PRELIMINARY AGENDA
REGULAR SESSION
CITY OF NORTH PLAINS, CITY COUNCIL MEETING
North Plains Senior Center
31450 NW Commercial Street
Monday, February 2, 2015 – 7:00 P.M.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE: Boy Scout Troop 873 presenting the colors

3. ROLL CALL

4. CONSENT AGENDA: ***(The items on the Consent Agenda are normally considered in a single motion. Any item may be removed for separate consideration upon request by any member of the Council.)***

A. Approval of regular session agenda
B. Approval of minutes of 01/20/2015 Council meeting

5. PUBLIC COMMENT: *(Persons wishing to speak on matters not on the agenda may be recognized at this time. Speakers must complete a "Public Comment Registration form" on the information table and return it to the City Recorder. You are not required to give your address when speaking to the City Council, only your name. Presentations are limited to five minutes.)*

6. PRESENTATION

Washington County Consolidated Communications Authority (WCCCA) presentation on proposed upgrade of technology used for dispatching services.

7. STAFF REPORTS

Staff reports will be provided by the Public Works Director, the Chief of Police, Finance Director, and Library Director

8. PUBLIC HEARING:

None Scheduled

9. NEW BUSINESS:

A. Training Video for Elected Officials provided by CIS
B. Adopt Resolution No. 1874 approving FY2014-15 Supplemental Budget
C. Adopt Resolution No. 1875 approving a franchise for Astound Broadband LLC
D. Discussion on setting City Council Goals

10. UNFINISHED BUSINESS:

None Scheduled

11. ORDINANCES:

FIRST READING:

None Scheduled

SECOND READING:
None Scheduled

12. CITY MANAGER REPORT

13. COUNCIL REPORTS

A. Council reports will be provided by the Mayor and City Councilors on meetings attended and other items.
B. February 2015 Council Calendar

14. ADVICE/INFORMATION ITEMS:

- Sweetheart Dinner and Dance: Saturday, February 14 at 6:00 p.m. at Jessie Mays Community Hall.
- Presidents Day, Monday, February 16—City offices and Public Library closed

15. ADJOURNMENT:

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North Plains City Council meetings are accessible for disabled individuals. The City will also endeavor to provide services for persons with impaired hearing or vision and other services, if requested, at least 48 hours prior to the meeting. To obtain services, please call City Hall at (503) 647-5555

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The following City Council Meetings are scheduled to be held at the North Plains Senior Center, 31450 NW Commercial Street, North Plains, Oregon.

The meetings will be held on the following dates at 7:00 p.m.:

Tuesday, February 17, 2015 Monday, March 2, 2015 Monday, March 16, 2015

CITY OF NORTH PLAINS, CITY COUNCIL MEETING
MINUTES REGULAR SESSION
North Plains Senior Center
31450 NW Commercial Street
Tuesday, January 20, 2015

1. CALL TO ORDER: Mayor David Hatcher called the Regular Session of the City Council to order at 7:01 p.m.

2. PLEDGE OF ALLEGIANCE: Mayor Hatcher led the flag salute.

3. ROLL CALL: Mayor David Hatcher, Council President Teri Lenahan, Councilors: Robert Kindel, Jr., Charlynn Newton, Sandi King, Sherrie Simmons, Scott Whitehead

Staff present: City Manager Martha DeBry; Public Works Director Blake Boyles; Chief of Police Bill Snyder; City Recorder Margaret Reh

4. CONSENT AGENDA:
A. Approval of regular session agenda
B. Approval of minutes of 01/05/2015 Council meeting

Mayor Hatcher requested that Item No. 9H-*City Attorney Training Regarding Councilor Roles* be move to Item No. 9A.

Motion by Lenahan. Second by Simmons to approve the Consent Agenda with the suggested change from Mayor Hatcher to move Agenda Item 9H to 9A. The motion was approved unanimously.

5. PUBLIC COMMENT:

Jennifer Knowles, 30066 NW West Union Road, North Plains, approached the Council. The Friends of the North Plains Public Library and the Cultural Coalition of Washington County are presenting the first in a series of author visits this Saturday, January 24, 2015. The author is Robin Cody. Knowles extended an invitation to the Council to attend.

6. PRESENTATION:
None Scheduled

7. STAFF REPORTS:

Public Works Director. Blake Boyles reported that he has completed all the health reports that come due this time of year.

The crews have been out turning the valves throughout the water system. This may have caused some slight coloring of water as all hydrants are flushed.

Boyles and Mayor Hatcher met with ODOT on January 12, 2015 to discuss on the landscape design for the Highway 26 interchange. ODOT will be landscaping all four corners of the interchange. The landscaper will be responsible for the growth for the first two years. The City will be responsible for maintenance after that. Lenahan invited Hatcher to attend the next Parks Board meeting to share the interchange information with the Board.

Chief of Police. Chief Snyder reported the department is finishing up their fire arms training. Officer Freshner is attending traffic safety training this next month.

8. PUBLIC HEARINGS:
None Scheduled

9. NEW BUSINESS:
A. City Attorney training regarding Councilor roles

This is the first of a two part training for the Councilors. City Attorney Shane Abma discussed the Role of a Councilor and CIS will be present at the February 2, 2015 meeting to present an Elected Officials Training Video.

Abma introduced himself to the new Councilors. Council packets were sent out to the newly elected Councilors by the City Manager in November. Abma went over three broad categories with the Council: 1.) the role of Councilor related to the City Manager; 2.) conflict of interest; and 3.) Council to staff communication. Abma stated that Council sets policy and passes laws. The City Manager runs the day to day operations at City Hall and carries out the policies that the Council implements.

Abma also touched on public meeting laws. He emphasized that small towns have unique issues in that elected officials may tend to end up at the same social gatherings. If this occurs, it is important that if a quorum is present no city business should be discussed. Also be aware of public perception—you may not want to all sit at the same table.

Abma addressed electronic communication. E-mail correspondence is okay as long as replies are not set to a quorum. An initial e-mail to the whole group is not violating a law, but when you start replying to all you may be opening yourselves to public meeting law violations. A Councilor may communicate to the City Manager and the City Manager may forward an e-mail to the Council. Abma urged caution when communicating electronically.

Abma also cautioned Council regarding participating in serial meetings.

Work Sessions are considered a public meeting. No decisions are made in a Work Session and minutes are not required to be kept. The public has the right to attend the meeting, but they do not necessarily have the right to participate.

Abma stressed the importance of posing questions to staff and legal counsel before meetings so there is time to conduct research. The City Attorney serves at the pleasure of the City Council. Abma will be the Council's contact for Beery, Elsner and Hammond (BEH). Abma is a generalist. There are specialists back at the office that he can consult

with. He understands it is expensive having him attend the meetings, but it will save money in the long run by being knowledgeable of issues as they are developing.

B. Discussion of language and qualifications for appointments to the North Plains Parks Board

An interview was conducted at the last Parks Board meeting for a potential Parks Board Member. The Board felt the language in the policy is unclear in describing who is eligible to be on the Board. Discussion ensued. Council would like to limit membership to the Parks Board to anyone in the 97133 zip code. It was decided the Board would be limited to seven members and with up to two Board members that may live outside the city limits, but in the North Plains area. This will come back to Council as an ordinance change.

