607,869	625,715	643,979	662,671
9	Existing Debt 1	123,000	123,000	123,000	123,000	123,000	123,000
10	Existing Debt 2	104,300	104,300	104,300	104,300	104,300	104,300
11	Other Proposed Debt	5,100	5,100	5,100	5,100	5,100	5,100
	<b>Total Debt Service</b>	232,400	232,400	232,400	232,400	232,400	232,400
<b>Other Activities</b>							
	<b>Cash Avail After Debt Service</b>	1,091,500	618,034	375,469	393,315	411,579	430,271
12	Loan Proceeds / Drawdowns						
13	Capital Outlay	(750,000)	(260,000)	(10,000)	(10,000)	(10,000)	(10,000)
14	System Replacement Reserves	82,500					
15	Other Non-Operating Activity	48,792					
	<b>Net Other Activity</b>	(618,708)	(260,000)	(10,000)	(10,000)	(10,000)	(10,000)
16	Net Transfers IN (OUT)	(429,308)	(408,105)	(408,105)	(408,105)	(408,105)	(408,105)
17	Adjustments	(429,308)	(408,105)	(408,105)	(408,105)	(408,105)	(408,105)
	<b>Ending Fund Balance</b>	257,484	207,413	164,777	139,987	133,461	145,626

For Water or Sewer Utilities, please complete the following:		1503	1504	1505	1506	1507	1508
18	Connections	1503	1504	1505	1506	1507	1508
19	EDU's	1,757	1,775	1,793	1,811	1,830	1,848
20	Monthly Rate per EDU	55	55	56	56	57	57

DESCRIBE ANY ASSUMPTIONS USED IN CALCULATING ABOVE FIGURES:

See Assumptions Page

INSTRUCTIONS
Fill in shaded cells
Enter the current fiscal year under "Current FY".
Enter the Current FY beginning balance.
Primary revenue source (e.g., user charges). Include on Lines 4 or 5 revenues such as taxes, hook-up fees, and rent/lease income. Do not include interest, SDCs, etc. in this section; rather, add these revenues to Line 15 below.
OM&R is Operations, Maintenance, and Repair. Include short-lived asset replacement with a useful life of 15 years or less. Do not include capital outlay, transfers, depreciation, etc.; rather, add these revenues to Lines 12 - 17 below.
Enter and specify annual debt service amounts for existing and proposed debt supported by this fund, including any proposed non-IFA debt for this project, e.g. - USDA, DEQ, etc.
Anticipated drawdown schedule for requested loans. Include capital outlay for this project.
Anticipated contributions for system replacement. Asset sales, SDCs, interest income, etc. (specify).
Include transfers to reserve accounts (specify). Explain any adjustments.

Enter # of connections.
Enter # of EDU's. (Water: 1 EDU= 7,500 gals.)
Enter the user rate per EDU.

Please contact your Regional Development Officer for assistance with completing this Attachment if necessary.

Explain any assumptions such as changes in user rates, EDU / Connection growth, loan repayments, operating expenses, transfers, adjustments, etc.

Describe any assumptions used in calculating above figures, such as changes in user rates, EDU / connection growth, loan repayments, operating expenses, transfers, adjustments:

The approved budget for the City of Oakridge assumes a 2% increase of growth to assessed values. The 2% growth was used to determine future operating revenue and future Operation, Maintenance & Replacement (OM&R) expenses, as shown in Rows 3, 4, 5 and 7. Line 6. primary revenue, increased at a 3.02% rate due to inflation and an anticipated increase to population.

For the "Other Proposed Debt" shown in Row 11, the City is expected to borrow \$260,000. This amount would be subject to a 50% grant reduction, with the remaining \$130,000 financed as long-term loan with terms of 1% interest for 30 years. The annual debt to be paid from the loan is \$5,018.

The yearly increase of service connections was estimated to increase with annual population growth. The annual growth was determined to be 1.02% using Portland State University population research data. The EDU's were calculated within the City of Oakridge Water Rate Study performed by CURRAN-McLEOD, INC. in July 2019. EDU's increased proportionally to water usage demand for the 1.02% additional population. The monthly rate per EDU was calculated by taking the base service charge of a \$54.18 and adding it to the cost of 1000 CF of water (roughly 7500 gallons).

**SECTION X: APPLICATION ATTACHMENTS****Required Attachments**

Attachment A: Project Map or Site Plan (Section I D)	Attached? <input checked="" type="checkbox"/>
Attachment B: Engineers Cost Estimate (Section I E)	Attached? <input checked="" type="checkbox"/>
Attachment C: Project Feasibility Documentation (Section II A)	Attached? <input checked="" type="checkbox"/>
Attachment D: Land Use Compatibility Documentation ( Section II B)	Attached? <input checked="" type="checkbox"/>
Attachment E: Current Budget (Section IV F)	Attached? <input checked="" type="checkbox"/>
Attachment F: Most Recent 3-Year Audited Reports (Section IV G)	Attached? <input checked="" type="checkbox"/>
Attachment G: Current Rate Schedule (Section V J)	Attached? <input checked="" type="checkbox"/>
Attachment H: Most Recently Adopted Rate Resolution (Section V K)	Attached? <input checked="" type="checkbox"/>

**Required if Applicable & Optional Attachments**

Attachment I: Addition Project Overview & Details (Sections I C & I D)	Attached? <input type="checkbox"/>
Attachment J: Funding Letters of Commitment (Section I G)	Attached? <input type="checkbox"/>
Attachment K: Copy of Compliance Documentation (Section III B)	Attached? <input type="checkbox"/>
Attachment L: Consolidation / Merger Agreement Documentation (Section III E)	Attached? <input type="checkbox"/>
Attachment M: Pre-Award Expense Documentation (Section III G)	Attached? <input type="checkbox"/>
Attachment N: Intergovernmental Agreement (Section IV B)	Attached? <input type="checkbox"/>
Attachment O: Water System Master Plan (Section V B)	Attached? <input checked="" type="checkbox"/>
Attachment P: Operating Agreement (Section V C)	Attached? <input type="checkbox"/>
Attachment Q: Document(s) Verifying Establishment of Private Water System (Section VII B)	Attached? <input type="checkbox"/>
Attachment R: Signature Authority Documentation (Section XI)	Attached? <input type="checkbox"/>
OHA-Approved Plans and Specs (If approval has already occurred)	Attached? <input type="checkbox"/>



**SECTION XI: GENERAL CERTIFICATION**

I certify to the best of my knowledge that all information contained in this document and any attached supplements is valid and accurate. I further certify that to the best of my knowledge:

1. The application has been approved by the governing body or is otherwise being submitted using the governing body's lawful process, and
2. Signature authority is verified.

**Check one:**

- Yes, I am the highest elected official. (e.g., Mayor, Chair or President)
- No, I am not the highest elected official so I have attached documentation that verifies my authority to sign on behalf of the applicant. (Document such as charter, resolution, ordinance or governing body meeting minutes must be attached.)

**Business Oregon will only accept applications with proper signature authority documentation (Attachment R).**

Signature

Kathy Holston

Date

City Mayor

Printed Name

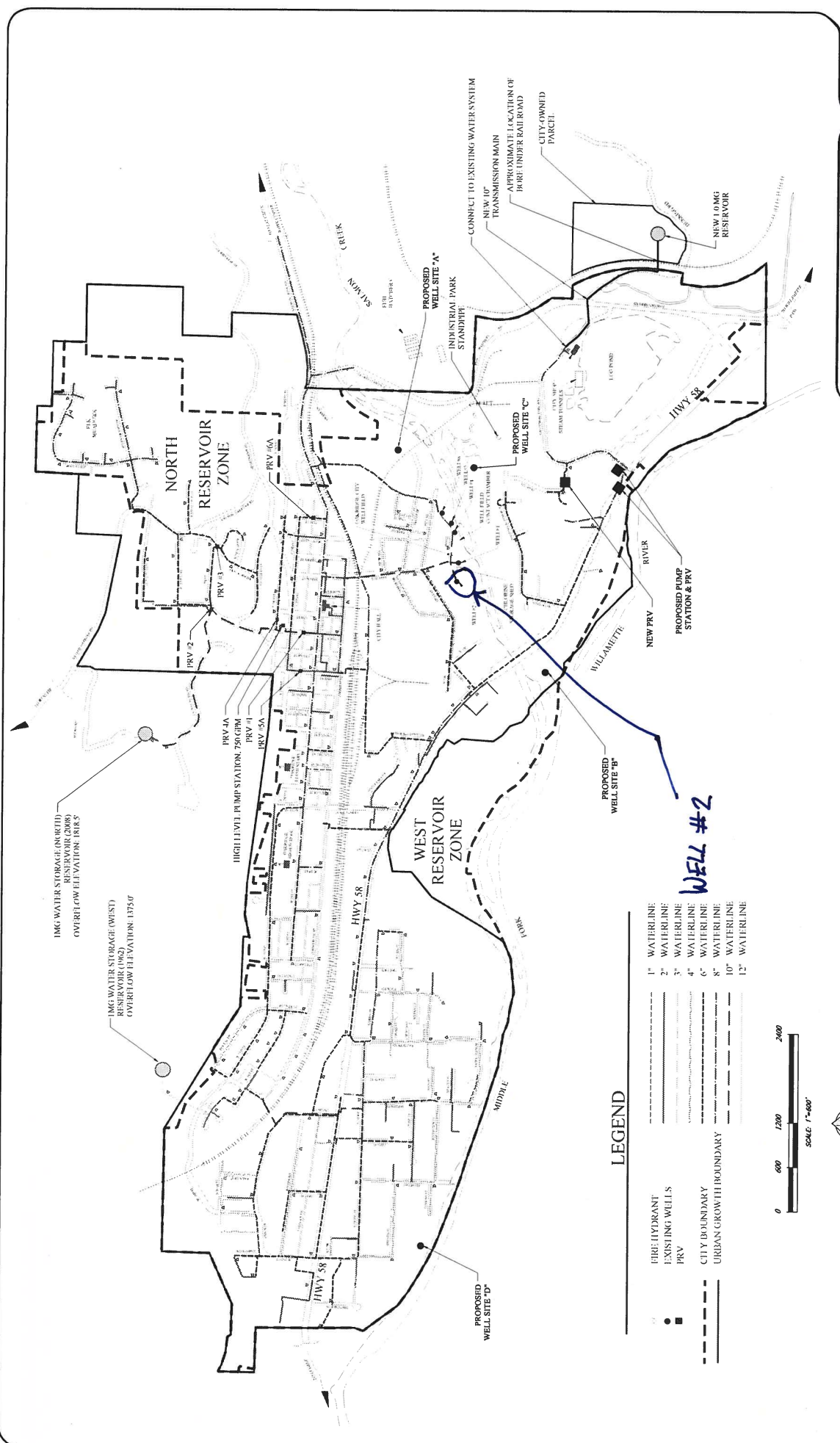
Printed Title

**FOR Business Oregon USE ONLY**

Project Type

- Planning
- Design
- Construction

**ATTACHMENT A:**  
**PROJECT MAP OR SITE PLAN**



1MG WATER STORAGE (NORTH)  
RESERVOIR (2008)  
OVERFLOW ELEVATION: 1185'

1MG WATER STORAGE (WEST)  
RESERVOIR (2005)  
OVERFLOW ELEVATION: 1173.0'

- 1" WATERLINE
- 2" WATERLINE
- 3" WATERLINE
- 4" WATERLINE
- 6" WATERLINE
- 8" WATERLINE
- 10" WATERLINE
- 12" WATERLINE

**LEGEND**

- FIRE HYDRANT
- EXISTING WELLS
- PRV
- CITY BOUNDARY
- URBAN GROWTH BOUNDARY



CITY OF OAKRIDGE  
WELL FIELD & STORAGE RESERVOIR  
FEASIBILITY STUDY  
**PROPOSED 1.0 MG RESERVOIR AND  
PUMP STATION**  
LANE COUNTY, OREGON

CURRAN-McLEOD, INC.  
CONSULTING ENGINEERS  
6625 S.W. GARDNER ST. SUITE 100  
PORTLAND, OREGON 97239  
PHONE (503) 454-3478

**ATTACHMENT B:**  
**ENGINEERS COST ESTIMATE**

**City of Oakridge**  
**Well No. 2 Improvements Cost Estimate**  
**Mar-19**

<b>Description</b>			<b>Unit</b>	<b>Cost</b>
<b>Electrical</b>				
Electrical Demolition	1	EA	\$3,000	\$3,000
Relocate existing electrical	1	EA	\$3,000	\$3,000
480 VAC Power wiring	1	EA	\$2,500	\$2,500
Control Valve Wiring	1	LS	\$1,000	\$1,000
Chemical feed pump wiring/recept	1	LS	\$1,000	\$1,000
AFD Panel	1	LS	\$40,000	\$40,000
Panel Installation	1	LS	\$1,000	\$1,000
AFD to RTU Wiring	1	LS	\$6,000	\$6,000
AFD Startup/training	1	LS	\$2,500	\$2,500
<b>Mechanical</b>				
Building Disassembly and Reconstruction	1	LS	\$2,000	\$2,000
Old Well Pump Removal	1	LS	\$6,000	\$6,000
New Well Pump Installation	1	LS	\$7,500	\$7,500
New Well Pump/Motor	1	LS	\$65,000	\$65,000
TV and Clean and Rehabilitate Well	1	LS	\$35,000	\$35,000
<b>Construction Subtotal</b>				<b>\$175,500</b>
Mobilization (5%)				\$9,000
Permits				\$4,000
Bonds (2%)				\$4,000
<b>Construction Cost</b>				<b>\$192,500</b>
20 Percent Contingency				\$39,000
Engineering (15 Percent of Construction)				\$29,000
<b>Total Project Cost</b>				<b>\$261,000</b>

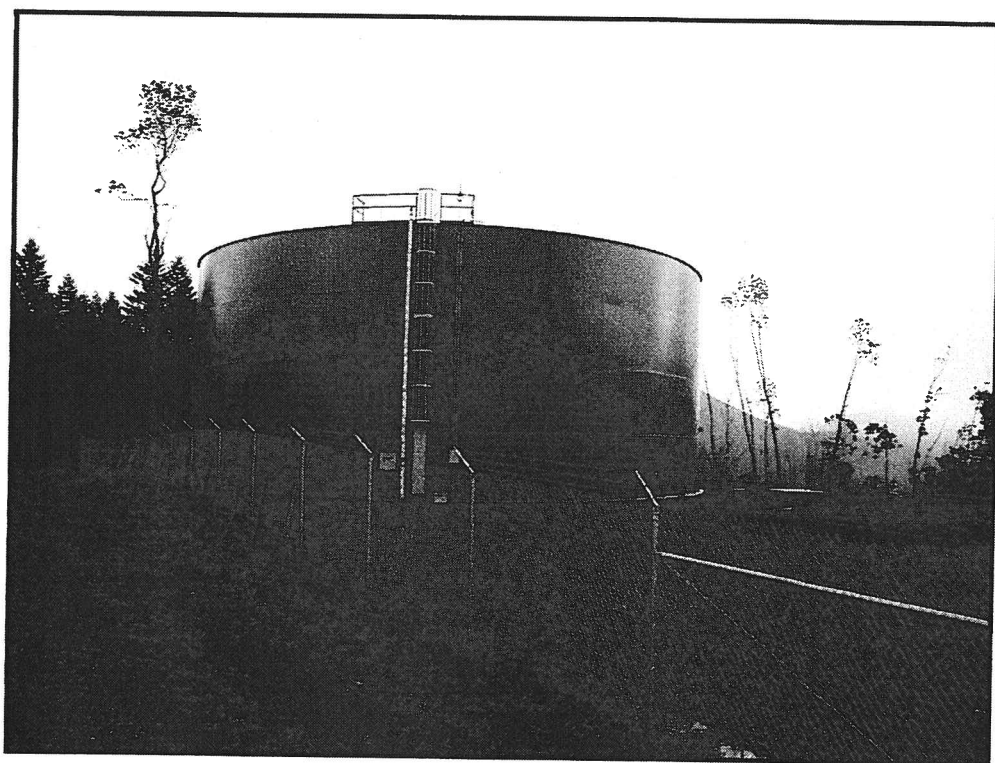
**ATTACHMENT C:  
PROJECT FEASIBILITY  
DOCUMENTATION**

Engineering Report

# CITY OF OAKRIDGE

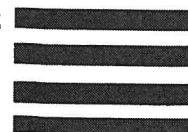
## Well Field and Storage Reservoir Feasibility Study

Lane County, Oregon



April, 2015

CURRAN-McLEOD, INC., Consulting Engineers  
6655 SW Hampton Street, Suite 210  
Portland, OR 97223



# CITY OF OAKRIDGE

## WELL FIELD AND STORAGE RESERVOIR FEASIBILITY STUDY

Lane County, Oregon



EXPIRES: 6/30/2015

April, 2015

**CURRAN-McLEOD, INC., Consulting Engineers**  
6655 SW Hampton Court, Suite 210  
Portland, Oregon 97223  
(503) 684-3478



**CITY OF OAKRIDGE  
WELLFIELD AND STORAGE RESERVOIR FEASIBILITY STUDY**

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- Appendix C: GSI Draft Technical Memorandum and 2005 OHA Source Assessment Report
- Appendix D: MPA Analysis Results and Correspondence
- Appendix E: Water Rights
- Appendix F: Former Pope and Talbot Mill Site Environmental Clean Up Reports and Correspondence

## **EXECUTIVE SUMMARY**

### **Conclusions:**

The City of Oakridge Water System is currently facing the following opportunities and challenges.

The water system's source, a fluvial sand and gravel aquifer underlying the City, is capable of sustained production of high quality water for the foreseeable future.

Access to this resource, however is being impaired by both infrastructure and administrative issues.

The City well field is aged and has two wells that are permanently out of service. The remaining four wells are functional, but cause significant interference with each other when they are in operation.

The City's main production well, Well No. 2, is poorly constructed, and has on-going issues with biological contamination. This well also has significant issues with water table draw down, occurring during summer months. Another one of the City's main production wells, Well No. 1 is also improperly constructed and suffers from significant drawdown during the summer months.

These problems cause the well field to lose twenty five to thirty-five percent capacity, or higher, during summer months.

The State of Oregon is concerned that the well field is hydraulically connected to nearby Salmon Creek. As a result, the Departments of Water Resources and of Fish and Wildlife are looking at possibly curtailing well flows to mitigate this issue.

The City's Water rights are either uncertified, or if certificated, are on surface water body's that no longer can be used for source water. As a result the City may have access to less water rights than was previously believed.

Overall, the City has made significant improvements to it's water system during the last decade, which have reduced loss and improved storage. However the City system still has a storage deficit of approximately 1.0 million gallons (MG). The City also has areas of low water pressure and low flows in the eastern areas of the system, particularly in the Industrial Park.

The City also has sections of deficient water main in the uptown and Willamette City areas, that are causing loss and maintenance problems.

**Recommendations:**

Curran-McLeod, Inc. recommends the following improvements to and actions to address these issues.

- Construction of a new municipal well in an areas located either east or south of the existing well field.
- Construction of a new 1.0 MG reservoir on City property located east of the Industrial Park.
- Transfer of the majority of the Cities existing surface water right to groundwater for immediate use.
- Certification or extention of the City's existing groundwater rights to lock in as much capacity as possible for current and future use.

Funding of these improvements can be accomplished with a Safe Drinking Water Revolving Loan Funds. The anticipated impact to user rates is estimated to be approximately \$4.56 per month per user.

The City should also continue to repair and replace identified deficient sections of water main on a systematic basis over the next five to ten years.

## **1.0 INTRODUCTION**

### **Background**

The City of Oakridge is located on Highway 58 in Central Oregon at the confluence of the Middle Fork of the Willamette River and the Salmon Creek. The City's water system, while having an upgrade in the last decade, has issues with source reliability, capacity and storage.

Pursuant to this, Curran-McLeod, Inc. has performed a Feasibility Study to assess the potential to install a new municipal well and storage reservoir to address these deficiencies.

The study will address the following aspects of the City's water system, planning and demand, existing system configuration, review of the existing well field, examination of area hydrogeology for the potential to drill a new well and a review of potential new reservoir sites. The report will also examine capital costs for the new well and reservoir improvements, assess funding options and study the impact of the project upon existing City water rates.

The finished report will amend the City's existing Water Master Plan, which was completed in 1998 and is now out-of-date, due to improvements in the water system which have occurred since that time.

## **2.0 WATER SYSTEM STAKE HOLDERS**

The City of Oakridge Water System's Public Water System Identification Number is PWS # 4100582A. The system is owned by the City of Oakridge, but ultimately is regulated by Oregon Health Authority's (OHA) Drinking Water Division. Due to the limited number of connections however, direct day-to-day regulatory oversight of the water system is performed by Lane County's Department of Environmental Health Drinking Water Program. In addition to these agencies, the City water system, specifically the source and water rights, is also overseen by the Oregon Water Resources Department (OWRD).

The primary stakeholders of the water system are the citizens of the City. Secondary stakeholders of the system are the United States Forest Service (USFS), which has a work camp (Flat Creek) served by the City water system, and individual residents located outside of City limits but served by the system. The other significant secondary stakeholder is the Oregon Department of Fish and Wildlife (ODFW). ODFW runs the Willamette Fish Hatchery located just east of the City limits on Fish Hatchery Road. ODFW also determines the volume of groundwater that can be pumped by the City's sources, before causing interference with local surface water bodies.

### **3.0 SYSTEM PLANNING DATA**

#### **City Population**

Current and past population data from the US Census and Portland State University's Population Research Center (PRC) was analyzed to assess trends in current population with the City. Oakridge's 2013 population is estimated to be 3,215 persons. Analysis of population trends going back to before 1980 indicate that after a drop in population between 1980 and 1990, that the City's population stabilized and has remained relatively constant until current times. From 1990 to 2013 the population grew only 4.7 percent, an annual growth rate of approximately 0.2 percent. City population since 1980 is summarized in Graph 1.

#### **City and Urban Growth Boundary Combined Population**

Figure 1 shows the locations of the City Limit, Urban Growth Boundary (UGB) and Water system service area. This combined area, along with adjacent portions of Lane County is served by the City water system. Population growth in the combined City and UGB area has been significantly greater than within only the City limits. According to PRC studies the combined population of the City and UGB was 3,251 in 2000. In 2008 the population had grown to 3,764, a change of 13.6 percent (1.8 percent annually). Analysis of build-out patterns indicates that the majority of this growth occurred in the northern portion of the UGB.

#### **Population Growth Projections**

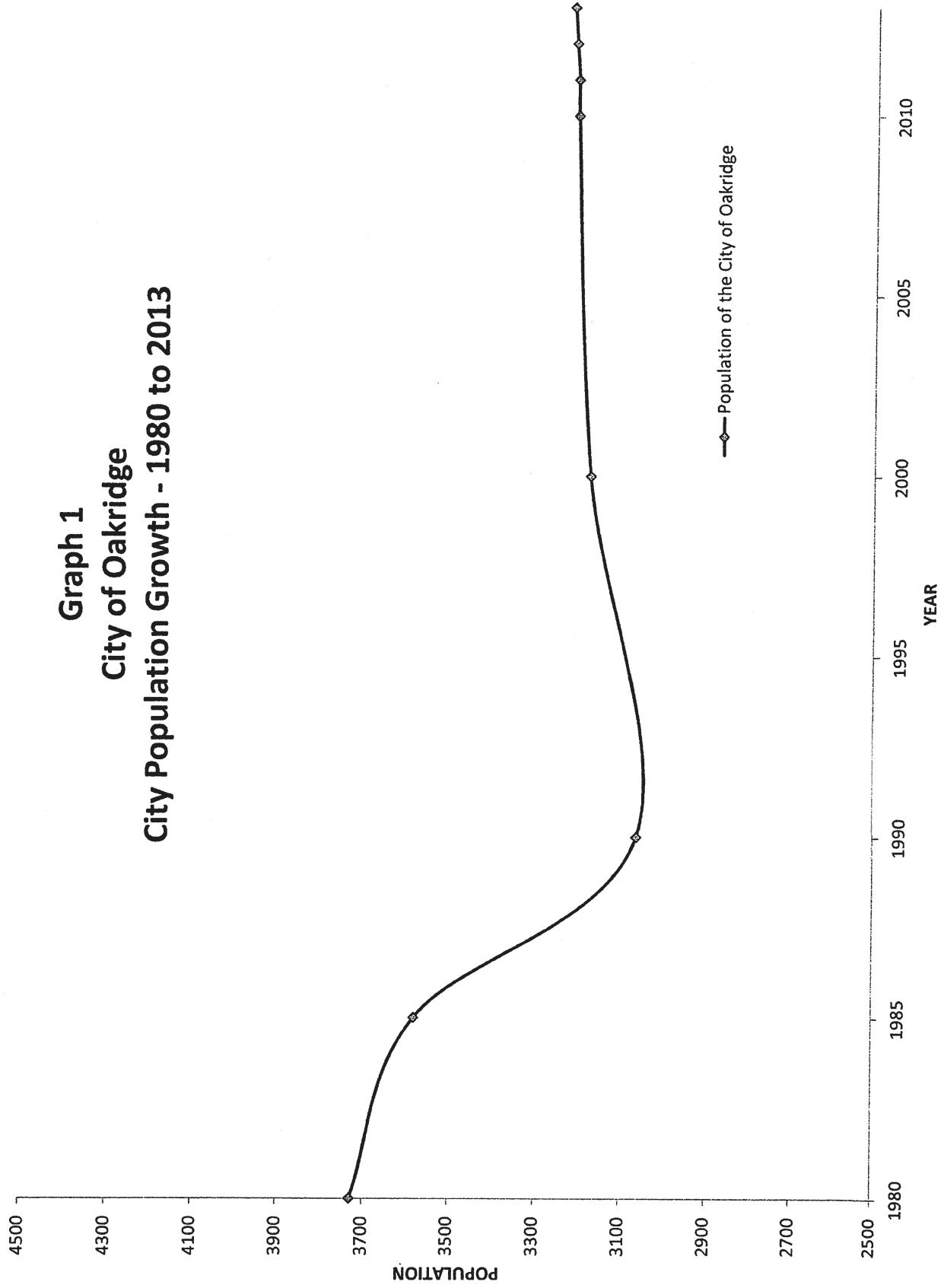
The City of Oakridge has undergone a significant economic change in the last two decades. The City's long time resource-based economy, which ended with the closing of the Pope and Talbot Mill in the 80's, has gradually transitioned to a recreation-based economy. The City also has seen some growth from retiree's and second-home residents. Government agencies such as the USFS and the existing Union Pacific railroad facilities also provide a stable employment base for the City.

The City is also actively pursuing tenants for its existing industrial park, possibly leading to commercial or industrial businesses that might increase population growth rates within the combined City and UGB.

The above demographic trends in the City, combined with the low growth of the past two decades, indicate that future growth in the City will be relatively low. The low growth rate of the City may be somewhat offset by growth in the UGB and adjacent areas of Lane County.

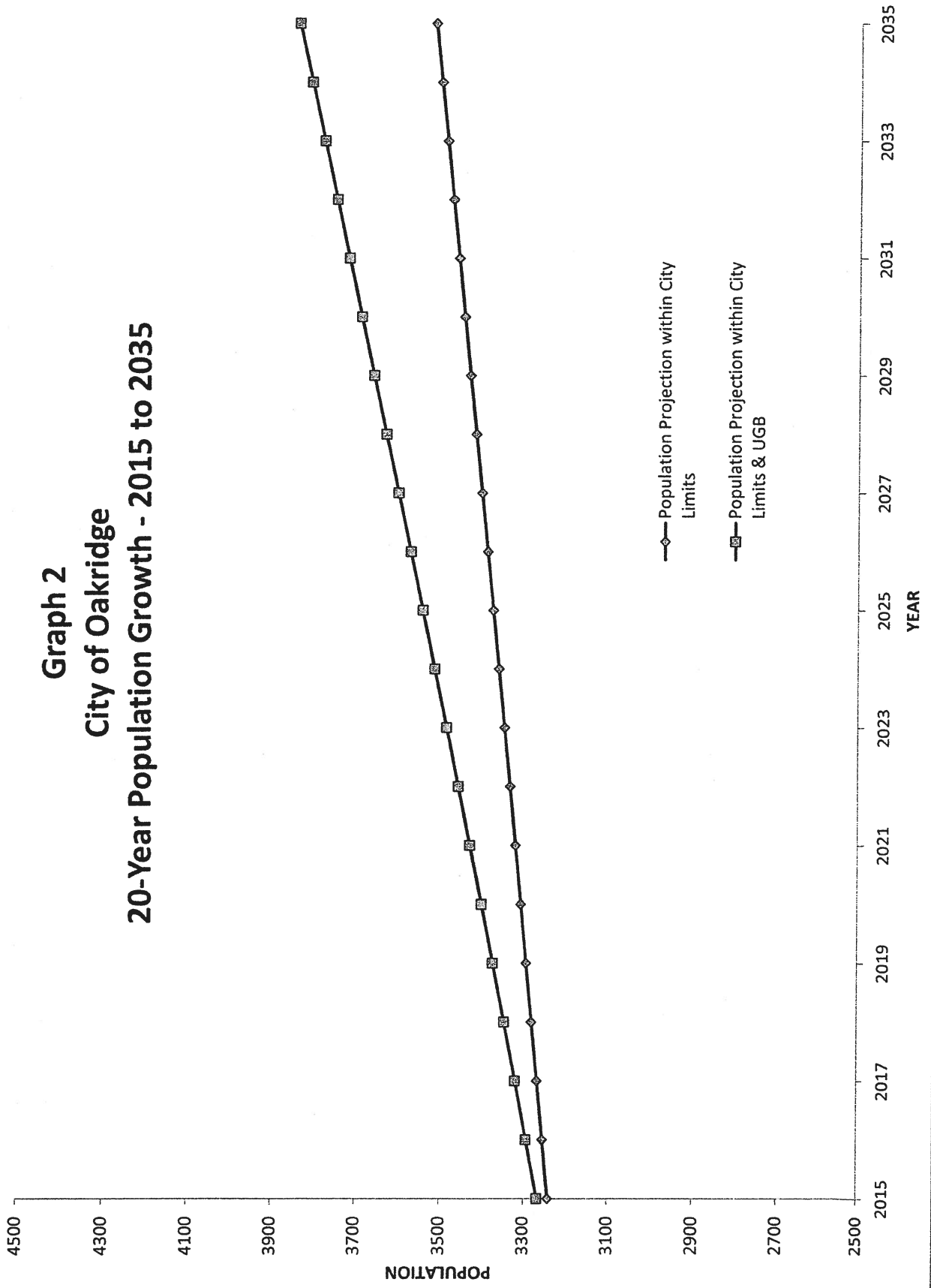
The 1998 Water Master Plan anticipated an annual population growth rate of 0.8 percent within City limits until 2018. Actual growth in the City, as documented above, has been significantly less. A PRC Population Forecast Study, dated May 2009, estimated an annual growth rate of 1.3 percent for the combined City and Urban Growth Boundary area. This rate was estimated to last until 2035. While the rate of growth in this area has been significant, it does not seem plausible that it will continue, given the limited size of the remaining undeveloped areas located within the UGB.

**Graph 1**  
**City of Oakridge**  
**City Population Growth - 1980 to 2013**





**Graph 2**  
**City of Oakridge**  
**20-Year Population Growth - 2015 to 2035**



Based on growth rates in the City and the change of the economic base that has occurred since the last Water Master Plan, Curran-McLeod, Inc. anticipates that maximum future population growth rates for areas within City limits will be 0.4 Percent per year.

Curran-McLeod, Inc. anticipates a combined City/UGB growth rate of 0.8 percent per year. This rate is the average of the observed City rate of growth and the estimated growth rate from the PRC forecast. Twenty year population projections for both the City and the combined City/UGB areas are shown in Graph 2.

### Water System Connection Data and Equivalent Dwelling Units (EDUs)

Table 1 summarizes the existing breakdown of connection types for served by the City water system in 2013.

**TABLE 1**  
**City of Oakridge Water System**  
**Summary of Connection Types and EDUs For 2013**

Connection Type		EDUs
Residential		
In-Town	1,333	1,613
Out of Town	12	7
<b>Total Residential</b>	<b>1,345</b>	<b>1,620</b>
Commercial		
In-Town	149	286
Out of Town	4	18
<b>Total</b>	<b>153</b>	<b>304</b>
<b>Grand Total</b>	<b>1,498</b>	<b>1,924</b>

*Note: EDU - Equivalent Dwelling Unit equal to monthly consumption divided by 7,500 gallons per month.*

Water System information indicates that, with a few exceptions, the majority of demand comes from users located within the City limits of Oakridge.

## 4.0 WATER SYSTEM DEMAND

### Existing Demand

Water system demand for the City of Oakridge from 1997 to 2013 is shown in Graph 3. Analysis of this long-term usage data indicates that growth in consumption, like population, has been relatively flat during this period. The graph also indicates that system wide improvements, occurring from 2000 to 2008, have significantly curtailed loss.

The average daily demand for the water system from 2003 to 2013 was found to be 0.51 million gallons per day (MGD). Annual patterns of water use in the system show seasonal trends with significantly higher demand in the warm weather months (May through September) than in the wet weather months. Analysis of daily demand during warm weather periods for the years 2010 - 2014 yielded a warm weather ADD (May through September) of 0.65 MGD. Analysis of peak day production values during summer months during the years 1997 to current, also indicated that peak day production values of up to 1.2 MGD occurred frequently during these years.

Design ADD and maximum daily demand (MDD) were chosen to be 0.65 and 1.3 MGD accordingly. The higher ADD value was utilized to ensure that water system operational components could maintain sustained service for the higher summer demands typically encountered by the water system. A peaking factor of 2.0 was also selected for design use based upon the ratio of peak day production to annual ADD.

### Twenty Year Future Demand Projection

Twenty year demand growth projections were developed using the 0.8 percent per year growth rate for the combined City and Urban Growth Boundary areas.

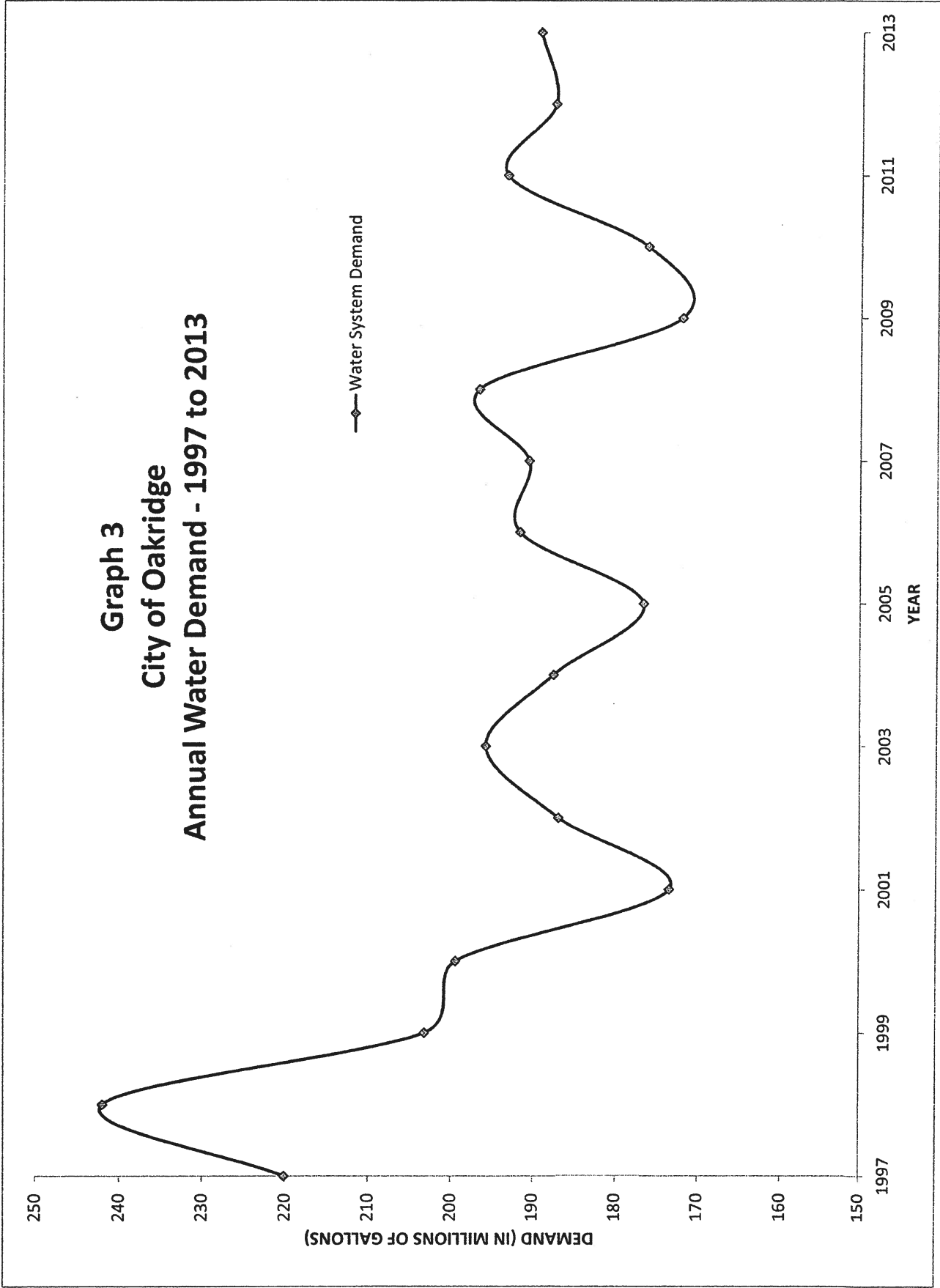
Table 2 below summarizes existing ADD and MDD with 20 year (2034) projected values.

**TABLE 2**  
**City of Oakridge Water System**  
**Existing 2014 and Projected 20 Year Demand (2034)**

Year	ADD	MDD
2014	0.65	1.30
2034	0.80	1.60

*Note: All values in million gallons per day (MGD).*

**Graph 3**  
**City of Oakridge**  
**Annual Water Demand - 1997 to 2013**



## 5.0 EXISTING WATER SYSTEM

### Overview:

Figures 1, 2 and 3, attached with this report, show the layout, hydraulic profile and pressure zones of the existing water system. Since the publication of the previous Master Plan in 1998, the City water system has undergone significant changes to many aspects of the system. These include the addition of new storage, a new chlorine contact chamber, a high level pump station, new pressure relief valves (PRVs), new distribution and transmission piping, and improvements to the City's well field. The City has also added a Supervisory Control And Data Acquisition system (SCADA), a schematic of which is shown in Figure 4.

The City water system consists of six distinct components, the source, a well field and contact chamber for disinfection located adjacent to Salmon Creek, a City-wide network of distribution and transmission piping, a PRV system, two 1.0 million gallon (MG) finished water storage reservoirs, a high level pump station and a SCADA system. These components are described in detail below.

### Water System Operational Summary:

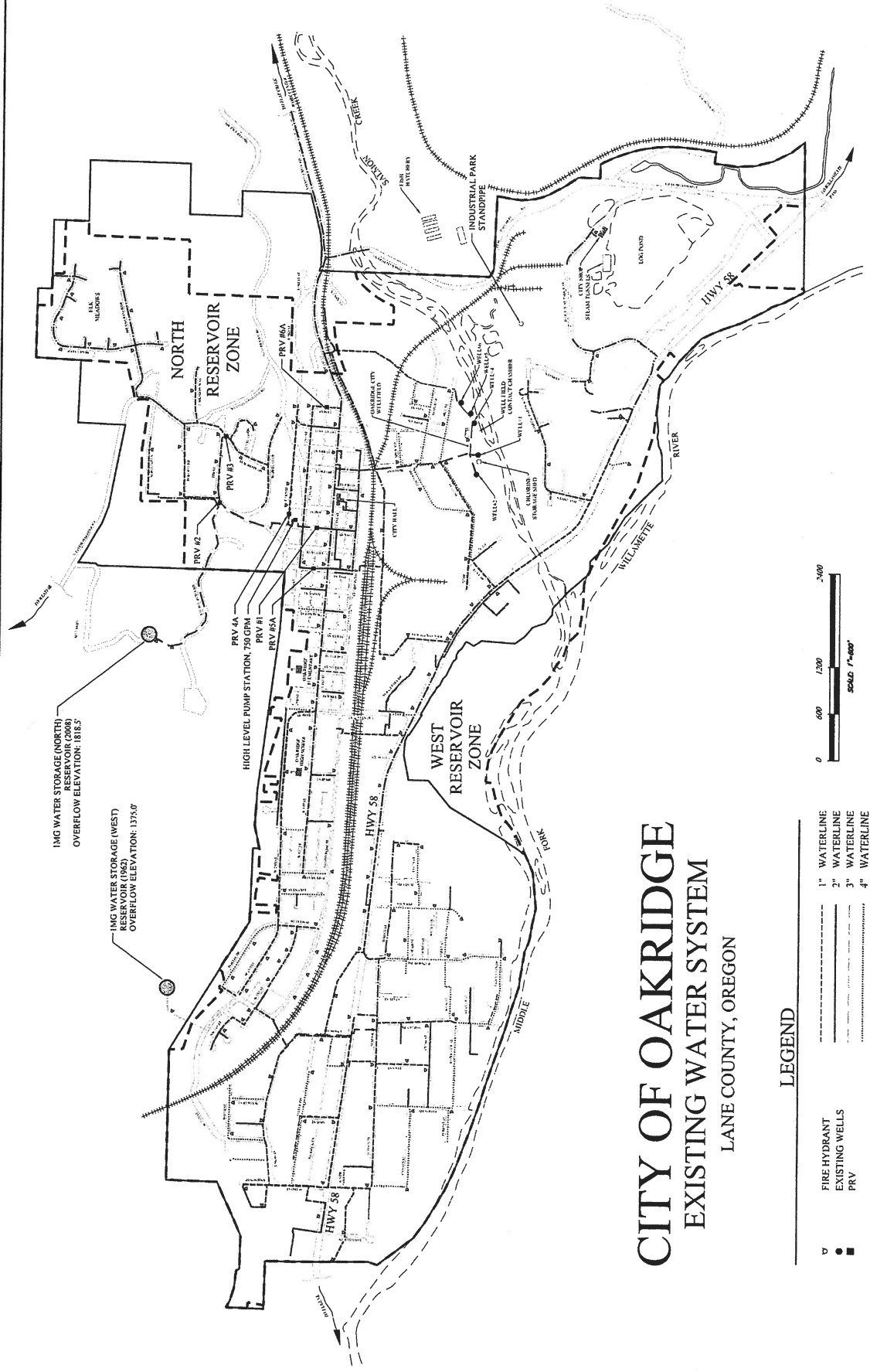
Operation of the water system is as follows, groundwater is pumped from four wells in the wellfield into a single manifold main connecting to a master meter and a chlorination station. After chlorination, the water then flows through a contact chamber, providing four-log disinfection before entering the system.

From the contact chamber, the finished water then flows into the distribution system located within a lower pressure zone of the City. The water is consumed, flows to a 1.0 MG reservoir serving the lower pressure zone, or flows to a high zone pump station located north of City Hall on Oak Street.

From the high zone pump station, the water is pumped to a second 1.0 MG storage tank, located on a hill above the City. Water from this reservoir then serves the higher elevation areas of the City and provides fire flow and supply to the lower pressure system area of the City via a system of five pressure-reducing valves.

### 5.1 Source:

The City currently has six groundwater wells located in a well field adjacent to Salmon Creek, Well Nos. 1, 2, 3, 4, 5, and 6. Of these wells, only four are currently functional; Well No. 3 has been permanently abandoned and Well No. 5 has been physically disconnected from the water system, due to concerns about interference with other wells during operation. The City also has a chlorine contact chamber located at the well field. The purpose of the contact chamber is to provide adequate contact time for disinfection, prior to drinking water from the well field reaching the first user.



# CITY OF OAKRIDGE

## EXISTING WATER SYSTEM

LANE COUNTY, OREGON

### LEGEND

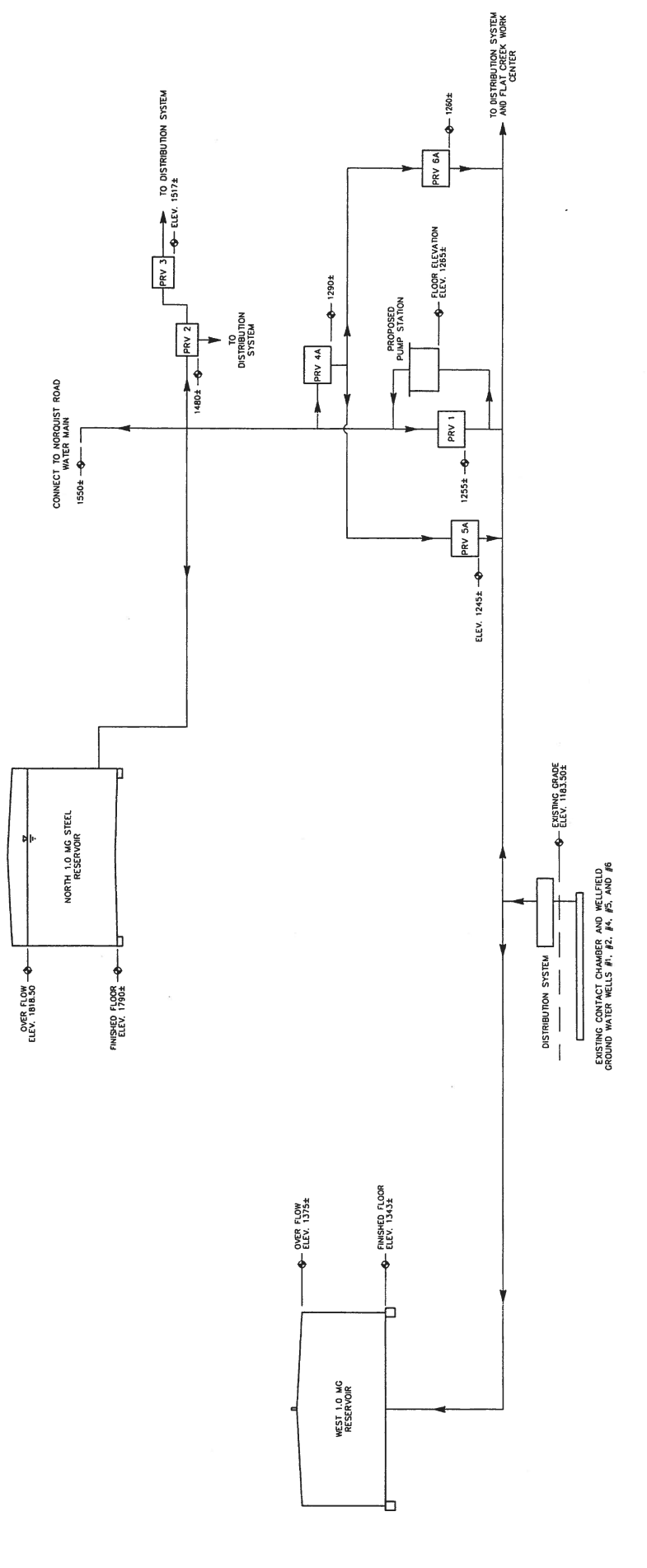
- ▲ FIRE HYDRANT
- EXISTING WELLS
- PRV
- CITY BOUNDARY
- - - URBAN GROWTH BOUNDARY (WATER SERVICE AREA)
- 1" WATERLINE
- 2" WATERLINE
- 3" WATERLINE
- 4" WATERLINE
- 6" WATERLINE
- 8" WATERLINE
- 10" WATERLINE
- 12" WATERLINE

MARCH, 2015

CURRAN-MCLEOD, INC.  
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CITY OF OAKRIDGE  
WELL FIELD & STORAGE RESERVOIR  
FEASIBILITY STUDY  
EXISTING DISTRIBUTION SYSTEM  
LANE COUNTY, OREGON

J:\Oakridge\1610 Well Field Study\Drawings\Feasibility Study\1610 Sheet1 - Distribution System - 11x17.dwg, 10/2/2015 3:15:51 PM, Kocera TASKAha 55011 KXP3



CITY OF OAKRIDGE WATER SYSTEM  
HYDRAULIC PROFILE

SCALE: N.T.S.

CURRAN-MCLEOD, INC.  
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PORTLAND, OREGON 97223  
PHONE (503) 684-3178

CITY OF OAKRIDGE  
WELL FIELD STORAGE RESERVOIR  
FEASIBILITY STUDY  
EXISTING HYDRAULIC PROFILE  
LANE COUNTY, OREGON

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The contact chamber is constructed of approximately 400 linear feet of 36-inch diameter ductile iron piping. Water flowing through the chamber is dosed with a 12% solution of aqueous sodium hydroxide. The chlorine solution is flow paced, to provide a constant dosage of one parts-per-million (ppm) for disinfection.

The contact chamber is designed to provide four-log disinfection of viruses (99.99 percent removal) from the source water prior to the first user. Calculations detailing the specific contact time (CT) requirements of the contact chamber are contained in the Appendix.

### Construction and Condition of Existing Wells

A brief summary of well construction details, excluding Well No. 3, are presented below in Tables 3 and 4.

**TABLE 3**  
**City of Oakridge Water System**  
**Summary of Well Construction Details**

Well No.	Total Depth (fbg)	Casing Diameter	Screened Interval (fbg)	Seal Interval	Pump Intake Depth (fbg)	Year Completed
1	250	8", 0 - 236	32 - 239	0 - 30"	110	1959
2	215	24", 0 - 20' 6", 0 - 198'	52 - 60, 120 - 135 160 - 170	0 - 20'	110	1965
4	230	8", 0 - 210'	70 - 200	0 - 30'	160	1979
5	210	12", 1 - 84'	85 - 195	0 - 30'	167	1979
6	230	12", 2 - 90' 10", 83 - 230'	90 - 225	0 - 45'	160	1979

*Notes: fbg - Feet Below Grade*



**TABLE 4**  
**City of Oakridge Water System**  
**Summary of Well Motor Details**

Well No.	Pump Type	Motor HP	Year Pump Installed
1	Vertical Turbine	40	1959
2	Vertical Turbine	100	1965
4	Submersible	25	1979
5	Vertical Turbine	60	1979
6	Vertical Turbine	50	2014

The most significant construction defect of Well No. 1 is the lack of an adequate seal. Well No. 2 also has a relatively shallow seal, which may act as a conduit for the periodic biological contamination encountered in this well. Well No. 2 also has a small casing diameter, which may contribute to problems of excessive drawdown during warm weather pumping periods.

Well Nos. 3 and 5 are non-functional for the following reasons. Well No. 3 had significant concentrations of dissolved carbon dioxide gas present in the water produced by the well from the time of start-up. As a result, use of the well caused significant turbidity and aesthetic problems for City consumers, which led to its being abandoned in 1979.

Well No. 5, constructed in 1979, was found to have issues with production capacity, and with causing significant interference with Well Nos. 4 and 6 when operated simultaneously. As a result the well was infrequently operated after its construction. In 2012, the City physically disconnected the well from the water system to eliminate the need for collection of monitoring samples required by the groundwater rule. The well has remained out of service since that time and is not expected to be utilized in the future except as an emergency back-up.

In 2007 the wells were upgraded by the addition of a 150 kVA emergency generator designed to operate Well Nos. 1 and 2 during power failures. Wells 1 and 2 also had new panels, wiring and motor control centers installed at that time. All the operational wells were equipped with telemetry at that time also.

In 2014 Well No. 6 had a new pump installed and had the motor rewired. No other significant maintenance has been performed on the wells since they were installed.

## Existing Well Field Production Capacity

Table 5 shows the current individual capacity of the four operational wells in the City's wellfield.

**TABLE 5**  
**City of Oakridge Water System**  
**Average Individual Production Capacities of Existing Well Nos.1,2,4 & 6**

Well No.	Flow (gpm)		
	Nominal	Winter (Wet Weather)	Summer
1	450	380	300
2	500	470	350
4	180	140	140
6	450	490	310
Total Nominal Capacity	1,580	1,480	1,100

As shown in Table 5, individual flow rates are relatively stable over both summer and winter time periods. With the exception of Well No. 6, which was cleaned and had a pump rebuilt in the spring of 2014, existing wells typically operate below their design capacity. Considering the age of these wells and their respective pumping systems, the wells, when operated individually, are producing significant production volume.

### Operation of the Well Field:

The City's well field is run as follows:

Well No. 4 is operated nearly continuously, to both supplement peak demand periods and, during non-peak periods, to reduce or eliminate the need for use of the larger capacity wells.

Well Nos. 1, 2 and 6 are run as required to maintain reservoir levels. When a call for water signal is received, Well No. 2 is always the first well to be brought on-line. As demand increases, either Well No. 1 or Well No. 6 is brought on-line as a second production well to increase flow. According to the City, Wells Nos. 1 and 6 are alternated weekly as the second well.

If additional supply is required beyond that being produced with two wells running, whichever of the wells, No. 1 or 6, that is non-operational is then brought on-line. At this point all three wells, 1, 2 and 6, are producing water to meet demand.

### **Capacity Issues and Analysis:**

The total nominal capacity of the well field is 1,580 gpm (2.3 MGD). Based upon current flow records, the actual total capacity of the well field in the wet weather months is lower, approximately 1,480 gpm (2.1 MGD). Taking the age of the wells and their respective pumping equipment into consideration, this slight difference between nominal and actual capacity is to be expected.

Information supplied by the City Public Works Department, indicates that while winter production capacity is generally good, summer production cause significant issues with the aquifer.

Starting in July and continuing into September, the City has observed that even during routine pumping, water table elevations in the wells, normally 40 to 50 feet below grade, drop almost to the elevation of the pump intakes (110 feet below grade). At this point, water pumped from the well becomes aerated and starts to have issues with discoloration as a result. Simultaneous to the elevation drop, the wells lose production capacity. As shown in Table 5, aggregate well field production capacity drops by a minimum of 25 percent. Production loss can be greater, dependent upon seasonal rainfall patterns.

According to American Water Works Association (AWWA) and Ten States Standards, source capacity should be able to meet or exceed MDD. Also it is recommended that this still be the case when the largest source is absent. Currently the well field can meet summer MDD of 1.3 MGD because it has an approximate capacity of 1.5 MGD.

Assuming a loss of Well No. 2. however, the well field capacity would drop to a maximum of 750 gpm (1.1 MGD) during warm weather and no longer meet MDD.

### **5.2 Groundwater Quality and Aquifer Sensitivity Issues:**

#### **Chemical Analysis of Well Field Drinking Water**

In general, drinking water produced by the four operative wells is of high quality, and has a chemical composition typical of groundwater occurring in the geology of the western Cascades.

This conclusion is based upon review of two decades of analytical data, which indicated few anomalies to be present. The analysis did indicate that, from time to time, organic and inorganic compounds, nitrate, sulfate, lead, arsenic and uranium isotopes, have been detected at trace concentrations in water from the well field. These constituents, it should be noted, are all naturally occurring. With the exception of Nitrate and one other compound, all analytes were detected infrequently and at concentrations typically 100 times, to as much as 1,000 times lower in the case of the Uranium isotopes, than currently accepted health levels.

Nitrate, ranging in concentration from 0.4 to 1.0 ppm, was consistently present in well field groundwater. Nitrate occurs both naturally and from man-made sources or activities, such as use of agricultural fertilizers, human waste and live stock waste. The maximum containment level (MCL) for Nitrate is 10 ppm.

According to The State of Oregon's Department of Environmental Quality (DEQ) studies and guidelines, concentrations of naturally occurring Nitrate in groundwater generally range from 2 to 3 ppm or lower. The concentrations of Nitrate observed in the City's groundwater therefore, are generally considered to be "background", are at least ten times below established health limits for drinking water, and do not appear to be increasing. At this time, it would seem that this compound does not present a significant health risk to the users of the water system.

Trace concentrations of lead were found to present in groundwater on at least two separate occasions in the mid 1990's. Both results were ten times below the established MCL of 15 parts-per-billion (ppb) for this compound. Lead is both naturally present in groundwater and it can leach from older water system components, such as valves, as water passes through the distribution system, particularly if source water pH is low.

Lead has not been detected in the source water since those two events. The City also has an active lead and copper control program which appears to have effectively eliminated lead system wide since 2005, the last time it was detected in lead and copper analysis.

The sole anomaly of concern found during the review of the chemical data was a single positive result for a chlorinated solvent called carbon tetrachloride which occurred in 2002. The concentration of the contaminant was 11.3 ppb, twice the MCL of 5 ppb.

Carbon tetrachloride was commonly used as a machine tool cleaner and dry cleaning solvent in the past, although much of its use has now been discontinued. The reason for this positive result is unknown. However it was never detected prior to the event, and it has not been detected since, up to the most recent sampling event occurring this fall. The City will continue to monitor for it, but it does not seem to be a significant water quality issue at this time.

A copy of the Drinking Water's "*Entry Point Chemical Detection Summary*" for chemical data is contained in the Appendix of this report along with lead and copper analysis results.

### **Biological Contaminant Analysis**

As is required for all public water systems, the City's well field is monitored for the presence of Total Coliform and E. coli. contamination. Total Coliform are bacteria that occur naturally in the environment while E. coli is an indicator organism that occurs in the digestive tract of warm-blooded animals. The presence of these organisms can indicate that source water is being impacted by harmful biological contaminants.

The City's well field has had issues with positive results for Total Coliform and E.coli bacteria for several decades. Recently, since 2010, both Well Nos. 6 and 2 have tested positive for Total Coliform, additionally, Well No. 2 has also tested positive for E.Coli on several occasions.

The source of the Total Coliform and E. coli is unknown, but is suspected, particularly with Well No. 2, to be possibly caused by improper sealing of the well. Well No. 2, it should be noted, has had issues of periodic Total Coliform contamination since its construction.

To prevent impacts to the drinking water system and to comply with drinking water regulations, specifically the Groundwater rule, in 2007 the City constructed a continuous chlorination system and contact chamber at the well field. The contact chamber is designed to provide 4-log virus removal prior to the first connection and perform continuous monitoring of the chlorine dosages.

At this time it appears that the contact chamber provides adequate disinfection prior to entry of drinking water into the distribution system, so the periodic issue with coliform contamination do not appear to be posing any significant hazard to system users.

### **Aquifer Sensitivity to Contamination**

The aquifer from which the City draws its water is composed of unconsolidated glaciofluvial deposits consisting of locally stratified deposits of gravel, silt, cobbles and boulders. These alluvial sediments, while highly productive, have some potential for surface water and/or other contaminants to percolate into the well field and influence or degrade water quality.

Two previous studies, the first performed in 1993 by CH2M Hill, and the second in 2005 by OHA, have analyzed the City's well field and the surrounding aquifer for the potential of surface water influence and other environmental risks to the City's drinking water source.

In addition to these studies, Curran-McLeod, Inc. hired GSI Water Solutions (GSI) to review the conclusions of the two reports along with potential locations for new well sites. Both the GSI report and the OHA 2005 Source Assessment report are included in the Appendix of this study.

The basic conclusion of the documents, particularly the 2005 study, is that the aquifer in Oakridge is "moderately to highly susceptible" for risk of contamination from outside sources. GSI found no cause to disagree with this overall conclusion, but concluded that "as a practical matter" there is no way not to site a new well "in a way that eliminates these risks due to the unconfined nature of the aquifer". This logic can also be applied to the location of the existing well field.

The 2005 OHA report identified a number of "high and moderate risk potential contaminant sources" that could possibly impact the aquifer. Some of these risks, such as chemical contamination of soil and water at the former Pope and Talbot Mill site in the industrial park, and the deteriorating bank of Salmon Creek near the well field have been mitigated since the report was written and most likely no longer present a significant hazard to the existing well field.

The report does correctly state that the existing well field is located near areas of high density development. Current guidelines do not encourage location of municipal drinking water wells in such areas, due to the potential of contamination from activities typically found in urban settings.

It can be concluded that having all of the City's source wells located in such close proximity to each other and to developed areas, creates the potential for loss of the entire source if a significant contamination event should occur.

## **Groundwater Under the Direct Influence of Surface Water**

The 1993 report and, in particular, the 2005 OHA study identified that due to high permeability the potential for groundwater under the direct influence of surface water influence exists in the aquifer. The presence or absence of direct influence is of significant importance, since it is the basis for the requirement of surface water treatment for water used by the City.

Because of this and the on-going issues with coliform occurrences in Well No. 2, OHA required the City to perform microscopic particulate analysis (MPA) testing of this well. The MPA test measures the quantity and type of microorganisms present in groundwater that would be present if there was direct surface water influence present. Two tests were performed, one in the winter of 2013 and one in the summer of 2014. The results of both tests indicated that water from Well No. 2 was not under the influence of surface water (see OHA correspondence in Appendix).

This result does not rule out that the potential exists for direct surface water influence in all areas of the City's aquifer. However, it indicates that a properly constructed well, screened at the right depth, will minimize the potential for this problem to occur. It also validates GSI's conclusion that the potential for direct influence in the aquifer may be less than originally believed. This is due to the occurrence of low-permeability "cemented zones of sand and gravel" present in the majority of the well logs for the well field.

## **Hydraulic Connection and the Potential For Substantial Interference to Surface Water**

Since 1988, Oregon Revised Statutes have mandated that all permitted wells, producing water from an unconfined aquifer and located less than a quarter mile from a surface water source, are presumed to be hydraulically connected to that same surface water source. In addition, if the rate of appropriation from this same well(s) is greater than one percent of the pertinent adopted minimum perennial streamflow of the surface water source, then the well(s) is assumed to have the potential to cause substantial interference with the same surface water body.

In non-legalese this means that both OWRD and ODFW consider the Cities existing wellfield to be hydraulically connected to, and to potentially be causing substantial interference with, Salmon Creek. In 2011, ODFW sent a letter to the City, stating that the City water rights may potentially be reduced as a result. This matter is discussed in greater detail in the following section related to water rights.

### **5.3 Water Rights**

The City of Oakridge has a number of surface and groundwater rights. All existing water right certificates, permits and transfers are summarized below in Table 6. Copies of all water rights and existing correspondence related to water rights are contained in the report Appendix.

**TABLE 6**  
**City of Oakridge Water System**  
**Existing Water Rights Summary**

Certificate Type	ID No.	Type	Location	Use	Allocated Flow (cfs)	Priority Date
Permit	G-1512	GW	City Well Field	Well 1, 2 & 3	1.8 per well (5.4 Total)	11/30/1959
Permit	G-9520	GW	City Well Field	Well 4, 5 & 6	Well 4 - 0.44 Well 5 - 1.11 Well 6 - 1.25 (2.8 Total)	2/10/1981
Certificate	57608	SW	Salmon Creek	Municipal Diversion Dam	1.56	2/19/1934
Transfer (Certificate 5283)	T-047	SW	Salmon Creek	Railroad Intake at Flat Creek	1.0	9/25/1911
Certificate	28873	SW	Willamette River	City Swimming Pool	0.05	6/16/1955
Permit	17689	SW	Salt Creek	Pope and Talbot Mill	15	8/29/1946

*Notes: GW - Groundwater  
SW - Surface Water  
cfs - Cubic feet-per-second (1 cfs = 448 gpm)*

The City's current water rights situation is complex and in need of clarification and resolution.

In theory, the City has access to a total groundwater right of 8.2 cfs (3,675 gpm) from Permits 1512 and 9520. The City also has access to 17.61 cfs (7,889 gpm) of surface water from different sources included in Certificates 57608 and 28873, Transfer T-047, and Permit 17689.

The reality is significantly different for a number of factors. The bottom line is that the City has nowhere near this amount of water available, for the reasons described below.

One of the principal issues with water rights is that unless they are a "Certified" water right, listed above as Certificates, they are not actually owned by the City.

The process of establishing a water right has three principal steps. The first step is submittal of an application for water use to the State of Oregon. The second step is agency review and granting of a temporary “permit” to use the water. This permit establishes conditions of use and a timeline under which the water must be used. The third and final step, is certification that water volume or some portion applied for, is being utilized as set forth in the permit conditions of step two. It is only after this third step that the applicant owns the water right for which application was originally made.

For many years there was little practical difference between a permit and a certificate. The permits did require that time extensions be granted if the allocated water was not used in accordance with originally set schedule. However these extensions were routinely granted by OWRD. As result, many permit holders did not see any reason to certify their water rights from permits to certificates, so they had actual ownership.

In recent decades the situation has significantly changed, due to concerns about environmental issues, the effects of groundwater withdrawal on surface water, endangered species, and legal challenges from outside stakeholders. These issues have led to OWRD routinely curtailing surface and groundwater water use by retiring uncertified permits instead of extending them.

This same situation has also effected transfers of water rights, once a routine process, but now used as a mechanism to retire active or dormant water rights. The bottom line is that many permit holders are now looking at the possibility of loss of a portion or even all of the water right, when attempting to extend their permits.

The City’s water rights are impacted by this situation as follows:

**Permit 17689 on Salt Creek for 15 cfs.**

OWRD has stated that this permit will not be extended in its current form. The Agency would most likely only allow approximately 1.0 cfs or less of use from Salt Creek if an extension is applied for. This permit has other issues related to access and conveyance, documented in the “Industrial Park Pond Water Source Alternatives Analysis” report prepared in 2013. The combination of these problems, with regulatory and land use issues, significantly reduce its ability to provide surface water from Salt Creek to the City.

**Permits G-1512 and G-9520 at the City Well Field:**

OWRD has stated that they will grant the City use of water utilized by each permit up to its expiration date. Permit number G-1512 expired in 2001 and G-9520 expired in 1994. According to OWRD, the combined volume of water utilized under both permits at the time of their expiration is approximately 2.2 cfs.

An extension request was filed for G-9540 in 2005, but is on hold pending resolution of a legal challenge from an outside environmental group “Waterwatch”, against the City of Cottage Grove and OWRD.



OWRD has stated that they are willing to possibly grant an extension for both permits. However, as was discussed in the previous section of the report, OWRD considers the well field to be hydraulically connected and, as such, adversely impacting water flow in Salmon Creek.

The new permit extension will therefore require OWRD and ODFW to evaluate the impact of City well field operation on “fish persistence” and streamflow in Salmon Creek. The results of this evaluation may result in the water right of the permits being reduced, possibly significantly, to maintain required flows in the waterway.

OWRD has also stated that they require completion of a Water Management Conservation Plan, prior to review of the extension application.

### **Certificates 57608, 28873 and 5283 at Salmon Creek and the Middle Fork of the Willamette:**

Certificates 57608 and 28873 are the only water rights that the City owns at this time. They cannot be modified or taken away from the City.

Certificate 5283 was transferred from the Central Pacific Railroad to the City in 1967 and therefore is technically owned by the City. According to OWRD, this certificate needs to have proof of beneficial use performed before the City can utilize it for water, so its status is uncertain at this time.

OWRD and ODFW have stated that they will no longer allow surface water withdrawals from Salmon Creek so both Certificate 57608 and 5283 are effectively of no use to the City. Certificate 28873 is only for 22 gpm, so it is of little practical use to the City at this time.

OWRD has stated that they will allow Certificate 57608 and 28873, to be immediately transferred from surface to groundwater rights. This would allow up to an additional 1.66 cfs (750 gpm), to become available for groundwater withdrawals for the project and for future growth of the City water system. It is recommended that this action be taken as soon as possible.

Concerning Certificate 5283, if proof of beneficial use can somehow be obtained, then the City may be able to transfer this certificate to groundwater as well. Curran-Mcleod, Inc. is working to clarify this situation at this time.

### **Actual City Water Rights**

If no modification of the City’s existing water right situation occurs, then the City potentially will have only 2.2 cfs available for groundwater withdrawals. This is less than the nominal pumping capacity of the well field, approximately 3.5 cfs.

It is recommended that the City resolve the water rights situation immediately. At a minimum the 1.66 cfs of surface water rights in Salmon Creek should be converted to groundwater right. The City well field permits should also be extended, but with some curtailment as required by ODFW. The actual amount of curtailment will be negotiated with this agency.

Table 7 summarizes a hypothetical water rights situation for the City, in light of the issues discussed in this section. For the scenario, it is assumed that all the existing surface water rights Certificates are transferred to groundwater for City use and that a forty percent curtailment of groundwater from the two existing City well field permits G-1512 and G-9520 occurs.

A worst case scenario, not in the table, would assume that the groundwater permits are left at 2.2 cfs and only the 1.66 cfs of surface water right can be transferred.

**TABLE 7**  
**City of Oakridge Water System**  
**Potential Water Rights Scenario**

Certificate Type	ID No.	Type	Location	Use	Allocated Flow (cfs)
Permit	G-1512	GW	City Well Field	Well 1, 2 & 3	<i>4.0</i>
Permit	G-9520	GW	City Well Field	Well 4, 5 & 6	<i>1.0</i>
<i>Certificate</i>	<i>57608</i>	<i>GW</i>	<i>City Well Field or Other</i>	<i>City Wells</i>	<i>1.56</i>
<i>Transfer (Certificate 5283)</i>	<i>T-047</i>	<i>GW</i>	<i>City Well Field or Other</i>	<i>City Wells</i>	<i>1.0</i>
<i>Certificate</i>	<i>28873</i>	<i>GW</i>	<i>City Well Field or Other</i>	<i>City Wells</i>	<i>0.05</i>
Totals					<b>7.61</b>

*Notes: GW - Groundwater*

*SW - Surface Water*

*cfs - Cubic feet-per-second (1 cfs = 448 gpm)*

*Italicized values mean that the water right has been transferred or modified by OWRD.*

*Scenario assumes that the groundwater permits have a 40 percent reduction and that 2.66 cfs of surface water rights can be transferred to groundwater.*

Permit No. 17689, Salt Creek, was not included in the analysis due to its uncertain status at this time. However, it is anticipated that OWRD will give the City an extension of between 0.5 and 1.0 cfs for the permit which would be in addition to the figures listed in Table 7.

#### **5.4 Source Summary:**

The City's source well field has the following issues present:

- Poor well construction and sealing in Well No. 1 and Well No. 2.
- Abandonment of Well No. 3 and 5, due to water quality and interference issues.
- Loss of production capability in the remaining four wells, (1, 2, 4, and 6) during warm weather months.
- Aeration issues effecting water quality occurring during the warm weather months.
- Lack of adequate redundancy in the event that a well loses production capacity.
- Periodic biological contamination of Well No. 2 from Total coliform and E. coli.
- Significant issues with the certification and administration of water rights for the City's well field.

On the positive side, the well field aquifer appears to have a very good production capacity and to produce high quality water. The aquifer may also be less sensitive to surface water influence than was previously believed and the wells are not under direct influence of surface water at this time.

#### **5.5 Transmission and Distribution System:**

The layout of the City's Water Transmission and Distribution system is shown on Figure 1. The piping system consists of approximately 28 miles of water main, ranging in size from one to twelve-inches in diameter. The most common sizes encountered in the system are two, four, six and eight-inch, with six-inch diameter water main being the most prevalent (35 percent of the system).

City water mains are constructed of a variety of materials including galvanized steel (boiler pipe), asbestos cement (AC), ductile and cast iron and polyvinyl chlorine (PVC). The two most common materials are AC and PVC pipe, with a significant portion of the six-inch pipe in the water system being of AC construction.

The City's water mains are, in general, older, although the public works staff has made significant improvements in deficient areas of the system over the last decade. The first water mains were installed in the vicinity of the old town area of the City in the 1940's, with the majority of the system being installed later, from the 1950's to the 1970's.

Based upon information provided by City Staff, the following areas, summarized in Table 8, have been identified as needing improvements.

**TABLE 8**  
**City of Oakridge Water System**  
**Summary of Distribution System Upgrades**

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1. Replace 2-Inch Water Main, South Side Highway 58 from Salmon Creek Mobile Park West to Crestview.
  2. Replace 2-Inch Water Main, Singletary Drive East with new 6-Inch and 2-Inch Lines
  3. Replace 2-Inch Water Main, K Drive, School to River Road
  4. New 6-Inch Main from Second Street/Birch to Davis
  5. New 8-Inch Line from Hills and 58/East to Odle Lane (Replace Existing 6-Inch AC)
  6. Replace all 4-Inch Standard Steel Lines in Pope and Talbot Addition
  7. Replace 6-Inch Steel with new PVC line from Jasper Drive to East First Street
  8. Replace 4-Inch OD Steel, Poplar from Commercial to Second Street
  9. Replace 2-Inch Line, Locust from Commercial to Second Street
  10. Replace 2-Inch Line, South Diamond from Commercial to West First Street
  11. Replace 2-Inch Line, North Diamond from West First Street to West Second Street
- 

*Notes: All two-inch water main shall be replaced with minimum four-inch C900 PVC Water Main*

**Flow Measurement and Metering:**

Water Use in the City water system is measured at the following locations:

**Wells:** Well Nos. 1, 2, 4, 5, and 6 are equipped with 4-inch diameter flow meters as is required by OWRD rules.

**Master Meter:** The water system has a 12-inch diameter master meter installed in a vault located immediately before the chlorine contact chamber.

**High Level Pump Station:** A 6-inch diameter flow meter is installed in the suction piping of the high level pump station.

**Individual Meters:** The system has 3/4" X 5/8"-inch meters for all residential services, along with a number of 1-inch and 2-inch diameter meters for commercial and industrial services. All meters are "rotating disc" type and are manually read on a monthly basis by City Staff.

### Loss and Unaccounted-for Water:

All water systems lose water through leaks, unmetered use and other reasons, such as line cleaning, during normal operation. Both the State of Oregon Construction Standards and AWWA guidelines state that municipal water systems should strive to achieve a loss rate of no more than ten percent of production.

Prior to the 2007 water system upgrade project, system loss was observed by the City's public works department to be between fifty and sixty percent. The improvements performed during the project, and systematic replacement of deteriorated sections of water mains since, have cut loss to approximately thirty-five percent.

It is believed by City Staff that a significant reduction in loss can be achieved, if the replacement of 2- inch diameter galvanized water main, referenced in Table 8 above, are is performed over time.

### Pressure Zones:

The City water system has two main pressure zones, a lower elevation zone in which the majority of users are located and a higher zone for areas located at upper elevation areas in the northern part of the City. A small sub pressure zone is also located within the high zone. The locations of each zone are shown on Figure 3.

Each pressure zone serves to maintain user pressure between approximately 35 and 100 psi. The majority of the City's users have adequate pressure, ranging from 50 to 80 psi, but areas in the east of the City particularly in, and near, the Industrial Park have static pressures that below 40 psi and can drop to near 20 psi during periods of high demand.

The zones are maintained by a system of six pressure reducing valves, located in the northerly areas of the City. Table 9 below summarizes information about the PRVs.

**TABLE 9**  
**City of Oakridge Water System**  
**Summary of Pressure Reducing Valves (PRVs)**

No.	Zones	Location	Size	Elevation	Pressure Settings (Inlet/Outlet)
1*	High/Low	Oak Street and 1st	10"	1290	230/45
2	High/Sub	Sanford, 7 <sup>th</sup> and Laurel Butte Drive	6"	1460	152/120
3	High/Sub	Meadow Way	6"	1517	100/50
4*	High/Low	Oak & 3rd	6	1290	215/90
5	High/Low	Pine & 2nd	8	1245	110/50
6	High/Low	Elm & 2nd	6	1260	100/40

*Notes: Sub pressure zone is located in the 7<sup>th</sup> street, High Leah, Roberts Street and Meadows Way areas.*

### **High Level Pump Station:**

The Oakridge Water system has one principal pump station located at the intersection of Oak and 2<sup>nd</sup> Street. The pump station pumps finished water from the lower pressure zone via a dedicated suction line to the high storage tank, located on the top of Laurel Butte. The pump station is equipped with triplex package pump system composed of three 50-horsepower pumps, and is capable of delivering water to the reservoir at 750 gpm for a total dynamic head of 570 feet.

The Station also contains a fourth 10-horse power “jockey” pump, utilized primarily to supply water to the sub-pressure zone when the large pumps are not in service.

The station is equipped with a 200 kVA emergency generator, capable of operating all three of the main pumps simultaneously.

### **5.6 Storage:**

The City water system currently has two 1.0 million gallon (MG) storage reservoirs. One serves the low-pressure zone and the other serves the high-pressure zone (Figures 1 and 2). Both reservoirs are constructed of welded steel.

The low pressure zone or “West” reservoir was constructed in 1962. The reservoir has an overflow elevation of 1,375 feet, a total height of 32 feet and a diameter of 78 feet.

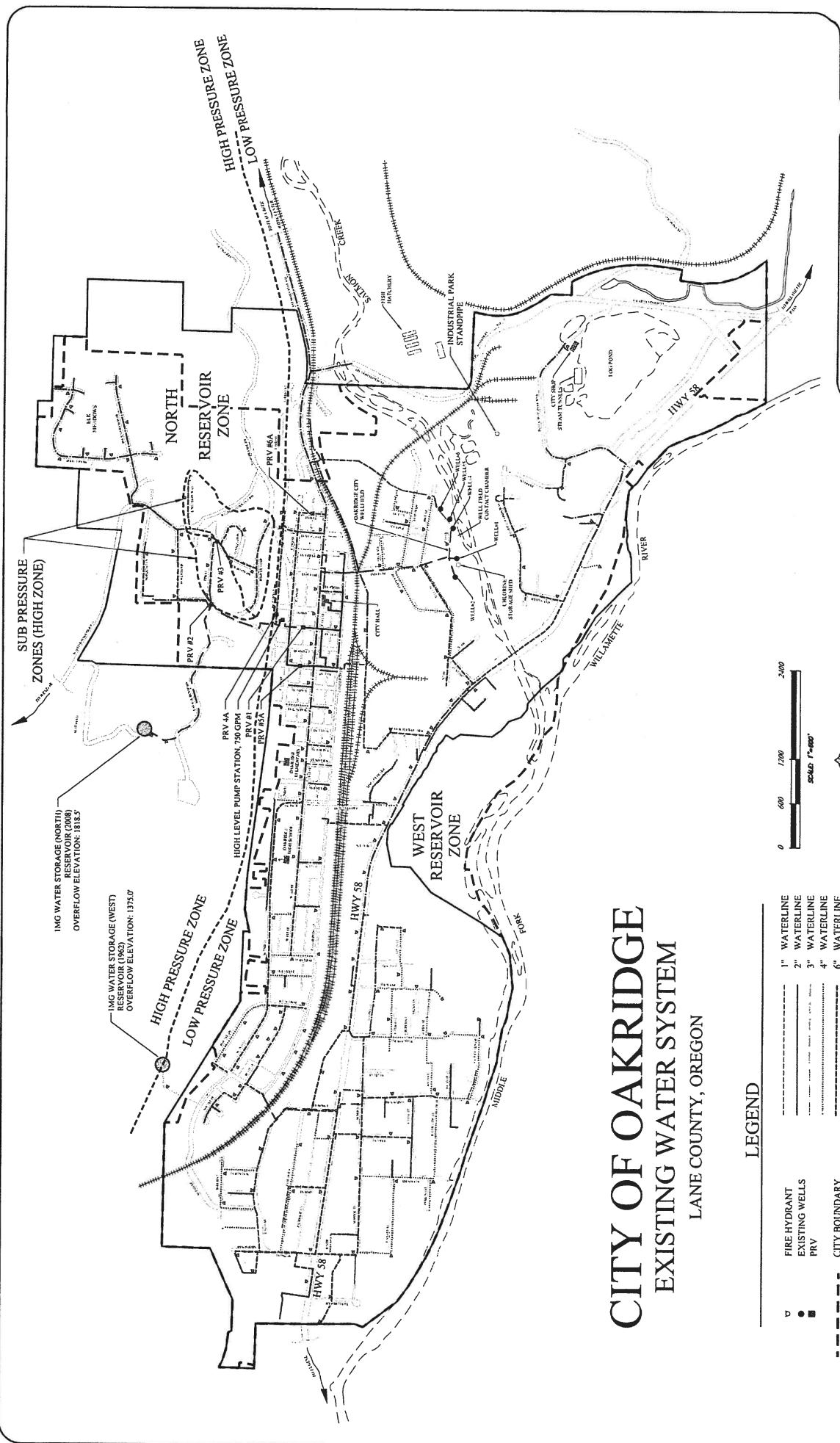
The reservoir was out of service from shortly after construction in 1962 until 2007. This was caused by settlement of structural fill under its foundation, which left approximately 35 percent of the base slab in an unsupported condition. In 2007 the reservoir slab condition was fixed by installing a system of “mini-piles” around the a portion of the tanks’ perimeter and then injecting high-strength grout under the unsupported area of the slab. After repairs, the reservoir was then placed back into service.

Despite its relative age, the external plate steel of the reservoir and the internal structural steel members are in good condition. However, the reservoir has a significant deficiency; the external and internal coating systems are aged, and constructed of unsuitable materials.

The external coating system utilizes a lead-based primer commonly known as “Red Lead”, while the internal system is a heavy bitumastic or “coal tar” based enamel type system. Both of these coating systems are no longer allowed for use due to health concerns.

However, the reservoir was allowed to be placed into service due to an exemption by OHA for older coating systems that do not require significant maintenance. The exemption states that as soon as any maintenance of the reservoir or the coating system is required, that both systems must be entirely removed and replaced with new coating systems.

The preferred option of dealing with the lead-based primer on the exterior is encapsulation. This method is significantly more cost effective than removal and abatement. The interior coal tar enamel has to be removed.



# CITY OF OAKRIDGE EXISTING WATER SYSTEM

LANE COUNTY, OREGON

### LEGEND

- ▲ FIRE HYDRANT
- EXISTING WELLS
- PRV
- CITY BOUNDARY
- URBAN GROWTH BOUNDARY
- PRESSURE ZONE BOUNDARY
- 1" WATERLINE
- 2" WATERLINE
- 3" WATERLINE
- 4" WATERLINE
- 6" WATERLINE
- 8" WATERLINE
- 10" WATERLINE
- 12" WATERLINE



FIGURE  
3 OF 6

CITY OF OAKRIDGE  
WELL FIELD & STORAGE RESERVOIR  
FEASIBILITY STUDY  
EXISTING PRESSURE ZONES  
LANE COUNTY, OREGON

CURRAN-MCLEOD, INC.  
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PORTLAND, OREGON 97214  
PHONE (503) 884-3478

APRIL, 2015

J:\Oakridge\1610 Well Field Study\DWG\FEASIBILITY\Study\1610 Sheets - Pressure Zones.dwg, 10/2/2015 3:16:04 PM, Kycera TASHALLA 55011.KX,PC3

The cost of exterior encapsulation, coal tar removal and re-coating of the reservoir is estimated to be approximately \$330,000. Due to deteriorating condition of the reservoir, it is estimated by Curran-Mcleod, Inc. that removal and recoating will have to be performed in approximately five to ten years.

The High or "North" reservoir was constructed in 2008. The reservoir has an overflow elevation of 1,818, a 32-foot sidewall height and a diameter of 78 feet. The reservoir is in excellent condition and will serve the City well for the next 25 to 30 years before any significant work on the coating system needs to be performed.

### **Water System Finished Water Storage Requirements**

AWWA guidelines for finished water storage utilize a combination of equilibrium storage (normal daily use reserve or ES) and fire flow storage. For Oakridge, storage is required to augment daily demand during summer, equalize the output from the City's well field and provide fire protection.

Fire protection of schools, public buildings and flammable structures with multiple exposures and limited sprinkler systems create a fire demand greater than residential requirements.

Residential fire protection generally calls for 1,500 gpm for 2 hours or about 180,000 gallons of dedicated water storage. Schools and larger buildings without sprinklers require up to 3,000 gpm for three hours, or 540,000 gallons of storage. Assuming eventual build out in the Industrial Park, two existing schools without sprinklers, and the Willamette Activities Center, the larger fire protection value will be used for calculation of storage.

The equilibrium storage water supply can be assured by providing either three times the projected ADD value or the peak day production value, whichever is greater. The storage should also utilize the 20-year projected values ADD and Peak Day to ensure that the City has adequate storage for future demand.

The current and projected peak day values are approximately 1.3 and 1.6 MGD. These values are significantly less than three times ADD, so this method will be used for calculating equilibrium storage.

Required storage volumes for the City, utilizing the above criteria, are summarized below in Table 10.



**TABLE 10**  
**City of Oakridge Water System**  
**Projected 20 Year Demand Required Finish Water Storage**

2034 ADD	0.80 MGD
2034 ES	2.40 MG
FF (3 Hours X 3,000 GPM)	0.54 MG
Total Storage (ES + FF)	
Total Storage Required	<b>2.94 MG</b>
Existing Storage Volume	2.0 MG
Existing Storage Deficit	<b>0.94 MG</b>

*Notes: MGD = Million Gallons Per Day*  
*ADD = Average Daily Demand*  
*ES = Equilibrium Storage*  
*FF = Fireflow*  
*GPM = Gallons Per Minute*

Rounding up to account for standardized volumes of finished water reservoirs, the required additional finish water storage volume for the City's water system is 1.0 MG.

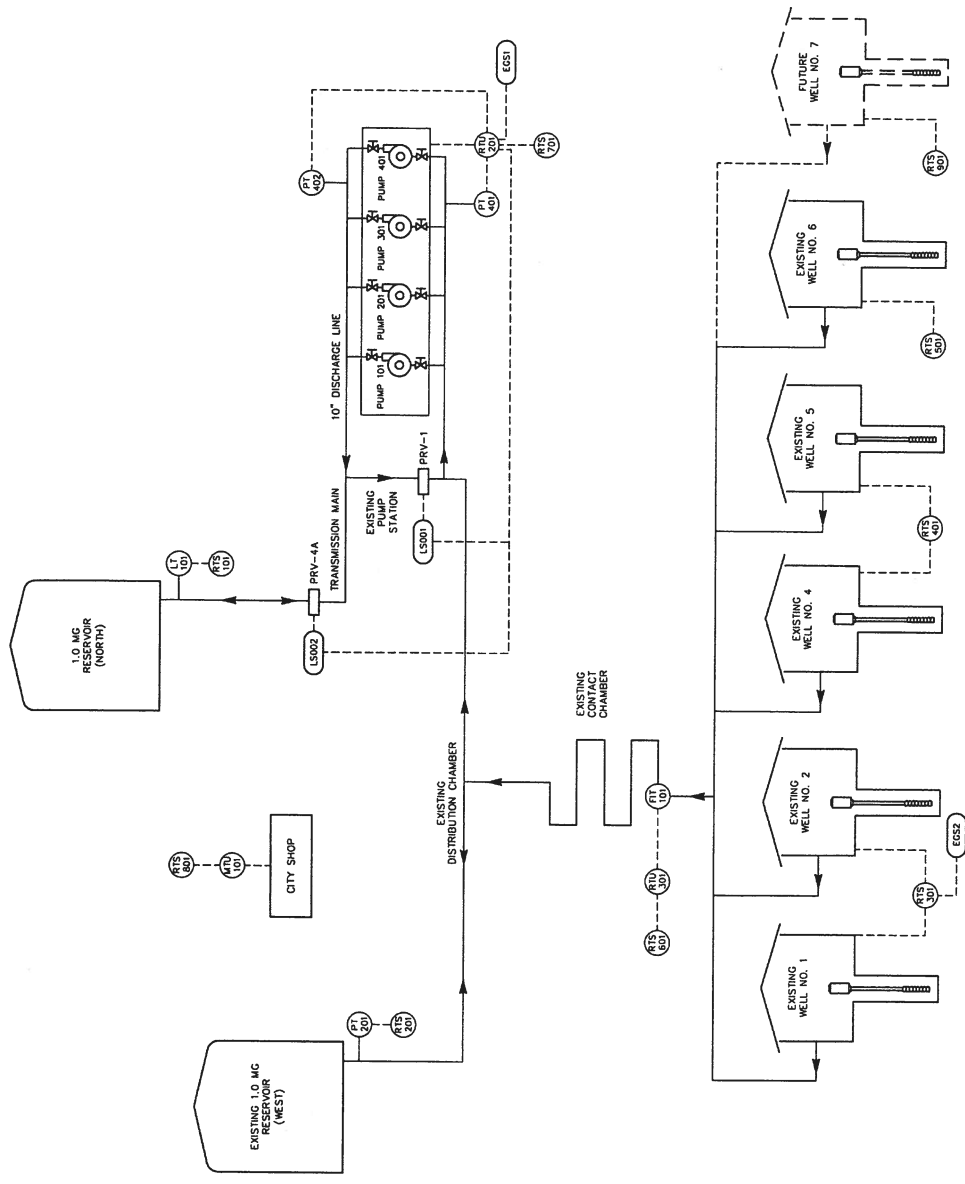
### 5.7 SCADA System

Figure 4 shows a schematic of the Supervisory, Control and Data Acquisition (SCADA) system for the water system.

The system communicates via a network of line-of-sight radio communication units, located at the two reservoirs, the pump station, each well, the contact chamber, flow meter and chlorination system and the City Shop. Remote units at the reservoirs are powered by solar panels, while the units at the other sites have battery backup power available.

The system has two main programmable logical controllers (PLCs), each equipped along with interactive screens. The first and main PLC is located at the City shop, while a second identical PLC is located at the high level pump station. The utilization of two separate PLCs, provides redundancy in the event of loss of the one of the units.

The network system utilizes RS VUE as the main controls program. At this time the system is configured to allow access to the program to only the Public Works lead and the Controls contractor, which includes internet-based remote access.



- LEGEND**
- PT PRESSURE TRANSMITTER
  - RTS REMOTE TELEMETRY SITE
  - MTU MAIN TERMINAL UNIT
  - LLS LIMIT SWITCH (CRV PRESSURE RELIEF VALVE)
  - RTU REMOTE TERMINAL UNIT
  - FIT FLOW INDICATING TRANSMITTER
  - EGS EMERGENCY GENERATOR SET

**CITY OF OAKRIDGE WATER SYSTEM  
EXISTING SCADA SYSTEM**

SCALE: N.T.S.

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**CITY OF OAKRIDGE  
WELL FIELD & STORAGE RESERVOIR  
FEASIBILITY STUDY  
EXISTING SCADA DIAGRAM**  
LANE COUNTY, OREGON

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## **5.8 City of Oakridge Existing Water System - Conclusions and Recommendations:**

### **Conclusions:**

The City's water system has significant deficiencies in source and storage.

The system suffers from a lack of source capacity due to the loss of two wells, and interference from remaining wells during operation. This interference is worst during the summer season, which results in the main production well, Well No. 2, having a significant reduction in capacity.

Well No. 2 is also poorly sealed, which may be causing on-going issues with periodic bacterial contamination occurring in raw water produced from this well.

The City has little redundancy in source; if the main Wells, Nos. 1 and 2, were unable to produce water for some reason, the City would be unable to meet demand.

The City has a storage deficit of approximately 1.0 MG. The City also has a main storage reservoir providing one half of its current storage that is aged, and will soon be in need of major repairs. If this storage reservoir were to be taken out of service for any period of time, or even worse permanently, the City would not have adequate storage available for daily use.

The City system has low operational pressures on the east side, in and near the Industrial Park, which are caused by the elevation of its existing storage reservoirs.

Other issues that need attention for the City's water system are the proper extension and certification of its water rights, and the City's distribution system, which has issues with loss, attributable to sections of deficient water mains in the system.

### **Recommendations:**

Curran-McLeod, Inc. recommends the following actions to address the above-identified deficiencies:

- Construction of a new municipal well with a capacity of up to 1,000 gpm.
- Construction of a new reservoir of up to 1.0 MG volume at an elevation suitable to serve the eastern areas of the water system.
- Resolution of water rights issues with OWRD and ODFW concurrent to the design of the new well and storage reservoir.
- It is also recommended that the City continue with the systematic replacement of sections of water mains identified as deficient, over time.

## **6.0 ANALYSIS OF RECOMMENDED UPGRADES**

### **6.1 Proposed New Water Well:**

A study was conducted in 2014 by GSI Water Solutions Inc. on potential sites in the City for a new municipal well. The study is contained in the report Appendix. Conclusions presented below are a summarization of the conclusions of this report by Curran-Mcleod, Inc.

The study performed an overview of area geology hydrology and aquifer characteristics in the vicinity of the City and the potential contamination sources that are present in the City.

Based upon this overview, the study recommended several areas within the City where a potential new well could be drilled. The locations of these sites were based upon the nature of the aquifer in that specific location, proximity to the existing water system, proximity to surface water, and to sites of environmental concern.

The results of the study indicated that there are four potential sites where a new well could be drilled. The locations of these sites are shown on Figure 5, as Sites "A", "B", "C" and "D".

Of the areas considered, Site A, or "Little Texas", located northeast of the City well field and Site B, at the Greenways rest area, at the confluence of Salmon Creek and the Middle Fork of the Willamette River, are considered to be the most optimal.

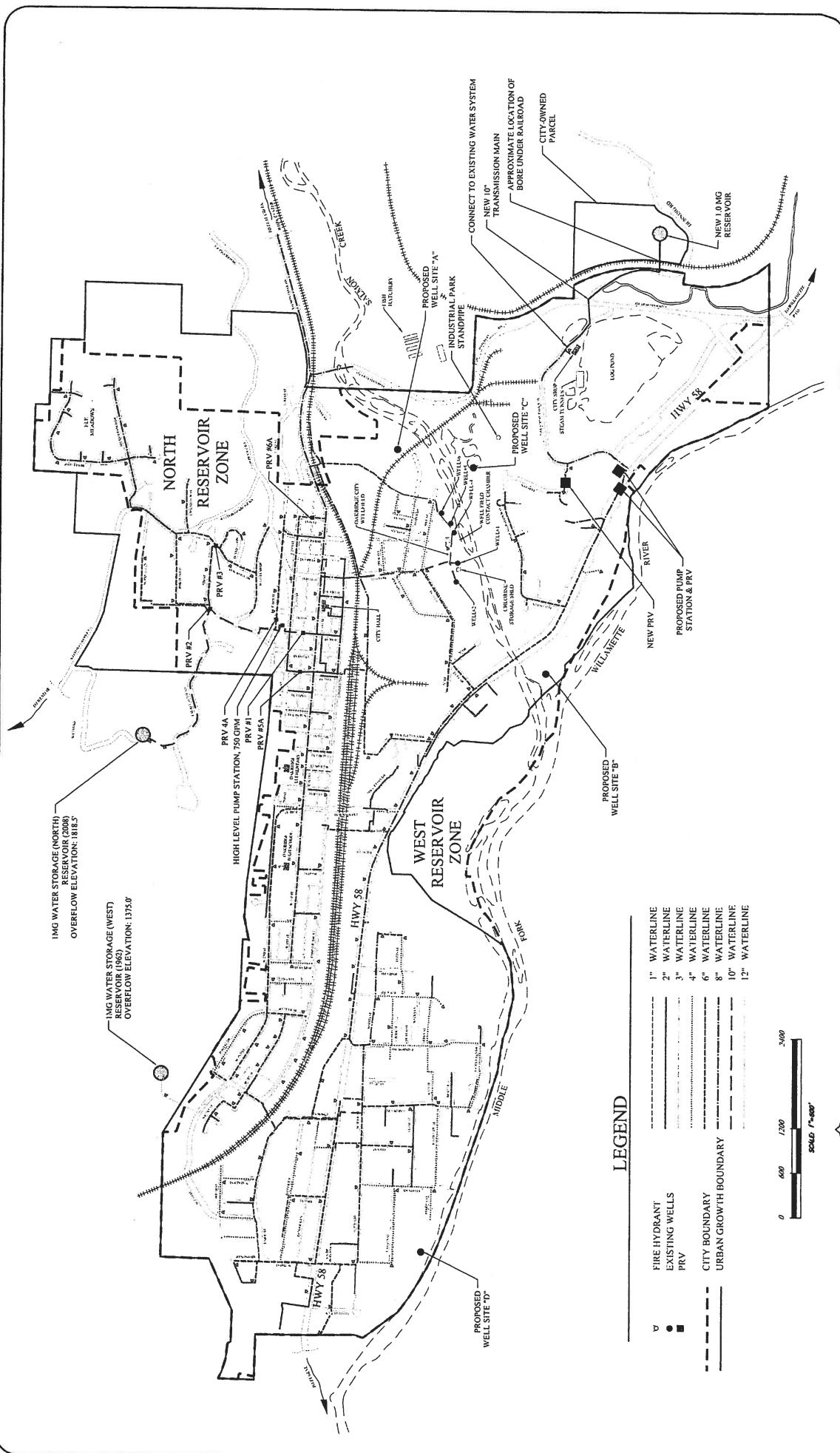
Site C, located on the south side of Salmon Creek, northwest of the City's Industrial Park, is not recommended for use, due to concerns about residual groundwater contamination from former lumber mill operations impacting the well.

The City's industrial park is located on the site of a former lumber mill, the Pope and Talbot Lumber Company. After the mill's closure in the mid 1990's, the site underwent successful environmental remediation to clean up and stabilize contamination in cooling and stormwater ponds formerly located on-site. The remediation activity was completed in 2010 and the site was certified as suitable for industrial and residential activities and use. Copies of reports and correspondence related to the mill site clean-up are summarized in the report Appendix.

However it was documented during investigation of the site that some groundwater contamination was present in the vicinity of the stormwater ponds and under the industrial park. The amount of contamination was determined to be minor, but Curran-Mcleod, Inc. does not recommend installation of a well in this location because of the unknown relative risk that groundwater contamination could impact the new well.

Site D, located in the southwest corner of the City, is recommended for use only if the other sites are not suitable. Its lower rating, as compared to Sites A and B, is primarily caused by greater uncertainty about its productivity, and that it is downgradient of more contaminant sources than the other sites.

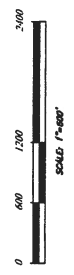
This well site would potentially have to be located near or in a flood plain and would require significant upgrades to the City water system in the vicinity of Osprey Park out to School Street. The



1MG WATER STORAGE (NORTH) RESERVOIR (2008)  
OVERFLOW ELEVATION: 1818.5

1MG WATER STORAGE (WEST) RESERVOIR (1962)  
OVERFLOW ELEVATION: 1335.0

- LEGEND**
- △ FIRE HYDRANT
  - EXISTING WELLS
  - PRV
  - CITY BOUNDARY
  - - - URBAN GROWTH BOUNDARY
  - 1" WATERLINE
  - 2" WATERLINE
  - 3" WATERLINE
  - 4" WATERLINE
  - 6" WATERLINE
  - 8" WATERLINE
  - 10" WATERLINE
  - 12" WATERLINE



CITY OF OAKRIDGE  
WELL FIELD & STORAGE RESERVOIR  
FEASIBILITY STUDY  
**PROPOSED WELL SITES  
OVERVIEW**  
LANE COUNTY, OREGON

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FIGURE  
5 OF 6

high cost of these upgrades would most likely make installation of a new well in this area uneconomical, even if the site was found to be suitable.

Based upon GSI's analysis, CURRAN-McLEOD, INC. recommends of investigation of Site A and B, if required, for the new well site. It is envisioned that Site B investigation will be performed only if Site A is found to be unsuitable.

As recommended by GSI, all site investigations will include the following elements:

- Test Well Drilling
- Test Well Construction and Testing
- Groundwater Sampling and Analysis
- Assessment of Surface Water Potential for Direct Influence as Required
- Recommendation of Well Construction Parameters

### **Land Acquisition, Power and Water System Improvements Required For New Well**

Both Site A and B are City property, so no property acquisition would be required.

Both sites have access to three-phase power, so costs for new power to the well at either site should be relatively small.

Both sites will require approximately 1,000 feet of new 10-inch diameter transmission water main and chlorination. Site A would require a cross-country run, commencing at the well head and terminating on Jasper Drive.

Site B would require water main connecting to the well in the park then under Highway 58 to an existing 6 inch-water main located on the north side of the highway. This section of 6-inch water main, commencing at the bridge to the west and ending at Hyland Lane, would also be upgraded with new 10-inch water main.

### **Regulatory Requirements, Water Rights, Well Head Protection Areas and Sanitary Setbacks**

The new well will have the following regulatory requirements:

- Registration with OWRD;
- Water Rights: Relocation of a Point of Allocation from one of the City's Water Right Certificates or Permits, for the new well location and groundwater withdrawal;
- Direct Influence of Surface Water: Collection and analysis of two MPA samples in winter and summer. The results will be used to prove that the new well has no direct surface water influence;
- Hydraulic Conductivity: The well will be within one-quarter mile of Salmon Creek and will be considered to be hydraulically connected by OWRD and ODFW. Curtailment of water use from

the new well, if any is required, will be addressed and resolved when the City's groundwater Permits are extended;

- Sanitary Setback: The well will be constructed with a protective isolation area, so that no structures and/or potential contamination generating activities can occur within 100 feet of the well head;
- Well Head Protection Area: The City will develop a Wellhead Protection Area policy as required, to minimize the potential of residential, commercial or industrial activities, in areas located near the new well, that could cause potential groundwater contamination, which would impact the well's water quality.

### **Design Parameters:**

The actual design of the new well will be developed from information obtained during the drilling and installation of the test well. However, in the best case scenario it is envisioned that the well will produce up 1,000 gpm. The assumed depth of the well will be at least 200 feet if not greater. The well would also have a minimum casing size of 18 inches, reducing to 12 inches in the screened section where the pump is installed.

The well will be equipped with a submersible pump with approximately a 75-horsepower motor operating off of three-phase 480-volt power. A separate well house will be constructed at the well head, to house piping, valves, flowmeter, controls and telemetry.

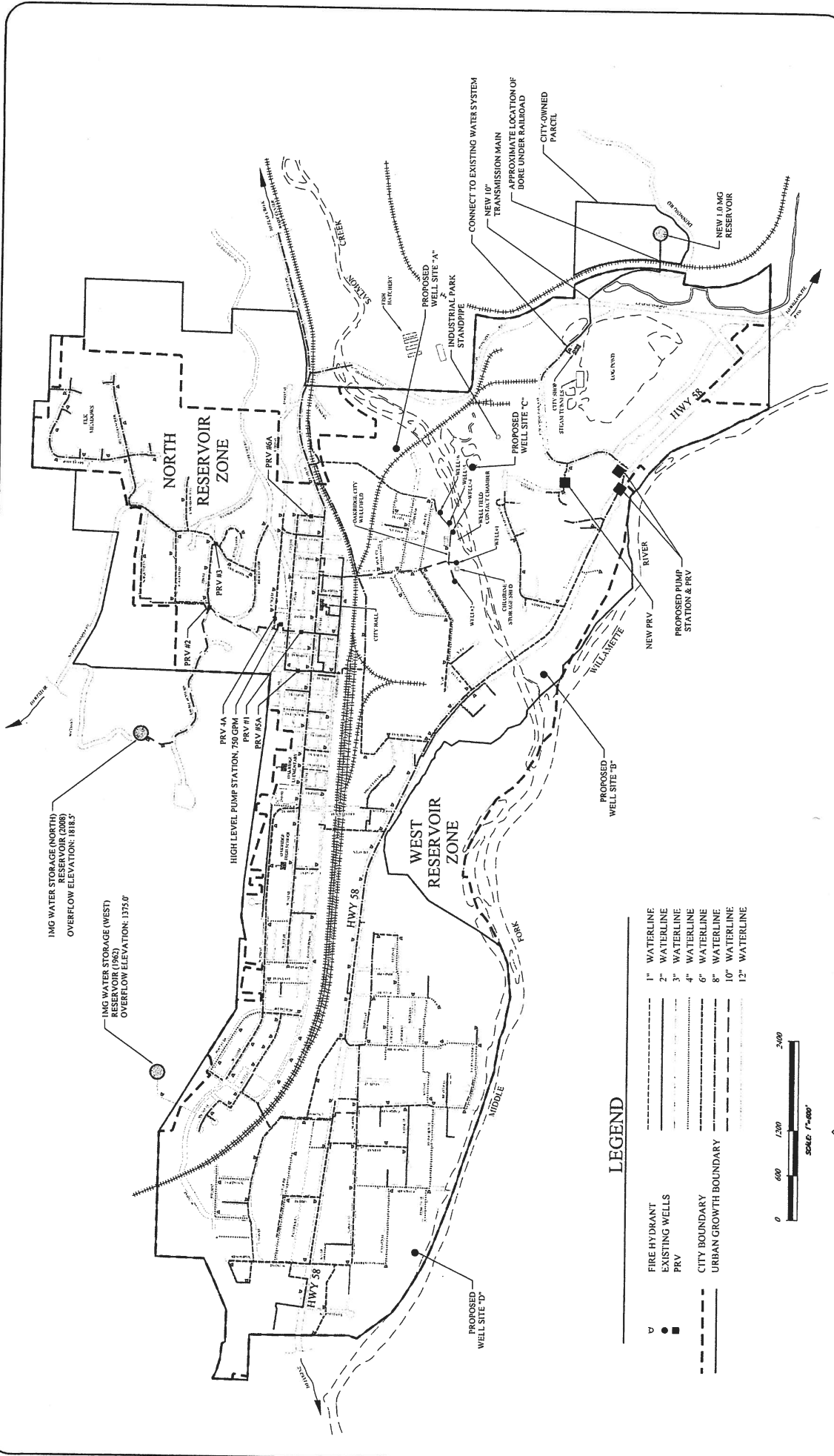
The well will be equipped with back-up emergency power, housed outside in a separate weather proof enclosure.