C. Adopt Resolution No.1870 approving the appointment of Patti Burns to the North Plains Parks Board

Motion by Kindel. Second by Newton to adopt Resolution No. 1870 appointing Patti Burns to the North Plains Parks Board. The motion was approved unanimously.

D. Adopt Resolution No. 1871 approving the appointment of Lonnie Knodel to the North Plains Planning Commission

The Council interview Lonnie Knodel and found him to be a satisfactory candidate for the open position on the North Plains Planning Commission.

Motion by Lenahan. Second by Simmons to adopt Resolution No. 1871 appointing Lonnie Knodel to the North Plains Planning Commission. The motion was approved unanimously.

E. Accept the report from the Parks Board regarding the *Jessie Mays Community Hall and Park Facilities Assessment and Preliminary Conceptual Design* presented by Woofter Architecture.

Boyles presented the staff report. Council discussed what the next step would be for this project. Motion by Lenahan. Second by Sandi King to accept the conceptual design that was presented for Jessie Mays Community Hall and Park by Woofter Architecture and recommended by the Parks Board to the Council.

The consensus of the Council is to have staff move forward in getting a scope of work for the project from Woofter Architecture.

F. Adopt Resolution No.1872 appointing Councilors Kindel and Lenahan as Primary and Alternate representatives to the Community Development Policy Advisory Board

Lenahan and Kindel discussed the purpose of the Community Development Policy Advisory Board and the history of the relationship the City of North Plains has had with this Board.

Motion by Simmons. Second by Newton to adopt Resolution No. 1872 appointing Councilors Kindel and Lenahan as Primary and Alternate representatives to the Washington County Community Development Policy Advisory Board. The motion was approved unanimously.

G. Adopt Resolution No.1873 approving the dates for the 2015 North Plains Farmer's Market and Annual Ice Cream Social and authorizing use of City support for the same.

A staff report was distributed to the Council in their agenda packet listing the proposed structure of the Farmers' Market for 2015. Vanessa VanDomelen, 1425 NE 61st Avenue #32, Hillsboro, Oregon, President and Market Manager for the North Plains Farmers Market, addressed the Council regarding the Farmers' Market on which she has worked 5 years. She shared the positive aspects of the Market. The Council discussed some of the proposed events for the 2015 Farmers' Market.

Motion by Lenahan. Second by Newton to adopt Resolution No. 1873 approving the dates for the 2015 North Plains Farmer's Market and Annual Ice Cream Social and authorizing use of City support for the same. The motion was approved unanimously.

H. Discussion of CCTV Cameras

DeBry presented the staff report, and stated the Chief was in process of developing a policy. Whitehead requested staff bring this topic of CCTV cameras back to Council. Whitehead had reviewed past meeting minutes pertaining to discussions regarding the CCTV cameras and felt it was important to address some of the issues that were brought up. Whitehead would like to see a policy in place that addresses surveillance cameras. Discussion ensued.

The cameras were installed to view public spaces. They do not view through any windows or into any backyards. These cameras have been set up to aid in investigations of crimes. Lenahan asked Whitehead if he had specific language that he could offer to staff to incorporate into a policy for the surveillance cameras. He stated that he does have specific language regarding the use and methods of disclosing the use of these surveillance cameras. Language should also be included in the policy addressing the retention period of the tapes. The policy will include the existing scope and purpose in having the cameras in the first place.

I. Review December 2014 Check Register

Council reviewed the items on the December 2014 Check Register. The report was presented in a different format this month. Lenahan was pleased with the new format. It includes more detail that helped clarify items as they were viewing them. There were no questions asked by the Council this month.

10. UNFINISHED BUSINESS:
None Scheduled

11. ORDINANCES:

FIRST READING:
None Scheduled

SECOND READING:
None Scheduled

12. CITY MANAGER REPORT

DeBry shared a document that was passed out earlier in the meeting. The document contained samples of various logos submitted by our planning consultant, Cogan and Owens. The logo will be used by the steering committee and the for community visioning process to make the materials more identifiable. Staff wanted to obtain Council's feedback on which logo to use. Discussion ensued.

They agreed on the following logo:

We have had a great response for the steering committee for the community visioning process. Many individuals signed up who have not traditionally been involved in city functions. The first meeting is scheduled for Tuesday, February 3 at City Hall. There are about 12 individuals who have expressed an interest. This first meeting may be a bit cramped but Jessie Mays was not available. It has been posted on the website.

Debry mentioned there is a library event this weekend. This author visit series is very important to the Library Director and would like to have the Council's support by attending the event.

The policies the Council worked on last year are basically complete. It is a very large document. Staff will distribute them and give Council a couple of months to review them and then bring them back to Council in March.

DeBry was approached by the Senior Center regarding the bookkeeping for the Food Pantry. They asked if the City could manage their record keeping. This would not be a huge commitment on staff but it is causing some issues for the Food Bank with inspections for the Food Pantry. DeBry is seeking direction from Council regarding this and asked if they had any concerns about this. It would all stay in North Plains. Council can offer feedback after the meeting.

Hatcher inquired of the status of the Food Pantry canopy. Boyles stated the materials have been picked up. Glen Warren will begin the work this weekend. Warren could use more volunteer help with this project. Hatcher asked that the Council be kept advised of the progress.

13. COUNCIL REPORTS

Hatcher reported that he, DeBry and Boyles will be meeting with builders of the Jackson School Road and West Union property. One of the subjects of discussion will be how to construct a water tower.

Lenahan and King attended the Newly Elected Officials training course that LOC offered in Sherwood. It was very informative. Lenahan received a guide that she agreed to have distributed to the whole Council.

14. ADVICE/INFORMATION ITEMS:

- An Evening with an Author: Robin Cody, Saturday, 7:00 p.m. January 24, 2015 at the Library.

15. ADJOURNMENT: Council adjourned the meeting at 9:10 p.m.

_____
David Hatcher, Mayor

_____ Date approved _____
Margaret L. Reh, City Recorder

Agenda Item No: 6A

CITY OF NORTH PLAINS

31360 NW Commercial Street, North Plains, Oregon 97133

Date: January 20, 2015

To: Mayor and City Council

From: Police Chief Bill Snyder

Subject: Presentation regarding WCCCA Upgrade

Request: Council hear presentation on WCCCA proposed upgrade.

Background: North Plains is a member of the Washington County Consolidated Communications Authority (WCCCA), and Chief Snyder serves on its executive board. Together with Clackamas County, WCCCA has been planning for the upgrade of technology used for dispatching services. A brief presentation will be made by a WCCCA representative to introduce the upgrade and the cost estimates.

Fiscal Impact: WCCCA is nearing the point where it will need to determine the best process for funding the upgrade proposal, which may include a voter-approved bond measure.

Environmental Issues: No environmental issues are associated with this item.

Recommendation: No recommendation—this item is informational only.

City of North Plains

Public Works Department

1/26/2015

TO: **Martha DeBry, City Manager**

City Council

Department Heads

FROM: **Blake Boyles, Public Works Director**

SUBJECT: **DEPARTMENT REPORT**

- P&W Glencoe crossing coordination (Wash Co. looking at funding methods) still on-going
- Sunset Ridge Subdivision coordination
- PGE lighting work in new subdivisions
- Washington Co. design work West Union Rd sidewalk connectivity
- Meetings with ODOT regarding funding for trail project
- ODOT Interchange landscape
- Oregon Health Division Water annual reports

Public Works Crews are working on the following projects/tasks:

- Equipment Maintenance winterizing and PM of equipment
- Cross Connection
- Locates
- Shrub trimming on Main St
- Water samples
- Construction inspection - Sunset Ridge
- Valve exercise program
- Bike repair station Frank Wing park

Future reports will include tasks accomplished and those pending. If there is any other information you may want to see in the report, please let me know.-

City of North Plains
Police Department
1/28/15

TO: **Martha DeBry, City Manager**
City Council
Department Heads

FROM: **Bill Snyder, Police Chief**

SUBJ.: **JAN 2015 DEPARTMENT REPORT**

I am re-evaluating our individual radio costs based on information I've been given from WCCCA.

With approval we potentially have an opportunity to have three police motorcycles donated to North Plains.

Cadets will be attending a basic firearms training class at the end of this month.

Firearms training scheduled again this week for officers.

Activity	2015 Jan	2014 Dec	2014 Nov	2014 Oct	2014 Sept	2014 Aug	2014 July	2014 June	2014 May	2014 Apr	2014 Mar	2014 Feb	2014 Jan	2013 Dec	2013 Nov	2013 Oct	2013 Sep	2013 Aug	2013 July	2013 June	2013 May	2013 April	2013 March	2013 Feb	2013 Jan
Agency Assist	2		3		1	1	2	1			1	3	3	NA	-	5	-	1	1	-	4	-	1	1	-
Animal Bite/Complaint			1					-	-	-	-	-	-	-	1	-	1	-	-	1	-	-	-	-	-
Arson - Possible								-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Assault		2	1	1		1		-	2	1	-	-	-	NA	-	-	1	-	-	1	1	-	-	1	-
Burglary			2	1			1	-	1	-	1	-	-	NA	-	1	1	-	1	-	-	1	1	1	1
Child Abuse	1							-	-	-	-	-	1	NA	-	-	-	-	-	-	-	-	-	-	1
Child Neglect			2		1			-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
Criminal Mischief				1	1		1	2		3	-	-	-	-	-	-	-	1	-	-	1	1	2	1	2
Death Investigation			1					-	-	-	-	-	1	NA	-	-	-	-	-	-	-	-	-	-	1
Detox Arrest								-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Drug Arrest					1	1	2	-	1	2	1	1	2	NA	4	-	-	1	1	3	2	2	2	1	1
Drug Investigation		1						-	2	1	-	-	-	NA	-	-	-	-	-	-	-	-	-	-	-
DUII					1	1	1	-	1	-	-	1	-	NA	-	2	-	1	1	1	-	1	-	-	-
False Information Arrest								-	-	-	-	-	-	NA	1	-	-	-	-	-	-	-	-	-	-
Forgery				1				-	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-	-	-
Found Property								-	-	-	-	1	1	NA	2	2	1	1	1	1	1	-	-	1	-
Fraud		1	1					-	1	4	-	-	1	NA	-	-	-	-	-	-	-	-	-	-	-
Furnishing Alcohol to Minor								-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
Harrassment					1		1	1	1	-	1	-	1	NA	-	1	1	-	-	1	-	1	-	1	-
Hit and Run							1	-	-	-	1	-	-	NA	1	-	1	-	-	1	1	1	1	-	-
Identity Theft								-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Information Report	2	4	2	1		4	1	-		3	1	-	4	NA	2	-	3	1	2	7	-	3	3	1	3
Interfering Arrest				1			1	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-
Littering Arrest								-		1	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Menacing Arrest								-		1	-	-	-	NA	-	-	1	-	-	-		-	-	-	-
Police Mental Hold			1			1		1		1	-	-	-	NA	-	-	-	-	-	-	-	-	-	1	-
Police Protective Custody								-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-
Possession of Weapon				1																					
Rape II								-	1	-	-	1	-	NA	-	-	-	-	-	-	-	-	-	-	-
Reckless Driving								-	-	-	-	2	-	NA	-	-	-	-	1	-	-	-	-	-	-
Recovery of Stolen Property								-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-
Runaway		1		1		1		-		1	-	-	-	NA	2	-	-	-	-	2	-	-	-	-	-
Sex Abuse III		Arrest 1	1	1				1																	-
Stalking Arrest								-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Switched Plates								-														-	-	-	1
Theft			3	2	1	2		2	2	1	1	1	2	NA	1	6	2	1	3	-	-	1	1	-	2
Traffic Related Reports				1				-	1	2	-	-	-	NA	-	-	-	-	-	-	-	-	-	-	-
Trespass II	3					1		-	-	-	-	1	-	NA	-	-	-	-	-	-	-	-	-	-	-
Vehicle - Accident					1	2	1	-	-	-	-	2	-	NA	1	3	3	-	1	-	1	-	-	-	-
Vehicle - Accident (Fatal)								-	-	-	1	-	-	NA	-	-	-	-	-	-	-	-	-	-	-
Vehicle - Eluding Arrest								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Vehicle - Stolen						1		-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	-
Vehicle - Unlawful Entry	1			2			1	-	-	-	-	-	-	-	-	-	-	1	3	-	1	2	2	-	-
Vehicle - Tow					1			-	1	-	3	1	1	NA	-	-	-	-	-	-	-	-	-	-	1
Violation Release Arrest								-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-
Warrant arrest					1			-	-	-	-	1	1	NA	1	-	-	1	4	-	-	1	1	1	1
Welfare Check								-	2	-	1	-	1	NA	1	-	2	-	1	1	1	2	-	5	-
Total Arrests/Reports/ Investigations	9	10	18	14	10	16	13	8	16	21	12	15	19	NA	18	21	20	11	21	20	18	17	15	17	15
Total Patrol Hours	341	178.5	136.5	262.0	340.0	318.0	320.0	244.3	210.5																
Total Reserve Hours	222	89.5	134.5	147.5	131.5	121.5	152.5	136.5	79.5																

City of North Plains - Library Department – February 2, 2015

TO: **Martha DeBry, City Manager, and to City Council Members**
FROM: **Debbie Brodie, Library Director**
SUBJECT: **DEPARTMENT REPORT**

Storytimes. Children ages 0-6 are invited to participate every Wednesday at 11:30 a.m. in the children's section of the Library.

- **February 4** Storytime with Miss Marion: Teddy Bears
- **February 11** Storytime with Teacher Barbara: Transportation
- **February 18** Special Guests: Washington County Fire District 2 Firefighters
- **February 25** Storytime with Youth Librarian Jackie: Cows

Writers' Group. Share your writing projects and receive feedback from peers on **Thursday, February 5** at 6:30 p.m. New members are welcome to join. (This is not a teacher/trainer-led class.)