## **6.2 Proposed New Finished Water Storage Reservoir**

As referenced earlier, the City water system has an approximately 1.0 MG storage deficit. In addition to the deficit, the Industrial Park requires approximately 500,000 gallons of storage for fire suppression to attract commercial and industrial tenants.

The existing water system does not have capacity or pressure to provide flows of this magnitude in the Industrial Park. The park is currently part of the lower pressure zone, and due to elevation and headloss, system pressures in the eastern half are approximately 30 to 40 psi, at a maximum. During high flow events, such as hydrant testing or line cleaning, static pressures in these areas have been observed to drop to below 20 psi.

The solution to this problem is to locate a new storage reservoir, at an appropriate elevation, east of the Industrial Park. The City currently owns a 24 acre parcel located east of the Industrial Park on TV Butte, off of Dunning Road. This property would be an ideal location of the reservoir, it is relatively close to the Industrial Park, easily accessed for construction and can accommodate the proposed reservoir in a number of locations on the property.



1MG WATER STORAGE (NORTH)  
RESERVOIR (1962)  
OVERFLOW ELEVATION: 1818.5'

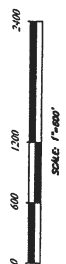
1MG WATER STORAGE (WEST)  
RESERVOIR (1962)  
OVERFLOW ELEVATION: 1375.0'

HIGH LEVEL PUMP STATION: 750 GPM  
PRV #1  
PRV #2  
PRV #3  
PRV #4  
PRV #5  
PRV #6A

- LEGEND**
- 1" WATERLINE
  - 2" WATERLINE
  - 3" WATERLINE
  - 4" WATERLINE
  - 6" WATERLINE
  - 8" WATERLINE
  - 10" WATERLINE
  - 12" WATERLINE

- FIRE HYDRANT
- EXISTING WELLS
- PRV

- CITY BOUNDARY
- URBAN GROWTH BOUNDARY



CITY OF OAKRIDGE  
WELL FIELD & STORAGE RESERVOIR  
FEASIBILITY STUDY  
PROPOSED 1.0 MG RESERVOIR AND  
PUMP STATION  
LANE COUNTY, OREGON

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FIGURE  
6 OF 6



The only known issue on the property is that formerly a town dump site and burn pit was located there. The dump pit has been closed for several decades and as such is not expected to interfere with the placement and installation of the new reservoir.

The elevation of the TV Butte parcel is approximately 1,460 feet msl. This would put the base elevation of the reservoir at 1,461 and the overflow elevation at 1,489.5 feet assuming a 28-foot-high sidewater height for the reservoir.

The Industrial Park has an approximate elevation range from 1,260 to 1,290. Locating the reservoir at an elevation of 1,460 feet would provide operational static pressures in the Industrial Park ranging from 75 to 90 psi.

### **Design Parameters:**

#### **Site Constraints:**

Review of geological and soils information for areas located in the vicinity of the site, indicate that depths to bedrock are relatively shallow, and that the area is generally seismically stable, as compared to areas located within the City itself. While the specific geotechnical properties of the site will be determined by on-site geotechnical analysis, it is not anticipated that the proposed reservoir site will present significant geological issues.

The site has relatively low slopes in the area best suited for the reservoir location. Preliminary review of the site indicates that any landslide hazard would be low.

The site has power present, on Dunning Road, which can be accessed for the telemetry system.

#### **Reservoir Types:**

There are four principal types of reservoirs in use for municipal water systems. These are reinforced pre-stressed concrete, welded steel, glass-coated bolted steel and epoxy-coated bolted steel.

CURRAN-McLEOD, INC. has experience with all of these reservoir types. We have found that the concrete reservoirs are generally not suited for this volume or less, due to their high cost.

We also feel that the epoxy-coated bolted-steel reservoirs, while being the least costly up-front, perform poorly over the long run in wet climates such as Oakridge. This is due to the inferior quality of their coating systems and the relative thinness of the steel panels used for construction. It is our opinion that use of an epoxy-coated bolted steel reservoir in Oakridge would result in the City having a reservoir with a relatively short operational life, say 20 years, and as such, would be a poor investment for the City

Both the glass-coated bolted steel reservoir and the welded steel reservoir types are of excellent quality and provide long service lives. Indeed, the City currently has two welded steel reservoirs that have served it well over the years. The initial capital cost of both reservoirs is similar, with welded

steel reservoirs trending towards slightly higher costs than glass-coated bolted steel reservoirs in recent years.

The significant drawback of welded steel is that the interior and exterior coating systems have to be maintained and replaced, approximately every 25 years. The cost of coating system replacement is significant, approximately \$200,000, or more, on average for a million-gallon reservoir. As a result, over the long term, these reservoirs are more expensive than the glass-coated bolted steel reservoirs.

The glass-coated bolted steel reservoirs employ glass fused to steel panels for both the exterior and interior. The common design life of these reservoirs is fifty years, with anecdotal evidence pointing towards significantly longer periods being possible.

We recommend that the City bid both reservoir types and then decide, on the basis of present worth analysis, which type should be selected. Cost estimates for this study will be based upon use of a glass-coated bolted steel reservoir.

#### **Transmission Main, Pump Station and PRVs:**

The new reservoir will require construction of a dedicated transmission main as shown in Figure 6. The main shall be of 10-inch diameter size and of C900 PVC construction. The alignment shall be routed cross-country on City property until reaching the Union Pacific railway alignment. Crossing the line shall be performed by underground bore, with the assumption that some bedrock removal shall be required for construction of the bore.

The transmission main shall connect to an existing 8-inch water main located in front of the City Shop.

The new reservoir will require a duplex pump station to provide water to the facility. A preliminary location, based upon analysis of elevations at the Industrial Park and along Highway 58, is at or near the intersection of Highway 58 and the Industrial Park entrance road. If possible, the pumping station may be located further west along Highway 58, at a lower elevation, so as to have greater suction pressures available for pumping flows. The station will utilize two 25-horsepower pumps to provide flow to the reservoir and will be housed in an on-site fabricated or prefabricated enclosure.

The station will operate on a call-to-water signal from the new reservoir and will be equipped with a radio telemetry system, tied into the existing system-wide SCADA system.

Location of the pump station at or near the entrance to the industrial park will allow the Park to function as its own pressure zone. This zone will be created by the installation of two PRVs, one located adjacent to the new pump station on Highway 58, and the other located on Hyland Lane as shown in Figure 6.

The optimal location of the pump station would actually be at the intersection of Highway 58 and Hyland Lane. This would allow the industrial park pressure zone to serve all areas located east of the crossing of the Middle Fork of the Willamette River.

Unfortunately, this would increase static pressures to approximately 125 psi in the lower elevation areas along Highway 58 and Hyland Lane. Since plumbing code and AWWA standards mandate pressure reduction in plumbing systems having pressures greater than 90 psi, this location would require installation of multiple PRVs for residences and businesses in these areas.

## **7.0 RECOMMENDED IMPROVEMENT CAPITAL COST ESTIMATES**

The following Tables 11, 12, and 13 summarize cost associated with the proposed new well and storage reservoir.

**TABLE 11**

**City of Oakridge Water System**

**Estimated Project Cost For New Municipal Water Well**

<b>1 New Well and Transmission Line</b>					
Item	Desc	Unit	Type	Cost	Total
Source Well	Municipal Well with 12 Inch Casing, Submersible Pump, Wellhead and Control Enclosure, Controls and Telemetry.	1	EA	\$ 400,000	\$ 400,000
Site Work	Includes Access Road and Fencing	1	EA	\$ 15,000	\$ 15,000
8 In Pipeline	8 In Dia. C900 Pipeline to Well Field	1000	LF	\$ 90	\$ 90,000
Site Power and Telemetry	Power Fee, Weather head, three poles and meter, required above/below ground conduit and conductors	1	EA	\$ 35,000	\$ 35,000
Sub-Total					\$ 540,000
Contingency and Mobilization					\$ 110,000
<b>Total Construction Cost Municipal Well</b>					<b>\$ 650,000</b>
<b>2 Design</b>					
a Hydrogeological Analysis	Locate Well Site, Test Borings				\$ 40,000
b Preliminary Design	Survey, Preliminary Engineering, Water Right Acquisition				\$ 33,000
c Final Design, bidding and Construction	Contract Documents, Advertisement and Bidding. Construction Observation and Management				\$ 65,000
<b>Total For Design and Permitting</b>					<b>\$ 140,000</b>
<b>3 Administrative, CPR, Labor Standards</b>					
					\$ 20,000
<b>Grand Total For Project</b>					<b>\$ 810,000</b>

**TABLE 12**

**City of Oakridge Water System**

**Estimated Project Costs For New Finished Water Reservoir, Transmission Main, and Pump Station**

<b>1 New 1.0 Million Gallon Storage Tank and Pump Station</b>					
Item	Desc.	Unit	Type	Cost	Total
1.0 MG Bolted Steel Glass Fused Tank	Water Storage Reservoir Located East of Industrial Park off Dunning Road. Includes site work, cathodic protection, concrete slab interior piping and bolted steel tank erection.	1	EA	\$ 750,000	\$ 750,000
New Finished Water Pump Station	Duplex Pump Station 25 HP Fixed Head Pumps	1	EA	\$ 250,000	\$ 250,000
6 & 8 IN. PRVs	Includes Vaults and Installation	1	EA	\$ 50,000	\$ 50,000
10 Inch Transmission Main	10 In Dia. C900 Pipeline to City Shop	2400	LF	\$ 95	\$ 230,000
Pump Station and Reservoir Sites Power and Telemetry	Power Fees, two poles, required above/below ground conduit and conductors, Radio Telemetry System and Pressure Transducers	1	EA	\$ 50,000	\$ 50,000
Sub-Total					\$ 1,330,000
Contingency and Mobilization					\$ 200,000
<b>Total Construction For New Reservoir, Transmission Main and Pump Station</b>					<b>\$ 1,530,000</b>
<b>2 Design</b>					
a Geotechnical Analysis	Assess Site Bearing Strength, Seismic and Slope Stability Constraints				\$ 30,000
b Preliminary Design	Survey, Preliminary Engineering, Permitting				\$ 76,500
c Final Design, Bidding and Construction	Contract Documents, Advertisement and Bidding, Construction Observation and Management				\$ 160,000
<b>Total For Design and Permitting</b>					<b>\$ 267,000</b>
<b>3 Legal and Administrative</b>					<b>\$ 31,000</b>
<b>Grand Total For Project</b>					<b>\$ 1,830,000</b>

**TABLE 13**  
**City of Oakridge Water System**  
**Summary of Estimated Project Costs**

Description	Cost
1.0 MG Reservoir	\$1,330,000
New Well	\$540,000
Contingency and Mobilization	\$310,000
Engineering	\$407,000
Administration and Labor Standards	\$51,000
<b>Total</b>	<b>\$2,638,000</b>

## **8.0 PROJECT FUNDING AND WATER RATES**

The following funding sources for the project were investigated by CURRAN-McLEOD, INC. With one exception, all of these sources are administered by the State of Oregon Infrastructure Financing Authority (IFA).

### Community Development Block Grants (CDBG)

These are infrastructure grants up to \$2.0 million per project. The grants are dependent upon local area income levels, specifically the percentage of persons whose income is considered to be either “low” or “moderate” income by the funding agency. This percentage is set at 51 percent or higher low or moderate income population. Formerly the City qualified for these funds, but as of 2013, the funding agency for CDBG, HUD, changed its methodology for determining the percentage of Low/Moderate Income persons living in Oakridge. As a result the City no longer qualifies for this source of funding for any type of infrastructure project.

### Water/Wastewater and Special Public Works Funds

These funds are for public infrastructure projects and give loans at market rates for 20 years. After consideration of this source, it was apparent to Curran-McLeod, Inc. that better sources with lower interest rates and terms were available. These sources are discussed below in greater detail.

## Rural Development and Safe Drinking Water Revolving Loan Fund

The two most optimal sources of funding for the project are Rural Development (USDA-RUS) and the Safe Drinking Water Revolving Loan Fund (SDWRLF).

USDA-RUS is administered through the Department of Agriculture and gives loans and grants based upon income and population. The funding agency designates communities in one of three classifications, Poverty, Intermediate and Market, based upon income. Only the Poverty classification routinely qualifies for grants, which can be up to 50 percent.

Information provided by the USDA-RUS has indicated that the City falls into Intermediate classification, based upon median household income levels in the City. The information provided also indicated that the City might be eligible for a ten-percent grant, based upon the ratio of water rates to income.

Table 14 summarizes the approximate funding scenario for the City if USDA-RUS is utilized as the funding source.

**TABLE 14**  
**City of Oakridge Water System**  
**Estimate of Monthly User Rate Increase**  
**USDA-RUS Funding**

Principal	\$ 2,638,000
Principal Forgiveness at 10%	\$264,000
Remainder to Debt	\$2,374,000
Debt Service (2.75% / 30 years)	\$116,500 / year
Added Cost Per Month Per User	<b>\$ 6.52</b>

The SDWRLF is a State run program administered by IFA. On the basis of median household income, the program can classify eligible communities as “disadvantaged”. For those eligible communities whose Median Household Income (MHI) is less than the threshold amount, principal is forgiven (like a grant), and the indebtedness can be reduced by one quarter (25%).

IFA has indicated that the City of Oakridge falls into the disadvantaged category and may qualify for “Principal Forgiveness” up to \$500,000. This calculation transfers directly to the monthly rates and is coupled with a debt term extension up to 30 years, along with lowered interest rates, down to 1.0 Percent.

Table 15 summarizes the approximate funding scenario for the City if SDWRLF is utilized as the funding source.

**TABLE 15**  
**City of Oakridge Water System**  
**Estimate of Monthly User Rate Increase**  
**SDWRLF Funding**

Principal	\$ 2,638,000
Principal Forgiveness at 25%	\$500,000
Remainder to Debt	\$2,138,000
Debt Service (1.0% / 30 years)	\$82,000 / year
Added Cost Per Month Per User	<b>\$ 4.56</b>

Clearly, it is advantageous to capitalize on the optimum course of action to achieve the lowest cost to the rate payers. In this instance, the SDWRLF offers the best option for financing.

**Additional Operational and Maintenance Costs from Build-Out of the Project**

Operational costs from build-out of the project are not anticipated to increase significantly after the well and reservoir are brought on-line. Total annual operational costs for the well are expected to be approximately \$13,000, and for the reservoir, \$10,000.

The largest component of these costs is power consumption by the well and by the pump station. It is expected that these costs will be offset by less use of Well Nos. 1 and 2 and the high level pump station.

Assuming a \$15,000 net increase in operations and maintenance costs, the additional cost per month per user is estimated to be approximately \$0.85.

**9.0 PROJECT MILESTONES AND SCHEDULE:**

Proceeding with the new well and reservoir project will require the following steps;

Phase I

- Submission by the City of the funding application for SDWRLF funds;
- Approval of this Study by OHA Drinking Water;
- Sign a funding Contract with IFA.



## Phase II

- Enter into Contract with Engineer;
- Preliminary Design of the Reservoir Site and Test Drilling of Well Site;
- Completion of a Water Management and Conservation Plan (WMCP) for OWRD and transfer, extension and certification of Groundwater rights.

## Phase III

- Final Design;
- Bidding and Award.

## Phase IV

- Construction and Start-Up.

## Phase V

- Project Close-Out.

Based upon information provided by IFA and the pertinent Regulatory Agencies the following schedule has been developed for the project.

Phase I: Two to three months.

Phase II: Three to four months. Note: Phase III and IV can start before completion of the WMCP and water rights issues are resolved.

Phase III: Five months.

Phase IV: Seven to Nine months.

Phase V: Two months.

## **APPENDICES**

**APPENDIX A:**  
**CONTACT CHAMBER CT CALCULATIONS**

September 17, 2010

CURRAN-McLEOD, INC.  
CONSULTING ENGINEERS

6655 S.W. HAMPTON STREET, SUITE 210  
PORTLAND, OREGON 97223

Ms. Katrinka Danielson  
Environmental Health Specialist  
Lane County Department of Environmental Health  
151 W. 7th Ave. Suite 430  
Eugene, OR 97401

**RE: CITY OF OAKRIDGE - MUNICIPAL WELLFIELD CONTACT  
CHAMBER CHLORINE CONTACT TIME (CT)**

Dear Ms. Danielson:

Enclosed pursuant to our conversation yesterday are calculations documenting chlorine contact time available at the City's existing well field (see attached).

The calculations were performed for two pumping flowrates, 1000 and 1400 gpm. The first value is the actual maximum flowrate present during normal operation of the well field. The second higher value is theoretical maximum flowrate out of the well field if all wells are in operation simultaneously, a condition that rarely if ever occurs. The calculations also include a credit for 800 feet of water main present after the contact chamber, located prior to the first user. The CT values are summarized below.

**TABLE I**

**City of Oakridge Municipal Wellfield  
Chlorine Contact Time**

<u>Flowrate (gpm)</u>	<u>CT (min-mg/L)</u>
1000	14.80
1400	10.50

The City wells are documented to provide groundwater not under the influence of surface water. The mandated treatment for groundwater systems of this classification is disinfection adequate to maintain 4-log virus removal, which for conditions present in the City's groundwater, requires a minimum CT of 6 min-mg/L.

At this time it appears that the City well field disinfection system is providing such treatment with a two fold factor of safety or greater.

Ms. Katrinka Danielson  
September 17, 2010

Although City drinking water treatment measures currently appear adequate to address coliform contamination issues, we will continue to investigate the cause of the positive coliform results from the affected source well. We also anticipate that additional monitoring will be required due to regulatory requirements of the ground water rule.

Thank you very much for your time concerning this letter and please feel free to call me if you have questions and or concerns about issues with the City's water system.

Very truly yours,

CURRAN-McLEOD, INC.

Edward P. Hodges, P.E.

cc: Mr. Kevin Urban, City of Oakridge

enclosure:



EXPIRES: 6/30/11

Given:

Contact Chamber Pipe Length = 300' ; 300' ; 500'

Contact Chamber Pipe Dia. = 30" ; 12" ; 10"

Water Temperature = 10°C (≈ 52°C)

Water pH = 7. (6-9)

Chlorine Dose = 1.0 mg/l

Maximum Flow = 1400 gpm (Typ. 1000 gpm)

Baffly Factor = 1.0 (100%)

Required CT For 4-LOG Inactivation  
of Viruses by Free Chlorine.

From Appendix B of EPA Guidance Manual  
For LTIESWTR.

For  $T = 10^{\circ}\text{C}$ , pH (6-9) and chlorine  
concentration of 1.0 mg/l.

$$\underline{CT = 6 \text{ min-mg/l}}$$

CT present in City System @ 1400 gpm

$$CT = (300' / 0.635 \text{ /sec}) / 60 + (300' / 3.97 \text{ /sec}) / 60 \\ + (500' / 5.72 \text{ /sec}) / 60 \text{ min} =$$

$$C_{T,1500} = 7.8 \text{ min} \cdot 1.26 \text{ min} + 1.45 \text{ min} \\ = \underline{10.50 \text{ min}} > 6 \text{ min-mg/l} \quad \checkmark$$

CT @ 1000 gpm =  $C_{T,1000}$

$$C_{T,1000} = (300 / 0.454) / 60 + (300 / 2.84) / 60 \\ + (500 / 4.09) / 60 = \underline{14.80 \text{ min}} \quad \checkmark$$

**APPENDIX B:**  
**WELL FIELD CHEMICAL ANALYSIS DATA**



Introduction :: Data Search Options :: WS Name Look Up :: WS ID Look Up :: DWS Home :: Quick Data Links

[Coliform Fact Sheet](#) :: [Spreadsheet](#) :: [MRDL Summary](#)

Sample Types: AS=Assessment, CO=Confirmation, RP=Repeat, RT=Routine, SP=Special, TG=Triggered, [Show special samples](#)

Recent Coliform Test Results - PWS ID: 00582 — OAKRIDGE, CITY OF

Sample Date	# Samples	Sample Type	Coliform Type	Results ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Oct 24, 2014	1	RT	Total	Absent-1410995001			DIST-A	0.70	Oct 28, 2014
Oct 17, 2014	1	RT	Total	Absent-1410734001			DIST-A	0.70	Oct 26, 2014
Oct 01, 2014	1	RT	Total	Absent-1410032001A			DIST-A	0.70	Oct 06, 2014
Sep 25, 2014	1	RT	Total	Absent-1409B17001			DIST-A	0.60	Sep 29, 2014
Sep 19, 2014	1	RT	Total	Absent-1409859001			DIST-A	0.70	Sep 22, 2014
Sep 12, 2014	1	RT	Total	Absent-1409560001			DIST-A	0.70	Sep 15, 2014
Sep 05, 2014	1	RT	Total	Absent-1409216001			DIST-A	0.60	Sep 09, 2014
Aug 29, 2014	1	RT	Total	Absent-1408C25001			DIST-A	0.70	Sep 04, 2014
Aug 22, 2014	1	RT	Total	Absent-1408942001			DIST-A	0.70	Aug 25, 2014
Aug 15, 2014	1	RT	Total	Absent-1408694001			DIST-A	1.00	Aug 25, 2014
Aug 08, 2014	1	RT	Total	Absent-1408342001A			DIST-A	0.80	Aug 13, 2014
Aug 01, 2014	1	RT	Total	Absent-1408020001A			DIST-A	0.80	Aug 13, 2014
Jul 23, 2014	1	RT	Total	Absent-140767601			DIST-A	0.80	Jul 30, 2014
Jul 18, 2014	1	RT	Total	Absent-140758301			DIST-A	0.80	Jul 23, 2014
Jul 11, 2014	1	RT	Total	Absent-140734301			DIST-A	0.80	Aug 12, 2014
Jul 02, 2014	1	RT	Total	Absent-140704701			DIST-A	0.80	Jul 09, 2014
Jun 25, 2014	1	RT	Total	Absent-140672101			DIST-A	0.80	Jul 02, 2014
Jun 20, 2014	1	RT	Total	Absent-140662801			DIST-A		Jun 25, 2014
Jun 13, 2014	1	RT	Total	Absent-140643201			DIST-A	0.80	Jun 16, 2014
Jun 06, 2014	1	RT	Total	Absent-140620901			DIST-A	0.80	Jun 10, 2014

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
May 30, 2014	1	RT	Total	Absent-140572601			DIST-A	0.80	Jun 04, 2014
May 23, 2014	1	RT	Total	Absent-140560501			DIST-A	0.80	May 28, 2014
May 15, 2014	1	RT	Total	Absent-140543901			DIST-A	0.80	May 21, 2014
May 09, 2014	1	RT	Total	Absent-140527101			DIST-A	0.80	May 14, 2014
May 02, 2014	1	RT	Total	Absent-140503401			DIST-A	0.80	May 14, 2014
Apr 25, 2014	1	RT	Total	Absent-140474401			DIST-A	0.90	May 01, 2014
Apr 18, 2014	1	RT	Total	Absent-140453401			DIST-A	0.80	Apr 23, 2014
Apr 11, 2014	1	RT	Total	Absent-140436501			DIST-A	0.80	Apr 16, 2014
Apr 04, 2014	1	RT	Total	Absent-140415301			DIST-A	0.90	Apr 09, 2014
Mar 28, 2014	1	RT	Total	Absent-140370701			DIST-A	0.90	Apr 02, 2014
Mar 21, 2014	1	RT	Total	Absent-140353701			DIST-A	0.90	Mar 27, 2014
Mar 14, 2014	1	RT	Total	Absent-140337401			DIST-A	0.90	Mar 20, 2014



Mar 07, 2014	1	RT	Total	Absent-140317101			DIST-A	0.90	Mar 12, 2014
Feb 28, 2014	1	RT	Total	Absent-140261501			DIST-A	0.90	Mar 05, 2014
Feb 21, 2014	1	RT	Total	Absent-140248401			DIST-A	0.80	Feb 26, 2014
Feb 14, 2014	1	RT	Total	Absent-140232701			DIST-A	0.90	Feb 19, 2014
Feb 07, 2014	1	RT	Total	Absent-140216101			DIST-A	0.90	Feb 12, 2014
Jan 31, 2014	1	RT	Total	Absent-140167201			DIST-A	0.90	Feb 05, 2014
Jan 24, 2014	1	RT	Total	Absent-140153501			DIST-A	1.00	Jan 29, 2014
Jan 17, 2014	1	RT	Total	Absent-140140801			DIST-A	0.90	Jan 22, 2014

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jan 10, 2014	1	RT	Total	Absent-140123601			DIST-A	1.00	Jan 15, 2014
Jan 03, 2014	1	RT	Total	Absent-140104501			DIST-A	1.00	Jan 08, 2014
Dec 27, 2013	1	RT	Total	Absent-131265301			DIST-A	1.00	Jan 03, 2014
Dec 19, 2013	1	RT	Total	Absent-131250401			DIST-A	0.90	Dec 31, 2013
Dec 12, 2013	1	RT	Total	Absent-131228401			DIST-A	0.90	Dec 18, 2013
Nov 22, 2013	1	RT	Total	Absent-131156101			DIST-A	0.90	Nov 27, 2013
Nov 15, 2013	1	RT	Total	Absent-131138101			DIST-A	0.85	Nov 20, 2013
Nov 08, 2013	1	RT	Total	Absent-131119001			DIST-A	0.70	Nov 13, 2013
Nov 01, 2013	1	RT	Total	Absent-131100701			DIST-A	0.70	Nov 06, 2013
Oct 25, 2013	1	RT	Total	Absent-131062001			DIST-A	0.80	Oct 30, 2013
Oct 18, 2013	1	RT	Total	Absent-131048801			DIST-A	0.80	Oct 23, 2013
Oct 11, 2013	1	RT	Total	Absent-131032401			DIST-A	0.80	Oct 16, 2013
Oct 04, 2013	1	RT	Total	Absent-131013401			DIST-A	0.50	Oct 09, 2013
Sep 27, 2013	1	RT	Total	Absent-130975501			DIST-A		Oct 02, 2013
Sep 20, 2013	1	RT	Total	Absent-130955701			DIST-A	0.85	Sep 25, 2013
Sep 13, 2013	1	RT	Total	Absent-130936901			DIST-A	0.90	Sep 18, 2013
Sep 05, 2013	1	RT	Total	Absent-130911901			DIST-A	0.90	Sep 11, 2013
Aug 30, 2013	1	RT	Total	Absent-130876701			DIST-A	0.85	Sep 04, 2013
Aug 23, 2013	1	RT	Total	Absent-130860701			DIST-A	0.85	Aug 28, 2013
Aug 16, 2013	1	RT	Total	Absent-130843201			DIST-A	0.85	Aug 21, 2013

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Aug 09, 2013	1	RT	Total	Absent-130822801			DIST-A	0.90	Aug 14, 2013
Aug 02, 2013	1	RT	Total	Absent-130803501			DIST-A	0.85	Aug 07, 2013
Jul 26, 2013	1	RT	Total	Absent-130772101		N/A	DIST-A	0.80	Jul 31, 2013
Jul 19, 2013	1	RT	Total	Absent-130758901		N/A	DIST-A	0.75	Jul 24, 2013
Jul 12, 2013	1	RT	Total	Absent-130735401		N/A	DIST-A	0.80	Jul 17, 2013
Jun 28, 2013	1	RT	Total	Absent-130679301		N/A	DIST-A	0.65	Jul 03, 2013
Jun 21, 2013	1	RT	Total	Absent-130658601		N/A	DIST-A	0.70	Jun 26, 2013
Jun 14, 2013	1	RT	Total	Absent-130640301		N/A	DIST-A	0.70	Jun 19, 2013
Jun 07, 2013	1	RT	Total	Absent-130616301		N/A	DIST-A	0.70	Jun 12, 2013
May 31, 2013	1	RT	Total	Absent-130579701		N/A	DIST-A	0.70	Jun 05, 2013

May 24, 2013	1	RT	Total	Absent--130565301	N/A	DIST-A	0.70	May 29, 2013
May 16, 2013	1	RT	Total	Absent--130545401	N/A	DIST-A	0.70	May 22, 2013
May 10, 2013	1	RT	Total	Absent--130529001	N/A	DIST-A	0.75	May 15, 2013
May 03, 2013	1	RT	Total	Absent--130510701	N/A	DIST-A	0.65	May 08, 2013
Apr 26, 2013	1	RT	Total	Absent--130474601	N/A	DIST-A	0.70	May 01, 2013
Apr 18, 2013	1	RT	Total	Absent--130455201	N/A	DIST-A	0.70	Apr 24, 2013
Apr 12, 2013	1	RT	Total	Absent--130437301	N/A	DIST-A	0.70	Apr 17, 2013
Apr 05, 2013	1	RT	Total	Absent--130419501	N/A	DIST-A	0.70	Apr 10, 2013
Mar 29, 2013	1	RT	Total	Absent--130367701	N/A	DIST-A	0.70	Apr 03, 2013
Mar 21, 2013	1	RT	Total	Absent--130349801	N/A	DIST-A	0.70	Mar 27, 2013

Sample Date	# Samples	Sample Type	Coliform Type	Results--ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Mar 15, 2013	1	RT	Total	Absent--130334501		N/A	DIST-A	0.70	Mar 20, 2013
Mar 08, 2013	1	RT	Total	Absent--130319801		N/A	DIST-A	0.70	Mar 13, 2013
Feb 22, 2013	1	RT	Total	Absent--130248301		N/A	DIST-A	0.70	Feb 27, 2013
Feb 14, 2013	1	RT	Total	Absent--130232701		N/A	DIST-A	0.80	Feb 20, 2013
Feb 08, 2013	1	RT	Total	Absent--130218201		N/A	DIST-A	0.70	Feb 13, 2013
Feb 01, 2013	1	RT	Total	Absent--130201401		N/A	DIST-A	0.70	Feb 06, 2013
Jan 25, 2013	1	RT	Total	Absent--130155501		N/A	DIST-A	0.80	Jan 30, 2013
Jan 17, 2013	1	RT	Total	Absent--130141101		N/A	DIST-A	0.80	Jan 23, 2013
Jan 11, 2013	1	RT	Total	Absent--130127401		N/A	DIST-A	0.80	Jan 16, 2013
Jan 04, 2013	1	RT	Total	Absent--130111301		N/A	DIST-A	0.70	Jan 09, 2013
Dec 28, 2012	1	RT	Total	Absent--121268101		N/A	DIST-A	0.80	Jan 03, 2013
Dec 21, 2012	1	RT	Total	Absent--121258401		N/A	DIST-A	0.90	Dec 27, 2012
Dec 14, 2012	1	RT	Total	Absent--121238001		N/A	DIST-A	0.90	Dec 19, 2012
Dec 07, 2012	1	RT	Total	Absent--121219401		N/A	DIST-A	1.10	Dec 12, 2012
Nov 30, 2012	1	RT	Total	Absent--121161301		N/A	DIST-A	1.10	Dec 05, 2012
Nov 21, 2012	1	RT	Total	Absent--121146601		N/A	DIST-A	1.10	Nov 28, 2012
Nov 16, 2012	1	RT	Total	Absent--121137301		N/A	DIST-A	1.20	Nov 21, 2012
Nov 09, 2012	1	RT	Total	Absent--121121701		N/A	DIST-A	1.20	Nov 14, 2012
Nov 02, 2012	1	RT	Total	Absent--121103401		N/A	DIST-A	1.40	Nov 07, 2012
Oct 26, 2012	1	RT	Total	Absent--121067801			DIST-A	1.30	Oct 31, 2012

Sample Date	# Samples	Sample Type	Coliform Type	Results--ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Oct 26, 2012	1	AS	Total	POSITIVE--121067802		well #2	SRC-AB	0.05	Oct 29, 2012
		AS	E.coli	POSITIVE--121067802		well #2	SRC-AB	0.05	
Oct 19, 2012	1	RT	Total	Absent--121054602		N/A	DIST-A	1.40	Oct 24, 2012
Oct 19, 2012	1	AS	Total	Absent--121054601		WELL #1	SRC-AA		Oct 24, 2012
Oct 12, 2012	1	AS	Total	Absent--121037102		well #4	SRC-AC		Oct 17, 2012
Oct 12, 2012	1	RT	Total	Absent--121037101			DIST-A	1.40	Oct 17, 2012
Oct 05, 2012	1	AS	Total	Absent--121016102		WELL #6	SRC-AE		Oct 10, 2012
Oct 05, 2012	1	RT	Total	Absent--121016101		N/A	DIST-A	1.30	Oct 10, 2012
Sep 28, 2012	1	AS	Total	Absent--120970902		well 2	SRC-AB	0.10	Oct 03, 2012

Sep 28, 2012	1	RT	Total	Absent--120970901		DIST-A	1.30	Oct 03, 2012
Sep 21, 2012	1	AS	Total	Absent--120952602	WELL 1	SRC-AA		Sep 26, 2012
Sep 21, 2012	1	RT	Total	Absent--120952601	N/A	DIST-A	1.30	Sep 26, 2012
Sep 14, 2012	1	AS	Total	Absent--120933802	well #4	SRC-AC		Sep 19, 2012
Sep 14, 2012	1	RT	Total	Absent--120933801		DIST-A	1.20	Sep 19, 2012
Sep 07, 2012	1	AS	Total	Absent--120914302	WELL #2	SRC-AB	0.10	Sep 12, 2012
Sep 07, 2012	1	RT	Total	Absent--120914301	N/A	DIST-A	1.10	Sep 12, 2012
Aug 31, 2012	1	AS	Total	Absent--120878602	well 6	SRC-AE		Sep 05, 2012
Aug 31, 2012	1	RT	Total	Absent--120878601		DIST-A	1.20	Sep 05, 2012
Aug 24, 2012	1	AS	Total	Absent--120864502	well #1	SRC-AA		Aug 29, 2012
Aug 24, 2012	1	RT	Total	Absent--120864501		DIST-A	1.30	Aug 29, 2012

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Aug 17, 2012	1	AS	Total	Absent--120848902		well #4	SRC-AC		Aug 22, 2012
Aug 17, 2012	1	RT	Total	Absent--120848901			DIST-A	1.10	Aug 22, 2012
Aug 10, 2012	1	AS	Total	Absent--120830202		well 6	SRC-AE		Aug 15, 2012
Aug 10, 2012	1	RT	Total	Absent--120830201			DIST-A	1.10	Aug 15, 2012
Aug 03, 2012	1	AS	Total	Absent--120811002		well 2	SRC-AB	0.40	Aug 08, 2012
Aug 03, 2012	1	RT	Total	Absent--120811001			DIST-A	1.20	Aug 08, 2012
Jul 27, 2012	1	AS	Total	Absent--120768902		well 1	SRC-AA		Aug 01, 2012
Jul 27, 2012	1	RT	Total	Absent--120768901			DIST-A	1.30	Aug 01, 2012
Jul 20, 2012	1	AS	Total	Absent--120752202		well #4	SRC-AC		Jul 25, 2012
Jul 20, 2012	1	RT	Total	Absent--120752201			DIST-A	1.20	Jul 25, 2012
Jul 13, 2012	1	AS	Total	Absent--120734102		well 6	SRC-AE		Jul 18, 2012
Jul 13, 2012	1	RT	Total	Absent--120734101			DIST-A	1.30	Jul 18, 2012
Jul 06, 2012	1	RT	Total	Absent--120711201			DIST-A	1.20	Jul 11, 2012
Jul 06, 2012	1	AS	Total	POSITIVE--120711202		well #2	SRC-AB	0.10	Jul 09, 2012
		AS	E.coli	Absent--120711202		well #2	SRC-AB	0.10	
Jun 29, 2012	1	RT	Total	Absent--120673702			DIST-A	1.20	Jul 05, 2012
Jun 29, 2012	1	AS	Total	Absent--120673701		Well #1	SRC-AA		Jul 05, 2012
Jun 22, 2012	1	AS	Total	Absent--120658602		well #4	SRC-AC		Jun 27, 2012
Jun 22, 2012	1	RT	Total	Absent--120658601			DIST-A	1.20	Jun 27, 2012
Jun 15, 2012	1	AS	Total	Absent--120643302		well #6	SRC-AE		Jun 20, 2012

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jun 15, 2012	1	RT	Total	Absent--120643301			DIST-A	1.30	Jun 20, 2012
Jun 08, 2012	1	AS	Total	Absent--120621502		well #2	SRC-AB	0.20	Jun 13, 2012
Jun 08, 2012	1	RT	Total	Absent--120621501			DIST-A	1.20	Jun 13, 2012
Jun 01, 2012	1	AS	Total	Absent--120600702		well 1	SRC-AA		Jun 06, 2012
Jun 01, 2012	1	RT	Total	Absent--120600701			DIST-A	1.20	Jun 06, 2012
May 24, 2012	1	AS	Total	Absent--120564202		well 4	SRC-AC		May 30, 2012
May 24, 2012	1	RT	Total	Absent--120564201			DIST-A	1.00	May 30, 2012

May 18, 2012	1	AS	Total	Absent--120550302	well 6	SRC-AE	May 24, 2012
May 18, 2012	1	RT	Total	Absent--120550301		DIST-A	1.40 May 24, 2012
May 11, 2012	1	AS	Total	Absent--120533602	well 2	SRC-AB	0.10 May 16, 2012
May 11, 2012	1	RT	Total	Absent--120533601		DIST-A	1.20 May 16, 2012
May 04, 2012	1	AS	Total	Absent--120514902	well #1	SRC-AA	May 09, 2012
May 04, 2012	1	RT	Total	Absent--120514901		DIST-A	1.20 May 09, 2012
Apr 27, 2012	1	AS	Total	Absent--120472102	well 4	SRC-AC	May 02, 2012
Apr 27, 2012	1	RT	Total	Absent--120472101		DIST-A	1.20 May 02, 2012
Apr 20, 2012	1	RT	Total	Absent--120457802		DIST-A	1.20 Apr 25, 2012
Apr 20, 2012	1	AS	Total	Absent--120457801	well 6	SRC-AE	Apr 25, 2012
Apr 13, 2012	1	AS	Total	Absent--120438302	well #2	SRC-AB	0.10 Apr 18, 2012
Apr 13, 2012	1	RT	Total	Absent--120438301		DIST-A	1.20 Apr 18, 2012
Apr 06, 2012	1	AS	Total	Absent--120419702	well 1	SRC-AA	Apr 10, 2012

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Apr 06, 2012	1	RT	Total	Absent--120419701			DIST-A	1.20	Apr 10, 2012
Mar 30, 2012	1	AS	Total	Absent--120369302		well 4	SRC-AC		Apr 04, 2012
Mar 30, 2012	1	RT	Total	Absent--120369301			DIST-A	1.20	Apr 04, 2012
Mar 23, 2012	1	AS	Total	Absent--120353702		well 6	SRC-AE		Mar 28, 2012
Mar 23, 2012	1	RT	Total	Absent--120353701			DIST-A	1.30	Mar 28, 2012
Mar 15, 2012	1	AS	Total	Absent--120336002		well 2	SRC-AB	0.10	Mar 21, 2012
Mar 15, 2012	1	RT	Total	Absent--120336001			DIST-A	1.40	Mar 21, 2012
Mar 02, 2012	1	AS	Total	Absent--120304202		well #4	SRC-AC		Mar 07, 2012
Mar 02, 2012	1	RT	Total	Absent--120304201			DIST-A	1.30	Mar 07, 2012
Feb 24, 2012	1	AS	Total	Absent--120256202		well 6	SRC-AE		Feb 29, 2012
Feb 24, 2012	1	RT	Total	Absent--120256201			DIST-A	1.40	Feb 29, 2012
Feb 17, 2012	1	AS	Total	Absent--120243202		well #2	SRC-AB	0.30	Feb 22, 2012
Feb 17, 2012	1	RT	Total	Absent--120243201			DIST-A	1.40	Feb 22, 2012
Feb 10, 2012	1	AS	Total	Absent--120228202		well 1	SRC-AA		Feb 15, 2012
Feb 10, 2012	1	RT	Total	Absent--120228201			DIST-A	1.30	Feb 15, 2012
Feb 03, 2012	1	AS	Total	Absent--120209102		well 4	SRC-AC		Feb 08, 2012
Feb 03, 2012	1	RT	Total	Absent--120209101			DIST-A	1.30	Feb 08, 2012
Jan 26, 2012	1	AS	Total	Absent--120156902		well #6	SRC-AE		Feb 01, 2012
Jan 26, 2012	1	RT	Total	Absent--120156901			DIST-A	1.30	Feb 01, 2012
Jan 19, 2012	1	AS	Total	Absent--120141902		well #2	SRC-AB	0.10	Jan 25, 2012

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jan 19, 2012	1	RT	Total	Absent--120141901			DIST-A	1.30	Jan 25, 2012
Jan 13, 2012	1	AS	Total	Absent--120130902		well #1	SRC-AA		Jan 18, 2012
Jan 13, 2012	1	RT	Total	Absent--120130901			DIST-A	1.20	Jan 18, 2012
Jan 06, 2012	1	AS	Total	Absent--120112102		well 4	SRC-AC		Jan 11, 2012
Jan 06, 2012	1	RT	Total	Absent--120112101			DIST-A	1.30	Jan 11, 2012

Dec 30, 2011	1	AS	Total	Absent--111267302	well 6	SRC-AE	Jan 11, 2012
Dec 30, 2011	1	RT	Total	Absent--111267301		DIST-A	1.40 Jan 11, 2012
Dec 22, 2011	1	AS	Total	Absent--111255902	WELL 2	SRC-AB	0.20 Dec 28, 2011
Dec 22, 2011	1	RT	Total	Absent--111255901		DIST-A	1.30 Dec 28, 2011
Dec 16, 2011	1	RT	Total	Absent--111240202		DIST-A	1.40 Dec 21, 2011
Dec 16, 2011	1	AS	Total	Absent--111240201	well 1	SRC-AA	Dec 21, 2011
Dec 09, 2011	1	RT	Total	Absent--111224702		DIST-A	1.30 Dec 14, 2011
Dec 09, 2011	1	AS	Total	Absent--111224701	well 4	SRC-AC	Dec 14, 2011
Dec 01, 2011	1	RT	Total	Absent--111201701		DIST-A	1.30 Dec 07, 2011
Dec 01, 2011	1	AS	Total	Absent--11101702	well #6	SRC-AE	Dec 07, 2011
Nov 22, 2011	1	AS	Total	Absent--111150902	well 1	SRC-AA	Nov 30, 2011
Nov 22, 2011	1	RT	Total	Absent--111150901		DIST-A	1.40 Nov 30, 2011
Nov 18, 2011	1	AS	Total	Absent--111145402	well #4	SRC-AC	Nov 23, 2011
Nov 18, 2011	1	RT	Total	Absent--111145401		DIST-A	1.30 Nov 23, 2011
Nov 10, 2011	1	AS	Total	Absent--111128102	well 6	SRC-AE	Nov 16, 2011

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Nov 10, 2011	1	RT	Total	Absent--111128101			DIST-A	1.30	Nov 16, 2011
Nov 04, 2011	1	AS	Total	Absent--111111102		well 2	SRC-AB	0.20	Nov 09, 2011
Nov 04, 2011	1	RT	Total	Absent--111111101			DIST-A	1.40	Nov 09, 2011
Oct 28, 2011	1	AS	Total	Absent--111063802		well 1	SRC-AA		Nov 02, 2011
Oct 28, 2011	1	RT	Total	Absent--111063801			DIST-A	1.40	Nov 02, 2011
Oct 21, 2011	1	AS	Total	Absent--111052202		well #4	SRC-AC		Oct 26, 2011
Oct 21, 2011	1	RT	Total	Absent--111052201			DIST-A	1.50	Oct 26, 2011
Oct 14, 2011	1	RT	Total	Absent--111037102			DIST-A	1.40	Oct 20, 2011
Oct 14, 2011	1	AS	Total	Absent--111037101		well #6	SRC-AE		Oct 20, 2011
Oct 07, 2011	1	AS	Total	Absent--111017002		well #2	SRC-AB	0.40	Oct 12, 2011
Oct 07, 2011	1	RT	Total	Absent--111017001			DIST-A	1.40	Oct 12, 2011
Sep 30, 2011	1	AS	Total	Absent--110976502		well #1	SRC-AA		Oct 05, 2011
Sep 30, 2011	1	RT	Total	Absent--110976501			DIST-A	1.40	Oct 05, 2011
Sep 23, 2011	1	AS	Total	Absent--110961402		well #4	SRC-AC		Sep 28, 2011
Sep 23, 2011	1	RT	Total	Absent--110961401			DIST-A	1.40	Sep 28, 2011
Sep 16, 2011	1	AS	Total	Absent--110942802		well #6	SRC-AE		Sep 22, 2011
Sep 16, 2011	1	RT	Total	Absent--110942801			DIST-A	1.40	Sep 22, 2011
Sep 09, 2011	1	AS	Total	Absent--110921802		well #2	SRC-AB		Sep 14, 2011
Sep 09, 2011	1	RT	Total	Absent--110921801			DIST-A	1.40	Sep 14, 2011
Sep 01, 2011	1	RT	Total	Absent--110901802			DIST-A	1.40	Sep 07, 2011

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Sep 01, 2011	1	AS	Total	Absent--110901801		well #1	SRC-AA		Sep 07, 2011
Aug 26, 2011	1	AS	Total	Absent--110865702		well #4	SRC-AC		Aug 31, 2011
Aug 26, 2011	1	RT	Total	Absent--110865701			DIST-A	1.30	Aug 31, 2011

Aug 19, 2011	1	AS	Total	Absent--110851202	well #6	SRC-AE	Aug 24, 2011
Aug 19, 2011	1	RT	Total	Absent--110851201		DIST-A	1.50 Aug 24, 2011
Aug 12, 2011	1	AS	Total	Absent--110836102	well #2	SRC-AB	0.20 Aug 18, 2011
Aug 12, 2011	1	RT	Total	Absent--110836101		DIST-A	1.30 Aug 18, 2011
Aug 05, 2011	1	AS	Total	Absent--110818002	well #1	SRC-AA	Aug 10, 2011
Aug 05, 2011	1	RT	Total	Absent--110818001		DIST-A	1.30 Aug 10, 2011
Jul 29, 2011	1	AS	Total	Absent--110775302	well #4	SRC-AC	Aug 03, 2011
Jul 29, 2011	1	RT	Total	Absent--110775301		DIST-A	1.30 Aug 03, 2011
Jul 21, 2011	1	AS	Total	Absent--110756602	well #6	SRC-AE	Jul 28, 2011
Jul 21, 2011	1	RT	Total	Absent--110756601		DIST-A	1.30 Jul 28, 2011
Jul 15, 2011	1	AS	Total	Absent--110743502	well #2	SRC-AB	0.10 Jul 28, 2011
Jul 15, 2011	1	RT	Total	Absent--110743501		DIST-A	1.40 Jul 28, 2011
Jul 08, 2011	1	RT	Total	Absent--110719202		DIST-A	1.30 Jul 13, 2011
Jul 08, 2011	1	AS	Total	Absent--110719201	well #1	SRC-AA	Jul 13, 2011
Jun 30, 2011	1	AS	Total	Absent--110672702	well #4	SRC-AC	Jul 06, 2011
Jun 30, 2011	1	RT	Total	Absent--110672701		DIST-A	1.30 Jul 06, 2011
Jun 24, 2011	1	AS	Total	Absent--110661002	well #6	SRC-AE	Jun 29, 2011

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jun 24, 2011	1	RT	Total	Absent--110661001			DIST-A	1.30	Jun 29, 2011
Jun 16, 2011	1	RT	Total	Absent--110643602			DIST-A	1.30	Jun 23, 2011
Jun 16, 2011	1	AS	Total	Absent--110643601		well #2	SRC-AB	0.10	Jun 23, 2011
Jun 10, 2011	1	AS	Total	Absent--110629702		well #4	SRC-AC		Jun 15, 2011
Jun 10, 2011	1	RT	Total	Absent--110629701			DIST-A	1.30	Jun 15, 2011
Jun 02, 2011	1	AS	Total	Absent--110606702		well #1	SRC-AA		Jun 08, 2011
Jun 02, 2011	1	RT	Total	Absent--110606701			DIST-A	1.30	Jun 08, 2011
May 27, 2011	1	AS	Total	Absent--110560502		well #6	SRC-AE		Jun 01, 2011
May 27, 2011	1	RT	Total	Absent--110560501			DIST-A	1.30	Jun 01, 2011
May 20, 2011	1	AS	Total	Absent--110549802		well #2	SRC-AB	0.10	May 26, 2011
May 20, 2011	1	RT	Total	Absent--110549801			DIST-A	1.30	May 26, 2011
May 13, 2011	1	AS	Total	Absent--110534502		well #1	SRC-AA		May 18, 2011
May 13, 2011	1	RT	Total	Absent--110534501			DIST-A	1.30	May 18, 2011
May 06, 2011	1	AS	Total	Absent--110518302		well #4	SRC-AC		May 18, 2011
May 06, 2011	1	RT	Total	Absent--110518301			DIST-A	1.40	May 18, 2011
Apr 29, 2011	1	AS	Total	Absent--110468502		well #6	SRC-AE		May 04, 2011
Apr 29, 2011	1	RT	Total	Absent--110468501			DIST-A	1.30	May 04, 2011
Apr 22, 2011	1	AS	Total	Absent--110454902		well #2	SRC-AB	0.10	Apr 27, 2011
Apr 22, 2011	1	RT	Total	Absent--110454901			DIST-A	1.40	Apr 27, 2011
Apr 15, 2011	1	AS	Total	Absent--110438202		well #1	SRC-AA		Apr 20, 2011

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Apr 15, 2011	1	RT	Total	Absent--110438201			DIST-A	1.40	Apr 20, 2011
Apr 08, 2011	1	AS	Total	Absent--110420702		well #4	SRC-AC		Apr 14, 2011

Apr 08, 2011	1	RT	Total	Absent--110420701		DIST-A	1.30	Apr 14, 2011
Apr 01, 2011	1	AS	Total	Absent--110401402	well #6	SRC-AE		Apr 06, 2011
Apr 01, 2011	1	RT	Total	Absent--110401401		DIST-A	1.40	Apr 06, 2011
Mar 25, 2011	1	AS	Total	Absent--110356602	well #2	SRC-AB	0.10	Mar 30, 2011
Mar 25, 2011	1	RT	Total	Absent--110356601		DIST-A	1.40	Mar 30, 2011
Mar 18, 2011	1	AS	Total	Absent--110344602	well #1	SRC-AA		Mar 23, 2011
Mar 18, 2011	1	RT	Total	Absent--110344601		DIST-A	1.50	Mar 23, 2011
Mar 11, 2011	1	AS	Total	Absent--110331102	well #4	SRC-AC		Mar 16, 2011
Mar 11, 2011	1	RT	Total	Absent--110331101		DIST-A	1.40	Mar 16, 2011
Mar 04, 2011	1	AS	Total	Absent--110312002	well #6	SRC-AE		Mar 09, 2011
Mar 04, 2011	1	RT	Total	Absent--110312001		DIST-A	1.30	Mar 09, 2011
Feb 23, 2011	1	AS	Total	Absent--110247402	well #2	SRC-AB	0.10	Mar 02, 2011
Feb 23, 2011	1	RT	Total	Absent--110247401		DIST-A	1.30	Mar 02, 2011
Feb 17, 2011	1	AS	Total	Absent--110238302	well #1	SRC-AA		Feb 23, 2011
Feb 17, 2011	1	RT	Total	Absent--110238301		DIST-A	1.40	Feb 23, 2011
Feb 11, 2011	1	AS	Total	Absent--110227502	well 4	SRC-AC	0.00	Feb 16, 2011
Feb 11, 2011	1	RT	Total	Absent--110227501		DIST-A	1.30	Feb 16, 2011
Feb 04, 2011	1	RT	Total	Absent--110212502		DIST-A	1.30	Feb 09, 2011

Sample Date	# Samples	Sample Type	Coliform Type	Results--ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Feb 04, 2011	1	AS	Total	Absent--110212501		well 6	SRC-AE		Feb 09, 2011
Jan 28, 2011	1	AS	Total	Absent--110157302		well #2	SRC-AB	0.20	Feb 02, 2011
Jan 28, 2011	1	RT	Total	Absent--110157301			DIST-A	1.30	Feb 02, 2011
Jan 21, 2011	1	AS	Total	Absent--110145502		well #1	SRC-AA		Jan 26, 2011
Jan 21, 2011	1	RT	Total	Absent--110145501			DIST-A	1.40	Jan 26, 2011
Jan 14, 2011	1	AS	Total	Absent--110129702		well #4	SRC-AC		Jan 20, 2011
Jan 14, 2011	1	RT	Total	Absent--110129701			DIST-A	1.50	Jan 20, 2011
Jan 06, 2011	1	AS	Total	Absent--110111002		well #6	SRC-AE		Jan 12, 2011
Jan 06, 2011	1	RT	Total	Absent--110111001			DIST-A	1.60	Jan 12, 2011
Jan 03, 2011	1	TG	Total	POSITIVE--110101602	72984	well #2	SRC-AB		Jan 05, 2011
		TG	E.coli	Absent--110101602	72984	well #2	SRC-AB		
Jan 03, 2011	1	TG	Total	POSITIVE--110101601	72984	well #2	SRC-AB		Jan 05, 2011
		TG	E.coli	Absent--110101601	72984	well #2	SRC-AB		
Dec 30, 2010	1	RT	Total	Absent--72983			DIST-A	1.40	Jan 05, 2011
Dec 30, 2010	1	AS	Total	POSITIVE--72984		well #2	SRC-AB	0.10	Dec 31, 2010
		AS	E.coli	Absent--72984		well #2	SRC-AB	0.10	
Dec 22, 2010	1	AS	Total	Absent--72756		well #1	SRC-AA		Dec 29, 2010
Dec 22, 2010	1	RT	Total	Absent--72755			DIST-A	1.30	Dec 29, 2010
Dec 10, 2010	1	AS	Total	Absent--72274		well #4	SRC-AC		Dec 22, 2010
Dec 10, 2010	1	RT	Total	Absent--72273			DIST-A	1.30	Dec 22, 2010

Sample Date	# Samples	Sample Type	Coliform Type	Results--ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
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Dec 01, 2010	1	AS	Total	Absent-71789	Well #6	SRC-AE	Dec 08, 2010
Dec 01, 2010	1	RT	Total	Absent-71788		DIST-A	1.40 Dec 08, 2010
Nov 24, 2010	1	AS	Total	Absent-71643	Well #2	SRC-AB	Dec 01, 2010
Nov 24, 2010	1	RT	Total	Absent-71642		DIST-A	1.20 Dec 01, 2010
Nov 17, 2010	1	AS	Total	Absent-71359	well #1	SRC-AA	Nov 24, 2010
Nov 17, 2010	1	RT	Total	Absent-71358		DIST-A	1.10 Nov 24, 2010
Nov 10, 2010	1	AS	Total	Absent-71090	well #4	SRC-AC	Nov 17, 2010
Nov 10, 2010	1	RT	Total	Absent-71089		DIST-A	1.40 Nov 17, 2010
Nov 05, 2010	1	RT	Total	Absent-70932		DIST-A	1.40 Nov 10, 2010
Nov 05, 2010	1	RT	Total	Absent-70931		DIST-A	Nov 10, 2010
Oct 28, 2010	1	RT	Total	Absent-70597		DIST-A	1.50 Nov 10, 2010
Oct 28, 2010	1	RT	Total	Absent-70596		DIST-A	0.05 Nov 10, 2010
Oct 22, 2010	1	AS	Total	Absent-70385	well 1	SRC-AA	Oct 27, 2010
Oct 22, 2010	1	RT	Total	Absent-70384		DIST-A	1.40 Oct 27, 2010
Oct 15, 2010	1	AS	Total	Absent-70104	WELL 6	SRC-AE	Oct 21, 2010
Oct 15, 2010	1	RT	Total	Absent-70103		DIST-A	1.30 Oct 21, 2010
Oct 08, 2010	1	RT	Total	Absent-69766		DIST-A	1.40 Oct 13, 2010
Oct 08, 2010	1	AS	Total	Absent-69765	well 4	SRC-AC	Oct 13, 2010
Oct 01, 2010	1	AS	Total	Absent-69432	well #2	SRC-AB	0.05 Oct 06, 2010
Oct 01, 2010	1	RT	Total	Absent-69433		DIST-A	1.30 Oct 06, 2010

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	Cl Residual	Receive Date
Sep 24, 2010	1	AS	Total	Absent-69118		WELL 1	SRC-AA		Oct 01, 2010
Sep 24, 2010	1	RT	Total	Absent-69117			DIST-A	1.20	Oct 01, 2010
Sep 17, 2010	1	RT	Total	Absent-68790			DIST-A	1.40	Sep 23, 2010
Sep 17, 2010	1	AS	Total	Absent-68789		well 6	SRC-AE		Sep 23, 2010
Sep 07, 2010	1	AS	Total	Absent-68280			SRC-AC	0.00	Sep 10, 2010
Sep 07, 2010	1	RT	Total	Absent-68279			DIST-A	1.20	Sep 10, 2010
Sep 02, 2010	1	CO	Total	Absent-68179	68035	well 2	SRC-AB		Sep 08, 2010
Sep 02, 2010	1	CO	Total	Absent-68176	68035	well 2	SRC-AB		Sep 08, 2010
Sep 02, 2010	1	CO	Total	POSITIVE-68178	68035	well #2	SRC-AB		Sep 03, 2010
		CO	E.coli	Absent-68178	68035	well #2	SRC-AB		
Sep 02, 2010	1	CO	Total	POSITIVE-68177	68035	well #2	SRC-AB		Sep 03, 2010
		CO	E.coli	POSITIVE-68177	68035	well #2	SRC-AB		
Sep 02, 2010	1	CO	Total	POSITIVE-68175	68035	well #2	SRC-AB		Sep 03, 2010
		CO	E.coli	Absent-68175	68035	well #2	SRC-AB		
Aug 31, 2010	1	RT	Total	Absent-68034			DIST-A	1.00	Sep 08, 2010
Aug 31, 2010	1	AS	Total	POSITIVE-68035		well #2	SRC-AB		Sep 01, 2010
		AS	E.coli	POSITIVE-68035		well #2	SRC-AB		
Aug 18, 2010	1	RT	Total	Absent-67553			DIST-A	1.10	Aug 25, 2010
Aug 18, 2010	1	AS	Total	Absent-67552		well 2	SRC-AB		Aug 25, 2010
Aug 13, 2010	1	AS	Total	Absent-67378			SRC-AA		Aug 18, 2010

Repeat  
of



Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Sample ID	Sample Site	Facility	CI Residual	Receive Date
Aug 13, 2010	1	RT	Total	Absent-67377			DIST-A	1.10	Aug 18, 2010
Aug 06, 2010	1	AS	Total	Absent-67016		lane 56417	SRC-AE		Aug 10, 2010
Aug 06, 2010	1	RT	Total	Absent-67015			DIST-A	1.10	Aug 10, 2010
Jul 28, 2010	1	AS	Total	Absent-66556		lane 23339	SRC-AC		Aug 04, 2010
Jul 28, 2010	1	RT	Total	Absent-66555			DIST-A	1.10	Aug 04, 2010
Jul 23, 2010	1	AS	Total	Absent-66399		well 2	SRC-AB		Jul 28, 2010
Jul 23, 2010	1	RT	Total	Absent-66398			DIST-A	1.00	Jul 29, 2010
Jul 15, 2010	1	RT	Total	Absent-66020			DIST-A	1.10	Jul 21, 2010
Jul 15, 2010	1	AS	Total	Absent-66018		well 1	SRC-AA		Jul 21, 2010
Jul 08, 2010	1	RT	Total	Absent-65664			DIST-A	1.00	Jul 14, 2010
Jul 08, 2010	1	AS	Total	POSITIVE-65665		well #6	SRC-AE		Jul 09, 2010
		AS	E.coli	Absent-65665		well #6	SRC-AE		
Jun 25, 2010	1	RT	Total	Absent-65156			DIST-A	1.00	Jul 01, 2010
Jun 25, 2010	1	AS	Total	Absent-65157			SRC-AC		Jun 30, 2010
Jun 18, 2010	1	RT	Total	Absent-64894			DIST-A	1.00	Jun 23, 2010
Jun 18, 2010	1	AS	Total	Absent-64893		well #1	SRC-AA		Jun 23, 2010
Jun 11, 2010	1	RT	Total	Absent-64606			DIST-A	1.00	Jun 16, 2010
Jun 11, 2010	1	AS	Total	POSITIVE-64607		Well #2 SRC-AB	SRC-AB		Jun 14, 2010
		AS	E.coli	Absent-64607		Well #2 SRC-AB	SRC-AB		
Jun 04, 2010	1	RT	Total	Absent-64313			DIST-A	1.10	Jun 09, 2010

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jun 04, 2010	1	AS	Total	Absent-64312			SRC-AA		Jun 09, 2010
May 27, 2010	1	AS	Total	Absent-64010		#4 well	SRC-AC		Jun 02, 2010
May 27, 2010	1	RT	Total	Absent-64009			DIST-A	1.10	Jun 02, 2010
May 21, 2010	1	AS	Total	Absent-63792		Well #1	SRC-AA		May 26, 2010
May 21, 2010	1	RT	Total	Absent-63791			DIST-A	1.00	May 26, 2010
May 14, 2010	1	AS	Total	Absent-63536		Well #2	SRC-AB		May 19, 2010
May 14, 2010	1	RT	Total	Absent-63535			DIST-A	1.00	May 19, 2010
May 07, 2010	1	AS	Total	Absent-63252		Well #6	SRC-AE		May 12, 2010
May 07, 2010	1	RT	Total	Absent-63251			DIST-A	1.10	May 12, 2010
Apr 30, 2010	1	RT	Total	Absent-62972			DIST-A	1.10	May 05, 2010
Apr 30, 2010	1	AS	Total	Absent-62971		Well #4	SRC-AC		May 05, 2010
Apr 21, 2010	1	RT	Total	Absent-62656			DIST-A	1.10	Apr 28, 2010
Apr 21, 2010	1	AS	Total	Absent-62655		Well #2	SRC-AB		Apr 28, 2010
Apr 15, 2010	1	AS	Total	Absent-62421		well #1	SRC-AA		Apr 22, 2010
Apr 15, 2010	1	RT	Total	Absent-62420			DIST-A	1.20	Apr 22, 2010
Apr 06, 2010	1	RT	Total	Absent-61909			DIST-A		Apr 14, 2010
Apr 06, 2010	1	RT	Total	Absent-61908			DIST-A	1.20	Apr 14, 2010
Apr 02, 2010	1	RT	Total	Absent-61795			DIST-A	1.10	Apr 07, 2010
Apr 02, 2010	1	AS	Total	Absent-61794		#4 well	SRC-AC		Apr 07, 2010

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Mar 24, 2010	1	RT	Total	Absent-61457		#2 Well	DIST-A		Mar 31, 2010
Mar 24, 2010	1	RT	Total	Absent-61456			DIST-A	1.10	Mar 31, 2010
Mar 18, 2010	1	AS	Total	Absent-61292		well #1	SRC-AA		Mar 24, 2010
Mar 18, 2010	1	RT	Total	Absent-61291			DIST-A	1.00	Mar 24, 2010
Mar 12, 2010	1	AS	Total	Absent-61036		#6 well	SRC-AE		Mar 17, 2010
Mar 12, 2010	1	RT	Total	Absent-61035			DIST-A	1.10	Mar 17, 2010
Mar 05, 2010	1	AS	Total	Absent-60725		well 4	SRC-AA		Mar 10, 2010
Mar 05, 2010	1	RT	Total	Absent-60724			DIST-A	1.20	Mar 10, 2010
Feb 24, 2010	1	AS	Total	Absent-60278		#6 well src-ae	SRC-AE	0.10	Mar 03, 2010
Feb 19, 2010	1	AS	Total	Absent-60104		well 2 salmon cr wel	SRC-AB	0.00	Feb 24, 2010
Feb 19, 2010	1	AS	Total	Absent-60103		well 1 salmon cr wel	SRC-AA	0.00	Feb 24, 2010
Feb 10, 2010	1	RT	Total	Absent-59764			DIST-A	1.10	Feb 17, 2010
Feb 10, 2010	1	RT	Total	Absent-59763			DIST-A	1.10	Feb 17, 2010
Feb 04, 2010	1	RT	Total	Absent-59518			DIST-A	1.00	Feb 11, 2010
Feb 04, 2010	1	RT	Total	Absent-59517			DIST-A	1.00	Feb 11, 2010
Jan 29, 2010	1	RT	Total	Absent-59219			DIST-A	1.00	Feb 03, 2010
Jan 29, 2010	1	RT	Total	Absent-59218			DIST-A	1.00	Feb 03, 2010
Jan 22, 2010	1	AS	Total	Absent-58923		wellfield 4	SRC-AC	1.00	Jan 27, 2010
Jan 22, 2010	1	RT	Total	Absent-58924			DIST-A	1.10	Jan 27, 2010
Jan 15, 2010	1	RT	Total	Absent-58670-2			DIST-A	0.95	Jan 21, 2010
Jan 15, 2010	1	RT	Total	Absent-58670-1			DIST-A	0.95	Jan 21, 2010

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jan 08, 2010	1	RT	Total	Absent-58329			DIST-A	1.00	Jan 13, 2010
Jan 08, 2010	1	RT	Total	Absent-58328			DIST-A	1.00	Jan 13, 2010
Dec 31, 2009	1	RT	Total	Absent-58039			DIST-A	1.10	Jan 07, 2010
Dec 31, 2009	1	RT	Total	Absent-58038			DIST-A	1.10	Jan 07, 2010
Dec 22, 2009	1	RT	Total	Absent-57772-2			DIST-A	1.05	Dec 30, 2009
Dec 22, 2009	1	RT	Total	Absent-57772-1			DIST-A	1.05	Dec 30, 2009
Dec 18, 2009	1	RT	Total	Absent-57672			DIST-A	1.10	Dec 23, 2009
Dec 18, 2009	1	RT	Total	Absent-57671			DIST-A	1.20	Dec 23, 2009
Dec 11, 2009	1	RT	Total	Absent-57268			DIST-A	1.00	Dec 17, 2009
Dec 11, 2009	1	RT	Total	Absent-57267			DIST-A	1.10	Dec 17, 2009
Dec 01, 2009	1	RT	Total	Absent-56774-2			DIST-A	0.95	Dec 09, 2009
Dec 01, 2009	1	RT	Total	Absent-56774-1			DIST-A	0.95	Dec 09, 2009
Nov 24, 2009	1	RT	Total	Absent-56669			DIST-A	0.90	Dec 02, 2009
Nov 24, 2009	1	RT	Total	Absent-56668			DIST-A	1.10	Dec 02, 2009
Nov 19, 2009	1	RT	Total	Absent-56529			DIST-A	1.00	Nov 30, 2009
Nov 19, 2009	1	RT	Total	Absent-56528			DIST-A	0.90	Nov 30, 2009
Nov 13, 2009	1	RT	Total	Absent-56278-2			DIST-A	1.25	Nov 18, 2009
Nov 13, 2009	1	RT	Total	Absent-56278-1			DIST-A	1.25	Nov 18, 2009

Nov 06, 2009	1	RT	Total	Absent-55929			DIST-A	1.00	Nov 12, 2009
Nov 06, 2009	1	RT	Total	Absent-55928			DIST-A	1.00	Nov 12, 2009

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Oct 29, 2009	1	RT	Total	Absent-55568			DIST-A	1.00	Nov 04, 2009
Oct 29, 2009	1	RT	Total	Absent-55567			DIST-A	1.00	Nov 04, 2009
Oct 23, 2009	1	RT	Total	Absent-55381-2			DIST-A	1.00	Oct 28, 2009
Oct 23, 2009	1	RT	Total	Absent-55381-1			DIST-A	1.00	Oct 28, 2009
Oct 15, 2009	1	RT	Total	Absent-55103			DIST-A	1.20	Oct 21, 2009
Oct 15, 2009	1	RT	Total	Absent-55102			DIST-A	1.00	Oct 21, 2009
Oct 08, 2009	1	RT	Total	Absent-54819			DIST-A	0.90	Oct 14, 2009
Oct 08, 2009	1	RT	Total	Absent-54818			DIST-A	1.00	Oct 14, 2009
Oct 02, 2009	1	RT	Total	Absent-54421-2			DIST-A	1.00	Oct 07, 2009
Oct 02, 2009	1	RT	Total	Absent-54421-1			DIST-A	1.00	Oct 07, 2009
Sep 25, 2009	1	RT	Total	Absent-54180			DIST-A	1.10	Sep 30, 2009
Sep 25, 2009	1	RT	Total	Absent-54179			DIST-A	1.00	Sep 30, 2009
Sep 18, 2009	1	RT	Total	Absent-53908			DIST-A	1.00	Sep 23, 2009
Sep 18, 2009	1	RT	Total	Absent-53909			DIST-A	1.10	Sep 23, 2009
Sep 09, 2009	1	RT	Total	Absent-53429-1			DIST-A	1.05	Sep 16, 2009
Sep 09, 2009	1	RT	Total	Absent-53429-2			DIST-A	1.05	Sep 16, 2009
Sep 02, 2009	1	RT	Total	Absent-53140-1			DIST-A	1.00	Sep 09, 2009
Sep 02, 2009	1	RT	Total	Absent-53140-2			DIST-A	1.00	Sep 09, 2009
Aug 26, 2009	1	RT	Total	Absent-52853-1			DIST-A	1.15	Sep 02, 2009
Aug 26, 2009	1	RT	Total	Absent-52853-2			DIST-A	1.15	Sep 02, 2009

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Aug 18, 2009	1	RT	Total	Absent-52482-1			DIST-A	1.20	Aug 26, 2009
Aug 18, 2009	1	RT	Total	Absent-52482-2			DIST-A	1.20	Aug 26, 2009
Aug 14, 2009	1	RT	Total	Absent-52442-1			DIST-A	0.10	Aug 19, 2009
Aug 14, 2009	1	RT	Total	Absent-52442-2			DIST-A	0.10	Aug 19, 2009
Aug 07, 2009	1	RT	Total	Absent-52124-1			DIST-A	1.25	Aug 12, 2009
Aug 07, 2009	1	RT	Total	Absent-52124-2			DIST-A	1.25	Aug 12, 2009
Jul 31, 2009	1	RT	Total	Absent-51734			DIST-A	1.20	Aug 05, 2009
Jul 31, 2009	1	RT	Total	Absent-51735			DIST-A	1.30	Aug 05, 2009
Jul 22, 2009	1	RT	Total	Absent-51443			DIST-A	1.20	Jul 29, 2009
Jul 22, 2009	1	RT	Total	Absent-51444			DIST-A	1.20	Jul 29, 2009
Jul 16, 2009	1	RT	Total	Absent-51223-1			DIST-A	1.20	Jul 23, 2009
Jul 16, 2009	1	RT	Total	Absent-51223-2			DIST-A	1.20	Jul 23, 2009
Jul 09, 2009	1	RT	Total	Absent-50880			DIST-A	1.20	Jul 15, 2009
Jul 09, 2009	1	RT	Total	Absent-50881			DIST-A	1.40	Jul 15, 2009
Jul 02, 2009	1	RT	Total	Absent-50572			DIST-A	1.20	Jul 08, 2009
Jul 02, 2009	1	RT	Total	Absent-50573			DIST-A	1.20	Jul 08, 2009

Jun 26, 2009	1	RT	Total	Absent-50378			DIST-A	1.10	Jul 01, 2009
Jun 26, 2009	1	RT	Total	Absent-50379			DIST-A	1.00	Jul 01, 2009
Jun 19, 2009	1	RT	Total	Absent-50126-1			DIST-A	1.20	Jun 24, 2009
Jun 19, 2009	1	RT	Total	Absent-50126-2			DIST-A	1.20	Jun 24, 2009

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jun 09, 2009	1	RT	Total	Absent-49565-1			DIST-A	1.35	Jun 17, 2009
Jun 09, 2009	1	RT	Total	Absent-49565-2			DIST-A	1.35	Jun 17, 2009
Jun 05, 2009	1	RT	Total	Absent-49455-1			DIST-A	0.68	Jun 10, 2009
Jun 05, 2009	1	RT	Total	Absent-49455-2			DIST-A	0.68	Jun 10, 2009
May 29, 2009	1	RT	Total	Absent-49104-1			DIST-A	1.25	Jun 03, 2009
May 29, 2009	1	RT	Total	Absent-49104-2			DIST-A	1.25	Jun 03, 2009
May 21, 2009	1	RT	Total	Absent-48865-1			DIST-A	1.45	May 27, 2009
May 21, 2009	1	RT	Total	Absent-48865-2			DIST-A	1.45	May 27, 2009
May 11, 2009	1	RT	Total	Absent-48397-1			DIST-A	1.45	May 20, 2009
May 11, 2009	1	RT	Total	Absent-48397-2			DIST-A	1.45	May 20, 2009
May 06, 2009	1	RT	Total	Absent-48177			DIST-A	1.40	May 13, 2009
May 06, 2009	1	RT	Total	Absent-48176			DIST-A	1.40	May 13, 2009
May 01, 2009	1	RT	Total	Absent-47985-1			DIST-A	1.45	May 06, 2009
May 01, 2009	1	RT	Total	Absent-47985-2			DIST-A	1.45	May 06, 2009
Apr 23, 2009	1	RT	Total	Absent-47781-1			DIST-A	1.40	Apr 29, 2009
Apr 23, 2009	1	RT	Total	Absent-47781-2			DIST-A	1.40	Apr 29, 2009
Apr 17, 2009	1	RT	Total	Absent-47586-1			DIST-A	1.40	Apr 22, 2009
Apr 17, 2009	1	RT	Total	Absent-47586-2			DIST-A	1.40	Apr 22, 2009
Apr 10, 2009	1	RT	Total	Absent-47303			DIST-A	1.40	Apr 15, 2009
Apr 10, 2009	1	RT	Total	Absent-47304			DIST-A	1.40	Apr 15, 2009

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Mar 31, 2009	1	RT	Total	Absent-46789			DIST-A	1.40	Apr 08, 2009
Mar 31, 2009	1	RT	Total	Absent-46790			DIST-A	1.30	Apr 08, 2009
Mar 27, 2009	1	RT	Total	Absent-46708			DIST-A	1.30	Apr 01, 2009
Mar 27, 2009	1	RT	Total	Absent-46709			DIST-A	1.50	Apr 01, 2009
Mar 20, 2009	1	RT	Total	Absent-46490			DIST-A	1.30	Mar 25, 2009
Mar 20, 2009	1	RT	Total	Absent-46491			DIST-A	1.50	Mar 25, 2009
Mar 10, 2009	1	RT	Total	Absent-46022			DIST-A	1.10	Mar 18, 2009
Mar 10, 2009	1	RT	Total	Absent-46023			DIST-A	1.50	Mar 18, 2009
Mar 04, 2009	1	RT	Total	Absent-45802			DIST-A	1.30	Mar 11, 2009
Mar 04, 2009	1	RT	Total	Absent-45803			DIST-A	1.40	Mar 11, 2009
Feb 27, 2009	1	RT	Total	Absent-45609			DIST-A	1.40	Mar 05, 2009
Feb 27, 2009	1	RT	Total	Absent-45610			DIST-A	1.30	Mar 05, 2009
Feb 20, 2009	1	RT	Total	Absent-45357			DIST-A	1.30	Feb 25, 2009
Feb 20, 2009	1	RT	Total	Absent-45358			DIST-A	1.40	Feb 25, 2009

Feb 12, 2009	1	RT	Total	Absent-45095			DIST-A	1.30	Feb 19, 2009
Feb 12, 2009	1	RT	Total	Absent-45096			DIST-A	1.30	Feb 19, 2009
Feb 06, 2009	1	RT	Total	Absent-44830			DIST-A	1.40	Feb 11, 2009
Jan 30, 2009	1	RT	Total	Absent-44567			DIST-A	1.50	Feb 04, 2009
Jan 30, 2009	1	RT	Total	Absent-44568			DIST-A	1.40	Feb 04, 2009
Jan 23, 2009	1	RT	Total	Absent-44364			DIST-A	1.50	Jan 28, 2009

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jan 23, 2009	1	RT	Total	Absent-44365			DIST-A	1.30	Jan 28, 2009
Jan 12, 2009	1	RT	Total	Absent-43894			DIST-A	1.50	Jan 21, 2009
Jan 12, 2009	1	RT	Total	Absent-43895			DIST-A	1.40	Jan 21, 2009
Dec 29, 2008	1	RT	Total	Absent-43360			DIST-A	1.30	Jan 07, 2009
Dec 29, 2008	1	RT	Total	Absent-43359			DIST-A	1.40	Jan 07, 2009
Dec 23, 2008	1	RT	Total	Absent-43254			DIST-A	1.60	Jan 05, 2009
Dec 23, 2008	1	RT	Total	Absent-43255			DIST-A	1.50	Jan 05, 2009
Dec 17, 2008	1	RT	Total	Absent-43037			DIST-A	1.40	Dec 30, 2008
Dec 17, 2008	1	RT	Total	Absent-43038			DIST-A	1.20	Dec 30, 2008
Dec 10, 2008	1	RT	Total	Absent-42790			DIST-A	0.90	Dec 17, 2008
Dec 10, 2008	1	RT	Total	Absent-42791			DIST-A	1.10	Dec 17, 2008
Dec 05, 2008	1	RT	Total	Absent-42588			DIST-A	2.40	Dec 10, 2008
Dec 05, 2008	1	RT	Total	Absent-42589			DIST-A	2.20	Dec 10, 2008
Nov 26, 2008	1	RT	Total	Absent-42260			DIST-A	0.50	Dec 03, 2008
Nov 26, 2008	1	RT	Total	Absent-42261			DIST-A	0.20	Dec 03, 2008
Nov 21, 2008	1	RT	Total	Absent-42109			DIST-A	1.10	Nov 26, 2008
Nov 21, 2008	1	RT	Total	Absent-42110			DIST-A	0.10	Nov 26, 2008
Nov 14, 2008	1	RT	Total	Absent-41821			DIST-A		Nov 19, 2008
Nov 14, 2008	1	RT	Total	Absent-41822			DIST-A	0.10	Nov 19, 2008
Nov 04, 2008	1	RT	Total	Absent-41312			DIST-A		Nov 12, 2008

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Nov 04, 2008	1	RT	Total	Absent-41313			DIST-A		Nov 12, 2008
Oct 31, 2008	1	RT	Total	Absent-41173			DIST-A	0.30	Nov 05, 2008
Oct 31, 2008	1	RT	Total	Absent-41174			DIST-A	0.50	Nov 05, 2008
Oct 24, 2008	1	RT	Total	Absent-40962			DIST-A	0.50	Oct 30, 2008
Oct 24, 2008	1	RT	Total	Absent-40963			DIST-A	0.20	Oct 30, 2008
Oct 17, 2008	1	RT	Total	Absent-40773			DIST-A	0.30	Oct 22, 2008
Oct 17, 2008	1	RT	Total	Absent-40774			DIST-A	0.15	Oct 22, 2008
Oct 06, 2008	1	RT	Total	Absent-40192			DIST-A	0.15	Oct 09, 2008
Oct 06, 2008	1	RT	Total	Absent-40193			DIST-A	0.20	Oct 09, 2008
Sep 30, 2008	1	RT	Total	Absent-39898			DIST-A	0.15	Oct 03, 2008
Sep 30, 2008	1	RT	Total	Absent-39897			DIST-A	0.20	Oct 03, 2008
Sep 22, 2008	1	RT	Total	Absent-39518			DIST-A	0.40	Oct 03, 2008
Sep 22, 2008	1	RT	Total	Absent-39519			DIST-A	0.20	Oct 03, 2008

Sep 16, 2008	1	RT	Total	Absent-39275			DIST-A	0.40	Sep 24, 2008
Sep 16, 2008	1	RT	Total	Absent-39276			DIST-A	0.10	Sep 24, 2008
Sep 09, 2008	1	RT	Total	Absent-38979			DIST-A	0.20	Sep 18, 2008
Sep 09, 2008	1	RT	Total	Absent-38980			DIST-A	0.40	Sep 18, 2008
Sep 04, 2008	1	RT	Total	Absent-38807			DIST-A	0.10	Sep 10, 2008
Sep 04, 2008	1	RT	Total	Absent-38808			DIST-A	0.20	Sep 10, 2008
Aug 27, 2008	1	RT	Total	Absent-38359			DIST-A	0.20	Sep 03, 2008

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Aug 27, 2008	1	RT	Total	Absent-38360			DIST-A	0.10	Sep 03, 2008
Aug 22, 2008	1	RT	Total	Absent-38184			DIST-A	0.20	Aug 27, 2008
Aug 22, 2008	1	RT	Total	Absent-38185			DIST-A	0.10	Aug 27, 2008
Aug 15, 2008	1	RT	Total	Absent-37912			DIST-A	0.20	Aug 20, 2008
Aug 15, 2008	1	RT	Total	Absent-37913			DIST-A	0.60	Aug 20, 2008
Aug 11, 2008	1	RP	Total	Absent-37621	37586	76482 OAK DOWNSTREAM	DIST-A	0.20	Aug 14, 2008
Aug 11, 2008	1	RP	Total	Absent-37622	37586	CONCRETE TANK HIGHLE	DIST-A	0.20	Aug 14, 2008
Aug 11, 2008	1	RP	Total	Absent-37623	37586	48410 ROBERTS UPSTRE	DIST-A	0.20	Aug 14, 2008
Aug 08, 2008	1	RT	Total	Absent-37585			DIST-A	0.40	Aug 14, 2008
Aug 08, 2008	1	RT	Total	POSITIVE-37586		CONCRETE TANK	DIST-A	0.20	Aug 11, 2008
		RT	E.coli	Absent-37586		CONCRETE TANK	DIST-A	0.20	
Aug 01, 2008	1	RT	Total	Absent-37273			DIST-A	0.20	Aug 06, 2008
Aug 01, 2008	1	RT	Total	Absent-37274			DIST-A	0.70	Aug 06, 2008
Jul 25, 2008	1	RT	Total	Absent-37106			DIST-A	0.20	Jul 30, 2008
Jul 25, 2008	1	RT	Total	Absent-37107			DIST-A	0.80	Jul 30, 2008
Jul 18, 2008	1	RT	Total	Absent-36879			DIST-A	0.20	Jul 23, 2008
Jul 18, 2008	1	RT	Total	Absent-36880			DIST-A	0.60	Jul 23, 2008
Jul 11, 2008	1	RT	Total	Absent-36530			DIST-A	0.20	Jul 16, 2008
Jul 11, 2008	1	RT	Total	Absent-36531			DIST-A	0.60	Jul 16, 2008
Jul 03, 2008	1	RT	Total	Absent-36193			DIST-A	0.70	Jul 09, 2008

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Jul 03, 2008	1	RT	Total	Absent-36194			DIST-A	0.20	Jul 09, 2008
Jun 25, 2008	1	RT	Total	Absent-35833			DIST-A	0.50	Jul 02, 2008
Jun 25, 2008	1	RT	Total	Absent-35834			DIST-A	0.20	Jul 02, 2008
Jun 20, 2008	1	RT	Total	Absent-35716			DIST-A	0.20	Jun 25, 2008
Jun 20, 2008	1	RT	Total	Absent-35717			DIST-A	0.40	Jun 25, 2008
Jun 11, 2008	1	RT	Total	Absent-35246			DIST-A	0.15	Jun 19, 2008
Jun 11, 2008	1	RT	Total	Absent-35247			DIST-A	0.30	Jun 19, 2008
Jun 06, 2008	1	RT	Total	Absent-35038			DIST-A	0.20	Jun 10, 2008
Jun 06, 2008	1	RT	Total	Absent-35039			DIST-A	0.10	Jun 10, 2008
May 30, 2008	1	RT	Total	Absent-34720			DIST-A	0.20	Jun 04, 2008
May 30, 2008	1	RT	Total	Absent-34721			DIST-A	0.10	Jun 04, 2008

May 22, 2008	1	RT	Total	Absent-34480			DIST-A	0.80	May 28, 2008
May 22, 2008	1	RT	Total	Absent-34481			DIST-A	0.30	May 28, 2008
May 16, 2008	1	RT	Total	Absent-34196			DIST-A	0.40	May 28, 2008
May 16, 2008	1	RT	Total	Absent-34197			DIST-A	0.45	May 28, 2008
May 08, 2008	1	RT	Total	Absent-33938			DIST-A	0.20	May 15, 2008
May 08, 2008	1	RT	Total	Absent-33939			DIST-A	0.70	May 15, 2008
May 01, 2008	1	RT	Total	Absent-33553			DIST-A	0.20	May 07, 2008
May 01, 2008	1	RT	Total	Absent-33554			DIST-A	0.60	May 07, 2008
Apr 22, 2008	1	RT	Total	Absent-33118			DIST-A	0.20	Apr 30, 2008

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Apr 22, 2008	1	RT	Total	Absent-33119			DIST-A	0.30	Apr 30, 2008
Apr 07, 2008	1	RT	Total	Absent-32287			DIST-A	0.20	Apr 16, 2008
Apr 07, 2008	1	RT	Total	Absent-32286			DIST-A	0.80	Apr 16, 2008
Apr 01, 2008	1	RT	Total	Absent-32061			DIST-A	0.40	Apr 03, 2008
Apr 01, 2008	1	RT	Total	Absent-32062			DIST-A	0.35	Apr 03, 2008
Mar 24, 2008	1	RT	Total	Absent-31854			DIST-A	0.60	Apr 03, 2008
Mar 24, 2008	1	RT	Total	Absent-31855			DIST-A	0.30	Apr 03, 2008
Mar 17, 2008	1	RT	Total	Absent-31622			DIST-A	0.20	Mar 26, 2008
Mar 17, 2008	1	RT	Total	Absent-31623			DIST-A	0.30	Mar 26, 2008
Mar 11, 2008	1	RT	Total	Absent-31344			DIST-A	0.30	Mar 19, 2008
Mar 11, 2008	1	RT	Total	Absent-31345			DIST-A	0.70	Mar 19, 2008
Mar 07, 2008	1	RT	Total	Absent-31307			DIST-A	0.70	Mar 12, 2008
Mar 07, 2008	1	RT	Total	Absent-31308			DIST-A	0.20	Mar 12, 2008
Feb 28, 2008	1	RT	Total	Absent-31034			DIST-A	0.20	Mar 05, 2008
Feb 28, 2008	1	RT	Total	Absent-31035			DIST-A	0.10	Mar 05, 2008
Feb 22, 2008	1	RT	Total	Absent-30877			DIST-A	0.15	Feb 27, 2008
Feb 22, 2008	1	RT	Total	Absent-30876			DIST-A	0.50	Feb 27, 2008
Feb 14, 2008	1	RT	Total	Absent-30647			DIST-A	0.15	Feb 20, 2008
Feb 14, 2008	1	RT	Total	Absent-30648			DIST-A	0.40	Feb 20, 2008
Feb 07, 2008	1	RT	Total	Absent-30420			DIST-A	0.40	Feb 13, 2008

Sample Date	# Samples	Sample Type	Coliform Type	Results-ID	Repeat of Sample ID	Sample Site	Facility	CI Residual	Receive Date
Feb 07, 2008	1	RT	Total	Absent-30421			DIST-A	0.15	Feb 13, 2008
Feb 01, 2008	1	RT	Total	Absent-30151			DIST-A	0.10	Feb 07, 2008
Feb 01, 2008	1	RT	Total	Absent-30152			DIST-A	0.40	Feb 07, 2008
Jan 23, 2008	1	RT	Total	Absent-29912			DIST-A	0.20	Jan 30, 2008
Jan 23, 2008	1	RT	Total	Absent-29913			DIST-A	0.25	Jan 30, 2008
Jan 17, 2008	1	RT	Total	Absent-29800			DIST-A	0.15	Jan 23, 2008
Jan 17, 2008	1	RT	Total	Absent-29801			DIST-A	0.20	Jan 23, 2008
Jan 11, 2008	1	RT	Total	Absent-29556			DIST-A	0.20	Jan 16, 2008
Jan 11, 2008	1	RT	Total	Absent-29557			DIST-A	0.50	Jan 16, 2008

Jan 02, 2008	1	RT	Total	Absent-29195	DIST-A	0.25	Jan 09, 2008
Jan 02, 2008	1	RT	Total	Absent-29196	DIST-A	0.15	Jan 09, 2008

Recent Batch Numbers

[Click here to show results prior to 2008](#)

[Click here to show results prior to 2002](#) (opens a different page)

Sample Types: AS=Assessment, CO=Confirmation, RP=Repeat, RT=Routine, SP=Special, TG=Triggered, [Show special samples](#)





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**Entry Point Chemical Detection Summary PWS ID: 00582 — OAKRIDGE, CITY OF**

*These entry point concentrations are greater than non-detect and do not necessarily exceed an action level, MCL, or other threshold. Links to sample results for specific contaminants in the distribution system, can be found [here](#).*

Sample Date	Receive Date	Sample Point ID	Sample Location	Analyte	Result	UOM	MCL	Sample ID
<a href="#">09/25/2014</a>	10/02/2014	EP-A	EP FOR WELLFIELD	NITRATE	0.4700000	MG/L	10.000000	1409B18001-I
<a href="#">04/12/2005</a>	05/16/2005	EP-A	EP FOR WELLFIELD	NITRATE	1.0000000	MG/L	10.000000	830411
<a href="#">04/12/2005</a>		EP-A	EP FOR WELLFIELD	NITRATE-NITRITE	1.0000000	MG/L	10.000000	830411
<a href="#">04/12/2005</a>	05/16/2005	EP-A	EP FOR WELLFIELD	SODIUM	8.3000000	MG/L		830411
<a href="#">11/15/2004</a>	11/22/2004	EP-A	EP FOR WELLFIELD	NITRATE	0.6000000	MG/L	10.000000	78320
<a href="#">11/03/2003</a>	01/12/2004	EP-A	EP FOR WELLFIELD	COMBINED URANIUM	0.0000990	MG/L	0.030000	64812R
<a href="#">03/14/2003</a>	03/24/2003	EP-A	EP FOR WELLFIELD	NITRATE	0.6000000	MG/L	10.000000	56079
<a href="#">08/16/2002</a>	08/27/2002	EP-A	EP FOR WELLFIELD	NITRATE	0.6000000	MG/L	10.000000	47811
<a href="#">08/12/2002</a>	09/23/2002	EP-A	EP FOR WELLFIELD	ARSENIC	0.0024000	MG/L	0.010000	47556
<a href="#">08/12/2002</a>	09/23/2002	EP-A	EP FOR WELLFIELD	CARBON TETRACHLORIDE	<u>0.0113000</u>	MG/L	0.005000	47558AV

**Archived Chemical Detections - PWS ID: 00582**

Sample Date	Receive Date	Source ID	Source Name	Analyte Name	Results	MCL
<del>06/28/1996</del>	08/05/1996	A	EP FOR WELLFIELD	Lead	0.0048000	0.0150
06/28/1996	08/05/1996	A	EP FOR WELLFIELD	Nitrate	0.4000000	10.0000
06/28/1996	08/05/1996	A	EP FOR WELLFIELD	Sodium	7.9000000	
06/28/1996	08/05/1996	A	EP FOR WELLFIELD	Sulfate	2.6000000	
<a href="#">04/15/1993</a>	12/29/1993	A	EP FOR WELLFIELD	Lead	0.0021000	0.0150
04/15/1993	12/29/1993	A	EP FOR WELLFIELD	Nickel	0.0016000	0.1000
04/15/1993	12/29/1993	A	EP FOR WELLFIELD	Sodium	6.1000000	
04/15/1993	12/29/1993	A	EP FOR WELLFIELD	Sulfate	2.7000000	
02/04/1992	03/25/1992	A	EP FOR WELLFIELD	Gross Alpha, Excl. Radon & U	1.2000000	15.0000
01/02/2001	01/08/2001	AA	WELL #1	Nitrate	0.5000000	10.0000
01/02/2001	01/08/2001	AB	WELL #2	Nitrate	0.9000000	10.0000
06/30/1999	07/19/1999	AB	WELL #2	Nitrate	0.5000000	10.0000
06/03/1999	07/19/1999	AB	WELL #2	Sodium	7.9000000	
11/06/1998	11/16/1998	AB	WELL #2	Nitrate	0.6000000	10.0000

Health effects informational fact sheets are available for most chemicals [here](#).



[Introduction](#) :: [Data Search Options](#) :: [WS Name Look Up](#) :: [WS ID Look Up](#) :: [DWS Home](#) :: [Quick Data Links](#)

PWSID: 00582  
PWSName: OAKRIDGE, CITY OF  
Status: A  
System Type: C  
Population: 3210

[Fact Sheets](#)  
[Definitions](#)  
[Public Notice](#)  
[Alerts](#)  
[Enforcements](#)  
[Spreadsheet](#)

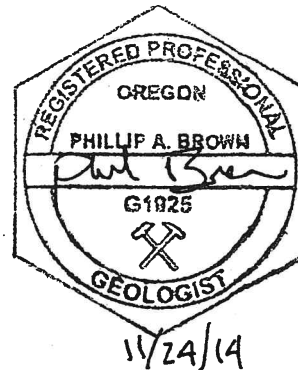
Action Levels: Lead = 0.0155 mg/l Copper = 1.35 mg/l

**Lead and Copper 90th Percentile Summary Results** [details for latest summary](#)

Sample Date	Date Received	Sample Count	Duration	Lead (mg/l)	Copper (mg/l)
Sep 24, 2014 - Sep 24, 2014	Oct 07, 2014	10	3Y	0.0000	0.0000
Sep 13, 2011 - Sep 15, 2011	Oct 07, 2011	10	3Y	0.0000	0.0000
Jul 16, 2008 - Jul 17, 2008	Apr 01, 2009	10	3Y	0.0000	0.0000
Jun 18, 2004 - Jun 21, 2004	Mar 09, 2005	20	3Y	<u>0.0066</u>	0.0000
Jan 01, 2001 - Jan 19, 2001	Feb 05, 2001	10	3Y	0.0000	0.0900
Jan 01, 1997 - Jul 31, 1997	Oct 13, 1997	10	YR	0.0000	0.0590
Jan 01, 1996 - Aug 01, 1996	Sep 09, 1996	10	YR	<u>0.0023</u>	0.0720
Jan 01, 1995 - Aug 01, 1995	Sep 18, 1995	10	YR	<u>0.0021</u>	0.1100
Jan 01, 1994 - Jun 01, 1994	Jun 23, 1994	20	6M	0.0000	0.0000
Jul 01, 1993 - Sep 08, 1993	Nov 03, 1993	20	6M	<u>0.0075</u>	0.1100

[More Info](#)

**APPENDIX C:**  
**GSI DRAFT TECHNICAL MEMORANDUM AND**  
**2005 OHA SOURCE ASSESSMENT REPORT**



## DRAFT Technical Memorandum

To: Edward Hodges, PE, Curran-McLeod, Inc.

From: Mary Hingst/Phil Brown, RG

Date: July 24, 2014

Re: City of Oakridge Well Siting Assessment

RECEIVED  
11/24/14  
CITY OF OAKRIDGE, OR

---

### Introduction

The purpose of this technical memorandum is to identify three potential sites for a new well to supplement the water supply for the City of Oakridge. Currently, the City relies on 4 wells for its municipal water supply for approximately 3,210 residents. Originally, 6 wells (Figure 1) were drilled between 1959 and 1980 in a quarter mile-long well field on the east side of town near Salmon Creek. Well 3 was deepened in 1975, but ultimately removed from service in 1983. Well 5 is currently inactive but remains on reserve for emergency use. Wells 2 and 4 are pumped continuously, while wells 1 and 6 are used seasonally to supplement peak demand.

### Geology

Oakridge is situated in a glaciofluvial valley in the western Cascades. Well logs show the City is on top of approximately 250 feet of Quaternary unconsolidated, locally stratified deposits of cobbles, boulders, gravels and sands, with lenses of silts and clays (CH2MHill 1993). Beneath these sediments and in the surrounding uplands are volcanic rocks from the Oligocene. The region is structurally complex with prominent folding and faulting (CH2MHill 1993).

The basement topography in the valley is complex. A review of well logs drilled after 1993 (after the publication of CH2M HILL's 1993 report) indicates a volcanic bedrock high is present beneath the valley floor on the western side of the City. The extent of this high is unknown, though there is the potential for it to influence hydraulic continuity and yield.

### Hydrogeology

A cross-section through the well field shows the alluvial sediments are very heterogeneous and discontinuous. A cemented zone of sand and gravel was noted in the logs of wells 3, 4, 5, and 6,

but not in logs for wells 1 or 2. The presence of cemented material could locally limit recharge to the aquifer and influence well yield for wells screened beneath the layer. Conversely, the limited vertical movement of water through cemented materials could benefit the City by limiting the potential for migration of surface water pathogens or contaminants to a well. This cemented layer appears to thicken eastward, but the full extent is unknown. No other confining units were encountered in the well logs.

In some wells, static water levels closely matched the depths at which water was first encountered, but in other wells, these measurements differed, implying that the aquifer is subject to localized semi-confined conditions. Groundwater flow in the alluvial aquifer appears to follow a subdued expression of the surface topography, flowing down valley, from the east to the west. The hydraulic gradient was estimated to be 0.01 ft/ft (CH2MHill 1993).

Specific capacities were calculated from drillers' logs and used to estimate transmissivities, which varied greatly from 9,000 – 42,000 gpd/ft (CH2MHill 1993). Three short-term, constant-rate pumping tests were performed at wells 5 and 6. The data that was collected was analyzed by CH2MHill using the Cooper-Jacob Method. Storativity was calculated to be approximately 0.01, which is indicative of semi-confined conditions. The resulting calculated transmissivities ranged from 8,800 to 85,800 gpd/ft. These results support the observation that the aquifer is very heterogeneous, and there are no clearly identifiable areas of better or worse hydraulic properties (other than the shallow bedrock area identified to the west).

Wells that have been drilled into the surrounding and underlying volcanic rocks have yielded little water or were reported as dry. Specific capacity data from these well logs were also used to estimate transmissivities; resulting values were much lower than those of the alluvial sediments and ranged from only 20 to 600 gpd/ft.

### **Recharge**

Using a finite mesh flow model, CH2MHill estimated 60% of recharge to the aquifer in a 6 month period comes from Salmon Creek. Flow time from Salmon Creek to the well field ranged from less than 3 months to over a year.

### **Theis Curves**

Using the aquifer properties determined by CH2MHill, drawdown curves were plotted using the Theis Equation to evaluate drawdown interference distances. Assuming a transmissivity of 30,000 GPD/ft, a storativity of 0.01, and a pumping rate of 400 GPM, a well would generate about 3 feet of drawdown at a 1.3 mile radius. Although this equation has limited predictive utility because the analytical solution assumes that the aquifer is not heterogeneous as observed, and would not see recharge/influence from a surface water feature, this assessment does provide a strong indication that it is unlikely to avoid all interference when siting a new well. Table 1 indicates that this condition is not particularly sensitive to the range of likely aquifer parameters used.

If a new well is considered to be an addition to the City's infrastructure, a more distant location would be better to limit interference with the existing wells. However, using the new well to replace existing wells could be managed in a way to maintain the current amount of well interference.

**TABLE 1  
SUBAREA AQUIFER PARAMETERS AND DISTANCE-DRAWDOWN  
ESTIMATES**

Pumping Rate (GPM)	Transmissivity (gpd/ft)	Storativity (dimensionless)	Distance with 5 ft drawdown		Distance with 3 ft drawdown	
			(ft)	(miles)	(ft)	(miles)
400 GPM	20,000	0.01	5,000	0.9	8,500	1.6
	30,000		3,600	0.7	7,000	1.3
	40,000		3,700	0.7	7,500	1.4
	30,000	0.005	7,000	1.3	12,500	2.4
		0.01	3,600	0.7	7,000	1.3
		0.015	4,100	0.8	7,700	1.5

## Contamination Potential

### Source Water Assessment Report

In 2005, the Oregon Department of Health and Human Services, along with the Department of Environmental Quality, completed a source water assessment analysis for the City of Oakridge's water system. The assessment found the seal around Well 1 is likely inadequate because it is indicated to be composed of 'mudded drill cuttings' from the surface to a depth of 30 ft. The lack of a proper seal poses a higher risk for contamination from surface water or infiltration of surface contaminants to groundwater. Given the composition of the producing aquifer, the report concluded with the following:

"The City of Oakridge's water system draws water from a shallow unconfined aquifer within the highly permeable alluvium along Salmon Creek. Assessment results indicate that the water system would be moderately to highly susceptible to a contamination even inside the identified Drinking Water Protection Area. The presence of several high- and moderate-risk potential contaminant sources within the protection area was confirmed through a potential contaminant source inventory. Under a "worst case" scenario, where it is assumed that nothing is being done to protect groundwater quality at the identified potential contaminant sources, the assessment results indicate that the water system would be highly susceptible to the identified high- and moderate-risk potential contaminant sources. In addition, the assessment results indicate that, at this time, the water system is considered susceptible to viral contamination."

Although GSI does not find reason to disagree with these conclusions, as a practical matter our hydrogeologic assessment did not identify an opportunity to site or construct a well with an area of acceptable yield in a way that eliminates these risks due to the unconfined nature of the aquifer.

### Contaminated Site Inventory

A search of the Oregon Department of Environmental Quality's Environmental Cleanup Site Information (ECSI) Database yielded four sites within the City of Oakridge. Of those sites, 3 were the result of an isolated incident and immediately cleaned up. The other site (ECSI #234), is the former Pope & Talbot Timber Company Mill, at which an environmental site investigation was performed by the City in 1995. By 2003, 75% of the site had been cleared for

unrestricted development. Contaminated stormwater pond sediments were removed in 2010, and former cooling ponds were capped in 2011. As of April of 2014, log and wildlife ponds had above acceptable levels of PCBs and dioxin concentrations for recreational angling ingestion and for subsistence angling ingestion. These contaminants are relatively immobile in the subsurface, and appear to pose low risk of contamination in wells at reasonable distances downgradient.

### **OHA coliform data**

In accordance with Oregon Health Authority requirements, the City tests each pumping well weekly for total coliform and for E. coli if sample tests positive for coliform. There have been no positive hits from any of the four active wells in the past two years. Historically, Well 2 has sporadically tested positive for coliform and E. coli. Well 6 has also had positive hits, though at a lower frequency. After a positive hit, a well is retested until results are negative. No more than 1 consecutive retest has been required following a positive hit in the past 12 years. As a result, it is difficult to discern whether the bacteria are actually sporadically present in the aquifer through surface infiltration or seal condition issues, or whether they result from the false-positive detections that are common with this sampling process. Regardless, the aquifer susceptibility suggests that every effort should be made to design any new wells with the maximum amount of casing and seal, while seating the well screen as deep as possible within the site-specific framework.