First Friday Flick – Join us on the first Friday of each month at the Jessie Mays Community Hall at 6 p.m. for a FREE movie showing. On **Friday, February 6**, come see *The Boxtrolls,* the PG-rated, animated adventure produced by Laika Entertainment which also produced *Coraline* and *ParaNorman.* Based on the novel, Here Be Monsters! by Alan Snow, the film features the orphaned human boy named Eggs, who has been raised by trash-collecting trolls, and his valiant efforts to save the trolls from villain pest exterminator Archibald Snatcher.

Friends of the Library. There will be a general meeting of the Friends on **Monday, February 9** at the Library from 7:30-9 p.m. New members are welcome to attend.

Super Saturday - TrashMan and the Noise Band. Come see this Portland-based puppet rock band perform on **Saturday, February 14** beginning at 1 p.m. at the Jessie Mays Community Hall. This band is comprised of trash puppets (puppets literally made of trash) and TrashMan, who plays hand-made instruments made of re-used items. Audience members are encouraged to join in and rock out! KC (Kelly Campbell) of KCPuppetree is a trained and experienced teacher, performer, puppeteer, and artist. For more information, visit http://www.kcpuppetree.com/.

2015 Teen Summer Reading Art Contest. Are you an artist aged 12-18? Submit a design to our Teen Summer Reading Artwork Contest! The winning design will be used on 2015 Teen Summer Reading program materials across Washington County, including posters, bookmarks, flyers, and more. The winner also receives a $150 gift certificate from Powell's Books. The second place winner will receive a $50 gift certificate for Blick Art Materials, and the winner of honorable mention will get a $25 Blick gift certificate. The last day to submit your entry is **Saturday, February 14**. Find contest details and entry form here:
http://www.wccls.org/_pdf/2015-Teen-Art-Contest-Rules-and-Entry.pdf. Good luck!

Holiday Closure. The Library will be closed all day on **Monday, February 16** for Presidents' Day.

Library Book Club. On **Wednesday, February 25** beginning at 7:30 p.m. at the Library, the first book choice of the new year will be discussed. New members are welcome. Refreshments will be served.

Art Exhibit. The art exhibit continuing through **February** features abstract paintings by Hillsboro artist Jeff Jurrens. Jurrens' abstract expressionist paintings are large, geometric, textured, and colorful. He has been painting since retiring from the Hillsboro Fire Department in 2005, inspired by a lifelong appreciation of art and influenced by New York's abstract expressionism movement of the 1950s.

Quilt Display. The quilt on display above the checkout desk throughout the month of **February** is titled *Little Pretties*. It features multi-colored small-print squares on a white background. Jo Ann Tannock of North Plains hand-quilted this gorgeous creation.

Knights of Pythias E-books Donation. Many thanks to the members of the North Plains Knights of Pythias Glencoe Lodge No. 22 for their generous donation to the Library in support of our e-reader program. The Knights previously purchased a Nook and a Kindle for public checkout. Each was loaded with approximately 25 titles in fiction and non-fiction for adults, teens, and children. The Knights recently funded the purchase of ten more unique bestseller titles for each device. The Library's e-readers check out for three weeks, and staff are available to introduce the devices to those who have yet to enjoy reading books through this new technology.

Save the Date – Friday, April 17 – 11th Annual Art of the Story Festival. National storyteller Sam Payne of Utah will perform at the Pumpkin Ridge Golf Club beginning at 7 p.m. His storytelling skills, jazz-inflected folk music, and soaring tenor voice have established him as an engaging performer. This free program, sponsored by the Washington County Cooperative Library Services, is designed for an adult audience but is suitable in content for ages 6 and up.

Tax Information. The Library will carry the most commonly used Federal forms and instructions. Less common personal tax forms are also available for photocopying. Oregon state forms are available for photocopying. Ask at the front desk.

ONLINE INFORMATION:

Federal:	http://www.irs.gov
State:	http://www.oregon.gov/DOR
OtherStates:	http://www.taxadmin.org/fta/taxpayer.html

HOW TO FILE FOR FREE ONLINE:

Federal and State: http://www.irs.gov/Filing/E-File-Options

“Free-file” is available for adjusted gross incomes of $60,000 or less. This method is through the IRS website and links to tax software companies who offer free filing for taxpayers who meet certain parameters. Even if taxpayers do not qualify to use any of the companies’ filing services, this site itself offers free fill-able forms and free filing.

PHONE TAX ASSISTANCE:

Federal:	800-829-1040
Oregon:	800-356-4222
Oregon out of state:	503-378-4988

AARP TAX AIDES IN NORTH PLAINS:

North Plains Senior Center
31450 NW Commercial Street
503-647-5666
Every Thursday, 9:00-05:00
Beginning February 12, BY APPOINTMENT ONLY

Note: This day/time is subject to change, as this is a volunteer-run program of AARP.

Agenda Item No: 9A

CITY OF NORTH PLAINS

31360 NW Commercial Street, North Plains, Oregon 97133

Date: January 20, 2015

To: Mayor and City Council

From: City Manager Martha DeBry

Subject: CIS Training

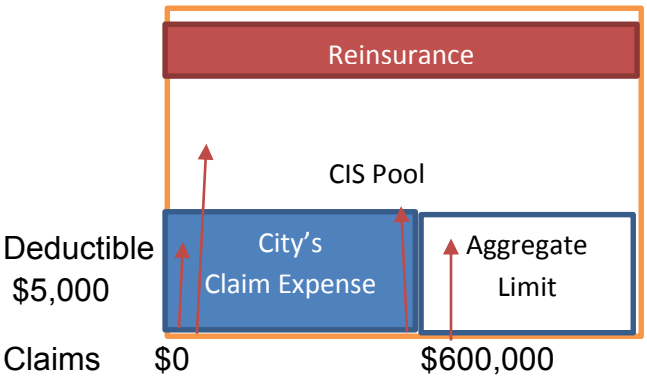
Request: Council participate in training for elected officials provided by CIS.

Background: City/County Insurance Services (CIS) administers the insurance program for the City of North Plains, and many other Oregon communities. They provide "pooled" insurance programs for comprehensive liability, property, and workers compensation.

CIS has put together a training for City Councilors to assist them with the management of risk. This will include a video and question and answer period.

Our Insurance Experience: In a pooled program all the cities contribute to a pot of money, which is then used to pay claims and provide risk management services. (In the Council's packet is a copy of the CIS annually report summarizes the activities of the pool.)

North Plains deductible is the first $5,000 of most liability claims; and a $10,000 deductible for employment claims. Claims in excess of the deductible or the aggregate limit are paid by the pool. If a claim exceeds a high threshold, the claim may be covered by reinsurance purchased by the pool.



A detail report of all claims made since 2000/2001 is included in Council's packet. In the past 15 years the City has experienced about $439,000 in liability claims, $53,000 in property claims and $16,000 in auto physical damage. Two wrongful termination claims

account for $392,000 of the expenses.

Additionally North Plains participates in CIS health, dental, vision, disability and life insurance programs, which are traditional insurance programs. CIS negotiates rates on behalf of the cities, using the large pool of employees as leverage.

North Plains has been able to implement almost all best practices recommended by CIS. The only area that requires improvement is Council training, and this training will assist with that process.

Fiscal Impact: Participation in this training will satisfy one of the three CIS best practice requirements for City Council. If councilors can follow up with taking League of Cities Elected Officials training and the Governing 101 class at the CIS website, the City will be eligible for a discount on its insurance.