### **Well Site Recommendations**

GSI has identified three locations that are recommended for further investigation for the potential to support a new production well. Recommendations were developed on the basis of:

- Proximity to current water conveyance system. Locations distant from the City's supply network were not considered.
- Qualitative assessments of permeability and aquifer thickness based on our interpretations of drillers' logs.
- Proximity to surface water. This separation is a delicate balance between yield (as wells close to the river are likely to induce infiltration and limit drawdown) and water quality risk from transport of surface pathogens or contaminants. The correct balance point is a site-specific issue, particularly in a heterogeneous environment like the one beneath Oakridge, and these locations are not based on a technical analysis of permeability and travel times.
- Proximity to sites/areas posing a relatively elevated risk of water quality problems.

Our three locations are actually areas, shown on Figure 2, and are not specific tax lots or points on a map. These vicinities have best combinations of the attributes listed above, and there is not enough information to be more specific than we have been. Any specific lot or parcel or easement in or very near these areas would have the same utility in assessing the aquifer. Given the degree of heterogeneity evidenced in the existing wells, it is possible that conditions could vary between excellent and infeasible within each of these areas.

Water rights, place of use, setbacks, and conjunctive use considerations were not part of this assessment. Care should be taken when selecting an actual production well location in area “B” to ensure that municipal infrastructure remains inside the originally specified place of use. Each location and its pros and cons are summarized in the table below.

**Table 2. Well Site Recommendations**

Location	Pros	Cons
(A) NE of current wells	<ul style="list-style-type: none"> <li>• Well logs in area show sediments similar to the producing zones of current wells</li> <li>• Near current well field</li> <li>• Upgradient of most known contaminant sources</li> </ul>	<ul style="list-style-type: none"> <li>• Proximity to current wells increases risk of interference</li> <li>• Location of hatchery outfalls and their potential to influence groundwater quality north of Salmon Creek is unknown.</li> </ul>
(B) South of Salmon Creek	<ul style="list-style-type: none"> <li>• Proximity to Salmon Creek likely to influence well performance and yield</li> <li>• Near current well field</li> <li>• Salmon Creek separating this area from the current well field has the potential to limit well interference</li> </ul>	<ul style="list-style-type: none"> <li>• Greater uncertainty about aquifer characteristics due to lack of well logs from this area</li> <li>• Potentially downgradient of more contaminant sources</li> </ul>
(C) SE of current wells	<ul style="list-style-type: none"> <li>• Proximity to Salmon Creek likely to influence well performance and yield</li> <li>• Near current well field</li> </ul>	<ul style="list-style-type: none"> <li>• Greater uncertainty about aquifer characteristics due to lack of well logs from this area</li> </ul>



		<ul style="list-style-type: none"> <li>• Location of hatchery outfalls and their potential to influence groundwater quality north of Salmon Creek is unknown.</li> <li>• Proximity to old log ponds</li> </ul>
(D) West side of town	<ul style="list-style-type: none"> <li>• Distance from current wells reduces interference potential</li> <li>• A single log indicates permeable sediments and a shallow water level which increases available drawdown if the aquifer thickness is similar to other areas.</li> </ul>	<ul style="list-style-type: none"> <li>• Greater uncertainty about productivity due to lack of well logs from vicinity</li> <li>• Downgradient of more contaminant sources</li> <li>• This site is close to the WWTP</li> <li>• Single well in this area is shallow – aquifer thickness is unknown.</li> </ul>

The primary uncertainty associated with each of these areas is aquifer thickness, permeability, and yield. The yield is a function of both thickness (and available drawdown) and permeability, but it is also influenced by other conditions such as the amount of recharge to that portion of the aquifer, hydraulic barriers to groundwater movement (caused by a bedrock high for instance), or the presence/absence of confining layers. Before making a capital investment in property or infrastructure, GSI recommends that the City assess each of these areas with a drilling and testing program to fill in the primary data gaps: aquifer thickness, permeability, and water quality.

This program could be conducted two ways:

1. Evaluate all three locations and select the “best” one, or;
2. Work through the sites in sequence and stopping if one of the first two sites yields results that indicate a reasonably performing new supply well could be installed.

The elements of this program that GSI would recommend would likely include:

1. Test well drilling
2. Test well construction and testing (if logged cuttings suggest testing is warranted)
3. Groundwater sampling and analysis
4. A technical memorandum providing data and analysis, an update of this assessment, an assessment of travel times from Salmon Creek to each location tested (to assess GWUDI potential), and providing well design recommendations suitable for developing cost estimates

It should be noted that this assessment was based solely on a desktop evaluation of the criteria described above. GSI recommends that an additional assessment of water rights transfer issues,

and OHA site setback criteria be completed at each candidate location prior to installation of production wells.

## References

CH2M Hill 1993. Wellfield Hydrogeologic Assessment Report, City of Oakridge, Oakridge, OR, Prepared by CH2M Hill. November 1993.

Source Water Assessment Report – Summary of Analysis (2005). Prepared by Oregon Department of Human Services Health Services Drinking Water Program and Oregon Department of Environmental Quality Water Quality Division Drinking Water Protection. City of Oakridge, Lane County, OR. PWS #4100582.

Figure 1

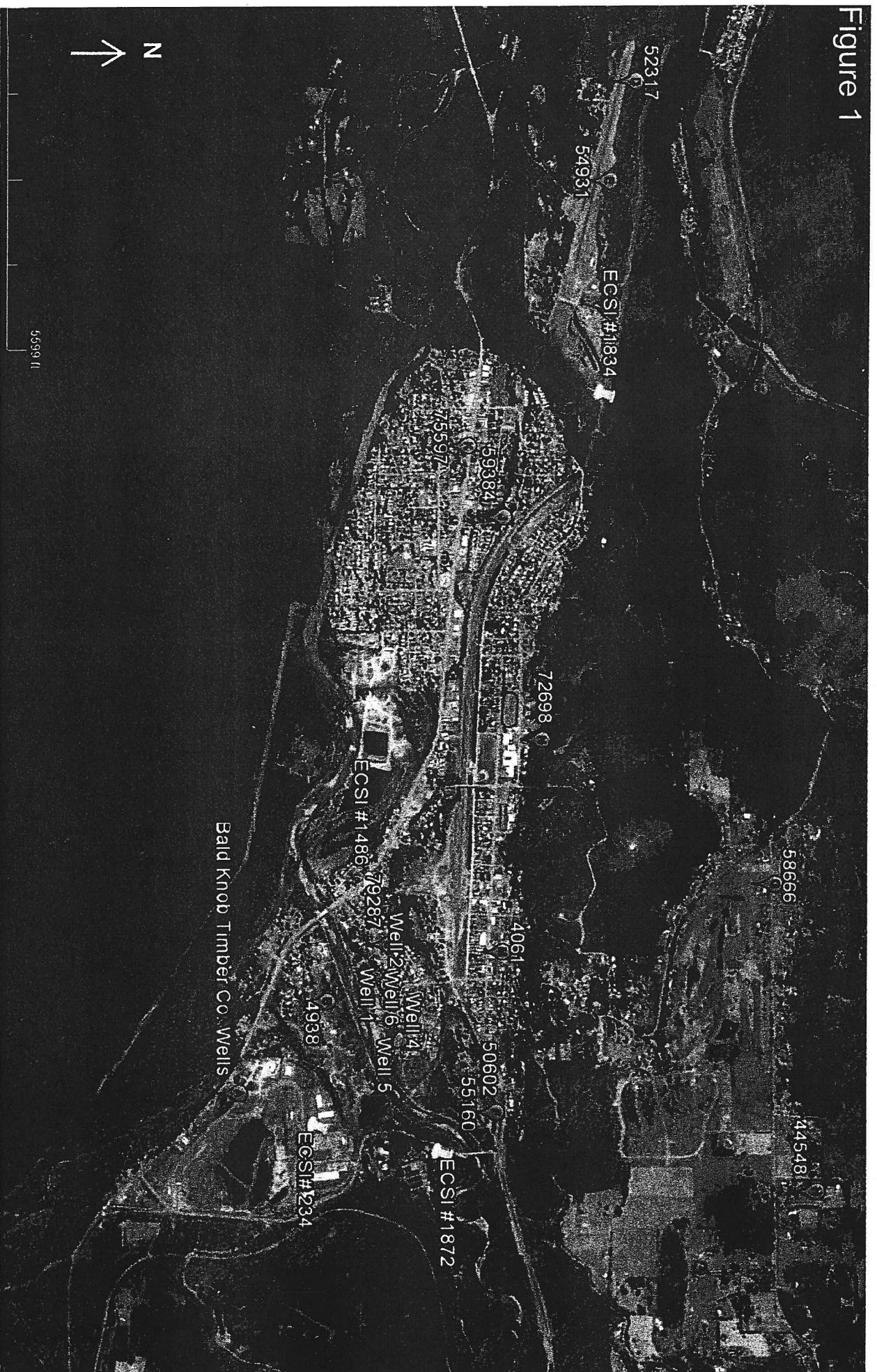
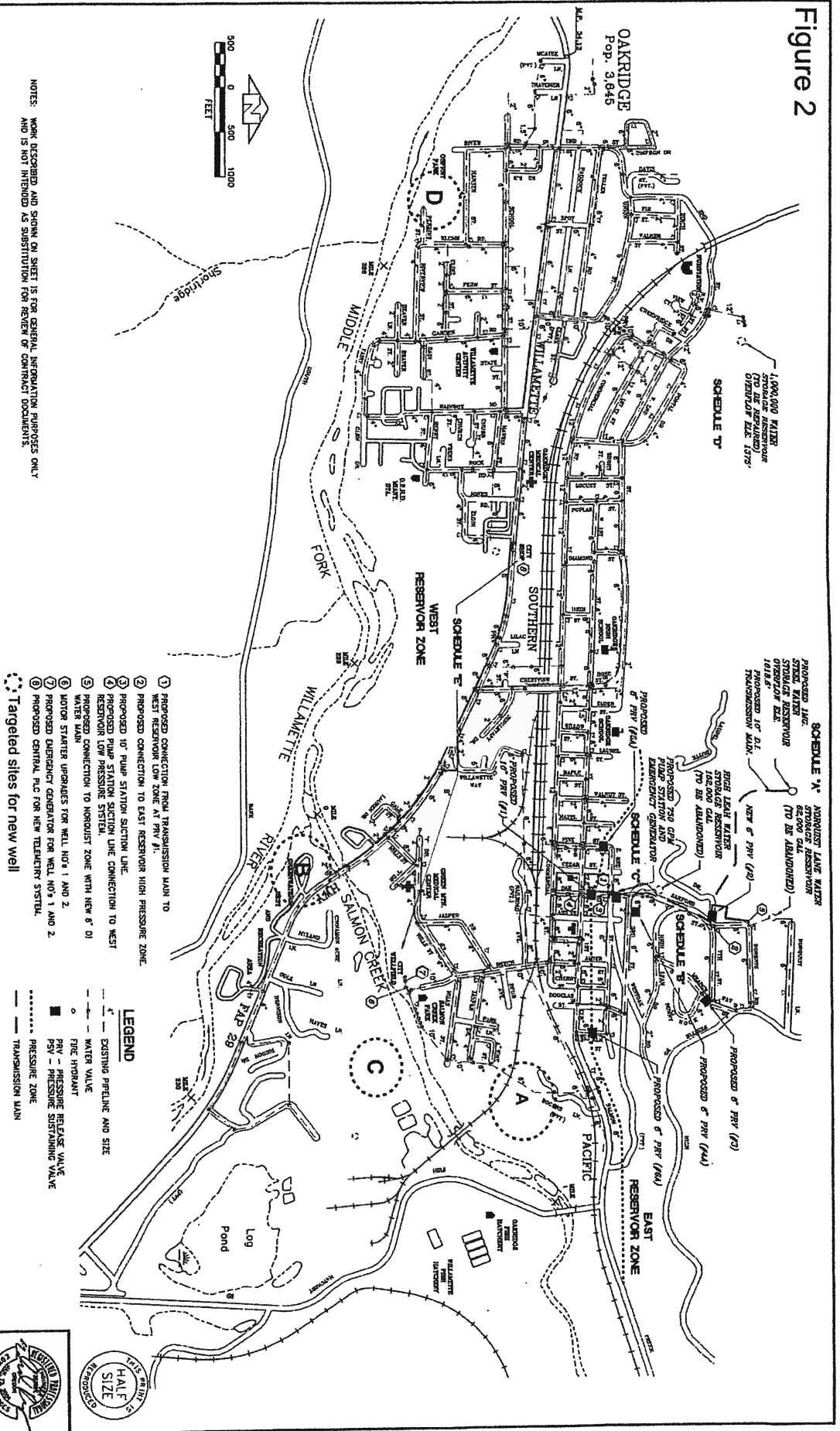


Figure 2



DESIGNED BY: JCH	DATE: JUNE 2007	PROJECT OVERVIEW
DRAWN BY: JCH	SCALE: AS SHOWN	
CHECKED BY: JCH		
APPROVED BY: <i>[Signature]</i>		

**CITY OF OAKRIDGE**  
**WATER SYSTEM IMPROVEMENTS**  
**PHASE 1**

**PACE**  
 1500 Main Avenue, Suite 100  
 Oregon City, OR 97133  
 Phone: (503) 395-1100  
 Fax: (503) 395-1101  
 www.pace-engineering.com

JOB NUMBER: 08-004  
 SHEET NUMBER: 03  
 SHEET SIZE: 36" x 48"

# **SOURCE WATER ASSESSMENT REPORT**

## **Summary of Analysis**

**City of Oakridge  
Oakridge, Oregon  
Lane County  
PWS #4100582**

---

March, 2005

Prepared By

Oregon Department of Human Services  
Health Services  
Drinking Water Program



And

Oregon Department of Environmental Quality  
Water Quality Division  
Drinking Water Protection



State of Oregon  
Department of  
Environmental  
Quality

Available in Alternate Formats by contacting the DHS DWP at (541) 726-2587

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# City of Oakridge

## Source Water Assessment Report

### Summary of Analysis

#### 1. Introduction

The Source Water Assessment Program, mandated by the 1996 Amendments to the Safe Drinking Water Act, requires that states provide the information needed by public water systems to develop drinking water protection plans if they choose. That information includes the identification of the area most critical to maintaining safe drinking water, i.e., the Drinking Water Protection Area, an inventory of potential sources of contamination within the Drinking Water Protection Area, and an assessment of the relative threat that these potential sources pose to the water system.

The intent of this report is to present our conclusions regarding the source water assessment analysis for your water system. It is our hope that this information will be used as a basis for reducing the risk of contamination to your water source through the development of a voluntary Drinking Water Protection Plan (DWPP). Should you decided to proceed with the development of a DWPP, this document can serve as the foundation for the plan. If, however, a more in depth analysis of the local hydrogeology, water system susceptibility, and/or the water system specific assumptions is needed to help promote the development of a DWPP, a more comprehensive assessment analysis can be made available to you by contacting either the DHS Project Manager or the DHS Drinking Water Program Groundwater Coordinator.

The methodology that the Source Water Assessment results are based on is included in the Appendix (see "Source Water Assessment Methodology"). This section includes a discussion of the source water assessment project; groundwater basics; and the processes involved with conducting the delineation, sensitivity analysis, potential contaminant source inventory, and overall water system susceptibility. Therefore, it is our intention that the assessment results, identified in this portion of the report, be used in conjunction with the methodology and rationale presented in the Appendix. For instance, if questions arise regarding our conclusions with respect to a specific element of the assessment (i.e. type of delineation used, aquifer sensitivity, well construction sensitivity, etc.), the methodology that lead to our conclusions can be reviewed in the Appendix for further clarification.

We believe public awareness is a powerful tool for protecting drinking water and that the information provided in this report will help you increase local awareness regarding land use activities and local drinking water quality. We have also included a groundwater fact sheet and a list of Oregon specific drinking water protection information and resources in Appendices as well.

## 2. Water System Background

The City of Oakridge is a publicly-owned water system located in Lane County serving approximately 3180 residents through 1253 connections. Drinking water is supplied by a wellfield near Salmon Creek comprising Wells 1, 2, 4, 5, and 6. Water from the wells enters the distribution system through a common entry point. Wells 2 and 4 are permanent in their use whereas Wells 1, 5 and 6 are used seasonally. No water treatment is considered necessary at this time except for chlorination for iron bacteria removal at Well 2.

### 2.1 Location of the Drinking Water Sources

We have located your drinking water source using a Trimble GeoExplorer II Global Positioning System (GPS) unit. The data has been differentially corrected to remove some of the common positioning errors. The location of the source(s), with the corresponding Drinking Water Protection Area, has been placed in a Geographic Information System (GIS) layer and projected onto a USGS 7.5 minute topographic map that is included within this report. In order to be consistent with the topographic map, the projection uses the NAD1927 datum. The latitude and longitude values given on the map and below, however, reflect a projection in the more commonly used WGS1984 datum.

Data collection specifics include:

- 150 individual measurements,
- linked to a minimum of four satellites,
- a PDOP of less than 6 (pertains to precision of measurement), and
- a signal to noise ratio of greater than 5.

The raw data was subjected to differential correction using the PATHFINDER software. The location data for your drinking water source(s) using the WGS84 datum is as follows:

Source	Latitude	Longitude
Well 1- Source AA	43° 44' 33.795" N	122° 27' 15.721" W
Well 2- Source AB	43° 44' 33.630" N	122° 27' 19.431" W
Well 4- Source AC	43° 44' 34.295" N	122° 27' 10.048" W
Well 5- Source AD	43° 44' 34.561" N	122° 27' 09.078" W
Well 6- Source AE	43° 44' 35.728" N	122° 27' 06.844" W

### 2.2 Source Construction

The system's well 1 was completed in September, 1959. The well was drilled to 250 feet. Groundwater was apparently encountered at approximately 12 feet. The static water level (depth to water in the well when the pump is at rest) was reported as 12 feet. Eight-inch steel casing was installed from the surface to a depth of at 236.5 feet. The casing was perforated from 32 to



234 (?) feet. "Mudded drill cuttings" were placed in the annular space between the casing and the hole to a depth of 30 feet to serve as a casing seal. Drill cuttings are not permitted as a sealant for a well, therefore this seal is considered inadequate.

Well 2 was completed in July, 1965. A 24-inch hole was drilled to 20 feet with a 16-inch hole continuing to a total depth of 215 feet. Groundwater was apparently encountered at ~30 feet. The static water level (depth to water in the well when the pump is at rest) was reported as 26.5 feet. Eight-inch steel casing was installed from 1.5 feet above the surface to a depth of at 106 feet. The casing was perforated from 52 to 60 feet, from 120 to 135 feet, and from 160 to 170 feet. Cement was placed in the annular space between the casing and the hole to a depth of 20 feet to serve as a casing seal. This seal is considered adequate.

Well 4 was completed in May, 1979. A 14-inch hole was drilled to 30 feet with an 8-inch hole continuing to a total depth of 235 feet. Groundwater was encountered at 54 feet. The static water level (depth to water in the well when the pump is at rest) was reported as 47 feet. Eight-inch steel casing was installed from 2 feet above the surface to a depth of at 210 feet. Screens replace the casing in the interval 70 to 200 feet. Cement was placed in the annular space between the casing and the hole to a depth of 30 feet to serve as a casing seal. This seal is considered adequate.

Well 5 was completed in July, 1979. A 16-inch hole was drilled to 30 feet with a 12-inch hole continuing to a total depth of 210 feet. Groundwater was reported at 80 feet but it is likely that it occurs as shallow as 50 to 60 feet. The static water level (depth to water in the well when the pump is at rest) was reported as 53 feet. Sixteen-inch steel casing was installed from 1 foot above the surface to a depth of at 84 (?) feet. Screens replace the casing in the interval 115 to 195 feet. Cement was placed in the annular space between the casing and the hole to a depth of 30 feet to serve as a casing seal. This seal is considered adequate.

Well 6 was completed in September, 1980. A 16-inch hole was drilled to 45 feet with a 12-inch hole continuing to a total depth of 230 feet. Groundwater was reported at 85 feet but it likely occurs as shallow as 50 to 60 feet. The static water level (depth to water in the well when the pump is at rest) was reported as 52 feet. Twelve-inch steel casing was installed from 2 feet above the surface to a depth of at 90 feet with 10-inch casing continuing to 230 feet. Screens replace the casing in the interval 90 to 225 feet. Cement was placed in the annular space between the casing and the hole to a depth of 45 feet to serve as a casing seal. This seal is considered adequate.

The well reports for the wells are in the Appendix.

## 2.3 Nature and Characteristics of the Aquifer

**The aquifer supplying drinking water to the City of Oakridge's Water System Wells consists of sediments associated with stream deposits (alluvium), some of glacial origin, of the present and ancestral Salmon Creek.**

As described in the well construction discussion above, the depth to first water encountered in the wells is approximately the same as the static water level after well completion. This implies that the groundwater is under atmospheric pressure only and that the aquifer should be considered unconfined, i.e., there are no persistent materials of low permeability separating the aquifer from the surface. Based on the well report, the aquifer consists of layers of highly permeable sand, sand and gravel and boulders.

### **3. Delineation Results**

The purpose of the Drinking Water Protection Area (DWPA) delineation is to identify the area at the surface which overlies the critical portion of the aquifer that's supplying groundwater to the water system's well(s) and/or spring(s). Therefore, DHS Drinking Water Program staff have collected and reviewed data for the purpose of delineating the DWPA for your water system. The area included in the DWPA is designed to approximate the next 10 or 15 years of groundwater supply for the water system, depending on delineation method, and is shown in the Appendix as Figure 1. We have enhanced the usefulness of the DWPA map by identifying additional five-year, two-year, and one-year "Time-Of-Travel Zones" inside the DWPA.

The scope of work for this portion of the assessment included interviewing the water system operator, researching written reports, reviewing well logs, and establishing a base map of the delineated area. The basis for the delineation was the numerical modeling performed by CH2MHill (1993). These consultants identified the 1- and 5-year time-of travel for the wellfield. For the purpose of this report, the 2- and 10-year time-of-travel zones were estimated. The resulting DWPA for the City of Oakridge's wellfield is shown in the Appendix as Figure 1. Specific information regarding the parameters used in the delineation process including; the delineation method, estimated pump rate, and aquifer characteristics can be found in "Parameters Used in Delineation Model" in the Appendix. The pump rates used by the consultants may not reflect current usage, however, total usage is considered representative. Changing individual pumping rates would not significantly alter the delineation given the linear character of the aquifer.

## 4. Sensitivity Analysis Results

After the Drinking Water Protection Area (DWPA) has been identified, aquifer susceptibility to potential contaminant sources inside the DWPA can be evaluated. Aquifer susceptibility is dependent on two factors, the natural environment's characteristics that permit migration of a contaminant into the aquifer (i.e., aquifer sensitivity) and the presence, distribution, and nature of the potential contaminant sources within the DWPA. It should be understood that the public water system's drinking water source cannot be susceptible to contamination, even if potential contaminant sources are present, unless the aquifer or the constructed source water intake are sensitive to contamination. Therefore, the intent of the sensitivity analysis is to identify those areas within the DWPA where the aquifer is most sensitive to contamination. The analysis is based on data collected or generated during the DWPA delineation process and is designed to meet the needs of other existing or developing programs such as Monitoring Waivers and the Groundwater Rule.

The results of the sensitivity analysis are provided in the tables that follow. Information and sensitivity ratings regarding the aquifer and water quality are provided in Table 4.1 while information and sensitivity ratings regarding the well and its construction is provided in Table 4.2. A clarification of the ratings is provided as comments where appropriate.

**Based on this analysis, the drinking water source is considered highly sensitive to contamination.** This determination is based on the shallow unconfined character of the aquifer, the high permeability of the aquifer and the high infiltration potential for water from the surface to travel to the aquifer. In addition the casing seal for Well 1 is considered inadequate.

Also contributing to sensitivity is the age of Wells 1 and 2, the presence of highly permeable soils throughout the DWPA and the proximity of surface water. The wellfield has previously been determined by DHS to be in hydraulic connection to Salmon Creek.

**Table 4.1 Aquifer Sensitivity Analysis.**

Parameter	Sensitivity			Comments
	H	M	L	
Depth to first water-bearing zone below casing seal.	✓			12 to 53 feet.
Aquifer characteristics and hydraulic nature.	✓			Unconfined
Overburden thickness and characteristics.	✓			12 to 53 feet of highly permeable sand, gravel and boulders
Highest soil sensitivity in Protection Area.	✓			
Traverse potential score (10 = High).	✓			Score = 10 all wells
Infiltration potential score (10 = High).	✓			Score = 9.5 all wells
Organic chemical detections.			✓	None confirmed
Inorganic chemical detections.			✓	None
Source related coliform detections.			✓	None detected.
Nitrate concentrations (Drinking Water Standard = 10 mg/L).			✓	Less than 1.0 mg/L
Fractured bedrock near surface in Protection Area.			✓	None present.
Other wells score (Significant Risk = 400).			✓	Score = 100
Surface water within 500 feet of wellhead.		✓		Salmon Creek
Other:				

**Table 4.2 Well 1 Construction Sensitivity Analysis.**

Parameter	Sensitivity			Comments
	H	M	L	
Casing depth (ft).				Well 1=236; Well 2=198; Well 4=210; Well 5=84; Well 6=230
Casing seal depth (ft).				Well 1, 4, 5=30; Well 2=20; Well 6=45
Well construction setback deficiencies from site visit.			✓	None observed.
Well report information missing or unknown.			✓	No
Casing seal information missing or unknown.			✓	No
Casing seal material.	✓			Well 1 = drill cuttings; All other wells = Cement
Well open to multiple aquifers (commingling suspected).			✓	No
Casing seal construction.	✓			Well 1 = inadequate, all other wells adequate
Year Constructed.		✓		Well 1=1959; Well 2=1965; Well 4=1979; Well 5=1979; Well 6=1980

## **5. Potential Contaminant Source Inventory**

An inventory of potential contamination sources was performed within the Drinking Water Protection Area and the results are shown in Figure 2 in the Appendix. The primary intent of the inventory was to identify and locate significant potential contaminant sources of concern. This inventory was conducted by reviewing applicable state and federal regulatory databases and land use maps, interviewing persons knowledgeable of the area, and conducting a windshield survey by driving through the drinking water protection area to field locate and verify as many of the potential contaminant source activities as possible. It is important to remember the sites and areas identified are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

### **5.1 Potential Contaminant Sources within the Two-Year Time-of-Travel Zone for the Wells**

The delineated one and two-year time of travel zone is primarily dominated by residential land use. Ten potential contaminant source locations (Reference Numbers 1-10 on Figure 2 and Table 2 in the Appendix Materials) were identified in the one and two-year time-of-travel zone and include a small amount of high-density housing with sewer lines, a city park, the Salmon River, an eroding levy, surface streets and railroad lines, an RV park with a sewage dump station, rural homes, and a fish hatchery. The potential contaminant sources within the two-year time-of-travel all pose a relatively higher to moderate risk to the drinking water supply with the exception of the fish hatchery, RV Park, and rural homes, which present a lower risk. The sewer lines in close proximity to the well have a high risk of transmitting micro-organisms to the groundwater.

### **5.2 Potential Contaminant Sources within the Five-Year and Ten-Year Time-of-Travel Zones for the Wells**

The drinking water protection area within the five-year and ten-year time-of-travel zones is primarily occupied by managed forest lands. Two potential contaminant source locations were identified in this area which are detailed on Table 2 in the Appendix Materials and include a ranger district work center and managed forest lands. The potential contaminant sources within the five-year and ten-year time-of-travel all pose relatively higher to moderate risk to the drinking water. Three potential sources of contamination were identified located just outside the protection area. Although these locations are outside the delineated drinking water protection area, the sources pose a high degree of potential contamination risk, and are therefore included in this inventory.

## 6. Susceptibility of the Drinking Water Source

In general, Potential Contaminant Sources (PCSs) within the shorter time-of-travel zones pose a greater risk than those in the longer time-of-travel zones. Also of concern is the location and distribution of these sources with respect to high and moderately sensitive areas. Overlaying the PCS location map (Figure 2 in Appendix) on top of the sensitivity map for the water system provides a tool to determine the susceptibility of the community's drinking water supply to contamination from each PCS (see Figure 3 in Appendix).

### 6.1 Aquifer Susceptibility to Potential Contaminant Sources Inside the Drinking Water Protection Area.

Table 6.1, indicates the relationship between potential contaminant source risk, aquifer sensitivity, and estimated contaminant arrival time at the well, wellfield, and/or spring. The community can use the PCS location numbers on the inventory map in conjunction with the displayed aquifer sensitivity and relative risk rankings for each PCS from Table 2 in the Appendix to identify the susceptibility of the drinking water source to contamination from each PCS and take steps to reduce the risk accordingly.

We have attempted to quantify the relative susceptibility of the water system with regard to the PCSs present in the Drinking Water Protection Area (DWPA) using Table 6.1. Across the top of the table, each Time-of-Travel (TOT) zone is subdivided to account for areas of high, moderate, and low sensitivity that may exist between each TOT. Potential contaminant source risk categories (high, moderate, and low) are listed down the left hand side of the table. The relative aquifer susceptibility to each PCS is demonstrated by the shading of each cell in the table. Cells that are shaded dark gray indicate a highly-susceptible condition, light gray shaded cells indicate a moderately-susceptible condition, and white cells indicate conditions of low susceptibility. The number in each cell indicates the number of potential contaminant sources that meet the conditions for that cell. Cells that do not contain a number indicate that there are no known potential contaminant sources that meet the conditions for the cell. Potential contaminant sources that meet the specific criteria for a cell in Table 6.1 can be identified by reviewing Table 2 in the Appendix. The number of potential contaminant sources is totaled across the bottom of the table.



**Table 6.1. City of Oakridge Susceptibility as a Function of PCS Risk, TOT Zone, and Aquifer Sensitivity.**

	2-Yr TOT			2- to 5-Yr TOT			5- to 10-Yr TOT		
	High	Mod	Low	High	Mod	Low	High	Mod	Low
<b>High Risk PCSs</b>	2								
<b>Moderate Risk PCSs</b>	5								
<b>Low Risk PCSs</b>	3								
<b>Total PCSs</b>	10			2					

The distribution of high, moderate, and low sensitivity areas inside the Drinking Water Protection Area can be determined using either soil sensitivity (permeability) or the mapped distribution of Traverse Potential (TP) or Infiltration Potential (IP). In the case of the City of Oakridge water system we have decided to rely upon soil permeability as an indicator of sensitivity (See tables 2a and 2b for factors that might increase or decrease sensitivity). Highly permeable soils are found within the Drinking Water Protection Area. The IP score calculated for each well indicates a highly sensitive condition due to high TP values and high rainfall amounts. Therefore, it is reasonable to assume that the natural aquifer sensitivity to contamination throughout the DWPA is high (see pattern distribution in Figure 2).

During the potential contaminant source inventory, a total of twelve potential contaminant source locations were identified inside the DWPA. As indicated in the above table, ten potential contaminant sources occur inside the 2-year TOT, two sources fall between the 2- and 5-year TOTs, and no sources have been identified between the 5- and 10-year TOTs. Of the potential contaminant sources identified inside the 2-year TOT, two are of high-risk, five are of moderate-risk, and three are of low-risk. Based on the analysis results shown in the relative susceptibility table, we consider the City of Oakridge to be highly susceptible to the moderate and high-risk potential contaminant sources identified inside the 2-year TOT (Potential contaminant Source Reference No. 1-4, 6, 8, and 9 on Figure 3 in the Appendix). **Therefore we recommend that these potential contaminant sources not only be addressed in any Drinking Water Protection Plan but also in any Water System Emergency Response Plan.**

The water supply also appears to be highly susceptible to the remaining high- and moderate-risk potential contaminant sources identified between the 2- and 10-year TOT zones. As a result of this analysis, we recommend that the water system develop a Drinking Water Protection Plan that addresses all high- and moderate-risk potential contaminant sources within the DWPA, beginning with those sources which represent the greatest susceptibility risk. At a minimum, the water system should work with representatives from those PCSs posing a moderate- to high-susceptibility risk within the DWPA to (1) determine the level of environmental protection employed in the day-to-day operations of the facility and (2) identify any reasonable Best Management Practices that will lead to an overall reduction of contamination risk.

## **6.2 Water System Susceptibility to Viral Contaminant Sources within the Two-Year Time-of-Travel Zone.**

The area within the two-year TOT roughly identifies the next two years of groundwater supply for the water system. The two-year time frame is used as a conservative estimate of the survival time for some viruses. **Based on the assessment results, the drinking water source is considered highly sensitive. Therefore, we consider the City of Oakridge's water supply to be susceptible to viral contamination because a viral source (sewer lines, high density housing) was identified inside the two-year TOT.**

## 7. Conclusions

The City of Oakridge's water system draws water from a shallow unconfined aquifer within the highly permeable alluvium along Salmon Creek. Assessment results indicate that the water system would be moderately to highly susceptible to a contamination event inside the identified Drinking Water Protection Area. The presence of several high- and moderate-risk potential contaminant sources within the protection area was confirmed through a potential contaminant source inventory. Under a "worst case" scenario, where it is assumed that nothing is being done to protect groundwater quality at the identified potential contaminant sources, the assessment results indicate that the water system would be highly susceptible to the identified high- and moderate-risk potential contaminant sources. In addition, the assessment results indicate that, at this time, the water system is considered susceptible to viral contamination.

## 8. Recommended Use of the Source Water Assessment Report

The costs associated with contaminated drinking water are high. Developing an approach to protect that resource, such as a Drinking Water Protection Plan, can reduce the potential for contamination of the local drinking water supply. This report contains a summary of the local geology and well construction issues as they pertain to the quality of your drinking water source. We have identified the area we believe to be most critical to preserving your water quality (the Drinking Water Protection Area) and have identified potential sources of contamination within that area. In addition, we provide you with recommendations, i.e., Best Management Practices, regarding the proper use and practices associated with some common potential contamination sources (See "BMPs for Activities Commonly Found in Drinking Water Protection Areas" in the Appendix). We believe public awareness is a powerful tool for protecting drinking water and that the information provided in this report will help you increase local awareness regarding the relationship between land use activities and drinking water quality. To that end, the process for developing a Drinking Water Protection Plan can be summarized as follows:

### Assessment Phase (Source Water Assessment Provided by DHS and DEQ)

- Delineate the area that serves as the source of the public water supply (Drinking Water Protection Area (DWPA))
- Inventory the potential risks or sources of contamination within the DWPA
- Determine the areas most susceptible to contamination

### Protection Phase (performed by the water system or community)

- Assemble a local Drinking Water Protection Team
- Enhance the Source Water Assessment if necessary
- Develop a plan to reduce the risk of contamination (protect the resource)
- Develop a contingency plan to address the potential loss of the drinking water supply
- Certify (optional) and implement the Drinking Water Protection Plan

The assessment phase was funded by the federal Safe Drinking Water Act. Its purpose is to supply the water system with the information necessary to develop a Drinking Water Protection Plan. In Oregon, development of a protection plan is voluntary.

Prior to moving into the protection phase, DEQ recommends the inventory presented in this document be reviewed in detail to clarify the presence, location, operational practices, actual risks, etc., of the identified facilities and land use activities. The Source Water Assessment (SWA) inventory should be regarded as a preliminary review of potential sources of contamination within the drinking water protection area. Resources within the community

should be used to do an “enhanced inventory” to refine this preliminary list of potential contaminant sources.

It is also important to remember that not all of the inventoried activities will need to be addressed if you choose to develop a Drinking Water Protection Plan. When developing a protection plan, potential contaminant sources which pose little or no threat to your drinking water supply can be screened out. For example, if any of the land use activities are conducted in a manner that already significantly reduces the risk of a contamination release, the facility would not need to re-evaluate their practices based on drinking water protection “management”. One of the goals for developing a plan based on the inventory results is to address those land use activities that do pose high or moderate risks to your public water supply. The system should target these facilities with greater levels of education and technical assistance to minimize the risk of contamination.

Limited technical assistance is available through the DEQ and Drinking Water Program at DHS for water systems that choose to move beyond the assessments and voluntarily develop a Drinking Water Protection Plan. By using the results of the assessment, the water system/community can form a Drinking Water Protection Team comprised of individuals that have a stake in the plan’s implementation.

Forming a local team to help with the development of a protection plan is very important. Oregon’s drinking water protection approach relies upon the concept of “community based protection”, as are many other water quality programs. This simply refers to the concept of allowing local control and decision-making to implement the water quality protection effort. Community-based protection is successful only with significant local citizen stakeholder involvement. Community-based protection can draw on the knowledge and successful adaptive practices within the area. Landowners generally know best how to achieve water resource restoration and protection as long as a thorough explanation of the problem is provided, the objectives to solve the problem are clearly defined, and technical assistance is available.

In community-based protection, citizens have more control and are therefore more likely to participate in the program and be more willing to assist with the educational and outreach effort which will make the plan successful. We recommend that the protection plan be developed so as to minimize any burdens on individual property owners, but maximize the equity in responsibility for reducing the risks of future contamination.

Protecting the drinking water supply in a community can also be a very effective way to encourage all citizens to participate in issues which directly affect everyone in that community. This often leads to more public involvement in other significant local decisions concerning future livability issues, e.g., land use planning. In communities already developing and implementing Drinking Water Protection Plans, the process has served to bring many diverse interests together on a common goal and strengthen the local rural and urban relationships through communication and increased understanding. The risks and sources of water quality problems are not only from industries, farmers, and managed forest, but every individual living, commuting, and working in that area.

Communities/water systems interested in developing Drinking Water Protection Plans may contact the Department of Environmental Quality (503-229-5413) or the DHS Drinking Water Program (541-726-2587) for further information.

## Appendices

References

Figures

Inventory of Potential Contaminant Sources

Well Reports

Parameters Used in Delineation Model

Groundwater Fact Sheet

BMPs for Activities Commonly found in Drinking Water Protection Areas

Drinking Water Protection in Oregon

Source Water Assessment Methodology

**Additional copies of the Appendix materials are available upon written request to the following address:**

**Groundwater Coordinator  
Drinking Water Program  
Department of Human Services  
444 A Street  
Springfield, OR 97477**

## References

- CH2MHill, 1993. Wellhead Protection Area Delineation for the City of Oakridge.
- McFarland, W.D., 1983. A Description of Aquifer Units in Western Oregon. U.S. Geological Survey Open-File Report 82-165.
- Stewart, S. and Nelson, D., 1996. Oregon Wellhead Protection Program Guidance Manual. Oregon Department of Environmental Quality (available at <http://www.deq.state.or.us/wq/dwp/dwphome.htm>).
- Stewart, S. and Nelson, D., 1999. Oregon Source Water Assessment Plan. Oregon Department of Environmental Quality.
- USDA and Soil Conservation Service, 1987. Soil Survey of Linn County Area, Oregon.
- Walker, G.W. and MacLeod, N.S., 1991. Geologic Map of Oregon. U.S. Geological Survey.



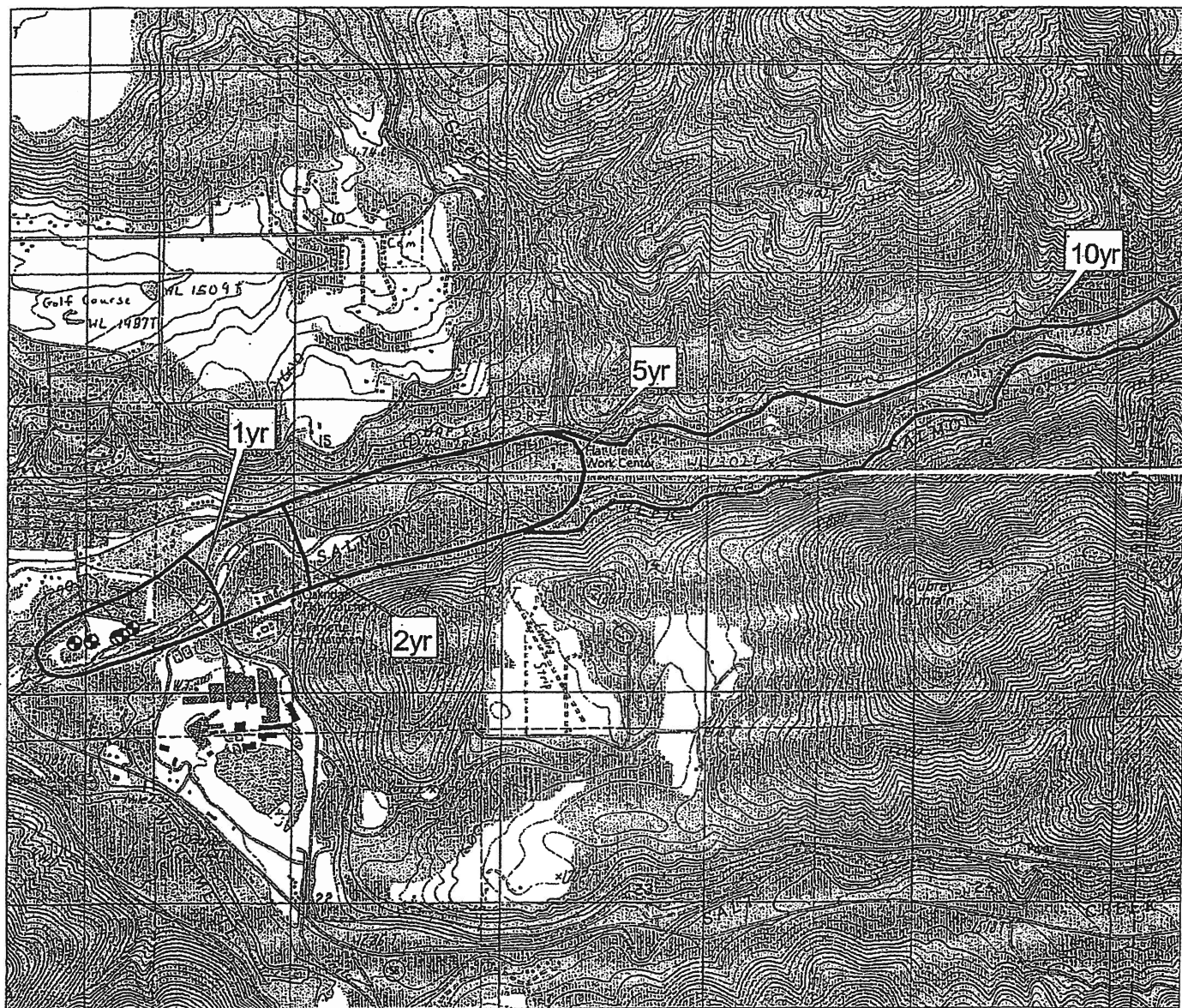
## Figures

Figure 1: Drinking Water Protection Area

Figure 2: Potential Contaminant Survey

Figure 3: Drinking Water Source Susceptibility

# City of Oakridge Drinking Water Protection Area



3000 0 3000 6000 Feet



Scale 1:30,000

**Drinking Water Protection Area for City's Wellfield.**

Travel time for groundwater to move through the aquifer to the wellfield shown. One and five-year time-of-travel from CH2M Hill, 1993; Two- and ten-year time-of-travel estimated.

Model Used: Micro-Fem numerical model

**Parameters Used in Model:**

Hydraulic Conductivity: 36 ft/day

Thickness: 100 ft

Pump rate (gpd): Well 1=160,194; Well 2 = 268,574; Well 4 = 189,045; Well 5 = 161,807; Well 6 = 267,806

Map Prepared by: Dennis Nelson RG1224

Drinking Water Program

Oregon Department of Human Services

June 15, 2004

PWS#4100582

**Well Locations (WGS1984 datum):**

Well 1: 43°44'33.795"N 122°27'15.721"W

Well 2: 43°44'33.630"N 122°27'19.431"W

Well 4: 43°44'34.295"N 122°27'10.048"W

Well 5: 43°44'34.561"N 122°27'09.078"W

Well 6: 43°44'35.728"N 122°27'06.844"W

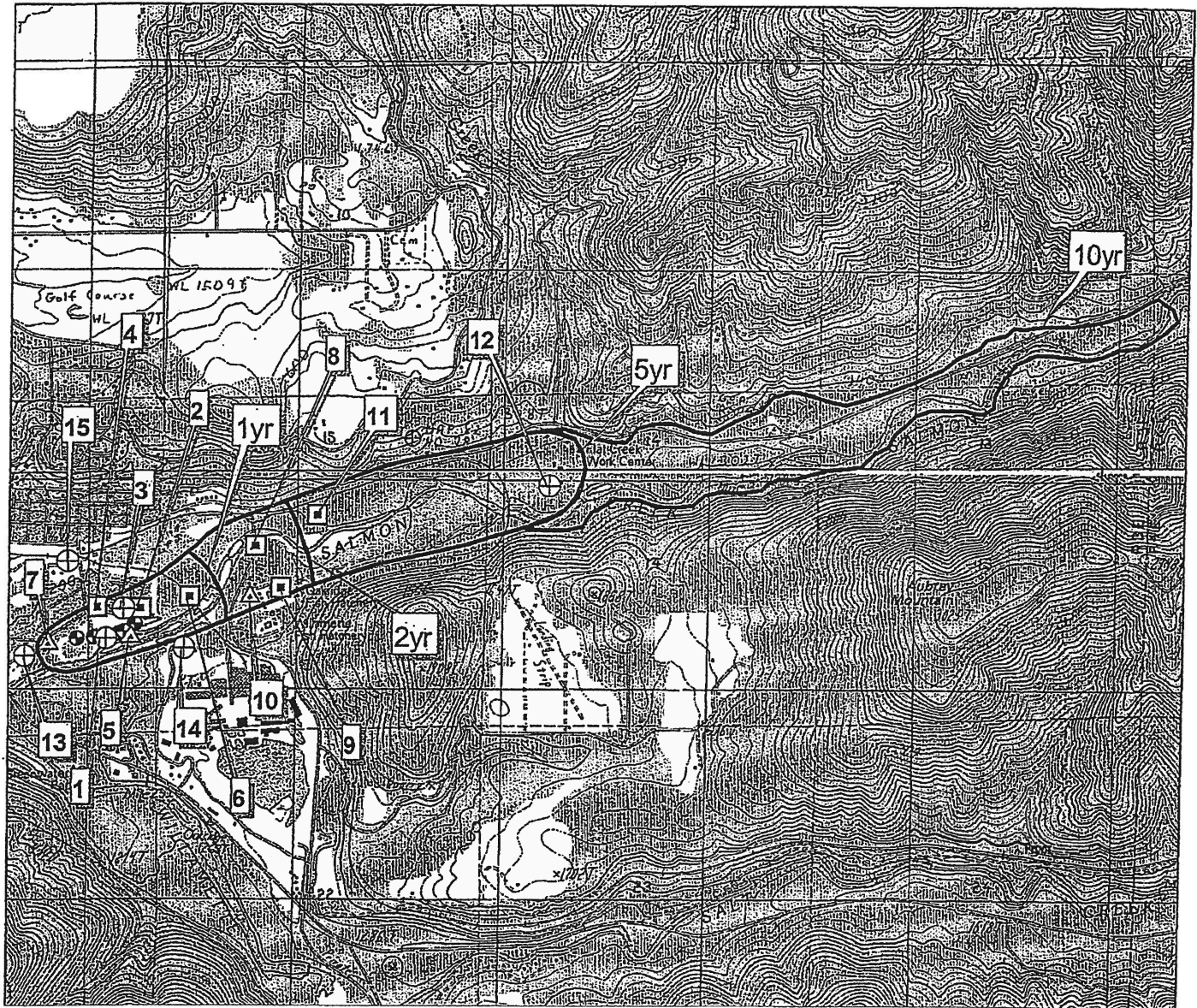
T21S R3E Sec 16

USGS Oakridge 7.5-minute topographic quadrangle

Lane County



# City of Oak Potential Contamin



3000 0 3000 6000 Feet  
1:30,000

**Drinking Water Protection Area (DWPA)**  
**1, 2, 5, and 10 year Time of Travel (TOT)**  
**Micro-Fem Numerical Model**

Prepared by: KK 03/02/2005  
 Project Manager: DN RG# 1224  
 File# 4100582



**Potential Contaminant Sources**

- ⊕ Higher Relative Risk
- ▣ Moderate Relative Risk
- △ Low Relative Risk

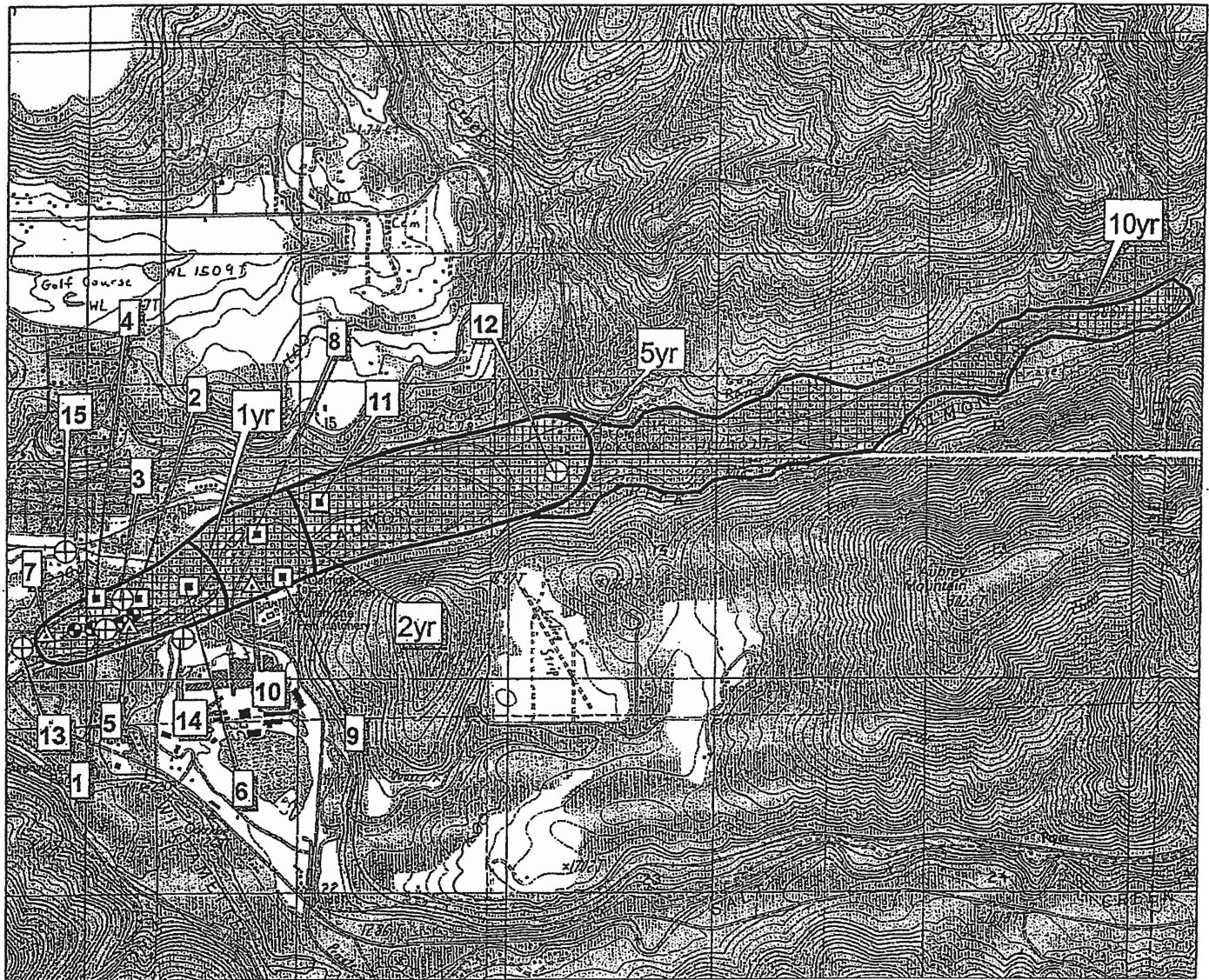
Note: Sites and areas noted in this figure are potential sources of contamination to the drinking water identified by Oregon drinking water protection staff. Environmental contamination is not likely to occur when chemicals are used and managed properly.

Numbers indicate potential contaminant sources which are explained in Table 2 in the Appendix.





# City of Oakridge Drinking Water Source Susceptibility



**Drinking Water Protection Area (DWPA)**  
1, 2, 5, and 10 Year Time of Travel (TOT)  
Micro-Fem Numerical Model

**Potential Contaminant Sources**

- ⊕ Higher Relative Risk
- ▣ Moderate Relative Risk
- △ Low Relative Risk

**Sensitivity Analysis**

- ▨ High Soil Sensitivity
- ▧ Medium Soil Sensitivity
- ▩ Low Soil Sensitivity

Note: Sites and areas noted in this figure are potential sources of contamination to the drinking water as identified by Oregon Drinking Water Protection Staff.

Environmental contamination is not likely to occur when chemicals are used and managed properly.

Features or activities that are identified as high or moderate risk that occur within an area designated as high or moderate sensitivity pose a greater risk to drinking water quality than those in areas of low sensitivity.

Numbers indicate potential contaminant sources outlined in Table 2 in the Appendix.



**APPENDIX - INVENTORY OF POTENTIAL CONTAMINANT SOURCES  
OAKRIDGE, CITY OF - PWS # 4100582  
OREGON SOURCE WATER ASSESSMENT**

**Inventory Results**

**Table 1. Summary of Potential Contaminant Sources by Land Use**

**Table 2. Inventory Results - List of Potential Contaminant Sources**

**Table 3. Results of Regulatory Database Search**

**Notes for Tables:**

Sites and areas identified in these Tables are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

Total number of sources listed in Table 1 in the DWPA may not add up to the total number of potential contaminants sources in Table 2 because more than one type of potential contaminant source may be present at any given facility.

Data collected by Jennifer Claussen Oregon DEQ on 2/1/2005.

Information from applicable state and federal regulatory databases is current as of 9/27/2004.

**Acronyms:**

AST - Aboveground Storage Tank

DC - DEQ's Dry Cleaner database

DEQ - Oregon Department of Environmental Quality

DWPA - Drinking Water Protection Area

ECSI - DEQ's Environmental Cleanup Site Information database

HWIMSY - DEQ's Hazardous Waste Information Management System database

LUST - DEQ's Leaking Underground Storage Tank database

NPDES - National Pollution Discharge Elimination System

PCS - Potential Contaminant Source

PWS - Public Water System

SFM - State Fire Marshall's database of hazardous materials

SIS - DEQ's Source Information System database (includes WPCF & NPDES permits)

SWMS - DEQ's Solid Waste Management System database

UST - DEQ's Underground Storage Tank database or Underground Storage Tank

WPCF - Water Pollution Control Facility

WRD - Oregon Water Resources Division database for water rights information

**TABLE 1. SUMMARY OF POTENTIAL CONTAMINANT SOURCES BY LAND USE**

**PWS # 4100582 OAKRIDGE, CITY OF  
Residential/Municipal Land Uses**

Potential Contamination Source	Notes	Relative Risk Level	Total in DWPA
Airport - Maintenance/Fueling Area		Higher	0
Apartments and Condominiums		Lower	0
Campgrounds/RV Parks	(1)	Lower	1
Cemeteries - Pre-1945		Moderate	0
Drinking Water Treatment Plants		Moderate	0
Fire Station		Lower	0
Fire Training Facilities		Moderate	0
Golf Courses		Moderate	0
Housing - High Density (> 1 House/0.5 acres)		Moderate	1
Landfill/Dumps	(1)	Higher	0
Lawn Care - Highly Maintained Areas		Moderate	0
Motor Pools		Moderate	0
Parks		Moderate	1
Railroad Yards/Maintenance/Fueling Areas		Higher	1
Schools		Lower	0
Septic Systems - High Density (> 1 system/acre)	(1)	Higher	0
Sewer Lines - Close Proximity to PWS	(1)	Higher	1
Utility Stations - Maintenance Transformer Storage		Higher	0
Waste Transfer/Recycling Stations	(1)	Moderate	0
Wastewater Treatment Plants/Collection Stations	(1)	Moderate	0
Other: - RV Dump Station		Higher	1

**NOTES:**

Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

(1) - Potential source of microbial contamination

(2) - Drip irrigated crops, such as vineyards and some vegetables, are considered lower risk than spray irrigation

(3) - For groundwater public water systems, septic systems located within the 2-year time-of-travel (TOT) are considered moderate risks.

**TABLE 1. SUMMARY OF POTENTIAL CONTAMINANT SOURCES BY LAND USE**

**PWS # 4100582 OAKRIDGE, CITY OF  
Commercial/Industrial Land Uses**

Potential Contamination Source	Notes	Relative Risk Level	Total in DWPA
Automobiles - Body Shops		Higher	0
Automobiles - Car Washes		Moderate	0
Automobiles - Gas Stations		Higher	0
Automobiles - Repair Shops		Higher	0
Boat Services/Repair/Refinishing		Higher	0
Cement/Concrete Plants		Moderate	0
Chemical/Petroleum Processing/Storage		Higher	0
Dry Cleaners		Higher	0
Electrical/Electronic Manufacturing		Higher	0
Fleet/Trucking/Bus Terminals		Higher	0
Food Processing		Moderate	0
Furniture/Lumber/Parts Stores		Moderate	0
Home Manufacturing		Higher	0
Junk/Scrap/Salvage Yards		Higher	0
Machine Shops		Higher	0
Medical/Vet Offices	(1)	Moderate	0
Metal Plating/Finishing/Fabrication		Higher	0
Mines/Gravel Pits		Higher	0
Office Buildings/Complexes		Lower	0
Parking Lots/Malls (> 50 Spaces)		Higher	0
Photo Processing/Printing		Higher	0
Plastics/Synthetics Producer		Higher	0
Research Laboratories		Higher	0
RV/Mini Storage		Lower	0
Wood Preserving/Treating		Higher	0
Wood/Pulp/Paper Processing and Mills		Higher	0
Other			0

**NOTES:**

Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

(1) - Potential source of microbial contamination

(2) - Drip irrigated crops, such as vineyards and some vegetables, are considered lower risk than spray irrigation

(3) - For groundwater public water systems, septic systems located within the 2-year time-of-travel (TOT) are considered moderate risks.

**TABLE 1. SUMMARY OF POTENTIAL CONTAMINANT SOURCES BY LAND USE**

**PWS # 4100582 OAKRIDGE, CITY OF**  
**Agricultural/Forest Land Uses**

Potential Contamination Source	Notes	Relative Risk Level	Total in DWPA
Auction Lots	(1)	Higher	0
Boarding Stables	(1)	Moderate	0
Confined Animal Feeding Operations (CAFOs)	(1)	Higher	0
Crops - Irrigated (inc. orchards, vineyards, nurseries, greenhouses)	(2)	Moderate	0
Crops - Nonirrigated (inc. Christmas trees, grains, grass seed, pasture)		Lower	0
Farm Machinery Repair		Higher	0
Grazing Animals (> 5 large animals or equivalent/acre)	(1)	Moderate	0
Lagoons/Liquid Wastes	(1)	Higher	0
Land Application Sites	(1)	Moderate	0
Managed Forest Land - Broadcast Fertilized Areas		Lower	0
Managed Forest Land - Clearcut Harvest (< 35 yrs.)		Moderate	0
Managed Forest Land - Partial Harvest (< 10 yrs.)		Moderate	0
Managed Forest Land - Road Density (> 2 mi./sq. mi.)		Moderate	0
Pesticide/Fertilizer/Petroleum Storage, Handling, Mixing, & Cleaning Ar		Higher	0
Recent Burn Areas (< 10 yrs.)		Lower	0
Managed Forest Lands - Status Unknown		Moderate	1
Other			0

**NOTES:**

Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

(1) - Potential source of microbial contamination

(2) - Drip irrigated crops, such as vineyards and some vegetables, are considered lower risk than spray irrigation

(3) - For groundwater public water systems, septic systems located within the 2-year time-of-travel (TOT) are considered moderate risks.



**TABLE 1. SUMMARY OF POTENTIAL CONTAMINANT SOURCES BY LAND USE**

**PWS # 4100582 OAKRIDGE, CITY OF**  
**Miscellaneous Land Uses**

Potential Contamination Source	Notes	Relative Risk Level	Total in DWPA
Above Ground Storage Tanks - Excluding Water		Moderate	0
Channel Alterations - Heavy		Lower	1
Combined Sewer Outfalls	(1)	Lower	0
Stormwater Outfalls	(1)	Lower	0
Composting Facilities	(1)	Moderate	0
Historic Gas Stations		Higher	0
Historic Waste Dumps/Landfills	(1)	Higher	0
Homesteads - Rural - Machine Shops/Equipment Maintenance		Higher	0
Homesteads - Rural - Septic Systems (< 1/acre)	(1)(3)	Lower	1
Injection/Dry Wells, Sumps - Class V UICs	(1)	Higher	1
Kennels (> 20 Pens)	(1)	Lower	0
Military Installations		Higher	0
Random Dump Sites		Moderate	0
River Recreation - Heavy Use (inc. campgrounds)	(1)	Lower	0
Sludge Disposal Areas	(1)	Moderate	0
Stormwater Retention Basins	(1)	Moderate	0
Transmission Lines - Right-of-Ways		Lower	0
Transportation - Freeways/State Highways/Other Heavy Use Roads		Moderate	1
Transportation - Railroads		Moderate	1
Transportation - Right-Of-Ways - Herbicide Use Areas		Moderate	0
Transportation - River Traffic - Heavy		Lower	0
Transportation - Stream Crossing - Perennial		Lower	0
UST - Confirmed Leaking Tanks - DEQ List		Higher	0
UST - Decommissioned/Inactive		Lower	0
UST - Nonregulated Tanks (< 1,100 gals or Large Heating Oil Tanks)		Higher	0
UST - Not Upgraded and/or Registered Tanks		Higher	0
UST - Upgraded/Registered - Active		Lower	0
UST - Status Unknown		Higher	0
Upstream Reservoirs/Dams		Lower	0
Wells/Abandoned Wells		Higher	1
Large Capacity Septic Systems (serves > 20 people) - Class V UICs	(1)	Higher	0
Construction/Demolition Areas		Moderate	0
Other: - DEQ Cleanup Program Site		Higher	1
Other: - Fish Hatchery		Moderate	1

**NOTES:**

Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

(1) - Potential source of microbial contamination

(2) - Drip irrigated crops, such as vineyards and some vegetables, are considered lower risk than spray irrigation

(3) - For groundwater public water systems, septic systems located within the 2-year time-of-travel (TOT) are considered moderate risks.

**TABLE 2. INVENTORY RESULTS - LIST OF POTENTIAL CONTAMINANT SOURCES**

Reference No. (See Figure)	Potential Contaminant Source Type	Name	Approximate Location	City	Method for Listing	Proximity to Sensitive Areas	Relative Risk Level (1)	Potential Impacts	Comments
1	Wells/Abandoned Wells	City's un-used Well#3	In between wells #2 & #4	Oakridge	Interview	Within the 2-yr TOT	Higher	Improperly installed or maintained wells and abandoned wells may provide a direct conduit for contamination to groundwater and drinking water source.	Well is currently disconnected due to CO2 in water. City may look into re-hooking up this well.
2	Housing - High Density (> 1 House/0.5 acres)	High-density housing	North of wells	Oakridge	Field-Observation	Within the 2-yr TOT	Moderate	Improper use, storage, and disposal of household chemicals may impact the drinking water supply. Stormwater run-off or infiltration may carry contaminants to drinking water supply.	
3	Sewer Lines - Close Proximity to PWS	Sewer Lines	North of wells	Oakridge	Interview	Within the 2-yr TOT	Higher	If not properly designed, installed, and maintained, sewer lines can impact drinking water, especially adjacent to a waterbody or within the 2-year time-of-travel zone for drinking water wells.	
4	Parks	Salmon Creek Park	Intersection of Hills St. & Beach St.	Oakridge	Field-Observation	Within the 2-yr TOT	Moderate	Over-application or improper handling of pesticides/fertilizers may impact drinking water. Excessive irrigation may cause transport of contaminants through runoff. Heavy use along edge of waterbody may contribute to erosion, causing turbidity.	Small city park
5	Channel Alterations - Heavy	Eroding levy	Along both sides of Salmon river	Oakridge	Field-Observation	Within the 2-yr TOT	Lower	Construction or maintenance of channel may cause erosion, resulting in increase in turbidity of surface water. Improper stream alterations may also contribute to increase in potential for flooding.	Levy has been eroding since last flood. City took temporary steps to protect wells by piling large amounts of rock on the sides of the wells that border the river. City hopes to work on re-constructing levy's very soon.

Note: Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

1) Where multiple potential contaminant sources exist at a site, the highest level of risk is used.

2) See Table 3 for database listings (if necessary).

**TABLE 2. INVENTORY RESULTS - LIST OF POTENTIAL CONTAMINANT SOURCES**

Reference No. (See Figure)	Potential Contaminant Source Type	Name	Approximate Location	City	Method for Listing	Proximity to Sensitive Areas	Relative Risk Level (1)	Potential Impacts	Comments
6	Transportation - Railroads	Railroad	North and East of wells	Oakridge	Field-Observation	Within the 2-yr TOT	Moderate	Rail transport elevates the risk for leaks/spills of fuel & other haz. materials. Installation/maintenance of tracks may increase erosion & slope failure causing turbidity. Over-application/improper handling of pesticides may impact the water supply.	
7	Campgrounds/RV Parks	Oakridge RV Park	Hwy. 58 and Salmon River	Oakridge	Field-Observation	Within the 2-yr TOT	Lower	Leaks or spills of automotive fluids or improperly managed septic systems and wastewater disposal may impact drinking water supply. Heavy usage along edge of waterbody may contribute to erosion, causing turbidity.	RV park is barely within 1-year time of travel, however there is an RV dump station at the park just outside the 1-year time of travel.
8	Transportation - Freeways/State Highways/Other Heavy Use Roads	Fish Hatchery Road	East of Well	Oakridge	Field-Observation	Within the 2-yr TOT	Moderate	Vehicle use increases the risk for leaks or spills of fuel & other haz. materials. Road building, maintenance & use can increase erosion/slope failure causing turbidity. Over-application or improper handling of pesticides/fertilizers may impact water.	
9	Other - Fish Hatchery	Willamette Fish Hatchery	Fish Hatchery Rd.	Oakridge	Database (2) Field-Observation	Within the 2-yr TOT	Moderate	The Impacts of this potential contaminant source will be addressed during the enhanced inventory.	Salmon fish hatchery
10	Homesheads - Rural - Septic Systems (< 1acre)	Rural homesteads on septic systems	Surrounding and including fish hatchery	Oakridge	Interview	Within the 2-yr TOT	Lower	If not properly sited, designed, installed, and maintained, septic systems can impact drinking water. Use of drain cleaners and dumping household hazardous wastes can result in groundwater contamination.	

Note: Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.  
 1) Where multiple potential contaminant sources exist at a site, the highest level of risk is used.  
 2) See Table 3 for database listings (if necessary).

TABLE 2. INVENTORY RESULTS - LIST OF POTENTIAL CONTAMINANT SOURCES

WWS# 4100582 OAKRIDGE, CITY OF

Reference No. (See Figure)	Potential Contaminant Source Type	Name	Approximate Location	City	Method for Listing	Proximity to Sensitive Areas	Relative Risk Level (1)	Potential Impacts	Comments
11	Managed Forest Lands - Status Unknown	Managed Forest Lands-Status unknown	Both sides of Salmon river	Oakridge	Field-Observation	Between 2-yr and 5-yr TOT	Moderate	Cutting and yarding of trees may contribute to increased erosion, resulting in turbidity and chemical changes in drinking water supply. Over-application or improper handling of pesticides or fertilizers may impact drinking water source.	
	Managed Forest Lands - Status Unknown					Within the 2-yr TOT	Moderate	Cutting and yarding of trees may contribute to increased erosion, resulting in turbidity and chemical changes in drinking water supply. Over-application or improper handling of pesticides or fertilizers may impact drinking water source.	
12	Injection/Dry Wells, Sumps - Class V UICs	USFS Flat Creek Ranger Dist.	Salmon Creek Rd.	Oakridge	Database (2)	Between 2-yr and 5-yr TOT	Higher	Shallow injection wells may transport untreated wastewater (process or storm water) directly into groundwater and impact drinking water.	CEG since 1992. Also listed as USFS Flat Creek Ranger Dist. and Willamette National Forest. Motor oil, hydraulic fluid and antifreeze stored at site. The UIC is listed as "1/4 stormwater drainage".
13	Other - RV Dump Station	Oakridge RV Park	Hwy. 58 & Salmon River	Oakridge	Field-Observation	Just outside DWPA	Higher	The impacts to this potential contaminant source will be addressed during the enhanced inventory.	RV dump station
14	Other - DEQ Cleanup Program Site	Oakridge Industrial Park	Hwy. 58	Oakridge	Database (2) Field-Observation Interview	Just outside DWPA	Higher	The impacts of this potential contaminant source will be addressed during the enhanced inventory.	Brownfield site; PCB spilled, gasoline, oil, diesel. City said 95% of site is cleaned up. Two cooling ponds and two settling ponds have yet to be cleaned up.

Note: Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

(1) Where multiple potential contaminant sources exist at a site, the highest level of risk is used.

(2) See Table 3 for database listings (if necessary).

**TABLE 2. INVENTORY RESULTS - LIST OF POTENTIAL CONTAMINANT SOURCES**

Reference No. (See Figure)	Potential Contaminant Source Type	Name	Approximate Location	City	Method for Listing	Proximity to Sensitive Areas	Relative Risk Level (1)	Potential Impacts	Comments
15	Railroad Yards/Maintenance/Fueling Areas	Railroad Yard/Changing station	Railroad Ave. & Beech St.	Oakridge	Field-Observation	Just outside DWPA	Higher	Spills, leaks, or improper handling of fuels and other materials during transportation, use, storage and disposal may impact the drinking water supply.	Some railroad car storage and space for changing/switching tracks. Did not appear to be a fueling area.

Note: Sites and areas identified in this Table are only potential sources of contamination to the drinking water. Environmental contamination is not likely to occur when contaminants are used and managed properly.

1) Where multiple potential contaminant sources exist at a site, the highest level of risk is used.

2) See Table 3 for database listings (if necessary).

2/23/2005

**TABLE 3. RESULTS OF REGULATORY DATABASE SEARCH**

PWS# 4100582 OAKRIDGE, CITY OF

Reference No. (1)	Name	Database Listings (2)
9	Willamette Fish Hatchery	SIS list with a GEN03 NPDES permit for fish hatcheries.
12	USFS Flat Creek Ranger Dist.	<p>UIC list with 3 Active UIC's Classified as Storm Water Drainage</p> <p>UIC list with 1 Abandoned UIC's Classified as Storm Water Drainage</p> <p>SFM - Waste Oil stored in Steel Drum</p> <p>SFM - Tractor Hydraulic Fluid stored in Plastic Bottle, Jug, Bucket</p> <p>SFM - Motor Oil stored in Steel Drum</p> <p>SFM - Antifreeze stored in Steel Drum</p> <p>HWIMSY list as a conditionally exempt generator.</p>
14	Oakridge Industrial Park	ECSI site with a confirmed release.

Notes: (1) See Table 2 and Figure. (2) For State Fire Marshals (SFM) list, information on materials in a gaseous-form is not presented since gaseous compounds rarely pose a threat to groundwater or surface water.

MAY 11 1960

File Original and First Copy with the STATE ENGINEER SALEM, OREGON

STATE ENGINEER WATER WELL REPORT SALEM, OREGON STATE OF OREGON

State Well No. 215/35-16J State Permit No. G-1512

(1) OWNER: Name City of Bridges #1 Address Bridges, Ore.

(2) LOCATION OF WELL: County Lane Owner's number, if any NE 1/4 SE 1/4 Section 16 T. 21S R. 3E W.M. Bearing and distance from section or subdivision corner S 42-01 - 01W. 1477.05 ft. from 1/4 cor sec 15-16 T 21S R 3 E W.M.

(3) TYPE OF WORK (check): New Well [X] Deepening [ ] Reconditioning [ ] Abandon [ ]

(4) PROPOSED USE (check): Domestic [ ] Industrial [ ] Municipal [X] Irrigation [ ] Test Well [ ] Other [ ] (5) TYPE OF WELL: Rotary [ ] Driven [ ] Cable [X] Jetted [ ] Dug [ ] Bored [ ]

(6) CASING INSTALLED: 8" Diam. from 0 ft to 236 3/4 ft. Gage 2250

(7) PERFORATIONS: Perforated? [X] Yes [ ] No Type of perforator used SIZE of perforations 1/8 in. by 1/4 in. perforations from 29 ft to 28 ft

(8) SCREENS: Well screen installed [ ] Yes [X] No Manufacturer's Name Type Model No. Slot size Set from ft. to ft.

(9) CONSTRUCTION: Was well gravel packed? [ ] Yes [X] No Size of gravel: gravel placed from ft. to ft. Was a surface seal provided? [X] Yes [ ] No To what depth? 30 ft. Material used in seal: mud/brick/stone

(10) WATER LEVELS: Static level 12 ft. below land surface Date 4-19-60 Artesian pressure lbs. per square inch Date

Accepted by: [Signature] Date 1960

(11) WELL TESTS: Drawdown is amount water level is lowered below static level Was a pump test made? [X] Yes [ ] No If yes, by whom? Casey Jones Yield: 625 gal/min. with 38 ft drawdown after 1 1/2 hrs.

(12) WELL LOG: Diameter of well 8 inches. Depth drilled 250 ft. Depth of completed well 250 ft. Formation: Describe by color, character, size of material and structure, and show thickness of aquifers and the kind and nature of the material in each stratum penetrated, with at least one entry for each change of formation.

Table with columns: MATERIAL, FROM, TO. Entry: sand gravel & boulders 0 250

Work started Aug 6 1959 Completed Sept 17 1959

(13) PUMP: Manufacturer's Name Type: H.P.

Well Driller's Statement: This well was drilled under my jurisdiction and this report is true to the best of my knowledge and belief.

NAME Casey Jones Well Driller Address Rt 2 Box 695 Creswell

Driller's well number [Signature] License No. 103 Date 4-25 1960

RECEIVED  
AUG 11 1965

OBSERVATION WELL LANE

023679

NOTICE TO WATER WELL CONTRACTOR  
The original and first copy  
of this report are to be  
filed with the

STATE ENGINEER WELL REPORT

STATE ENGINEER, SALEM, OREGON  
within 30 days from the date  
of well completion.

State Well No. 21/3-16 1/2

State Permit No. G-1512

(1) OWNER:

Name CITY OF OAKRIDGE #2  
Address OAKRIDGE, ORE.

(2) LOCATION OF WELL:

County LANE Driller's well number 4197  
NE 1/4 SE 1/4 Section 16 T. 215 R. 3E W.M.  
Bearing and distance from section or subdivision corner

(11) WELL TESTS:

Drawdown is amount water level is lowered below static level

Was a pump test made?  Yes  No If yes, by whom?  
Yield: 1000 gal./min. with 66 ft. drawdown after 2 1/2 hrs.  
" 720 " 55 " 2 "  
" 410 " 43 " 1 "  
Bailer test gal./min. with ft. drawdown after hrs.  
Artesian flow g.p.m. Date  
Temperature of water 53 Was a chemical analysis made?  Yes  No

(12) WELL LOG:

Diameter of well below casing

Depth drilled 215 ft. Depth of completed well 198 ft.  
Formation: Describe by color, character, size of material and structure, and show thickness of aquifers and the kind and nature of the material in each stratum penetrated, with at least one entry for each change of formation.

MATERIAL	FROM	TO
LARGE BOULDERS	0	7
GRAVEL AND BOULDERS		
SOME BINDER	7	22
LOOSE GRAVEL AND SAND	22	31
BROWN CLAY AND GRAVEL	31	54
LOOSE GRAVEL	54	57
DIRTY SAND GRAVEL CLAY	57	119
SAND AND GRAVEL	119	140
SILT SAND AND GRAVEL	140	160
SAND AND GRAVEL	160	170
SILT AND SANDY CLAY	170	215

(3) TYPE OF WORK (check):

New Well  Deepening  Reconditioning  Abandon   
Abandonment, describe material and procedure in Item 12.

(4) PROPOSED USE (check):

Domestic  Industrial  Municipal   
Irrigation  Test Well  Other

(5) TYPE OF WELL:

Rotary  Driven   
Cable  Jatted   
Dug  Bored

(6) CASING INSTALLED:

Threaded  Welded   
16" Diam. from 0 ft. to 198 ft. Gage 312  
24" Diam. from 0 ft. to 20 ft. Gage 340  
" Diam. from \_\_\_\_\_ ft. to \_\_\_\_\_ ft. Gage \_\_\_\_\_

(7) PERFORATIONS:

Perforated?  Yes  No

Type of perforator used STAR  
Size of perforations 3/8 in. by 1/4 in.  
400 perforations from 52 ft. to 60 ft.  
600 perforations from 120 ft. to 135 ft.  
600 perforations from 160 ft. to 170 ft.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.

(8) SCREENS:

Well screen installed?  Yes  No

Manufacturer's Name \_\_\_\_\_ Model No. \_\_\_\_\_  
Slot size \_\_\_\_\_ ft. to \_\_\_\_\_ ft.  
Diam. \_\_\_\_\_ Slot size \_\_\_\_\_ ft. to \_\_\_\_\_ ft.

(9) CONSTRUCTION:

Well seal—Material used in seal CEMENT GROUT  
Depth of seal 20 ft. Was a packer used? NO  
Diameter of well bore to bottom of seal 24 in.  
Were any loose strata cemented off?  Yes  No Depth \_\_\_\_\_  
Was a drive shoe used?  Yes  No  
Was well gravel packed?  Yes  No Size of gravel: \_\_\_\_\_  
Gravel placed from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.  
Did any strata contain unusable water?  Yes  No  
Type of water? \_\_\_\_\_ depth of stratum \_\_\_\_\_  
Method of sealing strata off \_\_\_\_\_

(10) WATER LEVELS:

Static level 26'6" ft. below land surface Date 7/20/65  
Artesian pressure \_\_\_\_\_ lbs. per square inch Date \_\_\_\_\_

Work started APRIL 19 65 completed JULY 26 19 65  
Date well drilling machine moved off at well JULY 27 19 65

(18) PUMP:

Manufacturer's Name \_\_\_\_\_  
Type: \_\_\_\_\_ H.P. \_\_\_\_\_

Water Well Contractor's Certification:

This well was drilled under my jurisdiction and this report is true to the best of my knowledge and belief.

NAME R.J. STRASSER DRILLING CO  
(Person, firm or corporation)  
Address 8110 SE SWANOT LANE PORTLAND ORE

Drilling Machine Operator's License No. 57

[Signed] Robert J. Strasser  
(Water Well Contractor)

Contractor's License No. 10 Date \_\_\_\_\_ 19 \_\_\_\_\_



WATER WELL REPORT

WATER RESOURCES DEPARTMENT,  
SALEM, OREGON 97310  
within 30 days from the date  
of well completion.

STATE OF OREGON  
(Please type or print)  
(Do not write above this line)

State Well No. 213/3E-162  
State Permit No. \_\_\_\_\_

1) OWNER:  
Name City of Oakridge  
Address 48318 - 1st  
Oakridge, Oregon

2) TYPE OF WORK (check):  
New Well  Deepening  Reconditioning  Abandon   
If abandonment, describe material and procedure in Item 12.

3) TYPE OF WELL: (4) PROPOSED USE (check):  
 Cased  Driven  Domestic / Industrial  Municipal   
 Jetted  Irrigation  Test Well  Other   
 Bored

CASING INSTALLED:  
 8" Diam. from #2 ft. to 210 ft. Gage 288  
 " Diam. from ft. to ft. Gage  
 " Diam. from ft. to ft. Gage

PERFORATIONS:  
 Perforated?  Yes  No.  
 Type of perforator used \_\_\_\_\_  
 No. of perforations in. by in.  
 perforations from ft. to ft.  
 perforations from ft. to ft.  
 perforations from ft. to ft.

SCREENS:  
 Well screen installed?  Yes  No  
 Manufacturer's Name Johnson  
 Type Low Carbon Model No. Telescope  
 diam. 8 Slot size 60 Set from 70 ft. to 200 ft.  
 diam. Slot size Set from ft. to ft.

WELL TESTS:  
 Drawdown: Is amount water level is lowered below static level  
 Is a pump test made?  Yes  No If yes, by whom? Carter's  
 Yield: 315 gal./min. with 15 ft. drawdown after 8 hrs.  
 Per test NO gal./min. with ft. drawdown after hrs.  
 Artesian flow  E.P.M.  
 Temperature of water 51° Depth artesian flow encountered \_\_\_\_\_ ft.

CONSTRUCTION:  
 Seal-Material used Portland Cement Type III  
 Sealed from land surface to 30 ft.  
 Diameter of well bore to bottom of seal 14 in.  
 Diameter of well bore below seal 8 in.  
 Number of sacks of cement used in well seal 21 sacks  
 Was cement grout placed? Method "C" Used  
 Drive shoe used?  Yes  No Plug \_\_\_\_\_ Size, Invention \_\_\_\_\_ ft.  
 Any strata contain unusable water?  Yes  No  
 Depth of water? \_\_\_\_\_ depth of strata \_\_\_\_\_  
 Method of sealing strata off \_\_\_\_\_  
 Well gravel packed?  Yes  No Size of gravel: \_\_\_\_\_  
 Gravel placed from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.

(10) LOCATION OF WELL:  
 County Lane Dealer's well number #77  
 S.E. Section 16 T. 21 R. E W.M.  
 Bearing and distance from section or subdivision corner \_\_\_\_\_

(11) WATER LEVEL: Completed well.  
 Depth at which water was first found 54 ft.  
 Static level 47 ft. below land surface. Date 5/30/79  
 Artesian pressure \_\_\_\_\_ lbs. per square inch. Date \_\_\_\_\_

(12) WELL LOG: Diameter of well below casing 8"  
 Depth drilled 235 ft. Depth of completed well 230 ft.  
 Formation: Describe color, texture, grain size and structure of materials; and show thickness and nature of each stratum and aquifer penetrated, with at least one entry for each change of formation. Report each change in position of Static Water Level and indicate principal water-bearing strata.

MATERIAL	From	To	SWL
Large Boulders - Cobbles	0	8	
Sand & Gravel - Large Cobbles	8	20	
Cemented Sand & Gravel	20	54	47
Brown Soft Sandy Clay	54	58	47
Brown Course Sand/Clay Cemented	58	76	47
Course Sand Gravel Heavy Clay	76	82	47
Brown Course Sand & Gravel	82	108	47
Sand Gravel	108	110	47
Brown Course Sandy Clay	110	165	47
Fine Sand Gravel Some Clay	165	190	47
sand Fine Gravel Small Gravel	190	200	47
Sand Brown Clay, Some Gravel	200	235	47

Work started 4/23/ 19 79 Completed 5/30/ 19 79  
 Date well drilling machine moved off of well 5/30/ 19 79

Drilling Machine Operator's Certification:  
 This well was constructed under my direct supervision. Materials used and information reported above are true to my best knowledge and belief.  
 [Signed] Thurston Powell Date 5/30/ 19 79  
 (Drilling Machine Operator)  
 Drilling Machine Operator's License No. 1009

Water Well Contractor's Certification:  
 This well was drilled under my jurisdiction and this report is true to the best of my knowledge and belief.  
 Name Carter's Drilling & Pump Service  
 (Person, firm or corporation) (Type or print)  
 Address P.O. Box 46 Springfield, Oregon 97177  
 [Signed] \_\_\_\_\_ Date 5/30/ 19 79  
 (Water Well Contractor)  
 Contractor's License No. 126 Date 5/30/ 19 79

of this report are to be filed with the

# WATER WELL REPORT

STATE ENGINEER, SALEM, OREGON 97310  
within 30 days from the date of well completion.

STATE OF OREGON  
(Please type or print)

State Well No. 215/35-16d  
State Permit No. \_\_\_\_\_

*Copy from WWC: Wm asked her to give us log. CWI 3/4/85*

### (1) OWNER:

Name City of Oakridge Well # 5  
Address 48318 1st Street  
Oakridge, Oregon

### (2) TYPE OF WORK (check):

New Well  Deepening  Reconditioning  Abandon   
If abandonment, describe material and procedure in Item 12.

### (3) TYPE OF WELL:

Rotary  Driven   
Cable  Fitted   
Pile  Bored

### (4) PROPOSED USE (check):

Domestic  Industrial  Municipal   
Irrigation  Test Well  Other

### (5) CASING INSTALLED:

12" Diam. from +1 ft. to 84 ft. Gage 375  
Diam. from \_\_\_\_\_ ft. to \_\_\_\_\_ ft. Gage \_\_\_\_\_  
Diam. from \_\_\_\_\_ ft. to \_\_\_\_\_ ft. Gage \_\_\_\_\_

### (6) PERFORATIONS:

Perforated?  Yes  No.  
Type of perforator used \_\_\_\_\_  
Size of perforations \_\_\_\_\_ in. by \_\_\_\_\_ in.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.

### (7) SCREENS:

Well screen installed?  Yes  No.  
Manufacturer's Name Johnson  
Type V-slot Telescope Model No. S.S. 115  
Diam. 12" Slot size 40 Set from 115 ft. to 140 ft.  
Diam. 8" Slot size 50 Set from 165 ft. to 195 ft.

### (8) WELL TESTS:

Drawdown is amount water level is lowered below static level  
Was a pump test made?  Yes  No. If yes, by whom? Carter's  
id: 540 gal./min. with 30 ft. drawdown after 24 hrs.

Miller test \_\_\_\_\_ gal./min. with \_\_\_\_\_ ft. drawdown after \_\_\_\_\_ hrs.  
Artesian flow \_\_\_\_\_ f.p.m.

Temperature of water 52 Depth at static flow encountered \_\_\_\_\_ ft.

### (9) CONSTRUCTION:

Well seal - Material used Portland Cement Type III  
Well sealed from land surface to 30 ft.  
Diameter of well bore to bottom of seal 16" in.  
Diameter of well bore below seal 12 in.  
Number of sacks of cement used in well seal 36 sacks  
Number of sacks of bentonite used in well seal 0 sacks  
Brand name of bentonite 0

Number of pounds of bentonite per 100 gallons of water \_\_\_\_\_ lbs./100 gals.

Was a drive shoe used?  Yes  No. Plug \_\_\_\_\_ Size: location \_\_\_\_\_ ft.

Did any strata contain unusable water?  Yes  No

Type of water? \_\_\_\_\_ depth of strata \_\_\_\_\_

Method of sealing strata off \_\_\_\_\_

Was well gravel packed?  Yes  No. Size of gravel: \_\_\_\_\_

Gravel placed from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.

### (10) LOCATION OF WELL:

County \_\_\_\_\_ Lane \_\_\_\_\_ Driller's well number #71  
1/4 SE 1/4 Section 16 T. 21 R. 3E W.1  
Bearing and distance from section or subdivision corner \_\_\_\_\_

### (11) WATER LEVEL: Completed well

Depth at which water was first found 80  
Static level 53 ft. below land surface. Date 10/28/85  
Artesian pressure \_\_\_\_\_ lbs. per square inch. Date \_\_\_\_\_

### (12) WELL LOG:

Diameter of well below casing 0  
Depth drilled 210 ft. Depth of completed well 210  
Formation: Describe color, texture, grain size and structure of material and show thickness and nature of each stratum and a sufficient permeability at least one entry for each change of formation. Report each change position of Static Water Level and indicate principal water-bearing strata

MATERIAL	From	To	SWL
Large Boulders & Cobbles	0	7	
Sand-Gravel & Large Cobbles	7	21	
Cemented Sand & Gravel	21	52	
Brown Sandy Clay	52	58	
Brown Coarse Sand, Clays			
Cemented	58	77	
Coarse Sand-Gravel	77	83	53
Brown Coarse Sand-Clay	83	108	53
Sand & Gravel	108	114	53
Brown Coarse Sand-Clays	111	165	
Sand & Small Gravel	165	192	
Sand Gravel - Brown Clay	192	210	53

# RECEIVED

MAR 1 1985

WATER RESOURCES DEPT.  
SALEM, OREGON

Work started July 7 1979 Completed Oct 27 1979  
Date well drilling machine moved off of well Oct 30 1979

### Drilling Machine Operator's Certification:

This well was constructed under my direct supervision. Materials used and information reported above are true to the best knowledge and belief.

[Signed] Norman E. Paul Date 10/27/85  
(Drilling Machine Operator)

Drilling Machine Operator's License No. 1009

### Water Well Contractor's Certification:

This well was drilled under my jurisdiction and this report true to the best of my knowledge and belief.

Name Carter's Drilling & Pump Service  
(Firm, firm or corporation) (Type or print)

Address P.O. Box 45 Springfield, Ore 97478

[Signed] James Carter  
(Water Well Contractor)

Contractor's License No. 126 Date 10/27/85

Filed with the

WATER WELL RECORD

STATE OF OREGON

(Please type or print)

(Do not write above this line)

State Well No. \_\_\_\_\_

State Permitt No. \_\_\_\_\_

STATE ENGINEER, SALEM, OREGON 97310  
within 30 days from the date  
of well completion.

(1) OWNER:

Name City of Oakridge  
Address 48318 1st Street  
Oakridge, Oregon

(2) TYPE OF WORK (check):

New Well  Deepening  Reconditioning  Abandon

If abandonment, describe material and procedure in Item 12.

(3) TYPE OF WELL:

Rotary  Driven   
Cable  Jetted   
Dug  Bored

(4) PROPOSED USE (check):

Domestic  Industrial  Municipal   
Irrigation  Test Well  Other

(5) CASING INSTALLED:

12" Diam. from +2 ft. to 90 ft. Threaded  Welded   
10" Diam. from 83 ft. to 90 ft. Gage 375  
10" Diam. from 225 ft. to 230 ft. Gage 250

(6) PERFORATIONS:

Perforated?  Yes  No.

Type of perforator used \_\_\_\_\_

Size of perforations in. by in.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.  
perforations from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.

(7) SCREENS:

Well screen installed?  Yes  No

Manufacturer's Name Johnson  
Type Telescope Stainless St. Model No. V.Slot  
Diam. 1 1/2 Slot size 3/32 Set from 100 ft. to 120 ft.  
Diam. 1 1/2 Slot size 3/32 Set from 155 ft. to 180 ft.

(8) WELL TESTS:

Drawdown is amount water level is lowered below static level

Was a pump test made?  Yes  No If yes, by whom? Carter's

Yield: 540 gal./min. with 36 ft. drawdown after 24 hrs.

Ballor test gal./min. with \_\_\_\_\_ ft. drawdown after \_\_\_\_\_ hrs.

Artesian flow \_\_\_\_\_ g.p.m.

Temperature of water 52 Depth artesian flow encountered \_\_\_\_\_ ft.

(9) CONSTRUCTION:

Well seal—Material used Cement Type III

Well sealed from land surface to 45 ft.

Diameter of well bore to bottom of seal 16 in.

Diameter of well bore below seal 12 in.

Number of sacks of cement used in well seal 42 sacks

Number of sacks of bentonite used in well seal 0 sacks

Brand name of bentonite 0

Number of pounds of bentonite per 100 gallons \_\_\_\_\_

Water \_\_\_\_\_ lbs./100 gals.

As a drive shoe used?  Yes  No Plug \_\_\_\_\_ Size: location \_\_\_\_\_ ft.

Do any strata contain unusable water?  Yes  No

Type of water? \_\_\_\_\_ depth of strata \_\_\_\_\_

Method of sealing strata off \_\_\_\_\_

Is well gravel packed?  Yes  No Size of gravel: \_\_\_\_\_

Gravel placed from \_\_\_\_\_ ft. to \_\_\_\_\_ ft.

(10) LOCATION OF WELL:

County Lane Driller's well number #71  
1/4 SE 1/4 Section 16 T. 21 R. 3E W.M.

Bearing and distance from section or subdivision corner \_\_\_\_\_

(11) WATER LEVEL: Completed well.

Depth at which water was first found 85 ft.

Static level 52 ft. below land surface. Date 9/7/80

Artesian pressure \_\_\_\_\_ lbs. per square inch. Date \_\_\_\_\_

(12) WELL LOG:

Diameter of well below casing 0

Depth drilled 230 ft. Depth of completed well 230 ft.

Formation: Describe color, texture, grain size and structure of materials; and show thickness and nature of each stratum and aquifer penetrated, with at least one entry for each change of formation. Report each change in position of Static Water Level and indicate principal water-bearing strata.

MATERIAL	From	To	SWL
Large Cobbles	0	7	
Sand & Large Gravel	7	21	
Heavy Cemented Gravel	21	59	
Sand, Gravel Mixed Clays & Gravel	59	85	
Sand & Gravel	85	113	52
Coarse Gravel-Clays Mixed	113	139	52
Sand Gravel Med. Cobbles	139	175	52
Coarse Sand, Gravel & Small Cobbles	175	230	52

Work started 8/2/80 Completed 9/7/80

Date well drilling machine moved off of well 9/7/80

Drilling Machine Operator's Certification:

This well was constructed under my direct supervision. Materials used and information reported above are true to my best knowledge and belief.

(Signed) Therman E. Powell Date 9/7/80  
(Drilling Machine Operator)

Drilling Machine Operator's License No. 1009

Water Well Contractor's Certification:

This well was drilled under my jurisdiction and this report is true to the best of my knowledge and belief.

Name Carter's Drilling & Pump Service

(Person, firm or corporation) \_\_\_\_\_  
Address P.O. Box 46 Springfield Oregon 97477

(Signed) James E. Carter \_\_\_\_\_  
(Water Well Contractor)

Contractor's License No. 126 Date 9/7/80

## Oregon Department of Human Services

**Drinking Water Program****00582 OAKRIDGE, CITY OF Classification: COMMUNITY**

**Contact:** KEVIN URBAN  
PO BOX 1410  
OAKRIDGE, OR 97463

**Phone:** 541-782-2258  
**County:** LANE  
**Activity Status:** ACTIVE

**Population:** 3,180  
**Number of Connections:** 1,253

**Operating Period:** January 1 to  
December 31  
**Regulating Agency:** REGION 2

**Certified Operator(s)**  
Required: Y  
Distribution class: 2  
Treatment class: None  
Filtration Endorsement  
Required: No

**Owner Type:** LOCAL  
GOVERNMENT  
**Licensed By:** N/A  
**Approved Drinking Water Protection  
Plan:** No  
**Source Water Assessment:** No  
**Last Sanitary Survey Date:** Mar 14,  
2000

**Sources**

<u>ID</u>	<u>Facility Name</u>	<u>Activity Status</u>	<u>Availability</u>	<u>Source Type</u>	<u>Sampling Point?</u>
EP-A	EP FOR WELLFIELD	A		GW	Yes
SRC-AA	WELL #1	A	seasonal	GW	Yes
SRC-AB	WELL #2	A	permanent	GW	Yes
SRC-AC	WELL #4	A	permanent	GW	Yes
SRC-AD	WELL #5	A	seasonal	GW	Yes
SRC-AE	WELL #6	A	seasonal	GW	Yes

**Treatment**

<u>State ID</u>	<u>Facility Name</u>	<u>Treatment Process</u>	<u>Treatment Objective</u>
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**Consumer Confidence Reports**

<u>For Year</u>	<u>Date Received</u>	<u>Date Certified</u>
2004		
2003	Jun 30, 2004	Jul 12, 2004
2002	Jun 30, 2003	Jul 09, 2003
2001	Jul 05, 2002	Jul 05, 2002

For further information on this public water system click on the area of interest below.

[Lead & Copper](#) .. [Corrosion Control\(LCR\)](#) .. [SWTR](#) .. [Nitrates](#) .. [TTHM Summary](#)  
[System Info](#) .. [Report for Lenders](#) .. [Violations](#) .. [SNC History](#) .. [Enforcements](#) .. [Contacts](#) .. [Public Notice](#) .. [Alerts](#)  
[Coliform Summary](#) .. [Coliform Results](#) .. [Sampling Schedule-Coliform](#) .. [Coliform Sample Archives \(pre 2002\)](#)

**APPENDIX D:  
MPA ANALYSIS RESULTS AND  
CORRESPONDENCE**

PUBLIC HEALTH DIVISION  
Drinking Water Program  
John A. Kitzhaber, MD, Governor



444 A Street  
Springfield, OR 97477  
(541) 726-2587 Ext. 26  
FAX (541) 726-2596  
<http://healthoregon.org/dwp>

November 5, 2014

Chuck Kurnick  
City of Oakridge  
PO Box 1410  
Oakridge OR 97463

**RE: MICROSCOPIC PARTICULATE ANALYSIS SAMPLING REQUIREMENT  
PUBLIC WATER SYSTEM #4100582 – CITY OF OAKRIDGE**

Dear Chuck:

The Drinking Water Program has received the results from the two Microscopic Particulate Analyses (MPAs) collected from SRC-AB: Well #2 (LANE23679). The MPAs were collected in order to determine if the water produced from the well should be classified as Groundwater Under the Direct Influence of Surface Water (GWUDI) and possibly contain *Cryptosporidium* and *Giardia*. The results for the MPAs are listed below and the risk scores are less than 10.

Well ID	Sample Date	Risk Score
Well #2 (LANE23679)	12/10/12	1
Well #2 (LANE23679)	09/03/14	4

According to the Environmental Protection Agency/State of Oregon Modified Scoring Method (see OAR 333-061-0032 (8)(p)(q)), a score of less than 10 indicates that your source water from Well #2 (LANE23679) is most likely not under the influence of surface water. As a result of the low scores, the MPA sampling can be suspended at Well #2 (LANE23679) and the source will be classified as Groundwater (GW). Please be advised that you will still need to collect your routine coliform samples.

In the future, if the geologic conditions, water quality trends, or other indicators change, Drinking Water Services can require re-evaluation of a source despite the results of any previously collected data or determinations.

Oakridge, City of  
November 5, 2014  
Page 2

If you have any questions, please let me know.

Sincerely,



Russell Kazmierczak  
Natural Resource Specialist

Enclosures

C: Sarah Puls, Lane County Environmental Health Department  
Casey Lyon, OHA-DWS Springfield  
Shawn Stevenson, OHA-DWS Springfield  
Oakridge, City of (PWS ID: #4100582) Master File, DHS-DWP Portland

**APPENDIX E:**  
**WATER RIGHTS**



STATE OF OREGON

CANCELED

COUNTY OF LANE

Suggested by  
Cert. No. \_\_\_\_\_

The Sp. Ut. V. 15 292 C-47  
Ch. use & place of use

CERTIFICATE OF WATER RIGHT

This is to Certify, That Central Pacific Railway Company

of Portland, State of Oregon, has made proof to the satisfaction of the STATE ENGINEER of Oregon, of a right to the use of the waters of Salmon Creek a tributary of \_\_\_\_\_ for the purpose of railroad & domestic supply under Permit No. 857 of the State Engineer, and that said right to the use of said waters has been perfected in accordance with the laws of Oregon; that the priority of the right hereby confirmed dates from September 25, 1911;

that the amount of water to which such right is entitled and hereby confirmed, for the purposes aforesaid, is limited to an amount actually beneficially used for said purposes, and shall not exceed 1.0 cubic foot per second.

The use hereunder for irrigation shall conform to such reasonable rotation system as may be ordered by the proper state officer.

The amount of water used for irrigation, together with the amount secured under any other right existing for the same lands, shall be limited to one-eightieth of one cubic foot per second per acre, or its equivalent in case of rotation.

A description of the lands irrigated under the right hereby confirmed, and to which such right is appurtenant (or, if for other purposes, the place where the water is put to beneficial use), is as follows: Southwest Quarter of the Northeast Quarter (SW<sup>1</sup>/<sub>4</sub>NE<sup>1</sup>/<sub>4</sub>) of Section Sixteen (16), Township Twentyone South, Range Three East, of the Willamette Meridian, in Lane County, Oregon.

The right to the use of the water for irrigation purposes is restricted to the lands or place of use herein described.

Rights to the use of water for power purposes are limited to a period of forty years from the date of priority of the right, as herein set forth, subject to a preference right of renewal under the laws existing at the date of the expiration of the right for power purposes, as hereby confirmed and limited.

WITNESS the signature of the State Engineer,

affixed this 2nd day of January, 1925.

Rhea Luder,  
State Engineer.

Copy

Copy

\*APPLICATION FOR PERMIT

To appropriate the Public Waters of the State of Oregon

I, Pope and Talbot, Inc. (Name of applicant)  
of Oakridge (Mailing address)  
State of Oregon, do hereby make application for a permit to appropriate the following described public waters of the State of Oregon, SUBJECT TO EXISTING RIGHTS:

If the applicant is a corporation, give date and place of incorporation June 29, 1940  
California

1. The source of the proposed appropriation is Salt Creek (Name of stream)  
a tributary of Middle Fork Willamette River
2. The amount of water which the applicant intends to apply to beneficial use is 15  
cubic feet per second. (If water is to be used from more than one source, give quantity from each)
- \*\*3. The use to which the water is to be applied is Manufacturing with a small amount of irrigation, as shown on the attached drawing. (Irrigation, power, mining, manufacturing, domestic supplies, etc.)  
(Also see remarks)
4. The point of diversion is located 1750 ft. S. and 200 ft. W. from the NE  
corner of Section 23, Tp. 21 S., Range 3 E., W.M. (Section or subdivision)

(If preferable, give distance and bearing to section corner)  
(If there is more than one point of diversion, each must be described. Use separate sheet if necessary)  
being within the SE 1/4 of NE 1/4 (Give smallest legal subdivision) of Sec. 23, Tp. 21 S.  
R. 3 E., W. M., in the county of Lane (N. or S.)  
5. The Canal (Main ditch, canal or pipe line) to be 8000 feet (Miles or feet)  
in length, terminating in the SW 1/4 of NE 1/4 (Smallest legal subdivision) of Sec. 22, Tp. 21 S.  
R. 3 E. W. M., the proposed location being shown throughout on the accompanying map. (N. or S.)

DESCRIPTION OF WORKS

- Diversion Works—
6. (a) Height of dam 3 feet, length on top 70 feet, length at bottom 70 feet; material to be used and character of construction Concrete weir set in the stream with overflow the length of the crest. (Loose rock, concrete, masonry, sack and brush, timber crib, etc., wasteway over or around dam)
  - (b) Description of headgate concrete section with bar screen, revolving fish screen, 30" square head gate and emergency overflow section below the gate. (Timber, concrete, etc., number and size of openings)
  - (c) If water is to be pumped give general description  
(Size and type of pump)  
(Size and type of engine or motor to be used, total head water is to be lifted, etc.)

\*A different form of application is provided where storage works are contemplated.  
\*\*Application for permits to appropriate water for the generation of electricity, with the exception of municipalities, must be made to the Hydroelectric Commission. Either of the above forms may be secured, without cost, together with instructions by addressing the State Engineer, Salem, Oregon.

Canal System or Pipe Line--

7. (a) Give dimensions at each point of canal where materially changed in size, stating miles from headgate. At headgate: width on top (at water line) 12 feet; width on bottom 4 feet; depth of water 3 feet; grade 0.2 feet fall per one thousand feet.

(b) At 1/2 miles from headgate: width on top (at water line) 4 feet; width on bottom 4 feet; depth of water 5 feet; grade 0.2 feet fall per one thousand feet. (Rock Section)

(c) Length of pipe, ..... ft.; size at intake, ..... in.; size at ..... ft. from intake ..... in.; size at place of use ..... in.; difference in elevation between intake and place of use, ..... ft. Is grade uniform? ..... Estimated capacity, ..... sec. ft. To be used principally in log pond and mill in NW $\frac{1}{4}$  of Section 22. A small area as also shown on attached map will be irrigated.

8. Location of area to be irrigated, or place of use

Township	Range E. or W. of Willamette Meridian	Section	Forty-acre Tract	Number Acres To Be Irrigated
21 S.	WILLAMETTE MERIDIAN 3 E.	22	SE $\frac{1}{4}$ of NW $\frac{1}{4}$	3 and domestic
		15	SW $\frac{1}{4}$ SW $\frac{1}{4}$	pond
		15	SE $\frac{1}{4}$ SW $\frac{1}{4}$	pond
		22	NE $\frac{1}{4}$ NW $\frac{1}{4}$	pond
		22	NW $\frac{1}{4}$ NW $\frac{1}{4}$	pond
		22	SW $\frac{1}{4}$ NW $\frac{1}{4}$	pond

(If more space required, attach separate sheet)

(a) Character of soil Sandy clay under one foot of topsoil

(b) Kind of crops raised Truck Garden

Power or Mining Purposes--

9. (a) Total amount of power to be developed ..... theoretical horsepower.

(b) Quantity of water to be used for power ..... sec. ft.

(c) Total fall to be utilized ..... feet.

(d) The nature of the works by means of which the power is to be developed .....

(e) Such works to be located in ..... of Sec. ....

Tp. ...., R. ...., W. M. ....

(f) Is water to be returned to any stream? (Yes or No) .....

(g) If so, name stream and locate point of return .....

....., Sec. ...., Tp. ...., R. ...., W. M. ....

(h) The use to which power is to be applied is .....

(i) The nature of the mines to be served .....

Municipal or Domestic Supply—

10. (a) To supply the city of .....  
..... County, having a present population of .....  
(Name of) and an estimated population of ..... in 19.....

(b) If for domestic use state number of families to be supplied .....

(Answer questions 11, 12, 13, and 14 in all cases)

- 11. Estimated cost of proposed works, \$.....
- 12. Construction work will begin on or before .....
- 13. Construction work will be completed on or before .....
- 14. The water will be completely applied to the proposed use on or before .....

(Sgd) Pope and Talbot, Inc.  
(Signature of applicant)

Loran L. Stewart  
Forester

Remarks: .....

The water will be used to maintain the mill pond, provide fire  
protection, supply the mill boilers, and make up losses in the  
ditch. A small piece of land is to be irrigated as shown on  
the attached drawing and as described under Item 8.

STATE OF OREGON, }  
County of Marion, } ss.

This is to certify that I have examined the foregoing application, together with the accompanying  
maps and data, and return the same for ..... completion.....

In order to retain its priority, this application must be returned to the State Engineer, with correc-  
tions on or before June 5, 19 47

WITNESS my hand this 5th day of May, 19 47.

OHAS. E. STRICKLIN

STATE ENGINEER

by  
Ed K. Humphrey, Assistant

PERMIT

STATE OF OREGON, }  
County of Marion, } ss.

This is to certify that I have examined the foregoing application and do hereby grant the same, SUBJECT TO EXISTING RIGHTS and the following limitations and conditions:

The right herein granted is limited to the amount of water which can be applied to beneficial use and shall not exceed 15 cubic feet per second measured at the point of diversion from the stream, or its equivalent in case of rotation with other water users, from Salt Creek and reservoir to be constructed under Application No. R-22194, Permit No. R-882,

Domestic,  
The use to which this water is to be applied is manufacturing and irrigation, being 1.00 c.f.s. for manufacturing and 0.04 c.f.s. for irrigation and 0.20 cfs for domestic use

If for irrigation, this appropriation shall be limited to 1/80th of one cubic foot per second or its equivalent for each acre irrigated from direct flow and shall be further limited to a diversion of not to exceed 2 1/2 acre feet per acre for each acre irrigated during the irrigation season of each year from direct flow and storage from reservoir to be constructed under Permit No. R-882,

and shall be subject to such reasonable rotation system as may be ordered by the proper state officer.

The priority date of this permit is August 29, 1946

Actual construction work shall begin on or before July 3, 1948 and shall thereafter be prosecuted with reasonable diligence and be completed on or before October 1, 1949

Complete application of the water to the proposed use shall be made on or before October 1, 1950

WITNESS my hand this 3rd day of July, 1947

CHAS. E. STRICKLIN

STATE ENGINEER

Permits for power development are subject to the payment of annual fees as provided in sections 1 and 2, chapter 71, Oregon Laws 1933.

Application No. 21930

Permit No. 17689

PERMIT

TO APPROPRIATE THE PUBLIC WATERS OF THE STATE OF OREGON

Division No. District No.

This instrument was first received in the office of the State Engineer at Salem, Oregon, on the 29th day of August 1946, at 1:45 o'clock P. M. Returned to applicant:

Corrected application received:

Approved:

July 3, 1947

Recorded in book No. 43 of

Permits on page 17689

CHAS. E. STRICKLIN STATE ENGINEER

Drainage Basin No. 2 Page 84 A

Fees Paid \$28.50

2?

BEFORE THE WATER RESOURCES DIRECTOR OF OREGON

LANE COUNTY

EXTENSION OF TIME

Transfer O-47, in the name of the City of Oakridge, approved by order of the State Engineer, entered January 5, 1967, at Special Order Volume 15, Page 392, required the change in use and place of use be completed on or before October 1, 1967. The time to complete the changes has been extended to October 1, 1994.

The City has requested an extension of time to complete the changes until October 1, 1999. The City has shown reasonable diligence toward completion of the changes. The extension of time should be granted.

The time to complete the change in use and place of use approved by transfer O-47 is extended until October 1, 1999.

WITNESS the signature of the Water Resources Director, affixed NOV 8 1994.

*(Signature)*  
A. REED MARBUT  
Martha O. Pagel, Director

Water Right Certificate from  
Central Pacific RR  
Priority Date: September 25, 1911

1?

BEFORE THE STATE ENGINEER OF OREGON

Lane County

IN THE MATTER OF THE APPLICATION  
OF THE CITY OF OAKRIDGE FOR THE  
APPROVAL OF A CHANGE IN USE AND  
PLACE OF USE OF WATER FROM SALMON  
CREEK

ORDER APPROVING  
TRANSFER NO. 0-47

On July 25, 1966, the City of Oakridge filed an application in the office of the State Engineer for the approval of a change in use and place of use of water from Salmon Creek, pursuant to the provisions of ORS 540.510 to 540.530.

Certificate of water right issued to the Central Pacific Railway Company and recorded at page 5283, Volume 6, State Record of Water Right Certificates, confirms a right to the use of not to exceed 1.0 cubic foot per second of water from Salmon Creek for railroad and domestic supply in the SW<sup>1</sup>/<sub>4</sub> NE<sup>1</sup>/<sub>4</sub>, Section 16, Township 21 South, Range 3 East, W.M., with a date of priority of September 25, 1911.

The applicant herein proposes to transfer the water right therefrom without loss of priority to municipal use of the City of Oakridge in Sections 7, 8, 9, 10, 11, 15, 16, 17, 18, 21, and 22, Township 21 South, Range 3 East, W.M., and Section 12, Township 21 South, Range 2 East, W.M.

Notice of the filing of the application was given by publication setting forth a time and place certain for hearing objections to the proposed change in use and place of use of water, if any there were, namely: at the county courthouse in Eugene, Oregon, on January 4, 1967, at 9:30 a.m. The notice was published in the Oakridge Telegram, a newspaper printed and having general circulation in Lane County, Oregon, for a period of three weeks in the issues

of November 10, 17, and 24, 1966. The date set for hearing in said notice was not less than thirty days after the last publication of the notice.

Mr. Ralph H. Jackson, Watermaster of District No. 2, has filed a report to the effect that the proposed change in use and place of use of water may be made without injury to existing rights.

No objections having been filed and it appearing that the proposed change in use and place of use of water may be made without injury to existing rights, the application should be approved.

NOW, THEREFORE, it hereby is ORDERED that the change in use and place of use of water is approved and the water right hereinbefore described as appurtenant to railroad and domestic supply in the SW $\frac{1}{4}$  NE $\frac{1}{4}$ , Section 16, Township 21 South, Range 3 East, W.M., with a date of priority of September 25, 1911, be severed therefrom and simultaneously and without loss of priority transferred to municipal use of the city of Oakridge in Sections 7, 8, 9, 10, 11, 15, 16, 17, 18, 21, and 22, Township 21 South, Range 3 East, W.M., and Section 12, Township 21 South, Range 2 East, W.M.

It is FURTHER ORDERED that the quantity of water diverted from Salmon Creek for the municipal use of the City of Oakridge shall not exceed 1.0 cubic foot per second of water.

It is FURTHER ORDERED that said water so transferred shall be applied to beneficial use on or before October 1, 1967.

It is FURTHER ORDERED that the following provisions shall be effective when in the judgement of the watermaster it becomes necessary to install headgates and measuring devices.

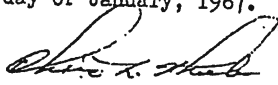
That the diversion works shall include a weir or other suitable device for measuring the water to which the applicant is entitled;



That the plans of the weir or other suitable device be approved by the watermaster before the beginning of construction work and that the weir or measuring device be installed under the general supervision of said watermaster.

It is FURTHER ORDERED that certificate of water right heretofore issued to Central Pacific Railway Company and recorded at page 5283, Volume 6, State Record of Water Right Certificates, is canceled and upon receipt of proof satisfactory to the State Engineer of application of water to beneficial use, a certificate of water right shall be issued to the City of Oakridge confirming the extent to which the water has been applied beneficially.

Dated at Salem, Oregon, this 5<sup>th</sup> day of January, 1967.

  
CHRIS L. WHEELER  
State Engineer

STATE OF OREGON  
COUNTY OF LANE  
CERTIFICATE OF WATER RIGHT

THIS IS TO CERTIFY, that CITY OF OAKRIDGE, of OAKRIDGE, OREGON 97463, has a right to the use of the waters of SALMON CREEK, a tributary of MIDDLE FORK WILLAMETTE RIVER, for the purpose of MUNICIPAL.

The right has been perfected under Permit 11156. The date of priority is FEBRUARY 19, 1934. The right is limited to not more than 1.56 CUBIC FEET PER SECOND, or its equivalent in case of rotation, measured at the point of diversion from the source.

The point of diversion is located as follows:

NE 1/4 NE 1/4, SECTION 14, T 21 S, R 4 E, W.M.; SOUTH 40 DEGREES 44 MINUTES WEST 1046 FEET FROM NE CORNER SECTION 14.

The right shall conform to such reasonable rotation system as may be ordered by the proper state officer.

A description of the place of use under the right, and to which such right is appurtenant, is as follows:

SECTION 15 AND 16  
TOWNSHIP 21 SOUTH, RANGE 3 EAST, W.M.

This certificate is issued to confirm a change in POINT OF DIVERSION approved by an order of the Water Resources Director entered JANUARY 5, 1967, and supersedes certificate 11967, State Record of Water Right Certificates.

The issuance of this superseding certificate does not confirm the status of the water right in regard to the provisions of ORS 540.610 pertaining to forfeiture or abandonment.

The right to the use of the water for the above purpose is restricted to beneficial use on the lands or place of use described. The right is subject to minimum flows established by the Water Resources Commission with an effective date prior to this right.

WITNESS the signature of the Water Resources Director, affixed this date AUGUST 29, 1988.

/s/ WILLIAM H. YOUNG  
Water Resources Director

Recorded in State Record of Water Right Certificates numbered 57608

T-0-48  
T 1571

BEFORE THE STATE ENGINEER OF OREGON

Lane County

IN THE MATTER OF THE APPLICATION )  
OF THE CITY OF OAKRIDGE FOR THE )  
APPROVAL OF A CHANGE IN POINT OF )  
DIVERSION OF WATER FROM SALMON )  
CREEK )  
-----

ORDER APPROVING  
TRANSFER NO. O-48

On July 25, 1966, the City of Oakridge filed an application in the office of the State Engineer for a change in point of diversion of water from Salmon Creek, pursuant to the provisions of ORS 540.510 to 540.530.

Certificate of water right issued to the City of Oakridge and recorded at page 11967, Volume 11, State Record of Water Right Certificates, confirms a right to the use of not to exceed 1.56 cubic feet per second of water from Salmon Creek for municipal use in Sections 15 and 16, Township 21 South, Range 3 East, W.M., with a date of priority of February 19, 1934.

The City of Oakridge is supplied with water from a point of diversion located north 39 degrees 30 minutes west a distance of 492 feet from the E $\frac{1}{2}$  corner of Section 7, being within the SE $\frac{1}{4}$  NE $\frac{1}{4}$  of Section 7, Township 21 South, Range 4 East, W.M.

The applicant herein proposes to change the point of diversion to a point to be located south 40 degrees 44 minutes west a distance of 1046 feet from the NE corner of Section 14, being within the NE $\frac{1}{4}$  NE $\frac{1}{4}$  of Section 14, Township 21 South, Range 3 East, W.M.

Notice of the filing of the application was given by publication setting forth a time and place certain for hearing objections to the proposed change in point of diversion of water, if any there were, namely: at the county courthouse in Eugene, Oregon, on January 4, 1967, at 9:30 a.m. The

notice was published in the Oakridge Telegram, a newspaper printed and having general circulation in Lane County, Oregon, for a period of three weeks in the issues of November 10, 17, and 24, 1966. The date set for hearing in said notice was not less than thirty days after the last publication of the notice.

Mr. Ralph H. Jackson, Watermaster of District No. 2, has filed a report to the effect that the proposed change in point of diversion of water may be made without injury to existing rights.

No objections having been filed and it appearing that the proposed change in point of diversion may be made without injury to existing rights, the application should be approved.

NOW, THEREFORE, it hereby is ORDERED that the proposed change in point of diversion of water from Salmon Creek, to-wit:

From a point located north  $39^{\circ} 30'$  west a distance of 492 feet from the E $\frac{1}{4}$  corner of Section 7, being within the SE $\frac{1}{4}$  NE $\frac{1}{4}$  of Section 7, Township 21 South, Range 4 East, W.M.

To a point to be located south  $40^{\circ} 44'$  west a distance of 1046 feet from the NE corner of Section 14, being within the NE $\frac{1}{4}$  NE $\frac{1}{4}$  of Section 14, Township 21 South, Range 3 East, W.M.

for municipal use in sections 15 and 16, Township 21 South, Range 3 East, W.M., with a date of priority of February 19, 1934, is approved.

It is FURTHER ORDERED that the construction work shall be completed and the change in point of diversion of water made on or before October 1, 1967.

It is FURTHER ORDERED that the quantity of water diverted at the new point of diversion shall not exceed the quantity of water available at the old point of diversion, and shall not exceed 1.56 cubic feet per second measured at the point of diversion.

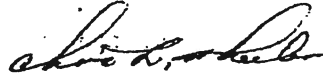
It is FURTHER ORDERED that the following provisions shall be effective when in the judgement of the watermaster it becomes necessary to install headgates and measuring devices.

That the diversion works shall include a weir or other suitable device for measuring the water to which the applicant is entitled.

That the plans of the weir or other suitable device be approved by the watermaster before the beginning of construction work and that the weir or measuring device be installed under the general supervision of said watermaster.

It is FURTHER ORDERED that certificate of water right heretofore issued to City of Oakridge and recorded at page 11967, Volume 11, State Record of Water Right Certificates, is canceled, and upon completion of the authorized change in point of diversion, a certificate shall be issued to the City of Oakridge confirming the change in point of diversion of water.

Dated at Salem, Oregon, this 5<sup>th</sup> day of January, 1967.



CHRIS L. WHEELER  
State Engineer

CANCELLED

Sanitized by

Cert. No. \_\_\_\_\_

Vis. Sp. Or. V/5p 385 (0-48)

STATE OF OREGON

COUNTY OF LANE

CERTIFICATE OF WATER RIGHT

This Is to Certify, That CITY OF OAKRIDGE

of Oakridge, State of Oregon, has made proof to the satisfaction of the STATE ENGINEER of Oregon, of a right to the use of the waters of Salmon Creek a tributary of Willamette River for the purpose of municipal under Permit No. 1156 of the State Engineer, and that said right to the use of said waters has been perfected in accordance with the laws of Oregon; that the priority of the right hereby confirmed dates from February 19, 1934;

that the amount of water to which such right is entitled and hereby confirmed, for the purposes aforesaid, is limited to an amount actually beneficially used for said purposes, and shall not exceed 1.56 cubic feet per second measured at the point of diversion from the stream,

or its equivalent in case of rotation.

The point of diversion is located in the SE 1/4, Section 7, Township 21 South, Range 4 East, W. M.

The amount of water used for irrigation, together with the amount secured under any other right existing for the same lands, shall be limited to of one cubic foot per second per acre,

and shall

conform to such reasonable rotation system as may be ordered by the proper state officer.

A description of the place of use under the right hereby confirmed, and to which such right is appurtenant, is as follows:

PLACE OF USE:

Sections 15 and 16, Township 21 South, Range 3 East, W. M.

ch. 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

The right to the use of the water for the purposes aforesaid is restricted to the lands or place of use herein described.

After the expiration of fifty years from the date of this certificate or on the expiration of any federal power license issued in connection with this right, and after not less than two years' notice in writing to the holder hereof, the State of Oregon, or any municipality thereof, shall have the right to take over the dams, plants and other structures and all appurtenances thereto which have been constructed for the purpose of devoting to beneficial use the water rights specified herein, upon condition that before taking possession the State or municipality shall pay not to exceed the fair value of the property so taken, plus such reasonable damages, if any, to valuable, serviceable and dependable property of the holder of this certificate, not taken over, as may be caused by the severance therefrom of the property taken in accordance with the provisions of section 47-508, Oregon Code 1930.

WITNESS the signature of the State Engineer, affixed

this 8th day of March, 1938.

CHAS. E. STRICKLIN State Engineer

IN THE MATTER OF EXTENDING THE )  
TIME LIMIT FOR THE BEGINNING OF )  
CONSTRUCTION WORK UNDER PERMIT )  
NO. 11156 IN THE NAME OF THE )  
CITY OF OAKRIDGE )

O R D E R

WHEREAS Permit No. 11156 was issued to the City of Oakridge,  
granting the right to the use of 4 second-feet of water from Salmon Creek  
for municipal supply, and

WHEREAS, the time limit for the beginning of construction expired  
on February 19, 1935, and

WHEREAS, the city has failed to begin such construction work  
due to the fact that the application for a loan to the Public Works  
Administration for financing the project is still pending before that  
administration, and

WHEREAS, the City of Oakridge has made application for an exten-  
sion of the above time limit through its mayor, J. E. Paddock,

IT IS ORDERED that the time limit for beginning of construction  
work be extended until February 19, 1936.

Dated at Salem, Oregon, this 26th day of March, 1935.

*Chas. E. Stricklin*  
CHAS. E. STRICKLIN  
State Engineer.

CERTIFICATE NO. 111467  
57608

\*APPLICATION FOR A PERMIT

To Appropriate the Public Waters of the State of Oregon

I, City of Oakridge, a Municipal Corporation  
(Name of applicant)  
of Oakridge  
(Postoffice), County of Lane  
State of Oregon, do hereby make application for a permit to appropriate the following described public waters of the State of Oregon, SUBJECT TO EXISTING RIGHTS:

If the applicant is a corporation, give date and place of incorporation Lane County, Oregon  
January 29, 1934, by order of County Court, Lane County, Oregon

1. The source of the proposed appropriation is Salmon Creek  
(Name of stream)  
a tributary of Willamette River

2. The amount of water which the applicant intends to apply to beneficial use is 4.0  
cubic feet per second.  
(If water is to be used from more than one source, give quantity from each)

\*\*3. The use to which the water is to be applied is for municipally owned water  
(Irrigation, power, mining, manufacturing, domestic supplies, etc.)  
system for the City of Oakridge

4. The point of diversion is located 492 ft. N 390 degrees 30' W and          ft. from the N.E.  
corner of Sec. 7, Township 21 South, Range 4 East Willamette Meridian, Lane County,  
Oregon  
(Section or subdivision)  
(If preferable, give distance and bearing to section corner)

(If there is more than one point of diversion, each must be described. Use separate sheet if necessary)  
being within the SE 1/4 SE 1/4 of Sec. 6, Tp. 21 S  
(Give smallest legal subdivision) (N. or S.)  
R. 4 E, W. M., in the county of Lane  
(E. or W.)

5. The pipe (Main ditch, canal or pipe line) to be 26,000 (Miles or feet)  
in length, terminating in the NW 1/4 NE 1/4 of Sec. 16, Tp. 21 S  
(Smallest legal subdivision) (N. or S.)  
R. 3 E, W. M., the proposed location being shown throughout on the accompanying map.  
(E. or W.)

*check when issued - ?*  
*SEC-7-*

DESCRIPTION OF WORKS

DIVERSION WORKS—

6. (a) Height of dam 6 feet, length on top 30 feet, length at bottom 35 feet; material to be used and character of construction Concrete- for diversion only. No storage required  
(Loose rock, concrete, masonry, rock and brush, timber crib, etc., wasteway over or around dam)

(b) Description of headgate Removable Timber  
(Timber, concrete, etc., number and size of openings)

(c) If water is to be pumped give general description Gravity Supply  
(Size and type of pump)  
(Size and type of engine or motor to be used, total head water is to be lifted, etc.)

\* A different form of application is provided where storage works are contemplated.  
\*\* Applications for permits to appropriate water for the generation of electricity, with the exception of municipalities, must be made to the Hydroelectric Commission. Either of the above forms may be secured, without cost, together with instructions by addressing the State Engineer, Salem, Oregon.



11156 (a)

CANAL SYSTEM OR PIPE LINE—

7. (a) Give dimensions at each point of canal where materially changed in size, stating miles from headgate. At headgate: width on top (at water line) ..... feet; width on bottom ..... feet; depth of water ..... feet; grade ..... feet fall per one thousand feet.

(b) At ..... miles from headgate: width on top (at water line) ..... feet; width on bottom ..... feet; depth of water ..... feet; grade ..... feet fall per one thousand feet.

(c) Length of pipe, 26,000 ft.; size at intake, 10" in.; size at 1000 ft. from intake 8" in.; size at place of use 8" in.; difference in elevation between intake and place of use, 85 ft. Is grade uniform? no Estimated capacity, 1 sec. ft.

8. Location of area to be irrigated, or place of use City of Oakridge

Table with 5 columns: Township, Range, Section, Forty-acre Tract, Number Acres To Be Irrigated. Row 1: 21 S, 3 E, 15 & 16, City of Oakridge and adjacent territory.

(If more space required, attach separate sheet)

(a) Character of soil .....

(b) Kind of crops raised .....

POWER OR MINING PURPOSES—

9. (a) Total amount of power to be developed ..... theoretical horsepower.

(b) Quantity of water to be used for power ..... sec. ft.

(c) Total fall to be utilized ..... feet. (Head)

(d) The nature of the works by means of which the power is to be developed .....

(e) Such works to be located in ..... of Sec. .... (Legal subdivision)

Tp. ...., R. ...., W. M. (No. N. or S.) (No. E. or W.)

(f) Is water to be returned to any stream? ..... (Yes or No)

(g) If so, name stream and locate point of return .....

....., Sec. ...., Tp. ...., R. ...., W. M. (No. N. or S.) (No. E. or W.)

(h) The use to which power is to be applied is .....

(i) The nature of the mines to be served .....

MUNICIPAL OR DOMESTIC SUPPLY—

10. (a) To supply the city of Oakridge  
Lane  
(Name of) County, having a present population of 833  
and an estimated population of 1500 in 1954

(b) If for domestic use state number of families to be supplied 167

(Answer questions 11, 12, 13, and 14 in all cases)

- 11. Estimated cost of proposed works, \$ 53,000.00
- 12. Construction work will begin on or before July 1st, 1934
- 13. Construction work will be completed on or before Nov. 1st, 1934
- 14. The water will be completely applied to the proposed use on or before Nov. 1st, 1934

City of Oakridge  
(Signature of applicant)

By James K. King, Attorney

Signed in the presence of us as witnesses:

- (1) W. G. Sutton, Oakridge, Oregon  
(Name) (Address of witness)
- (2) Mildred Treanor, Eugene, Oregon  
(Name) (Address of witness)

Remarks: While only one cubic foot per second is required for present needs of community, the City of Oakridge is seeking to file on four cubic feet per second to protect its rights for future growth and needs.

STATE OF OREGON, }  
County of Marion, } ss.

This is to certify that I have examined the foregoing application, together with the accompanying maps and data, and return the same for

In order to retain its priority, this application must be returned to the State Engineer, with corrections on or before \_\_\_\_\_, 1934.

WITNESS my hand this \_\_\_\_\_ day of \_\_\_\_\_, 1934.

STATE ENGINEER

Application No. 15276  
Permit No. 11156

**PERMIT**  
TO APPROPRIATE THE PUBLIC  
WATERS OF THE STATE  
OF OREGON

Division No. District No.

This instrument was first received in the  
office of the State Engineer at Salem, Oregon,

on the 19th day of February

1934 at 3:45 o'clock P. M.

Returned to applicant:

Corrected application received:

Approved:

February 19, 1934

Recorded in book No. 38 of

Permits on page 11156

CHAS. E. STRICKLIN

STATE ENGINEER

Drainage Basin No. 2 Page 49-B

Fees Paid \$15.00

STATE OF OREGON, }  
County of Marion. } ss.

**PERMIT**

This is to certify that I have examined the foregoing application and do hereby grant the same,  
subject to existing rights and the following limitations and conditions:

The right herein granted is limited to the amount of water which can be applied to beneficial use  
and shall not exceed 4.0 cubic feet per second measured at the point of diversion from the  
stream, or its equivalent in case of rotation with other water users, from

Salmon Creek

The use to which this water is to be applied is Municipal

If for irrigation, this appropriation shall be limited to ----- of one cubic foot per  
second

and shall be subject to such reasonable rotation system as may be ordered by the proper state officer.

The priority date of this permit is February 19, 1934

Actual construction work shall begin on or before February 19, 1935 and shall  
thereafter be prosecuted with reasonable diligence and be completed on or before  
Oct. 1, 1936

Complete application of the water to the proposed use shall be made on or before  
Oct. 1, 1937

WITNESS my hand this 19th day of February, 1934

CHAS. E. STRICKLIN

STATE ENGINEER



STATE OF OREGON

LANE COUNTY

**PERMIT TO APPROPRIATE THE PUBLIC WATERS**

This is to certify that I have examined Application G-10152 and do hereby grant the same SUBJECT TO EXISTING RIGHTS and the following limitations and conditions

This permit is issued to City of Oakridge of City Hall, PO Box 385, Oakridge, Oregon 97463, Phone 782-2258, for the use of the waters of three wells, being 0.44 cubic foot per second from Well 4, 1.11 cfs from Well 5, and 1.25 cfs from Well 6, for the purpose of municipal use. That the priority of the right dates from February 10, 1981 and is limited to the amount of water which can be applied to beneficial use and shall not exceed 2.8 cubic feet per second measured at the points of diversion from the wells, or its equivalent in case of rotation with other water users.

The wells are to be located: Well 4 - South 28°57'54" west 1,185.91 feet; Well 5 - South 26°11'02" west 1,136.66 feet; Well 6 - South 20°30'34" west 961.77 feet, all from the quarter corner common to Sections 15 and 16, all are within the NE 1/4SE 1/4 of Section 16, Township 21 South, Range 3 East, WM, in the county of Lane.

A description of the place of use under the permit, and to which such right is appurtenant, is as follows:

Township 21 South	Range 3 East, WM	Section 7	S 1/2NE 1/4 SW 1/4 SE 1/4	Municipal
		Section 8	SW 1/4NW 1/4 NW 1/4SW 1/4 SW 1/4SW 1/4	
		Section 9	SW 1/4NE 1/4 SE 1/4NE 1/4 SE 1/4NW 1/4 NE 1/4SW 1/4 SE 1/4SW 1/4 SE 1/4	
		Section 10	NW 1/4NE 1/4 SW 1/4NE 1/4 SE 1/4NE 1/4 NW 1/4 SW 1/4 SE 1/4	
		Section 11	SW 1/4NW 1/4 NW 1/4SW 1/4 SW 1/4SW 1/4	
		Section 15	NE 1/4NE 1/4 NW 1/4NE 1/4 NE 1/4NW 1/4 NW 1/4NW 1/4 SW 1/4NW 1/4 SE 1/4NW 1/4 NW 1/4SW 1/4 SW 1/4SW 1/4	
		Section 16	NE 1/4 NW 1/4 NE 1/4SW 1/4 NW 1/4SW 1/4 SE 1/4SW 1/4 SE 1/4	

Township 21 South	Range 3 East, WM	Section 17	NE 1/4 NW 1/4 NE 1/4SW 1/4 NW 1/4SW 1/4 SE 1/4SW 1/4 SE 1/4	Municipal
		Section 18	NE 1/4 NW 1/4 NE 1/4SW 1/4 NW 1/4SW 1/4 NE 1/4SE 1/4	
		Section 21	NE 1/4NE 1/4 NW 1/4NE 1/4	
		Section 22	NW 1/4NW 1/4 SW 1/4NW 1/4 SE 1/4NW 1/4 NE 1/4SW 1/4	
Township 21 South	Range 2 East, WM	Section 12	SW 1/4NE 1/4 SE 1/4NE 1/4 NE 1/4SE 1/4 NW 1/4SE 1/4 SE 1/4SE 1/4	

The wells shall be constructed in accordance with the General Standards for the Construction and Maintenance of Water Wells in Oregon.

The works constructed shall include an air line and pressure gauge or an access port for measuring line, adequate to determine water level elevation in each well at all times.

The permittee shall install and maintain a weir, meter, or other suitable measuring device, and shall keep a complete record of the amount of ground water withdrawn.

Actual construction work shall begin on or before February 8, 1983 and shall thereafter be prosecuted with reasonable diligence and be completed on or before October 1, 1983. *extended to 10-1-94* Extended to October 1, 1983

Complete application of the water to the proposed use shall be made on or before October 1, 1984. *Extended to October 1, 1989, extended to 10-1-94*

WITNESS my hand this 8th day of February, 1982.

/s/ JAMES E. SEXSON  
WATER RESOURCES DIRECTOR

Application G-10152

Permit G 9520

APPLICATION FOR A PERMIT

To appropriate the Ground Waters of the State of Oregon

I, City of Oakridge, do hereby make application for a permit to appropriate the following described ground waters of the state of Oregon, SUBJECT TO EXISTING RIGHTS.

If the applicant is a corporation, give date and place of incorporation January 22, 1924 - Oakridge, Oregon

1. Give name of nearest stream to which the well, tunnel or other source of water development is situated Salmon Creek Middle Fork, Willamette River tributary of

2. The amount of water which the applicant intends to apply to beneficial use is 7.75 cubic feet per second or 3,500 gallons per minute.

3. The use to which the water is to be applied is municipal

4. The well, or other source is located 46 and 3/4 ft. and 527 ft. from the corner of S. 48° 04' W a distance of 1476', S. 27° 02' W a distance of 1050' and S. 42° 01' 04" W, a distance of 1,477.05 feet from the 1/4 corner common to Sections 15 and 16

being within the S. E. 1/4 of Sec. 16, Twp. 21S., R. 3E., W. M., in the county of Lane

5. The pipe line to be 400 feet in length, terminating in the N. E. 1/4 of the S. E. 1/4 of Sec. 16, Twp. 21S., R. 3E., W. M., the proposed location being shown throughout on the accompanying map.

6. The name of the well or other works is

DESCRIPTION OF WORKS

7. If the flow to be utilized is artesian, the works to be used for the control and conservation of the supply when not in use must be described.

8. The development will consist of 3 wells having a diameter of 8 to 12 inches and an estimated depth of 200 feet. It is estimated that each foot of the well will require steel casing. Depth to water table is estimated 25 feet.

1512

CANAL SYSTEM OR PIPE LINE—

9. (a) Give dimensions at each point of canal where materially changed in size, stating miles from headgate. At headgate: width on top (at water line) ..... feet; width on bottom ..... feet; depth of water ..... feet; grade ..... feet fall per one thousand feet.

(b) At ..... miles from headgate: width on top (at water line) ..... feet; width on bottom ..... feet; depth of water ..... feet; grade ..... feet fall per one thousand feet.

(c) Length of pipe, ..... ft.; size at intake, ..... in.; in size at ..... ft. from intake ..... in.; size at place of use ..... in.; difference in elevation between intake and place of use, ..... ft. Is grade uniform? ..... Estimated capacity, ..... sec. ft.

10. If pumps are to be used, give size and type ..... not known

Give horsepower and type of motor or engine to be used ..... not known

11. If the location of the well, tunnel, or other development work is less than one-fourth mile from a natural stream or stream channel, give the distance to the nearest point on each of such channels and the difference in elevation between the stream bed and the ground surface at the source of development

150 feet north of Salmon Creek. Difference in elevation is approximately 2 feet.

12. Location of area to be irrigated, or place of use

Township N. or S.	Range E. or W. of Willamette Meridian	Section	Forty-acre Tract	Number Acres To Be Irrigated

(If more space required, attach separate sheet)

Character of soil .....

Kind of crops raised .....



Township N. or S.	Range E. or W.	Section	40-acre tract	No. Acres to be irrigated
21 S.	3 E.	7	SE $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$	Municipal
		8	SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$	
		9	SW $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$	
		10	NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$	
		11	SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$	
		15	NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$	
		16	NE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$	
		17	NE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$	
		18	NE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$	
		21	NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$	



1512

Township N. or S.	Range E. or W.	Section	40-acre tract	No. Acres to be irrigated
21 S.	3 E.	22	NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$	Municipal
21 S.	2 E.	12	SW $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$	

MUNICIPAL SUPPLY—

13. To supply the city of Oakridge, Oregon  
in Lane county, having a present population of 2,300  
and an estimated population of 9,000 in 1979.

14. Estimated cost of proposed works, \$ 85,000

15. Construction work will begin on or before June 15, 1960

16. Construction work will be completed on or before June 15, 1961

17. The water will be completely applied to the proposed use on or before June, 1979

18. If the ground water supply is supplemental to an existing water supply, identify any application for permit, permit, certificate or adjudicated right to appropriate water, made or held by the applicant. 1.56 cfs from Salmon Creek under Certificate #11967

CITY OF OAKRIDGE

By Edith M. Hillerma City Recorder  
(signature of applicant)

Remarks: Attached is a copy of page 18 from a report prepared for the City of Oakridge concerning the probable future water requirements of the City of Oakridge and its metropolitan area.

STATE OF OREGON, }  
County of Marion, } ss.

This is to certify that I have examined the foregoing application, together with the accompanying maps and data, and return the same for completion in accordance with our letter of 12-11-59 completion of item 4 and the map correction

In order to retain its priority, this application must be returned to the State Engineer, with corrections on or before February 11, 1960 April 11, 1960

March 21, 1960  
WITNESS my hand this 11th day of December, 1959  
20th January 1960  
11th February 1960

LEWIS A. STANLEY

STATE ENGINEER

RECEIVED RECEIVED  
FEB 9 1960 JAN 10 1960

By Walter N. Perry, Assistant

STATE ENGINEER STATE ENGINEER  
SALEM OREGON SALEM OREGON

STATE OF OREGON,

PERMIT

County of Marion,

This is to certify that I have examined the foregoing application and do hereby grant the same, SUBJECT TO EXISTING RIGHTS and the following limitations and conditions:

The right herein granted is limited to the amount of water which can be applied to beneficial use and shall not exceed 5.4 cubic feet per second measured at the point of diversion from the well or source of appropriation, or its equivalent in case of rotation with other water users, from 3 wells, being 1.8 c.f.s. from each well

The use to which this water is to be applied is municipal

If for irrigation, this appropriation shall be limited to of one cubic foot per second or its equivalent for each acre irrigated and shall be further limited to a diversion of not to exceed acre feet per acre for each acre irrigated during the irrigation season of each year;

and shall be subject to such reasonable rotation system as may be ordered by the proper state officer.

The well shall be cased as necessary in accordance with good practice and if the flow is artesian the works shall include proper capping and control valve to prevent the waste of ground water.

The works constructed shall include an air line and pressure gauge or an access port for measuring line, adequate to determine water level elevation in the well at all times.

The permittee shall install and maintain a weir, meter, or other suitable measuring device, and shall keep a complete record of the amount of ground water withdrawn.

The priority date of this permit is November 30, 1959

Actual construction work shall begin on or before March 1, 1961 and shall

thereafter be prosecuted with reasonable diligence and be completed on or before October 1, 1961

Complete application of the water to the proposed use shall be made on or before October 1, 1962

WITNESS my hand this 1st day of March, 1960

Lewis A. Stanley, STATE ENGINEER

4-1-1966

BC

Application No. G-1630  
Permit No. G-1512

PERMIT TO APPROPRIATE THE GROUND WATERS OF THE STATE OF OREGON

This instrument was first received in the office of the State Engineer at Salem, Oregon, on the 30th day of November, 1959, at 8:00 o'clock A. M.

Returned to applicant:

Approved: March 1, 1960

Recorded in book No. 6 of Ground Water Permits on page 1512

LEWIS A. STANLEY, STATE ENGINEER

Drainage Basin No. 2 page 96B

State Printing 342



# Oregon

John A. Kitzhaber, MD, Governor

## Department of Fish and Wildlife

Office of the Director  
3406 Cherry Ave NE  
Salem, OR 97303-4924  
503.947.6044  
Fax 503.647.6042  
www.dfw.state.or.us



December 29, 2011

Mr. Phil Ward, Director  
Water Resources Department  
725 Summer Street NE, Suite A  
Salem, OR 97301

Re: ODFW's Division 315 Evaluation of Fish Persistence for Municipal Extension,  
City of Oakridge Application # G-9520

*Phil*  
Dear ~~Director~~ Ward:

The City of Oakridge has requested an extension of time to develop the municipal water right referenced above; the undeveloped portion of their permit is 1.223 cfs from wells connected to Salmon Creek. ORS 537.230(2)(c) and 537.630(2)(c) direct the Water Resource Department (WRD) to find that the undeveloped portion of the permit is conditioned to maintain, in the portions of waterways affected by water use under the permit, the persistence of fish species listed as sensitive, threatened or endangered under state or federal law. WRD is to base their findings on existing data and advice from the Oregon Department of Fish and Wildlife (ODFW). This letter is the advice provided to WRD by ODFW.

### Summary

- The Basin Investigation Report (Oregon State Game Commission 1963) identified minimum flows of 100 to 175 cfs at the mouth for fish protection.
- Streamflow records are available from 1960-1994 (USGS gage 14146500).
- Target flows are based on the Basin Investigation flows (Table 1). For the latter half of September, and the month of October, target flows were set at the median gage flows.





Table 1. Monthly flow information and target flows (cfs) for Salmon Creek

Month	Basin Inv.	USGS gage median	ODFW Target
JAN	175	440	175
FEB	175	457	175
MAR	175	430	175
APR	175	550	175
MAY	175	568	175
JUN	175	355	175
Jul1-15	125	220	125
Jul16-31	100	178	100
AUG	100	151	100
SEP1-15	100	141	100
SEP16-30	175	140	140
OCT	175	145	145
NOV	175	287	175
DEC	175	453	175

### Evaluation

#### Listed Species

- Spring Chinook – (Federal - Threatened, State Sensitive)
- Pacific Lamprey – (State Sensitive, Federal – petitioned for listing)
- Western Brook Lamprey – (State Sensitive)
- Oregon Chub – (Federal - Threatened, State Sensitive)

### Findings and Justification

**Fish Flow Analysis:** (Water Availability and Fish Flow Needs).

There are no WRD Water Availability Tables for Salmon Creek.

**Spring flows:** Steelhead smolts are known to need higher flows in spring and early summer to migrate out of the Willamette River (Friesen and Buckman 2003). Flows in Salmon Creek contribute to necessary flows in the Willamette; however, specific out-migration flows in Salmon Creek are not targeted at present.

**Analysis of Risk to Fish Persistence (Stock Status and Flow Restoration)**

- Spring Chinook – The Upper Willamette population of the Willamette Species Management Unit (SMU) is at very high risk of extinction, failing four of the six stock status criteria. Spawning and rearing are known to occur downstream of the POD.
- Pacific Lamprey – For the Lower Columbia/Willamette SMU, only three of six status criteria are being met, populations are declining and there is little information about flow needs. Pacific Lamprey are considered at risk.
- Western Brook Lamprey – For the Lower Columbia/Willamette SMU, only three of six status criteria are being met, populations are declining and there is little information about flow needs. Western Brook Lamprey are considered at risk.
- Oregon Chub – Five of six stock status criteria are being met by the Middle Fork Willamette population, but overall the species is considered at risk. Species occurs downstream of the POD. Target flows protective for salmon and steelhead (Table 1) are considered to be protective for Oregon Chub as well.

**Flow Restoration Priorities**

Based on the Oregon Plan Flow Restoration priorities developed by ODFW and OWRD (2001), Salmon Creek downstream of the POD is not considered a priority for flow restoration.

**Existing Fish Protection Agreement**

None noted

**ODFW's Advice to WRD on Maintaining the Persistence of Listed Fish Species as Oakridge Develops the Undeveloped Portions of its Water Right Permit for Salmon Creek**

**General Considerations**

As directed by ORS 537.230 (2)(c) and ORS 537.630 (2)(c), ODFW provides the following advice to WRD to maintain, in the portions of waterways affected by water use under the permit, the persistence of fish species listed as sensitive, threatened or

endangered under state or federal law. ODFW's advice is based on existing data. ODFW recommends the following flows and advises WRD to develop conditions which allow Oakridge to meet its water needs while maintaining the persistence of listed fish species.

- The long term objective for a listed species is to have the population increase to a sustainable level over time and be able to maintain itself through natural fluctuations in the environment. ODFW recognizes that climatic variations will affect the amount of water in the system over time. In favorable water years, fish populations tend to increase, and in unfavorable water years, fish populations contract. Climate change is likely to cause a long-term reduction in the frequency of favorable water years.
- ODFW also recognizes that municipalities return a certain amount of flow to a river or stream through their effluent discharge. If the withdrawal point(s) and effluent discharge(s) are within reasonable proximity to each other, such that fish habitat between the two points is not impacted significantly, then ODFW recommends that curtailment of the water right extension be based on the monthly estimated ratio of the difference between the total water withdrawals and their return flows.
- Flow measurements are not currently available; the USGS gage on Salmon Creek has not operated since 1994.
- Use of the presently-undeveloped portion of the City's water right from Salmon Creek would represent less than 1% of the existing streamflow during any month.

### Specific Advice

Calculation: ODFW uses a formula for curtailing extensions based on the percentage shortfall of flow (Q) vs. target flow ( $Q_T$ ). The percent shortfall is defined as

$$1 - [(Q - E) / Q_T], \quad \text{Equation 1}$$

where Q is the flow at the point of interest and E is the amount of the extension.

Example: In October, the Target Flow is 145 cfs (Table 1). If Q at the mouth of Salmon Creek is 110, the percent shortfall is  $1 - [(110 - 1.223) / 145] = 25.0\%$  (Table 2, bold row). The percent shortfall is then used to reduce the amount that can be withdrawn under the extension. In this case, the 1.223 cfs extension would be reduced by 25.0% (or 0.306 cfs), making the allowed withdrawal 0.917 cfs. Table 2 lists curtailment percentages and allowed withdrawals for various Salmon Creek flows.

Table 2. Curtailment calculation for Salmon Creek in October (Target flow = 145 cfs).

Q gage	% miss	curtail cfs	diversion
180	0.0%	0.000	1.223
170	0.0%	0.000	1.223
160	0.0%	0.000	1.223
150	0.0%	0.000	1.223
140	4.3%	0.052	1.171
130	11.2%	0.137	1.086
120	18.1%	0.221	1.002
<b>110</b>	<b>25.0%</b>	<b>0.306</b>	<b>0.917</b>
100	31.9%	0.390	0.833

PSI Credit: WRD will reduce the amount of curtailment (i.e. allow greater diversion) based on the percentage connection of the groundwater to Salmon Creek. A lower percentage connection implies more water available for municipal use.

Table 2A. Curtailment calculations for Salmon Creek in October, factoring in the WRD estimate that only 1.016 cfs of the 1.223 cfs extension has PSI. Note that the allowed diversion is greater than in Table 2, due to the PSI adjustment. See example below Table 2A.

Q at gage	% miss	from amount with PSI		total diversion
		*curtail	*divert	
180	0.0%	0.00	1.016	1.223
170	0.0%	0.00	1.016	1.223
160	0.0%	0.00	1.016	1.223
150	0.0%	0.00	1.016	1.223
140	4.1%	0.042	0.974	1.181
130	11.0%	0.112	0.904	1.111
120	17.9%	0.182	0.834	1.041
<b>110</b>	<b>24.8%</b>	<b>0.252</b>	<b>0.764</b>	<b>0.971</b>
100	31.7%	0.322	0.694	0.901

\*Curtailment is based only on estimated 1.016 cfs that has PSI; the remaining 0.207 cfs can always be diverted. Example: if Q at gage is 110 cfs, 0.252 of the 1.016 is curtailed, so 0.764 can be diverted. Since 0.207 that does not have PSI can also be diverted, the total diversion is:  $0.764 + 0.207 = 0.971$  cfs.



**ODFW Advice:** Use of water under the portion of this permit that was undeveloped as of the date of the extension final order should be conditioned to maintain persistence of listed fish species consistent with the ODFW recommended flows in Table 1. If streamflow falls below recommended levels, Oakridge should have the amount of water that can be diverted through this extension be reduced, through conditioning the permit. The severity of the measures taken should reflect the degree to which the recommended flows are being missed, the percentage of water that is withdrawn by the municipality vs. the overall streamflow level and an adjustment of the amount to be curtailed by the ratio of water withdrawn to water being returned directly to the same stream through effluent discharges.

**Occurrence of flows below persistence levels**

Flows at the gage, based on 1960-1994 records, were above ODFW target flows almost all the time for the months of December through August. Flows were below target flows a significant percentage of the time from mid-September through November, thus curtailment could occur during these months.

Table 3. Monthly flows for fish persistence, and percentage of time those flows were not met, based on 1960-1994 gage records, Salmon Creek near Oakridge.

month	Target Flow	% time not met
JAN	175	0%
FEB	175	0%
MAR	175	0%
APR	175	0%
MAY	175	0%
JUN	175	0%
JUL1-15	125	0%
JUL16-31	100	0%
AUG	100	0%
SEP1-15	100	0%
SEP16-30	140	50%
OCT	145	50%
NOV	175	25%
DEC	175	0%

This concludes ODFW's advice to WRD on the City of Oakridge Municipal Extension Application # G-9520. If you have questions about our advice or need further

Fish Persistence Evaluation, Application #G-9520  
December 29, 2011

clarification, please contact Rick Kepler, the manager of our Water Quality/Quantity  
Section, at 503-947-6084.

Sincerely,

A handwritten signature in cursive script that reads "Curt Melcher".

Curt Melcher  
Deputy Director

Cc: Jeff Ziller, Oregon Department of Fish & Wildlife  
Donald Hampton, Mayor, City of Oakridge

**Salmon Creek –Proposed Fish Persistence Conditions  
for Extension of Time Proposed Final Order (PFO)  
for Application G-10152 (Permit G-9520)  
City of Oakridge**

**FINDINGS**

1. Summary and Excerpts of Advice from ODFW:

Use of water under the portion of this permit that is **undeveloped as of the date of the extension of final order** and is found to have the Potential for Substantial Interference (PSI) with Salmon Creek should be conditioned to maintain the persistence of listed fish species in the portions of waterways affected by water use under the permit. ODFW has determined that Salmon Creek will be affected by water use under this permit. ODFW’s advice is based on the best available information and existing data.

The long term objective for a listed species is to have the population increase to a sustainable level over time and to be able to maintain itself through natural fluctuations in the environment. ODFW recognizes that climatic variations will affect the amount of water in the system over time. In favorable water years, fish populations tend to increase and in unfavorable water years, fish populations contract. Climate change is likely to cause a long-term reduction in the frequency of favorable water years.

The streamflows, in Table 1, below, are ODFW’s recommended flows measured at the mouth of Salmon Creek near Oakridge, Oregon, for maintaining the persistence of listed fish species in Salmon Creek. ODFW advises the Water Resources Department to develop conditions that allow municipalities to meet their water needs while maintaining the persistence of listed fish species.

The severity of the measures to be taken by the permit holder should reflect the degree to which the recommended streamflows are being missed and the percentage of water that is withdrawn by the municipality as compared to the overall streamflow level, and be adjusted by the ratio of water withdrawn to water being returned directly to Salmon Creek through effluent discharges.

**Table 1**

<b>ODFW’S RECOMMENDED MINIMUM FISH FLOW NEEDS AT THE MOUTH OF SALMON CREEK</b>	
Month	Cubic Feet per Second
Jan 1 – June 30	175
July 1 – July 15	125
July 16 – Sept 15	100
Sept 16 – Sept 30	140
Oct 1 – Oct 31	145
Nov 1 – Dec 31	175

## Streamflow Measurement Point

ODFW relied on streamflow records from (discontinued) USGS Gage 14146500 on Salmon Creek near Oakridge, Oregon and/or Basin Investigation Report (1963) streamflow records at the mouth of Salmon Creek to establish target flows. Measuring flows at the mouth of Salmon Creek is sufficient for ensuring that flows to maintain the persistence of listed fish are met throughout Salmon Creek.

### 2. Department's Findings Based on Review of ODFW's Advice:

The Department is proposing conditions in this extension of time consistent with ODFW's advice (*See* Item 1 of the "Conditions" section of this PFO). There is an undeveloped portion of 1.223 cfs of water under Permit G-9520 as per OAR 690-315-0010(6)(g). Authorization to incrementally expand use of water under this permit beyond 1.577 cfs up to the permitted quantity of 2.8 cfs can only be granted through the Department's review and approval of the municipal permit holder's future WMCPs (OAR 690-086). When ODFW's recommended target flows are missed, the Department's proposed conditions may result in a reduction in the amount of the undeveloped portion of water under Permit G-9520 having PSI with Salmon Creek that can be appropriated. The proposed conditions in this extension of time are based on the following findings:

- a. As determined by the Department on February 23, 2006, use of the undeveloped portion of this permit, being 1.223 cfs, will result in 1.016 cfs of surface water interference with Salmon Creek after 360 days of pumping. For the purpose of conditioning this permit to maintain the persistence of fish, the Department finds that the amount of the undeveloped portion of water under G-9520 having PSI with Salmon Creek is 1.016 cfs.
- b. The streamflows needed to maintain the persistence of fish must be determined or measured by the water user at the mouth of Salmon Creek near Oakridge, Oregon.
- c. When target flows are not met, use of the undeveloped portion of the permit that impacts Salmon Creek surface water may need to be reduced in proportion to the degree to which the recommended streamflows are being missed. ODFW's formula for determining the percent shortfall, or missed target flow is defined as:

$$1 - [(Q - E) / Q_T],$$

where Q is the flow at the point of interest, E is the undeveloped portion of the permit as of this extension having PSI with Salmon Creek, and  $Q_T$  is the target flow (from Table 1).

- d. ODFW's advice recognizes that the use of the undeveloped portion of the permit represents less than 1% of the existing stream flow during any month.
- e. ODFW's advice recognizes that municipalities may return a certain amount of

flow to a river or stream through their effluent discharge. If the withdrawal points and effluent discharges are within reasonable proximity to each other, such that fish habitat between the two points is not impacted significantly, then ODFW recommends that any reduction to use of the amount of the undeveloped portion of Permit G-9520 that impacts Salmon Creek surface water should be adjusted by the monthly estimated percentage of the difference between the total water withdrawals and their return flows. Therefore, consistent with ODFW's advice, when appropriate, the Department proposes to adjust any reduction by a "Consumptive Use Percentage," as generally determined by  $(1 - [\text{total municipal wide returned flows} / \text{total municipal wide appropriated flows}])$ .

1. **Conditions to Maintain the Persistence of Listed Fish**

A. **Minimum Fish Flow Needs**

- a. Minimum fish flow needs in Salmon Creek as recommended by ODFW are in Table 2, below; flows are to be measured at the mouth of Salmon Creek.

**Table 2**

<b>ODFW'S RECOMMENDED MINIMUM FISH FLOW NEEDS AT THE MOUTH OF SALMON CREEK</b>	
<b>Month</b>	<b>Cubic Feet per Second</b>
Jan 1 – June 30	175
July 1 – July 15	125
July 16 – Sept 15	100
Sept 16 – Sept 30	140
Oct 1 – Oct 31	145
Nov 1 – Dec 31	175
July 16 – Sept 15	100

- b. **Alternate Streamflow Measurement Point(s)**  
 The location of a streamflow measurement point as established in these Conditions to Maintain the Persistence of Listed Fish may be revised if the permit holder provides evidence in writing that ODFW has determined that persistence flows may be measured at an alternate streamflow measurement point and the permit holder provides an adequate description of the location of the alternate streamflow measurement point, and the Water Resources Director concurs in writing.

B. Determining Water Use Reductions - Generally

The undeveloped portion of Permit G-9520 having PSI with Salmon Creek is 1.016 cfs. The maximum amount of the undeveloped portion of Permit G-9520 having PSI with Salmon Creek that can be appropriated as a result of this fish persistence condition is determined in proportion to the amount by which the flows shown in Table 2 are missed based on a seven day rolling average of mean daily flows as determined or measured by the water user at the mouth of Salmon Creek. The percent of missed target flows is defined as:

$$( 1 - [(Q_A - E_{PSI}) / Q_T] ) \times 100\%$$

where  $Q_A$  is the actual flow measured at the designated location based on the seven day rolling average<sup>1</sup>,  $E_{PSI}$  is the undeveloped portion of the permit having PSI with Salmon Creek as of this extension, and  $Q_T$  is the target flow (from Table 2).

The percent missed target flows applied to the undeveloped portion of this permit having PSI with Salmon Creek provides the maximum amount of undeveloped water that can be appropriated as a result of this fish persistence condition, and is defined as:

$$E_{PSI} - (E_{PSI} \times \% \text{ missed target flows}),$$

where  $E_{PSI}$  is undeveloped portion of the permit as of this extension having PSI with Salmon Creek, being 1.016 cfs.

The maximum amount of undeveloped water that can be appropriated as a result of this fish persistence condition may be adjusted by a Consumptive Use Percentage, when applicable, as per Item 1.C., below.

When  $Q_A - E_{PSI} \geq Q_T$ , the target flow is considered met and therefore the amount of the undeveloped portion of the permit having PSI with Salmon Creek that can be appropriated would not need to be reduced as a result of this fish persistence condition.

C. Consumptive Use Percentages

a. Initial Consumptive Use Percentages

The City of Oakridge has not identified any Consumptive Use Percentages based on the return of flows to Salmon Creek through effluent discharge. Thus, at this time the permit holder may not utilize Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition.

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<sup>1</sup> Alternatively, the City may use a single daily measurement.

b. First Time Utilization of Consumptive Use Percentages

Utilization of Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition may begin after the issuance of the Final Order for this extension of time.

First time utilization of Consumptive Use Percentages is contingent upon the permit holder (1) providing evidence in writing that ODFW has determined that withdrawal points and effluent discharges are within reasonable proximity to each other, such that fish habitat between the two points is not impacted significantly, and (2) submitting monthly Consumptive Use Percentages and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages. Utilization of Consumptive Use Percentages is subject to an approval period described in 1.C.f., below.

Consumptive Use Percentages submitted to the Department for review must (1) be specified as a percentage (may be to the nearest 1/10 percent) for each month of the year and (2) include a description and justification of the methods utilized to determine the percentages. The proposed Consumptive Use Percentages should be submitted on the *Consumptive Use Percentages Update Form* provided with the Final Order for this extension of time.

c. Consumptive Use Percentages Updates

Continuing the utilization of Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition beyond an approval period (as described in 1.C.f., below) is contingent upon the permit holder submitting updated Consumptive Use Percentages and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages Updates. Utilization of Consumptive Use Percentages Updates is subject to an approval period described in 1.C.f., below.

The updates to the Consumptive Use Percentages must (1) be specified as a percentage (may be to the nearest 1/10 percent) for each month of the year and (2) include a description and justification of the methods utilized to determine the percentages. The updates should be submitted on the *Consumptive Use Percentages Update Form* provided with the Final Order for this extension of time.

d. Changes to Wastewater Technology and/or Wastewater Treatment Plant Practices

If there are changes to either wastewater technology or the practices at the permit holder's waste water treatment facility resulting in 25% or more reductions in average monthly return flows to Salmon Creek, then the Consumptive Use Percentages in effect at that time may no longer be utilized for the purposes of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition. The 25% reduction is based on a 10-year rolling

average of monthly wastewater return flows to Salmon Creek as compared to the average monthly wastewater return flows from the 10 year period just prior to date of the first approval period described in 1.C.f., below.

If such changes to either wastewater technology or the practices at the permit holder's waste water treatment facility occur resulting in 25% reductions, further utilization of Consumptive Use Percentages is contingent upon the permit holder submitting Consumptive Use Percentages Updates as per 1.C.c., above, and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages.

e. Relocation of the Point(s) of Diversion(s) and/or Return Flows

If the point(s) of diversion(s) and/or return flows are relocated, Consumptive Use Percentages in effect at that time may no longer be utilized for the purposes of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition.

After relocation of the point(s) of diversion(s) and/or return flows, further utilization of Consumptive Use Percentages is contingent upon the permit holder (1) providing evidence in writing that ODFW has determined that any relocated withdrawal points and effluent discharge points are within reasonable proximity to each other, such that fish habitat between the two points is not impacted significantly, and (2) submitting Consumptive Use Percentages Updates as per 1.C.c., above, and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages.

f. Approval Periods for Utilization of Consumptive Use Percentages

The utilization of Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition may continue for a 10 year approval period that ends 10 years from the Water Resources Director's most recent date of concurrence with Consumptive Use Percentages Updates as evidenced by the record, unless sections 1.C.d., or 1.C.e. (above) are applicable.

Consumptive Use Percentages (first time utilization or updates) which are submitted and receive the Director's concurrence will begin a new 10 year approval period. The approval period begins on the date of the Water Resources Director's concurrence with Consumptive Use Percentages Updates, as evidenced by the record. The permit holder at its discretion may submit updates prior to the end of an approval period.

D. Examples



Example 1: Target flow met.

On October 15, the last seven mean daily flows were 154, 153, 150, 149, 145, 143 and 144 cfs. The seven day rolling average ( $Q_A$ ) is 148.3 cfs. Given that the undeveloped portion of this permit having PSI with Salmon Creek ( $E_{PSI}$ ) is 1.016 cfs, then the 7 day average of mean daily flows minus the undeveloped portion is greater than the 145 cfs target flow ( $Q_T$ ) for October 15. In this example,  $Q_A - E_{PSI} \geq Q_T$ .

$$148.3 - 1.016 \geq 145$$

The amount of the undeveloped portion of the permit having PSI with Salmon Creek that can be appropriated would not be reduced because the target flow is considered met.

Example 2: Target flow missed.

Step 1: Given that the undeveloped portion of this permit having PSI with Salmon Creek ( $E_{PSI}$ ) is 1.016 cfs, if on October 15, the average of the last seven mean daily flows ( $Q_A$ ) was 110 cfs, and the target flow ( $Q_T$ ) is 145, then the target flow would be missed by 24.8%.

$$(1 - [(110 - 1.016) / 145]) \times 100\% = 24.8\%$$

Step 2: Assuming the Consumptive Use Percentage is 78.7%<sup>2</sup> during the month of October and the utilization of this percentage is authorized, and the target flow is missed by 24.8% (from Step 1), then the amount of the undeveloped portion of the permit having PSI with Salmon Creek that could be appropriated would be reduced by 19.5%.

$$(78.7\% \times 24.8\%) / 100 = 19.5\%$$

(If adjustments are not to be made by a Consumptive Use Percentage, then the undeveloped portion of the permit having PSI with Salmon Creek would only be reduced by the % by which the target flow is missed – 24.8% in this example).

Step 3: The undeveloped portion of this permit having PSI with Salmon Creek

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<sup>2</sup> Currently, the City of Oakridge may not utilize Consumptive Use Percentages for the purpose of calculating the amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition. The utilization of the Consumptive Use Percentage 78.7% is only for illustrative purposes in this example.

( $E_{PSI}$ ) is 1.016 cfs. Therefore, in this example, the maximum amount of the undeveloped portion of Permit G-9520 having PSI with Salmon Creek that can be appropriated as a result of this fish persistence condition is 0.818 cfs.

$$1.016 - ((1.016 \times 19.5\%) / 100) = 0.818$$

Step 4: Given that the permitted quantity under this right is 2.8 cfs, the entire undeveloped portion is 1.223 cfs, and the undeveloped portion having PSI with Salmon Creek is 1.016 cfs: If the amount of water legally authorized for appropriation at a given point in time (for example, authorization provided through a WMCP) is 2.0 cfs, then only 0.216 cfs of undeveloped water having PSI with Salmon Creek would be used to satisfy the 2.0 cfs.

$$2.0 - ((2.8 - 1.223) + (1.223 - 1.016)) = 0.216$$

Note: (2.8 - 1.223) equals the developed portion of the permit  
(1.223 - 1.016) equals the undeveloped portion of the permit not having PSI

In this example, the 0.216 cfs of undeveloped water having PSI with Salmon Creek is less than the 0.818 cfs maximum undeveloped portion of the permit having PSI with Salmon Creek (from Step 3) that can be appropriated as a result of this fish persistence condition. Therefore, there would be no required reduction in water use of the undeveloped portion under the permit.

Step 5: If the amount of water legally authorized for appropriation at a given point in time is 2.8 cfs, then 1.016 cfs of undeveloped water having PSI with Salmon Creek would be used to satisfy the 2.8 cfs.

$$2.8 - ((2.8 - 1.223) + (1.223 - 1.016)) = 1.016$$

In this example, the 1.016 cfs of undeveloped water is greater than the 0.818 cfs maximum undeveloped portion having PSI with the Salmon Creek (from Step 3) that can be appropriated as a result of this fish persistence condition. Therefore, the amount of undeveloped water (having PSI with Salmon Creek) appropriated would need to be reduced by 0.198 cfs.

$$1.016 - 0.818 = 0.198$$

In this example, the maximum amount of water that could be appropriated is 2.602 cfs.

$$2.8 - 0.198 = 2.602$$

E. Relocation of the Point(s) of Appropriation (s) and New Quantification of PSI

Any relocation of the point(s) of appropriation(s) through a permit amendment or transfer process will require a new OWRD ground water review pursuant to OAR Chapter 690 Division 9 to determine if use of water at the relocated point(s) of appropriation(s) has the potential for substantial interference (PSI) with surface water. This review will be used to quantify a new value for  $E_{PSI}$ , being the undeveloped portion of the permit as of this extension having PSI with the surface water based on the new locations of the point(s) of appropriation(s). The new value for  $E_{PSI}$  will be then utilized in the calculations for determining the maximum amount of water that could be appropriated under this permit as a result of this fish persistence condition.

**Salmon Creek –Proposed Fish Persistence Conditions  
for Extension of Time Proposed Final Order (PFO)  
for Application G-10152 (Permit G-9520)  
City of Oakridge**

**FINDINGS**

1. Summary and Excerpts of Advice from ODFW:

Use of water under the portion of this permit that is ~~undeveloped as of the date of the extension final order~~ and is found to have the Potential for Substantial Interference (PSI) with Salmon Creek should be conditioned to maintain the persistence of listed fish species in the portions of waterways affected by water use under the permit. ODFW has determined that Salmon Creek will be affected by water use under this permit. ODFW’s advice is based on the best available information and existing data.

The long term objective for a listed species is to have the population increase to a sustainable level over time and to be able to maintain itself through natural fluctuations in the environment. ODFW recognizes that climatic variations will affect the amount of water in the system over time. In favorable water years, fish populations tend to increase and in unfavorable water years, fish populations contract. Climate change is likely to cause a long-term reduction in the frequency of favorable water years.

The streamflows, in Table 1, below, are ODFW’s recommended flows measured at the mouth of Salmon Creek near Oakridge, Oregon, for maintaining the persistence of listed fish species in Salmon Creek. ODFW advises the Water Resources Department to develop conditions that allow municipalities to meet their water needs while maintaining the persistence of listed fish species.

The severity of the measures to be taken by the permit holder should reflect the degree to which the recommended streamflows are being missed and the percentage of water that is withdrawn by the municipality as compared to the overall streamflow level, and be adjusted by the ratio of water withdrawn to water being returned directly to Salmon Creek through effluent discharges.

**Table 1**

<b>ODFW’S RECOMMENDED MINIMUM FISH FLOW NEEDS AT THE MOUTH OF SALMON CREEK</b>	
Month	Cubic Feet per Second
Jan 1 – June 30	175
July 1 – July 15	125
July 16 – Sept 15	100
Sept 16 – Sept 30	140
Oct 1 – Oct 31	145
Nov 1 – Dec 31	175

## Streamflow Measurement Point

ODFW relied on streamflow records from (discontinued) USGS Gage 14146500 on Salmon Creek near Oakridge, Oregon and/or Basin Investigation Report (1963) streamflow records at the mouth of Salmon Creek to establish target flows. Measuring flows at the mouth of Salmon Creek is sufficient for ensuring that flows to maintain the persistence of listed fish are met throughout Salmon Creek.

### 2. Department's Findings Based on Review of ODFW's Advice:

The Department is proposing conditions in this extension of time consistent with ODFW's advice (*See* Item 1 of the "Conditions" section of this PFO). There is an undeveloped portion of 1.223 cfs of water under Permit G-9520 as per OAR 690-315-0010(6)(g). Authorization to incrementally expand use of water under this permit beyond 1.577 cfs up to the permitted quantity of 2.8 cfs can only be granted through the Department's review and approval of the municipal permit holder's future WMCPs (OAR 690-086). When ODFW's recommended target flows are missed, the Department's proposed conditions may result in a reduction in the amount of the undeveloped portion of water under Permit G-9520 having PSI with Salmon Creek that can be appropriated. The proposed conditions in this extension of time are based on the following findings:

- a. As determined by the Department on February 23, 2006, use of the undeveloped portion of this permit, being 1.223 cfs, will result in 1.016 cfs of surface water interference with Salmon Creek after 360 days of pumping. For the purpose of conditioning this permit to maintain the persistence of fish, the Department finds that the amount of the undeveloped portion of water under G-9520 having PSI with Salmon Creek is 1.016 cfs.
- b. The streamflows needed to maintain the persistence of fish must be determined or measured by the water user at the mouth of Salmon Creek near Oakridge, Oregon.
- c. When target flows are not met, use of the undeveloped portion of the permit that impacts Salmon Creek surface water may need to be reduced in proportion to the degree to which the recommended streamflows are being missed. ODFW's formula for determining the percent shortfall, or missed target flow is defined as:

$$1 - [(Q - E) / Q_T],$$

where Q is the flow at the point of interest, E is the undeveloped portion of the permit as of this extension having PSI with Salmon Creek, and  $Q_T$  is the target flow (from Table 1).

- d. ODFW's advice recognizes that the use of the undeveloped portion of the permit represents less than 1% of the existing stream flow during any month.
- e. ODFW's advice recognizes that municipalities may return a certain amount of

flow to a river or stream through their effluent discharge. If the withdrawal points and effluent discharges are within reasonable proximity to each other, such that fish habitat between the two points is not impacted significantly, then ODFW recommends that any reduction to use of the amount of the undeveloped portion of Permit G-9520 that impacts Salmon Creek surface water should be adjusted by the monthly estimated percentage of the difference between the total water withdrawals and their return flows. Therefore, consistent with ODFW's advice, when appropriate, the Department proposes to adjust any reduction by a "Consumptive Use Percentage," as generally determined by  $(1 - [\text{total municipal wide returned flows} / \text{total municipal wide appropriated flows}])$ .

**1. Conditions to Maintain the Persistence of Listed Fish**

**A. Minimum Fish Flow Needs**

- a. Minimum fish flow needs in Salmon Creek as recommended by ODFW are in Table 2, below; flows are to be measured at the mouth of Salmon Creek.

**Table 2**

<b>ODFW'S RECOMMENDED MINIMUM FISH FLOW NEEDS AT THE MOUTH OF SALMON CREEK</b>	
<b>Month</b>	<b>Cubic Feet per Second</b>
Jan 1 – June 30	175
July 1 – July 15	125
July 16 – Sept 15	100
Sept 16 – Sept 30	140
Oct 1 – Oct 31	145
Nov 1 – Dec 31	175
July 16 – Sept 15	100

- b. Alternate Streamflow Measurement Point(s)  
The location of a streamflow measurement point as established in these Conditions to Maintain the Persistence of Listed Fish may be revised if the permit holder provides evidence in writing that ODFW has determined that persistence flows may be measured at an alternate streamflow measurement point and the permit holder provides an adequate description of the location of the alternate streamflow measurement point, and the Water Resources Director concurs in writing.

B. Determining Water Use Reductions - Generally

The undeveloped portion of Permit G-9520 having PSI with Salmon Creek is 1.016 cfs. The maximum amount of the undeveloped portion of Permit G-9520 having PSI with Salmon Creek that can be appropriated as a result of this fish persistence condition is determined in proportion to the amount by which the flows shown in Table 2 are missed based on a seven day rolling average of mean daily flows as determined or measured by the water user at the mouth of Salmon Creek. The percent of missed target flows is defined as:

$$(1 - [(Q_A - E_{PSI}) / Q_T]) \times 100\%$$

where  $Q_A$  is the actual flow measured at the designated location based on the seven day rolling average<sup>1</sup>,  $E_{PSI}$  is the undeveloped portion of the permit having PSI with Salmon Creek as of this extension, and  $Q_T$  is the target flow (from Table 2).

The percent missed target flows applied to the undeveloped portion of this permit having PSI with Salmon Creek provides the maximum amount of undeveloped water that can be appropriated as a result of this fish persistence condition, and is defined as:

$$E_{PSI} - (E_{PSI} \times \% \text{ missed target flows}),$$

where  $E_{PSI}$  is undeveloped portion of the permit as of this extension having PSI with Salmon Creek, being 1.016 cfs.

The maximum amount of undeveloped water that can be appropriated as a result of this fish persistence condition may be adjusted by a Consumptive Use Percentage, when applicable, as per Item 1.C., below.

When  $Q_A - E_{PSI} \geq Q_T$ , the target flow is considered met and therefore the amount of the undeveloped portion of the permit having PSI with Salmon Creek that can be appropriated would not need to be reduced as a result of this fish persistence condition.

C. Consumptive Use Percentages

a. Initial Consumptive Use Percentages

The City of Oakridge has not identified any Consumptive Use Percentages based on the return of flows to Salmon Creek through effluent discharge. Thus, at this time the permit holder may not utilize Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition.

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<sup>1</sup> Alternatively, the City may use a single daily measurement.

b. First Time Utilization of Consumptive Use Percentages

Utilization of Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition may begin after the issuance of the Final Order for this extension of time.

First time utilization of Consumptive Use Percentages is contingent upon the permit holder (1) providing evidence in writing that ODFW has determined that withdrawal points and effluent discharges are within reasonable proximity to each other, such that fish habitat between the two points is not impacted significantly, and (2) submitting monthly Consumptive Use Percentages and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages. Utilization of Consumptive Use Percentages is subject to an approval period described in 1.C.f., below.

Consumptive Use Percentages submitted to the Department for review must (1) be specified as a percentage (may be to the nearest 1/10 percent) for each month of the year and (2) include a description and justification of the methods utilized to determine the percentages. The proposed Consumptive Use Percentages should be submitted on the *Consumptive Use Percentages Update Form* provided with the Final Order for this extension of time.

c. Consumptive Use Percentages Updates

Continuing the utilization of Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition beyond an approval period (as described in 1.C.f., below) is contingent upon the permit holder submitting updated Consumptive Use Percentages and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages Updates. Utilization of Consumptive Use Percentages Updates is subject to an approval period described in 1.C.f., below.

The updates to the Consumptive Use Percentages must (1) be specified as a percentage (may be to the nearest 1/10 percent) for each month of the year and (2) include a description and justification of the methods utilized to determine the percentages. The updates should be submitted on the *Consumptive Use Percentages Update Form* provided with the Final Order for this extension of time.

d. Changes to Wastewater Technology and/or Wastewater Treatment Plant Practices

If there are changes to either wastewater technology or the practices at the permit holder's waste water treatment facility resulting in 25% or more reductions in average monthly return flows to Salmon Creek, then the Consumptive Use Percentages in effect at that time may no longer be utilized for the purposes of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition. The 25% reduction is based on a 10-year rolling



average of monthly wastewater return flows to Salmon Creek as compared to the average monthly wastewater return flows from the 10 year period just prior to date of the first approval period described in 1.C.f., below.

If such changes to either wastewater technology or the practices at the permit holder's waste water treatment facility occur resulting in 25% reductions, further utilization of Consumptive Use Percentages is contingent upon the permit holder submitting Consumptive Use Percentages Updates as per 1.C.c., above, and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages.

e. Relocation of the Point(s) of Diversion(s) and/or Return Flows

If the point(s) of diversion(s) and/or return flows are relocated, Consumptive Use Percentages in effect at that time may no longer be utilized for the purposes of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition.

After relocation of the point(s) of diversion(s) and/or return flows, further utilization of Consumptive Use Percentages is contingent upon the permit holder (1) providing evidence in writing that ODFW has determined that any relocated withdrawal points and effluent discharge points are within reasonable proximity to each other, such that fish habitat between the two points is not impacted significantly, and (2) submitting Consumptive Use Percentages Updates as per 1.C.c., above, and receiving the Water Resources Director's concurrence with the proposed Consumptive Use Percentages.

f. Approval Periods for Utilization of Consumptive Use Percentages

The utilization of Consumptive Use Percentages for the purpose of calculating the maximum amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition may continue for a 10 year approval period that ends 10 years from the Water Resources Director's most recent date of concurrence with Consumptive Use Percentages Updates as evidenced by the record, unless sections 1.C.d., or 1.C.e. (above) are applicable.

Consumptive Use Percentages (first time utilization or updates) which are submitted and receive the Director's concurrence will begin a new 10 year approval period. The approval period begins on the date of the Water Resources Director's concurrence with Consumptive Use Percentages Updates, as evidenced by the record. The permit holder at its discretion may submit updates prior to the end of an approval period.

D. Examples

Example 1: Target flow met.

On October 15, the last seven mean daily flows were 154, 153, 150, 149, 145, 143 and 144 cfs. The seven day rolling average ( $Q_A$ ) is 148.3 cfs. Given that the undeveloped portion of this permit having PSI with Salmon Creek ( $E_{PSI}$ ) is 1.016 cfs, then the 7 day average of mean daily flows minus the undeveloped portion is greater than the 145 cfs target flow ( $Q_T$ ) for October 15. In this example,  $Q_A - E_{PSI} \geq Q_T$ .

$$148.3 - 1.016 \geq 145$$

The amount of the undeveloped portion of the permit having PSI with Salmon Creek that can be appropriated would not be reduced because the target flow is considered met.

Example 2: Target flow missed.

Step 1: Given that the undeveloped portion of this permit having PSI with Salmon Creek ( $E_{PSI}$ ) is 1.016 cfs, if on October 15, the average of the last seven mean daily flows ( $Q_A$ ) was 140 cfs, and the target flow ( $Q_T$ ) is 145, then the target flow would be missed by 24.8%.

$$(1 - [(140 - 1.016) / 145]) \times 100\% = 24.8\%$$

Step 2: Assuming the Consumptive Use Percentage is 78.7%<sup>2</sup> during the month of October and the utilization of this percentage is authorized, and the target flow is missed by 24.8% (from Step 1), then the amount of the undeveloped portion of the permit having PSI with Salmon Creek that could be appropriated would be reduced by 19.5%.

$$(78.7\% \times 24.8\%) / 100 = 19.5\%$$

(If adjustments are not to be made by a Consumptive Use Percentage, then the undeveloped portion of the permit having PSI with Salmon Creek would only be reduced by the % by which the target flow is missed – 24.8% in this example).

Step 3: The undeveloped portion of this permit having PSI with Salmon Creek

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<sup>2</sup> Currently, the City of Oakridge may not utilize Consumptive Use Percentages for the purpose of calculating the amount of the undeveloped portion of Permit G-9520 that can be appropriated as a result of this fish persistence condition. The utilization of the Consumptive Use Percentage 78.7% is only for illustrative purposes in this example.

( $E_{PSI}$ ) is 1.016 cfs. Therefore, in this example, the maximum amount of the undeveloped portion of Permit G-9520 having PSI with Salmon Creek that can be appropriated as a result of this fish persistence condition is 0.818 cfs.

$$1.016 - ((1.016 \times 19.5\%) / 100) = 0.818$$

Step 4: Given that the permitted quantity under this right is 2.8 cfs, the entire undeveloped portion is 1.223 cfs, and the undeveloped portion having PSI with Salmon Creek is 1.016 cfs: If the amount of water legally authorized for appropriation at a given point in time (for example, authorization provided through a WMCP) is 2.0 cfs, then only 0.216 cfs of undeveloped water having PSI with Salmon Creek would be used to satisfy the 2.0 cfs.

$$2.0 - ((2.8 - 1.223) + (1.223 - 1.016)) = 0.216$$

Note: (2.8 - 1.223) equals the developed portion of the permit  
(1.223 - 1.016) equals the undeveloped portion of the permit not having PSI

In this example, the 0.216 cfs of undeveloped water having PSI with Salmon Creek is less than the 0.818 cfs maximum undeveloped portion of the permit having PSI with Salmon Creek (from Step 3) that can be appropriated as a result of this fish persistence condition. Therefore, there would be no required reduction in water use of the undeveloped portion under the permit.

Step 5: If the amount of water legally authorized for appropriation at a given point in time is 2.8 cfs, then 1.016 cfs of undeveloped water having PSI with Salmon Creek would be used to satisfy the 2.8 cfs.

$$2.8 - ((2.8 - 1.223) + (1.223 - 1.016)) = 1.016$$

In this example, the 1.016 cfs of undeveloped water is greater than the 0.818 cfs maximum undeveloped portion having PSI with the Salmon Creek (from Step 3) that can be appropriated as a result of this fish persistence condition. Therefore, the amount of undeveloped water (having PSI with Salmon Creek) appropriated would need to be reduced by 0.198 cfs.

$$1.016 - 0.818 = 0.198$$

In this example, the maximum amount of water that could be appropriated is 2.602 cfs.

$$2.8 - 0.198 = 2.602$$

E. Relocation of the Point(s) of Appropriation (s) and New Quantification of PSI.

Any relocation of the point(s) of appropriation(s) through a permit amendment or transfer process will require a new OWRD ground water review pursuant to OAR Chapter 690 Division 9 to determine if use of water at the relocated point(s) of appropriation(s) has the potential for substantial interference (PSI) with surface water. This review will be used to quantify a new value for  $E_{PSI}$ , being the undeveloped portion of the permit as of this extension having PSI with the surface water based on the new locations of the point(s) of appropriation(s). The new value for  $E_{PSI}$  will be then utilized in the calculations for determining the maximum amount of water that could be appropriated under this permit as a result of this fish persistence condition.

DRAFT

**APPENDIX F:**  
**FORMER POPE AND TALBOT MILL SITE**  
**ENVIRONMENTAL CLEAN UP REPORTS AND**  
**CORRESPONDENCE**



# Oregon

John A. Kitzhaber, MD, Governor

## Department of Environmental Quality

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August 14, 2012

Louis Gomez  
City of Oakridge  
P.O. Box 1410  
Oakridge, OR 97463

Re: Conditional No Further Action  
Former Cooling Water Ponds and Former Storm Water Ponds  
Oakridge Industrial Park, ECSI #234

Dear Louis:

The Environmental Cleanup Program of the Oregon Department of Environmental Quality (DEQ) completed a Staff Memo recommending No Further Action (NFA) for assessment or cleanup of contaminants at Lot 16S (Former Cooling Water Ponds, small northern portion of Tax Lot 3400) and Lot 18 (Former Storm Water Detention Ponds, southwest 2/3rds of Tax Lot 2000) of the Oakridge Industrial Park (OIP) at 48513 Highway 58, Oakridge, Lane County. The site is further defined in the attached Staff Memo.

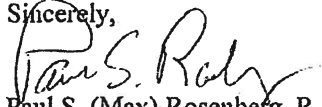
Various contaminants including metals, polychlorinated biphenyls (PCBs), semi-volatile organic compounds (SVOCs), volatile organic compounds (VOCs), and dioxins were found in sediment of the former cooling water ponds and former storm water detention ponds during several assessments conducted at the OIP in 2000 and 2001. Contaminated sediment in the former cooling water ponds was capped with clean fill and contaminated sediment in the former storm water detention ponds was removed. A deed restriction for the area that encompasses the cap on the former cooling water pond sediment has been recorded with Lane County to retain the integrity of the cap. Residual soil contaminant concentrations in the area of the former storm water detention ponds are below applicable risk-based concentrations (RBCs).

The memo presents an evaluation of human health and ecological risk due to residual contaminants at the site. Based on our review of available information, presented in the memo, there is no unacceptable risk from contaminants at the site as long as the cap on the contamination is not affected.

DEQ has determined that the site is protective of public health and the environment and **no further action** is required to address contamination at the site under the Oregon Environmental Cleanup Law (ORS 465.200 et seq.), unless new or previously undisclosed information becomes available. This determination is based on the regulations and facts as we now understand them, described in the enclosed Staff Memo. This NFA determination is specific to the site which encompasses former Lot 16S (portion of current tax lot 3400) and Lot 18 (portion of current tax lot 2000).

DEQ's no further action determination may be reconsidered if new or previously undisclosed information indicates additional investigation or cleanup is warranted. DEQ will update the ECSI database to reflect the determination that no further action is required for the site. Please do not hesitate to contact me if you have any questions or concerns regarding this matter.

Sincerely,



Paul S. (Max) Rosenberg, R.G.

Manager, Western Region Environmental Cleanup Program

Cc: Dan Landry, ETG  
Karen Homolac, Oregon Business Development Department  
Heather Whitney, USEPA Brownfields

encl. DEQ Staff Memo

## Staff Memorandum Recommending No Further Action

Lot 16S (Former Cooling Water Ponds, small northern portion of Tax Lot 3400) and Lot 18 (Former Storm Water Detention Ponds, southwest 2/3rds of Tax Lot 2000) of the Oakridge Industrial Park

ECSI # 234

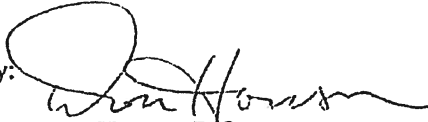
Site Location: 48513 Highway 58, Oakridge, Oregon  
Lot 16S (portion of Tax Lot 3400) and 18 (portion of Tax Lot 2000)  
Lane County

Prepared by:



Bryn Thoms, R.G.  
Western Region Project Manager

Approved by:



Don Hanson, R.G.  
Western Region Environmental Cleanup Lead Worker

Date: August 9, 2012

### Introduction

This document summarizes the cleanup actions conducted at the Oakridge Industrial Park (OIP) for the former cooling water ponds and former storm water detention ponds and supports the determination that no further assessment or cleanup is required for these two areas. This no further action (NFA) determination includes the whole of both lot 16S (portion of Tax Lot 3400) and lot 18 (portion of Tax Lot 2000) of the OIP (Figure 1), because the former cooling water and former storm water detention ponds were the only recognized environmental conditions found on those two lots. The locations of lots 16S and lot 18 are shown on Figure 2. Lots 16S and 18 are the pre-2001 lot designations used by the City for identifying lots at the OIP. Those previous lot boundaries were consistent with the County tax lot boundaries. In 2007 the City of Oakridge (City) re-parceled the lots at the OIP. New lot names as well as new County tax lot numbers were given to the new lots. The 2007 lots are not consistent with the older tax lot boundaries. For the purpose of consistency with previously NFA'd lots, the 2001 lot designations are used for describing the NFA areas.

Various contaminants including metals, polychlorinated biphenyls (PCBs), semi-volatile organic compounds (SVOCs), volatile organic compounds (VOCs), and dioxins were found in sediment of the former cooling water ponds and former storm water detention ponds during several assessments conducted at the OIP in 2000 and 2001. American Recovery & Reinvestment Act (ARRA) funding was used to conduct cleanup in support of potential future development of the two pond areas. Cooling water pond sediment was covered with clean fill and the former storm water detention pond sediment was removed and disposed at an approved landfill. A project completion report was prepared by ETG, April 6, 2012 which presents the details of the cleanup work, a conceptual site model, risk screening, and a request for a NFA determination.



Since conditions at the site pose no unacceptable risk to human health or the environment, DEQ recommends no further action for the site. This recommendation pertains only to lot 16S and 18 and is based on the administrative record for the Oakridge Industrial Park Cleanup Project File (ECSI #234). A copy of the Administrative Record Index is attached as Appendix A. This report summarizes the more detailed information contained in the various reports referenced in Appendix A. Project documents can also be found on DEQ's Environmental Cleanup Site Inventory (ECSI) Database at <http://www.deq.state.or.us/lq/ecsi/ecsiquery.asp?listtype=lis&listtitle=Environmental+Cleanup+Site%20Information+Database>. Site Number is 234.

Site Information Table				
<b>Site location (See Figure 2)</b>	Lot 16S - rectangular shaped parcel within the central portion of the OIP, north of log pond B. Lot 18 - irregular shaped parcel located at the northern extent of the OIP along the south side of Salmon Creek.			
<b>Size</b>	Lot 16S - approximately 2 acres Lot 18 - approximately 10 acres			
<b>Township, Range, and Section</b>	Lot 16S - NW quarter of Section 22 of Township 21 South, Range 3 East Lot 18 - SW quarter of Section 15 of Township 21 South, Range 3 East			
<b>Tax Lot</b>	Lot 16S consists of a portion of Tax Lot 3400, Lane County Map 213522200 Lot 18 consists of a portion of Tax Lot 2000, Lane County Map 213515000			
<b>Buildings</b>	There are no buildings on the two lots.			
<b>Paving</b>	Lot 16S is mostly covered in gravel. Lot 18 is mostly vegetated with a gravel road running from the end of Coho Lane heading north towards the former storm water detention ponds.			
<b>Ecological Habitat</b>	Lot 16S is surrounded on three sides by heavily disturbed industrial property and on the south by a log pond. It currently lacks ecological habitat. Lot 18 is partially vegetated with limited ecological habitat. Future development of lot 18 may enhance existing habitat along the northern edge associated with Salmon Creek and the wildlife ponds. However, future plans for lot 18 will likely focus on residential development with limited ecological habitat.			
<b>Future Site Use</b>	Lot 16S - Heavy Industrial Lot 18 - Currently Industrial, future Residential			
<b>Adjoining Properties</b>	North	Lot 16S - Heavy Industrial Lot 18 - Salmon Creek and Wildlife Pond		
	South	Lot 16S - Log pond Lot 18 - Heavy Industrial		
	East	Lot 16S - Heavy Industrial Lot 18 - Heavy Industrial and wetlands		
	West	Lot 16S - Heavy industrial Lot 18 - Residential		
<b>Neighborhood Characteristics</b>	The area around the site is mostly heavy industrial, but Lot 18 adjoins the Salmon Creek and wetland area of the Wildlife Pond which is anticipated to be an amenity to the area. There is also a potential recreational component to a portion of Lot 18.			
<b>Property Owner</b>	City of Oakridge			
<b>Public Water Supply</b>	Site	Yes	Neighborhood	Yes
<b>Aquifer Use</b>	The aquifer underlying the site is not used for beneficial uses. However, approximately 1000 feet west of Lot 16S is a residential zone that is not annexed within the City and groundwater use for domestic purposes is common. The same residential area is conterminous with the west side of Lot			

	18. Historical contaminants at the OIP have affected groundwater. However, the concentrations are low and the groundwater flow direction is northward, such that the area of domestic wells is cross gradient to the contaminants and is not expected to be impacted.
<b>Current Site Use</b>	Lot 16S and 18 are both vacant and unused.
<b>Site History</b>	The OIP was formerly a timber mill owned by Pope & Talbot Timber Company. Mill operations were conducted from at least 1947 to 1989. The property was purchased by the Bald Knob Timber Company in 1990 and on only small scale manufacturing and automotive maintenance was conducted at the former mill site. In 1995 the City of Oakridge purchased and subdivided the property into 18 lots. Since 1995, environmental assessment and cleanup has been conducted at various times and locations across the OIP. In 2001 DEQ issued NFAs for over 75% of the site. In 2010, using ARRA funds, an Assessment of Brownfield Cleanup Alternatives was prepared for the cooling water ponds and the former storm water detention ponds which supported the remedial actions for each of the areas. The accepted remedial alternative for the two areas was completed in 2011.

**Project Chronology**

Historical investigations and reports (presented in Appendix A) are summarized below in chronological order.

**2000 - Targeted Brownfield Assessment (TBA)**

In August 2000, the Oregon Department of Environmental Quality (DEQ) investigated potential contamination at the OIP (DEQ, 2001a). Chemicals detected in sediment included metals, polychlorinated biphenyls (PCBs), and dioxins. The DEQ found that the concentrations of several chemicals in site sediment were above human health screening levels. Also, some of the chemicals identified in site sediment are known to bioaccumulate in fish, and it was assumed that fishers at the OIP could potentially be exposed to bioaccumulative chemicals in fish tissue.

**2002 - Level I - Ecological Scoping Assessment**

A Level I - Ecological Scoping Assessment performed in 2002 (Environmental Management Services, Inc. [EMS], 2002) found that ecological receptors could potentially be exposed to chemicals in the sediment, above DEQ screening levels, in the former cooling water ponds and log ponds.

**2010 - Assessment of Brownfield Cleanup Alternatives**

As part of the ARRA funded work for the cooling water and former storm water detention pond sediment, the City was required to conduct an Assessment of Brownfield Cleanup Alternatives (ABCA). The City's contractor, Environmental Technologies Group (ETG), completed the ABCA in June 2010. The ABCA proposed that the best remedial action alternative, comparing the standard feasibility study balancing factors, was to fill and cap cooling water ponds, and remove contaminated sediments from the former storm water detention ponds for offsite disposal. A deed restriction was proposed for the cap on the cooling water ponds as a means to retain long-term reliability of the remedy.

The proposed remedies were presented to the public for a 30-day comment period in July 2010 and no comments were received.

### **2010 - Remedial Action**

The City's contractor, ETG, completed a Remedial Action Plan in November 2010 to guide the remedial activities that were proposed in the ABCA. Detailed remediation activities, disposal plans, follow-up sampling activities, and a quality assurance plan were prepared and approved by DEQ. Details of the remedial action are presented below in the Remedial Action Section.

### **2012 - Project Completion Report**

The City's contractor, ETG, completed a report summarizing the remedial activities completed consistent with the *Remedial Action Plan* (ETG, 2010b), dated November 16, 2010, to address contaminated sediments located in the former cooling water ponds and the sediment/soil in the former storm water detention ponds. The project Completion Report also provides more detail regarding the remedial activities, residual risk screening, conceptual site model, and why the cleanup of the two pond areas supports No further Action for those areas.

### **Conceptual Site Model**

The conceptual site model describes the source (and nature) of contaminants at the site, exposure pathways, and receptors that could come into contact with site related contaminants. Figure 3 and 4 present CSM summaries for the former cooling water ponds and the former storm water detention ponds, respectively.

#### ***Source***

Surface water contamination resulted in site contaminants impacting sediment in the various surface water features at the site. Specifically, contaminants within the cooling water pond sediments consist of:

- PCBs
- Semi-Volatile Organic Compounds (SVOCs)

Specifically, contaminants within the former storm water detention pond sediment consist of:

- PCBs
- SVOCs
- Dioxins/Furans

Low detections of acetone and toluene were estimated in the laboratory analytical report for sediment samples collected from the cooling water pond during the DEQ Targeted Brownfield Assessment (TBA) in 2000. Both analytes were also detected in the background sample at similar concentrations and are also common lab contaminants. Therefore DEQ does not suspect that VOCs are present in the former cooling water pond sediments and are not a contaminant of potential concern for the site.

#### ***Exposure Pathways***

People could be exposed to contaminants at the site by direct contact with contaminated soil.

People could be exposed to contaminants in fish from the former cooling water ponds due to bioaccumulation from contaminated sediments.

Volatile compounds are not present at the site and therefore do not pose a vapor intrusion or volatilization risk.

Groundwater ingestion is not considered a complete pathway for the site because the area down gradient of both lots do not use groundwater for drinking water, and any new development will be supplied by City water as part of the proposed residential development. In addition, none of the compounds remaining in the sediment of the former cooling water ponds are readily soluble.

#### *Receptors*

- It is reasonably likely that future site use in the area of the former cooling water ponds will include commercial or industrial development. Therefore, *the occupational receptor category applies to this area of the site (Lot 16S).*
- It is reasonably likely that future site use at the former cooling water ponds will include recreational fishing. Therefore, *the recreational fisher receptor category applies to this area of the site (Lot 16S).*
- It is reasonably likely that future site use in the area of the former storm water detention ponds will include residential development. Therefore, *the residential receptor category applies to the site (Lot 18).*
- It is reasonably likely that future development at both areas will include construction and excavation workers. Therefore, *the construction worker and excavation worker receptor categories apply to both lots.*

#### Risk Screening

A risk screening was conducted by ETG and is presented both in the ABCA (2010) and the Project Completion Report (2012). Refer to either of the reports for details regarding the risk screening. The following is a general summary of the risk screening before the remedial action was conducted.

#### Human Health

Risk Based Concentrations (RBCs) are levels of a chemical that if exceeded in soil or groundwater pose an unacceptable risk to people who may come into contact with them. RBCs represent an acceptable risk level; and if concentrations of a chemical in soil or groundwater exceed an RBC, a cleanup or other corrective action is required to reduce risk to acceptable levels.

ETG compared contaminant concentrations in sediment to RBCs for direct contact for site workers, excavation workers, construction workers, and future residents with contaminated soil/sediment (ABCA, 2010).

Chemical concentrations in sediment of both the former cooling water ponds and the former storm water detention ponds were above the soil RBCs for all exposure pathways that apply at the site. Therefore several remedial action alternatives were proposed in the ABCA to address the unacceptable exposure potential.

#### Ecological risk

Lot 16S is nearly surrounded by gravel lots with very little useable ecological habitat. Lot 18 has some terrestrial habitat, but is generally a slightly vegetated former log deck with adjoining aquatic and terrestrial habitat to the north by the wildlife ponds and Salmon Creek. Future development of the site will likely support ecological habitat in the area of the wildlife ponds and Salmon Creek.

ETG compared contaminant concentrations in sediment to Screening Level Values (SLVs) for fresh water receptors for the former cooling water pond sediment and for terrestrial receptors for former storm water detention pond sediments with contaminated soil/sediment (ABCA, 2010). Sediment in the former storm water detention ponds has been dry for several years. Several SLVs were exceeded in both of the former cooling water ponds and the former stormwater detention ponds.

### Remedial Action

DEQ chose the remedial action of capping the former cooling water pond sediment and removing the former storm water detention pond sediment. The Remedial Action (ETG 2010) presents additional details of the remedial action.

In Early December 2010, approximately 1300 cubic yards of former storm water detention pond sediment was removed and disposed at Riverbend Landfill in McMinnville, Oregon in early December 2010. Confirmation sampling of soil in the former storm water detention ponds area showed that contaminants in residual soil were below the applicable RBCs, based on a calculation of an exposure point concentration for the area.

No removal of sediment occurred at the former cooling water ponds, but approximately 11,000 cubic yards of clean river rock and sand were placed on top of the former cooling water pond sediment between late 2011 and January 2012. In order for the cap to remain in place over the contaminated sediments in the former cooling water pond, a deed restriction was filed with the County Property records for tax lot 3400 identifying the area of the cap and restricting work that would impair the cap.

### Residual Risk Summary

PCBs in the former cooling water Pond sediments are at concentrations above several screening values. However, the contaminated sediment (soil) is below 6 to 12 feet of clean fill, eliminating each of the potential exposure pathways. Residual concentrations of PCBs in soil remaining at the bottom of the former storm water detention ponds, below the excavated soil zone are below residential RBCs. Other contaminants were identified in sediment of both areas but were below applicable RBCs or SLVs and are described in more detailed in the ABCA (ETG 2010).

### Conclusions

DEQ has determined the remedial action conducted at the former Cooling Ponds and former Stormwater Detention Ponds was effective, and there is currently no unacceptable risk from site related chemicals to human health or the environment at Lots 16S and Lot 18. Therefore DEQ has determined that no further action is required for Lot 16S and Lot 18 to address contamination associated with historical industrial operations.

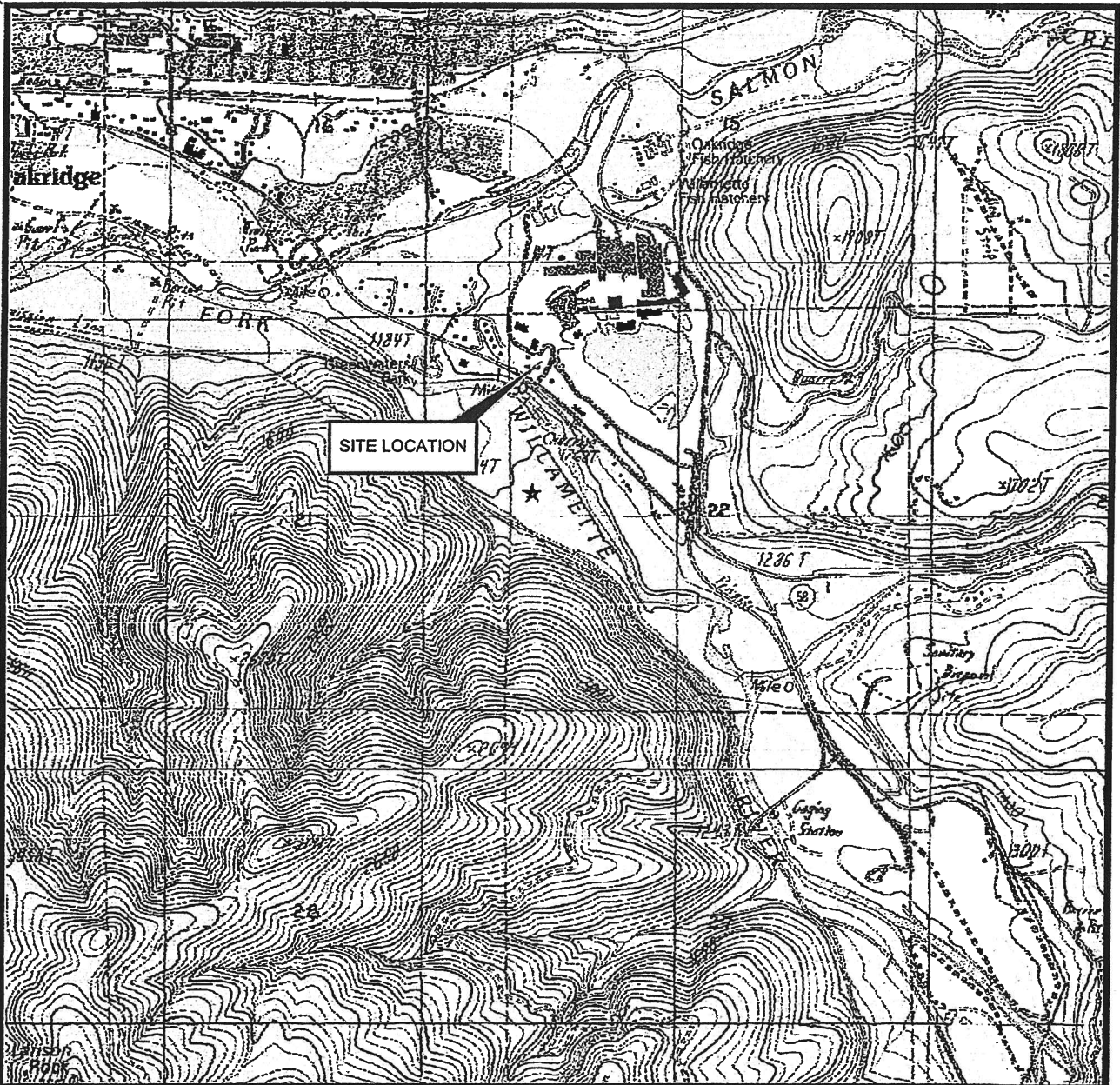
Figure 1 – Site Location

Figure 2 – Lot Boundaries

Figure 3 – Conceptual Site Model Summary for Former Cooling Water Ponds

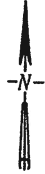
Figure 4 – Conceptual Site Model Summary for Former Storm Water Detention Ponds

Appendix A – Administrative Record Index



SOURCE: U.S.G.S. 7.5 MINUTE TOPOGRAPHIC QUADRANGLE  
OAKRIDGE, OREGON - 1986

Figure 1  
DEQ Staff Memo for NFA Lot  
16S and Lot 18



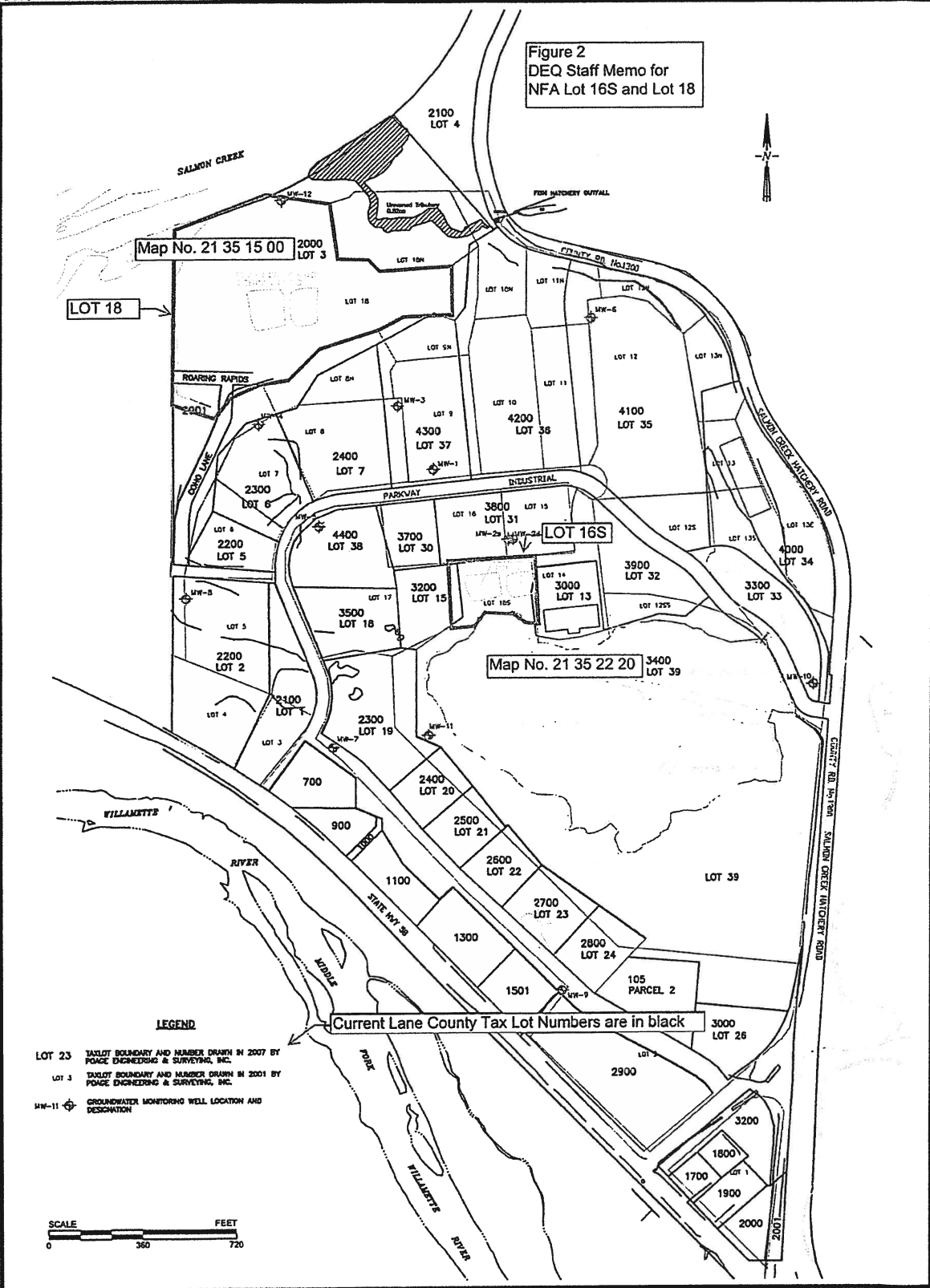
**etg**  
Environmental  
Technologies Group  
1176 West 7th Avenue  
Eugene, Oregon 97402  
phone: 541-743-2600  
fax: 541-743-2471  
www.etgroupinc.com

FIGURE TITLE	SITE LOCATION MAP
DOCUMENT TITLE	PROJECT COMPLETION REPORT FORMER COOLING WATER AND STORM WATER DETENTION PONDS
CLIENT	CITY OF OAKRIDGE
LOCATION	OAKRIDGE INDUSTRIAL PARK OAKRIDGE, OREGON

DATE	4/15/10
SCALE	AS SHOWN
DESIGNED BY	DJL
APPROVED BY	DJL
DRAWN BY	DMS
PROJECT NUMBER	1003-001.001
FIGURE NUMBER	1

Date: 4/15/10 Operator: DMS  
ETG-Eugene 20101003-001.001-CityOfOakridge\etg\SiteLoc.dwg

Figure 2  
 DEQ Staff Memo for  
 NFA Lot 16S and Lot 18



**LEGEND**

LOT 23 TAXLOT BOUNDARY AND NUMBER DRAWN IN 2007 BY  
 POAGE ENGINEERING & SURVEYING, INC.