Environmental Issues: No environmental issues are associated with this item.

Recommendation: Council participate in the training.

Challenge *meets* Innovation

CIS

citycounty insurance services
www.cisoregon.org

Kent Taylor, Chair, 2012–13

Ralph Wyatt, Chair, 2013–14

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Kirk Mylander *General Counsel*

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Mike Mischkot *Chief Financial Officer*

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Mark Snodgrass *IT Manager*

NORTH PLAINS CITY COUNCIL AGENDA PACKET
Monday, February 2, 2015
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When challenge meets innovation, good things happen.

Sure, the economy is better. But for Oregon cities and counties, the recession's effects remain, with smaller workforces and fewer dollars, even as the need for service grows. And it's at that intersection where the partnership between CIS and its members makes all the difference.

Our annual report on CIS in 2013 focuses on challenges that we've addressed with new ideas and new resources, all aimed at reducing claims and their costs so that CIS members can achieve their own goals. Whether it was making sense of the Affordable Care Act, attacking employment claims, or providing training, equipment and funding to make risk management possible in a time of tight budgets, CIS was there for members, as we have been since 1981.

We encourage you to review these highlights, and the ways in which CIS provides value to your entity as part of its membership in the League of Oregon Cities or Association of Oregon Counties. Your Board of Trustees and staff appreciate our partnership and your support of CIS, and look forward to continually delivering on the CIS promise of delivering Trust-worthy results in trustworthy ways.

Lynn McNamara
Executive Director

Responding to Healthcare Reform

Anyone in the world of employee benefits these days has to keep the aspirin handy: the almost daily twists and turns in healthcare reform can make your head ache! But CIS Benefits members have their very own first aid kit for the challenges of healthcare reform: CIS staff.

From the dawn of Affordable Care Act (ACA) in 2010, through 2013 and to this day, the CIS Benefits team has been delving into the changes to better help our members and their employees know what to do. They've taken the time and invested in learning, so that they can share all they know to help CIS Benefits members get through any number of uncertainties. Benefits staff even took the Cover Oregon agent training, to be better able to understand how the new exchange will work.

Here's the kind of support that members with CIS medical coverage received during 2013:

- *ACA Matters* newsletters that provided detailed guidance on ACA requirements, and notice of quick-changing issues at the state and federal level

Innovation Personified!

- Free, individualized consultations on the effects of "Play or Pay" provisions for members with more than 50 employees
- An "ACA Answers" e-mailbox, for individualized answers to ACA questions
- Meetings with small cities around the state on reform
- A "play or pay" webinar attended by 75 members
- The Cover Oregon notice template provided to 254 members.

As CIS became the "go-to" source for healthcare reform information in 2013, all Oregon cities and counties (and others) benefitted. CIS provided:

- A 10-page cover story in LOC's Local Focus magazine to guide cities in their response to healthcare reform
- Two CIS Conference sessions on Cover Oregon (143 participants)
- Two presentations to members of the Oregon Municipal Finance Officers Association
- Presentations to groups of small Oregon cities.

Members can count on CIS Benefits to support them through the full implementation of the ACA, and beyond.

Members speak...

CIS' effort to support the city with training, publications, etc., related to ACA has been extremely helpful! We especially appreciate the Pay or Play Analysis provided at no cost to the city. I have confidence that CIS will be proactive and thorough in their approach to ACA.

Members speak...

PREVENTION, PREPARATION, PLANNING

Key Innovations to Address Employment Claims

Tamara Jones broadcasting one of the monthly employment law webinars.

Employment liability claims continue to be the number one source of loss costs — and greatly contribute to increased contribution levels for members. And, while we've collectively made progress over the last couple of years, still more needs to be done. Here's what's happened in the past year, and what you can expect moving forward.

Doing more to prevent claims

Expanding pre-loss attorney support

Just one year ago Tamara Jones, a partner at the employment law firm of Barran Liebman, became CIS' pre-loss attorney, taking over when Kirk Mylander assumed the General Counsel role. Attorney Steve Norman, CIS' Administrative Officer, and HR Risk Management Consultant Janie McCollister round out our Pre-Loss team. Pre-Loss offers extensive training and assistance around employment best practices, and pre-disciplinary/pre-termination advice.

Hundreds of members attended the employment law webinars that Tamara, Kirk and others conducted each month in 2013, on topics ranging from documentation to performance evaluations to medical exams. And spring supervisor training sessions around the state provided an interactive look at best practices in workplace investigations.

Partially funding severance

There are times when the facts of a termination make it clear that a clean break will benefit the departing employee and protect the employer from a future claim. In those cases, CIS will recommend, and potentially help fund, a severance payment in exchange for a waiver of liability. CIS' participation makes this step financially feasible for many entities — and is a net savings for all members.

Increased risk = Underwriting action

The pool depends on each member doing its part to prevent claims. When a member's actions pose a substantially higher risk of high-cost claims, or there is an ongoing history of problematic claims and losses, an additional pre-claim deductible, or even a limitation of coverage may be imposed.

New strategies to reduce the cost of claims

In addition to actions designed to prevent claims, CIS has recently also taken a much more strategic aim at reducing claim costs.

Aggressive claims investigation and settlement — Time often is money when it comes to claims, so CIS has adopted a more proactive and aggressive approach to claims investigation. The sooner our adjusters know the facts, the sooner they can prepare for a successful outcome, be it closure, settlement, or trial.

Litigation Specialist — One of our adjusters with long experience in litigated claims now serves as a litigation specialist, handling the more complex liability claims. The specialist works hand in hand with the member and assigned defense counsel to achieve the best outcome at the lowest cost. Already we've seen success in this area: legal costs during 2013 *dropped* by $655,000, back down below 2011 levels, even while the case load remained about the same.

Specialized and highly qualified defense attorneys — We've added trial lawyers specializing in employment issues to our defense team, ensuring the best possible representation for members.

Using jury consultants — Understanding that a jury's view of a case may not be the same as CIS' or the member's, we've selectively used jury consultants

and mock juries to understand how a real jury may ultimately view a case. Mock juries help us uncover and understand the types of reaction we might get from a jury. That knowledge can help decide if litigation or settlement is the better way to go!

Planning for fewer future claims

Despite all of these efforts, the number and cost of employment claims remains too high. So, it's time to do more. Watch in 2014 for "Hire to Retire," a new CIS program to give members more hands-on assistance in every part of the employment lifecycle, from pre-hire to separation, and bring employment claims costs down … for good.

PILOTING INNOVATION

GPS and Back-Up Sensors to the Test

Pilot programs have proven a great way to test the effectiveness of new tools to prevent losses, without spending a lot of money. Last year, CIS began several pilot programs with members. One program is designed to determine whether back-up sensors on vehicles can reduce the costs associated with vehicle backing-up accidents. Another pilot is gauging whether GPS units in law enforcement vehicles can also reduce the overall accident rate. In both cases, the equipment was monitored locally and with regular follow up from CIS Risk Management Consultants. So far, so good!

Back-up sensors help reduce accidents and claims.