LOT 3 TAXLOT BOUNDARY AND NUMBER DRAWN IN 2001 BY  
 POAGE ENGINEERING & SURVEYING, INC.

MW-11 GROUNDWATER MONITORING WELL LOCATION AND  
 DESIGNATION

SCALE FEET  
 0 360 720

**etg**  
 Environmental  
 Technologies Group

1176 West 7th Avenue  
 Eugene, Oregon 97402  
 phone: 541-743-2600  
 fax: 541-743-2471  
 www.etgroupinc.com

FIGURE TITLE	SITE MAP
DOCUMENT TITLE	PROJECT COMPLETION REPORT FORMER COOLING WATER AND STORM WATER DETENTION PONDS
CLIENT	CITY OF OAKRIDGE
LOCATION	OAKRIDGE INDUSTRIAL PARK OAKRIDGE, OREGON

DATE	1/23/10
SCALE	AS SHOWN
DESIGNED BY	D.A.
APPROVED BY	D.A.
DRAWN BY	DMS
PROJECT NUMBER	1003-001.001
FIGURE NUMBER	2



**Figure 3: Conceptual Site Model  
Former Cooling Water Ponds**

	<i>Pathway</i>	<i>Receptor</i>	<i>Pathway Complete</i>	<i>RBC Exceeded</i>	<i>Comments</i>
SOIL	Ingestion, dermal contact, and inhalation	Occupational; Excavation & Construction Workers	No	NA	Contaminant levels are above RBCs. However the sediments were capped as part of the remedial action and there is an EES recorded to protect cap.
	Volatilization to Outdoor Air	Occupational	No	NA	There are no volatile compounds in soil.
	Vapor intrusion to Buildings	Occupational	No	NA	There are no volatile compounds in soil.
	Leaching to Groundwater	Occupational and Residential	No	NA	Contamination remains in soil (beneath a clean soil cap); however, the contaminants have not migrated to groundwater and are not likely to migrate due to the contaminant's immobility. Also the site and the area near the site are supplied with public water.
GROUNDWATER	Volatilization to Outdoor Air	Occupational	No	NA	There are no volatile compounds in groundwater.
	Vapor intrusion to Buildings	Occupational	No	NA	There are no volatile compounds in groundwater.
	Groundwater Ingestion	Occupational; Residential	No	NA	Contamination is not in groundwater and is not likely to migrate into groundwater.
	Dermal & inhalation	Excavation & Construction Workers	No	NA	Contamination is not in groundwater and is not likely to migrate into groundwater.
OTHER	Ecological	Aquatic and Terrestrial receptors	No	No	Water in ponds is gone, sediment was capped by clean fill as part of the Remedy. An EES has been recorded to protect the cap. The habitat no longer exists.



**Figure 4: Conceptual Site Model  
Former Storm Water Detention Ponds**

	<i>Pathway</i>	<i>Receptor</i>	<i>Pathway Complete</i>	<i>RBC Exceeded</i>	<i>Comments</i>
SOIL	Ingestion, dermal contact, and inhalation	Occupational; Excavation & Construction Workers; Residential	No	NA	Contaminant levels were above RBCs. However the contaminated sediment was removed and disposed off-site as part of the remedial action.
	Volatilization to Outdoor Air	Occupational; Residential	No	NA	There are no volatile compounds in soil.
	Vapor intrusion to Buildings	Occupational; Residential	No	NA	There are no volatile compounds in soil.
	Leaching to Groundwater	Occupational; Residential	No	NA	Contamination was above RBCs, but the soil was removed as part of the remedial action. Also the site and the area near the site are supplied with public water.
GROUNDWATER	Volatilization to Outdoor Air	Occupational; Residential	No	NA	There are no volatile compounds in groundwater.
	Vapor intrusion to Buildings	Occupational; Residential	No	NA	There are no volatile compounds in groundwater.
	Groundwater Ingestion	Occupational; Residential	No	NA	Contamination is not in groundwater and the soil source was removed as part of the remedial action.
	Dermal & inhalation	Excavation & Construction Workers	No	NA	Contamination is not in groundwater and the soil source was removed as part of the remedial action.
OTHER	Ecological	Terrestrial receptors	No	NA	Contaminated sediment was removed as part of the remedial action. The ponds do not exist so there is not aquatic habitat. Terrestrial habitat may exist in the future.



**Appendix A**  
**Administrative Record Index**

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*Draft Targeted Brownfields Assessment Report, Oakridge Industrial Park, EPA/DEQ Site Assessment Cooperative Agreement #V-990519-02; Oregon Department of Environmental Quality; May, 2001*

*Level I Ecological Scoping Report, Oakridge Industrial Park; Environmental Management Services, Inc.; February, 2002*

*Assessment of Brownsfield Cleanup Alternatives, Oakridge Industrial Park; Environmental Technologies Group, Inc.; June 8, 2010*

*Remedial Action Plan, Oakridge Industrial Park; Environmental Technologies Group, Inc.; November 16, 2010*

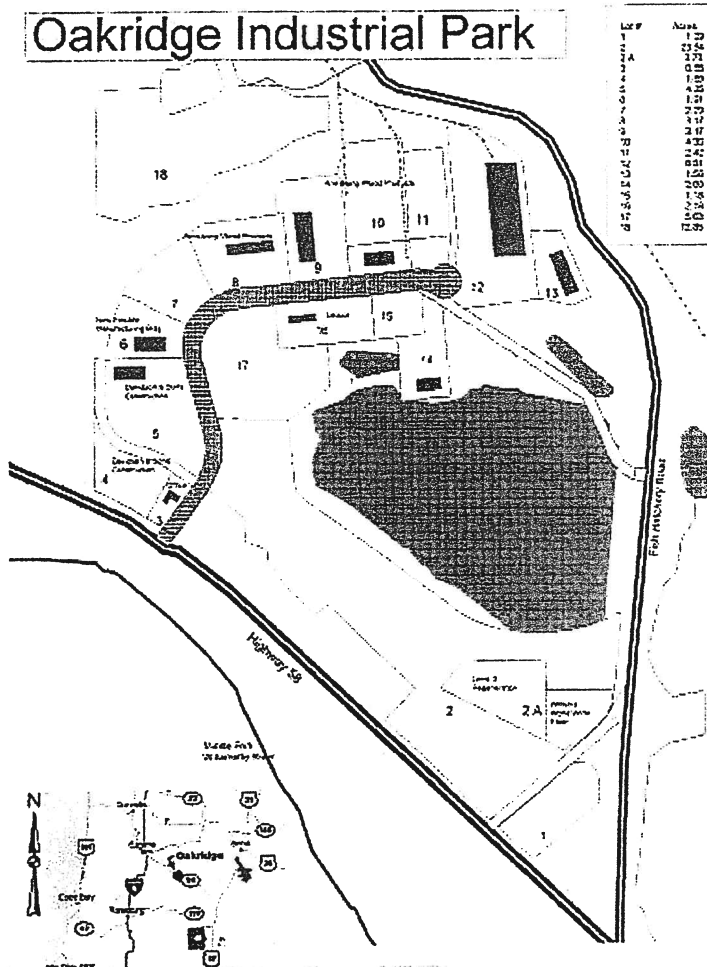
*Project Completion Report, Former Cooling Water and Storm Water Detention Ponds, Oakridge Industrial Park; Environmental Technologies Group, Inc.; April 6, 2012*

Additional site project records may be found in the DEQ ECSI project file #234

# Targeted Brownfield Assessment Oakridge Industrial Park, Oakridge, Oregon

## Project Overview

The Oregon Department of Environmental Quality (DEQ) completed a Targeted Brownfield Assessment (TBA) at the 220-acre Oakridge Industrial Park in June 2001, under a Cooperative Agreement with EPA Region 10. The purpose of the TBA was to supplement previously gathered data to define more precisely those areas of the site needing further investigation or cleanup, and, conversely, those areas requiring no further action.



In 1995, the City of Oakridge acquired this former Pope and Talbot/Bald Knob Mill, located in the Cascade Mountain foothills southeast of Eugene (see map at left). The mill closed in 1990 and part of it burned in a 1991 fire. Since 1995, the City has worked with DEQ to investigate and clean up portions of the property, with the objective of redeveloping it in phases as an industrial park. Lacking the resources to conduct further work on its own, the City requested a TBA in March 2000 to help complete the extensive investigations still needed at the site.

Before acquiring the property, the City performed a site investigation based on results of investigations and cleanups that previous owners of the site had conducted from 1989-93. In the Summer of 1995, the City installed 13 shallow monitoring wells, excavated over 60 test pits to depths up to 10 feet below ground surface (bgs), and collected six sediment samples from on-site ponds. While contaminants were found in soil, sediments, and groundwater, no imminent human

health or environmental threats were discovered. Nonetheless, DEQ determined that further investigation and cleanup was required in several areas prior to redevelopment. Using grants, long-term loans and relying on DEQ's oversight, the City performed a series of investigations and removals, leading to DEQ no-further-action determinations on about 50 acres of the site by 1999.

## What We Did

Following EPA's quick approval of the project in March 2000, DEQ developed a scope of work for the TBA using results of previous investigations. DEQ documented this scope of work in the

*Sampling and Quality Assurance Plan*, dated June 26, 2000. In August 2000, DEQ conducted field work, consisting of: 1) excavating over 50 test pits to between 4 and 12 feet bgs, and obtaining soil samples at various depths from each pit; 2) collecting groundwater samples from the 13 shallow monitoring wells that had been installed in 1995; and 3) collecting 16 surface water and 18 sediment samples from log ponds, cooling water ponds, storm water collection ponds, a wildlife pond, and an unnamed stream. EPA laboratories analyzed these samples for metals, polychlorinated biphenyls (PCBs), pesticides, and formaldehyde. Samples were also analyzed for volatile and semi-volatile organic compounds (VOCs/SVOCs), including polycyclic aromatic hydrocarbons (PAHs) and pentachlorophenol. Nine soil and sediment samples were also analyzed for dioxins.

### **What We Found**

Many samples of near-surface and subsurface soils, groundwater, surface water, and sediments were contaminated. DEQ screened soil data against U.S. EPA Region 9 Preliminary Remedial Goals (PRGs) for residential and industrial soils; groundwater data against PRGs for Tap Water and federal drinking water standards; surface water data against National Ambient Water Quality Criteria; and sediment data against PRGs for residential soil. Using these criteria, DEQ conducted a preliminary human health risk assessment to determine whether exposures to these contaminated media might present unacceptable risks. Data from each well were compared individually to screening levels. This preliminary evaluation excluded an assessment of potential human health or ecological risks associated with groundwater/surface water interactions, as well as the consideration of potential ecological risk in general.

From this preliminary human health risk assessment, DEQ determined that certain locations on-site may present unacceptable risks to human health as a result of exposure to contaminants in soil, groundwater, surface water, and sediments. To address these potential risks, DEQ found that further action was needed in the former stormwater collection ponds, log ponds, and cooling water ponds. In addition, DEQ concluded that on-site groundwater should not be used for any purpose without prior DEQ approval.

At the same time, the TBA provided DEQ sufficient data to confirm that parcels covering about 75 percent of the site needed no further action and could be released for redevelopment. It is EPA's funding of this major TBA project that provided the data needed to clear significant portions of the site for future development, and thereby enhance the prospects for new jobs in this economically distressed community.

### **The Next Steps**

The City of Oakridge has hired a consultant to develop a specific scope of work and cost estimate to address environmental issues discussed in the TBA, and expects this work to be completed in 2001. As funding permits, the City will then make plans to undertake the work needed to make this entire former mill site an industrial park that is available for unrestricted use.

#### **For more information, please contact:**

*John Milandin*, Oakridge Industrial Park Manager, City of Oakridge: 541-782-4937.

*Marilyn Daniel*, Project Manager, Oregon DEQ (Eugene): 541-686-7838, ext. 239.

**ATTACHMENT D:  
LAND USE COMPATIBILITY  
DOCUMENTATION**

## Jeremy Thomas

---

**From:** Oakridge City Administrator <cityadministrator@ci.oakridge.or.us>  
**Sent:** Tuesday, June 15, 2021 2:08 PM  
**To:** Jeremy Thomas  
**Cc:** Edward Hodges  
**Subject:** City of Oakridge - Well No. 2 Improvements SDWRLF Application

The Well No. 2 Improvements being funded by the requested Safe Water Revolving Loan have been reviewed and are all compatible with the City of Oakridge Land Use Regulations.

Sincerely,

Bryan Cutchen  
City Administrator  
City of Oakridge  
541-782-2258 x6



Virus-free. [www.avast.com](http://www.avast.com)

**ATTACHMENT E:  
CURRENT BUDGET**





City of Oakridge  
48318 E. 1<sup>st</sup> Street – PO Box 1410  
Oakridge, Oregon 97463  
Phone: 541-782-2258 FAX 541-782-1081

# FY 20-21 Adopted BUDGET

(For the period July 1, 2020 to June 30, 2021)  
(As Adopted by the Oakridge City Council)

**City of Oakridge, Oregon  
 Adopted Budget FY 20-21  
 Budget Summary**

**General Fund Budget Summary**

	<u>Adopted FY 20-21</u>
Beginning Fund Balance (Deficit)	\$25,000
Current Resources	<u>3,275,597</u>
<b>TOTAL RESOURCES</b>	<b><u><u>\$3,300,597</u></u></b>
<b>Requirements (Appropriation Level):</b>	
Administrative	\$872,100
Building/Planning	111,500
Police	1,057,897
Library	34,300
Parks	253,500
WAC	65,500
Muni Court	83,200
<b>Non-departmental:</b>	
Materials & Services	59,000
Interfund Transfers & Loans - Out	763,600
Contingency	-
<b>Total Requirements (Appropriation Level):</b>	<b><u>\$3,300,597</u></b>
<b>Requirements - Unappropriated:</b>	
Reserves for Future Expenditures	-
Unappropriated Ending Fund Balance	-
<b>TOTAL REQUIREMENTS</b>	<b><u><u>\$3,300,597</u></u></b>

**TOTAL BUDGET - SUMMARY BY FUND**

<b>Total Budget by Fund:</b>	<u>Proposed FY 20-21</u>
General Fund	\$3,300,597
Street Fund	537,900
Emergency Services Fund	1,115,400
Water Fund Reserve	29,040
Woodstove Replacement Fund	17,312
Bicycle and Pedestrian Path Fund	8,076
Water Bond Fund	120,683
Oakridge Industrial Park Fund	685,300
Water Fund	2,144,500
Waste Water Fund	930,900
Stormwater Fund	<u>42,600</u>
<b>TOTAL CITY BUDGET</b>	<b><u><u>\$8,932,308</u></u></b>

City of Oakridge, Oregon  
 Adopted Budget for FY 20-21  
 Budgeted Transfers, Loans & Allocations In/Out

Budgeted Transfers In/Out			
Adopted			
		In	Out
1	General Fund	\$120,000	\$619,600
2	Street Fund	55,000	2,000
3	Emergency Services Fund	564,600	
4	Bicycle/Pedestrian Path Fund	2,000	
5	Water Fund Reserve	5,808	
6	Water Fund		125,808
<b>Total In and Out</b>		<b>\$747,408</b>	<b>\$747,408</b>

Budgeted Loans In /Out			
Adopted			
		In	Out
1	General Fund	\$565,297	\$144,000
2	Street Fund	27,000	
3	OIP	144,000	180,000
4	Water Fund		282,297
5	Wastewater Fund		130,000
<b>Total In and Out</b>		<b>\$736,297</b>	<b>\$736,297</b>

Admin Overhead Allocations-Funds In/Out			
Adopted			
		In	Out
1	General Fund	\$405,900	
2	Street Fund		\$37,800
3	Emergency Services Fund		75,900
4	Oakridge Industrial Park		31,700
5	Water Fund		147,000
6	Wastewater Fund		97,200
7	Storm Water		16,300
<b>Total In and Out</b>		<b>\$405,900</b>	<b>\$405,900</b>

Admin Overhead Allocations-Depts. In/Out			
Adopted			
		In	Out
1	Administration	\$190,000	
2	Building/Planning		\$50,000
3	Police		\$78,800
4	Library		\$7,600
5	Parks		\$30,700
6	WAC		\$16,000
7	Municipal Court		\$6,900
<b>Total In and Out</b>		<b>\$190,000</b>	<b>\$190,000</b>

**RESOURCES**  
**GENERAL FUND**  
*(Fund)*

City of Oakridge

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget FY 2020-21			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19	Adopted Budget this year 2019-20					
1				1. Available cash on hand* (cash basis) or				1
2	251,989	149,414	208,613	2. Net working capital (accrual basis)	25,000	25,000	25,000	2
3	18,009	43,084	40,000	Previously levied taxes estimated to be received	23,000	23,000	23,000	3
4				<b>Interest:</b>				4
5	7,029	9,445	5,000	Interest - general	5,000	5,000	5,000	5
6	2,521	2,881	2,500	Interest on previously levied taxes	2,000	2,000	2,000	6
7				<b>Transfers &amp; Loans</b>				7
8				Loans from Water & Wastewater	626,500	565,297	565,297	8
9				Transfer from Water	120,000	120,000	120,000	9
10				<b>OTHER RESOURCES</b>				10
11		-	11,000	LRAPA Code Enforcement	75,000	75,000	75,000	11
12		-	144,000	OIP Loan to Gen Fund	-	-	-	12
13			17,600	USDA Patrol	-	-	-	13
14	68,777	76,835	90,000	Fines & Forfeitures	88,000	88,000	88,000	14
15	15,379	11,945	10,000	WAC Room Rent	11,000	11,000	11,000	15
16	1,160	700	4,000	Planning	2,000	2,000	2,000	16
17	1,195	3,187	3,500	Fall Fun Night / Shop with a cop	2,500	2,500	2,500	17
18	27,540	32,439	33,275	Westfir Police Services Contract	34,100	34,100	34,100	18
19	47,980	46,023	35,000	State Liquor Tax	51,000	51,000	51,000	19
20	4,185	4,374	3,500	Cigarette Tax	4,300	4,300	4,300	20
21	32,200	28,872	37,000	Transient Room Tax	34,000	34,000	34,000	21
22	25,476	17,474	20,000	Telecommunications License Fees	19,900	19,900	19,900	22
23	180,964	195,488	185,000	Franchise Fees	198,000	198,000	198,000	23
24	80,081	157,459	80,000	Licenses & Permits Fees	80,000	80,000	80,000	24
25	1,764	1,404	2,000	Library Revenue	1,800	1,800	1,800	25
26	1,886	3,936	3,000	Library Donations & Sales	2,500	2,500	2,500	26
27	1,050	1,000	1,000	Library SRP - Cards 4 Kids	1,000	1,000	1,000	27
28	31,904	33,135	35,000	State Revenue Sharing	29,500	29,500	29,500	28
29	26,000	27,300	28,119	Lowell Police Services Contract	28,900	28,900	28,900	29
30	362	-	1,000	Lowell Municipal Court Fees	-	-	-	30
31		15,000	55,000	School District School Resource Officer	-	-	-	31
32		140	10	WAC Vending Machine	-	-	-	32

32				160,000	ODOT/IMBA Grant	160,000	160,000	160,000	160,000	32
34	17,129	18,113	16,000	16,000	State Marijuana Tax	16,000	16,000	16,000	16,000	34
34					Ford Foundation Grant					34
36	7,663	10,564	7,000	7,000	Ord. 924 tax	7,000	18,000	18,000	18,000	36
37	17,101	18,112	18,112	18,112	RTMP Funds	18,112	18,900	18,900	18,900	37
38	306,000	586,000	671,000	671,000	Administrative Overhead	671,000	595,900	595,900	595,900	38
39	42,000	42,000	45,000	45,000	Water Payment in Lieu of Franchise	45,000	-	-	-	39
40	35,000	35,000	38,000	38,000	Sewer Payment in Lieu of Franchise	38,000	-	-	-	40
41					LCOG Fiber Lease		-	-	-	41
42	150,576	-			ODOT HWY 58 Crosswalk Grant		-	-	-	42
43			5,000	5,000	Parks Revenues/Donations	5,000	3,000	3,000	3,000	43
44	24,550	20,827	20,000	20,000	Misc. Income	20,000	3,000	3,000	3,000	44
45	4,840	7,610	6,500	6,500	Dead Mountain Tower Rent	6,500	7,000	7,000	7,000	45
46	914	2,648	2,000	2,000	Misc Income Police	2,000	2,000	2,000	2,000	46
47	-	166,340	-	-	Insurance Proceeds	-	-	-	-	47
48	<b>1,433,239</b>	<b>1,768,749</b>	<b>2,043,729</b>	<b>2,043,729</b>	<b>Total resources, except taxes to be levied</b>	<b>2,288,800</b>	<b>2,227,597</b>	<b>2,227,597</b>	<b>2,227,597</b>	<b>48</b>
49			1,014,300	1,014,300	Taxes estimated to be received	1,073,000	1,073,000	1,073,000	1,073,000	49
50	1,000,443	1,038,128			Taxes collected in year levied					50
51	<b>2,433,682</b>	<b>2,806,877</b>	<b>3,058,029</b>	<b>3,058,029</b>	<b>TOTAL RESOURCES</b>	<b>3,361,800</b>	<b>3,300,597</b>	<b>3,300,597</b>	<b>3,300,597</b>	<b>51</b>

**DETAILED REQUIREMENTS**

FORM  
LB-31

**GENERAL FUND  
ADMINISTRATION**

City of Oakridge  
(Name of Municipal Corporation)

		Historical Data			REQUIREMENTS DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Actual		First Preceding year 2018-19	Adopted Budget This Year 2019-20						
Second Preceding Year 2017-18									
1					<b>PERSONNEL SERVICES</b>				1
2	40,321	96,494	82,829		Health Insurance	76,800	76,800	76,800	2
3	41,386	78,621	77,875		PERS	94,500	94,500	94,500	3
4	1,597	929	3,100		Worker's Comp	2,000	2,000	2,000	4
5	12,285	28,506	32,379		Payroll Taxes	25,000	25,000	25,000	5
6	527	2,160	1,500		Overtime	2,700	2,700	2,700	6
7	21,540	5,176	10,000		Unemployment/Personnel	7,300	7,300	7,300	7
8	82,662	173,896	86,483		City Administrator	92,100	92,100	92,100	8
9	62,668	125,633	67,255		City Recorder/Finance Director	74,800	74,800	74,800	9
10		6,000	-		Payroll Specialist/Project Admin	-	-	-	10
11	3,380	36,267	40,224		AP/UB	42,400	42,400	42,400	11
12	360	150	700		Employee Allowance	-	-	-	12
13		52,248	58,606		Comm Srv's Coord	61,500	61,500	61,500	13
14	10,207	40,165	42,708		Assistant Planner	46,900	46,900	46,900	14
15	6,750	10,125	11,250		VEBA Contributions	9,000	9,000	9,000	15
16	545	805	1,100		Life/LTD	700	700	700	16
17					PW Overhead to Other Funds	18,300	18,300	18,300	17
18	<b>284,228</b>	<b>657,176</b>	<b>516,009</b>		<b>TOTAL PERSONNEL SERVICES</b>	<b>554,000</b>	<b>554,000</b>	<b>554,000</b>	18
19					<b>MATERIALS &amp; SERVICES</b>				19
20	21,474	23,620	20,000		Materials & Supplies	18,000	18,000	18,000	20
21	11,095	13,909	12,000		Bank/Financial Fees	9,000	9,000	9,000	21
22	12,335	17,571	19,000		Utilities	16,000	16,000	16,000	22
23	119,190	125,139	130,000		Insurance	135,000	135,000	135,000	23
24	4,337	3,286	2,000		Advertising	2,000	2,000	2,000	24
25	17,590	10,736	12,000		Membership/Dues	11,000	11,000	11,000	25
26	1,994	620	3,000		Travel and Training (Staff)	2,000	2,000	2,000	26
27	13,333	14,449	13,000		Travel and Training (City Council)	12,000	12,000	12,000	27
28	48,062	41,327	50,000		Audit/Accounting	47,000	47,000	47,000	28
29	19,776	38,651	33,000		Professional Services/Legal	22,000	22,000	22,000	29
30			20,000		Professional Non Legal	10,000	10,000	10,000	30

31	52	-	500	Safety Committee	250	250	250	31
32	720	435	500	Awards and Recognition	250	250	250	32
33		-	3,000	Election Expense	3,000	3,000	3,000	33
34	1,752	5,512	4,000	City Administrator Expense	2,000	2,000	2,000	34
35	2,753	7,067	5,000	Computer Equip/Supplies/Support	5,000	5,000	5,000	35
36	1,212	13,491	3,247	Misc Expense/New Equipment	2,500	2,500	2,500	36
37	5,701	7,537	6,500	Building Maintenance (City Hall)	7,100	7,100	7,100	37
38				Ford Foundation Grant	-	-	-	38
39	1,556	2,192	3,000	Community Projects	2,000	2,000	2,000	39
40	12,000	12,000	12,000	Special Mobility Services	12,000	12,000	12,000	40
41	<b>294,932</b>	<b>337,542</b>	<b>351,747</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>318,100</b>	<b>318,100</b>	<b>318,100</b>	<b>41</b>
42				<b>CAPITAL OUTLAY</b>				<b>42</b>
43	11,622	-	-	New Equipment	-	-	-	43
44	<b>11,622</b>	<b>-</b>	<b>-</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>
45	<b>590,782</b>	<b>994,718</b>	<b>867,756</b>	<b>TOTAL REQUIREMENTS</b>	<b>872,100</b>	<b>872,100</b>	<b>872,100</b>	<b>45</b>

DETAILED REQUIREMENTS

GENERAL FUND  
BUILDING/PLANNING

City of Oakridge  
(Name of Municipal Corporation)

Historical Data			Budget FY 2020-21		
Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2017-18	First Preceding year 2018-19	Adopted Budget This Year 2019-20			
					1
68,615	118,561	60,000	60,000	60,000	2
521	584	4,000	1,500	1,500	3
			50,000	50,000	4
<b>69,136</b>	<b>119,145</b>	<b>64,000</b>	<b>111,500</b>	<b>111,500</b>	<b>5</b>
<b>69,136</b>	<b>119,145</b>	<b>64,000</b>	<b>111,500</b>	<b>111,500</b>	<b>6</b>
			<b>MATERIALS &amp; SERVICES</b>		
			Professional Services -Bdg Inspec-75%-Mort		
			Planning Services		
			Admin Overhead		
			<b>TOTAL MATERIALS &amp; SERVICES</b>		
			<b>TOTAL REQUIREMENTS</b>		



**DETAILED REQUIREMENTS**

**GENERAL FUND  
POLICE**

City of Oakridge  
(Name of Municipal Corporation)

		Historical Data			REQUIREMENTS DESCRIPTION	Budget FY 2020-21			
Actual		First Preceding year 2018-19	Adopted Budget This Year 2019-20	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2017-18									
1					<b>PERSONNEL SERVICES</b>				1
2	127,862	143,555	162,901	137,800	Health Insurance	136,774	136,774	136,774	2
3	111,556	122,639	154,164	150,600	PERS	129,102	129,102	129,102	3
4	13,748	16,167	18,174	17,600	Worker's Compensation	15,587	15,587	15,587	4
5	29,239	31,930	55,427	35,100	Payroll Taxes	30,141	30,141	30,141	5
6	37,965	46,852	58,000	55,000	Overtime	55,000	55,000	55,000	6
7	360	330	360	-	Employee Allowance	360	360	360	7
8	72,396	82,100	83,040	90,400	Police Chief	90,400	90,400	90,400	8
9	178,035	202,434	216,060	222,700	Patrol Officers	223,876	223,876	223,876	9
10	15,553	12,844	26,220	22,300	Dispatch-Support Services Clerk	-	-	-	10
11	54,475	56,433	58,284	62,300	Communications-Support Services Sergeant	62,300	62,300	62,300	11
12	17,022	13,675	-	41,600	Code Enforcement Officer	41,600	-	-	12
13	4,115	2,925	8,352	9,600	Standby	9,600	9,600	9,600	13
14	14,625	14,063	16,875	12,400	VEBA Contributions	13,500	13,500	13,500	14
15	939	956	1,200	400	Long Term Disability Insurance	357	357	357	15
16	-	-	47,500	-	Community Service Officer	-	-	-	16
17	2,785	-	17,600	-	USFS Contract	-	-	-	17
18	<b>680,675</b>	<b>746,903</b>	<b>924,157</b>	<b>857,800</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>766,997</b>	<b>766,997</b>	<b>766,997</b>	18
19					<b>MATERIALS &amp; SERVICES</b>				19
20		3,029		-	Reserve Patrol Officers	-	-	-	20
21	9,389	8,466	11,000	11,000	Materials and supplies	11,000	11,000	11,000	21
22	11,897	10,982	11,000	11,000	Utilities	11,000	11,000	11,000	22
23			500	500	Cadet/Explorer expense	500	500	500	23
24	908	4,134	4,000	2,300	Memberships	2,300	2,300	2,300	24
25				5,700	Subscriptions	5,700	5,700	5,700	25
26	7,509	6,651	6,000	7,000	Travel and Training	7,000	7,000	7,000	26
27	2,781	11,148	4,000	4,000	Professional Services Misc	4,000	4,000	4,000	27
28	64,311	63,840	69,216	71,000	Dispatch Services LCSD	71,000	71,000	71,000	28
29	2,225	-	3,000	3,000	Reserves	3,000	3,000	3,000	29
30	956	903	1,000	1,000	Uniform	1,000	1,000	1,000	30

31	4,934	4,163	7,400	Uniform-Contract	8,000	8,000	8,000	8,000	31
32	1,417	4,438	1,500	Equipment Maintenance and Repair	1,500	1,500	1,500	1,500	32
33	796	2,287	1,500	Radio Maintenance and Repairs	3,500	3,500	3,500	3,500	33
34	5,972	5,989	6,000	Vehicle Maintenance	6,100	6,100	6,100	6,100	34
35	6,889	3,377	6,000	Vehicle Repair	6,000	6,000	6,000	6,000	35
36	18,898	21,776	26,000	Fuel	26,000	26,000	26,000	26,000	36
37	6,434	10,505	9,000	New Equipment	9,000	9,000	9,000	9,000	37
38	27,177	5,245	19,000	Seasonal worker	3,000	3,000	3,000	3,000	38
39	18,835	7,553		Contract SRO	-	-	-	-	39
40	417	110	500	Animal Control Supplies	400	400	400	400	40
41	1,075	202	500	Crime Prevention Program	400	400	400	400	41
42	3,074	2,752	3,500	Fall Fun Night /Shop with a Cop	3,000	3,000	3,000	3,000	42
43				Dead Mountain Lease	900	900	900	900	43
44	4,040	5,520	5,000	Public Safety Assessment	5,000	5,000	5,000	5,000	44
45			900	Photo/Media Supplies	900	900	900	900	45
46	3,047	3,000	3,000	Ammunition	4,900	4,900	4,900	4,900	46
47	3,746	512	2,000	Investigations	2,000	2,000	2,000	2,000	47
48		1,729	15,800	Computer Support Systems	6,800	6,800	6,800	6,800	48
49	36	367	3,000	Jail Expense	2,000	2,000	2,000	2,000	49
50				Administrative Overhead	78,800	78,800	78,800	78,800	50
51	<b>206,763</b>	<b>188,678</b>	<b>220,316</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>284,700</b>	<b>284,700</b>	<b>284,700</b>	<b>284,700</b>	51
52				<b>CAPITAL OUTLAY</b>					52
53		0	12,256	New Radios- Payment	6,200	6,200	6,200	6,200	53
54	52,672	-		New Equipment New Patrol Cars	-	-	-	-	54
55	<b>52,672</b>	<b>-</b>	<b>12,256</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	55
56				<b>Transfers</b>					56
57	-	4,500	-	Transfer to WW	-	-	-	-	57
58	-	4,500	-	Transfer to Water	-	-	-	-	58
59	-	9,000	-	<b>Total Transfers</b>	-	-	-	-	59
60	<b>940,110</b>	<b>944,581</b>	<b>1,156,729</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,148,700</b>	<b>1,057,897</b>	<b>1,057,897</b>	<b>1,057,897</b>	60

31	4,934	4,163	7,400	Uniform-Contract	8,000	8,000	8,000	8,000	31
32	1,417	4,438	1,500	Equipment Maintenance and Repair	1,500	1,500	1,500	1,500	32
33	796	2,287	1,500	Radio Maintenance and Repairs	3,500	3,500	3,500	3,500	33
34	5,972	5,989	6,000	Vehicle Maintenance	6,100	6,100	6,100	6,100	34
35	6,889	3,377	6,000	Vehicle Repair	6,000	6,000	6,000	6,000	35
36	18,898	21,776	26,000	Fuel	26,000	26,000	26,000	26,000	36
37	6,434	10,505	9,000	New Equipment	9,000	9,000	9,000	9,000	37
38	27,177	5,245	19,000	Seasonal worker	3,000	3,000	3,000	3,000	38
39	18,835	7,553		Contract SRO	-	-	-	-	39
40	417	110	500	Animal Control Supplies	400	400	400	400	40
41	1,075	202	500	Crime Prevention Program	400	400	400	400	41
42	3,074	2,752	3,500	Fall Fun Night /Shop with a Cop	3,000	3,000	3,000	3,000	42
43				Dead Mountain Lease	900	900	900	900	43
44	4,040	5,520	5,000	Public Safety Assessment	5,000	5,000	5,000	5,000	44
45			900	Photo/Media Supplies	900	900	900	900	45
46	3,047	3,000	3,000	Ammunition	4,900	4,900	4,900	4,900	46
47	3,746	512	2,000	Investigations	2,000	2,000	2,000	2,000	47
48		1,729	15,800	Computer Support Systems	6,800	6,800	6,800	6,800	48
49	36	367	3,000	Jail Expense	2,000	2,000	2,000	2,000	49
50				Administrative Overhead	78,800	78,800	78,800	78,800	50
51	<b>206,763</b>	<b>188,678</b>	<b>220,316</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>284,700</b>	<b>284,700</b>	<b>284,700</b>	<b>284,700</b>	51
52				<b>CAPITAL OUTLAY</b>					52
53		0	12,256	New Radios- Payment	6,200	6,200	6,200	6,200	53
54	52,672	-		New Equipment New Patrol Cars	-	-	-	-	54
55	<b>52,672</b>	<b>-</b>	<b>12,256</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	55
56				<b>Transfers</b>					56
57	-	4,500	-	Transfer to WWV	-	-	-	-	57
58	-	4,500	-	Transfer to Water	-	-	-	-	58
59	-	9,000	-	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	59
60	<b>940,110</b>	<b>944,581</b>	<b>1,156,729</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,148,700</b>	<b>1,057,897</b>	<b>1,057,897</b>	<b>1,057,897</b>	60

**DETAILED REQUIREMENTS**

FORM  
LB-31

**GENERAL FUND  
LIBRARY**

City of Oakridge  
(Name of Municipal Corporation)

		Historical Data		REQUIREMENTS DESCRIPTION	Budget 2020-21		
Actual		First Preceding Year 2018-19	Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2017-18							
1				<b>PERSONNEL SERVICES</b>			
2	23	12	45	Worker's Comp	100	100	100
3	715	771	1,200	Payroll Taxes	800	800	800
4	9,063	9,783	9,900	Library Coordinator	10,000	10,000	10,000
5				Life/LTD	-	-	-
6	<b>9,801</b>	<b>10,566</b>	<b>11,145</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>10,900</b>	<b>10,900</b>	<b>10,900</b>
7				<b>MATERIALS &amp; SERVICES</b>			
8	3,071	3,361	2,800	Materials and Supplies	2,400	2,400	2,400
9	252	470	300	Telephone	300	300	300
10	1,288	2,222	1,800	Utilities	1,700	1,700	1,700
11	841	1,035	1,000	Travel and Training	500	500	500
12	3,131	60	1,000	Computer Support	500	500	500
13	959	1,234	975	Misc Expense/New Equipment	900	900	900
14	723	1,873	1,000	Summer Reading Program	1,000	1,000	1,000
15	295	525	400	SRP Grant Support	300	300	300
16	1,846	4,986	1,750	Acquisitions and Books	1,500	1,500	1,500
17	3,074	1,689	2,500	Donation Acquisitions	2,000	2,000	2,000
18	3,952	4,197	4,200	Sirsi System	4,300	4,300	4,300
19	332	395	400	OCLC Cataloging	400	400	400
20				Administrative Overhead	7,600	7,600	7,600
21	<b>19,764</b>	<b>22,047</b>	<b>18,125</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>23,400</b>	<b>23,400</b>	<b>23,400</b>
22				<b>CAPITAL OUTLAY</b>			
23					-	-	-
24	-	-	-	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-
25	<b>29,565</b>	<b>32,613</b>	<b>29,270</b>	<b>TOTAL REQUIREMENTS</b>	<b>34,300</b>	<b>34,300</b>	<b>34,300</b>



DETAILED REQUIREMENTS

GENERAL FUND

WILLAMETTE ACTIVITY CENTER (WAC)

City of Oakridge

(Name of Municipal Corporation)

Budget FY 2020-21

Historical Data		REQUIREMENTS DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body
Second Preceding Year 2017-18	First Preceding Year 2018-2019				
		<b>PERSONNEL SERVICES</b>			
		Public Works Personnel Allocation	12,900	12,900	12,900
		Other	-	-	-
		<b>TOTAL PERSONNEL SERVICES</b>	<b>12,900</b>	<b>12,900</b>	<b>12,900</b>
		<b>MATERIALS &amp; SERVICES</b>			
		Materials and Supplies	3,200	3,200	3,200
		Utilities	16,500	16,500	16,500
		Building Maintenance	4,500	4,500	4,500
		Property Taxes	4,400	4,400	4,400
		Seasonal Workers	8,000	8,000	8,000
		Administrative Overhead	16,000	16,000	16,000
		<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>52,600</b>	<b>52,600</b>	<b>52,600</b>
		<b>TOTAL REQUIREMENTS</b>	<b>65,500</b>	<b>65,500</b>	<b>65,500</b>

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DETAILED REQUIREMENTS

General Fund - Municipal Court

City of Oakridge  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget FY 2020-21			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-2019	Adopted Budget This Year 2019- 20					
1				<b>PERSONNEL SERVICES</b>				1
2	5,635	7,410	9,600	Health Insurance	8,900	8,900	8,900	2
3	7,570	5,111	6,279	PERS	6,500	6,500	6,500	3
4		6		Worker's Comp	50	50	50	4
5	1,894	1,971	2,186	Payroll Taxes	1,700	1,700	1,700	5
6	24,743	19,904	21,246	Court Clerk	22,000	22,000	22,000	6
7	1,125	1,125	1,125	VEBA Contributions	1,200	1,200	1,200	7
8	145	194	170	Life/LTD	50	50	50	8
9	<b>41,112</b>	<b>35,721</b>	<b>40,606</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>40,400</b>	<b>40,400</b>	<b>40,400</b>	9
10				<b>MATERIALS &amp; SERVICES</b>				10
11	2,883	3,273	2,100	Materials and Supplies	-	-	-	11
12		-	500	Utilities	-	-	-	12
13	345	375	700	Travel and Training	500	500	500	13
14	19,750	20,345	20,956	Muni Court Judge - Contract	20,900	20,900	20,900	14
15	10,787	8,319	12,000	State Court Fees	14,500	14,500	14,500	15
16	1,616	-	-	Lane County Court Fees	-	-	-	16
17	-	8,555	-	Admin OH	6,900	6,900	6,900	17
18	<b>35,381</b>	<b>40,867</b>	<b>36,256</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>	18
19	<b>76,493</b>	<b>76,588</b>	<b>76,862</b>	<b>TOTAL REQUIREMENTS</b>	<b>83,200</b>	<b>83,200</b>	<b>83,200</b>	19



DETAILED REQUIREMENTS

GENERAL FUND

City of Oakridge

REQUIREMENTS NOT ALLOCATED

(Name of Municipal Corporation)

		Historical Data			REQUIREMENTS DESCRIPTION	Budget 2020-21			
Actual		First Preceding Year 2018-19	Adopted Budget This Year 2019-20	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2017-18									
1								1	
2	19,325	37,780	18,112		MATERIALS & SERVICES	19,000	19,000	2	
3	125,818	-			RTMP Fund Projects	-	-	3	
4	12,274	11,636	30,000		ODOT HWY 58 Crosswalk Grant	30,000	30,000	4	
5	-	-	-		Transient Income Projects	10,000	10,000	5	
6					Seasonal Workers	-	-	6	
7	157,417	49,416	48,112		TOTAL MATERIALS & SERVICES	59,000	59,000	7	
8					DEBT SERVICE			8	
9								9	
10	-	-	-		TOTAL DEBT SERVICE	-	-	11	
11					SPECIAL PAYMENTS			12	
12								13	
13	-	-	-		TOTAL SPECIAL PAYMENTS	-	-	14	
14					INTERFUND TRANSFERS - OUT			15	
15	4,500	-			Transfer to Wastewater (PD Vehicle Pay Back)	-	-	16	
16	4,500	-			Transfer to Water (PD Vehicle Pay Back)	-	-	17	
17	360,000	400,000	600,000		Transfer Emergency Services - Admin	535,000	564,600	18	
18					Repay OIP Loan	144,000	144,000	19	
19					Transfer to Streets	55,000	55,000	20	
20	369,000	400,000	600,000		TOTAL INTERFUND TRANSFERS - OUT	734,000	763,600	21	
21					CONTINGENCY			22	
22					Operating Contingency	-	-	23	
23	-	-	-		TOTAL OPERATING Contingency	-	-	25	
24	526,417	449,416	648,112		TOTAL REQUIREMENTS NOT ALLOCATED	793,000	822,600	26	
25	1,757,851	2,227,814	2,409,917		TOTAL ORG. UNIT/PROGRAM REQUIREMENTS	2,568,800	2,477,997	27	
26								28	
27					RESERVED FOR FUTURE EXPENDITURES			29	
28								30	
29	-	-	-		TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	33	
30	149,414	129,647			Total Ending Fund Balance - Unrestricted (prior years)			34	
31								35	
32					UNAPPROPRIATED ENDING FUND BALANCE	-	-	36	
33	2,433,682	2,806,877	3,058,029		TOTAL REQUIREMENTS	3,361,800	3,300,597	37	



		Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual		First Preceding Year 2018-19	Adopted Budget FY 2019-20				
Second Preceding Year 2017-18							
				<b>RESOURCES</b>			
1	112,145	118,808	85,000	1. Cash on hand * (cash basis), or	41,000	41,000	41,000
2		1,839		2. Working Capital (accrual basis)	55,000	55,000	55,000
3				Loans from Gen Fund	27,000	27,000	27,000
4				Loans from water Fund			
				<b>OTHER RESOURCES</b>			
5	210,000	239,237	230,000	State Gas Tax	235,000	235,000	235,000
6	61,630	54,000	60,000	Fuel Dealer's License Fee	60,000	60,000	60,000
7				Lane Electric Franchise	-	-	-
8	2,970	3,905	3,500	Greenwaters Rest Area	2,500	2,500	2,500
9				State Highway Rest Area	-	-	-
10				ODOT Small City Allotment	100,000	100,000	100,000
11	295	-	4,000	LID #19 Rainbow Rd. Assessment	200	200	200
12	6,778	(1,397)	4,746	LID #20 Second St. Assessment.	3,200	3,200	3,200
13		3,616	4,230	LID #17 Union St. Assessment	-	-	-
14	2,014	2,014	1,865	LID #21 N. Ash Street Assessment	2,000	2,000	2,000
15	9,438	1,511	1,000	Misc Income	1,500	1,500	1,500
16				PW Overhead to Other Funds	10,500	10,500	10,500
17	<b>405,270</b>	<b>423,533</b>	<b>394,341</b>	<b>TOTAL RESOURCES</b>	<b>537,900</b>	<b>537,900</b>	<b>537,900</b>
18				<b>REQUIREMENTS</b>			
19				<b>PERSONNEL SERVICES</b>			
20	12,966	9,085	27,953	Health Insurance	22,200	22,200	22,200
21	3,560	12,971	14,479	PERS	23,900	23,900	23,900
22	8,094	4,885	6,370	Workers Comp	4,600	4,600	4,600
23	3,352	3,816	5,390	Payroll Taxes	5,600	5,600	5,600
24	673	5,826	5,000	Overtime	4,900	4,900	4,900
25			3,000	Standby	4,000	4,000	4,000
26	7,809	-		Public Works Crew Leader	15,100	15,100	15,100
27	15,281	1,435		Community Services/Assistant to Administrator	-	-	-
28		-		Utility Worker 2	6,500	6,500	6,500
29	20,142	42,351	44,005	Utility Worker 1 A	14,700	14,700	14,700
30				Utility Worker 1 B	7,500	7,500	7,500
31				Utility Worker 1 C	-	-	-
32				Utility Worker 3	18,900	18,900	18,900
33	2,250	2,250	2,250	VEBA Contributions	2,500	2,500	2,500

34	83	5	150	Life/LTD	100	100	100	34
35	74,210	82,624	108,597	TOTAL PERSONNEL SERVICES	130,500	130,500	130,500	35
36								36
37				MATERIALS & SERVICES				37
38	23,785	15,812	30,000	Materials & Supplies	30,000	30,000	30,000	38
39	8,124	9,934	10,000	Utilities	10,000	10,000	10,000	39
40	180	510	2,000	Travel & Training	2,000	2,000	2,000	40
41	3,606	10,461	15,000	Professional Services/Misc	15,000	15,000	15,000	41
42		-	1,700	Dispatch Services LCSSO	1,700	1,700	1,700	42
43	2,479	18,234	12,000	Seasonal Workers	21,900	21,900	21,900	43
44	45,000	50,000	70,000	Administrative Overhead	37,800	37,800	37,800	44
45	17,036	20,738	20,000	Equip Maint/Repair	20,000	20,000	20,000	45
46	1,488	2,197	4,000	Vehicle Lease	4,000	4,000	4,000	46
47	10,814	12,785	12,000	Fuel	12,000	12,000	12,000	47
48	16,440	6,386	10,000	Rest Area	15,000	15,000	15,000	48
49	7,138	12,688	21,000	Street Repair	21,000	21,000	21,000	49
50	72,365	74,162	65,000	Street Lights	65,000	65,000	65,000	50
51	309	570	4,000	New Equipment	4,000	4,000	4,000	51
52	1,488	2,053	1,000	Uniform Allowance	1,000	1,000	1,000	52
53	210,252	236,530	277,700	TOTAL MATERIALS & SERVICES	260,400	260,400	260,400	53
54								54
55				CAPITAL OUTLAY				55
56	-	-		New Equipment	20,000	20,000	20,000	56
57	-	2,511	-	Street Improvements	125,000	125,000	125,000	57
58	-	2,511	-	TOTAL CAPITAL OUTLAY	145,000	145,000	145,000	58
59								59
60				INTERFUND TRANSFERS - OUT				60
61	2,000	2,000	2,000	Transfer to Agency Fund - Reserve Bike Path	2,000	2,000	2,000	61
62	2,000	2,000	2,000	TOTAL INTERFUND TRANSFERS - OUT	2,000	2,000	2,000	62
63								63
64		-	6,044	CONTINGENCY	-	-	-	64
65								65
66	118,808	99,868		Total Ending Fund Balance (prior years)				66
67			-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	67
68	405,270	423,533	394,341	TOTAL REQUIREMENTS	537,900	537,900	537,900	68

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
EMERGENCY SERVICES FUND**

City of Oakridge

(Name of Municipal Corporation)

(Fund)

		Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget FY 2020-21		
Actual		First Preceding Year 2018-19	Adopted Budget FY 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2017-18	First Preceding Year 2018-19	Adopted Budget FY 2019-20					
				<b>RESOURCES AND REQUIREMENTS</b>			
1				1. Cash on hand * (cash basis), or			1
2	(101,659)	(79,153)	(160,000)	2. Working Capital (accrual basis)	-	-	2
3	93	78	75	Interest	-	-	3
4				<b>Transferred IN, from other funds:</b>			4
5	360,000	400,000	600,000	Transfers from General Fund	535,000	564,600	5
6				<b>OTHER RESOURCES</b>			6
7	29,450	31,605	26,000	Fire Med	20,000	20,000	7
8	46,710	46,710	59,310	Hazeldell Fire District IGA	60,800	60,800	8
9	10,094	11,103	10,780	Fire Contracts - Westfir	15,500	15,500	9
10		3,040		SAFER Grant 2016	-	-	10
11	1	-		SAFER Grant-Extension	-	-	11
12	2	-		SAFER Grant Interest	-	-	12
13		430,306		Assistance to Firefighter Grant	-	-	13
14	335	5,808	6,000	Fees For Services	3,000	3,000	14
15				2016 VFA Grant	-	-	15
16	445,247	416,938	426,000	Ambulance Service Charge	414,000	414,000	16
17	21,483	17,058	10,000	Miscellaneous Income	2,000	2,000	17
18	15,000	15,000	15,000	Hazeldell-Vol. Program	15,500	15,500	18
19				GEMT	20,000	20,000	19
20	<b>826,756</b>	<b>1,298,493</b>	<b>993,165</b>	<b>TOTAL RESOURCES</b>	<b>1,085,800</b>	<b>1,115,400</b>	<b>20</b>
21				<b>REQUIREMENTS</b>			<b>21</b>
22				<b>PERSONNEL SERVICES</b>			<b>22</b>
23	72,521	64,498	81,241	Health Insurance	82,200	82,200	23
24	82,284	114,012	115,848	PERS	127,900	127,900	24
25	21,912	17,184	20,852	Worker's Compensation	18,400	18,400	25

26	29,191	27,931	27,858	Payroll Taxes	26,100	26,100	26,100	26,100	26
27	47,089	80,943	84,000	Overtime	67,500	67,500	67,500	67,500	27
28	30,543	16		Standby	-	-	-	-	28
29		61	100	Volunteer Life Insurance	200	200	200	200	29
30				Employee Allowance	-	-	-	-	30
31				Fire Chief	-	-	-	-	31
32	56,029	52,710	47,000	Volunteers	48,300	73,300	73,300	73,300	32
33	74,126	-		EMS Captain	-	-	-	-	33
34	61,508	-		Fire Captain	-	-	-	-	34
35	58,546	-		EMT / Firefighter 1	-	-	-	-	35
36		57,193	61,168	Captain-Training Officer	68,100	68,100	68,100	68,100	36
37		65,075	64,953	Lieutenant-1	77,300	77,300	77,300	77,300	37
38		54,134	55,545	Lieutenant-2	66,100	66,100	66,100	66,100	38
39		48,589	48,396	Lieutenant-3	-	-	-	-	39
40	49,654	-		EMT / Firefighter 2	55,400	55,400	55,400	55,400	40
41	7,875	10,125	11,250	VEBA Contributions	9,000	9,000	9,000	9,000	41
42	666	499	1,000	Life Insurance	300	300	300	300	42
43	<b>591,944</b>	<b>592,970</b>	<b>619,211</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>646,800</b>	<b>671,800</b>	<b>671,800</b>	<b>671,800</b>	<b>43</b>
44				<b>MATERIALS &amp; SERVICES</b>					<b>44</b>
45	11,160	6,840	4,000	Grant Expenditures	-	-	-	-	45
46	3,362	4,229	7,636	Materials and supplies	7,600	7,600	7,600	7,600	46
47	25,092	24,114	25,000	EMS Supplies	24,600	24,600	24,600	24,600	47
48	132	167	150	Fire Fighting Supplies	4,000	4,000	4,000	4,000	48
49	14,576	18,719	15,000	Utilities	17,200	17,200	17,200	17,200	49
50	1,344	1,895	2,060	Membership Dues Licenses	2,100	2,100	2,100	2,100	50
51	3,493	4,533	9,020	Travel and Training	7,500	7,500	7,500	7,500	51
52	90,029	81,034	28,711	Professional Services	-	-	-	-	52
53	2,883	128,954	173,000	Seasonal Workers	157,000	157,000	157,000	157,000	53
54	44,377	49,648	44,496	Dispatch Service	43,800	43,800	43,800	43,800	54
55	470	2,505	470	Active 911	600	600	600	600	55
56				Administrative Overhead	75,900	75,900	75,900	75,900	56
57	894	772	3,500	Uniforms	4,000	4,000	4,000	4,000	57
58	4,964	5,168	10,901	Vehicle Maintenance and Minor Repairs	10,200	10,200	10,200	10,200	58
59	1,504	-		Equipment Maintenance and Repairs	-	-	-	-	59
60	66	2,073	500	Radio Maintenance and Repairs	2,500	2,500	2,500	2,500	60
61	10,925	7,675	1,960	Building/Grounds Maintenance	6,000	6,000	6,000	6,000	61

62		74		Building Maintenance	-	-	-	62
63	18,653	26,510	20,000	Fuel	23,000	23,000	-	23,000
64	300	500	250	Fire Med Promotion	500	500	500	500
65				Fire Prevention	500	500	500	500
66	10,598	17,653	15,000	Billing Charge	15,500	15,500	15,500	15,500
67	186	5,111	200	Small Equipment Maintenance/ Minor Repairs	1,000	1,000	1,000	1,000
68	7,381	7,955	9,790	Annual Testing	7,000	7,000	7,000	7,000
69	802	72		Health + Wellness	1,000	1,000	1,000	1,000
70		138	1,060	Protective Clothing	9,400	9,400	9,400	9,400
71		2,990	250	Pagers Repair/Replace	3,100	3,100	3,100	3,100
72	774	1,151	1,000	Volunteers Firefighters	3,000	3,000	3,000	3,000
73	<b>253,965</b>	<b>400,480</b>	<b>373,954</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>427,000</b>	<b>427,000</b>	<b>427,000</b>	<b>427,000</b>
74								
75				<b>CAPITAL OUTLAY</b>				
76		438,057		Assistance to Firfighters Grant + 5% Matched	-	-	-	-
77				Motor Replace/Repair	12,000	12,000	12,000	12,000
				Radio/Pager	-	4,600	4,600	4,600
78	-	438,057	-	<b>TOTAL CAPITAL OUTLAY</b>	<b>12,000</b>	<b>16,600</b>	<b>16,600</b>	<b>16,600</b>
79				<b>INTERFUND TRANSFERS - OUT</b>				
80	60,000	-		Loan Repayment OIP	-	-	-	-
81	60,000	-	-	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	-	-	-	-
82								
83				<b>CONTINGENCY</b>				
84	(79,153)	(133,014)		Ending balance (prior years)				
85				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				
86	<b>826,756</b>	<b>1,298,493</b>	<b>993,165</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,085,800</b>	<b>1,115,400</b>	<b>1,115,400</b>	<b>1,115,400</b>

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
on June 16, 2016 for the following specified purpose:  
To Support, Maintain & Repair the Water System.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.  
Date can not be more than 10 years after establishment.  
Review Year: 2026

Water Fund Reserve

(Fund)

**City of Oakridge**  
(Name of Municipal Corporation)

Historical Data				Budget FY 2020-21				
Actual								
Second Preceding Year 2017-18	First Preceding Year 2018-19	Adopted Budget FY 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1	-			23,232	23,232	23,232	1	
2	5,808	17,424		-	-	-	2	
3				-	-	-	3	
4	5,808	5,808		5,808	5,808	5,808	4	
5							5	
6	11,616	17,424	23,232	29,040	29,040	29,040	6	
7							7	
8							8	
9							9	
10							10	
11	11,616	17,424	23,232	29,040	29,040	29,040	11	
12	11,616	17,424	23,232	29,040	29,040	29,040	12	
				<b>RESOURCES</b>				
				1. Cash on hand* (cash basis) or				
				2. Working Capital (accrual basis)				
				Interest				
				Transferred IN, from other funds				
				<b>TOTAL RESOURCES</b>				
				<b>REQUIREMENTS</b>				
				<b>RESERVED FOR FUTURE EXPENDITURE</b>				
				<b>TOTAL REQUIREMENTS</b>				



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
WOODSTOVE REPLACEMENT FUND**

**FORM  
LB-10**

City of Oakridge  
(Name of Municipal Corporation)

(Fund)

Historical Data				Budget FY 2020-21			
Second Preceding Year 2017-18	Actual	First Preceding Year 2018-19	Adopted Budget FY 2019-20	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1							1
2	32,302	20,831	20,831	17,312	17,312	17,312	2
4		4,321		-	-		4
5		65,500		-	-		5
6	5,000	9,500		-	-		6
7	<b>37,302</b>	<b>100,152</b>	<b>20,831</b>	<b>17,312</b>	<b>17,312</b>	<b>17,312</b>	7
8							8
9							9
10	1,471	2,839		-	-		10
11	15,000	75,000		-	-		11
12				-	-		12
13	<b>16,471</b>	<b>77,839</b>	-	-	-	-	13
14							14
15							15
16	-	-					16
17	-	-	-	-	-	-	17
18							18
19							19
20	-	-	-	-	-	-	20
21	-	-	20,831	-	-	-	21
22	20,831	22,313					22
23	-	-	-	17,312	17,312	17,312	23
24	<b>37,302</b>	<b>100,152</b>	<b>20,831</b>	<b>17,312</b>	<b>17,312</b>	<b>17,312</b>	24

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
BICYCLE AND PEDESTRIAN PATH FUND**

**FORM  
LB-10**

**City of Oakridge**  
(Name of Municipal Corporation)

**Budget FY 2020-21**

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual	Adopted Budget FY 2019-20				
Second Preceding Year 2017-18	First Preceding Year 2018-19				
		<b>RESOURCES</b>			
		1. Cash on hand * (cash basis), or			
		2. Working Capital (accrual basis)	4,076	6,076	6,076
		Transfer from Street Fund	2,000	2,000	2,000
		<b>TOTAL RESOURCES</b>	<b>6,076</b>	<b>8,076</b>	<b>8,076</b>
		<b>REQUIREMENTS</b>			
		<b>CAPITAL OUTLAY</b>			
		Trail Work	-	-	-
		<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>INTERFUND TRANSFERS - OUT</b>			
		<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>CONTINGENCY</b>			
		Contingency	6,076	8,076	8,076
		Ending balance (prior years)			
		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL REQUIREMENTS</b>	<b>6,076</b>	<b>8,076</b>	<b>8,076</b>



**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**WATER BOND DEBT SERVICE RESERVE FUND**

City of Oakridge

(Name of Municipal Corporation)

		Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual	Second Preceding Year 2017-18	First Preceding Year 2018-19	Adopted Budget FY 2019-20				
1				RESOURCES			
2	120,683	120,683	120,683	1. Cash on hand * (cash basis), or	120,683	120,683	120,683
3				2. Working Capital (accrual basis)			
4	<b>120,683</b>	<b>120,683</b>	<b>120,683</b>	<b>TOTAL RESOURCES</b>	<b>120,683</b>	<b>120,683</b>	<b>120,683</b>
5				REQUIREMENTS			
6				BOND PRINCIPAL PAYMENTS			
7				Bond Issue Budgeted Payment Date			
8				Series 2010 Water Revenue Bond (OECD) Water Bonds			
9				PAID FROM WATER FUND			
10				<b>TOTAL BOND PRINCIPAL PAYMENTS</b>			
11				BOND INTEREST PAYMENTS			
12				Bond Issue Budgeted Payment Date			
13				Series 2010 Water Revenue Bond (OECD) Water Bonds			
14				PAID FROM WATER FUND			
15				<b>TOTAL BOND INTEREST PAYMENTS</b>			
16				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY:			
17				Bond Issue Projected Payment Date			
18				Series 2010 Water Revenue Bond (OECD) Water Bonds			
19				RESERVE TO BE APPLIED TO FINAL PAYMENT			
20	120,683	120,683	120,683	Ending balance (prior years)			
21	<b>120,683</b>	<b>120,683</b>	<b>120,683</b>	<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>120,683</b>	<b>120,683</b>	<b>120,683</b>
22	<b>120,683</b>	<b>120,683</b>	<b>120,683</b>	<b>TOTAL REQUIREMENTS</b>	<b>120,683</b>	<b>120,683</b>	<b>120,683</b>

SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
OAKRIDGE INDUSTRIAL PARK FUND

City of Oakridge

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget FY 2020-21		
Actual	First Preceding Year 2018-19	Adopted Budget FY 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2017-18						
			<b>RESOURCES</b>			
1			1. Cash on hand * (cash basis), or			1
2	187,769	204,870	2. Working Capital (accrual basis)	457,000	457,000	2
3		500	Interest	1,800	1,800	3
4			<b>Transferred IN, from other funds:</b>			4
5			Loan Repayment from Gen Fund	144,000	144,000	5
6	60,000		Loan Repayment-EMS	-	-	6
7			<b>OTHER RESOURCES</b>			7
8		366,016	Sale of Property	-	-	8
9	88,756	74,886	Rent Income	71,000	71,000	9
10	7	16,323	Misc Income	-	-	10
11		500	Sale of Telecommunication Lease	500	500	11
12	13,758	10,998	Loan Receivable-Tanner Rite	11,000	11,000	12
13	<b>350,290</b>	<b>673,093</b>	<b>TOTAL RESOURCES</b>	<b>685,300</b>	<b>685,300</b>	<b>13</b>
14			<b>REQUIREMENTS</b>			14
15			<b>PERSONNAL SERVICES</b>			15
16	-	-	Health Insurance	3,200	3,200	16
17	-	-	PERS	3,600	3,600	17
18	-	-	Workers Comp	700	700	18
19	-	-	Payroll Taxes	800	800	19
20	-	-	Overtime	700	700	20
21	-	-	Standby	600	600	21
22	-	-	Utility Worker 2	2,100	2,100	22
23	-	-	Utility Worker 1A	2,700	2,700	23
24	-	-	Public Works Crew Leader	1,800	1,800	24
25	-	-	Utility Worker 1B	700	700	25
26	-	-	Utility Worker 3	1,800	1,800	26
27	-	-	VEBA Contributions	400	400	27
28	-	-	Life/LTD	-	-	28
29	-	-	<b>TOTAL PERSONNEL SERVICES</b>	<b>19,100</b>	<b>19,100</b>	<b>19,100</b>

30															30
31															31
32															32
33	4,069	8,622	7,000	Materials and Supplies		3,000	3,000							3,000	33
34	11,935	11,534	15,000	Utilities		12,500	12,500							12,500	34
35	1,503	4,959	6,000	Marketing - City		5,000	5,000							5,000	35
36		250	500	Membership/Dues		300	300							300	36
37		313	2,000	Travel and Training		-	-							-	37
38	5,595	23,725	25,000	Professional Services		5,000	5,000							5,000	38
39	36,000	56,000	56,000	Administrative Overhead		31,700	31,700							31,700	39
40	2,802	3,171	4,000	NWP #38 Site Mitigation		3,000	3,000							3,000	40
41		300	499	Misc Expense		500	500							500	41
42	7,991	7,225	15,000	Property Taxes		12,000	12,000							12,000	42
43				Seasonal Workers		7,000	7,000							7,000	43
44				New equipment under \$5,000		-	-							-	44
45	<b>70,195</b>	<b>115,799</b>	<b>130,500</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>80,000</b>	<b>80,000</b>							<b>80,000</b>	45
46															46
47				<b>CAPITAL OUTLAY</b>											47
48	75,225	-	225,000	OIP Buildings and Grounds		176,800	176,800							176,800	48
49			400	New equipment		8,000	8,000							8,000	49
50	<b>75,225</b>	<b>-</b>	<b>225,000</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>184,800</b>	<b>184,800</b>							<b>184,800</b>	50
51				<b>INTERFUND TRANSFERS - OUT</b>											51
52			144,000	Loan to Gen Fund		200,000	180,000							180,000	52
53		6,369	-	Loan to EMS		-	-							-	53
54	<b>-</b>	<b>6,369</b>	<b>144,000</b>	<b>TOTAL INTERFUND TRANSFERS - OUT</b>		<b>200,000</b>	<b>180,000</b>							<b>180,000</b>	54
55				<b>DEBT SERVICE</b>											55
56			401	Repay DEQ Loan		-	-							-	56
57	<b>-</b>	<b>-</b>	<b>-</b>	<b>TOTAL DEBT SERVICE</b>		<b>-</b>	<b>-</b>							<b>-</b>	57
58															58
59			116,579	<b>CONTINGENCY</b>		<b>40,000</b>	<b>40,000</b>							<b>40,000</b>	59
60	204,870			Ending balance (prior years)		161,400	181,400							181,400	60
61		550,925	-	Reserved for Future expenditures											61
62	<b>350,290</b>	<b>673,093</b>	<b>616,079</b>	<b>TOTAL REQUIREMENTS</b>		<b>685,300</b>	<b>685,300</b>							<b>685,300</b>	62

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
WATER FUND**

**FORM  
LB-10**

**City of Oakridge**

(Name of Municipal Corporation)

		Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2017-18	First Preceding Year 2018-19	Adopted Budget FY 2019-20	Actual				
				<b>RESOURCES</b>			
1				1. Cash on hand * (cash basis), or			
2	(103,796)	(277,243)	90,000	2. Working Capital (accrual basis)	214,000	214,000	214,000
3	4,500	4,500		OPD Vehicle Loan Repayment			
4				<b>OTHER RESOURCES</b>			
5	887,423	929,820	850,000	Water Service	1,155,000	1,155,000	1,155,000
6	4,551	2,666	1,000	Connection Charge	1,500	1,500	1,500
7	7,265	3,750	3,500	Service Charge	3,500	3,500	3,500
8				Fed Grant-Tank 7			
9	1,317,529	1,233,323	482,000	Loan proceeds Tank 7	750,000	750,000	750,000
10	861	7,896	1,500	Misc Income	1,500	1,500	1,500
11				PW Overhead to Other Funds	19,000	19,000	19,000
12	<b>2,118,333</b>	<b>1,904,712</b>	<b>1,428,000</b>	<b>TOTAL RESOURCES</b>	<b>2,144,500</b>	<b>2,144,500</b>	<b>2,144,500</b>
13				<b>REQUIREMENTS</b>			
14				<b>PERSONNEL SERVICES</b>			
15	81,185	54,260	55,906	Health Insurance	42,700	42,700	42,700
16	53,998	42,183	36,503	PERS	44,700	44,700	44,700
17	6,882	6,395	5,850	Workers Comp	8,100	8,100	8,100
18	16,178	9,009	12,970	Payroll Taxes	10,200	10,200	10,200
19	10,189	9,228	10,000	Overtime	8,500	8,500	8,500
20	2,814	4,159	4,000	Standby	7,300	7,300	7,300
21	26,767	-		AP/UB	-	-	-
22				Employee Allowance	-	-	-
23	8,045	-		Public Works Foreman	-	-	-
24	51,930	52,317	55,039	Utility Worker 2	23,300	23,300	23,300
25	26,461	-		Utility Worker 1A	22,900	22,900	22,900
26	36,570	-		Public Works Crew Leader	26,700	26,700	26,700
27	21,330	44,087	47,969	Utility Worker 1B	22,400	22,400	22,400
28				Utility Worker 3	18,900	18,900	18,900
29	15,310	-		Assistant Planner/PW Secretary	-	-	-
30	15,286	140		Comm. Services/Assistant to the Administrator	-	-	-
31	7,594	4,500	4,500	VEBA Contributions	4,600	4,600	4,600
32	883	485	240	Life/LTD	100	100	100
33	<b>381,402</b>	<b>226,763</b>	<b>232,977</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>240,400</b>	<b>240,400</b>	<b>240,400</b>



79													79
80				21,053	Operating Contingency	48,792	48,792	48,792	48,792		48,792	48,792	80
81					Water Pro Test Contingency	-	-	-	-		-	-	81
82				<b>21,053</b>	<b>TOTAL CONTINGENCY</b>	<b>48,792</b>	<b>48,792</b>	<b>48,792</b>	<b>48,792</b>		<b>48,792</b>	<b>48,792</b>	82
83			83,855		Ending balance (prior years)								83
84					Reserved For Future Expenditures	82,500	82,500	103,703	103,703		103,703	103,703	84
85				-	UNAPPROPRIATED ENDING FUND BALANCE								85
86			<b>2,118,333</b>	<b>1,904,712</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,144,500</b>	<b>2,144,500</b>	<b>2,144,500</b>	<b>2,144,500</b>		<b>2,144,500</b>	<b>2,144,500</b>	86



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
WASTEWATER FUND**

**FORM  
LB-10**

**City of Oakridge**

(Name of Municipal Corporation)

(Fund)

		Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual		First Preceding Year 2018-19	Adopted Budget FY 2019-20	Budget FY 2020-21				
Second Preceding Year 2017-18	First Preceding Year 2018-19	Adopted Budget FY 2019-20						
1								
2	495,915	475,830	375,000	1. Cash on hand * (cash basis), or	200,000	200,000	200,000	1
3	4,500	4,500		2. Working Capital (accrual basis)	-	-	-	2
4				OPD Vehicle Loan Repayment				3
5	2,100	1,050	1,000	<b>OTHER RESOURCES</b>				4
6	639,708	671,621	665,700	Connection Charge	1,500	1,500	1,500	5
7	10,253	13,412	6,000	Sewer Service	704,900	704,900	704,900	6
8				Misc Income	2,500	2,500	2,500	7
9	<b>1,152,476</b>	<b>1,166,413</b>	<b>1,047,700</b>	PW Overhead to Other Funds	22,000	22,000	22,000	8
10				<b>TOTAL RESOURCES</b>	<b>930,900</b>	<b>930,900</b>	<b>930,900</b>	9
11				<b>REQUIREMENTS</b>				10
12	73,831	54,889	69,960	<b>PERSONNEL SERVICES</b>				11
13	35,960	46,054	47,024	Health Insurance	58,300	58,300	58,300	12
14	3,662	5,139	6,093	PERS	48,900	48,900	48,900	13
15	12,484	10,435	16,874	Workers Comp	7,400	7,400	7,400	14
16	4,314	11,978	5,000	Payroll Taxes	11,400	11,400	11,400	15
17	5,520	4,165	3,400	Overtime	10,100	10,100	10,100	16
18	11,060	1,264		Standby	9,800	9,800	9,800	17
19				AP/UB	-	-	-	18
20	7,809			Employee Allowance	-	-	-	19
21	26,461	34,830	56,500	Public Works Foreman	-	-	-	20
22	24,380	61,941	64,500	Utility Worker 3	18,900	18,900	18,900	21
23	43,445	27,259	24,000	Public Works Crew Leader	22,100	22,100	22,100	22
24				Utility Worker 1C	27,300	27,300	27,300	23
25				Utility Worker 1a	8,100	8,100	8,100	24
26				Utility Worker 1B	23,200	23,200	23,200	25
27	15,310	1,295		Utility Worker 2	25,900	25,900	25,900	26
28	15,281	1,436		Assistant Planner/PW Secretary	-	-	-	27
29	7,031	5,625	5,625	Comm Svc's/Assistant to Administrator	-	-	-	28
30	699	590	360	VEBA	5,000	5,000	5,000	29
31	<b>287,247</b>	<b>266,900</b>	<b>299,336</b>	Life/LTD	300	300	300	30
				<b>TOTAL PERSONNEL SERVICES</b>	<b>276,700</b>	<b>276,700</b>	<b>276,700</b>	31





**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
STORM WATER FUND**

**City of Oakridge**

(Name of Municipal Corporation)

		Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-18	First Preceding Year 2018-19	Adopted Budget FY 2019-20	Budget FY 2020-21					
	Actual							
1				<b>RESOURCES</b>				1
2	62,367	66,079	5,000	1. Cash on hand * (cash basis), or	15,000	15,000	15,000	2
3				2. Working Capital (accrual basis)	-	-	-	3
4				Interest				4
5	25,607	26,834	24,506	<b>OTHER RESOURCES</b>				5
6		15,000		Storm Water Service	27,600	27,600	27,600	6
7		6,369		Transfer from Bike Path	-	-	-	7
8	<b>87,974</b>	<b>114,282</b>	<b>29,506</b>	Transfer from OIP	-	-	-	8
9				<b>TOTAL RESOURCES</b>	<b>42,600</b>	<b>42,600</b>	<b>42,600</b>	9
10				<b>REQUIREMENTS</b>				10
11	15,000	30,000	5,000	<b>MATERIALS &amp; SERVICES</b>				11
12				Administrative Overhead	16,300	16,300	16,300	12
13	3,321	2,527	500	Asset Management	1,000	1,000	1,000	13
14	3,574	-	1,000	Materials and Supplies	1,000	1,000	1,000	14
15	<b>21,895</b>	<b>32,527</b>	<b>7,000</b>	Equip Maint. and Repair	1,500	1,500	1,500	15
16				<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>19,800</b>	<b>19,800</b>	<b>19,800</b>	16
17				<b>CAPITAL OUTLAY</b>				17
18		71,430	12,000	New Construction	-	-	-	18
19	-	<b>71,430</b>	<b>12,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	19
20								20
21			<b>10,506</b>	<b>CONTINGENCY</b>	<b>22,800</b>	<b>22,800</b>	<b>22,800</b>	21
22								22
23								23
24	66,079	10,325		Ending balance (prior years)				24
25			-	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	-	-	25
26	<b>87,974</b>	<b>114,282</b>	<b>29,506</b>	<b>TOTAL REQUIREMENTS</b>	<b>42,600</b>	<b>42,600</b>	<b>42,600</b>	26

**ATTACHMENT F:  
MOST RECENT 3-YEAR AUDITED  
REPORTS**

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**2019-2020**

**ANNUAL FINANCIAL REPORT**

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**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**CITY COUNCIL**

**TERM EXPIRES**

Paul Forcum	December 31, 2020
Dawn Kinyon	December 31, 2020
Trisha Maxfield	December 31, 2020
John McClelland	December 31, 2020
Christina Hollet, Council President	December 31, 2022
Bobbie Whitney	December 31, 2022
Kathy Holston, Mayor	December 31, 2022

All Council members receive mail at the address listed below.

**ADMINISTRATIVE**

Bryan Cutchen, City Administrator  
Eric Kytola, Finance Director

City of Oakridge  
P.O. Box 1410  
Oakridge, Oregon 97463

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

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**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

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To the City Council  
City of Oakridge  
Lane County, Oregon

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, Oregon (the City), as of and for the year ended June 30, 2020, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, Oregon, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, net pension liability information, and the other post-employment benefit information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to this information, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison statements for the general and special revenue funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison statements for the general and special revenue funds are fairly stated in all material respects in relation to the basic financial statements as a whole.

### *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 combining nonmajor fund financial statements, budgetary comparison schedules and schedule of property tax transactions, are presented for purposes of additional analysis and are not a required part of the basic financial statements.



The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole. The budgetary comparison schedules and schedule of property tax transactions have 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 them.

### **Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 15, 2020, on our consideration of 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 our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Brenda Bartlett, CPA

SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

December 15, 2020



## **Management's Discussion and Analysis**

The management of the City of Oakridge, 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 ending June 30, 2020 (FY20). This 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.

### **Financial Highlights**

Note: Amounts in the MD&A are rounded to thousands except tables and Budget Highlights

- The City's overall net position in FY20 increased \$218,000 from last year. This was a result of using grants to fund certain major equipment purchases rather than liquid fund assets, active management of resources and a mix of other events which increased or decreased the City's net position. The most significant item is Non-Operating Revenue in the Business-type Activities, which increased by \$776,000 due primarily to a loan forgiveness of \$765,000 related to the 2017 Water Improvement Project.
- The City's General Fund fund balance decreased approximately \$197,000 in FY20. This is because of the Emergency Services fund's continued reliance on receiving support from the General Fund. The General Fund transferred \$650,000 to the Emergency Service Fund in FY20.
- The General Fund ended the year with a deficit balance of \$49,000 after providing the support necessitated by the Emergency Services fund.
- Emergency Services continued to experience significant operating deficits in FY20 and required significant support from the General Fund. Management is taking steps to transition the ambulance service to an entity other than the City, either through a partnership with Lane County or a private ambulance service.

### **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 required supplementary information. The City's basic financial statements comprise three components:

- Government-wide financial statements
- Governmental and Proprietary Fund financial statements
- Notes to the basic financial statements

**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.

The Statement of Net Position presents information on the City's assets, deferred inflows, liabilities, and deferred outflows, as applicable, with the difference between them reported as net position. 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 presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flow. Thus revenues and expenses are reported in this statement for some items that will result in a cash flow in a future period. Examples of such items include earned, but uncollected property taxes, and earned, but unused compensated absences.

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 include:

- Administration
- Police
- Parks
- Library
- Willamette Activity Center
- Woodstove Replacement Funds
- Streets and Local Improvement Districts
- Emergency Services Fund
- Oakridge Industrial Park
- Debt Reserves
- Capital Projects Funding

The business-type activities include:

- Water
- Wastewater
- Storm Water

**Fund financial statements:** A fund is a group of 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 resources available at the end of the fiscal year.

The City of Oakridge maintains four major governmental funds:

- General Fund
- Street Fund
- Emergency Services Fund
- Oakridge Industrial Park Fund (OIP)

The City adopts an annual appropriated budget for all government funds. The City also maintains two non-major governmental programs:

- Water Capital Reserve Fund
- Water Bond Reserve Fund

The following funds are accounted for individually by the City, but are combined with the General Fund in the basic financial statements:

- Woodstove Replacement Fund
- Bicycle/Pedestrian Path Fund

To demonstrate compliance with the budget, a “Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual” is included for these funds.

**Business-Type Funds:** Business-type funds are used to account for activities where the emphasis is placed on net income. The City maintains three business-type funds:

- Water Fund
- Wastewater Fund
- Storm Water Fund

A “Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual” is included for these funds.

**Notes to 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 financial statements and should be read in conjunction with them.

**Required supplementary information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparisons for the general fund, street fund, and emergency services fund, information about the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees and budget to GAAP reconciliation schedule.

**Net Position**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>6/30/2020</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2019</b>
Current and Other Assets	\$ 1,329,053	\$ 1,455,518	\$ 686,387	\$ 657,214	\$ 2,015,440	\$ 2,112,732
Capital Assets, Net	2,943,915	3,125,056	6,544,489	6,247,737	9,488,404	9,372,793
Asset for Held for Sale	1,693,992	1,705,461	-	-	1,693,992	1,705,461
<b>Total Assets</b>	<b>5,966,960</b>	<b>6,286,035</b>	<b>7,230,876</b>	<b>6,904,951</b>	<b>13,197,836</b>	<b>13,190,986</b>
Deferred Outflows	840,276	929,271	224,764	245,973	1,065,040	1,175,244
Current Liabilities	500,615	607,183	328,596	436,022	829,211	1,043,205
Net Pension, OPEB Liabilities	2,326,316	2,005,260	607,293	530,780	2,933,609	2,536,040
Other Long Term Liabilities	35,437	60,885	4,606,705	5,037,541	4,642,142	5,098,426
<b>Total Liabilities</b>	<b>2,862,368</b>	<b>2,673,328</b>	<b>5,542,594</b>	<b>6,004,343</b>	<b>8,404,962</b>	<b>8,677,671</b>
Deferred Inflows	120,073	159,319	32,819	42,171	152,892	201,490
Net Position:						
Net Investment in						
Capital Assets	2,859,900	3,015,593	1,821,804	1,002,740	4,681,704	4,018,333
Restricted	2,530,612	2,527,538	-	-	2,530,612	2,527,538
Unrestricted	(1,565,717)	(1,160,472)	58,423	101,670	(1,507,294)	(1,058,802)
<b>Total Net Position</b>	<b>\$3,824,795</b>	<b>\$4,382,659</b>	<b>\$1,880,227</b>	<b>\$1,104,410</b>	<b>\$5,705,022</b>	<b>\$5,487,069</b>

**Government-wide Financial Analysis**

The largest portion of the City's net position reflects its net investment in capital assets (e.g. land and right-of-way, buildings, improvements, equipment, and infrastructure less related debt). The City uses these assets to provide services to its citizens. Consequently, these assets are not available for sale or alternative use. Resources to pay the related debt used in acquiring these assets must come from other sources such as taxes, service fees, licenses and permits etc. Significant additions to capital assets in FY20 are described below.

**Governmental activities.** The net position of the Governmental activities decreased \$578,000 in FY20 due to a number of factors. The net position decreased due to a \$367,000 increase in Pension balance plus a \$4,000 increase in OPEB balance. Accounts receivable decreased by \$37,000, while grants receivable increased by \$11,000 and Notes receivable increased by \$12,000 due to selling a lot in the Oakridge Industrial Park. The net position was further decreased by the \$36,000 increase in Payroll liabilities. A \$75,000 increase in Interfund loan payable due to the interfund loan not being repaid by end of year. The City also wrote off \$63,000 of abandoned CIP related to the initial IMBA Ride Center project. The remaining decrease in net position results primarily from operational results shown in the change of current assets and current liabilities balances in the table above.

**Business-type activities:** The net position of the three business-type activities (Water, Wastewater and Storm Water) increased \$776,000 compared to the prior year. Non-Operating Revenue increased by \$776,000 due primarily to a loan forgiveness of \$765,000 related to the 2017 Water Improvement Project. The remaining insignificant change in net position results from the increase in operating income that is partially offset by an increase in transfers out compared to the prior year.

**Change in Net Position – Business-type Activities**

<b>Source</b>	<b>Water</b>	<b>Wastewater</b>	<b>Storm Water</b>	<b>Total</b>
Revenues	\$ 1,050,941	\$ 692,924	\$ 27,765	\$ 1,771,630
Operating Expenses	804,146	746,683	8,098	1,558,927
Operating Income	246,795	(53,759)	19,667	212,703
Non-Operating Revenue (Expenses)	617,196	(42,499)	(5,775)	568,922
Transfers In (Out)	(5,808)	-	-	(5,808)
Change in Net Position	858,183	(96,258)	13,892	775,817
Beginning Net Position	225,569	738,997	139,844	1,104,410
Ending Net Position	\$ 1,083,752	\$ 642,739	\$ 153,736	\$ 1,880,227

## **Fund Financial Statement Analysis**

### **Change in Fund Balance – Governmental Funds**

Fund	Fund Balance		Change (\$)	Change (%)
	6/30/2020	6/30/2019		
General Fund	\$ (49,471)	\$ 147,038	\$ (196,509)	-133.6%
Street Fund	103,040	99,867	3,173	3.2%
Emergency Services Fund	18,834	(133,015)	151,849	114.2%
Oakridge Industrial Park Fund	580,665	550,925	29,740	5.4%
Other Governmental Funds	143,915	138,107	5,808	4.2%
Total	<u>\$ 796,983</u>	<u>\$ 802,922</u>	<u>\$ (5,939)</u>	-0.7%

The decrease in the General Fund is directly related to the \$655,000 transfer to the Emergency Services fund, due to its continued and ongoing need to be subsidized. Emergency Services requirements are outpacing increases in property taxes, other revenues, and other resources (such as the Administrative overhead allocation charged to other funds). The increase in the Emergency Services Fund is due to the General Fund subsidy.

### **Capital Assets**

Additions to capital assets include the completed 2017 Water Improvement project. The additions in the Water Project were primarily financed by borrowings from the Infrastructure Finance Authority (IFA). The City's net investment in capital assets for its governmental and business-type activities totals approximately \$4.7 million as of June 30, 2020. The investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings (such as parks and park improvements), equipment and infrastructure including streets and utilities, all depreciated through normal accounting practice. The net investment amount is also shown net of the related long term and current debt. Capital assets are used to provide services to City residents and others and are therefore not available for sale or other disposition except for the occasional surplus property.

### **Debt Management**

During FY20 the City completed the 2017 Water Improvement Project and \$765,000 of the loan was forgiven. Additional activity related to long-term obligations can be found in Note 7.

## **Budget Highlights**

The City's general fund budget includes adjustments made during the year by Council resolution and/or Supplemental Budget. All functional appropriations were within budgeted amounts, except as follows:

- In the General Fund the following department was overspent:
  - Library appropriations were overspent by \$2,429

The General Fund balance at year end was a deficit of \$49,471.

For FY21 the City administration intends to closely monitor operating revenues and expenditures to ensure that all funds finish the year with a positive fund balance, in addition it is the administration's intent to eliminate spending in excess of appropriations.

## **Economic Factors and Next Year's Budget**

During the preparation of the budget for the ensuing fiscal year, the primary objective is to achieve financial stability. The City Council and staff of the City are accountable for expending City funds. The following are the major assumptions used in developing the FY21 budget and operating plan.

### 1. Emergency Services Operations and Support

The Emergency Services fund will continue to require significant subsidies from the General Fund in FY22 to cover its operating deficits and will continue to receive a waiver of administrative overhead charges. The operating deficits are attributed to the expenditures of providing EMT and ambulance services. The revenue that is intended to fund the EMT and ambulance service is inadequate, due to low reimbursement rates from government sources and from serving a disadvantaged community without the resources to pay for these services. Management is taking steps to transition the ambulance service to an entity other than the City, either through a partnership with the county or a private ambulance service. At the date of this report no definitive option or options have been determined. It should be noted that there was a Public Safety levy for the City of Oakridge on the November 2020 ballot. The citizens of Oakridge overwhelmingly rejected the levy.

### 2. Debt Service on the 2017 Water improvement Project and Water Rates

During FY20 the City completed the 2017 Water Improvement Project and made the final draws on the original loan with IFA. The loan repayment starts in December 2020.



### 3. Trends in Revenues and Expenditures

Revenues in the General Fund are expected to be relatively flat compared to FY20. An increase in General Fund expenses is expected. General fund administrative expenses are partially allocated to other funds based on centralized services provided to those funds by the Administration Department of the General Fund. Revenues in the significant Proprietary funds, Water and Waste Water, are expected to increase due to the annual rate increase based on an index method. Increases in expenses in the Proprietary Funds and additional debt service requirements are expected to largely offset the revenue increases.

### 4. Grants

During FY21 the City will use funds from the Oregon Department of Transportation/ International Mountain Bicycle Association (ODOT/IMBA) grant to build park structures. The City received a grant administered by the Lane Regional Air Protection Agency (LRAPA) to provide a code enforcement officer to monitor for burning and wood smoke violations. The City received CARES Act grant funds to offset additional costs related to COVID-19. The City received two grants from the Ford Family Foundation related to rural economic development.

### 5. Cash and Working Capital

Having adequate liquid resources to fund current operating needs and meet any unexpected cash requirements that arise is important to the financial health of the City and provides a basis for continuing operations in the next year. As of June 30, 2020 the City had cash and cash equivalent balances of \$1,201,000, of which \$796,000 was restricted to use by the Street Fund, Oakridge Industrial Park Fund and Debt Service Funds. Cash and cash equivalents comprised most of the City's working capital balance as other current assets and current liabilities netted to a negative \$15,000. City Administration will monitor cash and working capital balances closely for each fund and in total in FY21.

### **Requests for Information**

This financial report is designed to provide a general overview of the City's finances and activities for those with an interest in government financing. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

City Administrator  
P.O. Box 1410  
48318 E. First Street  
Oakridge, Oregon 97463  
541-782-2258

Please visit our website at [www.ci.oakridge.or.us](http://www.ci.oakridge.or.us).

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**BASIC FINANCIAL STATEMENTS**

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**STATEMENT OF NET POSITION**  
**June 30, 2020**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 70,560	\$ 334,972	\$ 405,532
Restricted Cash and Investments	795,915	-	795,915
Receivables:			
Taxes	44,172	-	44,172
Accounts (Net)	324,060	267,415	591,475
Grants	20,955	-	20,955
Assessments	40,380	-	40,380
Interfund Loans Receivable	-	84,000	84,000
Capital Assets:			
Land, Land Improvements, and Construction in Progress	854,941	20,300	875,241
Other Capital Assets, Net	2,088,974	6,524,189	8,613,163
Notes Receivable	33,011	-	33,011
Assets Held for Sale	1,693,992	-	1,693,992
<b>Total Assets</b>	<b>5,966,960</b>	<b>7,230,876</b>	<b>13,197,836</b>
Deferred Outflows of Resources:			
Pension Related Deferrals	836,872	223,943	1,060,815
Other Post-employment Benefits	3,404	821	4,225
<b>Total Deferred Outflows of Resources</b>	<b>840,276</b>	<b>224,764</b>	<b>1,065,040</b>
<b>Total Assets and Deferred Outflows</b>	<b>6,807,236</b>	<b>7,455,640</b>	<b>14,262,876</b>
<b>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>			
Liabilities:			
Accounts Payable	147,613	35,836	183,449
Payroll Liabilities	92,849	23,890	116,739
Interfund Loans Payable	84,000	-	84,000
Compensated Absences	91,358	31,349	122,707
Accrued Interest	-	38,912	38,912
Customer Deposits	-	70,491	70,491
Unearned Revenue	36,217	12,138	48,355
Current Portion of Long Term Liabilities	32,660	157,808	190,468
Long Term Liabilities:			
Net Pension Liability	2,256,904	589,239	2,846,143
Other Post-employment Benefits Liability	69,412	18,054	87,466
Note Payable and Capitalized Lease Obligation	51,355	4,564,877	4,616,232
<b>Total Liabilities</b>	<b>2,862,368</b>	<b>5,542,594</b>	<b>8,404,962</b>
Deferred Inflows of Resources:			
Net Pension Related Deferrals	82,930	22,850	105,780
Other Post-employment Benefits	37,143	9,969	47,112
<b>Total Deferred Inflows of Resources</b>	<b>120,073</b>	<b>32,819</b>	<b>152,892</b>
Net Position:			
Net Investment in Capital Assets	2,859,900	1,821,804	4,681,704
Restricted: Streets	135,272	-	135,272
Restricted: Debt Service	120,683	-	120,683
Restricted: Oakridge Industrial park	2,274,657	-	2,274,657
Unrestricted	(1,565,717)	58,423	(1,507,294)
<b>Total Net Position</b>	<b>\$ 3,824,795</b>	<b>\$ 1,880,227</b>	<b>\$ 5,705,022</b>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2020**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Functions/Programs</b>				
<b>Primary Government</b>				
Governmental Activities				
General Government	\$ 622,750	\$ 184,016	\$ 22,852	\$ 20,739
Public Safety	2,352,443	421,955	-	19,473
Highways and Streets	279,460	-	-	-
Culture and Recreation	91,137	-	-	-
Interest on Long Term Debt	2,900	-	-	-
Total Governmental Activities	<u>3,348,690</u>	<u>605,971</u>	<u>22,852</u>	<u>40,212</u>
Business-Type Activities				
Water	939,868	990,335	-	785,000
Wastewater	778,739	690,846	-	-
Storm Water	13,873	27,765	-	-
Interest on Long Term Debt	42,525	-	-	-
Total Business-Type Activities	<u>1,775,005</u>	<u>1,708,946</u>	<u>-</u>	<u>785,000</u>
Total Primary Government	<u>\$ 5,123,695</u>	<u>\$ 2,314,917</u>	<u>\$ 22,852</u>	<u>\$ 825,212</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2020**

	Net Revenue (Expense)		
	Governmental Activities	Business-Type Activities	Total
<b>Functions/Programs</b>			
<b>Primary Government</b>			
Governmental Activities	\$ (395,143)	\$ -	\$ (395,143)
General Government	(1,911,015)	-	(1,911,015)
Public Safety	(279,460)	-	(279,460)
Highways and Streets	(91,137)	-	(91,137)
Culture and Recreation	(2,900)	-	(2,900)
Interest on Long Term Debt	(2,679,655)	-	(2,679,655)
Total Governmental Activities	<u>(2,679,655)</u>	<u>-</u>	<u>(2,679,655)</u>
Business-Type Activities	-	835,467	835,467
Water	-	(87,893)	(87,893)
Wastewater	-	13,892	13,892
Storm Water	-	(42,525)	(42,525)
Interest on Long Term Debt	-	718,941	718,941
Total Business-Type Activities	<u>(2,679,655)</u>	<u>718,941</u>	<u>(1,960,714)</u>
Total Primary Government			
Property Taxes	1,112,279	-	1,112,279
Franchise and License Fees	273,404	-	273,404
Intergovernmental	216,705	-	216,705
License, Permits, and Misc. Taxes	497,864	-	497,864
Assesments	1,366	-	1,366
Interest and Miscellaneous	32,220	62,684	94,904
Transfers	5,808	(5,808)	-
Insurance Proceeds	31,148	-	31,148
Gain (Loss) on Sale of Property	(49,003)	-	(49,003)
Total	<u>2,121,791</u>	<u>56,876</u>	<u>2,178,667</u>
Change in Net Position	(557,864)	775,817	217,953
Beginning Net Position	<u>4,382,659</u>	<u>1,104,410</u>	<u>5,487,069</u>
Ending Net Position	<u>\$ 3,824,795</u>	<u>\$ 1,880,227</u>	<u>\$ 5,705,022</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINED BALANCE SHEET  
GOVERNMENTAL FUNDS**

**June 30, 2020**

	<u>SPECIAL REVENUE FUNDS</u>					
	<u>GENERAL FUND</u>	<u>STREET FUND</u>	<u>EMERGENCY SERVICES FUND</u>	<u>INDUSTRIAL PARK FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL</u>
<b>ASSETS:</b>						
Cash and Investments	\$ 2,752	\$ -	\$ 44,576	\$ -	\$ 23,232	\$ 70,560
Restricted Cash and Investments	28,389	47,510	-	599,333	120,683	795,915
Receivables:						
Accounts, Net	164,306	53,043	103,877	2,834	-	324,060
Grants	7,026	-	-	13,929	-	20,955
Assessments	-	40,380	-	-	-	40,380
Taxes	44,172	-	-	-	-	44,172
Notes	-	-	-	33,011	-	33,011
Total Assets	<u>\$ 246,645</u>	<u>\$ 140,933</u>	<u>\$ 148,453</u>	<u>\$ 649,107</u>	<u>\$ 143,915</u>	<u>\$ 1,329,053</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 84,371	\$ 2,134	\$ 44,709	\$ 16,399	\$ -	\$ 147,613
Payroll Liabilities	59,136	3,527	30,186	-	-	92,849
Interfund Loans Payable	84,000	-	-	-	-	84,000
Unearned Revenue	252	-	14,938	21,027	-	36,217
Total Liabilities	<u>227,759</u>	<u>5,661</u>	<u>89,833</u>	<u>37,426</u>	<u>-</u>	<u>360,679</u>
<b>Deferred Inflows:</b>						
Unavailable Assessment Revenues	-	32,232	-	-	-	32,232
Unavailable Receivables	28,727	-	39,786	-	-	68,513
Unavailable Notes Receivable	-	-	-	31,016	-	31,016
Unavailable Property Tax Revenues	39,630	-	-	-	-	39,630
Total Deferred Inflows	<u>68,357</u>	<u>32,232</u>	<u>39,786</u>	<u>31,016</u>	<u>-</u>	<u>171,391</u>
<b>Fund Balances:</b>						
<b>Restricted for:</b>						
Streets	-	103,040	-	-	-	103,040
Oakridge Industrial Park	-	-	-	580,665	-	580,665
Debt Service	-	-	-	-	120,683	120,683
Assigned	28,389	-	-	-	23,232	51,621
Unassigned	(77,860)	-	18,834	-	-	(59,026)
Total Fund Balances	<u>(49,471)</u>	<u>103,040</u>	<u>18,834</u>	<u>580,665</u>	<u>143,915</u>	<u>796,983</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 246,645</u>	<u>\$ 140,933</u>	<u>\$ 148,453</u>	<u>\$ 649,107</u>	<u>\$ 143,915</u>	<u>\$ 1,329,053</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO STATEMENT OF NET POSITION  
June 30, 2020**

Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position.

Fund Balances	\$	796,983
<p>The net pension liability is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>		
		(2,256,904)
<p>The other post-employment benefit liability is the difference between the total other post-employment liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>		
		(69,412)
<p>Deferred inflows and outflows of resources related to the pension plan and other post-employment benefits include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.</p>		
Deferred Outflows		840,276
Deferred Inflows		(120,073)
<p>The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the City as a whole.</p>		
Net Capital Assets		2,943,915
<p>The cost of assets held for sale is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the City as a whole.</p>		
Assets Held for Sale		1,693,992
<p>Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.</p>		
Loans Payable		(84,015)
<p>Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.</p>		
Compensated Absences		(91,358)
<p>Other long-term assets are not available to pay for current-period expenditures and therefore are unavailable revenue in the funds.</p>		
Unavailable Assessment Revenues	\$	32,232
Unavailable Receivables		68,513
Unavailable Notes Receivable		31,016
Unavailable Property Tax Revenues		39,630
		171,391
Total Net Position	\$	3,824,795

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINED STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2020**

	SPECIAL REVENUE FUNDS					TOTAL
	GENERAL FUND	STREET FUND	EMERGENCY SERVICES FUND	INDUSTRIAL PARK FUND	OTHER GOVERNMENTAL FUNDS	
REVENUES:						
Property Taxes	\$ 1,109,027	\$ -	\$ -	\$ -	\$ -	\$ 1,109,027
Franchise and License Fees	273,404	-	-	-	-	273,404
Rental Revenue	21,029	-	-	77,944	-	98,973
Licenses, Permits, and Misc. Taxes	196,746	301,118	-	-	-	497,864
Intergovernmental	124,290	3,105	89,310	-	-	216,705
Charges for Services	-	-	443,145	-	-	443,145
Fines and Forfeitures	65,359	-	-	-	-	65,359
Grants and Donations	42,325	-	-	20,739	-	63,064
Assessments	-	19,736	-	-	-	19,736
Interest and Miscellaneous	16,622	1,642	1,627	769	-	20,660
<b>Total Revenues</b>	<b>1,848,802</b>	<b>325,601</b>	<b>534,082</b>	<b>99,452</b>	<b>-</b>	<b>2,807,937</b>
EXPENDITURES:						
Current:						
General Government	305,940	-	-	84,704	-	390,644
Public Safety	978,404	-	1,032,233	-	-	2,010,637
Highways and Streets	-	316,986	-	-	-	316,986
Culture and Recreation	84,394	-	-	-	-	84,394
Capital Outlay	59,721	3,442	-	22,368	-	85,531
<b>Total Expenditures</b>	<b>1,428,459</b>	<b>320,428</b>	<b>1,032,233</b>	<b>107,072</b>	<b>-</b>	<b>2,888,192</b>
Excess of Revenues Over, (Under) Expenditures	420,343	5,173	(498,151)	(7,620)	-	(80,255)
Other Financing Sources, (Uses)						
Proceeds from Sale of Property	-	-	-	37,360	-	37,360
Insurance Proceeds	31,148	-	-	-	-	31,148
Transfers In	7,000	-	650,000	-	5,808	662,808
Transfers Out	(655,000)	(2,000)	-	-	-	(657,000)
<b>Total Other Financing Sources, (Uses)</b>	<b>(616,852)</b>	<b>(2,000)</b>	<b>650,000</b>	<b>37,360</b>	<b>5,808</b>	<b>74,316</b>
Net Change in Fund Balance	(196,509)	3,173	151,849	29,740	5,808	(5,939)
Fund Balance - Beginning of Year	147,038	99,867	(133,015)	550,925	138,107	802,922
Fund Balance - End of Year	<u>\$ (49,471)</u>	<u>\$ 103,040</u>	<u>\$ 18,834</u>	<u>\$ 580,665</u>	<u>\$ 143,915</u>	<u>\$ 796,983</u>



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS - TO  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2020**

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Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide Statement of Activities is as follows:

Net Change in Fund Balance	\$	(5,939)
<p>Expenses include the changes in net pension liability and other post-employment benefits liability from year to year due to changes in total liability and the fair value of pension plan net position that is available to pay pension benefits.</p>		
		(370,805)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.</p>		
Capital Asset Additions, Net of Disposals		(3,172)
Depreciation Expense		(177,969)
Net Adjustment		(181,141)
Historical cost of Assets Held for Sale sold in the current period		(11,469)
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes in liability balances.</p>		
Payments on Long-term Obligations		25,448
Compensated Absences		2,666
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Property Taxes		3,252
Notes, Assessments and Other Receivables		(19,876)
Net Adjustment		(16,624)
Change in Net Position	\$	(557,864)

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2020**

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>ASSETS AND DEFERRED OUTFLOWS:</b>				
Cash and Investments	\$ 157,157	\$ 150,783	\$ 27,032	\$ 334,972
Accounts Receivable, Net	195,446	69,009	2,960	267,415
Interfund Loans Receivable	4,500	79,500	-	84,000
Capital Assets:				
Land	6,300	-	14,000	20,300
Other Capital Assets, Net	5,633,756	780,689	109,744	6,524,189
Total Assets	<u>5,997,159</u>	<u>1,079,981</u>	<u>153,736</u>	<u>7,230,876</u>
Deferred Outflows of Resources:				
Pension Related Deferrals	107,050	116,893	-	223,943
Other Post-employment Benefits	393	428	-	821
Total Deferred Outflows of Resources	<u>107,443</u>	<u>117,321</u>	<u>-</u>	<u>224,764</u>
Total Assets and Deferred Outflows	<u>\$ 6,104,602</u>	<u>\$ 1,197,302</u>	<u>\$ 153,736</u>	<u>\$ 7,455,640</u>
<b>LIABILITIES, DEFERRED INFLOWS AND NET ASSETS:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	\$ 27,389	\$ 8,447	\$ -	\$ 35,836
Payroll Liabilities	11,589	12,301	-	23,890
Unearned Revenue	-	12,138	-	12,138
Compensated Absences	21,243	10,106	-	31,349
Accrued Interest	38,912	-	-	38,912
Customer Deposits	70,491	-	-	70,491
Loans Payable, due within one year	142,808	-	-	142,808
Bonds Payable, due within one year	7,500	7,500	-	15,000
Total Current Liabilities	<u>319,932</u>	<u>50,492</u>	<u>-</u>	<u>370,424</u>
<b>Long Term Liabilities:</b>				
Loan Payable, due in more than one year	4,224,877	-	-	4,224,877
Bonds Payable, due in more than one year	170,000	170,000	-	340,000
Net Pension Liability	281,724	307,515	-	589,239
Other Post-employment Benefits Liability	8,632	9,422	-	18,054
Total Liabilities	<u>5,005,165</u>	<u>537,429</u>	<u>-</u>	<u>5,542,594</u>
Deferred Inflows of Resources:				
Pension Related Deferrals	10,920	11,930	-	22,850
Other Post-employment Benefits	4,765	5,204	-	9,969
Total Deferred Inflows of Resources	<u>15,685</u>	<u>17,134</u>	<u>-</u>	<u>32,819</u>
<b>Net Position:</b>				
Net Investment in Capital Assets	1,094,871	603,189	123,744	1,821,804
Unrestricted	(11,119)	39,550	29,992	58,423
Total Net Position	<u>1,083,752</u>	<u>642,739</u>	<u>153,736</u>	<u>1,880,227</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 6,104,602</u>	<u>\$ 1,197,302</u>	<u>\$ 153,736</u>	<u>\$ 7,455,640</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS**

**For the Year Ended June 30, 2020**

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 990,335	\$ 690,846	\$ 27,765	\$ 1,708,946
Other Revenues	60,606	2,078	-	62,684
Total Revenues	<u>1,050,941</u>	<u>692,924</u>	<u>27,765</u>	<u>1,771,630</u>
<b>OPERATING EXPENSES</b>				
Personnel Services	278,245	279,218	-	557,463
Materials and Services	525,901	467,465	8,098	1,001,464
Total Operating Expenses	<u>804,146</u>	<u>746,683</u>	<u>8,098</u>	<u>1,558,927</u>
Income, (Loss) From Operations	<u>246,795</u>	<u>(53,759)</u>	<u>19,667</u>	<u>212,703</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Capital Contributions	20,000	-	-	20,000
Capital Contribution - Debt Forgiveness	765,000	-	-	765,000
Accrued Interest Forgiveness	(11,404)	-	-	(11,404)
Interest Expense	(20,678)	(10,443)	-	(31,121)
Depreciation	<u>(135,722)</u>	<u>(32,056)</u>	<u>(5,775)</u>	<u>(173,553)</u>
Total Nonoperating Expenses	<u>617,196</u>	<u>(42,499)</u>	<u>(5,775)</u>	<u>568,922</u>
Income, (Loss) Before Transfers	863,991	(96,258)	13,892	781,625
Transfers Out	<u>(5,808)</u>	-	-	<u>(5,808)</u>
Change in Net Position	858,183	(96,258)	13,892	775,817
Beginning Net Position	<u>225,569</u>	<u>738,997</u>	<u>139,844</u>	<u>1,104,410</u>
Ending Net Position	<u>\$ 1,083,752</u>	<u>\$ 642,739</u>	<u>\$ 153,736</u>	<u>\$ 1,880,227</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
For the Year Ended June 30, 2020**

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 994,677	\$ 693,231	\$ 27,465	\$ 1,715,373
Cash Payments to Suppliers	(610,739)	(511,414)	(8,098)	(1,130,251)
Cash Payments to Employees & Related Payroll Costs	(229,282)	(223,967)	-	(453,249)
Net Cash From Operations	<u>154,656</u>	<u>(42,150)</u>	<u>19,367</u>	<u>131,873</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Payment of Principal of Bonds, Contracts Payable	(107,480)	(7,500)	-	(114,980)
Capital Asset Additions	(455,181)	(15,124)	-	(470,305)
Interest Paid	(32,760)	(10,445)	-	(43,205)
Issuance of debt	450,143	-	-	450,143
Capital Grants and Contributions	20,000	-	-	20,000
Interfund Transfer to Reserve Fund	(5,808)	-	-	(5,808)
Net Cash From Capital and Related Financing Activities	<u>(131,086)</u>	<u>(33,069)</u>	<u>-</u>	<u>(164,155)</u>
<b>Cash Flows From Non-Capital and Related Financing Activities:</b>				
Loan to General Fund	-	(75,000)	-	(75,000)
Repay of short-term Loan to General Fund (cash deficit)	-	67,349	-	67,349
Repay of short-term Loan to EMS Fund (cash deficit)	-	144,220	-	144,220
Net Cash From Non-Capital and Related Financing Activities	<u>-</u>	<u>136,569</u>	<u>-</u>	<u>136,569</u>
Net Increase (Decrease) In Cash and Investments	23,570	61,350	19,367	104,287
Cash and Investments at Beginning of Year	<u>133,587</u>	<u>89,433</u>	<u>7,665</u>	<u>230,685</u>
Cash and Investments at End of Year	<u>\$ 157,157</u>	<u>\$ 150,783</u>	<u>\$ 27,032</u>	<u>\$ 334,972</u>
<b>Reconciliation of Cash Flows From Operating Activities to Operating Income</b>				
Operating Income	\$ 246,795	\$ (53,759)	\$ 19,667	\$ 212,703
Adjustments				
(Increase), Decrease in Accounts Receivable	(61,280)	127	(300)	(61,453)
Increase, (Decrease) in Accounts Payable	(84,838)	(43,949)	-	(128,787)
Increase, (Decrease) in Payroll Liabilities	5,367	5,809	-	11,176
Increase, (Decrease) in Unearned Revenues	-	180	-	180
Increase, (Decrease) in Pension Related Activities	41,835	45,601	-	87,436
Increase, (Decrease) in OPEB Related Activities	447	487	-	934
Increase, (Decrease) in Compensated Absences	1,314	3,354	-	4,668
Increase, (Decrease) in Customer Deposits	5,016	-	-	5,016
Net Cash From Operations	<u>\$ 154,656</u>	<u>\$ (42,150)</u>	<u>\$ 19,367</u>	<u>\$ 131,873</u>

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**THE FINANCIAL REPORTING ENTITY**

The City of Oakridge is a municipal corporation governed by a mayor and an elected council who comprise the City Council. The daily functioning is under the supervision of the City Administrator. As required by Generally Accepted Accounting Principles, all activities of the City have been included in these basic financial statements.

The basic financial statements include all financial activities, organizations, and functions for which the City Council has financial accountability as defined by GASB Statement No. 61. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the City is financially accountable, and (c) governmental organizations for which the City is not financially accountable, but for which the nature and significance of their financial relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the City are financially accountable. In addition, component units can be governmental organizations for which the City is not financially accountable, but for which the nature and significance of their financial relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete. No organizational units meet the criteria for inclusion as a component unit.

**BASIC FINANCIAL STATEMENTS**

*The 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 City as a whole. Interfund activity has been eliminated from funds that are consolidated for reporting in the statements. These statements focus on the sustainability of the City 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 and the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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 or proprietary. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are consolidated into a single column within each fund type in the financial section of the basic financial statements and are detailed in the supplementary information.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BASIS OF PRESENTATION**

The financial transactions 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 balances, revenues and expenditures/expenses.

There are stated minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Management can designate a fund as major even if it does not meet these criteria. Non-major funds are combined in one column in the fund financial statements and detailed in the supplementary section.

These are the major governmental funds:

General Fund – This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, franchise fees, fines and forfeitures, planning fees, charges for services and interest on investments.

Street Fund – This fund accounts for the maintenance, construction or reconstruction of streets and sidewalks. These costs are paid primarily from moneys received pursuant to the State of Oregon Gas Tax Apportionment, from Lane County road funds.

Emergency Services Fund – This fund is a combination of the ambulance and fire departments. Costs are paid primarily from ambulance user charges and a transfer from the general fund.

Industrial Park Fund – This fund accounts for activities of the Oakridge Industrial Park. Costs are paid primarily from rental revenues and proceeds from the sale of properties.

These are the major proprietary funds:

Water Fund - This fund accounts for the revenues and expenses of the water utility. The primary revenue source is fees for services.

Wastewater Fund - This fund accounts for the revenues and expenses of the sewer utility. The primary revenue source is fees for services.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

Government-wide Financial Statements and Proprietary Funds Financial Statements are presented on a full accrual basis of accounting with an economic resource measurement focus. An economic resource focus concentrates on equity or a fund's net position. All transactions and events that affect the total economic resources (net position) during the period are reported. An economic resources measurement is inextricably connected with full accrual accounting. Under the full accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred regardless of the timing of related cash inflows and outflows.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)**

Governmental Funds Financial Statements are presented on a modified accrual basis of accounting with a current financial resource measurement focus. This focus concentrates on the fund's resources available for spending currently or in the near future. Only transactions and events affecting the fund's current financial resources during the period are reported. Similar to the connection between an economic resource measurement focus and full accrual accounting, a current financial resource measurement focus is inseparable from a modified accrual basis of accounting. Under modified accrual accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within two months of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Property taxes, franchise fees, licenses and permits, and interest associated with the current financial period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if received within two months of year end. All other revenues are considered to be measurable and available only when cash is received.

An unavailable revenue liability arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable revenue consists primarily of uncollected property taxes, assessments, and other receivables not deemed available to finance operations of the current period. In the government-wide Statement of Activities, with a full accrual basis of accounting, revenue is recognized as soon as it is earned regardless of its availability. Thus, the liability created on the Governmental Fund Balance Sheet for unavailable revenue is eliminated.

Unearned revenues arise outside the scope of measurement focus and basis of accounting, such as when resources are received before there is legal claim to them. For instance, when grant moneys are received prior to the incurrence of qualifying expenditures.

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

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is provided to explain the differences between the fund based financial statements and the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principle operating revenues of the Water and Wastewater Funds are charges to customers for sales and services. Operating expenses for enterprises funds include the cost of sales and services, administrative expenses and overhead, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the financial statements include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2020, there were deferred outflows representing pension-related and other post-employment benefits deferrals reported on the statement of net position.

In addition to liabilities, the financial statements include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items which qualify for reporting in this category. At June 30, 2020, unavailable revenue from property taxes, loan repayments, assessments, and other receivables is reported on the governmental funds balance sheet. Deferred inflows representing pension-related and other post-employment benefit deferrals are reported in the statement of net position.

**BUDGETS**

A budget is prepared for all funds in accordance with a modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. For governmental fund types, the budgetary basis of accounting is the same as generally accepted accounting principles, except for the differences noted under the measurement focus and basis of accounting footnote above. The budget process begins early in each fiscal year with the establishment of the Budget Committee. Recommendations are developed through late winter with the Budget Committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. City Council may amend the budget prior to adoption; however, budgeted expenditures for each fund may not be increased by more than ten percent without further public hearings. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are allocated to, and appropriated by, program or organizational unit when possible. Expenditure budgets that are not allocated to a program or organizational unit are appropriated at the following levels of control: Debt Service, Contingency, and Transfers Out.



**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGETS (CONTINUED)**

The General Fund is appropriated at the department level along with transfers and contingencies. Expenditures cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Council approval if appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the City Council approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budget amount and appropriation transfers. Expenses of the various funds were within authorized appropriations for the year ended June 30, 2020, with the exception of General Fund – Library Program by \$2,429.

**ESTIMATES**

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY**

**Deposits and investments**

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

**Receivables and payables**

Activity between funds that represent short-term lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds”. All other outstanding balances between funds are reported as “interfund loans receivable/payable”.

Recorded property taxes receivable that are collected within two months after year-end are considered measurable and available and, therefore, are recognized as revenue in the fund financial statements. The remaining balance is recorded as unavailable revenue. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15, and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are shown in the government-wide Statement of Net Position. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established.

Receivables of the enterprise funds are recognized as revenue when earned, including services provided but not billed. Receivables in governmental and enterprise funds are stated net of any allowance for uncollectibles.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)**

**Supply Inventories and prepaid items**

Detailed supply inventory records are not maintained. Supply inventories are considered to be immaterial by management at year end.

**Capital assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the City is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	20-30 years
Infrastructure	33-50 years
Furniture, equipment and vehicles	10 years

**Assets held for sale**

Various properties located in the Oakridge Industrial Park are currently held for sale/lease by the City.

**Grants**

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net position.

**Compensated absences**

It is the policy to permit employees to accumulate earned but unused vacation and sick leave. All vacation leave is accrued when incurred in the government-wide and proprietary financial statements. Sick leave may or may not be accrued based on whether there is a liability to pay such amounts upon termination. A liability for compensated absences is not reported in governmental funds in accordance with Governmental Accounting Standards Board Statement No. 16 Accounting for Compensated Absences, except when matured.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)**

**Long-term obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**Retirement Plans**

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

**Net position**

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories.

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)**

**Fund Balances**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable represents amounts that are not in a spendable form.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The authority to classify portions of ending fund balances as assigned has been granted to the City Administrator.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as Unassigned.

The order of spending regarding fund balance categories is as follows: restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

There were no non-spendable or committed fund balances at June 30, 2020.

**Fair Value Inputs and Methodologies and Hierarchy**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fair Value Inputs and Methodologies and Hierarchy (Continued)**

**Level 1** – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund can access

**Level 2** – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)

**Level 3** – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**2. CASH AND INVESTMENTS**

A cash pool is maintained that is available for use by all funds. Cash and cash equivalents consisted of:

Deposits with Financial Institutions:	
Demand Deposits and Cash on Hand	\$ 1,163,198
Local Government Investment Pool	38,249
Total Cash and Investments	<u>\$ 1,201,447</u>
Reconciliation of Cash Reported In:	
Governmental	\$ 866,475
Business Type	334,972
Total Cash and Investments	<u>\$ 1,201,447</u>
Restricted and Unrestricted Cash:	
Restricted Cash*	\$ 795,915
Unrestricted Cash	405,532
Total Cash and Cash Equivalents	<u>\$ 1,201,447</u>

\*Cash restricted for Woodstove Replacement, Bicycle/Pedestrian Paths, Street Fund, Water Bond Reserve, and the Industrial Park.

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**2. CASH AND INVESTMENTS (CONTINUED)**

**Deposits**

Deposits with financial institutions include bank demand deposits. The total bank balance per the bank statements as of June 30, 2020 was \$1,224,239, of which \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP). Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**Custodial Credit Risk - Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be recovered. There is no deposit policy for custodial credit risk. As of June 30, 2020, all deposits are insured or at qualified institutions.

**Investments**

Policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

As of June 30, 2020 there were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 38,249	\$ 38,249	\$ -	\$ -
Total	<u>\$ 38,249</u>	<u>\$ 38,249</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. CASH AND INVESTMENTS (CONTINUED)**

**Interest Rate Risk**

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

**Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the value of the deposit will not be recovered. There is no formal investment policy for custodial credit risk. All of the investments are with the LGIP. Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss due to a large portion of investments with a single issuer. To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. State statutes do not limit the percentage of investments in the LGIP. As of June 30, 2018, 100% of the investments were in the LGIP.

**3. ACCRUED COMPENSATED ABSENCES**

The compensated absences balances on June 30, 2020 were as follows:

Compensated Absences	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental	\$ 94,024	\$ 44,346	\$ (47,012)	\$ 91,358
Business Type	<u>26,681</u>	<u>18,009</u>	<u>(13,341)</u>	<u>31,349</u>
	<u>\$ 120,705</u>			<u>\$ 122,707</u>

All are considered by management to be current liabilities.

**4. NOTES RECEIVABLE**

In June 2016, the City entered into an agreement for a \$50,000 loan as partial consideration for the purchase of property. The note bears interest at 4.25% per annum and is to be paid at \$929.21 per month for 60 months beginning July, 2016. The balance due on June 30, 2020, is \$10,214.

In fiscal year 2020, the City entered into an agreement for a \$23,200 loan as partial consideration for the purchase of property in the Oakridge Industrial Park. The note bears interest at 6.00% per annum and is to be paid monthly over 15 years. The balance due on June 30, 2020, is \$22,797.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**4. NOTES RECEIVABLE (CONTINUED)**

At June 30, 2020, expected future payments on notes receivables consisted of:

<u>Year Ending</u>		
2021	\$	11,223
2022		1,071
2023		1,137
2024		1,207
2025		1,282
2026-2030		7,697
2031-2036		9,394
Total notes receivable	<u>\$</u>	<u>33,011</u>

**5. CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended June 30, 2020 was as follows:

	<u>GOVERNMENTAL CAPITAL ASSETS</u>			
	<u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2020</u>
<b>Non-Depreciable Capital Assets</b>				
Land and Land Improvements	\$ 850,560	\$ -	\$ -	\$ 850,560
Construction in Progress	63,334	4,381	63,334	4,381
Total Non-Depreciable	<u>913,894</u>	<u>4,381</u>	<u>63,334</u>	<u>854,941</u>
<b>Depreciable Capital Assets</b>				
Buildings and Improvements	2,052,054	44,339	-	2,096,393
Vehicles and Equipment	1,870,760	11,442	-	1,882,202
Infrastructure	726,101,849	-	-	726,101,849
Total Depreciable	<u>730,024,663</u>	<u>55,781</u>	<u>-</u>	<u>730,080,444</u>
<b>Accumulated Depreciation</b>				
Buildings and Improvements	934,656	38,527	-	973,183
Vehicles and Equipment	1,253,601	80,548	-	1,334,149
Infrastructure	725,625,244	58,894	-	725,684,138
Total Accumulated Depreciation	<u>727,813,501</u>	<u>177,969</u>	<u>-</u>	<u>727,991,470</u>
Net Depreciable Capital Assets	<u>2,211,162</u>			<u>2,088,974</u>
Total Governmental Activities	<u>\$ 3,125,056</u>			<u>\$ 2,943,915</u>



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. CAPITAL ASSETS (CONTINUED)**

Depreciation Expense for governmental activities is charged to functions as follows:

General Government	\$ 45,348
Public Safety	110,323
Highways and Streets	17,584
Culture and Recreation	4,714
<b>Total</b>	<b><u>\$ 177,969</u></b>

Capital asset activity for business-type activities for the year ended June 30, 2020 was as follows:

<b>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS</b>				
	6/30/2019	Additions	Transfers	June 30, 2020
<b>Non-Depreciable Capital Assets</b>				
Land and Improvements	\$ 20,300	\$ -	\$ -	\$ 20,300
Construction in Progress	-	-	-	-
Total Non-Depreciable	20,300	-	-	20,300
<b>Depreciable Capital Assets</b>				
Buildings and Improvements	1,809,536	-	-	1,809,536
Furniture, Equipment and Vehicles	680,393	14,938	-	695,331
Infrastructure	6,434,556	455,367	-	6,889,923
Total Depreciable	8,924,485	470,305	-	9,394,790
<b>Accumulated Depreciation</b>				
Buildings and Improvements	851,796	34,613	-	886,409
Furniture, Equipment and Vehicles	607,736	10,595	-	618,331
Infrastructure	1,237,516	128,345	-	1,365,861
Total Accumulated Depreciation	2,697,048	173,553	-	2,870,601
Net Depreciable Capital Assets	6,227,437			6,524,189
Total Business-Type Activities	\$ 6,247,737			\$ 6,544,489

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. CAPITAL ASSETS (CONTINUED)**

Depreciation Expense for business-type activities is charged as follows:

Water	\$	135,722
Wastewater		32,056
Storm Water		5,775
Total	\$	173,553

**6. ASSESSMENTS RECEIVABLE**

Assessments receivable represents the uncollected amounts levied against benefited properties for the costs of local improvements. Since the assessments are liens against the properties, an allowance for uncollectible amounts is not deemed necessary. Assessments are payable over a period of ten years and bear interest at 7% to 10.64%. At June 30, 2020, the assessments receivable totaled \$40,380.

**7. LONG-TERM OBLIGATIONS**

In the following section, long-term debt information is presented separately with respect to governmental and business-type activities. The table below presents current year changes in those obligations, and the current portions due for each issue.

Issue	Interest Rates	Outstanding July 1, 2019	Issued	Matured And Redeemed	Forgiven	Outstanding June 30, 2020	Due Within One Year
<b><u>Governmental</u></b>							
Notes from direct borrowings and direct placements:							
Oregon DEQ Note Payable	0.00%	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Capital Lease - Motorola	3.89%	89,463	-	25,448	-	64,015	14,174
Total Governmental		\$ 109,463	\$ -	\$ 25,448	\$ -	\$ 84,015	\$ 34,174
<b><u>Business-Type</u></b>							
Notes from direct borrowings and direct placements:							
OECD Water Loan	1.00%	\$ 2,231,670	\$ -	\$ 99,980	\$ -	\$ 2,131,690	\$ 100,980
IFA Safe Drinking Water Loan	1.00%	1,785,852	442,148	-	-	2,228,000	41,828
IFA Safe Drinking Water Forgivable Loan	1.00%	765,000	-	-	765,000	-	-
IFA New Source Well Study	1.99%	-	7,995	-	-	7,995	-
2009A Series LOCAP Bonds	1.25-6.00%	370,000	-	15,000	-	355,000	15,000
Total Business-Type		\$ 5,152,522	\$ 450,143	\$ 114,980	\$ 765,000	\$ 4,722,685	\$ 157,808

**Governmental Activities**

**Oregon DEQ Note Payable** – Based on an intergovernmental agreement entered in to with the Oregon Department of Environmental Quality on June 5, 1995, the City is obligated to repay the Oregon DEQ \$180,000 for funds borrowed to help plan and develop the Bald Knob Mill site. This loan is non-interest bearing. The balance of \$20,000 will be paid in the upcoming fiscal year.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. LONG-TERM DEBT (CONTINUED)**

**Governmental Activities (continued)**

**Capital Lease – Motorola** – In October 2017, the City executed a City-wide lease for cell phone equipment. The original capital lease liability for governmental activities was \$88,744, which will be paid over six (6) years at 3.89% starting October 2018. Future annual requirements are as follows:

	Principal	Interest	Total
2021	\$ 12,660	\$ 2,662	\$ 15,322
2022	13,153	2,169	15,322
2023	13,665	1,657	15,322
2024	14,196	1,126	15,322
2025	10,341	574	10,915
	\$ 64,015	\$ 8,188	\$ 72,203

**Business-Type Activities**

**OECD Loan** – Proceeds from this loan were used to improve the water systems and the quality of the drinking water in the City. The total amount of the original loan was \$3,406,383, but the City was granted \$250,000 in loan forgiveness. The loan repayment term is 30 years with an interest rate of 1.00%. Future annual requirements are as follows:

	Principal	Interest	Total
2021	\$ 100,980	\$ 21,317	\$ 122,297
2022	101,990	20,307	122,297
2023	103,010	19,287	122,297
2024	104,040	18,257	122,297
2025	105,080	17,217	122,297
2026-30	541,376	70,111	611,487
2031-35	568,991	42,494	611,485
2036-40	506,223	13,168	519,391
Total	\$ 2,131,690	\$ 222,158	\$ 2,353,848

Under the terms of the OECD loan and related Promissory Notes, the City pledges its full faith and credit and taxing power within the Oregon Constitution to pay amounts due. Amounts due OECD are payable from all legally available funds of the City including the net revenues of the water system. Events of default include 1) failing to make loan payments when due, 2) failing to make required payments on any other loan made by the State of Oregon or any other Financing Document if the default is not cured within the grace period, 3) proceedings or petitions filed by or against the City under bankruptcy or insolvency laws and similar actions such as appointment of a receiver, and 4) failure of the City’s governing body to appropriate sufficient funds to fully fund all of its obligations to make loan repayments. In the event of default the OECD may 1) declare the Note due and any other amounts due and payable immediately, 2) foreclose liens or security interests, 3) bar the City from future awards, or 4) the State of Oregon may withhold amounts otherwise due the City and apply them to payments due under these loans.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**7. LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities (continued)**

The City is required to maintain a debt service ratio in the Water Fund on an annual basis based on the ratio of net operating revenue to debt service requirements on the IFA loans, debt senior to the IFA loans and certain other types of debt obligations.

**2009A Series LOCAP Bonds** – On June 18, 2009 the City entered into a purchase contract to participate in the League of Oregon Cities Cooperative Asset Financing Program Certificates of Participation, Series 2009A. This issue calls for annual repayments which include interest at 1.25 to 6%. Future annual debt service requirements to maturity for this bond issue are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 15,000	\$ 20,530	\$ 35,530
2022	20,000	19,780	39,780
2023	20,000	18,660	38,660
2024	20,000	17,540	37,540
2025	20,000	16,420	36,420
2026-30	130,000	62,420	192,420
2031-34	130,000	20,100	150,100
Total	<u>\$ 355,000</u>	<u>\$ 175,450</u>	<u>\$ 530,450</u>

Under the terms of the Contract and related Financing Agreement events of default include 1) failing to make loan payments when due and 2) proceedings or petitions filed by or against the City under bankruptcy or insolvency laws and similar actions such as appointment of a receiver. In the event of default the Trustee may 1) without terminating the Agreement declare payable all installment payments past due or due until the end of the City's current budget year, and 2) terminate the Agreement or accelerate all outstanding payments due requiring the City to defease the Agreement in its entirety.

**IFA Safe Drinking Water Loan** – In December 2015 the City entered in to a financing contract (the Contract) with the Infrastructure Financing Authority. Proceeds from this loan are being used for the 2017 Water Improvement Project, a project that is expected to be completed in the upcoming fiscal year. The total amount of the original loan was \$2,653,000 evidenced by two Promissory Notes (the Notes). Upon completion of the project and satisfaction of certain other conditions, \$765,000 of the loan was forgiven.

The City received an extension of the loan beyond the original completion date of December, 2018 and received an additional \$340,000 in loan proceeds from IFA to fund payments agreed to under mediation with contractors on the project primarily related to contractor claims of extra costs incurred by the contractors based on conditions occurring during construction.

The loan repayment term is 30 years with an interest rate of 1.00%. Repayment of principal on the loan is expected to begin in December, 2020 based on the extension of the loan and final draws under the original Contract.

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities (continued)**

Future annual requirements are as follows:

	Principal	Interest	Total
2021	\$ 41,828	\$ 45,389	\$ 87,217
2022	65,356	21,862	87,218
2023	66,009	21,208	87,217
2024	66,670	20,548	87,218
2025	67,336	19,881	87,217
2026-30	346,915	89,171	436,086
2031-35	364,612	71,475	436,087
2036-40	383,212	52,875	436,087
2041-2045	402,759	33,329	436,088
2046-2050	423,303	12,783	436,086
Total	\$ 2,228,000	\$ 388,521	\$ 2,616,521

Under the terms of the Contract with IFA and related Promissory Notes the City pledges its full faith and credit and taxing power within the Oregon Constitution to pay amounts due. Amounts due IFA are payable from all legally available funds of the City including the net revenues of the water system. The City is required to maintain a debt service ratio in the Water Fund on an annual basis based on the ratio of net operating revenue to debt service requirements on the IFA loans, debt senior to the IFA loans and certain other types of debt obligations.

Events of default include 1) failing to make loan payments when due, failing to make required payments on any other loan made by the State of Oregon or on any other Financing Document if the default is not cured within the grace period 2) Proceedings or petitions filed by or against the City under bankruptcy or insolvency laws and similar actions such as appointment of a receiver. In the event of default the IFA may terminate its obligation to make further payments under the Contract, declare the Note due and any other amounts due and payable immediately, foreclose liens or security interests or bar the City from future awards.

**IFA New Source Well Feasibility Study Loan** – In September 2020, the City entered in to a financing contract with the Infrastructure Financing Authority (IFA) to finance a feasibility study for a new source well. The study was completed. The total amount of the contract was \$40,000, \$20,000 of which was a grant and \$20,000 of which was loan proceeds.

The loan repayment term is 6 years with an interest rate of 1.99%. The project is expected to be completed in Fall, 2020, with repayment of principal beginning in December, 2020 based on the extension of the loan and final draws under the original Contract. The amount due under the loan portion of this arrangement was \$7,995 at June 30, 2020.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**7. LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities (continued)**

Under the terms of the Contract with IFA and related Promissory Notes the City pledges its full faith and credit and taxing power within the Oregon Constitution to pay amounts due. Amounts due IFA are payable from all legally available funds of the City including the net revenues of the water system. The Recipient irrevocably pledges and grants to the lender a security interest in the net revenues to pay all of its obligations under this contract and the other financing documents. The City shall not incur, without the prior written consent of the lender, any obligation payable from or secured by a lien on and pledge of the net revenues that is on parity or superior to the lender's lien.

The City shall charge rates and fees in connection with the operation of the water system which, when combined with other gross revenues, are adequate to generate net revenues each fiscal year at least equal to one hundred twenty percent (120%) of the annual debt service due in the fiscal year on (i) the Loan; and (ii) any outstanding obligations payable from or secured by a lien on and pledge of net revenues that is on parity with the lender's lien.

Events of default include 1) failing to make loan payments when due, failing to make required payments on any other loan made by the State of Oregon or on any other Financing Document if the default is not cured within the grace period and 2) proceedings or petitions filed by or against the City under bankruptcy or insolvency laws and similar actions such as appointment of a receiver. In the event of default the lender may terminate its obligation to make further payments under the contract, declare the note due and any other amounts due and payable immediately, foreclose liens or security interests or bar the City from future awards.

The City has no lines of credit or loan or financing commitments from other parties as of June 30, 2020.

**8. DEFINED BENEFIT PENSION PLAN**

**PLAN DESCRIPTION**

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

If the link is expired please contact Oregon PERS for this information.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**PLAN DESCRIPTION (CONTINUED)**

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
- member was employed by PERS employer at the time of death,
  - member died within 120 days after termination of PERS covered employment,
  - member died as a result of injury sustained while employed in a PERS-covered job, or
  - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:  
*Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.  
*General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

PLAN DESCRIPTION (CONTINUED)

- Pension Benefits (continued)** A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
  - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
  - iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

CONTRIBUTIONS

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contribution rates during the period were based on the December 31, 2016 actuarial valuation, which became effective July 1, 2018.

PENSION LIABILITY

At June 30, 2020, the City reported a net pension liability of \$2,846,143 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the City's proportion was .016 percent unchanged from the prior year.



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**PENSION LIABILITY (CONTINUED)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 156,956	\$ -
Changes in assumptions	386,112	-
Net difference between projected and actual earnings on pension plan investments	-	80,685
Net changes in proportionate share and differences between City contributions and proportionate share of contributions	98,416	24,638
Differences between employer contributions and proportionate share of contributions	62,991	457
Subtotal - Amortized deferrals (below)	704,475	105,780
City contributions subsequent to measurement date	356,340	-
Net deferred outflow (inflow) of resources	\$ 1,060,815	\$ 105,780

**FUNDING POLICY**

The deferred outflows of resources resulting from contributions made subsequent to the measurement date (\$356,340) will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts of pension-related deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year ending June 30,	Amount
1st Fiscal Year	\$ 322,398
2nd Fiscal Year	69,158
3rd Fiscal Year	119,086
4th Fiscal Year	81,448
5th Fiscal Year	6,605
Total	\$ 598,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 Report as of and for the Fiscal Year Ended June 30, 2019. Oregon PERS produces an independently audited CAFR which can be found at: <http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

ACTUARIAL VALUATIONS

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

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

**Actuarial Methods and Assumptions:**

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study Report	2016, published July 26, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service.
Mortality	<p><u>Health retirees and beneficiaries</u>: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p><u>Active Members</u>: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees</u>: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

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

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**ACTUARIAL VALUATIONS (CONTINUED)**

**Discount Rate** – The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan, a reduction from the prior measurement date discount rate of 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Assumed Asset Allocation:**

<b>Asset Class</b>	<b>Target Allocation</b>
Cash	0.0%
Debt Securities	20.0%
Public Equity	37.5%
Private Equity	17.5%
Real Estate	12.5%
Alternatives Portfolio	12.5%
Opportunity Portfolio	0.0%
<b>Total</b>	<b><u>100.0%</u></b>

*Source: June 30, 2019 PERS CAFR; p. 42*

**Long-Term Expected Rate of Return:**

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

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

ACTUARIAL VALUATIONS (CONTINUED)

**Long-Term Expected Rate of Return (continued):**

<u>Long-Term Expected Rate of Return</u> <sup>1</sup>	Target Allocation*	Annual Arithmetic Return <sup>2</sup>	Compound Annual (Geometric) Return	Standard Deviation
Core Fixed Income	8.00 %	3.59 %	3.49 %	4.55 %
Short-Term Bonds	8.00	3.42	3.38	2.70
Bank/Leveraged Loans	3.00	5.34	5.09	7.50
High Yield Bonds	1.00	6.90	6.45	10.00
Large/Mid Cap US Equities	15.75	7.45	6.30	16.25
Small Cap US Equities	1.31	8.49	6.69	20.55
Micro Cap US Equities	1.31	9.01	6.80	22.90
Developed Foreign Equities	13.13	8.21	6.71	18.70
Emerging Market Equities	4.13	10.53	7.45	27.35
Non-US Small Cap Equities	1.88	8.67	7.01	19.75
Private Equity	17.50	11.45	7.82	30.00
Real Estate (Property)	10.00	6.15	5.51	12.00
Real Estate (REITS)	2.50	8.26	6.37	21.00
Hedge Fund of Funds - Diversified	2.50	4.36	4.09	7.80
Hedge Fund - Event-driven	0.63	6.21	5.86	8.90
Timber	1.88	6.37	5.62	13.00
Farmland	1.88	6.90	6.15	13.00
Infrastructure	3.75	7.54	6.60	14.65
Commodities	1.88	5.43	3.84	18.95
Assumed Inflation - Mean			2.50 %	1.85 %

<sup>1</sup> Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, revised as of June 7, 2017.

<sup>2</sup> The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

*Source: June 30, 2019 PERS CAFR; p. 74*

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	Decrease (6.20%)	Rate (7.20%)	Increase (8.20%)
City's proportionate share of the net pension liability (asset)	\$ 4,557,848	\$ 2,846,143	\$ 1,413,685

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

ACTUARIAL VALUATIONS (CONTINUED)

**Changes Subsequent to the Measurement Date:**

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

INDIVIDUAL ACCOUNT PROGRAM

In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS' members retain their existing OPERS accounts, but any future member contributions are deposited into the member's IAP, not the member's OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute six percent of their salary covered under the plan which is invested in the IAP.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online at the below website, or by contacting PERS at the following address: PO BOX 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75**

PLAN DESCRIPTION

The City operates a single-employer retiree benefit plan that provides postemployment health, dental and vision insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage. Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

Benefits and eligibility for members are established through the collective bargaining agreements. The post-retirement healthcare plan is established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the City's implicit employer contribution. The City did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)**

FUNDING POLICY

The benefits from this program are paid by the City on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is not obligation on the part of the City to fund these benefits in advance.

ACTUARIAL METHODS AND ASSUMPTIONS

The City engaged an actuary to perform an evaluation as of July 1, 2018 using entry age normal, level percent of salary Actuarial Cost Method. The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Discount Rate per year	3.50%
General Inflation Rate per year	2.50%
Salary Scale per year	3.50%

Health Care Cost Trend	Medical and vision:	Pre-65 Trend
	Year	
	2018	6.75%
	2019	7.00%
	2020	5.50%
	2021-2025	5.00%
	2026-2029	4.75%
	2030-2033	5.00%
	2034	5.25%
	2035	5.75%
	2036-2038	6.00%
	2039-2045	5.75%
	2046-2050	5.50%
	2051-2061	5.25%
	2062-2065	5.00%
	2066+	4.75%

Dental: 4.50% per year

Health care cost trend affects both the projected health care costs as well as the projected health care premiums.

Mortality rates were based on rates adopted by the Oregon Public Employees Retirement System (PERS) for its December 31, 2016 actuarial valuation of retirement benefits.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)**

**ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)**

Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service.

Disability rates were not used.

Retirement rates were based on Oregon PERS assumptions. Annual rates are based on age, Tier / OPSRP, and duration of service.

The projection of benefits for financial reporting purpose does not explicitly incorporate the potential effects of legal or contractual funding limitations.

**Changes in Medical Benefit OPEB Liability:**

<b>Changes in Total OPEB Liability</b>	<b>Increase (Decrease)</b>
<b>June 30, 2019 to June 30, 2020</b>	<b>Total OPEB Liability</b>
Balance as of June 30, 2019	\$ 72,493
Changes for the year:	
Service cost	9,601
Interest on total OPEB liability	3,167
Effect of changes to benefit terms	0
Effect of economic/demographic gains or losses	0
Effect of assumption changes or inputs	2,712
Benefit payments	(507)
Balance as of June 30, 2020	<u>\$ 87,466</u>

**Sensitivity of the Net Other Post-Employment Benefit Liability to Changes in Discount and Trend Rates:**

The following presents the net other post-employment benefit liability (NOL), calculated using the discount rate of 3.50 percent, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 95,306	\$ 87,466	\$ 80,270

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 76,526	\$ 87,466	\$ 100,611

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)**

ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 34,643
Changes in assumptions or inputs	2,423	12,469
	2,423	47,112
Benefit Payments	1,802	-
Total as of June 30, 2020	\$ 4,225	\$ 47,112

Benefit payments made subsequent to the measurement date in the amount of \$1,802 will reduce the post-employment obligation in the year ending June 30, 2021.

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2021	\$ (6,121)
2022	(6,121)
2023	(6,121)
2024	(6,121)
2025	(6,121)
Thereafter	(14,084)
Total	\$ (44,689)

**10. INTERFUND TRANSFERS AND BALANCES**

Transfers were made during the year to fund operations and reserves. Transfers and Due To/From Other Funds balances are comprised as follows:

	Transfers Out	Transfers In	Due From Other Funds	Due To Other Funds
General Fund	\$ 655,000	\$ 2,000	\$ -	\$ 84,000
Woodstove Replacement Fund	-	5,000	-	-
Street Fund	2,000	-	-	-
Emergency Services Fund	-	650,000	-	-
Water Fund	5,808	-	4,500	-
Water Capital Reserve Fund	-	5,808	-	-
Wastewater Fund	-	-	79,500	-
	\$ 662,808	\$ 662,808	\$ 84,000	\$ 84,000



**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**10. INTERFUND TRANSFERS AND BALANCES (CONTINUED)**

Interfund loans as of June 30, 2020, include:

- a \$9,000 balance due from General Fund to the Water (\$4,500) and Wastewater (\$4,500) Funds for purchase of a Police vehicle. The loan is to be repaid over four (4) years at 0% interest with the final payment to be made in the next fiscal year, and
- a \$75,000 interfund loan from Wastewater Fund to the General Fund to fund a subsidy transfer to the EMS Fund and cover unexpected expenses for maintenance and capital outlay at the Willamette Activity Center. The loan amount is to be repaid by the General Fund upon receipt of sufficient property taxes and other general operating funds.

**11. PROPERTY TAX LIMITATIONS**

The State of Oregon has a constitutional limit on property taxes for schools and non-school government operations. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. An additional limit reduces the amount of operating property tax revenues available. This reduction was accomplished by rolling property values for 1997-98 back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

**12. RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for the past three years.

**13. COMMITMENTS & CONTINGENCIES**

Substantially all amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the management expects such amounts, if any, to be immaterial.

As of June 30, 2020, the City did not have any outstanding contract commitments or contingencies.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**14. DEFICIT FUND BALANCES, NET POSITION**

At June 30, 2020, the following funds had a negative fund balance and/or unrestricted net position:

General Fund – Unassigned Fund Balance	(\$ 77,860)
Governmental Activities – Unrestricted Net Position	(\$ 1,565,717)

The deficit unassigned fund balance for General Fund is primarily the result of a \$650,000 subsidy to the EMS Fund to avoid a fund balance deficit in that fund. The General Fund’s fund balance on budgetary basis is \$3,140.

The deficit unrestricted net position for Governmental Activities is primarily the result of net pension liability, net of related deferred inflows and outflows.

**15. SUBSEQUENT EVENTS**

On July 22, 2020, City Council approved a resolution to approve short-term operating interfund loans of up to \$200,000 be made from each of the Water and Wastewater funds to the General Fund between July 1, 2020 and December 31, 2020. In September 2020, General Fund borrowed \$150,000 from the Wastewater Fund and \$200,000 from the Water Fund. Loan amounts are to be repaid by the General Fund upon receipt of sufficient property taxes and other general operating funds.

On March 11, 2020, the World Health Organization declared a world-wide pandemic related to COVID-19 coronavirus. The pandemic continues to cause significant disruption to the United States economy. Tax collections in the state of Oregon, including highway tax revenues, have been impacted. We consider potential future impacts on property tax collections to be possible as homeowners continue to face economic uncertainty. The future impact of the pandemic on the City’s operations is unknown as of the date of this report.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2020**

<u>GENERAL FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Property Taxes	\$ 1,054,300	\$ 1,054,300	\$ 1,109,027	\$ 54,727
Franchise and License Fees	268,000	268,000	273,404	5,404
Charges for Internal Services	671,000	671,000	671,000	-
Licenses, Permits, Miscellaneous Taxes	198,500	198,500	196,746	(1,754)
Intergovernmental Revenues	180,506	180,506	124,290	(56,216)
Planning Fees	4,000	4,000	1,345	(2,655)
Fines and Forfeitures	91,000	91,000	65,359	(25,641)
Interest	7,500	7,500	9,428	1,928
Grants and Donations	186,600	186,600	42,325	(144,275)
Rentals and Leases	16,500	16,500	21,029	4,529
Miscellaneous	27,510	27,510	5,849	(21,661)
Total Revenue	<u>2,705,416</u>	<u>2,705,416</u>	<u>2,519,802</u>	<u>(185,614)</u>
<b>EXPENDITURES:</b>				
Administrative	867,756	873,756 (1)	826,968	46,788
Building/Planning	64,000	64,000 (1)	30,598	33,402
Police	1,156,729	1,162,729 (1)	989,404	173,325
Library	29,270	29,270 (1)	31,699	(2,429)
Parks	192,200	223,350 (1)	67,662	155,688
Willamette Activity Center (WAC)	23,100	31,100 (1)	28,395	2,705
Municipal Court	76,862	76,862 (1)	71,834	5,028
Not Allocated:				
Materials & Services	48,112	48,112 (1)	47,897	215
Total Expenditures	<u>2,458,029</u>	<u>2,509,179</u>	<u>2,094,457</u>	<u>414,722</u>
Excess of Revenues Over, (Under) Expenditures	<u>247,387</u>	<u>196,237</u>	<u>425,345</u>	<u>229,108</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Interfund Loan Proceeds	-	75,000	75,000	-
Insurance Proceeds	-	31,150	31,148	2
Transfers In	144,000	144,000	-	144,000
Transfers Out	(600,000)	(655,000) (1)	(655,000)	-
Total Other Financing Sources, (Uses)	<u>(456,000)</u>	<u>(404,850)</u>	<u>(548,852)</u>	<u>144,002</u>
Net Change in Fund Balance	(208,613)	(208,613)	(123,507)	85,106
Beginning Fund Balance	208,613	208,613	129,647	(78,966)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>6,140</u>	<u>\$ 6,140</u>
<b>Reconciliation to Governmental Fund Balance as required by GASB 54 - Ending Fund Balance:</b>				
Interfund Loan from Water/Sewer			(9,000)	
Interfund Loan from Sewer			(75,000)	
Woodstove Replacement Fund			22,313	
Bicycle / Pedestrian Path Fund			6,076	
Fund Balance reported in accordance with GASB 54			<u>\$ (49,471)</u>	

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2020**

	<u>STREET FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Gas Taxes	\$ 230,000	\$ 230,000	\$ 225,386	\$ (4,614)
Licenses, Permits, Miscellaneous Taxes	60,000	60,000	75,732	15,732
Intergovernmental Revenues	103,500	3,500	3,105	(395)
Assesments	14,841	14,841	19,736	4,895
Miscellaneous	1,000	1,000	1,642	642
<b>Total Revenues</b>	<u>409,341</u>	<u>309,341</u>	<u>325,601</u>	<u>16,260</u>
<b>EXPENDITURES:</b>				
Street Program	486,297	386,297 (1)	320,428	65,869
Not Allocated: Contingency	6,044	6,044 (1)	-	6,044
<b>Total Expenditures</b>	<u>492,341</u>	<u>392,341</u>	<u>320,428</u>	<u>(71,913)</u>
Excess of Revenues Over, (Under) Expenditures	<u>(83,000)</u>	<u>(83,000)</u>	<u>5,173</u>	<u>88,173</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfer Out	<u>(2,000)</u>	<u>(2,000) (1)</u>	<u>(2,000)</u>	<u>-</u>
<b>Total Other Financing Sources, (Uses)</b>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
Net Change in Fund Balance	(85,000)	(85,000)	3,173	88,173
Beginning Fund Balance	<u>85,000</u>	<u>85,000</u>	<u>99,867</u>	<u>14,867</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,040</u>	<u>\$ 103,040</u>

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2020**

	<u>EMERGENCY SERVICES FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES:				
Charges for Services	\$ 458,000	\$ 458,000	\$ 443,145	\$ (14,855)
Intergovernmental Revenue	85,090	85,090	89,310	4,220
Interest	75	75	38	(37)
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>1,589</u>	<u>(8,411)</u>
Total Revenues	<u>553,165</u>	<u>553,165</u>	<u>534,082</u>	<u>(19,083)</u>
EXPENDITURES:				
Emergency Medical Services	<u>993,165</u>	<u>1,043,165 (1)</u>	<u>1,032,233</u>	<u>10,932</u>
Total Expenditures	<u>993,165</u>	<u>1,043,165</u>	<u>1,032,233</u>	<u>10,932</u>
Excess of Revenues Over, (Under) Expenditures	(440,000)	(490,000)	(498,151)	(8,151)
OTHER FINANCING SOURCES, (USES):				
Transfers In	<u>600,000</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>
Net Change in Fund Balance	160,000	160,000	151,849	(8,151)
Beginning Fund Balance	<u>(160,000)</u>	<u>(160,000)</u>	<u>(133,015)</u>	<u>26,985</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,834</u>	<u>\$ 18,834</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2020**

<u>OAKRIDGE INDUSTRIAL PARK FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
Loan Repayments	\$ 11,079	\$ 11,079	\$ -	\$ (11,079)
Rental Income	75,000	75,000	77,944	2,944
Grants and Donations	-	-	20,739	20,739
Interest	-	-	629	629
Miscellaneous	10,000	10,000	140	(9,860)
<b>Total Revenues</b>	<u>96,079</u>	<u>96,079</u>	<u>99,452</u>	<u>3,373</u>
<b>EXPENDITURES:</b>				
Oakridge Industrial Park	355,500	355,500 (1)	107,072	248,428
Not Allocated:				
Contingency	116,579	116,579 (1)	-	116,579
<b>Total Expenditures</b>	<u>472,079</u>	<u>472,079</u>	<u>107,072</u>	<u>365,007</u>
<b>Excess of Revenues Over, (Under) Expenditures</b>	<u>(376,000)</u>	<u>(376,000)</u>	<u>(7,620)</u>	<u>368,380</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Proceeds From Sale of Property	20,000	20,000	37,360	17,360
Transfers Out	(144,000)	(144,000) (1)	-	144,000
<b>Total Other Financing Sources, (Uses)</b>	<u>(124,000)</u>	<u>(124,000)</u>	<u>37,360</u>	<u>161,360</u>
<b>Net Change in Fund Balance</b>	(500,000)	(500,000)	29,740	529,740
<b>Beginning Fund Balance</b>	<u>500,000</u>	<u>500,000</u>	<u>550,925</u>	<u>50,925</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 580,665</u>	<u>\$ 580,665</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION - PERS  
June 30, 2020**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB BENEFIT LIABILITY**

Year Ended June 30,	(a) Oakridge proportion of the net pension liability (NPL)	(b) Oakridge proportionate share of the net pension liability (NPL)	(c) Covered payroll	(b/c) NPL as a percentage of of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.016%	\$ 2,846,143	1,292,592	220.2%	80.2%
2019	0.016%	2,463,547	1,217,781	202.3%	82.1%
2018	0.015%	2,023,247	1,179,331	171.6%	83.1%
2017	0.016%	2,335,232	1,131,680	206.4%	80.5%
2016	0.016%	910,219	1,100,465	82.7%	91.9%
2015	0.020%	(340,884)	784,684	-43.4%	103.6%
2014	0.020%	767,445	725,066	105.8%	92.0%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) Oakridge covered payroll	(b/c) Contributions as a percent of covered payroll
2020	\$ 356,340	\$ 356,340	\$ -	1,396,650	25.5%
2019	329,874	329,874	-	1,292,592	25.5%
2018	218,306	218,306	-	1,217,781	17.9%
2017	214,396	214,396	-	1,179,331	18.2%
2016	223,873	223,873	-	1,131,680	19.8%
2015	82,196	82,196	-	1,100,465	7.5%
2014	85,423	85,423	-	784,684	10.9%

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

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



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION - OPEB  
June 30, 2020**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

**HEALTH INSURANCE IMPLICIT RATE SUBSIDY**

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB, Beginning	\$ 99,538	\$ 108,969	\$ 72,493
Service Cost	14,929	14,003	9,601
Interest on Total OPEB Liability	3,251	4,366	3,167
Effect of changes to benefit terms	-	-	-
Effect of Economic/Demographic Gains/Losses	-	(44,007)	-
Effect of Assumptions Changes or Inputs	(7,916)	(8,801)	2,712
Benefits Payments	(833)	(2,037)	(507)
Net Change in OPEB Liability	9,431	(36,476)	14,973
Total OPEB, Ending	<u>\$ 108,969</u>	<u>\$ 72,493</u>	<u>\$ 87,466</u>
Covered-employee Payroll	\$ 1,217,781	\$ 1,292,592	\$ 1,396,650
Total OPEB Liability as a percentage of Covered-employee Payroll	8.9%	5.6%	6.3%

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

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SUPPLEMENTARY INFORMATION**

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
June 30, 2020**

	<u>CAPITAL PROJECTS FUND</u>	<u>DEBT SERVICE FUND</u>	
	<u>WATER CAPITAL RESERVE FUND</u>	<u>WATER BOND RESERVE FUND</u>	<u>TOTAL</u>
<b>ASSETS:</b>			
Cash and Investments	\$ 23,232	\$ -	\$ 23,232
Restricted Cash and Investments	<u>-</u>	<u>120,683</u>	<u>120,683</u>
Total Assets	<u>\$ 23,232</u>	<u>120,683</u>	<u>\$ 143,915</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:</b>			
<b>Fund Balances:</b>			
Restricted for:			
Debt Service	\$ -	\$ 120,683	\$ 120,683
Assigned	<u>23,232</u>	<u>-</u>	<u>23,232</u>
Total Fund Balances	<u>23,232</u>	<u>120,683</u>	<u>143,915</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 23,232</u>	<u>\$ 120,683</u>	<u>\$ 143,915</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2020**

	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	
	WATER CAPITAL RESERVE FUND	WATER BOND RESERVE FUND	TOTAL
OTHER FINANCING SOURCES, (USES):			
Transfers In	\$ 5,808	\$ -	\$ 5,808
Total Other Financing Sources, (Uses)	5,808	-	5,808
Net Change in Fund Balance	5,808	-	5,808
Beginning Fund Balance	17,424	120,683	138,107
Ending Fund Balance	<u>\$ 23,232</u>	<u>\$ 120,683</u>	<u>\$ 143,915</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2020**

	<u>WATER FUND RESERVE</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
OTHER FINANCING SOURCES, (USES):				
Transfers In	\$ 5,808	\$ 5,808	\$ 5,808	\$ -
Total Other Financing Sources, (Uses)	<u>5,808</u>	<u>5,808</u>	<u>5,808</u>	<u>-</u>
Net Change in Fund Balance	5,808	5,808	5,808	-
Beginning Fund Balance	<u>17,424</u>	<u>17,424</u>	<u>17,424</u>	<u>-</u>
Ending Fund Balance	<u>\$ 23,232</u>	<u>\$ 23,232</u>	<u>\$ 23,232</u>	<u>\$ -</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2020**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
<u>WATER BOND RESERVE FUND</u>				
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	<u>120,683</u>	<u>120,683</u>	<u>120,683</u>	<u>-</u>
Ending Fund Balance	<u><u>\$ 120,683</u></u>	<u><u>\$ 120,683</u></u>	<u><u>\$ 120,683</u></u>	<u><u>\$ -</u></u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2020**

<u>WOODSTOVE REPLACEMENT FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES				
Woodstove Replacement Program:	\$	\$ 5,000	(1) \$ 5,000	\$ -
Not Allocated:				
Contingency	<u>20,831</u>	<u>20,831</u>	<u>-</u>	<u>20,831</u>
Total Expenditures	<u>20,831</u>	<u>25,831</u>	<u>5,000</u>	<u>20,831</u>
Excess of Revenues, Over (Under) Expenditures	<u>(20,831)</u>	<u>(25,831)</u>	<u>(5,000)</u>	<u>20,831</u>
OTHER FINANCING SOURCES, (USES)				
Transfers In	<u>-</u>	<u>5,000</u>	<u>(1) 5,000</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	(20,831)	(20,831)	-	20,831
Beginning Fund Balance	<u>20,831</u>	<u>20,831</u>	<u>22,313</u>	<u>1,482</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,313</u>	<u>\$ 22,313</u>

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there w no substantial restricted or committed revenues:

(1) Appropriation Leve

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2020**

<u>BICYCLE / PEDESTRIAN PATH FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
EXPENDITURES				
Bicycle/Pedestrian Path Program	\$ 15,000	\$ 15,000	(1) \$ -	\$ 15,000
Not Allocated:				
Contingency	6,076	6,076	(1) -	6,076
Total Expenditures	21,076	21,076	-	21,076
Excess of Revenues Over, (Under) Expenditures	(21,076)	(21,076)	-	(21,076)
OTHER FINANCING SOURCES, (USES):				
Transfer In	2,000	2,000	2,000	-
Total Other Financing Sources, (Uses)	2,000	2,000	2,000	-
Net Change in Fund Balance	(19,076)	(19,076)	2,000	21,076
Beginning Fund Balance	19,076	19,076	4,076	(15,000)
Ending Fund Balance	\$ -	\$ -	\$ 6,076	\$ 6,076

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there were no substantial restricted or committed revenues.

(1) Appropriation Level



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2020**

	<u>WATER FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>REVENUES:</b>				
Charges for Services	\$ 854,500	\$ 854,500	\$ 990,335	\$ 135,835
Miscellaneous	1,500	1,500	60,606	59,106
Total Revenues	<u>856,000</u>	<u>856,000</u>	<u>1,050,941</u>	<u>194,941</u>
<b>EXPENDITURES:</b>				
Water Utility	778,377	1,260,377	(1) 1,215,759	44,618
Not Allocated:				
Debt Service	140,762	140,762	(1) 140,240	522
Contingency	21,053	21,053	(1) -	21,053
Total Expenditures	<u>940,192</u>	<u>1,422,192</u>	<u>1,355,999</u>	<u>66,193</u>
Excess of Revenues Over, (Under) Expenditures	<u>(84,192)</u>	<u>(566,192)</u>	<u>(305,058)</u>	<u>261,134</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Loan Proceeds	-	482,000	450,143	(31,857)
Capital Grants and Donations	-	-	20,000	20,000
Transfers Out	(5,808)	(5,808)	(1) (5,808)	-
Total Other Financing Sources	<u>(5,808)</u>	<u>476,192</u>	<u>464,335</u>	<u>(11,857)</u>
Net Change in Fund Balance	(90,000)	(90,000)	159,277	249,277
Beginning Fund Balance	<u>90,000</u>	<u>90,000</u>	<u>83,857</u>	<u>(6,143)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	243,134	<u>\$ 243,134</u>
<b>Reconciliation to Net Position:</b>				
Capital Assets, net of depreciation			5,640,056	
Interfund Loan to PD			4,500	
Net Pension Liability			(281,724)	
Pension Related Deferred Outflows			107,050	
Pension Related Deferred Inflows			(10,920)	
Other Post-employment Benefits (OPEB) Liability			(8,632)	
OPEB Related Deferred Outflows			393	
OPEB Related Deferred Inflows			(4,765)	
Accrued Interest			(38,912)	
Long Term Debt			(4,545,185)	
Compensated Absences			(21,243)	
Total Net Position			<u>\$ 1,083,752</u>	

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2020**

	<u>WASTEWATER FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>REVENUES:</b>				
Charges for Service	\$ 666,700	\$ 666,700	\$ 690,846	\$ 24,146
Miscellaneous	6,000	6,000	2,078	(3,922)
Total Revenues	<u>672,700</u>	<u>672,700</u>	<u>692,924</u>	<u>20,224</u>
<b>EXPENDITURES:</b>				
Wastewater Utility	917,086	917,086 (1)	712,365	204,721
Not Allocated:				
Debt Service	18,121	18,121 (1)	17,943	178
Contingency	112,493	37,493 (1)	-	37,493
Total Expenditures	<u>1,047,700</u>	<u>972,700</u>	<u>730,308</u>	<u>242,392</u>
Excess of Revenues Over, (Under) Expenditures	<u>(375,000)</u>	<u>(300,000)</u>	<u>(37,384)</u>	<u>262,616</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Interfund Loan to General Fund	-	(75,000)	(75,000)	-
Total Other Financing Sources, (Uses)	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net Change in Fund Balance	(375,000)	(375,000)	(112,384)	262,616
Beginning Fund Balance	<u>375,000</u>	<u>375,000</u>	<u>299,290</u>	<u>(75,710)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>186,906</u>	<u>\$ 186,906</u>
<b>Reconciliation to Net Position:</b>				
Capital Assets, net of depreciation			780,689	
Interfund Loan to PD			79,500	
Net Pension Liability			(307,515)	
Pension Related Deferred Outflows			116,893	
Pension Related Deferred Inflows			(11,930)	
Other Post-employment Benefits (OPEB) Liability			(9,422)	
OPEB Related Deferred Outflows			428	
OPEB Related Deferred Inflows			(5,204)	
Long Term Debt			(177,500)	
Compensated Absences			(10,106)	
Total Net Position			<u>\$ 642,739</u>	

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET - BUDGETARY BASIS**  
**For the Year Ended June 30, 2020**

<u>STORM WATER FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>REVENUES:</b>				
Charges for Services	\$ 24,506	\$ 24,506	\$ 27,765	\$ 3,259
Total Revenues	<u>24,506</u>	<u>24,506</u>	<u>27,765</u>	<u>3,259</u>
<b>EXPENDITURES:</b>				
Stormwater Utility Not Allocated:	19,000	19,000 (1)	8,098	10,902
Contingency	<u>10,506</u>	<u>10,506 (1)</u>	<u>-</u>	<u>10,506</u>
Total Expenditures	<u>29,506</u>	<u>29,506</u>	<u>8,098</u>	<u>21,408</u>
Net Change in Fund Balance	(5,000)	(5,000)	19,667	(18,149)
Beginning Fund Balance	<u>5,000</u>	<u>5,000</u>	<u>10,325</u>	<u>5,325</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	29,992	<u><u>\$ (12,824)</u></u>
Reconciliation to Net Position:				
Capital Assets, net of depreciation			<u>123,744</u>	
Total Net Position			<u><u>\$ 153,736</u></u>	

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED**

**For the Year Ended June 30, 2020**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/18	DISCOUNTS/ ADJUSTMENTS TO ROLLS	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/19
Current:				
2019-20	\$ 1,138,367	(27,203)	1,089,407	\$ 21,757
Prior Years:				
2018-19	18,906	(611)	9,058	9,237
2017-18	8,686	172	3,863	4,995
2016-17	5,110	461	3,395	2,176
2015-16	2,503	424	2,077	850
2014-15	932	59	504	487
2013-14 & Prior	5,177	215	722	4,670
Total Prior	41,314	720	19,619	22,415
Total All Funds	\$ 1,179,681	\$ (26,483)	\$ 1,109,026	\$ 44,172

RECONCILIATION TO REVENUE:	GENERAL FUND
Cash Collections by County Treasurer Above	\$ 1,109,026
Accrual of Receivables:	
June 30, 2020	(4,542)
June 30, 2019	4,936
Other adjustments	(393)
Total Revenue - General Fund	\$ 1,109,027

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATION**



**INDEPENDENT AUDITORS' REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS**

City Council  
City of Oakridge  
Lane County, Oregon

We have audited the basic financial statements of the City of Oakridge, Lane County, Oregon (the City) as of and for the year ended June 30, 2020 and have issued our report thereon dated December 15, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

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.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

The results of our testing identified one reportable violation related to Oregon Local Budget Law. On June 18, 2020, the City approved a resolution making changes to the original budget appropriations. The resolution created a new appropriation category and increased expenditures by 24% in the Woodstove Replacement fund. The City did not hold a public hearing or comply with publishing requirements for these changes as required by Oregon Local Budget Law.

**INDEPENDENT AUDITORS' REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS - CONTINUED**

No other instances 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.

**OAR 162-10-0230 Internal Control**

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

We noted certain matters that we consider to be material weaknesses in internal control and have reported these findings in to management and the Council in a separate letter dated December 15, 2020.

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

*Brenda Bartlett*

Brenda Bartlett, CPA  
SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

December 15, 2020

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**2018-2019**

**ANNUAL FINANCIAL REPORT**

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**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**CITY COUNCIL**

**TERM EXPIRES**

Paul Forcum	December 31, 2020
Christina Hollet	December 31, 2022
Bobbie Whitney	December 31, 2022
Donald Hadley	December 31, 2022
Trisha Maxfield	December 31, 2020
Kathy Holston, Mayor	December 31, 2022

All Council members receive mail at the address listed below.

**ADMINISTRATIVE**

Bryan Cutchen, City Administrator  
William Jones, Finance Director

City of Oakridge  
P.O. Box 1410  
Oakridge, Oregon 97463

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

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**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

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To the City Council  
City of Oakridge  
Lane County, Oregon

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, Oregon (the City), as of and for the year ended June 30, 2019, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, Oregon, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information on pages 52-55, net pension liability information presented on page 56, and the other post-employment benefit information on page 57, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, net pension liability information, the net other post-employment benefit information, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison statements for the general and special revenue funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison statements for the general and special revenue funds are fairly stated in all material respects in relation to the basic financial statements as a whole.

### *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 combining nonmajor fund financial statements, budgetary comparison schedules and schedule of property tax transactions, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole. The budgetary comparison schedules and schedule of property tax transactions have 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 them.

### **Reports on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Oakridge, Oregon's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Oakridge, Oregon's internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 15, 2019, on our consideration of 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 our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Brenda Bartlett, CPA

SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

December 15, 2019

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION**



## **Management's Discussion and Analysis**

The management of the City of Oakridge, 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 ending June 30, 2019 (FY 19). This 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.

### **Financial Highlights**

Note: Amounts in the MD&A are rounded to thousands except tables and Budget Highlights

- The City's overall net position in FY 19 increased \$72,000 from last year. This was a result of using grants to fund certain major equipment purchases rather than liquid fund assets, active management of resources and a mix of other events which increased or decreased the City's net position. Some of the more significant items were:
  - 1) Accounting for pension liabilities and related inflows and outflows which decreased the City's net position \$ 251,000 in FY 19;
  - 2) Net investment in capital assets (assets less related debt) increased \$70,000 net of annual depreciation primarily due to acquisition of firefighting vehicles and equipment using grants and additional assets related to the 2017 Water Improvement Project net of the related debt.
  - 3) A significant sale in Oakridge Industrial Park (OIP) generated revenues significantly in excess of the cost of the property sold with an increase of \$ 223,000 in net position.
  - 4) Insurance recoveries on properties destroyed or damaged by the winter storm increased cash balances by \$166,000 with an increase in net position.

Exclusive of these items overall operating and other activities generated a decrease of approximately \$136,000 in the City's net position. Certain funds as described below generated operating deficits that reduced the City's overall operating results and required the support of the General Fund and through charges from the General Fund indirectly the Proprietary funds (business type activities). Please see discussions below for additional details on financial results.



- The City's General Fund fund balance decreased approximately \$20,000 in FY 19. This was due in part by operating deficits occasioned by personnel expenses associated with severance of certain administrative personnel and other increased benefit costs and to its continued support of the EMS fund.
- Emergency Services continued to experience significant operating deficits in FY 19 and required support from the General Fund. The EFS fund ended the year with a deficit fund balance of \$133,000 after this support. Management and the City Council continue to research approaches to make the services provided by EMS financially viable or to take other action to resolve the issue while maintaining the public safety.

### **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 required supplementary information. The City's basic financial statements comprise three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

**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.

The Statement of Net Position presents information on the City's assets, deferred inflows, liabilities, and deferred outflows, as applicable, with the difference between them reported as net position. 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 presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flow. Thus revenues and expenses are reported in this statement for some items that will result in a cash flow in a future period. Examples of such items include earned, but uncollected property taxes, and earned, but unused compensated absences.

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 include:

- Administration
- Police
- Parks
- Library
- Willamette Activity Center
- Woodstove Replacement Funds
- Streets and Local Improvement Districts
- Emergency Services Department (Fire and Ambulance Funds)
- Oakridge Industrial Park
- Debt Reserves
- Capital Projects Funding

The business-type activities include:

- Water
- Wastewater
- Stormwater

**Fund financial statements:** A fund is a group of 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 resources available at the end of the fiscal year.

The City of Oakridge maintains four major governmental funds:

- General Fund
- Street Fund
- Emergency Services Fund
- Oakridge Industrial Park Fund (OIP)

The City adopts an annual appropriated budget for all government funds. The City also maintains two non-major governmental programs:

- Water Capital Reserve Fund
- Water Bond Reserve Fund

The following funds are accounted for individually by the City, but are combined with the General Fund in the basic financial statements:

- Woodstove Replacement Fund
- Bicycle/Pedestrian Path Fund

To demonstrate compliance with the budget, a “Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual” is included for these funds.

***Business-Type Funds:*** Business-type funds are used to account for activities where the emphasis is placed on net income. The City maintains three business-type funds:

- Water Fund
- Wastewater Fund
- Storm Water Fund

A “Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual” is included for these funds.

**Notes to 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 financial statements and should be read in conjunction with them.

**Required supplementary information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparisons for the general fund, street fund, and emergency service fund, information about the City’s progress in funding its obligation to provide pension and other post-employment benefits to its employees and budget to GAAP reconciliation schedule.

## Government-wide Financial Analysis

	<b>Net Position</b>					
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>6/30/2019</b>	<b>6/30/2018</b>	<b>6/30/2019</b>	<b>6/30/2018</b>	<b>6/30/2019</b>	<b>6/30/2018</b>
Current and Other Assets	\$ 1,455,518	\$ 959,343	\$ 657,214	\$ 623,582	\$ 2,112,732	\$ 1,582,925
Capital Assets, Net	3,125,056	2,883,907	6,247,737	5,255,224	9,372,793	8,139,131
Asset for Held for Sale	1,705,461	1,848,280	-	-	1,705,461	1,848,280
Total Assets	<u>6,286,035</u>	<u>5,691,530</u>	<u>6,904,951</u>	<u>5,878,806</u>	<u>13,190,986</u>	<u>11,570,336</u>
Deferred Outflows	929,271	639,163	245,973	233,395	1,175,244	872,558
Current Liabilities	607,183	356,641	436,022	494,032	1,043,205	850,673
Net Pension, OPEB Liabilities	2,005,260	1,561,885	530,780	570,331	2,536,040	2,132,216
Other Long Term Liabilities	60,885	75,174	5,037,541	3,918,079	5,098,426	3,993,253
Total Liabilities	<u>2,673,328</u>	<u>1,993,700</u>	<u>6,004,343</u>	<u>4,982,442</u>	<u>8,677,671</u>	<u>6,976,142</u>
Deferred Inflows	159,319	38,126	42,171	13,922	201,490	52,048
Net Position:						
Net Investment in						
Capital Assets	3,015,593	2,774,444	1,002,740	1,173,740	4,018,333	3,948,184
Restricted	2,527,538	2,374,375	-	-	2,527,538	2,374,375
Unrestricted	(1,160,472)	(849,952)	101,670	(57,903)	(1,058,802)	(907,855)
Total Net Position	<u>\$4,382,659</u>	<u>\$4,298,867</u>	<u>\$1,104,410</u>	<u>\$1,115,837</u>	<u>\$5,487,069</u>	<u>\$5,414,704</u>

The largest portion of the City's net position reflects its net investment in capital assets (e.g. land and right-of-way, buildings, improvements, equipment, and infrastructure less related debt). The City uses these assets to provide services to its citizens. Consequently, these assets are not available for sale or alternative use. Resources to pay the related debt used in acquiring these assets must come from other sources such as taxes, service fees, licenses and permits etc. Significant additions to capital assets in FY 19 are more fully described below.

**Governmental activities.** The net position of the Government funds increased \$84,000 in FY 19 due to a number of factors. The net position decreased due to a \$274,000 increase in the net liability, deferred outflows and deferred inflows of the pension plan. Capital assets increased \$241,000 net of accumulated depreciation primarily reflecting the addition of the fire truck and equipment in the EFS fund of \$438,000 which was financed by the Assistance to Firefighters Fund grant. The sale of property in OIP for net proceeds of approximately \$366,000 increased cash balances while the assets held for sale decreased \$143,000 due to the value of the property sold for a net impact on net position of \$223,000. The City recovered \$166,000 in insurance proceeds for properties or equipment destroyed or damaged in the 2019 winter storms. Other liabilities decreased \$14,000 increasing the net position. The remaining \$286,000 decrease in net position results primarily from operational results and other activities with current results and activities largely reflected in the change in the current asset and current liability balances in the table above.

**Business-type activities:** The net position of the three business-type activities (Water, Wastewater and Storm Water) decreased \$11,000 compared to the prior year. Net investment in capital assets (net of depreciation and related long term and current debt) decreased \$171,000 primarily reflecting continued investment in the 2017 Water Project assets of \$961,000 net of related loans of \$1,233,000 from the Business Oregon Infrastructure Finance Authority (IFA). Net liabilities and deferred inflows and outflows associated with the pension plan decreased \$24,000 increasing net position in a similar amount. The remaining \$136,000 increase in net position results from operating and other activity with current results and activity largely reflected in the change in current asset and current liability balances in the table above.

**Change in Net Position – Business-type Activities**

<b>Source</b>	<b>Water</b>	<b>Wastewater</b>	<b>Storm Water</b>	<b>Total</b>
Revenues	\$ 944,104	\$ 686,083	\$ 26,834	\$ 1,657,021
Operating Expenses	659,843	784,316	32,527	1,476,686
Operating Income	284,261	(98,233)	(5,693)	180,335
Non-Operating Revenue (Expenses)	(160,943)	(39,191)	(7,189)	(207,323)
Transfers In (Out)	(5,808)	-	21,369	15,561
Change in Net Position	117,510	(137,424)	8,487	(11,427)
Beginning Net Position	108,059	876,421	131,357	1,115,837
Ending Net Position	\$ 225,569	\$ 738,997	\$ 139,844	\$ 1,104,410

**Fund Financial Statement Analysis**

**Change in Fund Balance – Governmental Funds**

Fund	<b>Fund Balance</b>			
	<b>6/30/2019</b>	<b>6/30/2018</b>	<b>Change (\$)</b>	<b>Change (%)</b>
General Fund	\$ 147,038	\$ 169,321	\$ (22,283)	-13.2%
Street Fund	99,867	118,808	(18,941)	-15.9%
Emergency Services Fund	(133,015)	(79,153)	(53,862)	-68.0%
Oakridge Industrial Park Fund	550,925	204,871	346,054	-168.9%
Other Governmental Funds	138,107	172,299	(34,192)	-19.8%
Total	\$ 802,922	\$ 586,146	\$ 216,776	37.0%

The decrease in the General Fund is primarily due to salaries and other benefits related to severance of two former administrative employees as well as increases in other personnel costs. This change also reflects increased subsidies for Public Safety that are outpacing increases in property taxes, other revenues and other resources such as Administrative overhead allocation charges to other funds. At year end the balance in the General fund was increased by recovery of insurance proceeds from park and other properties damaged in the 2019 winter storm. The decrease in the Emergency Services Fund was primarily the result of continuing operating deficits which were not fully covered by additional General Fund subsidies. The increase in the Industrial Park fund was due to a large sale of property in OIP on which the buyer intends to build a manufacturing plant. We note that funds from these sales are largely restricted to use in OIP and are not available for general use by the City. Decreases in the other funds were generally due to expenditures that were greater than expected. (See Budget Highlights below)

### **Capital Assets**

Additions to capital assets include construction in progress (CIP) and completed portions of the 2017 Water Improvement project (the Water Project), upgraded purification systems for Waste Water and significant repairs to the levee in the proprietary funds and a new fire truck and equipment in the Government funds. The majority of the assets in the Water Project were put in service in FY 19 and transferred from CIP to completed assets. The additions in the Water Project were primarily financed by borrowings from the Infrastructure Finance Authority (IFA) while the fire equipment was purchased with an Assistance to Firefighters grant through the Federal Emergency Management Agency (FEMA). The City's net investment in capital assets for its governmental and business-type activities totals approximately \$4.02 million as of June 30, 2019. The investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings (such as parks and park improvements), equipment and infrastructure including streets and utilities, all depreciated through normal accounting practice. The net investment amount is also shown net of the related long term and current debt. Capital assets are used to provide services to City residents and others and are therefore not available for sale or other disposition except for the occasional surplus property.

### **Debt Management**

During FY 19 the City drew on its loan from the Infrastructure Finance Authority (IFA) to bring to substantial completion and put in service most assets in the 2017 Water Improvement Project and to cover additional costs associated with the project. At the conclusion of the project and subject to certain conditions which management believes will be satisfied \$765,000 of the loan will be forgiven. This portion of the loan remains on the Water Fund balance sheet until that time. This project is now scheduled to be completed in FY 20. See Note 7 on pages 36-39 of the Annual Financial report and the discussion of next year's budget below for additional information on debt facilities and balances and debt service requirements.

## **Budget Highlights**

The City's general fund budget includes adjustments made during the year by Council resolution and/or Supplemental Budget. All functional appropriations were within budgeted amounts, except as follows:

- 1) In the General Fund the following departments were overspent:
  - a. In the Administration Department appropriations were overspent by \$87,929
  - b. In the Municipal court function appropriations were overspent by \$2,863
  - c. In the Willamette Activity Center appropriations were overspent by \$2,060
  - d. In the Library appropriations were overspent by \$89
- 2) In the Emergency Services Fund appropriations were overspent by \$34,598
- 3) In the Woodstove Replacement Fund appropriations were overspent by \$839
- 4) In the Stormwater Fund appropriations were overspent by \$22,957

The Emergency Services Fund balance at year end was a deficit of \$133,015. As of June 30, 2019, the governmental activity funds had an unrestricted net position deficit of \$ 1,160,472. This deficit is primarily due to the net impact of the net pension liability and related deferred inflows and deferred outflows on the funds after accounting for the net investment in capital assets and various other restricted assets.

The City administration intends to closely monitor operating revenues and expenditures in FY 20 to prevent these issues and to restore the Emergency Services Fund to a positive fund balance.

## **Economic Factors and Next Year's Budget**

During the preparation of the budget for the ensuing fiscal year, the primary objective was to achieve financial stability. With input from the public, the City Council and staff of the City are accountable for expending City funds. The following are the major assumptions used in developing the FY 19-20 budget and operating plan.

### 1. EMS Operations and Support

The EFS fund will continue to require significant support from the General Fund in FY 20 to cover its operating deficits and will continue to receive a waiver of administrative overhead charges. The operating deficits result primarily from providing EMT and ambulance services that do not recover their cost due to low reimbursement rates from government sources and from serving a disadvantaged community with limited resources to pay for these services. Management continues to research grant opportunities, opportunities for operating efficiencies and possible reorganization and coordination with other agencies and jurisdictions to more effectively provide these services among other options. At the date of this report no definitive option or options have been determined.

2. Debt Service on the 2017 Water improvement Project and Water Rates

During FY 20 the City will complete the current phase of the 2017 Water Improvement Project (the Project) and make the final draws on the original loan with IFA. The loan amount will be increased by \$340,000 to fund the change orders from mediation agreements reached after June 30, 2109 with certain contractors on the project. In addition, the City anticipates additional borrowings to fund a new well and related assets as the well drilled during the original project was found to be contaminated. The City also anticipates additional borrowing to refurbish a primary existing well. These borrowings will increase future debt service requirements of the Water Fund.

Subsequent to June 30, 2019, the City Council increased the monthly base water service rate to customers effective December 1, 2019. This increase was required to meet the debt service requirements of the loans related to the Project while a portion of the increase was to support public safety services through the General Fund including the services provided by EMS operations.

3. Trends in Revenues and Expenditures

Revenues in the General Fund are expected to be relatively flat compared to FY 19. An increase in General Fund expenses is expected. General fund administrative expenses are partially allocated to other funds based on centralized services provided to those funds by the Administration Department of the General Fund. Revenues in the significant Proprietary funds, Water and Waste Water, are expected to increase due to the annual rate increase based on an index method and the water rate increase noted above. Increases in expenses in the Proprietary Funds and additional debt service requirements are expected to largely offset the revenue increases.

4. Grants

During FY 19 the City will use funds from the Oregon Department of Transportation/ International Mountain Bicycle Association (ODOT/IMBA) grant to build park structures to enhance bicycling activities. The City has also received a grant administered by the Lane Regional Air Protection Agency (LRAPA) to provide a code enforcement officer for monitoring for burning and wood smoke violations.



## 5. Cash and Working Capital

Having adequate liquid resources to fund current operating needs and meet any unexpected cash requirements that arise is important to the financial health of the City and provides a basis for continuing operations in the next year. As of June 30, 2019 the City had cash and cash equivalent balances of \$1,047,161 of which \$799,052 was restricted to use by the Street Fund, Oakridge Industrial Park Fund and Debt Service Funds. Cash and cash equivalents comprised most of the City's working capital balance as other current assets and current liabilities netted to approximately \$23,000. City Administration will monitor cash and working capital balances closely for each fund and in total in FY 20.

### **Requests for Information**

This financial report is designed to provide a general overview of the City's finances and activities for those with an interest in government financing. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

City Administrator  
P.O. Box 1410  
48318 E. First Street  
Oakridge, Oregon 97463  
541-782-2258

Please visit our website at [www.ci.oakridge.or.us](http://www.ci.oakridge.or.us).

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**BASIC FINANCIAL STATEMENTS**

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**STATEMENT OF NET POSITION  
June 30, 2019**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 17,424	\$ 230,685	\$ 248,109
Restricted Cash and Investments	799,052	-	799,052
Receivables:			
Taxes	41,314	-	41,314
Accounts (Net)	361,845	205,960	567,805
Insurance Proceeds	151,764	-	151,764
Grants	9,500	-	9,500
Assessments	54,101	-	54,101
Interfund Loans Receivable	-	9,000	9,000
Due from Governmental Activities	-	211,569	211,569
Capital Assets:			
Land, Land Improvements, and Construction in Progress	913,894	20,300	934,194
Other Capital Assets, Net	2,211,162	6,227,437	8,438,599
Notes Receivable	20,518	-	20,518
Assets Held for Sale	1,705,461	-	1,705,461
<b>Total Assets</b>	<b>6,286,035</b>	<b>6,904,951</b>	<b>13,190,986</b>
Deferred Outflows of Resources:			
Pension Related Deferrals	928,870	245,867	1,174,737
Other Post-employment Benefits	401	106	507
<b>Total Deferred Outflows of Resources</b>	<b>929,271</b>	<b>245,973</b>	<b>1,175,244</b>
<b>Total Assets and Deferred Outflows</b>	<b>7,215,306</b>	<b>7,150,924</b>	<b>14,366,230</b>
<b>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>			
Liabilities:			
Accounts Payable	143,706	72,148	215,854
Retainage Payable	-	92,475	92,475
Payroll Liabilities	56,502	12,714	69,216
Interfund Loans Payable	9,000	-	9,000
Due to Business-Type Activities	211,569	-	211,569
Compensated Absences	94,024	26,681	120,705
Accrued Interest	-	39,590	39,590
Customer Deposits	-	65,475	65,475
Unearned Revenue	43,804	11,958	55,762
Current Portion of Long Term Liabilities	48,578	114,981	163,559
Long Term Liabilities:			
Net Pension Liability	1,947,939	515,608	2,463,547
Other Post-employment Benefits Liability	57,321	15,172	72,493
Due in More than One Year	60,885	5,037,541	5,098,426
<b>Total Liabilities</b>	<b>2,673,328</b>	<b>6,004,343</b>	<b>8,677,671</b>
Deferred Inflows of Resources:			
Net Pension Related Deferrals	116,998	30,969	147,967
Other Post-employment Benefits	42,321	11,202	53,523
<b>Total Deferred Inflows of Resources</b>	<b>159,319</b>	<b>42,171</b>	<b>201,490</b>
Net Position:			
Net Investment in Capital Assets	3,015,593	1,002,740	4,018,333
Restricted: Streets	150,469	-	150,469
Restricted: Debt Service	120,683	-	120,683
Restricted: Oakridge Industrial park	2,256,386	-	2,256,386
Unrestricted	(1,160,472)	101,670	(1,058,802)
<b>Total Net Position</b>	<b>\$ 4,382,659</b>	<b>\$ 1,104,410</b>	<b>\$ 5,487,069</b>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2019**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Functions/Programs</b>				
<b>Primary Government</b>				
Governmental Activities				
General Government	\$ 1,021,993	\$ 169,066	\$ 79,936	\$ -
Public Safety	2,220,726	473,512	-	433,346
Highways and Streets	297,113	-	-	-
Culture and Recreation	99,296	-	-	-
Total Governmental Activities	<u>3,639,128</u>	<u>642,578</u>	<u>79,936</u>	<u>433,346</u>
Business-Type Activities				
Water	759,543	936,208	-	-
Wastewater	812,715	672,671	-	-
Storm Water	39,716	26,834	-	-
Interest on Long Term Debt	72,035	-	-	-
Total Business-Type Activities	<u>1,684,009</u>	<u>1,635,713</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 5,323,137</u>	<u>\$ 2,278,291</u>	<u>\$ 79,936</u>	<u>\$ 433,346</u>

	Net Revenue (Expense)		
	Governmental Activities	Business-Type Activities	Total
	\$ (772,991)	\$ -	\$ (772,991)
	(1,313,868)	-	(1,313,868)
	(297,113)	-	(297,113)
	(99,296)	-	(99,296)
	<u>(2,483,268)</u>	<u>-</u>	<u>(2,483,268)</u>
	-	176,665	176,665
	-	(140,044)	(140,044)
	-	(12,882)	(12,882)
	-	(72,035)	(72,035)
	<u>-</u>	<u>(48,296)</u>	<u>(48,296)</u>
	<u>(2,483,268)</u>	<u>(48,296)</u>	<u>(2,531,564)</u>
Property Taxes	1,048,563	-	1,048,563
Franchise and License Fees	272,488	-	272,488
Intergovernmental	202,704	-	202,704
License, Permits, and Misc. Taxes	576,115	-	576,115
Interest and Miscellaneous	93,214	21,308	114,522
Transfers	(15,561)	15,561	-
Insurance Proceeds	166,341	-	166,341
Gain (Loss) on Sale of Property	223,197	-	223,197
Total	<u>2,567,061</u>	<u>36,869</u>	<u>2,603,930</u>
Change in Net Position	83,793	(11,427)	72,366
Beginning Net Position	<u>4,298,866</u>	<u>1,115,837</u>	<u>5,414,703</u>
Ending Net Position	<u>\$ 4,382,659</u>	<u>\$ 1,104,410</u>	<u>\$ 5,487,069</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINED BALANCE SHEET  
GOVERNMENTAL FUNDS**

**June 30, 2019**

	SPECIAL REVENUE FUNDS					TOTAL
	GENERAL FUND	STREET FUND	EMERGENCY SERVICES FUND	INDUSTRIAL PARK FUND	OTHER GOVERNMENTAL FUNDS	
<b>ASSETS:</b>						
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 17,424	\$ 17,424
Restricted Cash and Investments	18,014	85,502	-	574,853	120,683	799,052
Receivables:						
Accounts, Net	199,477	26,132	130,172	6,064	-	361,845
Insurance Proceeds	151,764	-	-	-	-	151,764
Grants	9,500	-	-	-	-	9,500
Assessments	-	54,101	-	-	-	54,101
Taxes	41,314	-	-	-	-	41,314
Notes	-	-	-	20,518	-	20,518
Total Assets	<u>\$ 420,069</u>	<u>\$ 165,735</u>	<u>\$ 130,172</u>	<u>\$ 601,435</u>	<u>\$ 138,107</u>	<u>\$ 1,455,518</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES:</b>						
Liabilities:						
Accounts Payable	\$ 104,435	\$ 13,652	\$ 24,799	\$ 820	\$ -	\$ 143,706
Payroll Liabilities	38,847	1,614	16,041	-	-	56,502
Due to Other Funds	67,349	-	144,220	-	-	211,569
Interfund Loans Payable	9,000	-	-	-	-	9,000
Unearned Revenue	1,200	-	17,151	25,453	-	43,804
Total Liabilities	<u>220,831</u>	<u>15,266</u>	<u>202,211</u>	<u>26,273</u>	<u>-</u>	<u>464,581</u>
Deferred Inflows:						
Unavailable Assessment Revenues	-	50,602	-	-	-	50,602
Unavailable Receivables	15,822	-	60,976	5,550	-	82,348
Unavailable Notes Receivable	-	-	-	18,687	-	18,687
Unavailable Property Tax Revenues	36,378	-	-	-	-	36,378
Total Deferred Inflows	<u>52,200</u>	<u>50,602</u>	<u>60,976</u>	<u>24,237</u>	<u>-</u>	<u>188,015</u>
Fund Balances:						
Restricted for:						
Streets	-	99,867	-	-	-	99,867
Oakridge Industrial Park	-	-	-	550,925	-	550,925
Debt Service	-	-	-	-	120,683	120,683
Assigned	26,389	-	-	-	17,424	43,813
Unassigned	120,649	-	(133,015)	-	-	(12,366)
Total Fund Balances	<u>147,038</u>	<u>99,867</u>	<u>(133,015)</u>	<u>550,925</u>	<u>138,107</u>	<u>802,922</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 420,069</u>	<u>\$ 165,735</u>	<u>\$ 130,172</u>	<u>\$ 601,435</u>	<u>\$ 138,107</u>	<u>\$ 1,455,518</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO STATEMENT OF NET POSITION  
June 30, 2019**

Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position.

Fund Balances \$ 802,922

The net pension liability is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries. (1,947,939)

The other post-employment benefit liability is the difference between the total other post-employment liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries. (57,321)

Deferred inflows and outflows of resources related to the pension plan and other post-employment benefits include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Deferred Outflows 929,271

Deferred Inflows (159,319)

The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the City as a whole.

Net Capital Assets 3,125,056

The cost of assets held for sale is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the City as a whole.

Assets Held for Sale 1,705,461

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.

Loans Payable (109,463)

Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.

Compensated Absences (94,024)

Other long-term assets are not available to pay for current-period expenditures and therefore are unavailable revenue in the funds.

Unavailable Assessment Revenues	\$ 50,602	
Unavailable Receivables	82,348	
Unavailable Notes Receivable	18,687	
Unavailable Property Tax Revenues	<u>36,378</u>	
		<u>188,015</u>

Total Net Position \$ 4,382,659

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINED STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2019**

	SPECIAL REVENUE FUNDS					TOTAL
	GENERAL FUND	STREET FUND	EMERGENCY SERVICES FUND	INDUSTRIAL PARK FUND	OTHER GOVERNMENTAL FUNDS	
<b>REVENUES:</b>						
Property Taxes	\$ 1,081,212	\$ -	\$ -	\$ -	\$ -	\$ 1,081,212
Franchise and License Fees	272,488	-	-	-	-	272,488
Rental Revenue	19,556	-	-	74,886	-	94,442
Licenses, Permits, and Misc. Taxes	282,878	293,237	-	-	-	576,115
Intergovernmental	125,986	3,905	72,813	-	-	202,704
Charges for Services	-	-	454,351	-	-	454,351
Fines and Forfeitures	76,835	-	-	-	-	76,835
Grants and Donations	79,936	-	433,346	-	-	513,282
Assessments	-	4,232	-	-	-	4,232
Interest and Miscellaneous	45,552	3,350	17,136	27,322	-	93,360
<b>Total Revenues</b>	<b>1,984,443</b>	<b>304,724</b>	<b>977,646</b>	<b>102,208</b>	<b>-</b>	<b>3,369,021</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General Government	731,703	-	-	115,800	-	847,503
Public Safety	935,581	-	993,451	-	-	1,929,032
Highways and Streets	-	321,665	-	-	-	321,665
Culture and Recreation	92,783	-	-	-	-	92,783
Capital Outlay	-	-	438,057	-	-	438,057
<b>Total Expenditures</b>	<b>1,760,067</b>	<b>321,665</b>	<b>1,431,508</b>	<b>115,800</b>	<b>-</b>	<b>3,629,040</b>
Excess of Revenues Over, (Under) Expenditures	224,376	(16,941)	(453,862)	(13,592)	-	(260,019)
<b>Other Financing Sources, (Uses)</b>						
Proceeds from Sale of Property	-	-	-	366,016	-	366,016
Insurance Proceeds	166,341	-	-	-	-	166,341
Transfers In	2,000	-	400,000	-	5,808	407,808
Transfers Out	(415,000)	(2,000)	-	(6,369)	-	(423,369)
<b>Total Other Financing Sources, (Uses)</b>	<b>(246,659)</b>	<b>(2,000)</b>	<b>400,000</b>	<b>359,647</b>	<b>5,808</b>	<b>516,796</b>
Net Change in Fund Balance	(22,283)	(18,941)	(53,862)	346,055	5,808	256,777
Fund Balance - Beginning of Year	169,321	118,808	(79,153)	204,870	132,299	546,145
Fund Balance - End of Year	<u>\$ 147,038</u>	<u>\$ 99,867</u>	<u>\$ (133,015)</u>	<u>\$ 550,925</u>	<u>\$ 138,107</u>	<u>\$ 802,922</u>



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS - TO  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2019**

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Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide Statement of Activities is as follows:

Net Change in Fund Balance	\$	256,777
<p>Expenses include the changes in net pension liability and other post-employment benefits liability from year to year due to changes in total liability and the fair value of pension plan net position that is available to pay pension benefits.</p>		
		(274,460)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.</p>		
Capital Asset Additions, Net of Disposals		408,353
Depreciation Expense		(167,204)
Net Adjustment		241,149
Historical cost of Assets Held for Sale sold in the current period		(142,819)
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes in liability balances.</p>		
Compensated Absences		23,223
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Property Taxes		(32,649)
Notes, Assessments and Other Receivables		12,572
Net Adjustment		(20,077)
Change in Net Position	\$	83,793

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2019**

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>ASSETS AND DEFERRED OUTFLOWS:</b>				
Cash and Investments	\$ 133,587	\$ 89,433	\$ 7,665	\$ 230,685
Accounts Receivable, Net	134,166	69,134	2,660	205,960
Interfund Loans Receivable	4,500	4,500	-	9,000
Due from Other Funds	-	211,569	-	211,569
Capital Assets:				
Land	6,300	-	14,000	20,300
Other Capital Assets, Net	5,314,297	797,621	115,519	6,227,437
Total Assets	<u>5,592,850</u>	<u>1,172,257</u>	<u>139,844</u>	<u>6,904,951</u>
Deferred Outflows of Resources:				
Pension Related Deferrals	117,540	128,327	-	245,867
Other Post-employment Benefits	51	55	-	106
Total Deferred Outflows of Resources	<u>117,591</u>	<u>128,382</u>	<u>-</u>	<u>245,973</u>
Total Assets and Deferred Outflows	<u>\$ 5,710,441</u>	<u>\$ 1,300,639</u>	<u>\$ 139,844</u>	<u>\$ 7,150,924</u>
<b>LIABILITIES, DEFERRED INFLOWS AND NET ASSETS:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	\$ 19,752	\$ 52,396	\$ -	\$ 72,148
Retainage Payable	92,475	-	-	92,475
Payroll Liabilities	6,222	6,492	-	12,714
Unearned Revenue	-	11,958	-	11,958
Compensated Absences	19,929	6,752	-	26,681
Accrued Interest	39,590	-	-	39,590
Customer Deposits	65,475	-	-	65,475
Bonds Payable, due within one year	107,481	7,500	-	114,981
Total Current Liabilities	<u>350,924</u>	<u>85,098</u>	<u>-</u>	<u>436,022</u>
<b>Long Term Liabilities:</b>				
Bonds Payable, due in more than one year	2,309,189	177,500	-	2,486,689
Loan Payable	2,550,852	-	-	2,550,852
Net Pension Liability	246,494	269,114	-	515,608
Other Post-employment Benefits Liability	7,253	7,919	-	15,172
Total Liabilities	<u>5,464,712</u>	<u>539,631</u>	<u>-</u>	<u>6,004,343</u>
Deferred Inflows of Resources:				
Pension Related Deferrals	14,805	16,164	-	30,969
Other Post-employment Benefits	5,355	5,847	-	11,202
Total Deferred Inflows of Resources	<u>20,160</u>	<u>22,011</u>	<u>-</u>	<u>42,171</u>
<b>Net Position:</b>				
Net Investment in Capital Assets	260,600	612,621	129,519	1,002,740
Unrestricted	(35,031)	126,376	10,325	101,670
Total Net Position	<u>225,569</u>	<u>738,997</u>	<u>139,844</u>	<u>1,104,410</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 5,710,441</u>	<u>\$ 1,300,639</u>	<u>\$ 139,844</u>	<u>\$ 7,150,924</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

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

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 936,208	\$ 672,671	\$ 26,834	\$ 1,635,713
Other Revenues	7,896	13,412	-	21,308
Total Revenues	<u>944,104</u>	<u>686,083</u>	<u>26,834</u>	<u>1,657,021</u>
<b>OPERATING EXPENSES</b>				
Personnel Services	172,990	297,948	-	470,938
Materials and Services	486,853	486,368	32,527	1,005,748
Total Operating Expenses	<u>659,843</u>	<u>784,316</u>	<u>32,527</u>	<u>1,476,686</u>
Income, (Loss) From Operations	<u>284,261</u>	<u>(98,233)</u>	<u>(5,693)</u>	<u>180,335</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Expense	(61,243)	(10,792)	-	(72,035)
Depreciation	(99,700)	(28,399)	(7,189)	(135,288)
Total Nonoperating Expenses	<u>(160,943)</u>	<u>(39,191)</u>	<u>(7,189)</u>	<u>(207,323)</u>
Income, (Loss) Before Transfers	<u>123,318</u>	<u>(137,424)</u>	<u>(12,882)</u>	<u>(26,988)</u>
Transfers In	-	-	21,369	21,369
Transfers Out	(5,808)	-	-	(5,808)
Total Transfers	<u>(5,808)</u>	<u>-</u>	<u>21,369</u>	<u>15,561</u>
Change in Net Position	117,510	(137,424)	8,487	(11,427)
Beginning Net Position	<u>108,059</u>	<u>876,421</u>	<u>131,357</u>	<u>1,115,837</u>
Ending Net Position	<u>\$ 225,569</u>	<u>\$ 738,997</u>	<u>\$ 139,844</u>	<u>\$ 1,104,410</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINING STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
For the Year Ended June 30, 2019**

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 938,443	\$ 679,168	\$ 26,687	\$ 1,644,298
Cash Payments to Suppliers	(615,772)	(438,680)	(11,465)	(1,065,917)
Cash Payments to Employees & Related Payroll Costs	(232,037)	(269,307)	-	(501,344)
<b>Net Cash From Operations</b>	<b>90,634</b>	<b>(28,819)</b>	<b>15,222</b>	<b>77,037</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Payment of Principal of Bonds, Contracts Payable	(105,371)	(7,500)	-	(112,871)
Capital Asset Additions	(960,809)	(95,562)	(71,430)	(1,127,801)
Interest Paid	(35,249)	(10,794)	-	(46,043)
Issuance of debt	1,233,323	-	-	1,233,323
Interfund Transfer to Reserve Fund	(5,808)	-	-	(5,808)
<b>Net Cash From Capital and Related Financing Activities</b>	<b>126,086</b>	<b>(113,856)</b>	<b>(71,430)</b>	<b>(59,200)</b>
<b>Cash Flows From Non-Capital and Related Financing Activities:</b>				
Payments on Loan to Emergency Services Fund	4,500	4,500	-	9,000
Short-term Loan to General Fund (cash deficit)	-	(67,349)	-	(67,349)
Short-term Loan to EMS Fund (cash deficit)	-	(144,220)	-	(144,220)
Repayment of Short-term Loan (cash deficit)	(87,633)	87,633	-	-
<b>Net Cash From Non-Capital and Related Financing Activities</b>	<b>(83,133)</b>	<b>(119,436)</b>	<b>-</b>	<b>(202,569)</b>
<b>Net Increase (Decrease) In Cash and Investments</b>	<b>133,587</b>	<b>(262,111)</b>	<b>(56,208)</b>	<b>(184,732)</b>
Cash and Investments at Beginning of Year	-	351,544	63,873	415,417
Cash and Investments at End of Year	<u>\$ 133,587</u>	<u>\$ 89,433</u>	<u>\$ 7,665</u>	<u>\$ 230,685</u>
<b>Reconciliation of Cash Flows From Operating Activities to Operating Income</b>				
Operating Income	\$ 284,261	\$ (98,233)	\$ (5,693)	\$ 180,335
Adjustments				
Interfund Transfers In - Expense Reimbursement	-	-	21,369	21,369
(Increase), Decrease in Accounts Receivable	(7,004)	(8,642)	(147)	(15,793)
Increase, (Decrease) in Accounts Payable	(128,919)	47,688	(307)	(81,538)
Increase, (Decrease) in Payroll Liabilities	(5,274)	(2,407)	-	(7,681)
Increase, (Decrease) in Unearned Revenues	-	1,727	-	1,727
Increase, (Decrease) in Pension Related Activities	(50,495)	27,588	-	(22,907)
Increase, (Decrease) in OPEB Related Activities	(3,795)	2,822	-	(973)
Increase, (Decrease) in Compensated Absences	517	638	-	1,155
Increase, (Decrease) in Customer Deposits	1,343	-	-	1,343
<b>Net Cash From Operations</b>	<b><u>\$ 90,634</u></b>	<b><u>\$ (28,819)</u></b>	<b><u>\$ 15,222</u></b>	<b><u>\$ 77,037</u></b>

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**THE FINANCIAL REPORTING ENTITY**

The City of Oakridge is a municipal corporation governed by a mayor and an elected council who comprise the City Council. The daily functioning is under the supervision of the City Administrator. As required by Generally Accepted Accounting Principles, all activities of the City have been included in these basic financial statements.

The basic financial statements include all financial activities, organizations, and functions for which the City Council has financial accountability as defined by GASB Statement No. 61. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the City is financially accountable, and (c) governmental organizations for which the City is not financially accountable, but for which the nature and significance of their financial relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the City are financially accountable. In addition, component units can be governmental organizations for which the City is not financially accountable, but for which the nature and significance of their financial relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete. No organizational units meet the criteria for inclusion as a component unit.

**BASIC FINANCIAL STATEMENTS**

*The 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 City as a whole. Interfund activity has been eliminated from funds that are consolidated for reporting in the statements. These statements focus on the sustainability of the City 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 and the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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 or proprietary. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are consolidated into a single column within each fund type in the financial section of the basic financial statements and are detailed in the supplementary information.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BASIS OF PRESENTATION**

The financial transactions 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 balances, revenues and expenditures/expenses.

There are stated minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Management can designate a fund as major even if it does not meet these criteria. Non-major funds are combined in one column in the fund financial statements and detailed in the supplementary section.

These are the major governmental funds:

General Fund – This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, franchise fees, fines and forfeitures, planning fees, charges for services and interest on investments.

Street Fund – This fund accounts for the maintenance, construction or reconstruction of streets and sidewalks. These costs are paid primarily from moneys received pursuant to the State of Oregon Gas Tax Apportionment, from Lane County road funds.

Emergency Services Fund – This fund is a combination of the ambulance and fire departments. Costs are paid primarily from ambulance user charges and a transfer from the general fund.

Industrial Park Fund – This fund accounts for activities of the Oakridge Industrial Park. Costs are paid primarily from rental revenues and proceeds from the sale of properties.

These are the major proprietary funds:

Water Fund - This fund accounts for the revenues and expenses of the water utility. The primary revenue source is fees for services.

Wastewater Fund - This fund accounts for the revenues and expenses of the sewer utility. The primary revenue source is fees for services.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

Government-wide Financial Statements and Proprietary Funds Financial Statements are presented on a full accrual basis of accounting with an economic resource measurement focus. An economic resource focus concentrates on equity or a fund's net position. All transactions and events that affect the total economic resources (net position) during the period are reported. An economic resources measurement is inextricably connected with full accrual accounting. Under the full accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred regardless of the timing of related cash inflows and outflows.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)**

Governmental Funds Financial Statements are presented on a modified accrual basis of accounting with a current financial resource measurement focus. This focus concentrates on the fund's resources available for spending currently or in the near future. Only transactions and events affecting the fund's current financial resources during the period are reported. Similar to the connection between an economic resource measurement focus and full accrual accounting, a current financial resource measurement focus is inseparable from a modified accrual basis of accounting. Under modified accrual accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within two months of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Property taxes, franchise fees, licenses and permits, and interest associated with the current financial period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if received within two months of year end. All other revenues are considered to be measurable and available only when cash is received.

An unavailable revenue liability arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable revenue consists primarily of uncollected property taxes, assessments, and other receivables not deemed available to finance operations of the current period. In the government-wide Statement of Activities, with a full accrual basis of accounting, revenue is recognized as soon as it is earned regardless of its availability. Thus, the liability created on the Governmental Fund Balance Sheet for unavailable revenue is eliminated.

Unearned revenues arise outside the scope of measurement focus and basis of accounting, such as when resources are received before there is legal claim to them. For instance, when grant moneys are received prior to the incurrence of qualifying expenditures.

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

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is provided to explain the differences between the fund based financial statements and the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principle operating revenues of the Water and Wastewater Funds are charges to customers for sales and services. Operating expenses for enterprises funds include the cost of sales and services, administrative expenses and overhead, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the financial statements include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2019, there were deferred outflows representing pension-related and other post-employment benefits deferrals reported on the statement of net position.

In addition to liabilities, the financial statements include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items which qualify for reporting in this category. At June 30, 2019, unavailable revenue from property taxes, loan repayments, assessments, and other receivables is reported on the governmental funds balance sheet. Deferred inflows representing pension-related and other post-employment benefit deferrals are reported in the statement of net position.

**BUDGETS**

A budget is prepared for all funds in accordance with a modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. For governmental fund types, the budgetary basis of accounting is the same as generally accepted accounting principles, except for the differences noted under the measurement focus and basis of accounting footnote above. The budget process begins early in each fiscal year with the establishment of the Budget Committee. Recommendations are developed through late winter with the Budget Committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. City Council may amend the budget prior to adoption; however, budgeted expenditures for each fund may not be increased by more than ten percent without further public hearings. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are allocated to, and appropriated by, program or organizational unit when possible. Expenditure budgets that are not allocated to a program or organizational unit are appropriated at the following levels of control: Debt Service, Contingency, and Transfers Out.



**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGETS (CONTINUED)**

The General Fund is appropriated at the department level along with transfers and contingencies. Expenditures cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Council approval if appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the City Council approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budget amount and appropriation transfers. Expenses of the various funds were within authorized appropriations for the year ended June 30, 2019, with the exception of General Fund – Administration Program by \$87,929; General Fund – Library Program by \$89; General Fund – Willamette Activity Center Program by \$2,060; General Fund – Municipal Court Program by \$2,863; Emergency Services Fund – Emergency Medical Services by \$34,598; Woodstove Replacement Fund – Woodstove Replacement Program by \$839; and Storm Water Fund – Stormwater Utility Program by \$22,957.

**ESTIMATES**

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY**

**Deposits and investments**

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

**Receivables and payables**

Activity between funds that represent short-term lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds”. All other outstanding balances between funds are reported as “interfund loans receivable/payable”.

Recorded property taxes receivable that are collected within two months after year-end are considered measurable and available and, therefore, are recognized as revenue in the fund financial statements. The remaining balance is recorded as unavailable revenue. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15, and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are shown in the government-wide Statement of Net Position. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established.

Receivables of the enterprise funds are recognized as revenue when earned, including services provided but not billed. Receivables in governmental and enterprise funds are stated net of any allowance for uncollectibles.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)**

**Supply Inventories and prepaid items**

Detailed supply inventory records are not maintained. Supply inventories are considered to be immaterial by management at year end.

**Capital assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the City is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	20-30 years
Infrastructure	33-50 years
Furniture, equipment and vehicles	10 years

**Assets held for sale**

Various properties located in the Oakridge Industrial Park are currently held for sale/lease by the City.

**Grants**

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net position.

**Compensated absences**

It is the policy to permit employees to accumulate earned but unused vacation and sick leave. All vacation leave is accrued when incurred in the government-wide and proprietary financial statements. Sick leave may or may not be accrued based on whether there is a liability to pay such amounts upon termination. A liability for compensated absences is not reported in governmental funds in accordance with Governmental Accounting Standards Board Statement No. 16 Accounting for Compensated Absences, except when matured.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)**

**Long-term obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**Retirement Plans**

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

**Net position**

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories.

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)**

**Fund Balances**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable represents amounts that are not in a spendable form.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The authority to classify portions of ending fund balances as assigned has been granted to the City Administrator.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as Unassigned.

The order of spending regarding fund balance categories is as follows: restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

There were no non-spendable or committed fund balances at June 30, 2019.