Back-up sensors

City of Coos Bay

Back-up sensors were installed in most of the vehicles in the City of Coos Bay's fleet. Coos Bay found the backing sensors to be effective. The staff reported:

- No vehicles with backup sensors were involved in backing accidents
- Backing accident claims have been reduced
- Departments that had success with the pilot sensors are now purchasing more and adding them to other vehicles. The sensors cost about $65 each, not including installation.
- Initially, those drivers of vehicles with the sensors complained about the beeping sound when backing near a hazard. That complaining has stopped and they view the sensor as any other tool.

GPS

Jefferson County Sheriff

Ten GPS units were installed in the Jefferson County Sheriff's fleet. The sheriff found the specialized GPS units to be a valuable management tool for him and his command staff. The units are able to record in real time the location, speed, acceleration and deceleration patterns of drivers. In the event of an accident they would indicate not only the location and speed of the county vehicle, but the direction and lane of travel as well as other information that would be useful.

A longer and more extensive pilot would be needed to determine if the GPS units prevented any accidents, but the sheriff found the units to be an extremely valuable management tool. He reported:

- There were two citizen complaints that a deputy was driving excessively fast. The GPS data was able to prove, in both cases, that the vehicles were traveling within the speed limit.
- The route, time at location and speed information the units recorded was very accurate.
- The units indicated whether a driver fastened his/her seat belt and whether the belt was removed before the vehicle was stopped.
- The units incorporate well with Google Maps and the overlap was "pretty good."

Unfortunately, the cost of the GPS units made them not a viable option for the benefits returned. The plan at this point in time is to continue to look at GPS units in the future, perhaps in a lengthier trial with a more cost-effective unit.

Members speak...

All of your staff I have worked with have been excellent. Truly. They provide great service and know their jobs well. I feel like CIS is a partner rather than a service we pay for.

Members speak...

RISK MANAGEMENT INCENTIVE PROGRAM

Meeting Challenges with Cash and Know-How

It's a common scenario: a CIS member becomes aware of a situation in their city or county that presents a substantial risk. But there isn't money in the budget to address it, and finding extra funding for anything can be a daunting task — even when it is for a good reason!

Luckily for CIS members, the CIS Risk Management Incentive program can make a fix possible, as many members learned over the past three years. The Risk Management Incentive program offers funding to our members for projects that will reduce liability claims. When the 2010–13 program ended on June 30, 2013, 226 members had received a share of $1,332,935 in Risk Management Incentive dollars.

There's no way to precisely calculate how much money was saved or injuries averted from the projects undertaken with the Risk Management Incentive funds. But this partial list of projects demonstrates how the incentives have helped CIS members make their cities and counties safer, and prevented liability claims.

- Aumsville installed security cameras and recorders in a city park. Others installed security cameras in parking lots, city storage lots or other areas subject to vandalism or other crime. Still other members used the grant to purchase additional lighting, also to deter crime.
- Dundee used the grant to purchase automated external defibrillators (AEDs) and paid for training six employees on how to use them. Several other CIS members also purchased AEDs for use in public buildings.
- Lincoln City enhanced the safety of its city pool with non-slip deck matting and made the pool deck safer with grooves installed in the concrete.
- Stayton made improvements in ADA compliance to both its community center and library
- Dufur added additional safety equipment and a portable generator for the fire department.
- Gladstone repaired the sidewalk in front of City Hall.

- Canyon City replaced an old swing set.
- Talent installed speed bumps in the city parking lots and a concrete pathway behind City Hall.

A new three-year round of Risk Management Incentive funding began July 1, 2013. The formula for each member's available funding is based on the 2013–14 liability contribution paid by the member. All members are entitled to receive an amount equal to 25 percent of their 2013–14 liability contribution not to exceed $5,000, which can be used over the three-year time period from July 1, 2013, to May 31, 2016. Members whose 2013-14 liability contribution is over $30,000 can receive an additional up to $2,500, if they match that amount. Members whose contribution is between $20,000 and $30,000 can receive a prorated amount of additional funding if they match the amount.

This time around, keeping track of Incentive dollars is even easier. Members will find their individual incentive balance on the CIS website (www.cisoregon.org), and can apply online and submit receipts for reimbursement of approved projects.

Members speak...

We are a tiny town in the middle of nowhere and we are made to feel that we can get assistance and support when we need it. All representatives are very helpful.

Members speak...

CIS LEARNING CENTER

Online Innovation, One Stop Shopping!

CIS staff Moira Przybylowski and Susan Lavier train members on workers' comp issues at the 2013 CIS Conference.

The CIS learning center exploded onto the CIS website in late spring, bringing with it an abundance of resources. The debut of the Learning Center meant members had a new tool — free online training for all of their employees — to help reduce claims, and options to let their workers build new skills at the same time.

Step one was to pull together an experienced team — Training Manager Mary Meyer and Multimedia Specialist Jessie Charlton. Step two was to reframe and rebuild the training and learning opportunities CIS had developed into the *new* CIS Learning Center. Many members got their first look at the CIS Learning Center during several sessions at the 2013 Annual Conference and the Spring Supervisor Training. Since that time the growth has been phenomenal!

A *new* learning management system

One important piece of the CIS Learning Center was to have a flexible and comprehensive online learning management system. CIS chose an experienced vendor through a competitive process. The online learning system gives the CIS Learning Center more horsepower — and offers many innovations that make the process easier for members:

- Ability to track all classes taken by any employee whether or not offered by CIS
- Ability of individual members to build their own course bundles for their employees, and add their own information
- Online enrollment and assignment of learning sessions
- 500+ courses and programs, many developed by a leading provider of adult online learning, and others developed specifically for CIS members
- Ability to track course completion and generate reports
- Tracking and notification for required license or certification updates
- Self-registration (coming soon!)

And more…

Click and learn!

The biggest benefit of the online learning system is the wide variety of courses that are available. It includes everything from PowerPoint basics to OSHA-required safety topics, workplace ethics, supervisor skills, IT, Microsoft Office suite,

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communication skills, customer service, business writing and grammar, and many more. Past CIS Pre-Loss webinars are also in the system and more of our content will be added in the future. Employers can suggest, assign, monitor and track the courses that an employee takes, all in one central location online! And employees can take the required courses at a convenient time during their workday, minimizing time away from work and travel expense. With all of this, training opportunities that might have been few and far between are now more readily accessible.

Member Services Manager Penny Marlette presents at the 2013 CIS Conference.

Many resources, one location

In addition to providing an extensive library of online courses, the CIS Learning Center is also the place to find all of our familiar tried and true CIS regional instructor-led courses, including Driven to Distraction, Preventing Harassment and Discrimination, Preventing Workplace Violence, Sewer Maintenance Training, and Understanding FMLA. Members can see which classes are coming up in their area and register for them.

The CIS Learning Center also houses the full CIS Risk Management Library. Sample policies, regulation information, OSHA guidelines and more are all accessed from one central location. Tons of information, resource links, ready to be completed forms, checklists and materials all ready, waiting and free for the taking!

Check it out

As of the end of 2013 over 140 member entities had experienced the CIS Learning Center and online learning system. Almost 2,800 individuals had set up user accounts and completed over 1,400 courses including online, classroom, webinar and external provider courses.