**Fair Value Inputs and Methodologies and Hierarchy**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fair Value Inputs and Methodologies and Hierarchy (Continued)**

**Level 1** – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund can access

**Level 2** – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)

**Level 3** – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**2. CASH AND INVESTMENTS**

A cash pool is maintained that is available for use by all funds. Cash and cash equivalents consisted of:

Deposits with Financial Institutions:	
Demand Deposits and Cash on Hand	\$ 736,211
Local Government Investment Pool	310,950
Total Cash and Investments	<u>\$ 1,047,161</u>
Reconciliation of Cash Reported In:	
Governmental	\$ 816,476
Business Type	230,685
Total Cash and Investments	<u>\$ 1,047,161</u>
Restricted and Unrestricted Cash:	
Restricted Cash	\$ 799,052
Unrestricted Cash	248,109
Total Cash and Cash Equivalents	<u>\$ 1,047,161</u>

\*Cash restricted for Street Fund, Debt Service Fund, and Oakridge Industrial Park Fund.

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**2. CASH AND INVESTMENTS (CONTINUED)**

**Deposits**

Deposits with financial institutions include bank demand deposits. The total bank balance per the bank statements as of June 30, 2019 was \$893,896, of which \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP). Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**Custodial Credit Risk - Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be recovered. There is no deposit policy for custodial credit risk. As of June 30, 2019, all deposits are insured or at qualified institutions.

**Investments**

Policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

As of June 30, 2019, there were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 310,950	\$ 310,950	\$ -	\$ -
Total	<u>\$ 310,950</u>	<u>\$ 310,950</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. CASH AND INVESTMENTS (CONTINUED)**

**Interest Rate Risk**

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

**Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the value of the deposit will not be recovered. There is no formal investment policy for custodial credit risk. All of the investments are with the LGIP. Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss due to a large portion of investments with a single issuer. To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. State statutes do not limit the percentage of investments in the LGIP. As of June 30, 2018, 100% of the investments were in the LGIP.

**3. ACCRUED COMPENSATED ABSENCES**

The compensated absences balances at June 30, 2019 were as follows:

Compensated Absences	Beginning Balance	Additions	Deletions	Ending Balance
Governmental	\$ 117,247	\$ 35,401	\$ (58,624)	\$ 94,024
Business Type	25,526	13,918	(12,763)	26,681
	<u>\$ 142,773</u>			<u>\$ 120,705</u>

All are considered by management to be current liabilities.

**4. NOTES RECEIVABLE**

In June 2016, the City entered into an agreement for a \$50,000 loan as partial consideration for the purchase of property. The note bears interest at 4.25% per annum and is to be paid at \$929.21 per month for 60 months beginning July, 2016. The balance due at June 30, 2019, is \$20,518.

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**4. NOTES RECEIVABLE (CONTINUED)**

At June 30, 2019, expected future payments on notes receivable consisted of:

<u>Year Ending</u>	
2020	10,316
2021	<u>10,202</u>
Total notes receivable	<u>\$ 20,518</u>

**5. CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended June 30, 2019 was as follows:

	<b>GOVERNMENTAL CAPITAL ASSETS</b>			
	July 1, 2018	Additions	Deletions	June 30, 2019
<b>Non-Depreciable Capital Assets</b>				
Land and Land Improvements	\$ 850,560	\$ -	\$ -	\$ 850,560
Construction in Progress	63,334	-	-	63,334
Total Non-Depreciable	913,894	-	-	913,894
<b>Depreciable Capital Assets</b>				
Buildings and Improvements	2,073,064	-	(21,010)	2,052,054
Vehicles and Equipment	1,462,406	408,354	-	1,870,760
Infrastructure	726,101,849	-	-	726,101,849
Total Depreciable	729,637,319	408,354	(21,010)	730,024,663
<b>Accumulated Depreciation</b>				
Buildings and Improvements	917,559	38,107	(21,010)	934,656
Vehicles and Equipment	1,193,523	60,078	-	1,253,601
Infrastructure	725,556,225	69,019	-	725,625,244
Total Accumulated Depreciation	727,667,307	167,204	(21,010)	727,813,501
Net Depreciable Capital Assets	1,970,012			2,211,162
Total Governmental Activities	\$ 2,883,906			\$ 3,125,056



**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. CAPITAL ASSETS (CONTINUED)**

Depreciation Expense for governmental activities is charged to functions as follows:

General Government	\$ 42,605
Public Safety	103,650
Highways and Streets	16,520
Culture and Recreation	<u>4,429</u>
Total	<u><u>\$ 167,204</u></u>

Capital asset activity for business-type activities for the year ended June 30, 2019 was as follows:

	<u>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS</u>			
	<u>June 30, 2018</u>	<u>Additions</u>	<u>Transfers</u>	<u>June 30, 2019</u>
<b>Non-Depreciable Capital Assets</b>				
Land and Improvements	\$ 20,300	\$ -	\$ -	\$ 20,300
Construction in Progress	<u>1,845,816</u>	<u>961,079</u>	<u>(2,806,895)</u>	<u>-</u>
Total Non-Depreciable	<u>1,866,116</u>	<u>961,079</u>	<u>(2,806,895)</u>	<u>20,300</u>
<b>Depreciable Capital Assets</b>				
Buildings and Improvements	1,748,975	60,561	-	1,809,536
Furniture, Equipment and Vehicles	645,393	35,000	-	680,393
Infrastructure	<u>3,556,500</u>	<u>71,161</u>	<u>2,806,895</u>	<u>6,434,556</u>
Total Depreciable	<u>5,950,868</u>	<u>166,722</u>	<u>2,806,895</u>	<u>8,924,485</u>
<b>Accumulated Depreciation</b>				
Buildings and Improvements	816,667	35,129	-	851,796
Furniture, Equipment and Vehicles	599,231	8,505	-	607,736
Infrastructure	<u>1,145,862</u>	<u>91,654</u>	<u>-</u>	<u>1,237,516</u>
Total Accumulated Depreciation	<u>2,561,760</u>	<u>135,288</u>	<u>-</u>	<u>2,697,048</u>
Net Depreciable Capital Assets	<u>3,389,108</u>			<u>6,227,437</u>
Total Business-Type Activities	<u><u>\$ 5,255,224</u></u>			<u><u>\$ 6,247,737</u></u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. CAPITAL ASSETS (CONTINUED)**

Depreciation Expense for business-type activities is charged as follows:

Water	\$	99,700
Wastewater		28,399
Storm Water		7,189
Total	\$	135,288

**6. ASSESSMENTS RECEIVABLE**

Assessments receivable represents the uncollected amounts levied against benefited properties for the costs of local improvements. Since the assessments are liens against the properties, an allowance for uncollectible amounts is not deemed necessary. Assessments are payable over a period of ten years and bear interest at 7% to 10.64%. At June 30, 2019, the assessments receivable totaled \$54,101.

**7. LONG-TERM OBLIGATIONS**

In the following section, long-term debt information is presented separately with respect to governmental and business-type activities. The table below presents current year changes in those obligations, and the current portions due for each issue.

Issue	Interest Rates	Outstanding July 1, 2018	Issued	Matured And Redeemed	Outstanding June 30, 2019	Due Within One Year
<u>Governmental</u>						
Notes from direct borrowings and direct placements:						
Oregon DEQ Note Payable	0.00%	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000
Capital Lease - Motorola	3.89%	89,463	-	-	89,463	28,578
Total Governmental		\$ 109,463	\$ -	\$ -	\$ 109,463	\$ 48,578
<u>Business-Type</u>						
Notes from direct borrowings and direct placements:						
OECD Water Loan	1.00%	\$ 2,329,541	\$ -	\$ 97,871	\$ 2,231,670	\$ 99,981
IFA Safe Drinking Water Loan	1.00%	552,529	1,233,323	-	1,785,852	-
IFA Safe Drinking Water Forgivable Loan	1.00%	765,000	-	-	765,000	-
2009A Series LOCAP Bonds	1.25-6.00%	385,000	-	15,000	370,000	15,000
Total Business-Type		\$ 4,032,070	\$ 1,233,323	\$ 112,871	\$ 5,152,522	\$ 114,981

**Governmental Activities**

**Oregon DEQ Note Payable** – Based on an intergovernmental agreement entered in to with the Oregon Department of Environmental Quality on June 5, 1995, the City is obligated to repay the Oregon DEQ \$180,000 for funds borrowed to help plan and develop the Bald Knob Mill site. This loan is non-interest bearing. The balance of \$20,000 will be paid in the upcoming fiscal year.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities**

**OECD Loan** – Proceeds from this loan were used to improve the water systems and the quality of the drinking water in the City. The total amount of the original loan was \$3,406,383, but the City was granted \$250,000 in loan forgiveness. The loan repayment term is 30 years with an interest rate of 1.00%. Future annual requirements are as follows:

	Principal	Interest	Total
2020	\$ 99,980	\$ 22,317	\$ 122,297
2021	100,980	21,317	122,297
2022	101,990	20,307	122,297
2023	103,010	19,287	122,297
2024	104,040	18,257	122,297
2025-29	536,015	75,471	611,486
2030-34	563,358	48,128	611,486
2035-39	592,094	19,391	611,485
2040	30,203	302	30,505
Total	\$ 2,231,670	\$ 244,777	\$ 2,476,447

Under the terms of the OECD loan and related Promissory Notes, the City pledges its full faith and credit and taxing power within the Oregon Constitution to pay amounts due. Amounts due OECD are payable from all legally available funds of the City including the net revenues of the water system. Events of default include 1) failing to make loan payments when due, 2) failing to make required payments on any other loan made by the State of Oregon or any other Financing Document if the default is not cured within the grace period, 3) proceedings or petitions filed by or against the City under bankruptcy or insolvency laws and similar actions such as appointment of a receiver, and 4) failure of the City’s governing body to appropriate sufficient funds to fully fund all of its obligations to make loan repayments. In the event of default the OECD may 1) declare the Note due and any other amounts due and payable immediately, 2) foreclose liens or security interests, 3) bar the City from future awards, or 4) the State of Oregon may withhold amounts otherwise due the City and apply them to payments due under these loans. The City is required to maintain a debt service ratio in the Water Fund on an annual basis based on the ratio of net operating revenue to debt service requirements on the IFA loans, debt senior to the IFA loans and certain other types of debt obligations.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities (continued)**

**2009A Series LOCAP Bonds** – On June 18, 2009 the City entered into a purchase contract to participate in the League of Oregon Cities Cooperative Asset Financing Program Certificates of Participation, Series 2009A. This issue calls for annual repayments which include interest at 1.25 to 6%. Future annual debt service requirements to maturity for this bond issue are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 15,000	\$ 21,243	\$ 36,243
2021	15,000	20,530	35,530
2022	20,000	19,780	39,780
2023	20,000	18,660	38,660
2024	20,000	17,540	37,540
2025-29	120,000	69,240	189,240
2030-34	<u>160,000</u>	<u>29,700</u>	<u>189,700</u>
Total	<u>\$ 370,000</u>	<u>\$ 196,693</u>	<u>\$ 566,693</u>

Under the terms of the Contract and related Financing Agreement events of default include 1) failing to make loan payments when due and 2) proceedings or petitions filed by or against the City under bankruptcy or insolvency laws and similar actions such as appointment of a receiver. In the event of default the Trustee may 1) without terminating the Agreement declare payable all installment payments past due or due until the end of the City’s current budget year, and 2) terminate the Agreement or accelerate all outstanding payments due requiring the City to defease the Agreement in its entirety.

**IFA Safe Drinking Water Loan** – In December 2015 the City entered in to a financing contract (the Contract) with the Infrastructure Financing Authority. Proceeds from this loan are being used for the 2017 Water Improvement Project, a project that is expected to be completed in the upcoming fiscal year. The total amount of the original loan was \$2,653,000 evidenced by two Promissory Notes (the Notes). Upon completion of the project and satisfaction of certain other conditions \$765,000 of the loan under the Forgivable Promissory Note will be forgiven. Management believes these conditions are or will be fulfilled and forgiveness is fully expected to occur. The City has requested an extension of the loan beyond the original completion date of December, 2018, to complete the project and process the final loan draws under the original Contract. In addition, subsequent to June 30, 2019 the City has requested an additional \$340,000 in loan proceeds from IFA to fund payments agreed to under mediation with contractors on the project primarily related to contractor claims of extra costs incurred by the contractors based on conditions occurring during construction. (Refer to Note 15 to these financial statements).

The loan repayment term is 30 years with an interest rate of 1.00%. Repayment of principal on the loan is expected to begin in December, 2021 based on the extension of the loan and final draws under the original Contract. A repayment schedule will be provided by the lender upon completion of the final draw.

Under the terms of the Contract with IFA and related Promissory Notes the City pledges its full faith and credit and taxing power within the Oregon Constitution to pay amounts due. Amounts due IFA are payable from all legally available funds of the City including the net revenues of the water system. The City is required to maintain a debt service ratio in the Water Fund on an annual basis based on the ratio of net operating revenue to debt service requirements on the IFA loans, debt senior to the IFA loans and certain other types of debt obligations.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**7. LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities (continued)**

Events of default include 1) failing to make loan payments when due, failing to make required payments on any other loan made by the State of Oregon or on any other Financing Document if the default is not cured within the grace period 2) Proceedings or petitions filed by or against the City under bankruptcy or insolvency laws and similar actions such as appointment of a receiver. In the event of default the IFA may terminate its obligation to make further payments under the Contract, declare the Note due and any other amounts due and payable immediately, foreclose liens or security interests or bar the City from future awards.

Other than the pending increase in the IFA loan commitment the City has no lines of credit or loan or financing commitments from other parties as of June 30, 2019.

**8. DEFINED BENEFIT PENSION PLAN**

**PLAN DESCRIPTION**

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
  - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
  - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
    - member was employed by PERS employer at the time of death,
    - member died within 120 days after termination of PERS covered employment,
    - member died as a result of injury sustained while employed in a PERS-covered job, or
    - member was on an official leave of absence from a PERS-covered job at the time of death.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**PLAN DESCRIPTION (CONTINUED)**

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

iv. **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

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

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

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

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

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

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

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

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**PLAN DESCRIPTION (CONTINUED)**

- iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**CONTRIBUTIONS**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contribution rates during the period were based on the December 31, 2015 actuarial valuation, which became effective July 1, 2017.

**PENSION LIABILITY**

At June 30, 2019, the City reported a net pension liability of \$2,463,547 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the City's proportion was .016 percent.

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 83,803	\$ -
Changes in assumptions	572,770	-
Net difference between projected and actual earnings on pension plan investments	-	109,395
Net changes in proportionate share and differences between City contributions and proportionate share of contributions	108,026	36,973
Differences between employer contributions and proportionate share of contributions	80,264	1,599
Subtotal - Amortized deferrals (below)	844,863	147,967
City contributions subsequent to measurement date	329,874	-
Net deferred outflow (inflow) of resources	\$ 1,174,737	\$ 147,967

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**FUNDING POLICY**

The deferred outflows of resources resulting from contributions made subsequent to the measurement date (\$329,874) will be recognized as a reduction of the net pension liability in the year ending June 30, 2019 measurement date. Other amounts of pension-related deferred outflows and inflows of resources will be recognized in pension expense as follows:

<u>Year ending June 30,</u>		<u>Amount</u>
2019	\$	354,343
2020		258,150
2021		7,763
2022		57,044
2023		19,596
Thereafter		-
Total	\$	<u>696,896</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017. Oregon PERS produces an independently audited CAFR which can be found at: <http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**ACTUARIAL VALUATIONS**

The employer contribution rates effective July 1, 2017 through June 30, 2019 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

ACTUARIAL VALUATIONS (CONTINUED)

**Actuarial Methods and Assumptions:**

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study Report	2016, published July, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.50 percent
Projected Salary Increase	3.50 percent overall payroll growth
Cost of Living Adjustment	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	<p>Healthy retirees and beneficiaries: RP-2014 healthy annuitant, sex-distinct, generational per Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active Members: RP-2014 Employees, sex-distinct, generational per Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled Retirees, sex-distinct, generational per Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p>

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

**Discount Rate** – The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan, a reduction from the prior measurement date discount rate of 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

ACTUARIAL VALUATIONS (CONTINUED)

**Assumed Asset Allocation:**

<b>Asset Class/Strategy</b>	<b>Low Range</b>	<b>High Range</b>	<b>OIC Target</b>
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	9.5%	15.5%	20.0%
Real Estate	13.5%	21.5%	12.5%
Alternative Equity	0.0%	12.5%	10.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			<u>100.0%</u>

*Source: June 30, 2018 PERS CAFR; p. 98*

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

ACTUARIAL VALUATIONS (CONTINUED)

**Long-Term Expected Rate of Return (continued):**

<b>Asset Class</b>	<b>Target Allocation*</b>	<b>Compound Annual (Geometric) Return</b>
Core Fixed Income	8.00 %	3.49 %
Short-Term Bonds	8.00	3.38
Bank/Leveraged Loans	3.00	5.09
High Yield Bonds	1.00	6.45
Large/Mid Cap US Equities	15.75	6.30
Small Cap US Equities	1.31	6.69
Micro Cap US Equities	1.31	6.80
Developed Foreign Equities	13.13	6.71
Emerging Market Equities	4.13	7.45
Non-US Small Cap Equities	1.88	7.01
Private Equity	17.50	7.82
Real Estate (Property)	10.00	5.51
Real Estate (REITS)	2.50	6.37
Hedge Fund of Funds - Diversi	2.50	4.09
Hedge Fund - Event-driven	0.63	5.86
Timber	1.88	5.62
Farmland	1.88	6.15
Infrastructure	3.75	6.60
Commodities	1.88	3.84
Assumed Inflation - Mean		2.50 %

*Source: June 30, 2018 PERS CAFR; p. 72*

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
City's proportionate share of the net pension liability	\$ 4,117,055	\$ 2,463,548	\$ 1,098,714

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**8. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Changes Subsequent to the Measurement Date:**

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

**INDIVIDUAL ACCOUNT PROGRAM**

In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS' members retain their existing OPERS accounts, but any future member contributions are deposited into the member's IAP, not the member's OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute six percent of their salary covered under the plan which is invested in the IAP.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online at the below website, or by contacting PERS at the following address: PO BOX 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75**

**PLAN DESCRIPTION**

The City operates a single-employer retiree benefit plan that provides postemployment health, dental and vision insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage. Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

Benefits and eligibility for members are established through the collective bargaining agreements. The post-retirement healthcare plan is established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the City's implicit employer contribution. The City did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)**

FUNDING POLICY

The benefits from this program are paid by the City on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is not obligation on the part of the City to fund these benefits in advance.

ACTUARIAL METHODS AND ASSUMPTIONS

The City engaged an actuary to perform an evaluation as of July 1, 2018 using entry age normal, level percent of salary Actuarial Cost Method. The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Discount Rate per year	3.50%
General Inflation Rate per year	2.50%
Salary Scale per year	3.50%

Health Care Cost Trend	Medical and vision:	
	Year	Pre-65 Trend
	2018	7.00%
	2019	7.00%
	2020	5.50%
	2021-2025	5.00%
	2026-2029	4.75%
	2030-2033	5.00%
	2034	5.25%
	2035	5.75%
	2036-2038	6.00%
	2039-2045	5.75%
	2046-2050	5.50%
	2051-2061	5.25%
	2062-2065	5.00%
	2066+	4.70%

Dental: 4.50% per year

Health care cost trend affects both the projected health care costs as well as the projected health care premiums.

Mortality rates were based on rates adopted by the Oregon Public Employees Retirement System (PERS) for its December 31, 2016 actuarial valuation of retirement benefits.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)**

**ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)**

Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service.

Disability rates were not used.

Retirement rates were based on Oregon PERS assumptions. Annual rates are based on age, Tier / OPSRP, and duration of service.

The projection of benefits for financial reporting purpose does not explicitly incorporate the potential effects of legal or contractual funding limitations.

**Changes in Medical Benefit OPEB Liability:**

<b>Changes in Total OPEB Liability</b>	<b>Increase (Decrease)</b>
<b>June 30, 2018 to June 30, 2019</b>	<b>Total OPEB Liability</b>
Balance as of June 30, 2018	\$ 108,969
Changes for the year:	
Service cost	14,003
Interest on total OPEB liability	4,366
Effect of changes to benefit terms	0
Effect of economic/demographic gains or losses	(44,007)
Effect of assumption changes or inputs	(8,801)
Benefit payments	(2,037)
Balance as of June 30, 2019	<u>\$ 72,493</u>

**Sensitivity of the Net Other Post-Employment Benefit Liability to Changes in Discount and Trend Rates:**

The following presents the net other post-employment benefit liability (NOL), calculated using the discount rate of 3.50 percent, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 78,996	\$ 72,493	\$ 66,537

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 63,552	\$ 72,493	\$ 93,220

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)**

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ (39,325)	\$ -
Changes in assumptions or inputs	(14,197)	-
Benefit payments	-	507
Total as of June 30, 2019	\$ (53,522)	\$ 507

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2019	\$ (6,410)
2020	(6,410)
2021	(6,410)
2022	(6,410)
2023	(6,410)
Thereafter	(21,472)
Total	\$ (53,522)

**10. INTERFUND TRANSFERS AND BALANCES**

Transfers were made during the year to fund operations and reserves. Transfers are comprised as follows:

	Transfers Out	Transfers In	Due From Other Funds	Due To Other Funds
General Fund	\$ 424,000	\$ 2,000	\$ -	\$ 76,349
Street Fund	2,000	-	-	-
Emergency Services Fund	-	400,000	-	144,220
Oakridge Industrial Park Fund	6,369	-	-	-
Water Fund	5,808	4,500	4,500	-
Water Capital Reserve Fund	-	5,808	-	-
Wastewater Fund	-	4,500	216,069	-
Storm Water Fund	-	21,369	-	-
	\$ 438,177	\$ 438,177	\$ 220,569	\$ 220,569

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**10. INTERFUND TRANSFERS AND BALANCES (CONTINUED)**

Interfund loans as of June 30, 2019, include a \$9,000 balance due from General Fund to the Water (\$4,500) and Wastewater (\$4,500) Funds for purchase of a Police vehicle. The loan is to be repaid over four (4) years at 0% interest with the final payment to be made in the next fiscal year.

Cash deficits in the General Fund (\$67,349) and EMS Fund (\$144,220) are reported as due from Wastewater Fund in the fund financial statements and the government-wide financial statements.

**11. PROPERTY TAX LIMITATIONS**

The State of Oregon has a constitutional limit on property taxes for schools and non-school government operations. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. An additional limit reduces the amount of operating property tax revenues available. This reduction was accomplished by rolling property values for 1997-98 back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

**12. RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for the past three years.

**13. COMMITMENTS & CONTINGENCIES**

Substantially all amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the management expects such amounts, if any, to be immaterial.

As of June 30, 2019, the City was engaged in mediation proceedings with contractors on the City's 2017 Water Improvement Project. Please refer to Note 15 of these financial statements.

**14. DEFICIT FUND BALANCES, NET POSITION**

At June 30, 2019, the following fund had a negative fund balance and/or unrestricted net position:

Emergency Services Fund – Fund Balance	(\$ 133,015)
Water Fund – Unrestricted Net Position	(\$ 35,031)
Governmental Activities – Unrestricted Net Position	(\$ 1,160,472)

The deficit fund balance for the Emergency Services Fund reflects ongoing issues in which the costs of providing services significantly exceeds related revenues. The deficit shown is also net of support provided through the General Fund in addition to the ESF's own resources. Management and the City Council continue to discuss options for addressing these issues.



**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**14. DEFICIT FUND BALANCES, NET POSITION (CONTINUED)**

As of June 30, 2019 the Water Fund had a deficit unrestricted net position of (\$35,031). The prior year deficits were primarily due to a difference in timing of expenditures on Water Improvement Project and receipt of loan funds for those projects which was resolved in FY 2019. The remaining deficit will be resolved by receipt of the final loan disbursements in FY 20. In addition, subsequent to June 30, 2019 the City Council adopted a water utility fee rate increase which will, among other objectives, also address this deficit. Please refer to Note 7.

The deficit unrestricted net position for Governmental Activities is primarily the result of net pension liability, net of related deferred inflows and outflows.

**15. SUBSEQUENT EVENTS**

As a result of events involving the City's 2017 Water Improvement Project the City entered into mediation with the primary contractor and a subcontractor on the Project primarily over claims of additional costs incurred by those parties from delays and other issues. Subsequent to June 30, 2019 and as a result of mediation the City Council approved payments of \$250,000 and \$140,000 to these parties, respectively. Payment of these amounts is pending. The City has requested an increase in loan funding from the IFA under the existing loan agreement for these payments and IFA has agreed to this request.

On November 7, 2019, the City Council approved an \$8.54 increase in the monthly base rate for water services to be effective December 1, 2019. This increase was to ensure compliance with the debt service requirements of the IFA loan agreements and Promissory Note for the 2017 Water Improvement Program and to support public safety functions in the General and EFS funds.

**16. NEW PRONOUNCEMENTS**

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, became effective for fiscal periods beginning after June 15, 2018. Refer to Note 7 for additional information on the City's implementation of this statement.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2019**

<u>GENERAL FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property Taxes	\$ 971,000	\$ 1,055,241	\$ 1,081,212	\$ 25,971
Franchise and License Fees	257,000	267,000	272,488	5,488
Charges for Internal Services	586,000	586,000	586,000	-
Licenses, Permits, Miscellaneous Taxes	185,000	286,759	282,878	(3,881)
Intergovernmental Revenues	140,651	140,651	125,986	(14,665)
Planning Fees	4,000	4,000	700	(3,300)
Fines and Forfeitures	86,000	86,000	76,835	(9,165)
Interest	5,700	5,700	12,326	6,626
Grants and Donations	178,900	178,900	4,936	(173,964)
Rentals and Leases	24,500	24,500	19,556	(4,944)
Miscellaneous	32,700	32,700	28,206	(4,494)
Total Revenue	<u>2,471,451</u>	<u>2,667,451</u>	<u>2,491,123</u>	<u>(176,328)</u>
<b>EXPENDITURES:</b>				
Administrative	856,788	906,788 (1)	994,717	(87,929)
Building/Planning	48,000	190,000 (1)	119,144	70,856
Police	1,001,902	1,001,902 (1)	935,581	66,321
Library	28,525	32,525 (1)	32,614	(89)
Parks	192,360	192,360 (1)	30,059	162,301
Willamette Activity Center (WAC)	28,050	28,050 (1)	30,110	(2,060)
Municipal Court	73,725	73,725 (1)	76,588	(2,863)
Not Allocated:		-		
Materials & Services	53,101	53,101 (1)	49,416	3,685
Contingency	15,000	15,000 (1)	-	15,000
Total Expenditures	<u>2,297,451</u>	<u>2,493,451</u>	<u>2,268,229</u>	<u>225,222</u>
Excess of Revenues Over, (Under) Expenditures	<u>174,000</u>	<u>174,000</u>	<u>222,894</u>	<u>48,894</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Insurance Proceeds	-	-	166,341	(166,341)
Transfers In	10,000	10,000	-	10,000
Transfers Out	(409,000)	(409,000) (1)	(409,000)	-
Total Other Financing Sources, (Uses)	<u>(399,000)</u>	<u>(399,000)</u>	<u>(242,659)</u>	<u>(156,341)</u>
Net Change in Fund Balance	(225,000)	(225,000)	(19,765)	205,235
Beginning Fund Balance	225,000	225,000	149,414	(75,586)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>129,649</u>	<u>\$ 129,649</u>
Reconciliation to Governmental Fund Balance as required by GASB 54 - Ending Fund Balance:				
Interfund Loan from Water/Sewer			(9,000)	
Woodstove Replacement Fund			22,313	
Bicycle / Pedestrian Path Fund			4,076	
Fund Balance as required by GASB 54			<u>\$ 147,038</u>	

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2019**

	<u>STREET FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Gas Taxes	\$ 180,000	\$ 180,000	\$ 239,237	\$ 59,237
Franchise Fees	5,000	5,000	-	(5,000)
Licenses, Permits, Miscellaneous Taxes	65,000	65,000	54,000	(11,000)
Intergovernmental Revenues	66,000	66,000	3,905	(62,095)
Assesments	16,782	16,782	4,232	(12,550)
Interest	-	-	1,839	1,839
Miscellaneous	2,500	2,500	1,511	(989)
<b>Total Revenues</b>	<u>335,282</u>	<u>335,282</u>	<u>304,724</u>	<u>(30,558)</u>
<b>EXPENDITURES:</b>				
Street Program	398,782	398,782 (1)	321,665	77,117
Not Allocated: Contingency	7,500	7,500 (1)	-	7,500
<b>Total Expenditures</b>	<u>406,282</u>	<u>406,282</u>	<u>321,665</u>	<u>(84,617)</u>
<b>Excess of Revenues Over, (Under)</b>				
Expenditures	<u>(71,000)</u>	<u>(71,000)</u>	<u>(16,941)</u>	<u>54,059</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfer Out	<u>(2,000)</u>	<u>(2,000) (1)</u>	<u>(2,000)</u>	<u>-</u>
<b>Total Other Financing Sources, (Uses)</b>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(73,000)</u>	<u>(73,000)</u>	<u>(18,941)</u>	<u>54,059</u>
<b>Beginning Fund Balance</b>	<u>73,000</u>	<u>73,000</u>	<u>118,808</u>	<u>45,808</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,867</u>	<u>\$ 99,867</u>

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2019**

	<u>EMERGENCY SERVICES FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Charges for Services	\$ 510,589	\$ 510,589	\$ 454,351	\$ (56,238)
Intergovernmental Revenue	72,490	72,490	72,813	323
Grants and Donations	430,306	430,306	433,346	3,040
Interest	100	100	78	(22)
Miscellaneous	<u>8,000</u>	<u>8,000</u>	<u>17,058</u>	<u>9,058</u>
Total Revenues	<u>1,021,485</u>	<u>1,021,485</u>	<u>977,646</u>	<u>(43,839)</u>
<b>EXPENDITURES:</b>				
Emergency Medical Services	<u>1,396,910</u>	<u>1,396,910</u> (1)	<u>1,431,508</u>	<u>(34,598)</u>
Total Expenditures	<u>1,396,910</u>	<u>1,396,910</u>	<u>1,431,508</u>	<u>(34,598)</u>
Excess of Revenues Over, (Under) Expenditures	<u>(375,425)</u>	<u>(375,425)</u>	<u>(453,862)</u>	<u>(78,437)</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfers In	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Net Change in Fund Balance	24,575	24,575	(53,862)	(78,437)
Beginning Fund Balance	<u>(24,575)</u>	<u>(24,575)</u>	<u>(79,153)</u>	<u>(54,578)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (133,015)</u>	<u>\$ (133,015)</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2019**

<u>OAKRIDGE INDUSTRIAL PARK FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
Loan Repayments	\$ 11,079	\$ 11,079	\$ 10,998	\$ (81)
Rental Income	65,000	65,000	74,886	9,886
Miscellaneous	500	500	16,324	15,824
<b>Total Revenues</b>	<u>76,579</u>	<u>76,579</u>	<u>102,208</u>	<u>25,629</u>
<b>EXPENDITURES:</b>				
Oakridge Industrial Park	164,500	164,500 (1)	115,800	48,700
Not Allocated:				
Debt Service	20,000	20,000 (1)	-	20,000
Contingency	110,881	110,881 (1)	-	110,881
<b>Total Expenditures</b>	<u>295,381</u>	<u>295,381</u>	<u>115,800</u>	<u>179,581</u>
<b>Excess of Revenues Over, (Under) Expenditures</b>	<u>(218,802)</u>	<u>(218,802)</u>	<u>(13,592)</u>	<u>205,210</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Proceeds From Sale of Property	20,000	20,000	366,016	346,016
Transfers Out	-	- (1)	(6,369)	(6,369)
<b>Total Other Financing Sources, (Uses)</b>	<u>20,000</u>	<u>20,000</u>	<u>359,647</u>	<u>339,647</u>
<b>Net Change in Fund Balance</b>	<u>(198,802)</u>	<u>(198,802)</u>	<u>346,055</u>	<u>544,857</u>
<b>Beginning Fund Balance</b>	<u>198,802</u>	<u>198,802</u>	<u>204,870</u>	<u>6,068</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550,925</u>	<u>\$ 550,925</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION - PERS  
June 30, 2019**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB BENEFIT LIABILITY**

Year Ended June 30,	(a) Oakridge proportion of the net pension liability (NPL)	(b) Oakridge proportionate share of the net pension liability (NPL)	(c) Covered payroll	(b/c) NPL as a percentage of of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.016%	\$ 2,463,547	\$ 1,217,781	202.3%	82.1%
2018	0.015%	2,023,247	1,179,331	171.6%	83.1%
2017	0.016%	2,335,232	1,131,680	206.4%	80.5%
2016	0.016%	910,219	1,100,465	82.7%	91.9%
2015	0.020%	(340,884)	784,684	-43.4%	103.6%
2014	0.020%	767,445	725,066	105.8%	92.0%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) Oakridge covered payroll	(b/c) Contributions as a percent of covered payroll
2019	\$ 124,349	\$ 124,349	\$ -	\$ 1,292,592	9.62%
2018	218,306	218,306	-	1,217,781	17.93%
2017	214,396	214,396	-	1,179,331	18.2%
2016	223,873	223,873	-	1,131,680	19.8%
2015	82,196	82,196	-	1,100,465	7.5%
2014	85,423	85,423	-	784,684	10.9%

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

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

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION - OPEB**  
**June 30, 2019**

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**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

**HEALTH INSURANCE IMPLICIT RATE SUBSIDY**

	<u>2018</u>	<u>2019</u>
Total OPEB, Beginning	\$ 99,538	\$ 108,969
Service Cost	14,929	14,003
Interest on Total OPEB Liability	3,251	4,366
Effect of Economic/Demographic Gains/Losses	-	(44,007)
Effect of Assumptions Changes or Inputs	(7,916)	(8,801)
Benefits Payments	(833)	(2,037)
Net Change in OPEB Liability	<u>9,431</u>	<u>(36,476)</u>
Total OPEB, Ending	<u>\$ 108,969</u>	<u>\$ 72,493</u>
Covered-employee Payroll	\$ 1,217,781	\$ 1,292,592
Total OPEB Liability as a percentage of Covered-employee Payroll	8.9%	5.6%

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



**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SUPPLEMENTARY INFORMATION**

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**June 30, 2019**

	<u>CAPITAL PROJECTS FUND</u>	<u>DEBT SERVICE FUND</u>	
	<u>WATER CAPITAL RESERVE FUND</u>	<u>WATER BOND RESERVE FUND</u>	<u>TOTAL</u>
<b>ASSETS:</b>			
Cash and Investments	\$ 17,424	\$ -	\$ 17,424
Restricted Cash and Investments	-	120,683	120,683
	<u>17,424</u>	<u>120,683</u>	<u>138,107</u>
Total Assets	<u>\$ 17,424</u>	<u>\$ 120,683</u>	<u>\$ 138,107</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:</b>			
<b>Fund Balances:</b>			
Restricted for:			
Debt Service	\$ -	\$ 120,683	\$ 120,683
Assigned	17,424	-	17,424
	<u>17,424</u>	<u>120,683</u>	<u>138,107</u>
Total Fund Balances	<u>17,424</u>	<u>120,683</u>	<u>138,107</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 17,424</u>	<u>\$ 120,683</u>	<u>\$ 138,107</u>

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS**

**For the Year Ended June 30, 2019**

	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	
	WATER CAPITAL RESERVE FUND	WATER BOND RESERVE FUND	TOTAL
OTHER FINANCING SOURCES, (USES):			
Transfers In	\$ 5,808	\$ -	\$ 5,808
Total Other Financing Sources, (Uses)	5,808	-	5,808
Net Change in Fund Balance	5,808	-	5,808
Beginning Fund Balance	11,616	120,683	132,299
Ending Fund Balance	\$ 17,424	\$ 120,683	\$ 138,107

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2019**

	<u>WATER FUND RESERVE</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
OTHER FINANCING SOURCES, (USES):				
Transfers In	\$ 5,808	\$ 5,808	\$ 5,808	\$ -
Total Other Financing Sources, (Uses)	5,808	5,808	5,808	-
Net Change in Fund Balance	5,808	5,808	5,808	-
Beginning Fund Balance	11,616	11,616	11,616	-
Ending Fund Balance	<u>\$ 17,424</u>	<u>\$ 17,424</u>	<u>\$ 17,424</u>	<u>\$ -</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2019**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
<u>WATER BOND RESERVE FUND</u>				
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	<u>120,683</u>	<u>120,683</u>	<u>120,683</u>	<u>-</u>
Ending Fund Balance	<u>\$ 120,683</u>	<u>\$ 120,683</u>	<u>\$ 120,683</u>	<u>\$ -</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2019**

<u>WOODSTOVE REPLACEMENT FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
Grants and Donations	\$ 75,000	75,000	\$ 75,000	\$ -
Miscellaneous Income	-	-	4,320	4,320
<b>Total Revenues</b>	<u>75,000</u>	<u>75,000</u>	<u>79,320</u>	<u>4,320</u>
<b>EXPENDITURES</b>				
Woodstove Replacement Program	77,000	77,000 (1)	77,839	(839)
Not Allocated:				
Contingency	8,831	8,831	-	8,831
<b>Total Expenditures</b>	<u>85,831</u>	<u>85,831</u>	<u>77,839</u>	<u>7,992</u>
Excess of Revenues, Over (Under) Expenditures	<u>(10,831)</u>	<u>(10,831)</u>	<u>1,481</u>	<u>12,312</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfers Out	(10,000)	(10,000) (1)	-	10,000
<b>Total Other Financing Sources, (Uses)</b>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	(20,831)	(20,831)	1,481	22,312
Beginning Fund Balance	20,831	20,831	20,832	1
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,313</u>	<u>\$ 22,313</u>

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there were no substantial restricted or committed revenues.

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2019**

<u>BICYCLE / PEDESTRIAN PATH FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>EXPENDITURES</b>				
Bicycle/Pedestrian Path Program	\$ 15,000	\$ 15,000	(1) \$ -	\$ 15,000
Not Allocated:				
Contingency	4,076	4,076	(1) -	4,076
Total Expenditures	<u>19,076</u>	<u>19,076</u>	<u>-</u>	<u>19,076</u>
Excess of Revenues Over, (Under) Expenditures	<u>(19,076)</u>	<u>(19,076)</u>	<u>-</u>	<u>(19,076)</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfer In	2,000	2,000	2,000	-
Transfer Out	-	-	(1) (15,000)	(15,000)
Total Other Financing Sources, (Uses)	<u>2,000</u>	<u>2,000</u>	<u>(13,000)</u>	<u>(15,000)</u>
Net Change in Fund Balance	(17,076)	(17,076)	(13,000)	4,076
Beginning Fund Balance	<u>17,076</u>	<u>17,076</u>	<u>17,076</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,076</u>	<u>\$ 4,076</u>

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there were no substantial restricted or committed revenues.

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET - BUDGETARY BASIS**  
**For the Year Ended June 30, 2019**

	<u>WATER FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Charges for Services	\$ 930,359	\$ 930,359	\$ 936,208	\$ 5,849
Miscellaneous	1,500	1,500	7,896	6,396
<b>Total Revenues</b>	<b>931,859</b>	<b>931,859</b>	<b>944,104</b>	<b>12,245</b>
<b>EXPENDITURES:</b>				
Water Utility	2,248,899	2,248,899	(1) 1,674,458	574,441
Not Allocated:				
Debt Service	142,445	142,445	(1) 140,589	1,856
Contingency	5,000	5,000	(1) -	5,000
<b>Total Expenditures</b>	<b>2,396,344</b>	<b>2,396,344</b>	<b>1,815,047</b>	<b>581,297</b>
Excess of Revenues Over, (Under) Expenditures	<b>(1,464,485)</b>	<b>(1,464,485)</b>	<b>(870,943)</b>	<b>593,542</b>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Loan Proceeds	713,793	713,793	1,233,323	519,530
Repayment of Interfund Loan	4,500	4,500	4,500	-
Capital Grants and Donations	765,000	765,000	-	(765,000)
Transfers Out	(5,808)	(5,808)	(1) (5,808)	-
<b>Total Other Financing Sources</b>	<b>1,477,485</b>	<b>1,477,485</b>	<b>1,232,015</b>	<b>(245,470)</b>
<b>Net Change in Fund Balance</b>	<b>13,000</b>	<b>13,000</b>	<b>361,072</b>	<b>348,072</b>
<b>Beginning Fund Balance</b>	<b>(13,000)</b>	<b>(13,000)</b>	<b>(277,243)</b>	<b>(264,243)</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>83,829</b>	<b>\$ 83,829</b>
<b>Reconciliation to Net Position:</b>				
Capital Assets, net of depreciation			5,320,597	
Interfund Loan to PD			4,500	
Net Pension Liability			(246,494)	
Pension Related Deferred Outflows			117,540	
Pension Related Deferred Inflows			(14,805)	
Other Post-employment Benefits (OPEB) Liability			(7,253)	
OPEB Related Deferred Outflows			51	
OPEB Related Deferred Inflows			(5,355)	
Accrued Interest			(39,590)	
Long Term Debt			(4,967,522)	
Compensated Absences			(19,929)	
<b>Total Net Position</b>			<b>\$ 225,569</b>	

(1) Appropriation Level



**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2019**

	<u>WASTEWATER FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>REVENUES:</b>				
Charges for Service	\$ 666,960	\$ 666,960	\$ 672,671	\$ 5,711
Interest	250	250	-	(250)
Miscellaneous	4,000	4,000	13,412	9,412
<b>Total Revenues</b>	<b>671,210</b>	<b>671,210</b>	<b>686,083</b>	<b>14,873</b>
<b>EXPENDITURES:</b>				
Wastewater Utility	872,840	907,840 (1)	848,831	59,009
Not Allocated:				
Debt Service	20,143	20,143 (1)	18,292	1,851
Contingency	267,198	232,198 (1)	-	232,198
<b>Total Expenditures</b>	<b>1,160,181</b>	<b>1,160,181</b>	<b>867,123</b>	<b>293,058</b>
Excess of Revenues Over, (Under) Expenditures	(488,971)	(488,971)	(181,040)	307,931
<b>OTHER FINANCING SOURCES, (USES):</b>				
Repayment of Interfund Loan	4,500	4,500	4,500	-
<b>Total Other Financing Sources, (Uses)</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(484,471)</b>	<b>(484,471)</b>	<b>(176,540)</b>	<b>307,931</b>
Beginning Fund Balance	484,471	484,471	475,830	(8,641)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	299,290	<u>\$ 299,290</u>
<b>Reconciliation to Net Position:</b>				
Capital Assets, net of depreciation			797,621	
Interfund Loan to PD			4,500	
Net Pension Liability			(269,114)	
Pension Related Deferred Outflows			128,327	
Pension Related Deferred Inflows			(16,164)	
Other Post-employment Benefits (OPEB) Liability			(7,919)	
OPEB Related Deferred Outflows			55	
OPEB Related Deferred Inflows			(5,847)	
Long Term Debt			(185,000)	
Compensated Absences			(6,752)	
<b>Total Net Position</b>			<u>\$ 738,997</u>	

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET - BUDGETARY BASIS**  
**For the Year Ended June 30, 2019**

	<u>STORM WATER FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Charges for Services	\$ 26,650	\$ 26,650	\$ 26,834	\$ 184
Total Revenues	<u>26,650</u>	<u>26,650</u>	<u>26,834</u>	<u>184</u>
<b>EXPENDITURES:</b>				
Stormwater Utility	81,000	81,000 (1)	103,957	(22,957)
Not Allocated:				
Contingency	<u>16,006</u>	<u>16,006 (1)</u>	<u>-</u>	<u>16,006</u>
Total Expenditures	<u>97,006</u>	<u>97,006</u>	<u>103,957</u>	<u>(6,951)</u>
Excess of Revenues Over, (Under) Expenditures	<u>(70,356)</u>	<u>(70,356)</u>	<u>(77,123)</u>	<u>7,135</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>21,369</u>	<u>21,369</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>21,369</u>	<u>21,369</u>
Net Change in Fund Balance	(70,356)	(70,356)	(55,754)	28,504
Beginning Fund Balance	<u>70,356</u>	<u>70,356</u>	<u>66,079</u>	<u>(4,277)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>10,325</u>	<u>\$ 24,227</u>
<b>Reconciliation to Net Position:</b>				
Capital Assets, net of depreciation			<u>129,519</u>	
Total Net Position			<u>\$ 139,844</u>	

(1) Appropriation Level

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the Year Ended June 30, 2019**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/18	DISCOUNTS/ ADJUSTMENTS TO ROLLS	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/19
Current:				
2018-19	\$ 1,056,457	\$ 269	\$ 1,037,820	\$ 18,906
Prior Years:				
2017-18	17,825	(567)	8,572	8,686
2016-17	11,131	(473)	5,548	5,110
2015-16	8,078	(366)	5,209	2,503
2014-15	7,388	213	6,669	932
2013-14	5,699	(227)	4,911	561
2012-13 & Prior	21,855	(567)	16,672	4,616
Total Prior	71,976	(1,987)	47,581	22,408
Total All Funds	\$ 1,128,433	\$ (1,718)	\$ 1,085,401	\$ 41,314

RECONCILIATION TO REVENUE:	GENERAL FUND
Cash Collections by County Treasurer Above	\$ 1,085,401
Accrual of Receivables:	
June 30, 2019	(2,949)
June 30, 2018	4,936
Other adjustments	(6,176)
Total Revenue - General Fund	\$ 1,081,212

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**GRANT COMPLIANCE REVIEW**

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2019**

FEDERAL AGENCY/PASS-THROUGH AGENCY	<u>CFDA NUMBER</u>		<u>BEGINNING LOAN BALANCE</u>	<u>CURRENT YEAR EXPENDITURES</u>	<u>ENDING LOAN BALANCE</u>
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY					
Passed through Oregon Infrastructure Authority:					
Drinking Water State Revolving Funds Cluster:					
<u>Direct Loan Financing:</u>					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	(1)	\$ 1,317,529	\$ 1,233,323	\$ 2,550,852
Subtotal - Drinking Water State Revolving Funds Cluster			1,317,529	1,233,323	2,550,852
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Assistance to Firefighters Grant	97.044	(1)		430,306	
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083			6,840	
<b>TOTAL FEDERAL EXPENDITURES</b>			<u>\$ 1,317,529</u>	<u>\$ 1,670,469</u>	<u>\$ 2,550,852</u>

(1) Indicates Major Program

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2019**

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*Significant Accounting Policies*

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of City of Oakridge (the City). The information in this schedule is prepared in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position or changes in net position of the City.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures on the Schedule are reported on the modified accrual basis of accounting. Revenues are recorded when measurable and available, or in the case of grants where the expenditure is the prime factor for determining eligibility, when the expenditure is made. Expenditures are recorded when a liability is incurred. Such expenditures are recognized using the Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The City has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – OUTSTANDING BALANCES OF FEDERAL LOANS**

As of June 30, 2019, the outstanding balance on the Direct Loan Financing for the Capitalization Grant for Drinking Water State Revolving Funds was \$2,550,852. The entire balance of the loan is reported on the SEFA as it is subject to continuing compliance requirements.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS**



**INDEPENDENT AUDITORS' REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS**

City Council  
City of Oakridge  
Lane County, Oregon

We have audited the basic financial statements of the City of Oakridge, Lane County, Oregon (the City) as of and for the year ended June 30, 2019 and have issued our report thereon dated December 15, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

The City exceeded its legally budgeted appropriations as follows:

- In the General Fund, the administrative function was overspent by \$87,929, the Willamette Activity Center function was overspent by \$2,060, the library function was overspent by \$89 and the municipal court function was overspent by \$2,863.
- In the Emergency Services Fund, the appropriation for emergency services was overspent by \$34,598.
- In the Industrial Park Fund, the City made a transfer of \$6,396 that was not appropriated.



**INDEPENDENT AUDITORS' REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS - CONTINUED**

- In the Woodstove Replacement Fund, the appropriation for the woodstove replacement program was overspent by \$839.
- In the Stormwater Fund, the appropriation for stormwater utility services was overspent by \$22,957.
- In the Bicycle/Pedestrian Path Fund, the City made a transfer of \$15,000 that was not appropriated.

The Emergency Service Fund's June 30, 2019 ending fund balance was negative \$133,015, an increase of \$53,862 over the prior year's negative ending fund balance of \$79,153.

The Wastewater Fund made operating loans to the General and EMS funds for a total advance of \$211,569. Local budget law requires inter-fund loans to be authorized by an official resolution or ordinance stating the fund to which the loan is made, the purpose of the loan, and principal amount of the loan. We found no resolution for the two loans advanced from the Wastewater Fund.

No other instances 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.

**OAR 162-10-0230 Internal Control**

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

We noted certain matters that we consider to be material weaknesses in internal control and have reported these findings in the accompanying Independent Auditor's Report on Internal Control over Financial Reporting in Accordance with Government Auditing Standards. Refer to Schedule of Findings and Questioned Costs Item 2019-002.

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



Brenda Bartlett, CPA  
SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

December 15, 2019



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

To the City Council  
City of Oakridge, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, State of Oregon (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated December 15, 2019.

**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 (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described as 2019-002 in the accompanying schedule of findings and questioned costs to be a material weakness.

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Compliance and Other Matters**

In connection with our engagement to audit the financial statements of the City, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 2019-001. Additionally, if the scope of our work had been sufficient to enable us to express opinions on the basic financial statements, other instances of noncompliance or other matters may have been identified and reported herein.

**City’s Response to Findings**

The City’s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The City’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, Accordingly, we express no opinion on it.

**Purpose of this Report**

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

*Brenda Bartlett*

SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

December 15, 2019



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the City Council  
City of Oakridge, Oregon

**Report on Compliance for Each Major Federal Program**

We have audited the City of Oakridge, Oregon’s (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal program for the year ended June 30, 2019. The City’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

**Management’s Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the City’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City’s compliance.

**Opinion on Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE - CONTINUED**

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-003 and 2019-004. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-003 and 2019-004, that we consider to be significant deficiencies.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE - CONTINUED**

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Brenda Bartlett*

Brenda Bartlett, CPA  
SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

December 15, 2019

**CITY OF OAKRIDGE  
LANE COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2019**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes
- Significant deficiencies? None reported

Noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? No
- Significant deficiencies identified? Yes

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major federal programs:

<u>CFDA No(s).</u>	<u>Name of Federal Program or Cluster</u>
66.468	Capitalization Grants for Drinking Water State Revolving Funds
97-044	Assistance to Firefighters

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? No

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**YEAR ENDED JUNE 30, 2019**

**Section II – Financial Statement Findings**

Non-Compliance with Oregon Budget Law

**2019-001: Oversight of overall actual spending to legally budgeted amounts and negative fund balances**

Criteria: Procedures should be implemented to (1) ensure expenditures stay within legally budgeted amounts approved by the City Council and (2) address the ongoing negative fund balance in the Emergency Service Fund.

Condition: Several funds included legal appropriation categories which were overspent and the Emergency Service (EMS) Fund continues to report a negative fund balance, both circumstances which violate Oregon Local Budget Law. We note in the EMS fund, during the current year, actual revenues were significantly less than budgeted and expenditures significantly exceeded the amount budgeted.

Effect: The City is in violation of local budget law and spending in excess of amounts approved by the City Council.

Cause: Management does not have a process in place to effectively monitor actual revenue and expenses against the budget.

Recommendation: Management should implement a process where each funds' operating results versus budget are reviewed monthly and presented to City Council. Anticipated over-expenditures should be avoided and the City should comply with the proper supplemental budget process when a potential overspending situation cannot be avoided. Management and the Council should develop a plan to provide future sustainability for the EMS Fund.

View of responsible officials and planned corrective actions: The City agrees with this finding. Please refer to the corrective action plan on Pages 81-83.

Material Weakness

**2019-002: Oversight of Third-Party Emergency Service Billing Provider**

Criteria: Management should implement procedures designed to ensure the completeness of receipts from the emergency service billing provider.



**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**YEAR ENDED JUNE 30, 2019**

**2019-002: Oversight of Third-Party Emergency Service Billing Provider, continued**

Condition: The City contracts with a third-party billing provider for billing and collecting funds related to ambulance and fire runs. There are no processes in place to ensure the billing provider is (1) billing all runs reported by the City at the approved contracted rates, or (2) ensuring the City is receiving all of the revenue for ambulance and fire services to which it is entitled.

Effect: The City would not be aware if the third-party billing provider was not turning over the full amount due each month. Contractual insurance adjustments and bad debt writeoffs could be inflated and retained by the billing provider and the City would not be aware of it.

Cause: Lack of procedure to reconcile internal run records with the amounts collected and turned over by the service provider.

Recommendation: The City should implement new internal control procedures designed to (1) reconcile internal run information with the number of incidents reported as billed by the provider, (2) reconcile amounts actually billed for each service to the amount required to be billed per the contract, (3) review adjustment and write off information and reconcile it to internally generated expectations (for example, the City may able to request copies of the insurance Explanation of Benefits from the service provider and use this report to reconcile the amounts reported by the provider each month, (4) review amounts turned over to collections for reasonableness, and (5) review the service provider billing for service charge against the number of services billed out.

View of responsible officials and planned corrective actions: The City agrees with this finding. Please refer to the corrective action plan on Pages 81-83.

**Section III – Federal Award Findings and Questioned Costs**

*Department of Homeland Security*

*2019-003: Assistance to Firefighters Grant, CFDA #97.044, Grant Period September 1, 2017 through July 30, 2019*

Significant deficiency in internal control over Federal Program matching requirement

Condition: The City has no internal controls in place to ensure that federal program matching requirements are complied with.

Criteria: City management should ensure internal controls over compliance with federal grant matching requirements are in place.

**CITY OF OAKRIDGE**  
**LANE COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**YEAR ENDED JUNE 30, 2019**

**Section III – Federal Award Findings and Questioned Costs - continued**

Effect: Because the matching requirement was not effectively monitored, the City did not spend the full amount funds required under their federal program agreement.

Cause: Lack of internal control to monitor the grant's matching requirement.

Recommendation: The City should implement central tracking of all federal grants, which would include analysis of all significant compliance requirements, and regular monitoring of related matching requirements when applicable.

View of responsible officials and planned corrective actions: The City agrees with this finding. Please refer to the corrective action plan on Pages 81-83.

*Department of Homeland Security*

*2019-004: Assistance to Firefighters Grant, CFDA #97.044, Grant Period September 1, 2017 through July 30, 2019*

Significant deficiency in internal control over Procurement compliance requirement

Condition: The City did not maintain written procedures for procurement transactions for federal programs as required by the Uniform Guidance.

Criteria: The City must document their internal policy for federal procurement, including written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

Effect: Because there were no written procedures for procurement, City staff have no formal policy guidance to ensure they are complying with federal procurement rules when making purchases with federal funding.

Cause: Lack of documentation of the City's policies for federal procurement transactions.

Recommendation: The City should take steps to create written procurement policy that complies with the requirements set forth in the Uniform Guidance (CFR 200.318).

View of responsible officials and planned corrective actions: The City agrees with this finding. Please refer to the corrective action plan on Pages 81-83.

**Section IV – State Award Findings and Questioned Costs**

None reported.



**Corrective Action Plan  
June 30, 2019**

**Section II Financial Statement Findings**

**Finding: 2019-001** Oversight of overall actual spending to legally budgeted amounts and negative fund balances.

Name of contact person Bryan Cutchen City Administrator

Corrective action: Beginning in December 2019, a monthly report of operating results vs. budget will be presented to City Council with areas of concern and proposed action annotated. These actions would include reduction of future expenditures for the remainder of the year or a supplemental budget where appropriate to increase appropriations.

In addition, a more rigorous and transparent budgeting process will be put in place for FY 2021 to more accurately estimate budgeted amounts so that overages are not simply a matter of faulty budgeting and to give City Council a better understanding of the operating budget and ensure it meets Oregon budgeting laws, is balanced and is achievable.

To address overspending will require increasing revenues and decreasing expenditures. The city has begun already by increasing water revenues and ensuring the city is operating as efficiently as possible through proper oversight and financial management. If more substantial measures are required they will be identified in the FY21 budget process.

Proposed completion date June 1, 2020.

**Finding: 2019-001** EMS Operations and financial results

Name of Contact Person Bryan Cutchen City Administrator

The administration and City Council are fully aware of the financial issues with EMS where the costs of service significantly exceed revenues and are exploring various options to resolve the issue in the FY 2021. These include further grant opportunities, joint operations with other jurisdictions, reduction in expenditures, reductions in the scope of service and alternative revenue sources such as assessments et. This fund has been supported by the General Fund and this support in FY 20 should eliminate the deficit fund balance in the EMS fund.

However, the City recognizes that the level of support to the EMS fund in the past several years is not sustainable in the future and will take action to make the EMS Fund financially viable.

Proposed completion date June 1, 2020.

**Finding 2019-002** Oversight of Third Party Emergency Service Billing Provider

Name of Contact Person William Jones Finance Director

The City Finance Director will work with the EMS department to establish and implement a set of procedures to determine that the third party service provider is properly processing and reporting billings and collections related to EMS services from inception to turnover to the collection agency or write off. These procedures will also include the operations of the collection agencies. These procedures will be carried out by a combination of EMS personnel and the Finance Director's office.

Proposed completion date March 31, 2020.

### **Federal Award Findings**

**Finding 2019-003** Federal Award Findings-Deficiency in Internal Controls over Federal matching requirements.

Name of Contact Person Bryan Cutchen City Administrator

Effectively immediately all Federal Grants (and other Grants) will be monitored by both the operating department involved and the Finance Directors or City Administrator's office. All essential documents will be maintained in both locations with a central file maintained in the FD or CA office with the original documents. In addition a file will be maintained in both locations with critical requirements and dates pertaining to compliance with the grant requirements (matching funds required, matching funds spent to

date, grant funds spent to date, key dates such as expiration dates, extension requests etc.) Critical dates will be calendared with a reminder so that they are not missed. This file will be reviewed monthly.

Proposed completion date December 31, 2019.

**Finding 2019-004**

Federal Award Findings-Deficiency in Internal Controls over Federal requirements-Procurement Policy Documentation

Name of Contact Person Bryan Cutchen City Administrator

The City Employees have access to computer based procurement standards for both federal and state levels and can use that as a resource however, the Administration agrees that a written document specific to the City must be maintained ensuring that all procurement standards for federal, state and other applicable jurisdictions are met and that any criteria specific to the City procurement processes are documented. This documentation is already in process.

Proposed completion date December 31, 2019.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **Finding: 2018-1**

**Audit finding:** Year- end cutoff procedures for accounts payable should be established so that expenditures and expenses are recorded in the proper fiscal year. Several exceptions were found in the Fiscal Year 2018 audit.

**Recommendation:** Employees should be trained in accounts payable cutoff procedures and review invoices received after year end to ensure proper fiscal year end reporting.

**Management response:** Agree. Procedures were discussed with accounts payable.

**Current status:** Accounts payable clerk is aware of cutoff criteria. Absence of Financial Director at June 30, 2019 hindered reinforcement of procedures. In fiscal year 2020 procedures will be reinforced. In addition, the Financial Director will review all invoices and payments made subsequent to year end for proper cutoff as will consulting accountant during audit preparations.

### **Finding: 2018-2**

**Audit finding:** Management did not track all new leases signed during the fiscal year 2019 and a lease that should have been capitalized was not.

**Recommendation:** City should maintain a central tracking depository for all leases and they should be flagged for analysis of GAAP reporting requirements.

**Management response:** Agree. Procedure will be established for tracking new leases and department heads will be made aware of requirements. All new leases will be flagged and sent to the outside CPA for analysis of GAAP reporting requirements.

**Current status:** Department heads have been reminded to report all new leases to the Financial Director and the FD will review the budget at the beginning of the year which should contain all significant lease activity (operating or capital) for evidence of capital leases. The FD will review for possible capital leases and forward any such items on to the outside CPA for review and that CPA will also review for these items during audit preparation.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**ANNUAL FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2018**

**CITY OF OAKRIDGE**  
**Lane County, Oregon**  
**YEAR ENDED JUNE 30, 2018**

**CITY COUNCIL**

**TERM EXPIRES**

Judy Rowland, Mayor	December 31, 2018
Gary Carl, Council President	December 31, 2018
Paul Forcum	December 31, 2020
Kathy Holston	December 31, 2020
Josh McMillin	December 31, 2018
Kevin Gobelman	December 31, 2018
James Affa	December 31, 2018

All Council members receive mail at the address listed below.

**ADMINISTRATIVE**

Louis Gomez, City Administrator  
Susan LaDuke, City Recorder / Finance Director

City of Oakridge  
P.O. Box 1410  
Oakridge, Oregon 97463



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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To the City Council  
City of Oakridge  
Lane County, Oregon

## **INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, Oregon (the City), as of and for the year ended June 30, 2018, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, Oregon, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information on pages 53-55, net pension liability information presented on page 56, and the other post-employment benefit information on page 58, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, net pension liability information, the net other post-employment benefit information, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison statements for the general and special revenue funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### *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 combining nonmajor fund financial statements, budgetary comparison schedules and schedule of property tax transactions, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole. The budgetary comparison schedules and schedule of property tax transactions have 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 them.

### **Emphasis of a Matter**

As described in Note 9 to the financial statements, the City adopted GASB Statement No 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pension, during the fiscal year ended June 30, 2018. The net position of the City's governmental activities as of June 30, 2017 has been restated to reflect the change in accounting principle. Our opinion is not modified with respect to this matter.

As described in Note 15 to the financial statements, the beginning net position of the water fund has been restated to reflect water utility revenue that was earned during the 2016-17 fiscal year. Additionally, the general and street funds beginning fund balances and the net position of the City's governmental activities have been restated to reflect gas and transient room tax collections during 2017-18 that related to the 2016-17 fiscal year. Our opinion is not modified with respect to this matter.

### **Reports on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Oakridge, Oregon's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Oakridge, Oregon's internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 19, 2019, on our consideration of 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 our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Brenda Bartlett, CPA  
SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

January 19, 2019



## **Management's Discussion and Analysis**

The management of the City of Oakridge, 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 ending June 30, 2018. This 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.

### **Financial Highlights**

- The City's net position has remained stable through active management, maximization of grant funding, and conservative decision-making regarding expenditures. However, implementation of Government Accounting Standards Board (GASB) Pronouncement No. 68 related to pension accounting, and changes in the related unfunded actuarial pension liability, have resulted in a significant decrease to the City's overall net position.
- After several years of deficit fund balances, the City's General Fund turned the corner in Fiscal Year ("FY") 2013-14 with a positive ending fund balance; a trend which continues this fiscal year.
- Emergency Services continues to receive attention from management and City Council to achieve stabilized funding and recover from a declining fund balance.

### **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 required supplementary information. The City's basic financial statements comprise three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

**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.

The Statement of Net Position presents information on the City's assets, deferred inflows, liabilities, and deferred outflows, as applicable, with the difference between them reported as net position. 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 presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flow. Thus revenues and expenses are reported in this statement for some items that will result in a cash flow in a future period. Examples of such items include earned, but uncollected property taxes, and earned, but unused compensated absences.

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 include:

- Administration
- Police
- Parks
- Library
- Willamette Activity Center
- Woodstove Replacement Funds
- Streets and Local Improvement Districts
- Emergency Services Department (Fire and Ambulance Funds)
- Oakridge Industrial Park
- Debt Reserves
- Capital Projects Funding

The business-type activities include:

- Water
- Wastewater
- Stormwater

**Fund financial statements:** A fund is a group of 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 resources available at the end of the fiscal year.

The City of Oakridge maintains three major governmental funds:

- General Fund
- Street Fund
- Emergency Services Fund



The City adopts an annual appropriated budget for all government funds. The City also maintains three non-major governmental programs:

- Industrial Park Fund
- Water Capital Reserve Fund
- Water Bond Reserve Fund

The following funds are tracked individually by the City, but are combined with the General Fund in the basic financial statements:

- Woodstove Replacement Fund
- Bicycle/Pedestrian Path Fund

To demonstrate compliance with the budget, a “Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual” is included for these funds.

***Business-Type Funds:*** Business-type funds are used to account for activities where the emphasis is placed on net income. The City maintains three business-type funds:

- Water Fund
- Wastewater Fund
- Storm Water Fund

A “Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual” is included for these funds.

**Notes to 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 financial statements and should be read in conjunction with them.

**Required supplementary information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparisons for the general fund, street fund, and emergency service fund, information about the City’s progress in funding its obligation to provide pension and other post-employment benefits to its employees and budget to GAAP reconciliation schedule.

## Government-wide Financial Analysis

### Net Position

	Governmental Activities		Business-Type Activities		Total	
	6/30/2018	6/30/2017	6/30/2018	6/30/2017	6/30/2018	6/30/2017
Current and Other Assets	\$ 959,343	\$ 999,725	\$ 623,582	\$ 606,670	\$ 1,582,925	\$ 1,606,395
Capital Assets, Net	2,883,907	2,865,307	5,255,224	3,786,519	8,139,131	6,651,826
Asset for Held for Sale	1,848,280	1,773,096	-	-	1,848,280	1,773,096
Total Assets	5,691,530	5,638,128	5,878,806	4,393,189	11,570,336	10,031,317
Deferred Outflows	639,163	988,068	233,395	350,286	872,558	1,338,354
Current Liabilities	356,641	295,316	494,032	325,710	850,673	621,026
Net Pension, OPEB Liabilities	1,561,885	1,724,035	570,331	611,197	2,132,216	2,335,232
Other Long Term Liabilities	75,174	-	3,918,079	2,714,516	3,993,253	2,714,516
Total Liabilities	1,993,700	2,019,351	4,982,442	3,651,423	6,976,142	5,670,774
Deferred Inflows	38,126	14,710	13,922	5,216	52,048	19,926
Net Position:						
Net Investment in						
Capital Assets	2,774,444	2,845,307	1,173,740	958,993	3,948,184	3,804,300
Restricted	321,224	304,413	-	-	321,224	304,413
Unrestricted	1,203,199	1,442,415	(57,903)	127,843	1,145,296	1,570,258
Total Net Position	\$4,298,867	\$4,592,135	\$1,115,837	\$1,086,836	\$5,414,704	\$5,678,971

The largest portion of the City's net position reflects its net investment in capital assets (e.g. land and right-of-way, buildings, improvements, equipment, and infrastructure). The City uses these assets to provide services to its citizens. Consequently, these assets are not available for future spending. Resources to pay the related debt used in acquiring these assets must come from other sources.

**Governmental activities.** Generally, the assets, liabilities, and net position of the governmental activities did not change significantly from the prior year with the exception of a substantial increase in current liabilities. Changes in these and other balances resulted in an overall \$252,855 decrease in net position of governmental activities during FY2017-18.

**Business-type activities:** The three business-type activities (Water, Wastewater, and Storm Water) remained fairly flat when compared to the prior year with an overall \$6,077 increase in net position of business-type activities during FY2017-18.

**Change in Net Position – Business-type Activities**

<b>Source</b>	<b>Water</b>	<b>Wastewater</b>	<b>Storm Water</b>	<b>Total</b>
Revenues	\$ 900,100	\$ 652,061	\$ 25,608	\$ 1,577,769
Operating Expenses	755,205	632,662	21,896	1,409,763
Operating Income	144,895	19,399	3,712	168,006
Non-Operating Revenue (Expenses)	(108,145)	(40,428)	(7,548)	(156,121)
Transfers In (Out)	(5,808)	-	-	(5,808)
Change in Net Position	30,942	(21,029)	(3,836)	6,077
Beginning Net Position	31,603	897,450	135,193	1,064,246
Prior Period Adjustment	45,514	-	-	45,514
Ending Net Position	\$ 108,059	\$ 876,421	\$ 131,357	\$ 1,115,837

**Fund Financial Statement Analysis**

**Change in Fund Balance – Governmental Funds**

<b>Fund</b>	<b>Fund Balance</b>		<b>Change (\$)</b>	<b>Change (%)</b>
	<b>6/30/2018</b>	<b>6/30/2017</b>		
General Fund	\$ 169,321	\$ 272,517	\$ (103,196)	-37.9%
Street Fund	118,808	95,400	23,408	24.5%
Emergency Services Fund	(79,153)	(161,659)	82,506	51.0%
Other Governmental Funds	337,170	374,260	(37,090)	-9.9%
Total	\$ 546,146	\$ 580,518	\$ (34,372)	-5.9%

The decrease in General Fund is primarily due administrative salary increases and continuing increased subsidies for Public Safety that are outpacing increases in property taxes and other resources. The increase in the Emergency Services Fund is primarily the result of the additional General Fund subsidy along with a waiver of administrative overhead charges. The increase in Street Fund in primarily due to a one-time adjustment related to timing of state gas tax receipts.

**Capital Assets**

Additions to capital assets include construction in progress for Water Improvement projects and new Police vehicles. The City’s net investment in capital assets for its governmental and business-type activities totals approximately \$3.95 million as of June 30, 2018. The investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings (such as parks and park improvements), equipment (including a new mower), and infrastructure including streets and utilities, all depreciated through normal accounting practice.

## **Debt Management**

See Note 7 on pages 36-38 for additional information on debt facilities and balances.

## **General Fund Budgetary Highlights**

The City's general fund budget includes adjustments made during the year by Council resolution and/or Supplemental Budget. All functional appropriations were within budgeted amounts.

## **Economic Factors and Next Year's Budget**

During the preparation of the budget for the ensuing fiscal year, the primary objective was to maintain financial stability. Due to the combined effort of Council, community and staff the City is accountable for expending City funds and continues to watch its finances very closely. Stable funding for Emergency Services continues to be a focus. The following are the major assumptions used in developing the FY 2018-19 budget:

- Major capital projects include continued progress on the Water Improvement (Tank 7) project, which is expected to be completed in spring of 2019 using a combination of Federal grant and loan funds. Utilities are also expecting to complete regular maintenance on the sewer plant, wells, reservoirs and well fields, as well as replacement of old sewer lines to minimize the inflow and infiltration of heavy flows of water into the sewer plant.
- An increase in General Fund administrative overhead, which is partially allocated to other funds, is intended to fund a payroll specialist position that will assist with records management and capital projects assigned as needed.
- Emergency Services continues to receive attention from management and City Council, working with union officials, a restructure of the department was completed and took effect July 1<sup>st</sup> 2018. This restructure includes a rotation of part-time temporary workers to insure full staffing of ambulances, the addition of a Training Officer, which the city hopes will compliment and improve work conditions for the regular full time staff, These changes were implemented to hopefully reduce overtime and provides a safer environment for staff, as well as better coverage for the community. The city will monitor the results of this change and continue to look at ways to sustain funding for ambulance and fire services.
- A portion of the contingency line in the General Fund has been designated for future PERS increases.

## **Requests for Information**

This financial report is designed to provide a general overview of the City's finances and activities for those with an interest in government financing. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

City Administrator  
P.O. Box 1410  
48318 E. First Street  
Oakridge, Oregon 97463  
541-782-2258

Please visit our website at [www.ci.oakridge.or.us](http://www.ci.oakridge.or.us).

## **BASIC FINANCIAL STATEMENTS**

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION**

**JUNE 30, 2018**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 303,437	\$ 415,417	\$ 718,854
Restricted Cash and Investments	233,736		233,736
Receivables:			
Taxes	71,976		71,976
Accounts (Net)	242,693	190,165	432,858
Assessments	62,094		62,094
Notes	30,447		30,447
Grants	14,960		14,960
Interfund Loans Receivable		18,000	18,000
Capital Assets:			
Land, Land Improvements, and Construction in Progress	913,894	1,866,116	2,780,010
Other Capital Assets, Net	1,970,013	3,389,108	5,359,121
Assets Held for Sale	1,848,280		1,848,280
<b>Total Assets</b>	<b>5,691,530</b>	<b>5,878,806</b>	<b>11,570,336</b>
<b>Deferred Outflows of Resources:</b>			
Pension Related Deferrals	633,945	231,489	865,434
Other Post-employment Benefits	5,218	1,906	7,124
<b>Total Deferred Outflows of Resources</b>	<b>639,163</b>	<b>233,395</b>	<b>872,558</b>
<b>Total Assets and Deferred Outflows</b>	<b>6,330,693</b>	<b>6,112,201</b>	<b>12,442,894</b>
<b>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>			
<b>Liabilities:</b>			
Accounts Payable	87,455	196,747	284,202
Retainage Payable		49,414	49,414
Payroll Liabilities	46,052	20,395	66,447
Interfund Loans Payable	18,000		18,000
Compensated Absences	117,247	25,526	142,773
Accrued Interest		13,596	13,596
Customer Deposits		64,132	64,132
Unearned Revenue	53,598	10,231	63,829
Current Portion of Long Term Liabilities	34,289	113,991	148,280
Long Term Liabilities:			
Net Pension Liability	1,482,063	541,184	2,023,247
Other Post-employment Benefits Liability	79,822	29,147	108,969
Due in More than One Year	75,174	3,918,079	3,993,253
<b>Total Liabilities</b>	<b>1,993,700</b>	<b>4,982,442</b>	<b>6,976,142</b>
<b>Deferred Inflows of Resources:</b>			
Pension Related Deferrals	38,126	13,922	52,048
<b>Total Deferred Inflows of Resources</b>	<b>38,126</b>	<b>13,922</b>	<b>52,048</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	2,774,444	1,173,740	3,948,184
Restricted: Streets	200,541		200,541
Restricted: Debt Service	120,683		120,683
Unrestricted	1,203,199	(57,903)	1,145,296
<b>Total Net Position</b>	<b>\$ 4,298,867</b>	<b>\$ 1,115,837</b>	<b>\$ 5,414,704</b>

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**STATEMENT OF ACTIVITIES**

**YEAR ENDED JUNE 30, 2018**

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities				
General Government	\$ 998,667	\$ 436,405	\$ 158,511	\$
Public Safety	1,949,012	472,803		
Highways and Streets	265,106	2,970		
Culture and Recreation	86,091			
Total Governmental Activities	3,298,876	912,178	158,511	
Business-Type Activities				
Water	863,350	899,239		
Wastewater	673,090	641,808		
Storm Water	29,444	25,608		
Total Business-Type Activities	1,565,884	1,566,655		
Total Primary Government	\$ 4,864,760	\$ 2,478,833	\$ 158,511	\$



	Net Revenue (Expense)		
	Governmental Activities	Business-Type Activities	Total
	\$ (403,751)	\$	\$ 1,189,832
	(1,476,209)		945,606
	(262,136)		5,940
	(86,091)		
	<u>(2,228,187)</u>		<u>(2,228,187)</u>
		35,889	35,889
		(31,282)	(31,282)
		(3,836)	(3,836)
		<u>771</u>	<u>771</u>
	<u>(2,228,187)</u>	<u>771</u>	<u>(2,227,416)</u>
Property Taxes	1,005,679		1,005,679
Franchise and License Fees	257,964		257,964
Intergovernmental	174,364		174,364
License, Permits, and Misc. Taxes	486,346		486,346
Assessments	2,128		2,128
Interest and Miscellaneous	43,045	11,114	54,159
Transfers	5,808	(5,808)	
Total	<u>1,975,334</u>	<u>5,306</u>	<u>1,980,640</u>
Change in Net Position	(252,853)	6,077	(246,776)
Beginning Net Position, Restated	4,530,269	1,064,246	5,594,515
Prior Period Adjustment	<u>21,451</u>	<u>45,514</u>	<u>66,965</u>
Ending Net Position	<u>\$ 4,298,867</u>	<u>\$ 1,115,837</u>	<u>\$ 5,414,704</u>

**CITY OF OAKRIDGE**  
Lane County, Oregon

**COMBINED BALANCE SHEET**  
**GOVERNMENTAL FUNDS**

**JUNE 30, 2018**

SPECIAL REVENUE FUNDS

	<u>GENERAL FUND</u>	<u>STREET FUND</u>	<u>EMERGENCY SERVICES FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL</u>
<b>ASSETS:</b>					
Cash and Investments	\$ 32,397	\$	\$ 22,715	\$ 248,325	\$ 303,437
Restricted Cash and Investments	20,832	92,221		120,683	233,736
Due From Other Funds	77,445				77,445
<b>Receivables:</b>					
Accounts, Net	145,836	26,860	64,438	5,559	242,693
Notes				30,447	30,447
Grants Receivable			14,960		14,960
Assessments		62,094			62,094
Taxes	71,976				71,976
<b>Total Assets</b>	<u>\$ 348,486</u>	<u>\$ 181,175</u>	<u>\$ 102,113</u>	<u>\$ 405,014</u>	<u>\$ 1,036,788</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 50,317	\$ 5,682	\$ 25,654	\$ 5,802	\$ 87,455
Payroll Liabilities	31,265	1,705	13,082		46,052
Due to Other Funds			77,445		77,445
Interfund Loans Payable	18,000				18,000
Unearned Revenue	448		23,270	29,880	53,598
<b>Total Liabilities</b>	<u>100,030</u>	<u>7,387</u>	<u>139,451</u>	<u>35,682</u>	<u>282,550</u>
<b>Deferred Inflows:</b>					
Unavailable Assessment Revenues		54,980			54,980
Unavailable Receivables	10,108		41,815	32,162	84,085
Unavailable Property Tax Revenues	69,027				69,027
<b>Total Deferred Inflows</b>	<u>79,135</u>	<u>54,980</u>	<u>41,815</u>	<u>32,162</u>	<u>208,092</u>
<b>Fund Balances:</b>					
<b>Restricted for:</b>					
Streets		118,808			118,808
Woodstove Replacement	20,832				20,832
Debt Service				120,683	120,683
Assigned	17,076			216,487	233,563
Unassigned	131,413		(79,153)		52,260
<b>Total Fund Balances</b>	<u>169,321</u>	<u>118,808</u>	<u>(79,153)</u>	<u>337,170</u>	<u>546,146</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 348,486</u>	<u>\$ 181,175</u>	<u>\$ 102,113</u>	<u>\$ 405,014</u>	<u>\$ 1,036,788</u>

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO STATEMENT OF NET POSITION**

**JUNE 30, 2018**

Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position.

Fund Balances	\$	546,146
The net pension liability is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		(1,482,063)
The other post-employment benefit liability is the difference between the total other post-employment liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		(79,822)
Deferred inflows and outflows of resources related to the pension plan and other post-employment benefits include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.		
Deferred Outflows		639,163
Deferred Inflows		(38,126)
The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the City as a whole.		
Net Capital Assets		2,883,906
The cost of assets held for sale is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the City as a whole.		
Assets Held for Sale		1,848,280
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Loans Payable		(109,463)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.		
Compensated Absences		(117,247)
Other long-term assets are not available to pay for current-period expenditures and therefore are unavailable revenue in the funds.		
Unavailable Assessment Revenues	\$	54,980
Unavailable Receivables		84,085
Unavailable Property Tax Revenues		69,029
		208,093
Total Net Position	\$	4,298,867

**CITY OF OAKRIDGE**  
Lane County, Oregon

**COMBINED STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS**

**YEAR ENDED JUNE 30, 2018**

	SPECIAL REVENUE FUNDS				
	GENERAL FUND	STREET FUND	EMERGENCY SERVICES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL
<b>REVENUES:</b>					
Property Taxes	\$ 1,018,452	\$	\$	\$	\$ 1,018,452
Franchise and License Fees	257,964				257,964
Rental Revenue	20,219			88,756	108,975
Licenses, Permits, and Misc. Taxes	214,715	271,631			486,346
Intergovernmental	102,560		71,804		174,364
Charges for Services	306,000	2,970	475,031		784,001
Fines and Forfeitures	69,140				69,140
Grants and Donations	158,511				158,511
Assessments		9,087			9,087
Interest and Miscellaneous	39,133	9,438	21,579	13,767	83,917
Total Revenues	2,186,694	293,126	568,414	102,523	3,150,757
<b>EXPENDITURES:</b>					
Current:					
General Government	898,678			70,196	968,874
Public Safety	887,437		845,908		1,733,345
Highways and Streets	4,856	284,464			289,320
Culture and Recreation	81,330				81,330
Capital Outlay	64,294			75,225	139,519
Total Expenditures	1,936,595	284,464	845,908	145,421	3,212,388
Excess of Revenues Over, (Under) Expenditures	250,099	8,662	(277,494)	(42,898)	(61,631)
Other Financing Sources, (Uses)					
Transfers In	2,000		360,000	5,808	367,808
Transfers Out	(360,000)	(2,000)			(362,000)
Total Other Financing Sources, (Uses)	(358,000)	(2,000)	360,000	5,808	5,808
Net Change in Fund Balance	(107,901)	6,662	82,506	(37,090)	(55,823)
Fund Balance - Beginning of Year	272,517	95,400	(161,659)	374,260	580,518
Prior Period Adjustment	4,705	16,746			21,451
Fund Balance - End of Year	\$ 169,321	\$ 118,808	\$ (79,153)	\$ 337,170	\$ 546,146

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide Statement of Activities is as follows:

Net Change in Fund Balance		\$ (55,823)
<p>Expenses include the changes in net pension liability and other post-employment benefits liability from year to year due to changes in total liability and the fair value of pension plan net position that is available to pay pension benefits.</p>		
		(148,305)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.</p>		
Capital Asset Additions, Net of Disposals	142,003	
Less: Amount Financed	(89,463)	
Depreciation Expense	(123,402)	
Net Adjustment		(70,862)
Historical cost of Assets Held for Sale sold in the current period		75,184
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes in liability balances.</p>		
Compensated Absences		(23,503)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Property Taxes	(12,773)	
Notes, Assessments and Other Receivables	(16,771)	
Net Adjustment		(29,544)
Change in Net Position		\$ (252,853)

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**

**JUNE 30, 2018**

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>ASSETS AND DEFERRED OUTFLOWS:</b>				
Cash and Investments	\$	\$ 351,544	\$ 63,873	\$ 415,417
Accounts Receivable, Net	127,162	60,490	2,513	190,165
Due from Other Funds	9,000	96,633		105,633
Capital Assets:				
Land	6,300		14,000	20,300
Construction in Process	1,845,816			1,845,816
Other Capital Assets, Net	2,607,372	730,458	51,278	3,389,108
Total Assets	<u>4,595,650</u>	<u>1,239,125</u>	<u>131,664</u>	<u>5,966,439</u>
Deferred Outflows of Resources:				
Pension Related Deferrals	138,953	92,536		231,489
Other Post-employment Benefits	1,144	762		1,906
Total Deferred Outflows of Resources	<u>140,097</u>	<u>93,298</u>		<u>233,395</u>
Total Assets and Deferred Outflows	<u>\$ 4,735,747</u>	<u>\$ 1,332,423</u>	<u>\$ 131,664</u>	<u>\$ 6,199,834</u>
<b>LIABILITIES, DEFERRED INFLOWS AND NET ASSETS:</b>				
Current Liabilities:				
Accounts Payable	\$ 191,732	\$ 4,708	\$ 307	\$ 196,747
Retainage Payable	49,414			49,414
Payroll Liabilities	11,496	8,899		20,395
Unearned Revenue		10,231		10,231
Compensated Absences	19,412	6,114		25,526
Accrued Interest	13,596			13,596
Customer Deposits	64,132			64,132
Due to Other Funds	87,633			87,633
Bonds Payable, due within one year	106,491	7,500		113,991
Total Current Liabilities	<u>543,906</u>	<u>37,452</u>	<u>307</u>	<u>581,665</u>
Long Term Liabilities:				
Bonds Payable, due in more than one year	2,415,550	185,000		2,600,550
Loan Payable	1,317,529			1,317,529
Net Pension Liability	324,850	216,334		541,184
Other Post-employment Benefits Liability	17,496	11,651		29,147
Total Liabilities	<u>4,619,331</u>	<u>450,437</u>	<u>307</u>	<u>5,070,075</u>
Deferred Inflows of Resources:				
Pension Related Deferrals	8,357	5,565		13,922
Total Deferred Inflows of Resources	<u>8,357</u>	<u>5,565</u>		<u>13,922</u>
Net Position:				
Net Investment in Capital Assets	570,504	537,958	65,278	1,173,740
Unrestricted	(462,445)	338,463	66,079	(57,903)
Total Net Position	<u>108,059</u>	<u>876,421</u>	<u>131,357</u>	<u>1,115,837</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 4,735,747</u>	<u>\$ 1,332,423</u>	<u>\$ 131,664</u>	<u>\$ 6,199,834</u>

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**

**YEAR ENDED JUNE 30, 2018**

	<u>WATER FUND</u>	<u>WASTEWATER FUND</u>	<u>NON-MAJOR STORM WATER FUND</u>	<u>TOTAL</u>
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 899,239	\$ 641,808	\$ 25,608	\$ 1,566,655
Other Revenues	861	10,253		11,114
Total Revenues	<u>900,100</u>	<u>652,061</u>	<u>25,608</u>	<u>1,577,769</u>
<b>OPERATING EXPENSES</b>				
Personnel Services	423,227	306,462		729,689
Materials and Services	331,978	326,200	21,896	680,074
Total Operating Expenses	<u>755,205</u>	<u>632,662</u>	<u>21,896</u>	<u>1,409,763</u>
Income, (Loss) From Operations	<u>144,895</u>	<u>19,399</u>	<u>3,712</u>	<u>168,006</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Expense	(34,844)	(11,128)		(45,972)
Depreciation	(73,301)	(29,300)	(7,548)	(110,149)
Total Nonoperating Expenses	<u>(108,145)</u>	<u>(40,428)</u>	<u>(7,548)</u>	<u>(156,121)</u>
Income, (Loss) Before Transfers	<u>36,750</u>	<u>(21,029)</u>	<u>(3,836)</u>	<u>11,885</u>
Transfers Out	<u>(5,808)</u>			<u>(5,808)</u>
Total Transfers	<u>(5,808)</u>			<u>(5,808)</u>
Change in Net Position	30,942	(21,029)	(3,836)	6,077
Beginning Net Position, Restated	31,603	897,450	135,193	1,064,246
Prior Period Adjustment	<u>45,514</u>			<u>45,514</u>
Ending Net Position	<u>\$ 108,059</u>	<u>\$ 876,421</u>	<u>\$ 131,357</u>	<u>\$ 1,115,837</u>

**CITY OF OAKRIDGE**  
Lane County, Oregon

**COMBINING STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**

**YEAR ENDED JUNE 30, 2018**

	WATER FUND	WASTEWATER FUND	NON-MAJOR STORM WATER FUND	TOTAL
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 900,388	\$ 657,451	\$ 25,484	\$ 1,583,323
Cash Payments to Suppliers	(164,520)	(331,116)	(21,589)	(517,225)
Cash Payments to Employees & Related Payroll Costs	(383,266)	(285,333)		(668,599)
<b>Net Cash From Operations</b>	<b>352,602</b>	<b>41,002</b>	<b>3,895</b>	<b>397,499</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Payment of Principal of Bonds, Contracts Payable	(105,485)	(7,500)		(112,985)
Capital Asset Additions	(1,534,284)	(44,572)		(1,578,856)
Interest Paid	(35,415)	(11,130)		(46,545)
Issuance of debt	1,317,529			1,317,529
Interfund Transfer to Reserve Fund	(5,808)			(5,808)
<b>Net Cash From Capital and Related Financing Activities</b>	<b>(363,463)</b>	<b>(63,202)</b>		<b>(426,665)</b>
<b>Cash Flows From Non-Capital and Related Financing Activities:</b>				
Payments on Loan to Emergency Services Fund	4,500	4,500		9,000
Short-term Loan from Wastewater to Water (cash deficit)	6,361	(6,361)		
<b>Net Cash From Non-Capital and Related Financing Activities</b>	<b>10,861</b>	<b>(1,861)</b>		<b>9,000</b>
<b>Net Increase (Decrease) In Cash and Investments</b>		<b>(24,061)</b>	<b>3,895</b>	<b>(20,166)</b>
Cash and Investments at Beginning of Year		375,605	59,978	435,583
Cash and Investments at End of Year	\$	\$ 351,544	\$ 63,873	\$ 415,417
<b>Reconciliation of Cash Flows From Operating Activities to Operating Income</b>				
Operating Income	\$ 144,895	\$ 19,399	\$ 3,712	\$ 168,006
Adjustments				
Prior Period Adjustment	45,514			45,514
(Increase), Decrease in Accounts Receivable	(46,206)	256	(124)	(46,074)
Increase, (Decrease) in Accounts Payable	167,458	(4,916)	307	162,849
Increase, (Decrease) in Payroll Liabilities	(659)	1,914		1,255
Increase, (Decrease) in Unearned Revenues		5,134		5,134
Increase, (Decrease) in Pension Related Activities	37,000	20,490		57,490
Increase, (Decrease) in OPEB Related Activities	2,792	1,859		4,651
Increase, (Decrease) in Compensated Absences	828	(3,134)		(2,306)
Increase, (Decrease) in Customer Deposits	980			980
<b>Net Cash From Operations</b>	<b>\$ 352,602</b>	<b>\$ 41,002</b>	<b>\$ 3,895</b>	<b>\$ 397,499</b>



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**THE FINANCIAL REPORTING ENTITY**

The City of Oakridge is a municipal corporation governed by a mayor and an elected council who comprise the City Council. The daily functioning is under the supervision of the City Administrator. As required by Generally Accepted Accounting Principles, all activities of the City have been included in these basic financial statements.

The basic financial statements include all financial activities, organizations, and functions for which the City Council has financial accountability as defined by GASB Statement No. 61. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the City is financially accountable, and (c) governmental organizations for which the City is not financially accountable, but for which the nature and significance of their financial relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the City are financially accountable. In addition, component units can be governmental organizations for which the City is not financially accountable, but for which the nature and significance of their financial relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete. No organizational units meet the criteria for inclusion as a component unit.

**BASIC FINANCIAL STATEMENTS**

*The 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 City 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 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 and the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

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

**BASIS OF PRESENTATION**

The financial transactions 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 balances, revenues and expenditures/expenses.

There are stated minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Management can designate a fund as major even if it does not meet these criteria. Non-major funds are combined in one column in the fund financial statements and detailed in the supplementary section.

These are the major governmental funds:

General Fund – This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, franchise fees, fines and forfeitures, planning fees, charges for services and interest on investments.

Street Fund – This fund accounts for the maintenance, construction or reconstruction of streets and sidewalks. These costs are paid primarily from moneys received pursuant to the State of Oregon Gas Tax Apportionment, from Lane County road funds and Lane Electric franchise fees.

Emergency Services Fund – This fund is a combination of the ambulance and fire departments. Costs are paid primarily from ambulance user charges and a transfer from the general fund.

These are the major proprietary funds:

Water Fund - This fund accounts for the revenues and expenses of the water utility. The primary revenue source is fees for services.

Wastewater Fund - This fund accounts for the revenues and expenses of the sewer utility. The primary revenue source is fees for services.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

Government-wide Financial Statements and Proprietary Funds Financial Statements are presented on a full accrual basis of accounting with an economic resource measurement focus. An economic resource focus concentrates on equity or a fund's net position. All transactions and events that affect the total economic resources (net position) during the period are reported. An economic resources measurement is inextricably connected with full accrual accounting. Under the full accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred regardless of the timing of related cash inflows and outflows.

Governmental Funds Financial Statements are presented on a modified accrual basis of accounting with a current financial resource measurement focus. This focus concentrates on the fund's resources available for spending currently or in the near future. Only transactions and events affecting the fund's current financial resources during the period are reported. Similar to the connection between an economic resource measurement focus and full accrual accounting, a current financial resource measurement focus is inseparable from a modified accrual basis of accounting. Under modified accrual accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within two months of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Property taxes, franchise fees, licenses and permits, and interest associated with the current financial period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if received within two months of year end. All other revenues are considered to be measurable and available only when cash is received.

An unavailable revenue liability arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable revenue consists primarily of uncollected property taxes, assessments, and other receivables not deemed available to finance operations of the current period. In the government-wide Statement of Activities, with a full accrual basis of accounting, revenue is recognized as soon as it is earned regardless of its availability. Thus, the liability created on the Governmental Fund Balance Sheet for unavailable revenue is eliminated.

Unearned revenues arise outside the scope of measurement focus and basis of accounting, such as when resources are received before there is legal claim to them. For instance, when grant moneys are received prior to the incurrence of qualifying expenditures.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

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

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is provided to explain the differences between the fund based financial statements and the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principle operating revenues of the Water and Wastewater Funds are charges to customers for sales and services. Operating expenses for enterprises funds include the cost of sales and services, administrative expenses and overhead, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the financial statements include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2018, there were deferred outflows representing pension-related and other post-employment benefits deferrals reported on the statement of net position.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

In addition to liabilities, the financial statements include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items which qualify for reporting in this category. At June 30, 2018, unavailable revenue from property taxes, loan repayments, assessments, and other receivables is reported on the governmental funds balance sheet. Deferred inflows representing pension-related and other post-employment benefit deferrals are reported in the statement of net position.

**BUDGETS**

A budget is prepared for all funds in accordance with a modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. For governmental fund types, the budgetary basis of accounting is the same as generally accepted accounting principles, except for the differences noted under the measurement focus and basis of accounting footnote above. The budget process begins early in each fiscal year with the establishment of the Budget Committee. Recommendations are developed through late winter with the Budget Committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption; however, budgeted expenditures for each fund may not be increased by more than ten percent. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are allocated to, and appropriated by, program or organizational unit when possible. Expenditure budgets that are not allocated to a program or organizational unit are appropriated at the following levels of control: Debt Service, Contingency, and Transfers Out.

The General Fund is appropriated at the department level along with transfers and contingencies. Expenditures cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval if appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the District Board approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budget amount and appropriation transfers. Expenses of the various funds were within authorized appropriations for the year ended June 30, 2018, with the exception of General Fund – Municipal Court Program and Woodstove Replacement Fund – Woodstove Replacement Program, which exceed authorized appropriations by \$1,099 and \$4,168, respectively.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**ESTIMATES**

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**ASSETS, LIABILITIES, AND NET POSITION OR EQUITY**

**Deposits and investments**

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

**Receivables and payables**

Activity between funds that represent short-term lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds”. All other outstanding balances between funds are reported as “interfund loans receivable/payable”.

Recorded property taxes receivable that are collected within two months after year-end are considered measurable and available and, therefore, are recognized as revenue in the fund financial statements. The remaining balance is recorded as unavailable revenue. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15, and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are shown in the government-wide Statement of Net Position. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established.

Receivables of the enterprise funds are recognized as revenue when earned, including services provided but not billed. Receivables in governmental and enterprise funds are stated net of any allowance for uncollectibles.

**Supply inventories and prepaid items**

Detailed supply inventory records are not maintained. Supply inventories are considered to be immaterial by management at year end.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Capital assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the City is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	20-30 years
Infrastructure	33-50 years
Furniture, equipment and vehicles	10 years

**Assets held for sale**

Various properties located in the Oakridge Industrial Park are currently held for sale/lease by the City.

**Grants**

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net position.

**Compensated absences**

It is the policy to permit employees to accumulate earned but unused vacation and sick leave. All vacation leave is accrued when incurred in the government-wide and proprietary financial statements. Sick leave may or may not be accrued based on whether there is a liability to pay such amounts upon termination. A liability for compensated absences is not reported in governmental funds in accordance with Governmental Accounting Standards Board Statement No. 16 Accounting for Compensated Absences, except when matured.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Long-term obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**Retirement plans**

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

**Net position**

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories.

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Fund balances**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable represents amounts that are not in a spendable form.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The authority to classify portions of ending fund balances as assigned has been granted to the City Administrator.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as Unassigned.

The order of spending regarding fund balance categories is as follows: restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

There were no non-spendable or committed fund balances at June 30, 2018.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Fair value inputs and methodologies and hierarchy**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

**Level 1** – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund can access

**Level 2** – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)

**Level 3** – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 2 - CASH AND INVESTMENTS**

A cash pool is maintained that is available for use by all funds. Cash and cash equivalents consisted of:

Deposits with Financial Institutions:	
Demand Deposits and Cash on Hand	\$ 436,606
Local Government Investment Pool	<u>515,984</u>
Total Cash and Investments	<u><u>\$ 952,590</u></u>

Reconciliation of Cash Reported In:	
Governmental	\$ 537,173
Business Type	<u>415,417</u>
Total Cash and Investments	<u><u>\$ 952,590</u></u>

Restricted and Unrestricted Cash:	
Restricted Cash	\$ 233,736
Unrestricted Cash	<u>718,854</u>
Total Cash and Cash Equivalents	<u><u>\$ 952,590</u></u>

**Deposits**

Deposits with financial institutions include bank demand deposits. The total bank balance per the bank statements as of June 30, 2018 was \$486,052, of which \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP). Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**Custodial Credit Risk - Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be recovered. There is no deposit policy for custodial credit risk. As of June 30, 2018, all deposits are insured or at qualified institutions.

**Investments**

Policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 2 - CASH AND INVESTMENTS - continued**

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

As of June 30, 2018, there were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 515,984	\$ 515,984	\$	\$
Total	<u>\$ 515,984</u>	<u>\$ 515,984</u>	<u>\$</u>	<u>\$</u>

**Interest Rate Risk**

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 2 - CASH AND INVESTMENTS - continued**

**Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the value of the deposit will not be recovered. There is no formal investment policy for custodial credit risk. All of the investments are with the LGIP. Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss due to a large portion of investments with a single issuer. To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. State statutes do not limit the percentage of investments in the LGIP. As of June 30, 2017, 100% of the investments were in the LGIP.

**NOTE 3 - ACCRUED COMPENSATED ABSENCES**

The compensated absences balances at June 30, 2018 were as follows:

	<u>Beginning Balance</u>	<u>Ending Balance</u>
Governmental	\$ 93,744	\$ 117,247
Business Type	<u>27,832</u>	<u>25,526</u>
	<u>\$ 121,576</u>	<u>\$ 142,773</u>

All are considered by management to be current liabilities.

**NOTE 4 - NOTES RECEIVABLE**

In November 2013, the City entered into an agreement with Orchid Health Collective, LLC for an Economic Development Loan of \$11,000. The note bears interest at 1% per annum and is to be paid at \$310.29 per month for 36 months beginning June 1, 2014. The balance was paid off in the current year.

In June 2016, the City entered into an agreement for a \$50,000 loan as partial consideration for the purchase of property. The note bears interest at 4.25% per annum and is to be paid at \$929.21 per month for 60 months beginning July, 2016. The balance due at June 30, 2018, is \$30,447.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 4 - NOTES RECEIVABLE - continued**

At June 30, 2018, expected future payments on notes receivable consisted of:

Year Ending	
2019	\$ 9,188
2020	10,449
2021	10,810
Total notes receivable	\$ 30,447

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended June 30, 2018 was as follows :

	GOVERNMENTAL CAPITAL ASSETS			
	July 1, 2017	Additions	Deletions	June 30, 2018
<b>Non-Depreciable Capital Assets</b>				
Land and Land Improvements	\$ 850,560	\$	\$	\$ 850,560
Construction in Progress	64,749		1,415	63,334
Total Non-Depreciable	915,309		1,415	913,894
<b>Depreciable Capital Assets</b>				
Buildings and Improvements	2,073,064			2,073,064
Vehicles and Equipment	1,318,990	143,416		1,462,406
Infrastructure	726,101,849			726,101,849
Total Depreciable	729,493,903	143,416		729,637,319
<b>Accumulated Depreciation</b>				
Buildings and Improvements	879,513	38,046		917,559
Vehicles and Equipment	1,164,843	28,680		1,193,523
Infrastructure	725,499,549	56,676		725,556,225
Total Accumulated Depreciation	727,543,905	123,402		727,667,307
Net Depreciable Capital Assets	1,949,998			1,970,012
Total Governmental Activities	\$ 2,865,307			\$ 2,883,906

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 5 - CAPITAL ASSETS – continued**

Depreciation Expense for governmental activities is charged to functions as follows:

General Government	\$ 31,444
Public Safety	76,497
Highways and Streets	12,192
Culture and Recreation	<u>3,269</u>
 Total	 <u><u>\$ 123,402</u></u>

Capital asset activity for business-type activities for the year ended June 30, 2018 was as follows:

	<u>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS</u>			
	<u>June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2018</u>
<b>Non-Depreciable Capital Assets</b>				
Land and Improvements	\$ 20,300	\$	\$	\$ 20,300
Construction in Progress	<u>338,018</u>	<u>1,507,798</u>	<u></u>	<u>1,845,816</u>
Total Non-Depreciable	<u>358,318</u>	<u>1,507,798</u>	<u></u>	<u>1,866,116</u>
<b>Depreciable Capital Assets</b>				
Buildings and Improvements	1,748,975			1,748,975
Furniture, Equipment and Vehicles	636,677	8,716		645,393
Infrastructure	<u>3,494,159</u>	<u>62,341</u>	<u></u>	<u>3,556,500</u>
Total Depreciable	<u>5,879,811</u>	<u>71,057</u>	<u></u>	<u>5,950,868</u>
<b>Accumulated Depreciation</b>				
Buildings and Improvements	782,143	34,524		816,667
Furniture, Equipment and Vehicles	589,698	9,533		599,231
Infrastructure	<u>1,079,769</u>	<u>66,093</u>	<u></u>	<u>1,145,862</u>
Total Accumulated Depreciation	<u>2,451,610</u>	<u>110,150</u>	<u></u>	<u>2,561,760</u>
 Net Depreciable Capital Assets	 <u>3,428,201</u>			 <u>3,389,108</u>
 Total Business-Type Activities	 <u><u>\$ 3,786,519</u></u>			 <u><u>\$ 5,255,224</u></u>

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 5 - CAPITAL ASSETS – continued**

Depreciation Expense for business-type activities is charged as follows:

Water	\$	73,301
Wastewater		29,301
Storm Water		<u>7,548</u>
Total	\$	<u><u>110,150</u></u>

**NOTE 6 - ASSESSMENTS RECEIVABLE**

Assessments receivable represents the uncollected amounts levied against benefited properties for the costs of local improvements. Since the assessments are liens against the properties, an allowance for uncollectible amounts is not deemed necessary. Assessments are payable over a period of ten years and bear interest at 7% to 10.64%. At June 30, 2018, the assessments receivable totaled \$62,094.

**NOTE 7 - LONG-TERM DEBT**

In the following section, long-term debt information is presented separately with respect to governmental and business-type activities. The table below presents current year changes in those obligations, and the current portions due for each issue.

**Governmental Activities**

**Oregon DEQ Note Payable** – Based on an intergovernmental agreement entered in to with the Oregon Department of Environmental Quality on June 5, 1995, the City is obligated to repay the Oregon DEQ \$180,000 for funds borrowed to help plan and develop the Bald Knob Mill site. This loan is non-interest bearing. The balance of \$20,000 will be paid in the upcoming fiscal year.



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 7 - LONG-TERM DEBT - continued**

Issue	Interest Rates	Outstanding July 1, 2017	Issued	Matured And Redeemed	Outstanding June 30, 2018	Due Within One Year
<u>Governmental</u>						
Oregon DEQ Note Payable	0.00%	\$ 20,000	\$	\$	\$ 20,000	\$ 20,000
Capital Lease - Motorola	3.89%		89,463		89,463	14,289
Total Governmental		<u>\$ 20,000</u>	<u>\$</u>	<u>\$</u>	<u>\$ 109,463</u>	<u>\$ 34,289</u>
<u>Business-Type</u>						
OECD Water Loan	1.00%	\$ 2,427,551	\$	\$ 98,010	\$ 2,329,541	\$ 98,991
IFA Safe Drinking Water Loan	1.00%		1,317,529		1,317,529	
2009A Series LOCAP Bonds	1.25-6.00%	400,000		15,000	385,000	15,000
Total Business-Type		<u>\$ 2,827,551</u>	<u>\$ 1,317,529</u>	<u>\$ 113,010</u>	<u>\$ 4,032,070</u>	<u>\$ 113,991</u>

**Business-Type Activities**

**OECD Loan** – Proceeds from this loan were used to improve the water systems and the quality of the drinking water in the City. The total amount of the original loan was \$3,406,383, but the City was granted \$250,000 in loan forgiveness. The loan repayment term is 30 years with an interest rate of 1.00%. Future annual requirements are as follows:

	Principal	Interest	Total
2019	\$ 98,991	\$ 23,307	\$ 122,298
2020	99,980	22,317	122,297
2021	100,980	21,317	122,297
2022	101,990	20,307	122,297
2023	103,010	19,287	122,297
2024-28	530,708	80,778	611,486
2029-33	557,780	53,706	611,486
2034-38	586,232	25,253	611,485
2039-40	149,870	1,812	151,682
Total	<u>\$ 2,329,541</u>	<u>\$ 268,084</u>	<u>\$ 2,597,625</u>

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 7 - LONG-TERM DEBT - continued**

**2009A Series LOCAP Bonds** – On June 18, 2009 the City entered into a purchase contract to participate in the League of Oregon Cities Cooperative Asset Financing Program Certificates of Participation, Series 2009A. This issue calls for annual repayments which include interest at 1.25 to 6%. Future annual debt service requirements to maturity for this bond issue are as follows:

	Principal	Interest	Total
2019	\$ 15,000	\$ 21,925	\$ 36,925
2020	15,000	21,243	36,243
2021	15,000	20,530	35,530
2022	20,000	19,780	39,780
2023	20,000	18,660	38,660
2024-28	115,000	75,680	190,680
2029-33	150,000	38,700	188,700
2034	35,000	2,100	37,100
Total	\$ 385,000	\$ 218,618	\$ 603,618

**IFA Safe Drinking Water Loan** – The City entered in to a loan agreement with the Infrastructure Financing Authority. Proceeds from this loan are being used to improve the water systems, a project that is expected to be completed in the upcoming fiscal year. The total amount of the original loan was \$2,653,000 but was reduced to \$1,888,000 after the City was granted \$765,000 of loan forgiveness. The loan repayment term is 30 years with an interest rate of 1.00%. Repayment is expected to begin in December, 2019.