And best of all, it's free. The CIS Learning Center is available at no cost to CIS members; however, certain courses are tied to the coverage an entity has with CIS. For more information visit learn.cisoregon.org.

Kudos to Wasco County and the City of Troutdale!

When CIS launched the online learning system early last summer, some of our members volunteered to be the first entities set up in the system. Denise Jones, City of Troutdale, and Alexis Davila and Tyler Stone of Wasco County, were particularly helpful. They set up accounts for employee users, surveyed supervisors on topics to require, viewed and tested the courses, created learning plans for departmental groups and safety committees, trained staff with user tutorials, and assigned learning plans. Their questions, comments and suggestions were extremely helpful in the implementation phase. Thank you!

2013 Highlights

Over $200,000 in funds reimbursed to members in Employer-at-Injury Program (EAIP) purchases, wage reimbursement and CIS grants to get injured employees back to work!

Minimal increase for self-insured Regence medical plan; no increase or minimal increase for self-insured MODA (ODS) dental plan; no increase for Willamette Dental.

CIS went to bid and successfully awarded a contract to a new online enrollment vendor — Morneau-Shepell.

CIS Benefits sponsored two wellness academies attended by 69 members.

Launched the CIS Learning Center with a new Learning Management System.

Members speak...

CIS is a supreme example of government providing an essential, effective, and affordable service that cannot be duplicated by the private sector.

Members speak...

By the numbers

2,783 Total users in the CIS Learning Center's first few months

1,286 Courses completed through the CIS Learning Center

1,150 Attendees who listened to Pre-Loss Webinars

3,674 Travel hours and member visits logged by CIS Risk Management Consultants.

1,672 Claims handled by the General Liability team

Over 1,500 People trained regionally

Includes Safety Committee; Workplace Violence; Harassment and Discrimination; Distracted Driving; Winter Driving; Spring Supervisor; FMLA/OFLA; Techniques to Manage, Maintain and Respond to Sewer Backups; Performance Evaluations; Supervisor Force Liability

300 Participants in risk management webinars

98 New lawsuits opened

$4.29M Spent in defense costs.

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Consolidated CIS Assets, Liabilities and Net Position

As of June 30,

	2013	2012
ASSETS		
Cash and Investments	$151,198,511	$150,837,844
Receivables	6,795,823	3,595,516
Deposits and Prepaid expenses	1,718,734	1,103,071
Other noncurrent assets	1,570,907	987,779
Capital assets, net	3,422,484	3,600,045
Total Assets	$164,706,459	$160,124,255
LIABILITIES		
Unearned contributions	$2,908,100	$3,364,776
Accounts and Accrued expenses payable	1,509,335	2,384,208
Claims liabilties - current portion	20,412,290	18,074,406
Member dividents payable	755,418	1,587,003
Current Liabilities	25,585,143	25,410,393
Claims liabilties - noncurrent	25,189,388	23,195,291
Total Liabilities	50,774,531	48,605,684
NET POSITION	113,931,928	111,518,571
Total Liabilities and Net Position	$164,706,459	$160,124,255

Consolidated CIS Revenues, Expenses, and Changes in Net Position

As of June 30,

	2013	2012
REVENUE		
Member contributions	$162,484,700	$155,395,632
Investment and Other income (Loss)	(751,899)	10,330,106
Total Revenue	161,732,801	165,725,738
EXPENSES		
Claims expense	109,987,138	113,372,551
Reinsurance expense	6,785,500	6,557,273
Ceded insurance	20,994,345	19,679,281
Acquisition costs	9,223,885	8,782,997
Administrative expense	12,328,576	11,379,923
Total Expenses	159,319,444	159,772,025
Total change in Net Position	2,413,357	5,953,713
Net Position - beginning of year	111,518,571	105,564,858
Net Position - end of year	$113,931,928	$111,518,571

Consolidated CIS Net Position by Trust

As of June 30,

	2013	2012
CIS P/C	$29,982,411	$37,212,397
EBS	59,693,781	55,320,754
AOCIT	24,255,736	18,985,420
Consolidated Net Position	$113,931,928	$111,518,571

The Summary Financial Information at June 30, 2013 has been derived from CIS' Financial Statements with Independent Auditor's Report for the Fiscal Years Ended June 30, 2013 and 2012; which is readily available at www.cisoregon.org/General/Publications.aspx. CIS's Financial Statements with Independent Auditor's Report is also filed annually with the Oregon Secretary of State-Audits Division and those filings are available at http://egov.sos.state.or.us/muni/public.do; search for government name starting with "CITY CO".

The Summary Financial Information is unaudited and does not contain all the disclosures, Management's Discussion and Analysis and other required supplementary information required by generally accepted accounting principles as established by the Governmental Accounting Standards Board which considers that information an essential part of financial reporting for placing basic financial statements in an appropriate operational, economic or historical context. Reading the Summary Financial Information at June 30, 2013, therefore, is not a substitute for reading CIS' Financial Statements with Independent Auditor's Report for the Fiscal Years Ended June 30, 2013 and 2012.

CIS

citycounty insurance services
www.cisoregon.org

MAIN OFFICE
1212 Court St. NE
Salem, OR 97301
503-763-3800 ◆ 800-922-2684

CLAIMS OFFICE
PO Box 1469
Lake Oswego, OR 97035
503-763-3875 ◆ 800-922-2684, ext. 3875

www.cisoregon.org

CERTIFICATE OF COVERAGE

Agent
WSC Insurance
PO Box 128
Forest Grove, OR 97116

This certificate is issued as a matter of information only and confers no rights upon the certificate holder other than those provided in the coverage document. This certificate does not amend, extend or alter the coverage afforded by the coverage documents listed herein.

CIS
citycounty insurance services

Named Member or Participant
City of North Plains
31360 NW Commercial St.
North Plains, OR 97133

Companies Affording Coverage
COMPANY A - CIS
COMPANY B - National Union Fire Insurance Company of Pitts, PA
COMPANY C - RSUI Indemnity
COMPANY D - Torus National Insurance Company

LINES OF COVERAGE

This is to certify that coverage documents listed herein have been issued to the Named Member herein for the Coverage period indicated. Not withstanding any requirement, term or condition of any contract or other document with respect to which the certificate may be issued or may pertain, the coverage afforded by the coverage documents listed herein is subject to all the terms, conditions and exclusions of such coverage documents.

	Type of Coverage	Company Letter	Certificate Number	Effective Date	Termination Date	Coverage	Limit
	General Liability	A	14LNRP	7/1/2014	7/1/2015	General Aggregate:	$30,000,000
X	Commercial General Liability					Each Occurrence:	$10,000,000
X	Public Officials Liability						
X	Employment Practices						
X	Occurrence						
	Auto Liability	A	14LNRP	7/1/2014	7/1/2015	General Aggregate:	None
X	Scheduled Autos					Each Occurrence:	$10,000,000
X	Hired Autos						
X	Non-Owned Autos						
	Auto Physical Damage	A	14APDNRP	7/1/2014	7/1/2015		
X	Scheduled Autos						
X	Hired Autos						
X	Non-Owned Autos						
X	**Property**	A / C	14PNRP	7/1/2014	7/1/2015		Per Filed Values
X	**Boiler and Machinery**	A	14BNRP	7/1/2014	7/1/2015		Per Filed Values
	Excess Liability						
X	**Excess Crime**	B	14ECNRP	7/1/2014	7/1/2015	Per Loss:	$200,000
	Excess Earthquake						
	Excess Flood						
	Excess Cyber Liability						
X	**Workers' Compensation**	A	14WNRP	7/1/2014	7/1/2015	Coverage A and B	

Description:

Certificate Holder:

CANCELLATION: Should any of the coverage documents herein be cancelled before the expiration date thereof, CIS will provide 30 days written notice to the certificate holder named herein, but failure to mail such notice shall impose no obligation or liability of any kind upon CIS, its agents or representatives, or the issuer of this certificate.