**NOTE 8 - DEFINED BENEFIT PENSION PLAN**

**Plan Description**

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

If the link is expired please contact Oregon PERS for this information.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN - continued**

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
- member was employed by PERS employer at the time of death,
  - member died within 120 days after termination of PERS covered employment,
  - member died as a result of injury sustained while employed in a PERS-covered job, or
  - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN - continued**

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:  
*Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.  
*General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.  
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
- iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**Contributions**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contribution rates during the period were based on the December 31, 2015 actuarial valuation, which became effective July 1, 2017.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN - continued**

**Pension Liability**

At June 30, 2018, the City reported a net pension liability of \$2,023,247 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the City's proportion was .016 percent.

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 97,845	\$
Changes in assumptions	368,802	
Net difference between projected and actual earnings on pension plan investments	20,844	
Net changes in proportionate share and differences between City contributions and proportionate share of contributions	7,631	49,308
Differences between employer contributions and proportionate share of contributions	108,925	2,740
Subtotal - Amortized deferrals (below)	604,047	52,048
City contributions subsequent to measurement date	261,387	
Net deferred outflow and inflow of resources	\$ 865,434	\$ 52,048

**Funding Policy**

\$261,387 of contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. The subtotal amounts of pension-related deferred outflows and inflows of resources (prior to City contributions subsequent to measurement date) will be recognized in pension expense as follows:

**CITY OF OAKRIDGE**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN - continued**

<u>Year ending June 30,</u>		<u>Amount</u>
2019	\$	118,234
2020		279,903
2021		190,746
2022		(40,967)
2023		<u>4,083</u>
Total	\$	<u><u>551,999</u></u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017. Oregon PERS produces an independently audited CAFR which can be found at: <http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**Actuarial Valuations**

The employer contribution rates effective July 1, 2015 through June 30, 2017 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

**CITY OF OAKRIDGE**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN - continued**

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2015 rolled forward to June 30, 2017
Experience Study Report	2014, Published September 2015
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.50 percent (reduced from 2.75%)
Investment rate of return	7.50 percent (reduced from 7.75%)
Projected salary increase	3.50 percent
Cost of living adjustments (COLA)	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB (changed from Scale AA), with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (70% for males and 95% for females; changed from 65% for males and 90% for females) of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table (changed from static combined disabled mortality sex-distinct table).

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2014 Experience Study which is reviewed for the four-year period ending December 31, 2014.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN - continued**

**Discount Rate** – The discount rate used to measure the total pension liability was 7.50 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Assumed Asset Allocation:**

<u>Asset Class/Strategy</u>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	9.5%	15.5%	20.0%
Real Estate	13.5%	21.5%	12.5%
Alternative Equity	0.0%	12.5%	10.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			<u>100.0%</u>

*Source: June 30, 2018 PERS CAFR; p. 98*

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN – continued**

<b>Asset Class</b>	<b>Target Allocation*</b>	<b>Compound Annual (Geometric) Return</b>
Core Fixed Income	8.00 %	3.49 %
Short-Term Bonds	8.00	3.38
Bank/Leveraged Loans	3.00	5.09
High Yield Bonds	1.00	6.45
Large/Mid Cap US Equities	15.75	6.30
Small Cap US Equities	1.31	6.69
Micro Cap US Equities	1.31	6.80
Developed Foreign Equities	13.13	6.71
Emerging Market Equities	4.13	7.45
Non-US Small Cap Equities	1.88	7.01
Private Equity	17.50	7.82
Real Estate (Property)	10.00	5.51
Real Estate (REITS)	2.50	6.37
Hedge Fund of Funds - Diversi	2.50	4.09
Hedge Fund - Event-driven	0.63	5.86
Timber	1.88	5.62
Farmland	1.88	6.15
Infrastructure	3.75	6.60
Commodities	1.88	3.84
Assumed Inflation - Mean		2.50 %

*Source: June 30, 2018 PERS CAFR; p. 72*

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	<u>Decrease (6.50%)</u>	<u>Rate (7.50%)</u>	<u>Increase (8.50%)</u>
City's proportionate share of the net pension liability (asset)	\$ 3,447,983	\$ 2,023,247	\$ 831,905

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN - continued**

**Changes Subsequent to the Measurement Date:**

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

**Individual Account Program**

In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS' members retain their existing OPERS accounts, but any future member contributions are deposited into the member's IAP, not the member's OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute six percent of their salary covered under the plan which is invested in the IAP.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online at the below website, or by contacting PERS at the following address: PO BOX 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS  
(OPEB) GASB 75**

**Plan Description**

The City operates a single-employer retiree benefit plan that provides postemployment health, dental and vision insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage. Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS**  
**(OPEB) GASB 75 - continued**

Benefits and eligibility for members are established through the collective bargaining agreements. The post-retirement healthcare plan is established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the City's implicit employer contribution. The City did not establish an irrevocable trust (or equivalent arrangement) to account for the plan

**Funding Policy**

The benefits from this program are paid by the City on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is not obligation on the part of the District to fund these benefits in advance.

**Actuarial Methods and Assumptions**

The City engaged an actuary to perform an evaluation as of June 30, 2016 using entry age normal, level percent of salary Actuarial Cost Method. The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Discount Rate per year, based on a 20-year general obligation bond yield index	3.58%
General Inflation Rate per year	2.50%
Salary Scale per year	3.50%

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS**  
**(OPEB) GASB 75 - continued**

Health Care Cost Trends:

Year	Trend	Year	Trend
2017	7.50 %	2036-2040	6.00 %
2018	6.00	2041-2043	5.75
2019	5.50	2044-2052	5.50
2020-2025	5.25	2053-2063	5.25
2026	5.00	2064 +	5.00
2027-2029	5.25		
2030	5.75		
2031-2035	6.25		

Mortality rates were based on rates adopted by the Oregon Public Employees Retirement System (PERS) for its December 31, 2016 actuarial valuation of retirement benefits.

Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service.

Disability rates were not used

Retirement rates were based on Oregon PERS assumptions. Annual rates are based on age, Tier / OPSRP, and duration of service.

The projection of benefits for financial reporting purpose does not explicitly incorporate the potential effects of legal or contractual funding limitations.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS**  
**(OPEB) GASB 75 - continued**

**Changes in Medical Benefit OPEB Liability:**

Balance at June 30, 2017	\$	99,538
Change for the year:		
Service cost		14,929
Interest on total OPEB liability		3,251
Effect of assumptions changes or inputs		(7,916)
Benefit payments		(833)
Balance as of June 30, 2018	<u>\$</u>	<u>108,969</u>

**Sensitivity of the Net Other Post-Employment Benefit Liability to Changes in Discount and Trend Rates:**

The following presents the net other post-employment benefit liability (NOL), calculated using the discount rate of 3.75 percent, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower (2.75 percent) or 1-percentage-point higher (4.75 percent) than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

June 30, 2018	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 119,898	\$ 108,969	\$ 98,999

June 30, 2018	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 94,112	\$ 108,969	\$ 126,920

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS**  
**(OPEB) GASB 75 - continued**

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

	Deferred Outflow of Resources
Difference between expected and actual experience	\$
Changes in assumptions	7,124
Subtotal - Amortized deferrals (below)	\$ 7,124

Year ending June 30,	Amount
2019	\$ 792
2020	792
2021	792
2022	792
2023	792
Thereafter	3,164
Total	\$ 7,124

**NOTE 10 - INTERFUND TRANSFERS AND BALANCES**

Transfers were made during the year to fund operations and reserves. Transfers are comprised as follows:

	Transfers Out	Transfers In	Due From Other Funds	Due To Other Funds
General Fund	\$ 369,000	\$ 2,000	\$ 77,445	\$ 18,000
Street Fund	2,000			
Emergency Services Fund	60,000	360,000		77,445
Oakridge Industrial Park Fund		60,000		
Water Fund	5,808	4,500	9,000	87,633
Water Capital Reserve Fund		5,808		
Wastewater Fund		4,500	96,633	
	\$ 436,808	\$ 436,808	\$ 183,078	\$ 183,078

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 10 - INTERFUND TRANSFERS AND BALANCES - continued**

Interfund loans as of June 30, 2018, include an \$18,000 balance due from General Fund to the Water (\$9,000) and Wastewater (\$9,000) Funds for purchase of a Police vehicle. The loan is to be repaid over four (4) years at 0% interest with the first repayment made in the prior fiscal year.

Cash deficits in the EMS Fund (\$77,445) and Water Fund (\$87,633) are reported in the fund financial statements as due from General Fund and Wastewater Fund, respectively. These due to/from balances are eliminated for reporting purposes on the government-wide financial statements.

**NOTE 11 - PROPERTY TAX LIMITATIONS**

The State of Oregon has a constitutional limit on property taxes for schools and non-school government operations. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. An additional limit reduces the amount of operating property tax revenues available. This reduction was accomplished by rolling property values for 1997-98 back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

**NOTE 12 - RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for the past three years.

**NOTE 13 - COMMITMENTS & CONTINGENCIES**

Substantially all amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the management expects such amounts, if any, to be immaterial.

As of June 30, 2018, the City's contract commitment to the primary engineer on the Water System Improvements project for work yet to be performed is approximately \$1,157,414.

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2018**

**NOTE 14 - DEFICIT FUND BALANCES**

At June 30, 2018, the following fund had a negative fund balance:

Emergency Services Fund – Fund Balance	(\$ 79,153)
Water Fund – Fund Balance – budgetary basis	(\$ 277,245)

The deficit fund balance for the Emergency Services Fund reflects ongoing funding issues combined with a substantial decrease in ambulance runs in the first part of the year. As of the end of the year, ambulance billings are back to expected levels, with management and City Council actively managing this fund.

The deficient budgetary fund balance for the Water Fund is due to timing of loan disbursements on Water Improvement Projects. Loan proceeds of approximately \$379,000 related to FY18 construction expenditures will be requested in FY19, which will resolve the deficit.

**NOTE 15 - PRIOR PERIOD ADJUSTMENT**

On the Combined Statement of Revenues, Expenditures, and Changes in Net Position of Proprietary Funds for the year ended June 30, 2018, the City has reported a \$45,514 prior period adjustment to properly reflect water utilities revenues that were earned as of the end of the prior year.

The beginning fund balance for the general fund has been restated in the amount of \$4,705 to reflect unrecorded transient room tax revenue for the 2016-2017 fiscal year. The beginning fund balance for the Street Fund has been restated in the amount of \$16,746 to reflect unrecorded state gas tax revenue for the 2016-17 fiscal year.

**NOTE 16 - SUBSEQUENT EVENTS**

The City paid a settlement in termination of a contract in the amount of \$101,558.

**NOTE 17 - NEW PRONOUNCEMENTS**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pension* became effective for those periods beginning after June 15, 2017. Refer to Note 9 for additional information on the City's implementation of this statement.



**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF OAKRIDGE**  
Lane County, Oregon

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

**YEAR ENDED JUNE 30, 2018**

<u>GENERAL FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property Taxes	\$ 940,000	\$ 940,000	\$ 1,018,452	\$ 78,452
Franchise and License Fees	257,000	257,000	257,964	964
Charges for Services	306,000	306,000	306,000	
Licenses, Permits, Miscellaneous Taxes	169,900	169,900	214,715	44,815
Intergovernmental Revenues	133,500	133,500	102,560	(30,940)
Planning Fees	4,000	4,000	1,160	(2,840)
Fines and Forfeitures	101,000	101,000	69,140	(31,860)
Interest	5,500	5,500	9,550	4,050
Grants and Donations	375,900	375,900	153,511	(222,389)
Rentals and Leases	27,500	27,500	20,219	(7,281)
Miscellaneous	27,400	27,400	28,423	1,023
Total Revenue	2,347,700	2,347,700	2,181,694	(166,006)
<b>EXPENDITURES:</b>				
Administrative	631,049	631,049	(1) 590,784	40,265
Building/Planning	40,000	75,000	(1) 69,136	5,864
Police	1,011,712	1,000,712	(1) 940,109	60,603
Library	25,905	31,905	(1) 29,565	2,340
Parks	183,300	148,300	(1) 25,296	123,004
Willamette Activity Center (WAC)	28,200	28,200	(1) 26,469	1,731
Municipal Court	70,394	75,394	(1) 76,493	(1,099)
Not Allocated:				
Materials & Services	201,000	201,000	(1) 157,418	43,582
Contingency	20,061	20,061	(1) 20,061	20,061
Total Expenditures	2,211,621	2,211,621	1,915,270	296,351
Excess of Revenues Over, (Under) Expenditures	136,079	136,079	266,424	130,345
<b>OTHER FINANCING SOURCES, (USES):</b>				
Orchid Health Collective Loan Payment	3,721	3,721		3,721
Transfers In	6,000	6,000		6,000
Transfers Out	(369,000)	(369,000)	(1) (369,000)	
Total Other Financing Sources, (Uses)	(359,279)	(359,279)	(369,000)	9,721
Net Change in Fund Balance	(223,200)	(223,200)	(102,576)	120,624
Beginning Fund Balance	223,200	223,200	247,284	24,084
Prior Period Adjustment			4,705	4,705
Ending Fund Balance	\$	\$	149,413	\$ 149,413
Reconciliation to Governmental Fund Balance as required by GASB 54 - Ending Fund Balance:				
Interfund Loan from Water/Sewer			(18,000)	
Woodstove Replacement Fund			20,832	
Bicycle / Pedestrian Path Fund			17,076	
Fund Balance as required by GASB 54			\$ 169,321	

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

	<u>STREET FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>(NEGATIVE)</u>
<b>REVENUES:</b>				
Gas Taxes	\$ 180,000	\$ 180,000	\$ 210,001	\$ 30,001
Franchise Fees	5,000	5,000		(5,000)
Licenses, Permits, Miscellaneous Taxes	65,000	65,000	61,630	(3,370)
Intergovernmental Revenues	66,000	66,000	2,970	(63,030)
Assesments	16,750	16,750	9,087	(7,663)
Miscellaneous	2,045	2,045	9,438	7,393
	<u>334,795</u>	<u>334,795</u>	<u>293,126</u>	<u>(41,669)</u>
<b>Total Revenues</b>				
<b>EXPENDITURES:</b>				
Street Program	400,690	400,690	(1) 284,464	116,226
Not Allocated:				
Contingency	82,355	82,355	(1)	82,355
	<u>483,045</u>	<u>483,045</u>	<u>284,464</u>	<u>(198,581)</u>
<b>Total Expenditures</b>				
Excess of Revenues Over, (Under)				
Expenditures	(148,250)	(148,250)	8,662	156,912
	<u>(148,250)</u>	<u>(148,250)</u>	<u>8,662</u>	<u>156,912</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfer Out	(2,000)	(2,000)	(1) (2,000)	
	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	
<b>Total Other Financing Sources, (Uses)</b>				
Net Change in Fund Balance	(150,250)	(150,250)	6,662	156,912
Beginning Fund Balance	150,250	150,250	95,400	(54,850)
Prior Period Adjustment			16,746	
Ending Fund Balance	<u>\$</u>	<u>\$</u>	<u>\$ 118,808</u>	<u>\$ 102,062</u>

(1) Appropriation Level

**CITY OF OAKRIDGE**  
Lane County, Oregon

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

YEAR ENDED JUNE 30, 2018

EMERGENCY SERVICES FUND

	ORIGINAL BUDGET	FINAL BUDGET	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)	ACTUALS		
				BUDGET BASIS	ADJUSTMENTS	GAAP BASIS
<b>REVENUES:</b>						
Charges for Services	\$ 498,175	\$ 498,175	\$ (23,144)	\$ 475,031		\$ 475,031
Intergovernmental Revenue	71,804	71,804		71,804		71,804
Grants and Donations		18,627	(18,627)			
Interest	100	100	(4)	96		96
Miscellaneous	6,670	6,670	14,813	21,483		21,483
<b>Total Revenues</b>	<u>576,749</u>	<u>595,376</u>	<u>(26,962)</u>	<u>568,414</u>		<u>568,414</u>
<b>EXPENDITURES:</b>						
Emergency Medical Services	876,749	895,376 (1)	49,468	845,908		845,908
<b>Total Expenditures</b>	<u>876,749</u>	<u>895,376</u>	<u>49,468</u>	<u>845,908</u>		<u>845,908</u>
Revenues Over, (Under) Expenditures	(300,000)	(300,000)	22,506	(277,494)		(277,494)
<b>OTHER FINANCING SOURCES, (USES):</b>						
Transfers In	360,000	360,000		360,000		360,000
Transfers Out	(60,000)	(60,000) (1)		(60,000)	60,000	
<b>Total Other Financing Sources, (Uses)</b>	<u>300,000</u>	<u>300,000</u>		<u>300,000</u>	<u>60,000</u>	<u>360,000</u>
Net Change in Fund Balance			22,506	22,506	60,000	82,506
Beginning Fund Balance			(101,659)	(101,659)	(60,000)	(161,659)
Ending Fund Balance	<u>\$</u>	<u>\$</u>	<u>\$ (79,153)</u>	<u>\$ (79,153)</u>	<u>\$ -</u>	<u>\$ (79,153)</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
Lane County, Oregon**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

**JUNE 30, 2018**

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (asset) (NPL)	(c) Covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2018	0.016 %	\$ 2,023,247	\$ 1,179,331	171.6 %	83.1 %
2017	0.016	2,335,232	1,131,680	206.4	80.5
2016	0.016	910,220	1,100,465	82.7	91.9
2015	0.015	(340,884)	784,684	(43.4)	103.6
2014	0.015	767,445	725,066	105.8	92.0

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

**CITY OF OAKRIDGE  
Lane County, Oregon**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS (PERS)**

**JUNE 30, 2018**

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percent of covered payroll
2018	\$ 218,306	\$ 218,306	\$	\$ 1,217,781	17.9 %
2017	214,396	214,396		1,179,331	18.2
2016	223,873	223,873		1,131,680	19.8
2015	82,196	82,196		1,100,465	7.5
2014	85,423	85,423		784,684	10.9

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

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY**  
**AND RELATED RATIOS**

**HEALTH INSURANCE IMPLICIT RATE SUBSIDY**

**Last 10 Fiscal Years**

	<u>2018</u>
Total OPEB, beginning	\$ 99,538
Service cost	14,929
Interest on total OPEB liability	3,251
Effect of assumptions changes or inputs	(7,916)
Benefit payments	<u>(833)</u>
Net change in OPEB liability	<u>9,431</u>
Total OPEB, ending	<u><u>\$ 108,969</u></u>
Covered-employee payroll	\$ 1,217,781
Total OPEB liability as a percentage of employee covered payroll	8.9%

The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**SUPPLEMENTARY INFORMATION**



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**

**JUNE 30, 2018**

	CAPITAL PROJECTS FUNDS		DEBT SERVICE FUND	
	INDUSTRIAL PARK FUND	WATER CAPITAL RESERVE FUND	WATER BOND RESERVE FUND	TOTAL
<b>ASSETS:</b>				
Cash and Investments	\$ 236,709	\$ 11,616	\$	\$ 248,325
Restricted Cash and Investments			120,683	120,683
Accounts Receivable	5,559			5,559
Notes Receivable	30,447			30,447
Total Assets	\$ 272,715	11,616	120,683	\$ 405,014
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 5,802	\$	\$	\$ 5,802
Unearned Revenue	29,880			29,880
Total Liabilities	35,682			35,682
<b>Deferred Inflows:</b>				
Unavailable Revenue - Accounts Receivable	3,550			3,550
Unavailable Revenue - Notes Receivable	28,612			28,612
Total Deferred Inflows	32,162			32,162
<b>Fund Balances:</b>				
Restricted for:				
Debt Service			120,683	120,683
Assigned	204,871	11,616		216,487
Total Fund Balances	204,871	11,616	120,683	337,170
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 272,715	\$ 11,616	\$ 120,683	\$ 405,014

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**

**YEAR ENDED JUNE 30, 2018**

	CAPITAL PROJECTS FUNDS		DEBT SERVICE FUND	
	INDUSTRIAL PARK FUND	WATER CAPITAL RESERVE FUND	WATER BOND RESERVE FUND	TOTAL
REVENUES:				
Rental Revenue	\$ 88,756	\$	\$	\$ 88,756
Loan Repayments	13,759			13,759
Miscellaneous	8			8
Total Revenues	102,523			102,523
EXPENDITURES:				
Oakridge Industrial Park	145,421			145,421
Total Expenditures	145,421			145,421
Excess of Revenues Over, (Under) Expenditures	(42,898)			(42,898)
OTHER FINANCING SOURCES				
Transfers In		5,808		5,808
Total Other Financing Sources		5,808		5,808
Net Change in Fund Balance	(42,898)	5,808		(37,090)
Beginning Fund Balance	247,769	5,808	120,683	374,260
Ending Fund Balance	\$ 204,871	\$ 11,616	\$ 120,683	\$ 337,170

**CITY OF OAKRIDGE**  
Lane County, Oregon

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

**YEAR ENDED JUNE 30, 2018**

OAKRIDGE INDUSTRIAL PARK FUND

	ORIGINAL BUDGET	FINAL BUDGET	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)	ACTUALS		
				BUDGET BASIS	ADJUSTMENTS	GAAP BASIS
<b>REVENUES:</b>						
Loan Repayments	\$ 11,079	\$ 11,079	\$ (2,680)	\$ 13,759	\$	\$ 13,759
Rental Income	63,100	63,100	25,656	88,756		88,756
Miscellaneous	500	15,500	(15,492)	8		8
<b>Total Revenues</b>	<b>74,679</b>	<b>89,679</b>	<b>12,844</b>	<b>102,523</b>		<b>102,523</b>
<b>EXPENDITURES:</b>						
Oakridge Industrial Park Not Allocated:	115,900	155,900	(1) 10,479	145,421		145,421
Debt Service	20,000	20,000	(1) 20,000			
Contingency	189,785	164,785	(1) 164,785			
<b>Total Expenditures</b>	<b>325,685</b>	<b>340,685</b>	<b>195,264</b>	<b>145,421</b>		<b>145,421</b>
Excess of Revenues Over, (Under) Expenditures	(251,006)	(251,006)	208,108	(42,898)		(42,898)
<b>OTHER FINANCING SOURCES, (USES):</b>						
Proceeds From Sale of Property	20,000	20,000	(20,000)			
Repayment of Interfund Loan	60,000	60,000	(1) 60,000	60,000	(60,000)	
<b>Total Other Financing Sources, (Uses)</b>	<b>80,000</b>	<b>80,000</b>	<b>(20,000)</b>	<b>60,000</b>	<b>(60,000)</b>	
<b>Net Change in Fund Balance</b>	<b>(171,006)</b>	<b>(171,006)</b>	<b>188,108</b>	<b>17,102</b>	<b>(60,000)</b>	<b>(42,898)</b>
Beginning Fund Balance	171,006	171,006	16,763	187,769	60,000	247,769
<b>Ending Fund Balance</b>	<b>\$</b>	<b>\$</b>	<b>\$ 204,871</b>	<b>\$ 204,871</b>	<b>\$ -</b>	<b>\$ 204,871</b>

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

	<u>WATER FUND RESERVE</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
OTHER FINANCING SOURCES, (USES):				
Transfers In	\$ 5,808	\$ 5,808	\$ 5,808	\$
Total Other Financing Sources, (Uses)	<u>5,808</u>	<u>5,808</u>	<u>5,808</u>	
Net Change in Fund Balance	5,808	5,808	5,808	
Beginning Fund Balance	<u>5,808</u>	<u>5,808</u>	<u>5,808</u>	
Ending Fund Balance	<u>\$ 11,616</u>	<u>\$ 11,616</u>	<u>\$ 11,616</u>	<u>\$</u>

(1) Appropriation Level

**CITY OF OAKRIDGE  
Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

	<u>WATER BOND RESERVE FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
Net Change in Fund Balance	\$	\$	\$	\$
Beginning Fund Balance	120,683	120,683	120,683	
Ending Fund Balance	\$ 120,683	\$ 120,683	\$ 120,683	\$

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

WOODSTOVE REPLACEMENT FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
Grants and Donations	\$ 5,000	5,000	\$ 5,000	\$
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
<b>EXPENDITURES</b>				
Woodstove Replacement Program	12,302	12,302 (1)	16,470	(4,168)
Total Expenditures	<u>12,302</u>	<u>12,302</u>	<u>16,470</u>	<u>(4,168)</u>
Excess of Revenues, Over (Under) Expenditures	<u>(7,302)</u>	<u>(7,302)</u>	<u>(11,470)</u>	<u>(4,168)</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Special Payments	(6,000)	(6,000) (1)		6,000
Transfers Out	<u>(6,000)</u>	<u>(6,000)</u> (1)		<u>6,000</u>
Total Other Financing Sources, (Uses)	<u>(12,000)</u>	<u>(12,000)</u>		<u>12,000</u>
Net Change in Fund Balance	(19,302)	(19,302)	(11,470)	7,832
Beginning Fund Balance	<u>19,302</u>	<u>19,302</u>	<u>32,302</u>	<u>13,000</u>
Ending Fund Balance	<u>\$</u>	<u>\$</u>	<u>\$ 20,832</u>	<u>\$ 20,832</u>

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there were no substantial restricted or committed revenues.

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

<u>BICYCLE / PEDESTRIAN PATH FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>(NEGATIVE)</u>
<b>EXPENDITURES</b>				
Bicycle/Pedestrian Path Program	\$ 15,000	\$ 15,000	(1) \$ 4,856	\$ 10,144
Not Allocated:				
Contingency	<u>6,932</u>	<u>6,932</u>	(1) <u>                    </u>	<u>6,932</u>
Total Expenditures	<u>21,932</u>	<u>21,932</u>	<u>4,856</u>	<u>17,076</u>
Excess of Revenues Over, (Under) Expenditures	<u>(21,932)</u>	<u>(21,932)</u>	<u>(4,856)</u>	<u>(26,788)</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Transfer In	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>                    </u>
Total Other Financing Sources, (Uses)	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>                    </u>
Net Change in Fund Balance	(19,932)	(19,932)	(2,856)	17,076
Beginning Fund Balance	<u>19,932</u>	<u>19,932</u>	<u>19,932</u>	<u>                    </u>
Ending Fund Balance	<u>\$ <u>                    </u></u>	<u>\$ <u>                    </u></u>	<u>\$ 17,076</u>	<u>\$ 17,076</u>

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there were no substantial restricted or committed revenues.

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

<u>WATER FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>(NEGATIVE)</u>
<b>REVENUES:</b>				
Charges for Services	\$ 887,575	\$ 887,575	\$ 899,239	\$ 11,664
Grants and Donations	765,000	765,000		(765,000)
Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>861</u>	<u>(639)</u>
Total Revenues	<u>1,654,075</u>	<u>1,654,075</u>	<u>900,100</u>	<u>(753,975)</u>
<b>EXPENDITURES:</b>				
Water Utility	3,097,206	3,097,206 (1)	2,248,844	848,362
Not Allocated:				
Debt Service	142,445	142,445 (1)	140,925	1,520
Contingency	<u>136,975</u>	<u>136,975 (1)</u>		<u>136,975</u>
Total Expenditures	<u>3,376,626</u>	<u>3,376,626</u>	<u>2,389,769</u>	<u>986,857</u>
Excess of Revenues Over, (Under) Expenditures	<u>(1,722,551)</u>	<u>(1,722,551)</u>	<u>(1,489,669)</u>	<u>232,882</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Loan Proceeds	1,560,793	1,560,793	1,317,529	(243,264)
Repayment of Interfund Loan	4,500	4,500	4,500	
Transfers Out	<u>(5,808)</u>	<u>(5,808) (1)</u>	<u>(5,808)</u>	
Total Other Financing Sources	<u>1,559,485</u>	<u>1,559,485</u>	<u>1,316,221</u>	<u>(243,264)</u>
Net Change in Fund Balance	(163,066)	(163,066)	(173,448)	(10,382)
Beginning Fund Balance	291,271	291,271	(149,311)	(440,582)
Prior Period Adjustment			<u>45,514</u>	<u>45,514</u>
Ending Fund Balance	<u>\$ 128,205</u>	<u>\$ 128,205</u>	(277,245)	<u>\$ (405,450)</u>
<b>Reconciliation to Net Position:</b>				
Capital Assets, net of depreciation			4,459,488	
Interfund Loan to PD			9,000	
Net Pension Liability			(324,850)	
Pension Related Deferred Outflows			138,953	
Pension Related Deferred Inflows			(8,357)	
Other Post-employment Benefits (OPEB) Liability			(17,496)	
OPEB Related Deferred Outflows			1,144	
Accrued Interest			(13,596)	
Long Term Debt			(3,839,570)	
Compensated Absences			<u>(19,412)</u>	
Total Net Position			<u>\$ 108,059</u>	

(1) Appropriation Level



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

<u>WASTEWATER FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>(NEGATIVE)</u>
<b>REVENUES:</b>				
Charges for Service	\$ 630,925	\$ 630,925	\$ 641,808	\$ 10,883
Interest	250	250		(250)
Miscellaneous	<u>21,500</u>	<u>21,500</u>	<u>10,253</u>	<u>(11,247)</u>
Total Revenues	<u>652,675</u>	<u>652,675</u>	<u>652,061</u>	<u>(614)</u>
<b>EXPENDITURES:</b>				
Wastewater Utility	771,605	791,605 (1)	658,018	133,587
Not Allocated:				
Debt Service	20,143	20,143 (1)	18,628	1,515
Contingency	<u>345,101</u>	<u>345,101 (1)</u>	<u></u>	<u>345,101</u>
Total Expenditures	<u>1,136,849</u>	<u>1,156,849</u>	<u>676,646</u>	<u>480,203</u>
Excess of Revenues Over, (Under) Expenditures	<u>(484,174)</u>	<u>(504,174)</u>	<u>(24,585)</u>	<u>479,589</u>
<b>OTHER FINANCING SOURCES, (USES):</b>				
Repayment of Interfund Loan	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u></u>
Total Other Financing Sources, (Uses)	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u></u>
Net Change in Fund Balance	(479,674)	(499,674)	(20,085)	479,589
Beginning Fund Balance	<u>499,674</u>	<u>499,674</u>	<u>495,915</u>	<u>(3,759)</u>
Ending Fund Balance	<u>\$ 20,000</u>	<u>\$</u>	475,830	<u>\$ 475,830</u>
<b>Reconciliation to Net Position:</b>				
Capital Assets, net of depreciation			730,458	
Interfund Loan to PD			9,000	
Net Pension Liability			(216,334)	
Pension Related Deferred Outflows			92,536	
Pension Related Deferred Inflows			(5,565)	
Other Post-employment Benefits (OPEB) Liability			(11,651)	
OPEB Related Deferred Outflows			762	
Long Term Debt			(192,500)	
Compensated Absences			<u>(6,115)</u>	
Total Net Position			<u>\$ 876,421</u>	

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

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

**YEAR ENDED JUNE 30, 2018**

<u>STORM WATER FUND</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<b>REVENUES:</b>			
Charges for Services	\$ 26,000	\$ 26,000	\$ 25,608
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>25,608</u>
<b>EXPENDITURES:</b>			
Stormwater Utility	51,000	51,000 (1)	21,896
Not Allocated:			
Contingency	<u>30,072</u>	<u>30,072 (1)</u>	<u>30,072</u>
Total Expenditures	<u>81,072</u>	<u>81,072</u>	<u>21,896</u>
Net Change in Fund Balance	(55,072)	(55,072)	3,712
Beginning Fund Balance	<u>55,072</u>	<u>55,072</u>	<u>62,367</u>
Ending Fund Balance	<u>\$</u>	<u>\$</u>	<u>66,079</u>
<b>Reconciliation to Net Position:</b>			
Capital Assets, net of depreciation			<u>65,278</u>
Total Net Position			<u>\$ 131,357</u>

(1) Appropriation Level

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES**  
**OF TAXES UNCOLLECTED**

**YEAR ENDED JUNE 30, 2018**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/17	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/18
Current:					
2017-18	\$ 1,049,408	27,660	(5,813)	998,110	\$ 17,825
Prior Years:					
2016-17	26,066	(17)	(5,787)	9,165	11,131
2015-16	16,243	31	(4,357)	3,777	8,078
2014-15	11,830	(5)	(1,278)	3,169	7,388
2013-14	7,915	(1)	(412)	1,805	5,699
2012-13	5,870		(236)	332	5,302
2011-12 & Prior	17,939		(747)	639	16,553
Total Prior	85,863	8	(12,817)	18,887	54,151
Total All Funds	\$ 1,135,271	\$ 27,668	\$ (18,630)	\$ 1,016,997	\$ 71,976

RECONCILIATION TO REVENUE:

	GENERAL FUND
Cash Collections by County Treasurer Above	\$ 1,016,997
Accrual of Receivables:	
June 30, 2017	(1,445)
June 30, 2018	2,949
Other adjustments	(6,924)
Total Revenue	\$ 1,011,577

**REPORTS ON LEGAL AND OTHER  
REGULATORY REQUIREMENTS**

**INDEPENDENT AUDITORS' REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS**

City Council  
City of Oakridge  
Lane County, Oregon

We have audited the basic financial statements of the City of Oakridge, Lane County, Oregon (the City) as of and for the year ended June 30, 2018, and have issued our report thereon dated January 19, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing we noted instances of noncompliance with local budget law. The City transferred contingency funds by resolution in the Oakridge Industrial Park Fund in the amount of \$25,000. Because the transfer exceeded 15% of the amount originally appropriated in the fund, a supplemental budget should have been adopted before transferring the amount exceeding 15% of the fund's original appropriation.

Additionally, the City exceeded its appropriation in two funds: Municipal Court Program, \$1,099; and Woodstove Replacement Fund, \$4,168. No other instances 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.

**OAR 162-10-0230 Internal Control**

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

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



Brenda Bartlett, CPA  
SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

November 19, 2018

## **SINGLE AUDIT REQUIREMENTS**

**CITY OF OAKRIDGE  
Lane County, Oregon**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2018**

FEDERAL AGENCY/PASS-THROUGH AGENCY	<u>CFDA NUMBER</u>	<u>CURRENT YEAR EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE:		
Community Facilities Loans and Grants	10.766	\$ 52,672
U.S. DEPARTMENT OF TRANSPORTATION:		
Passed through Infrastructure Finance Authority		
<u>Direct Loan Financing:</u>		
Capitalization Grants for Drinking Water State Revolving Funds	66.468	1,317,529 (1)
U.S. DEPARTMENT OF HOMELAND SECURITY:		
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	<u>18,507</u>
<b>TOTAL FEDERAL EXPENDITURES</b>		<u>\$ 1,388,708</u>

(1) Indicates Major Program



**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JUNE 30, 2018**

*Significant Accounting Policies*

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of City of Oakridge (the City). The information in this schedule is prepared in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position or changes in net position of the City.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures on the Schedule are reported on the modified accrual basis of accounting. Revenues are recorded when measurable and available, or in the case of grants where the expenditure is the prime factor for determining eligibility, when the expenditure is made. Expenditures are recorded when a liability is incurred. Such expenditures are recognized using the Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The City has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – FEDERAL LOANS**

During the fiscal year, the City received a federal loan through the Oregon's Drinking Water State Revolving fund. The final award consisted of \$1,888,000 of loan along with a grant of \$765,000. The City drew down against the loan in the amount of \$1,317,529 during the year ended June 30, 2018. There were no beginning balances of the loan; \$570,471 remains available for the subsequent fiscal year project expenses.



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

To the City Council  
City of Oakridge, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oakridge, State of Oregon (City), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated January 19, 2019.

**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 (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described as 2018-1 and 2018-2 in the accompanying schedule of findings and questioned costs to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **City's Response to Findings**

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, Accordingly, we express no opinion on it.

### **Purpose of this Report**

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



SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

January 19, 2019



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the City Council  
City of Oakridge, Oregon

**Report on Compliance for Each Major Federal Program**

We have audited the City of Oakridge, Oregon's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal program for the year ended June 30, 2018. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

## **Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Brenda Bartlett, CPA  
SGA Certified Public Accountants and Consultants, LLP  
Bend, Oregon

January 19, 2019

**CITY OF OAKRIDGE**  
**Lane County, Oregon**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2018**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

- Internal control over financial reporting:
- Material weaknesses identified? Yes
  - Significant deficiencies? None reported

Noncompliance material to the financial statements noted? No

Federal Awards

- Internal control over major federal programs:
- Material weaknesses identified? No
  - Significant deficiencies identified? None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

<u>CFDA No(s).</u>	<u>Name of Federal Program or Cluster</u>
66.468	Capitalization Grants for Drinking Water State Revolving Funds

Dollar threshold used to distinguish between Type A and Type B programs \$750,000  
 Auditee qualified as low-risk auditee? No

**CITY OF OAKRIDGE  
Lane County, Oregon**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2018**

**Section II – Financial Statement Findings**

Material Weaknesses

**2018-01: Proper fiscal year reporting of expenditures and expenses**

Criteria: Procedures should be implemented to ensure proper training and oversight of the employee in charge of accounts payable so that expenditures and expenses are charged to the proper fiscal year.

Condition: Auditor proposed a significant number of adjustments for proper accounts payable cut off. During the documentation of internal control, the employee in charge of accounts payable was unaware that invoices received at year end should be reviewed for proper fiscal year reporting.

Effect: Expenses and expenditures could be charged to the incorrect fiscal year.

Cause: Lack of training or oversight of new accounts payable personnel.

Recommendation: For new employees, ensure training for cut off at year end, and implement oversight procedures to review invoices received after year end to ensure proper fiscal year reporting.

View of responsible officials and planned corrective actions: The City agrees with this finding. Please refer to the corrective action plan on Page 81.

**2018-02: Proper reporting of financing lease obligations**

Criteria: Management should track all new leases signed during the fiscal year so that they can be properly assessed for potential reporting requirements under GAAP.

Condition: The City entered into a lease financing arrangement for radios on October 15, 2017. The lease requires annual payments, the first of which was due on October 15, 2018. The City did not capitalize the assets or report the obligation as required under GAAP.

Effect: Capital assets and related lease obligations could be understated.

**CITY OF OAKRIDGE  
Lane County, Oregon**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2018**

**2018-02: Proper reporting of financing lease obligations (continued)**

Cause: Lack of procedure to track and communicate new lease obligations to those in charge of preparing the financial statements at year end.

Recommendation: The City should maintain a central tracking repository for all leases and all new leases should be flagged for analysis of GAAP reporting requirements.

View of responsible officials and planned corrective actions: The City agrees with this finding. Please refer to the corrective action plan on Page 81.

**Section III – Federal Award Findings and Questioned Costs**

None reported.

**Section IV – State Award Findings and Questioned Costs**

None reported.





Corrective Action Plan

For the Fiscal Year Ended June 30, 2018

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**Section II – Financial Statement Findings**

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**Finding: 2018-01**

Name of contact person: Susan LaDuke. City Recorder/Finance Director (CR/FD)

Corrective Action: Each June, the CR/FD will review cut off procedure with account payable clerk. CR/FD and outside CPA will provide oversight of invoices received after year-end to ensure proper fiscal year is reported.

Proposed Completion Date: Immediately.

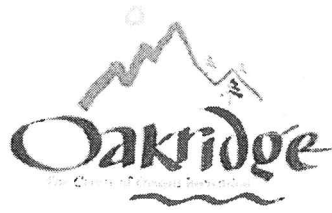
**Finding: 2018-2**

Name of contact person: Susan LaDuke, CR/FD

Corrective Action: The CR/FD, outside CPA and City Administer will create a procedures for tracking all new leases. Procedure will be discussed and explained to all department heads to insure proper implementation and ongoing compliance with tracking. All new leases will be flagged and sent to outside CPA for analysis of GAAP reporting requirements.

Proposed Completion Date: March 31, 2019.

**ATTACHMENT G:**  
**CURRENT RATE SCHEDULE**



**City of Oakridge  
Fee Schedule  
Effective: October 15, 2020**

**Ambulance**

Ambulance Transport Resident)	\$1,800
Plus per mile charge	\$25
Ambulance Transport (Non-Resident)	\$2,070
Plus per mile charge	\$25
Extra Attendant	\$50/hr Resident \$65/hr Non-Resident
Waiting Time	\$60/hr Resident \$75/hr Non-Resident
Sit Up Patients	50% of the base rate
Ambulance Aid Call	50% of the base rate

**Animal Control**

Dog Licenses	1 year \$15.00 3 year \$30.00
Spayed/Neutered & Seniors (55+)/Support Animal	1 year \$ 7.50 3 year \$15.00
Cat Registration	\$5.00
Animal Impound Fees	
First Time	\$30
Second Time	\$60
Third Time	\$90
Animal Adoption Fee	\$80.00 including spay/neuter
Miscellaneous Fees	
Kennel Care (per day)	\$10.00
Euthanasia	\$60.00

**Business Licenses**

\$50.00 per year, \$10.00 per month late fee

Exempt if gross income is under \$5000 per year.

**City Facilities**

**Greenwaters Park**

Community Building (for business use)	\$60/day
Sheltered Picnic Area	\$20.00/day
Amphitheater (for business use)	\$300.00/day
Entire Park (for business use)	\$500/day

**Willamette Activity Center**

Rooms, Kitchen	\$25 per day
Gym	\$100 per day
	\$25 cleaning and closing deposit, if required

Oakridge Fire Hall Charges	\$25 per day
	\$25 cleaning and closing deposit, if required

Osprey Park	\$100 per day
Salmon Creek Park	\$100 per day
Diamond View Park	\$100 per day
OIP Overflow Parking	\$200 per day
Old Public Works Bldg	\$200 per day

**Fire Department**

For responses outside the city boundaries and do not involve residents or property owners of the City of Oakridge, City of Westfir or the Hazeldell Rural Fire Protection District.

Response charge	\$250 minimum
Engine or Water Tender	\$150 per hour
Rescue vehicle	\$100 per hour
Medic unit	\$55 per hour
Heavy extrication services	\$50
Responder charge	\$20 per hour, per person

**FireMed**

Basic	\$75.00
With Life Flight (air lift)	\$125.00

**Library**

Overdue Fines	\$0.15 per day up to replacement cost
Interlibrary Loans (Summer Only)	\$3.00 per item
Copies	\$0.25
Replacement Library Cards	\$0.50
Out of City Library Cards	\$10 per year

**Liquor License**

Renewal Application	\$25, \$10.00 per month late fee
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**Photocopies/Faxes**

Copies	\$0.25
Legal	\$0.30
Color	\$1.00
Mailed copies add	\$0.10 per page with \$0.75 minimum
Faxes	\$0.50 per page local call area with \$1.00 minimum \$1.00 per page for long distance with \$2.00 minimum
Electronic copies	\$2.00 each disc and \$0.75 per file
E mail	Same rates as for faxing

If the request for records requires personnel to spend 15 minutes or more searching or reviewing records prior to their release or copying, the minimum fee shall be the fully loaded rate of the staff individual involved, with billing increments set at one quarter hour.

**Planning Permits**

Conditional Use Permit	\$275
Temporary Use Permit	\$225
Annexation	\$1,500
Variance	\$200
Zone Change	\$400
Plan Amendment	\$1000
Appeal	\$250
PUD Preliminary	\$300

PUD Final Plus \$20 Per Lot	\$200
Site Review	\$200-\$600*
Minor Partition	\$100
Major Subdivision	\$150

\*Staff determination based on complexity of review

**Police Department**

Vehicle Impound Fee	\$100
Vehicle Impound Storage Fee	\$25 (per day)
Finger Prints	\$15
Monthly Enforcement and Abatement Fee	\$1000

**Public Works**

Water Connection (tap) Charge:	
3/4" Meter	\$300 or cost of installation, whichever is greater
1" Meter	\$350 or cost of installation, whichever is greater
1 1/2" Meter	\$500 or cost of installation, whichever is greater
2" Meter & over	\$800 or cost of installation, whichever is greater
Sewer Connection (tap) Charge	
Single Dwelling	\$350
Multiple Dwelling	\$350 + \$50 for each additional unit using same tap point
Other Buildings	\$350 + \$50 for each additional unit using same tap point
Mobile Home Park	\$350 + \$50 for each additional space using same tap point

**Monthly Water Service Charges**  
(Increased every July 1 by the CPI-W)

Residential (base rate includes 1<sup>st</sup> 1,000 gallons used)

<i>Meter Size</i>	<i>Base Rate</i>	<i>Fire Flow</i>	<i>Use Rate</i>
Up to	\$ 39.99	\$1.00	\$3.49/1,000 gal.

Commercial

<i>Meter Size</i>	<i>Base Rate</i>	<i>Fire Flow</i>	<i>Use Rate</i>
¾"	\$39.50	\$1.00	\$4.16/1,000 gal.
1"	\$62.35	\$1.00	\$4.16/1,000 gal.
1 ½"	\$127.24	\$1.00	\$4.16/1,000 gal.
2"	\$215.71	\$1.00	\$4.16/1,000 gal.
3"	\$458.63	\$1.00	\$4.16/1,000 gal.
4"	\$837.06	\$1.00	\$4.16/1,000 gal.

Water users outside the City shall pay the rates as calculated above plus 100%.

Monthly Sewer Service Charges

(Increased every July 1 by the CPI-W)

<i>Type of Dwelling, Unit or Use</i>	<i>Base Rate per Month</i>
Individual detached residential dwelling	\$35.59
Any combination of dwelling units, hotels, rooming houses, apartments, mobile home parks without RV spaces.	\$35.59 per occupied unit
Mobile home parks with RV spaces	\$35.19 for the first 19,000 gal. water plus; \$35.17 for each additional 5,000 gal. of water used.
Any combination of businesses, or businesses and dwellings	\$35.59 per dwelling or business unit plus; \$35.59 per 5,000 gal. of water used after allowing for 5,000 gal. per dwelling and 19,000 gal. per business.
Industrial user with primarily industrial waste	Established by the Council based on an analysis of expected flows and nature of waste.
<b>Water Service Restoration Charge</b>	
Regular hours service call	\$25.00
After hours service call	\$35.00

Processing fee for delinquency first time	\$25.00
Processing fee for delinquency thereafter	\$50.00

**Excavation Permit Fees**

50 cubic yards or less	No fee
51-100 cubic yards	\$15
101-1,000 cubic yards	\$20
10,001-100,000	\$25 for the first 10,000 cubic yards
Each additional 10,000	\$15
100,001-200,000 cubic yards	\$150 for the first 100,000 cubic yards
Each additional 10,000	\$10
200,001 and up	\$200 for the first 200,000 cubic yards
Each additional 10,000	\$5

**Grading Permit Fees**

50 cubic yards or less	\$15
51-100 cubic yards	\$20
101-1,000 cubic yards	\$20 for the first 100 cubic yards
Each additional 100	\$10
1,001-10,000 cubic yards	\$85 for the first 1,000 cubic yards
Each additional 1,000	\$9
10,000-100,000 cubic yards	\$150 for the first 10,000 cubic yards
Each additional 10,000	\$30

Public Improvement Permit (sidewalk, curb & gutter, driveway, and drainage permit)	\$15
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**Social Gambling**

Owner	\$225
Non-owner	\$ 75

**Storm Water Assessment Fee**

\$1.76 per month per account

**Tobacco License**

\$ 35

Revised: October 15, 2020



**ATTACHMENT H:  
MOST RECENTLY ADOPTED RATE  
RESOLUTION**

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**RESOLUTION NO. 21-2020**

**A RESOLUTION SETTING FEES FOR  
CITY SERVICES, PERMITS, OR APPLICATIONS**

**WHEREAS**, the City of Oakridge presently charges for a variety of services, permits, and applications; and

**WHEREAS**, such charges are currently each set by separate resolution or authority of the City Council as need arises and consequently are adopted at different times, and

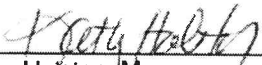
**WHEREAS**, the City Council agrees that administration of the various charges would be greatly simplified if all such charges would be consolidated into one resolution where both city staff and the citizens of the City of Oakridge could determine any of the fees charged by City,

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Oakridge, Oregon that the fees set forth in the attached exhibit shall be charged for the appropriate service, permit, and/or application effective with billings on Nov. 15, 2020.

**PASSED BY THE COUNCIL OF THE CITY OF OAKRIDGE THIS 15<sup>th</sup> day of October, 2020.**

**APPROVED AND SIGNED BY THE MAYOR OF THE CITY OF OAKRIDGE THIS 15<sup>th</sup> day of October, 2020.**

Signed:

  
\_\_\_\_\_  
Kathy Hofston, Mayor

Attest:

  
\_\_\_\_\_  
Jackie Sims, Assistant City Recorder

Ayes:

Nays

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0

**ATTACHMENT O:  
WATER SYSTEM MASTER PLAN  
(See Attachment C for Master Plan)**

## **Business of the City Council**

City of Oakridge, Oregon

July 01, 2021

**Agenda Title: RTMP Application**

**Agenda Item No: 10.3**

**Exhibit: (1)**

**(2) Approved RTMP Allocations**

**Proposed Council Action: Motion from the floor to approve.**

**Agenda Bill Author: Bryan Cutchen**

**City Administrator: Bryan Cutchen**

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**ISSUE:** The city council approved RTMP allocations at the regular session on 6/17/2021. A single RTMP application was inadvertently not included in the group of applicants. It is requested the city council review and render a decision on the application.

**FISCAL IMPACT: \$750**

**OPTIONS: (1) Approve the application.  
(2) Disapprove the application.**

**RECOMMENDATION: Staff recommends option (1).**

**RECOMMENDED MOTION:**

**I move we approve the RTMP application for \$750 to the Oakridge Disc Golf Club to support the Middle Fork Open.**

# RTMP QUESTIONNAIRE

Event Name: Middle Fork Open Group: Oakridge Disc Golf Club  
Contact Person: Jason Nehmer Phone: 541 270 4215  
Address: 47849 W. 2nd St. Oakridge, OR 97463  
Email Address: jason.d.nehmer@gmail.com Date of Event: July 31st and August 1st 2021

Please answer the following questions in regards to your event or project.  
Answer all questions by circling Y or N

1. Does your event/project create motel/hotel room stays?  Y  N
2. Does your event/project increase room stays during the Fall or early spring?  Y  N
3. Does your event/project create visits or increase the amount of time spent in the area by improving the attractiveness of the community?  Y  N
4. Does your event/project focus its marketing to bring in visitors from other states?  Y  N
5. Does your event/project focus on attracting Oregonians to Oakridge during "peak season/" (June – August)  Y  N
6. Does your event/project work with other organizations to market the Oakridge area with in local, state and private agencies?  Y  N
7. Do you target or monitor western Canada or international markets?  Y  N
8. Is this a group travel tour or package?
  - a. Do you have a target group?  Y  N
  - b. Do you have activities included?  Y  N
  - c. Are you working with Travel Lane County?  Y  N
  - d. Do you offer incentives to promote return visits?  Y  N
9. Does your event/project provide training on tourism staffing Hospitality or service?  Y  N

On a separate piece of paper please provide an explanation for each question you marked "yes." Number your responses as above.

You **do not** need to meet all 9 criteria to be funded.

Applicant or Group agrees to indemnify, defend and hold harmless the City and its officers, agents and employees against all liability, loss and costs arising from actions, suits, claims or demands attributed in whole or in part to the acts or omissions of Applicant or Group, and Applicant's and or Group's officers, agents and employees, in performance of the Event or project.

Signed: J. Nehmer Printed Name: Jason Nehmer  
Title or relation to Group or Event: President

## REQUEST FOR REIMBURSEMENT

Event: Middle Fork Open  
 Group: Oakridge Disc Golf Club  
 Address: 47849 W 2nd St.  
Oakridge, OR 97463  
 Contact Person: Jason Nehmer  
 Phone: 541 270 4215 Email address: jason.d.nehmer@gmail.com  
 Fax Number: \_\_\_\_\_ Date of Event: July 31<sup>st</sup> and August 1<sup>st</sup> 2021

Budget Category	Short Description of Expense*	Reimbursement Requested*
Personnel		\$
Equipment		\$
Travel/Conferences/Training		\$
Supplies		\$
Advertising		\$
Rent/Utilities		\$
Administrative Costs	<u>Sanctioning Fee for the Tournament</u>	\$ <u>750.00</u>
Other _____		\$
Other _____		\$
Total		\$
Funds Requested	<u>Sanctioning Fee</u>	\$ <u>750.00</u>

Prepared by: Jason Nehmer  
 Title: President of Oakridge Disc Golf Club  
 Signature of: J. N.  
 Program Contact: \_\_\_\_\_  
 Title: \_\_\_\_\_

**\* Amounts Requested for Reimbursement must have supporting documentation attached. (Proof of purchase)**

## RTMP RESPONSES

1. The Middle Fork Open creates motel/hotel room stays due to its multi day nature and projected out-of-town attendees potentially coming from all over the United States.
2. The Middle Fork Open creates visits through the implementation of two world class disc golf courses in one area (Oakridge/Westfir) and for one weekend. Our eventual goal, if it aligns with the property owner and city of Westfir's agenda, is to have a permanent championship level course in Westfir as well, which would offer year round disc golfer tourism at both former mill sites (i.e. Oakridge and Westfir). Additionally, the Middle Fork Open is a professionally sanctioned 'B Tier' disc golf event, which ups the ante for attracting tournament players by offering them rated rounds of play.
3. The Middle Fork Open focuses on bringing in visitors from other states through the implementation of world wide registration for the event on [discgolfscene.com](http://discgolfscene.com) , which our registration tournament will be hosted by.
4. The Middle Fork Open attracts Oregonians during 'peak season' because the tournament takes place on July 31st and August 1st.
5. The Middle Fork Open will work with the local chamber of commerce organization in order to help promote not only the event, but also businesses of the area to the tournament goers (i.e. hotels/motels, restaurants, shops, etc).

6. The Middle Fork Open is a disc golfer and family/friend travel package. The weekend long event includes 3 rounds of disc golf between the championship level disc golf courses of Oakridge and Westfir for each participant. Both Jeff Malik of Travel Oregon and Joey Jewel of the Cascades to Coast Sports Commission of Lane County are engaged with the event and will be assisting in promoting it within their platforms. After the success of the Veterans for Vets, Mountain Town Throwdown, and now, Middle Fork Open disc golf tournaments, the Oakridge/Westfir area will have established a quality reputation for not only hosting tournaments, but designing and maintaining quality/high level disc golf courses that are unique to the region; this, in turn, will bring folks back to the area.



**2021 RTMP Requests**

<u>Event</u>	<u>For Profit</u>	<u>Yrs Awarded</u>	<u>Expenses</u>	<u>Funding Requested</u>	<u>% of Total</u>	<u>POC</u>	<u>Approved</u>	<u>Awarded</u>	<u>Awarded Percent of Ask</u>
Concerts in the Park	N		\$ 4,995.00	\$ 2,497.50	50%	Rustie Ackland	\$ 1,750.00	\$ 1,750.00	70%
Oakridge Triple Summit Challenge	Y	2	\$ 6,600.00	\$ 2,000.00	30%	Devin VansCoy	\$ 1,750.00	\$ 1,750.00	88%
Westfir 50k	Y	0	\$ 4,400.00	\$ 1,000.00	23%	Devin VansCoy	\$ 1,000.00	\$ 1,000.00	100%
Oakridge/Westfir Tree Planting Festival	N		\$ 2,875.00	\$ 1,625.00	57%	Judy Rowland	\$ 1,625.00	\$ 1,625.00	100%
Keg & Cask	N		\$ 16,000.00	\$ 5,250.00	33%	Amy Kelley	\$ 1,750.00	\$ 1,750.00	33%
OAC Art Events and Gallery	N		\$ 8,400.00	\$ 5,950.00	71%	Rene Gobelman	\$ 1,750.00	\$ 1,750.00	29%
			\$ 43,270.00	\$ 18,322.50	42%		\$ 9,625.00	\$ 9,625.00	
<b>Annual RTMP Allotment</b>			\$ 18,775.00			<b>Remaining</b>	\$ 9,150.00	\$ 9,150.00	
<b>Funding Requested</b>			\$ 18,322.50						

## **Business of the City Council**

City of Oakridge, Oregon

**July 01, 2021**

**Agenda Title: Oakridge 4<sup>th</sup> of July  
Celebration**

**Agenda Item No: 10.4**

**Exhibit: (1) Application**

**Proposed Council Action: Motion from  
the floor.**

**Agenda Bill Author: Bryan Cutchen**

**City Administrator: Bryan Cutchen**

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**ISSUE:** Given the significance of the event and the current drought conditions, approval of the city council is requested to hold 4<sup>th</sup> of July fireworks at Greenwaters Park. The ODF South Cascade office will be raising their fire danger level to moderate at 12:01am Friday, June 25, 2021.

**FISCAL IMPACT:** \$2,500 expenditure to support the event.

**OPTIONS:** (1) Approve the fireworks with or without contingencies.  
(2) Disapprove the fireworks.

**RECOMMENDATION:** Staff recommends option (1) unless the fire danger level moves to extreme.

**RECOMMENDED MOTION:**

I move we approve the Oakridge 4th of July Fireworks if the fire danger level remains below Extreme.



# City of Oakridge

## Property Rental Application

Event: 4<sup>th</sup> of July Fireworks Show  Small event <99  Large event >100  
 Name: Fireworks Committee Date(s) requested: July 4<sup>th</sup> 2021  
 Hours: 4pm - 11pm Open at: 6pm  
 Contact address: Dawn Kinyon J. 76113 Fish Hatchery Rd. Contact phone: 541-954-7580

Facility:	Rent:
<input type="checkbox"/> Greenwaters Picnic Shelter	\$20
<input type="checkbox"/> Greenwaters Community Building	\$60
<input checked="" type="checkbox"/> Greenwaters Amphitheater	\$300
<input type="checkbox"/> Greenwaters Whole Park	\$500
<input type="checkbox"/> WAC Classroom	\$25
<input type="checkbox"/> WAC Gym	\$100
<input type="checkbox"/> WAC Senior Lounge	\$25
<input type="checkbox"/> OFD Community Room	\$25
<input type="checkbox"/> Old Public Works Bldg	\$200
<input type="checkbox"/> Osprey Park	\$100
<input type="checkbox"/> Salmon Creek Park	\$100
<input type="checkbox"/> Diamond View Park	\$100
<input type="checkbox"/> OIP Park	\$300
<input checked="" type="checkbox"/> OIP Overflow Parking	\$200

*will pay \$200 if utilized post event  
BR*

Total Fees: 300

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### Requires Council Approval

Street closure location:

Alcohol permit:  Yes  No

Noise permit: N/A

Nature of noise: we will have music / speakers using P.A.

Estimated distance noise will be plainly audible:

Is a variance required:  Yes  No

Variance subject to event rules (see reverse)

Attach a list of all residences/businesses within 500 feet

Applicant signature: \_\_\_\_\_

Date: \_\_\_\_\_

Approval signature: *J. Kinyon*

Date: \_\_\_\_\_

OFFICE USE ONLY	
Date paid:	<u>6/11/2021</u>
Amount paid:	<u>300.00</u>

**ALL EVENTS**

1. You will be civilly liable for any damage or injuries that occur during, or are attributed to you or your event.
2. You will be responsible for the cleanup of the facility and for any required repairs attributed to your event.
3. The event, including clean up, must concluded by 10:00 pm or at the time approved by City Council on the application to be compliant with City ordinance.
4. The noise levels at your event cannot consistently exceed 80 decibels at the distance of 500 feet from the amplified source of the noise as measured by the Oakridge Police Department.
5. If good order is not maintained at your event, the event may be shut down by the Oakridge Police Department for violation of your facilities permit and City ordinance.
6. Events must comply with all city ordinances; failure to comply with any ordinance may result in immediate termination of your event by the Oakridge Police Department.
7. All fees must be paid prior to event.
8. The Council reserves the right not to grant or approve facility permits to your group in the future.

**Groups Over 100**

In addition to the above rules, the following apply to all groups over 100 people. You must attach appropriate documentation (items 8-12) at the time of application in order for it to be approved.

8. Provide a list of all businesses and residents that are located within 500 feet of the event. This must include addresses and phone numbers. Each business or resident listed must be contacted with information about the event not more than 21 days, nor less than 14 days prior to the event. The information must include contact number for further information or complaints.
9. You must provide Department of Public Safety Standards & Training (DPSST) trained security personnel during your event. One DPSST trained end easily identified person for events of 1-100 participants with a minimum two personnel on duty at all times. One additional DPSST security person is required for each additional 100 people.
10. You must submit a Medical/Safety plan for your event. Med/Safety stations must be identified during the event for events of over 200 people. Contact the Police Chief and Fire Chief for approval of plans prior to submitting. Plans must include contact information in case of emergency. You will be held financially responsible for any and all expense incurred by the City of Oakridge for medical or safety services above what you provide.
11. If admission is charged, you must reserve the entire facility for the duration of the event.
12. An insurance policy for 1 million dollars will be secured for the event with the City named as an additional insured.

I agree to abide by the above conditions and any other stipulations the City may deem necessary.

Signature: *Aaron King* Date: 6/9/21

*\* there are no homes w/i 500 feet of the amphitheater  
will notify 3 homes.  
BPC*

Failure to abide by the above conditions may result in sanctions including, but not limited to refusal to rent facilities, fees being due at time of reservation and inability to secure an alcohol permit.

Sanctions may be appealed to the City Council.

## **Business of the City Council**

City of Oakridge, Oregon

July 01, 2021

**Agenda Title: Concerts in the Park Fee Waiver and Alcohol Permit**

**Agenda Item No: 10.5**

**Exhibit: (1) Application**

**Proposed Council Action: Motion from the floor.**

**Agenda Bill Author: Bryan Cutchen**

**City Administrator: Bryan Cutchen**

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**ISSUE:** Concerts in the Park will be holding a single concert on August 21, 2021 at the Greenwaters Amphitheater. They are requesting a fee waiver of \$300 and approval of an alcohol permit.

**FISCAL IMPACT:** \$300 of unrealized rent revenue.

**OPTIONS:** (1) Approve the fee waiver and permit.  
(2) Disapprove either one or both requests.

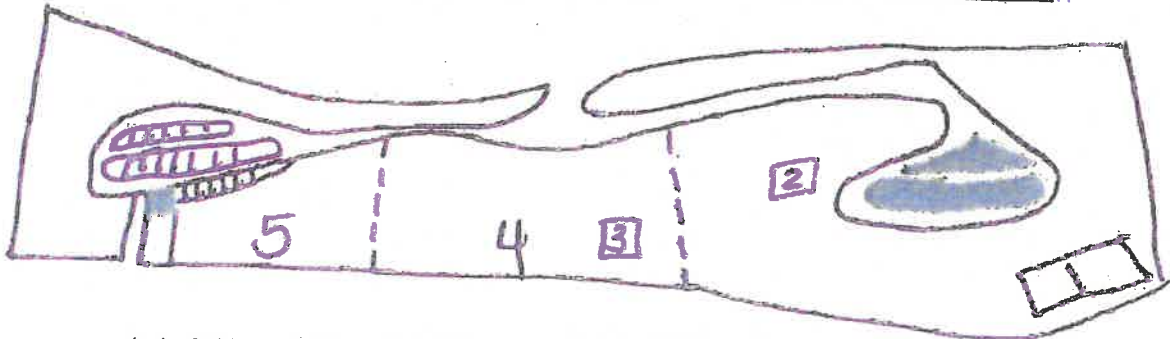
**RECOMMENDATION:** Staff recommends option (2), approving the permit but disapproving the fee waiver.

**RECOMMENDED MOTION:**

**I move we approve the fee waiver / alcohol permit for the Concerts in the Park event.**

## CITY OF OAKRIDGE

Event Music Concert Small event >99 Large event <100  
 Name Concerts In The Park 2021 Date(s) requested Aug 21, 2021  
 Hours 10-10 Open at 12:00  
 Contact Address 76266 Garden Rd Contact Phone 541-968-2391



	1-Picnic Shelter	2-Community Bldg	3- Whole Park	4-Amphitheater	5- Overflow
Large event:	\$20/day	\$14/hr., \$56/day	\$500/day	\$300/day	\$200/day
Small event:	\$20/day	\$10/hr., 40/day	\$200/day	\$100/day	\$200/day

Areas Requested Amphitheater Total 300.00 **FEE WAIVER REQUESTED**  
 Alcohol Permit  Yes  No (Separate Application Required)

Osprey Park or Salmon Creek Park \$100 per day

**Other Facilities:**

**WAC:**  
 Classroom \_\_\_\_\_  
 Gym \_\_\_\_\_  
 Senior Lounge \_\_\_\_\_

**Rates:**  
 \$15/half day  
 \$25/Day  
 Keys must be  
 Returned to City Hall

**Office Use Only**

Date paid \_\_\_\_\_  
 Amount Paid \_\_\_\_\_  
**See Reverse for permit conditions**  
**If Council approval is required, submit at least 45 days in advance**

**Requires Council Approval**

Street Closure location \_\_\_\_\_  
**Noise Permit:**  
 Nature of Noise: \_\_\_\_\_  
 Estimated distance noise will be plainly audible \_\_\_\_\_  
 Is a Variance required?  Yes  No  
 Variance subject to event rules (see reverse)  
 Attach a list of all residences/business within 500 feet  
 OIP Fenced Parking  Yes  No (fee \$100/day in lot 7) Total- \_\_\_\_\_  
 Other OIP lots may negotiated as needed.

**Fees are non-refundable**

Applicants Signature Carina Selton  
 Approval Signature \_\_\_\_\_

Date June 21, 2021  
 Date \_\_\_\_\_

## ALL EVENTS

1. You will be civilly liable for any damage or injuries that occur during, or are attributed to you or your event.
2. You will be responsible for the cleanup of the facility and for any required repairs attributed to your event.
3. The event, including clean up, must conclude by 10:00 p.m. to be compliant with City ordinance or at the time approved by the City Council on the application.
4. The noise levels at your event cannot consistently exceed 80 decibels at the distance of 500 feet from the amplified source of the noise as measured by the Oakridge Police Department.
5. If good order is not maintained at your event, the event may be shut down by the Oakridge Police Department for violation of your facilities permit and City Ordinance.
6. Events must comply with all city ordinances: policies and Council Directives; failure to comply with any ordinance may result in immediate termination of your event by the Oakridge Police Department.
7. All fees must be paid prior to event.
8. The Council reserves the right not to grant or approve facility permits to your group in the future.

## Groups Over 100

In addition to the above rules, the following apply to all groups over 100 people.

You must attach appropriate documentation (Items 8-12) at time of application in order for it to be approved.

8. Provide a list of all businesses and residents that are located within 500 feet of the event. This list must include addresses and phone numbers. Each business or resident listed must be contacted with information about the event not more than 21 days, nor less than 14 days, prior to the event. The information must include a contact number for further information or complaints.
9. You must provide Department of Public Safety Standards & Training (DPSST) trained security personnel during your event. One DPSST trained and easily identified person for events of 1-100 participants with a minimum two personnel on duty at all times. One additional DPSST security person is required for each additional 100 people.
10. You must submit a Medical/Safety plan for your event. Med/Safety stations must be identified during the event for events of over 200 people. Contact the Police Chief and Fire Chief for approval of plan prior to submitting. Plans must include contact information in case of emergency. You will be held financially responsible for any and all expense incurred by the City of Oakridge for medical or safety services above what you provide.
11. If admission is charged, you must reserve the entire facility for the duration of the event.
12. An insurance policy for 1 million dollars will be secured for the event with the City named as an additional insured.

I agree to abide by the above condition and any other stipulation the City may deem necessary.

Signature:



Date:

June 21, 2021

Failure to abide by the above conditions may result in sanctions including, but not limited to the City's refusal to rent facilities, fees being due at time of reservation and inability to secure an alcohol permit.

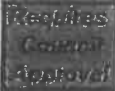
Sanctions may be appealed to the City Council.

**City of Oakridge  
Alcohol Permit**  
(Please fill in all applicable information.)

<b>Category:</b>	<b>Event:</b> <u>Concert</u>
Family: <input type="checkbox"/>	Event Sponsor: <u>Oakridge Concerts In The Park</u>
Group: <input type="checkbox"/>	Date of Event: <u>Aug 27, 2021</u>
Non-Profit: <input type="checkbox"/>	Hours of Event: <u>12-8:30 (10:00 for clean-up)</u>
For Profit: <input type="checkbox"/>	Will you charge admission to the event? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	Expected Number of People Attending the Event: <u>80</u>
	Applicant: <u>Carina Schorer</u>
	Contact Address: <u>76266 Garden Rd. Oakridge</u>
	Contact Phone: <u>541-968-2391</u>

<b>Facility To Be Reserved:</b>  (Check all that apply to Event:)	Greenwaters:	Entire Park: <input type="checkbox"/>	<input type="checkbox"/>
		Community Building: <input type="checkbox"/>	<input type="checkbox"/>
		Picnic Shelter: <input type="checkbox"/>	<input type="checkbox"/>
		Amphitheater: <input checked="" type="checkbox"/>	<input type="checkbox"/>
	Street Closure:	<input type="checkbox"/>	Which Street: _____
	WAC:	Classroom <input type="checkbox"/>	Senior Ctr <input type="checkbox"/>
		Gym <input type="checkbox"/>	Kitchen <input type="checkbox"/>
	Fire Hall Training Room: <input type="checkbox"/>		
	Have you scheduled the facility with the City?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

<b>Alcohol Permit:</b>  	Hours of Alcohol Service: <u>12-9:00</u>
	Type of Food/Caterer: <u>Moose Lodge</u>
	Security Measures: <u>monitors, orange fencing</u>
	Date of Council Approval: _____
	<b>After approval by the Council, please provide copies of:</b>
	Certificate of Insurance: <input type="checkbox"/>
	Hold Harmless Agreement: <input type="checkbox"/>
	OLCC License: <input type="checkbox"/>

<b>Noise Permit</b>  	Nature of Noise Generation: <u>Music</u>
	Estimated Distance Noise will be plainly audible: _____
	Is a variance required? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(If a variance is required, please explain the reason for the variance.)
	<b>Attach a list of all residences/businesses within 500 feet.</b>

Applicant Signature: Carina Schorer

Date: June 21, 2021

**Please see the conditions for these permits on the back of this application.  
\* If Council approval is required, submit application at least 45 days before event.**

Fees Received: \_\_\_\_\_

Date: \_\_\_\_\_

Final Approval Signature: \_\_\_\_\_

Date: \_\_\_\_\_





**Rental Agreement for the  
Use of Alcohol in City Facilities**

**Answers Should Be Provided on a Separate Sheet of Paper**

1. You will be civilly liable for any damage or injuries that may occur during your event.
2. You will be responsible for the cleanup of the facility and for any required repairs.
3. The event must conclude by 10:00 p.m. to be compliant with City ordinance or at the time approved by the City Council on the application.
4. Please provide a list of all neighboring businesses and residences and their addresses and phone numbers located within 500 feet of the activity. Each of these businesses or residents must be contacted with information about the event not more than 14 days, nor less than 7 days, prior to the event. The information must include a contact number for information requests or complaints.
5. If admission is charged at the event and alcohol is served, you must reserve the entire facility for the duration of the event.
6. Permit Applications for Alcohol Usage in City Facilities must be submitted to the City no less than 45 days before the event.
7. If alcohol is approved for service by the City Council, please provide a certificate of insurance for \$1,000,000, a hold-harmless agreement, and a copy of the OLCC license after approval of the Council at least two weeks before the event.
8. You must provide appropriate security during your event commensurate to the size of the event, i.e. one security trained and easily identifiable personnel for every 100 participants with a minimum two personnel on duty at all times.
9. You must have controls in place to insure that minors do not consume alcohol at your event. Please describe.
10. You must have controls in place to insure that the adults who drink stay within the rented area. Please describe.
11. If there are any changes as far as the amount of alcohol or the number of people attending, it is your responsibility to advise the City at 541-782-2258.
12. You must abide by the above conditions and any other stipulations the City may deem necessary.
13. If good order is not maintained at your event, the event may be shut down by the Oakridge Police Department for violation of a City ordinance.

Signature: \_\_\_\_\_

*Carina Schan*

## **Business of the City Council**

City of Oakridge, Oregon

July 01, 2021

**Agenda Title: FY 21-22 Schedule of Fees  
Resolution**

**Agenda Item No: 13.1**

**Exhibit: (1) Resolution 08-2021  
(2) FY2021-2022 Schedule of Fees  
(3) FY2020-2021 Schedule of Fees**

**Proposed Council: Motion from the floor  
and a vote**

**Agenda Bill Author: Bryan Cutchen  
City Administrator: Bryan Cutchen**

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**ISSUE: The city fee schedule should be reviewed and approved each fiscal year.**

**FISCAL IMPACT: None**

**OPTIONS: 1) Adopt Resolution 08-2021.  
2) Do not adopt Resolution 08-2021 or request a revision.**

**STAFF RECOMMENDATION: Option 1.**

**RECOMMENDED MOTION:**

**I move we adopt Resolution 08-2021, the City of Oakridge Fee Schedule for Fiscal Year 21-22.**

**RESOLUTION NO. 08-2021**

**A RESOLUTION SETTING FEES FOR  
CITY SERVICES, PERMITS, OR APPLICATIONS**

**WHEREAS**, the City of Oakridge presently charges for a variety of services, permits, and applications, and

**WHEREAS**, such charges are currently each set by separate resolution or authority of the City Council as need arises and consequently are adopted at different times, and

**WHEREAS**, the City Council agrees that administration of the various charges would be greatly simplified if all such charges would be consolidated into one resolution where both city staff and the citizens of the City of Oakridge could determine any of the fees charged by City,

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Oakridge, Oregon that the fees set forth in the attached exhibit shall be charged for the appropriate service, permit, and/or application effective with billings on July 01, 2021.

***PASSED BY THE COUNCIL OF THE CITY OF OAKRIDGE THIS \_\_\_\_ day of \_\_\_\_, 2021.***

***APPROVED AND SIGNED BY THE MAYOR OF THE CITY OF OAKRIDGE THIS \_\_\_\_ day of \_\_\_\_\_, 2021.***

Signed: \_\_\_\_\_  
Kathy Holston, Mayor

Attest: \_\_\_\_\_  
Jackie Sims, Assistant City Recorder

Ayes:  
Nays



**City of Oakridge  
Fee Schedule  
Effective: July 1, 2021**

**Ambulance**

Ambulance Transport Resident)	\$2,000
plus per mile charge	\$35
Ambulance Transport (Non-Resident)	\$2,500
plus per mile charge	\$35
Extra Attendant	\$55/hr Resident \$70/hr Non-Resident
Waiting Time	\$65/hr Resident \$80/hr Non-Resident
Sit Up Patients	60% of the base rate
Ambulance Aid Call	60% of the base rate

**Animal Control**

Dog Licenses	1 year \$20.00 3 year \$40.00
Spayed/Neutered & Seniors (55+)/Support Animal	1 year \$10.00 3 year \$20.00
Cat Registration	\$10.00
Animal Impound Fees	
First Time	\$40
Second Time	\$80
Third Time	\$120
Animal Adoption Fee	\$100.00 including spay/neuter
Miscellaneous Fees	
Kennel Care (per day)	\$20.00
Euthanasia	\$100.00

**Business Licenses**

\$60.00 per year, \$10.00 per month late fee

Exempt if gross income is under \$5000 per year.

**City Facilities**

Greenwaters Park

Community Building	\$80/day
Sheltered Picnic Area	\$40.00/day
Amphitheater	\$500.00/day
Entire Park	\$1000/day

Willamette Activity Center

Rooms, Kitchen	\$25 per day
Gym	\$100 per day
	\$25 cleaning and closing deposit, if required

Oakridge Fire Hall Charges	\$25 per day
	\$25 cleaning and closing deposit, if required

Osprey Park	\$100 per day
Salmon Creek Park	\$100 per day
Diamond View Park	\$100 per day
OIP Overflow Parking	\$200 per day
Old Public Works Bldg	\$200 per day

**Fire Department**

For responses outside the city boundaries and do not involve residents or property owners of the City of Oakridge, City of Westfir or the Hazeldell Rural Fire Protection District.

Response charge	\$250 minimum
Engine or Water Tender	\$150 per hour
Rescue vehicle	\$100 per hour
Medic unit	\$55 per hour
Heavy extrication services	\$50
Responder charge	\$20 per hour, per person

**FireMed**

Basic	\$75.00
With Life Flight (air lift)	\$134.00

**Library**

Overdue Fines	\$0.15 per day up to replacement cost
Copies	\$0.35
Replacement Library Cards	\$1.00
Out of City Library Cards	\$15 per year

**Liquor License**

Renewal Application	\$35, \$10.00 per month late fee
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**Photocopies/Faxes**

Copies	\$0.35
Legal	\$0.40
Color	\$1.25
Mailed copies add	\$0.12 per page with \$1.00 minimum
Faxes	\$0.55 per page local call area with \$1.10 minimum
	\$1.25 per page for long distance with \$2.50 minimum

If the request for records requires personnel to spend 15 minutes or more searching or reviewing records prior to their release or copying, the minimum fee shall be the fully loaded rate of the staff individual involved, with billing increments set at one quarter hour.

**Planning Permits**

Conditional Use Permit	\$300
Temporary Use Permit	\$250
Annexation	\$1,600
Variance	\$220
Zone Change	\$425
Plan Amendment	\$1100
Appeal	\$300
PUD Preliminary	\$320
PUD Final Plus \$20 Per Lot	\$220

Site Review	\$300-\$700*
Minor Partition	\$150
Major Subdivision	\$250

\*Staff determination based on complexity of review

**Police Department**

Vehicle Impound Fee	\$125
Vehicle Impound Storage Fee	\$30 (per day)
Fingerprints	\$20
Monthly Enforcement and Abatement Fee	\$1000

**Public Works**

Water Connection (tap) Charge:	
3/4" Meter	\$500 or cost of installation, whichever is greater
1" Meter	\$550 or cost of installation, whichever is greater
1 1/2" Meter	\$750 or cost of installation, whichever is greater
2" Meter & over	\$1,000 or cost of installation, whichever is greater
Sewer Connection (tap) Charge	
Single Dwelling	\$400
Multiple Dwelling	\$350 + \$50 for each additional unit using same tap point
Other Buildings	\$400 + \$50 for each additional unit using same tap point
Mobile Home Park	\$400 + \$50 for each additional space using same tap point

**Monthly Water Service Charges**

(Increased every July 1 by the CPI-W)

Residential (base rate includes 1<sup>st</sup> 1,000 gallons used)

<i>Meter Size</i>	<i>Base Rate</i>	<i>Fire Flow</i>	<i>Use Rate</i>
Up to 1"	\$ 40.67	\$1.00	\$3.55/1,000 gal.

Commercial

<i>Meter Size</i>	<i>Base Rate</i>	<i>Fire Flow</i>	<i>Use Rate</i>
¾	\$40.18	\$1.00	\$4.16/1,000 gal.
1"	\$63.41	\$1.00	\$4.16/1,000 gal.
1 ½"	\$129.41	\$1.00	\$4.16/1,000 gal.
2"	\$219.38	\$1.00	\$4.16/1,000 gal.
3"	\$466.43	\$1.00	\$4.16/1,000 gal.
4"	\$851.29	\$1.00	\$4.16/1,000 gal.

Water users outside the City shall pay the rates as calculated above plus 100%.

Monthly Sewer Service Charges  
(Increased every July 1 by the CPI-W)

<i>Type of Dwelling, Unit or Use</i>	<i>Base Rate per Month</i>
Individual detached residential dwelling	\$36.20
Any combination of dwelling units, hotels, rooming houses, apartments, mobile home parks without RV spaces.	\$36.20 per occupied unit
Mobile home parks with RV spaces	\$35.79 for the first 19,000 gal. water plus; \$35.77 for each additional 5,000 gal. of water used.
Any combination of businesses, or businesses and dwellings	\$36.20 per dwelling or business unit plus; \$36.20 per 5,000 gal. of water used after allowing for 5,000 gal. per dwelling and 19,000 gal. per business.
Industrial user with primarily industrial waste	Established by the Council based on an analysis of expected flows and nature of waste.
<b>Water Service Restoration Charge</b>	
Regular hours service call	\$30.00
After hours service call	\$50.00



Processing fee for delinquency first time	\$30.00
Processing fee for delinquency thereafter	\$75.00

Stormwater Charge	\$1.79 monthly
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**Excavation Permit Fees**

50 cubic yards or less	No fee
51-100 cubic yards	\$20
101-1,000 cubic yards	\$25
10,001-100,000	\$30 for the first 10,000 cubic yards
Each additional 10,000	\$20
100,001-200,000 cubic yards	\$150 for the first 100,000 cubic yards
Each additional 10,000	\$15
200,001 and up	\$325 for the first 200,000 cubic yards
Each additional 10,000	\$10

**Grading Permit Fees**

50 cubic yards or less	\$20
51-100 cubic yards	\$25
101-1,000 cubic yards	\$25 for the first 100 cubic yards
Each additional 100	\$15
1,001-10,000 cubic yards	\$85 for the first 1,000 cubic yards
Each additional 1,000	\$11
10,000-100,000 cubic yards	\$200 for the first 10,000 cubic yards
Each additional 10,000	\$40

Public Improvement Permit (sidewalk, curb & gutter, driveway, and drainage permit)	\$20
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**Social Gambling**

Owner	\$250
Non-owner	\$100

<b><u>Storm Water Assessment Fee</u></b>	\$1.76 per month per account
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<b><u>Tobacco License</u></b>	\$ 40
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Revised: July 1, 2021



**City of Oakridge  
Fee Schedule  
Effective: October 15, 2020**

**Ambulance**

Ambulance Transport Resident)	\$1,800
Plus per mile charge	\$25
Ambulance Transport (Non-Resident)	\$2,070
Plus per mile charge	\$25
Extra Attendant	\$50/hr Resident \$65/hr Non-Resident
Waiting Time	\$60/hr Resident \$75/hr Non-Resident
Sit Up Patients	50% of the base rate
Ambulance Aid Call	50% of the base rate

**Animal Control**

Dog Licenses	1 year \$15.00 3 year \$30.00
Spayed/Neutered & Seniors (55+)/Support Animal	1 year \$ 7.50 3 year \$15.00
Cat Registration	\$5.00
Animal Impound Fees	
First Time	\$30
Second Time	\$60
Third Time	\$90
Animal Adoption Fee	\$80.00 including spay/neuter
Miscellaneous Fees	
Kennel Care (per day)	\$10.00
Euthanasia	\$60.00

**Business Licenses**

\$50.00 per year, \$10.00 per month late fee

Exempt if gross income is under \$5000 per year.

**City Facilities**

**Greenwaters Park**

Community Building (for business use)	\$60/day
Sheltered Picnic Area	\$20.00/day
Amphitheater (for business use)	\$300.00/day
Entire Park (for business use)	\$500/day

**Willamette Activity Center**

Rooms, Kitchen	\$25 per day
Gym	\$100 per day
	\$25 cleaning and closing deposit, if required

Oakridge Fire Hall Charges	\$25 per day
	\$25 cleaning and closing deposit, if required

Osprey Park	\$100 per day
Salmon Creek Park	\$100 per day
Diamond View Park	\$100 per day
OIP Overflow Parking	\$200 per day
Old Public Works Bldg	\$200 per day

**Fire Department**

For responses outside the city boundaries and do not involve residents or property owners of the City of Oakridge, City of Westfir or the Hazeldell Rural Fire Protection District.

Response charge	\$250 minimum
Engine or Water Tender	\$150 per hour
Rescue vehicle	\$100 per hour
Medic unit	\$55 per hour
Heavy extrication services	\$50
Responder charge	\$20 per hour, per person

**FireMed**

Basic	\$75.00
With Life Flight (air lift)	\$125.00

### Library

Overdue Fines	\$0.15 per day up to replacement cost
Interlibrary Loans (Summer Only)	\$3.00 per item
Copies	\$0.25
Replacement Library Cards	\$0.50
Out of City Library Cards	\$10 per year

### Liquor License

Renewal Application	\$25, \$10.00 per month late fee
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### Photocopies/Faxes

Copies	\$0.25
Legal	\$0.30
Color	\$1.00
Mailed copies add	\$0.10 per page with \$0.75 minimum
Faxes	\$0.50 per page local call area with \$1.00 minimum \$1.00 per page for long distance with \$2.00 minimum
Electronic copies	\$2.00 each disc and \$0.75 per file
E mail	Same rates as for faxing

If the request for records requires personnel to spend 15 minutes or more searching or reviewing records prior to their release or copying, the minimum fee shall be the fully loaded rate of the staff individual involved, with billing increments set at one quarter hour.

### Planning Permits

Conditional Use Permit	\$275
Temporary Use Permit	\$225
Annexation	\$1,500
Variance	\$200
Zone Change	\$400
Plan Amendment	\$1000
Appeal	\$250
PUD Preliminary	\$300

PUD Final Plus \$20 Per Lot	\$200
Site Review	\$200-\$600*
Minor Partition	\$100
Major Subdivision	\$150

\*Staff determination based on complexity of review

**Police Department**

Vehicle Impound Fee	\$100
Vehicle Impound Storage Fee	\$25 (per day)
Finger Prints	\$15
Monthly Enforcement and Abatement Fee	\$1000

**Public Works**

Water Connection (tap) Charge:	
3/4" Meter	\$300 or cost of installation, whichever is greater
1" Meter	\$350 or cost of installation, whichever is greater
1 1/2" Meter	\$500 or cost of installation, whichever is greater
2" Meter & over	\$800 or cost of installation, whichever is greater

Sewer Connection (tap) Charge	
Single Dwelling	\$350
Multiple Dwelling	\$350 + \$50 for each additional unit using same tap point
Other Buildings	\$350 + \$50 for each additional unit using same tap point
Mobile Home Park	\$350 + \$50 for each additional space using same tap point

**Monthly Water Service Charges**  
(Increased every July 1 by the CPI-W)

Residential (base rate includes 1<sup>st</sup> 1,000 gallons used)

<i>Meter Size</i>	<i>Base Rate</i>	<i>Fire Flow</i>	<i>Use Rate</i>
Up to	\$ 39.99	\$1.00	\$3.49/1,000 gal.

Commercial

<i>Meter Size</i>	<i>Base Rate</i>	<i>Fire Flow</i>	<i>Use Rate</i>
¾"	\$39.50	\$1.00	\$4.16/1,000 gal.
1"	\$62.35	\$1.00	\$4.16/1,000 gal.
1 ½"	\$127.24	\$1.00	\$4.16/1,000 gal.
2"	\$215.71	\$1.00	\$4.16/1,000 gal.
3"	\$458.63	\$1.00	\$4.16/1,000 gal.
4"	\$837.06	\$1.00	\$4.16/1,000 gal.

Water users outside the City shall pay the rates as calculated above plus 100%.

Monthly Sewer Service Charges

(Increased every July 1 by the CPI-W)

<i>Type of Dwelling, Unit or Use</i>	<i>Base Rate per Month</i>
Individual detached residential dwelling	\$35.59
Any combination of dwelling units, hotels, rooming houses, apartments, mobile home parks without RV spaces.	\$35.59 per occupied unit
Mobile home parks with RV spaces	\$35.19 for the first 19,000 gal. water plus; \$35.17 for each additional 5,000 gal. of water used.
Any combination of businesses, or businesses and dwellings	\$35.59 per dwelling or business unit plus; \$35.59 per 5,000 gal. of water used after allowing for 5,000 gal. per dwelling and 19,000 gal. per business.
Industrial user with primarily industrial waste	Established by the Council based on an analysis of expected flows and nature of waste.
<b>Water Service Restoration Charge</b>	
Regular hours service call	\$25.00
After hours service call	\$35.00

Processing fee for delinquency first time	\$25.00
Processing fee for delinquency thereafter	\$50.00

**Excavation Permit Fees**

50 cubic yards or less	No fee
51-100 cubic yards	\$15
101-1,000 cubic yards	\$20
10,001-100,000	\$25 for the first 10,000 cubic yards
Each additional 10,000	\$15
100,001-200,000 cubic yards	\$150 for the first 100,000 cubic yards
Each additional 10,000	\$10
200,001 and up	\$200 for the first 200,000 cubic yards
Each additional 10,000	\$5

**Grading Permit Fees**

50 cubic yards or less	\$15
51-100 cubic yards	\$20
101-1,000 cubic yards	\$20 for the first 100 cubic yards
Each additional 100	\$10
1,001-10,000 cubic yards	\$85 for the first 1,000 cubic yards
Each additional 1,000	\$9
10,000-100,000 cubic yards	\$150 for the first 10,000 cubic yards
Each additional 10,000	\$30

Public Improvement Permit (sidewalk, curb & gutter, driveway, and drainage permit)	\$15
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**Social Gambling**

Owner	\$225
Non-owner	\$ 75

<b><u>Storm Water Assessment Fee</u></b>	\$1.76 per month per account
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<b><u>Tobacco License</u></b>	\$ 35
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Revised: October 15, 2020

## **Business of the City Council**

City of Oakridge, Oregon

July 01, 2021

**Agenda Title: Resolution Adopting a Supplemental Budget for Fiscal Year 2021-2022**

**Agenda Item No: 13.2**

**Exhibit: (1) CA Statement on Supplemental  
(2) Resolution 09-2021  
(2) Exhibit**

**Proposed Council Action: A motion to approve the proposed resolution.**

**Agenda Bill Author: Eric Kytola  
City Administrator: Bryan Cutchen**

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**ISSUE: ORS 294.471 permits the governing body to create a supplemental budget for the fiscal year in which the regular budget has been adopted for certain and specific reasons. In this case, for clarity and transparency, this supplemental budget was developed to account for a loss of anticipated revenue. This revenue was anticipated from the adoption of a public safety fee.**

**FISCAL IMPACT: As described in the exhibit.**

**OPTIONS: (1) Adopt the resolution.  
(2) Reject the resolution.**

**RECOMMENDATION: Staff recommends adoption of the resolution.**

**RECOMMENDED MOTION: I move we adopt Resolution 09-2021, providing a supplemental budget for fiscal year 2021-2022.**



# City Administrator Statement on the Supplemental Budget

In over a decade of deficit spending, the city has used all accessible capital to spend or borrow against. It is impossible to delay action any further. Revenues must be increased, or expenditures reduced.

Sixteen hours of budget committee deliberations and several hours of city council sessions culminated in a budget being passed which included anticipated revenue from a public safety fee which would preserve critical city services and keep a local EMS capability.

The city twice has attempted to raise public safety revenue, once at the ballot box which was soundly defeated, and once with city council, who chose to ignore the follow-through actions required to realize this anticipated revenue. The majority of the citizens and their elected officials have spoken.

So, I present to you an austere supplemental budget which balances by solely relying upon spending reductions. To highlight the significant impacts:

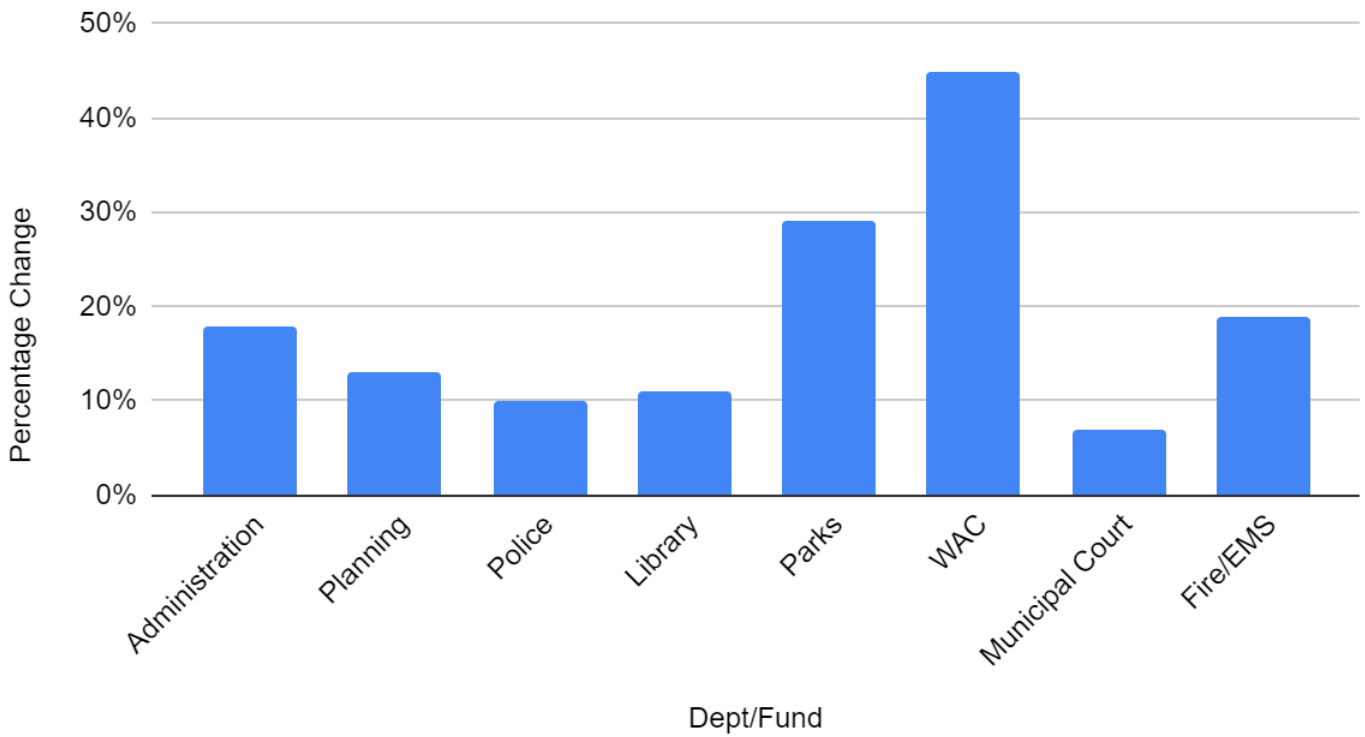
- Transition the employment of the Finance Director to a contractual basis to save on health and benefit expenses.
- Eliminate Administrative Department overtime, resulting in a reduction of customer service at city hall.
- Reduction in professional & non-professional legal expenses, putting the city at greater risk.
- Eliminate parks temporary help labor expenses, resulting in closing all park restrooms except Greenwaters and the rest area.
- Eliminate OFD volunteer stipend, likely resulting in reduced participation rates and staffing shortages.
- Reduce OFD temporary help expenses, eliminating a local second call out capability in most cases. This could place the city in risk of incurring fines or losing the ALS provider status of ASA 7 because of non-performance.
- If legal, the FireMed program will be terminated and premiums returned to reduce the demand on the ambulance.
- A reduction of force in the Police Department, resulting in less active patrol and code enforcement, increasing standby duty. Calls with no threat to life or safety will be prioritized and responded to during regular hours as able.
- Reduction of overtime at the Police Department.
- Reduction in professional expenses in the enterprise funds, delaying capital investment projects.
- The Junk Amnesty program will be terminated to preserve overtime for critical services.

This supplemental budget is presented for transparency and clarity, but is not required under Oregon budget law because it only addresses reductions, not increases in expenditures. In the absence of a supplemental budget, staff will be required to make reductions unilaterally to remain within the resources of the current adopted budget.

This is not the Oakridge I envisioned two years ago when I arrived, but it is the Oakridge the citizens and city council have chosen to afford.

Total Requirements (exc. Enterprise & Restricted)	Dept/Fund	Adopted FY20-21	Supplemental FY21-22	Percentage Change
	Administration	\$866,356	\$707,121	18%
	Planning	\$111,500	\$96,800	13%
	Police	\$1,072,324	\$965,530	10%
	Library	\$34,465	\$30,750	11%
	Parks	\$93,636	\$66,600	29%
	WAC	\$65,536	\$36,025	45%
	Municipal Court	\$83,864	\$77,865	7%
	Fire/EMS	\$1,163,951	\$946,630	19%
			Ave.	<b>19%</b>

### Percentage Reduction by Department / Fund



## RESOLUTION NO. 09-2021

### A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2021-2022 AND MAKING APPROPRIATIONS

The City of Oakridge resolves the following:

**WHEREAS**, ORS 294.471 permits the governing body of a municipal corporation to make a supplemental budget for the fiscal year for which the regular budget has been prepared if one or more of the following circumstances exist:

- a. An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.
- b. A pressing necessity that could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires prompt action.
- c. Funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period.
- d. A request for services or facilities the cost of which is to be supplied by a private individual, corporation or company or by another governmental unit and the amount of which could not be accurately estimated when preparing the original budget or a previous supplemental budget for the current year or current budget period.
- e. Proceeds from the involuntary destruction, involuntary conversion, or sale of property that necessitates the immediate purchase, construction or acquisition of different facilities in order to carry on governmental operations.
- f. Ad valorem property taxes that are received during the fiscal year or budget period in an amount sufficiently greater than the amount estimated to be collected such that the difference will significantly affect the level of government operations to be funded by the taxes as provided in the original budget or a previous supplemental budget for the current year or current budget period.
- g. A local option tax described in ORS 294.476 that is certified for extension on the assessment and tax roll under ORS 310.060 for the fiscal year or budget period in which the local option tax measure is approved by voters.
- h. A reduction in available resources that requires the governing body to reduce appropriations in the original budget or a previous supplemental budget for the current year or current budget period.
- i. The original budget of the municipal corporation adopted under ORS 294.456 did not include estimated requirements to pay debt service pursuant to ORS 294.477 or the actual requirements are different from the

estimated requirements included in the original budget or a previous supplemental budget.

**WHEREAS**, the supplemental budget proposed meets one or more requirements of ORS 294.471;

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Oakridge hereby adopts a supplemental budget in the attached exhibit for fiscal year 2021-2022 in the amounts shown for each Fund and,

**BE IT FURTHER RESOLVED** that the amounts shown below as appropriations for the fiscal year beginning July 1, 2021 and for purposes shown are hereby appropriated for each Fund.

**BE IT FURTHER RESOLVED** that this resolution shall be effective immediately upon its passage.

**PASSED BY THE COUNCIL** of the City of Oakridge this \_\_\_\_ day of \_\_\_\_, 2021.

**APPROVED AND SIGNED BY THE MAYOR** of the City of Oakridge this \_\_\_\_ day of \_\_\_\_, 2021.

Attest:

\_\_\_\_\_

Bryan Cutchen, City Administrator

\_\_\_\_\_

Kathy Holston, Mayor

Ayes:

Nays

**Supplemental Budget- FY 2022**

<b>Fund-General</b>				<b>Impact on Resources/ Appropriations</b>
	<b>Current Budget</b>	<b>Increase (Decrease)</b>	<b>Revised Budget</b>	
<b>Resources</b>				
Total Resources	\$3,213,426			
Imposed Public Safety Fee		(\$540,000)		
Loan from Water Fund		\$50,000		
Resources Total		<u>(\$490,000)</u>	\$2,723,426	<u>(\$490,000)</u>
 <b>Expenditures/Appropriations</b>				
Admin	\$758,792	(\$75,882)	\$682,910	(\$75,882)
Police	\$1,112,090	(\$142,170)	\$969,920	(\$142,170)
Library	\$30,750	(\$4,000)	\$26,750	(\$4,000)
Parks	\$66,600	(\$22,770)	\$43,830	(\$22,770)
Not Allocated to Program transfers out	\$970,297	(\$236,000)	\$734,297	(\$236,000)
Expenditures Total				<u>(\$480,822)</u>
 <b>Fund-Streets</b>				
Street Program				
Transfers in/(out)	\$2,000	(\$2,000)	\$0	<u>(\$2,000)</u>
 <b>Fund-Emergency Services Fund</b>				
Fire & Ambulance Services	\$1,182,030	(\$236,250)	\$945,780	<u>(\$236,250)</u>
 <b>Fund-Bicycle/Pedestrian Path Fund</b>				
Contingency	\$10,076	(\$2,000)	\$8,076	<u>(\$2,000)</u>
 <b>Fund-Water</b>				
Water Utility	\$796,585	(\$12,000)	\$784,585	(\$12,000)
Interfund Loans	\$0	\$50,000	\$50,000	\$50,000
				<u>\$38,000</u>
 <b>Fund-Waste Water</b>				
Wastewater Utility	\$784,210	(\$8,000)	\$776,210	<u>(\$8,000)</u>
 <b>Total Unappropriated, all funds</b>				
	\$998,281			
General Fund		(\$9,178)		
Streets		\$2,000		
Emergency Services		\$250		
Water		\$34,800		
Waste Water		\$8,000		
		<u>\$35,872</u>	\$1,034,153	<u>\$35,872</u>

To reflect the required FY 2022 budget reductions due to loss of anticipated revenue.

**Summary of adjustments**

	<u>Adopted 6/21</u>	Change in:		<u>Balance at 7/1</u>
		<u>revenue</u>	<u>expenditure</u>	
General	3,264,796	(490,000)	(490,000)	2,774,796
Street	434,000	-	-	434,000
Emergency	1,182,630	-	(236,000)	946,630
Water - Cap Res	54,040			54,040
Wood Stove	17,312			17,312
Bike/Ped path	10,076	(2,000)		8,076
Water - bond res	120,683			120,683
OIP	547,100			547,100
Water	1,293,700	72,800	22,800	1,366,500
Waste water	1,007,567		-	1,007,567
Storm water	69,050			69,050
	<u>8,000,954</u>	<u>(419,200)</u>	<u>(703,200)</u>	<u>7,345,754</u>

## Business of the City Council

City of Oakridge, Oregon

July 01, 2021

**Agenda Title: Public Hearing for Sale of Real Property**

**Agenda Item No: 14**

**Exhibit: None**

**Proposed Council Action: Obtain public testimony of interested persons.**

**Agenda Bill Author: Bryan Cutchen**

**City Administrator: Bryan Cutchen**

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**ISSUE:** Per ORS 221.725 the Governing Body must hold a public hearing to hear testimony from interested persons before any sale of city real property. The property in question is Lot 34 at the Oakridge Industrial Park, Map and Taxlot # 21-35-15-00-04000. The property is zoned heavy industrial. The City is selling the property to enable continued development of the Oakridge Industrial Park.

**Lot 34**

**Proposed Buyer:** Middle Fork Property Management, LLC, metal fabrication and sculpture.

**Sale price:** \$350,000 with addendum to equally share in utility extension infrastructure project valued at 95,000. **Appraised price** \$389,000.

**FISCAL IMPACT:** estimated \$395,750 depending on project price.

**OPTIONS:** (1) Authorize the city administrator to execute the sales agreement  
(2) Do not authorize the city administrator to execute the sales agreement  
(3) Postpone deliberation to allow for additional information

**RECOMMENDATION:** Staff recommends option (1)

**RECOMMENDED MOTION:**

I move we direct the city administrator to execute the sales agreement of Lot 34 at the Oakridge Industrial Park.