By: Date:

City of North Plains

AL / APD / GL / PR
Detailed Loss Run

citycounty insurance services

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	Claim Status	Litigation										
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN										
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause										
Adjuster	PRDP 3 (Accident Type)	Event Description	Claimant	Category								

Fiscal Year: 2000-2001

VACCI010138A	Closed 05/01/2001	Public Works	**SIGMAN, JAMES LEE**	Property Damage	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
AL-BI	Not Applicable	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**500.00**	**0.00**	**0.00**	**0.00**	**500.00**
04/25/2001	Vehicle Operation (Non-Transi											
04/25/2001 (0)	Vehicle operation											
Swanson	Backing unsafe											

FY 2000-2001 Category Totals:

Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Totals:	**0.00**	**0.00**	**0.00**	**500.00**	**0.00**	**0.00**	**0.00**	**500.00**

FY 2000-2001 Open/Closed Totals:

	Claims								
Closed	1	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Totals:	**1**	**0.00**	**0.00**	**0.00**	**500.00**	**0.00**	**0.00**	**0.00**	**500.00**

FY 2000-2001 Coverage Totals:

	Claims								
Auto Liability	1	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Totals:	**1**	**0.00**	**0.00**	**0.00**	**500.00**	**0.00**	**0.00**	**0.00**	**500.00**

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	Claim Status	Litigation										
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN										
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause										
Adjuster	PRDP 3 (Accident Type)	Event Description	Claimant	Category								

Fiscal Year: 2001-2002

GCCCI0200039G	Closed 12/03/2002	Planning	**Eugene Zurbrugg Construction Co**									
GL	Not Applicable	No										
01/17/2002	Planning and Resource Manag											
01/21/2002 (4)	Planning											
Swanson	Procedural error											

No Financials To Report

GLCCI2002386330	Closed 11/24/2003	Other	**Dorland, Edwin**	Personal Injury	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
GL	Not Applicable	Yes		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**5,000.00**
06/30/2002	Administration											
11/12/2002 (135)	Personnel & Employment Prac											
Stansbury	Hiring and retention practices	Claimant's allege Wrongful termination.										

GLCCI2002386332	Closed 04/02/2004	Other	**Scrafford, Debbie**	Expense	0.00	0.00	0.00	67.64	0.00	0.00	0.00	67.64
GL	Not Applicable	Yes		Legal	0.00	0.00	0.00	11,599.07	0.00	0.00	0.00	11,599.07
06/30/2002	Administration			Personal Injury	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
11/12/2002 (135)	Personnel & Employment Prac			**Claim Totals:**	**0.00**	**0.00**	**0.00**	**21,666.71**	**0.00**	**0.00**	**0.00**	**21,666.71**
Stansbury	Hiring and retention practices	Claimant's allege Wrongful termination.										

GLCCI2002404590	Closed 08/11/2003	Other	**East County Recycling Company**									
GL	Not Applicable	No										
05/01/2002	Elected and Appointed Officials											
06/13/2003 (408)	Legislative or Governing Board											
Stansbury	Mandatory duty breached	Claimant's, who are represented by attorney Richard Bayless, have file suit alleging Breach of contract against the City. The suit was the first notice we										

No Financials To Report

City of North Plains

AL / APD / GL / PR
Detailed Loss Run

citycounty insurance services

Claim Number	Open/Closed	Department
Coverage	Claim Status	Litigation
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause
Adjuster	PRDP 3 (Accident Type)	Event Description

Claimant

	Category	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
FY 2001-2002 Category Totals:	Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Excess Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	67.64	0.00	0.00	0.00	67.64
	Legal	0.00	0.00	0.00	11,599.07	0.00	0.00	0.00	11,599.07
	Personal Injury	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
	Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Totals:	**0.00**	**0.00**	**0.00**	**26,666.71**	**0.00**	**0.00**	**0.00**	**26,666.71**

		Claims								
FY 2001-2002 Open/Closed Totals:	Closed	4	0.00	0.00	0.00	26,666.71	0.00	0.00	0.00	26,666.71
	Totals:	**4**	**0.00**	**0.00**	**0.00**	**26,666.71**	**0.00**	**0.00**	**0.00**	**26,666.71**

		Claims								
FY 2001-2002 Coverage Totals:	General Liability	4	0.00	0.00	0.00	26,666.71	0.00	0.00	0.00	26,666.71
	Totals:	**4**	**0.00**	**0.00**	**0.00**	**26,666.71**	**0.00**	**0.00**	**0.00**	**26,666.71**

Claim Number / Coverage / Accident Date / Date Reported (Lag) / Adjuster	Open/Closed / Claim Status / PRDP 1 (Claim Type) / PRDP 2 (Source) / PRDP 3 (Accident Type)	Department / Litigation / Veh. Model / VIN / Location / Cause / Event Description	Claimant	Category	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Fiscal Year: 2003-2004												
APD-COCCI2004432103	Closed 05/07/2004	Police	**North Plains, City of**	Comprehensive	0.00	0.00	0.00	552.13	0.00	0.00	0.00	552.13
APD-CP	Not Applicable	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**552.13**	**0.00**	**0.00**	**0.00**	**552.13**
04/13/2004												
04/13/2004 (0)		City/County Street / Windshield Damage										
Hunt		Windshield damage to insured "1999" Ford Crown Victoria VIN # 34030.										
APD-COCCI2004435972	Closed 05/31/2006	Police	**North Plains, City of**	Collision	0.00	0.00	0.00	6,176.93	0.00	0.00	0.00	6,176.93
APD-CO	Subrogation	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**6,176.93**	**0.00**	**0.00**	**0.00**	**6,176.93**
06/20/2004		Crown Victoria / 03121										
06/22/2004 (2)		City/County Street / Motor Vehicle - Collision w/Vehicle										
Swanson		Claimant ran stop sign and hit patrol car in the side. Claimant is not insured.										
GCNRP2004037967	Closed 05/03/2005	Police	**Moser, Emily**	*No Financials To Report*								
GL	Not Applicable	No										
05/30/2004	Law Enforcement (Sworn Pers											
11/30/2004 (184)	Municipal police											
Lindahl	Intervention wrongful	The claimant asserts she was injured and her rights were violated during a wrongful felony traffic stop.										
GCNRP2004037968	Closed 05/03/2005	Police	**Moser, Minor Gerhett**	*No Financials To Report*								
GL	Not Applicable	No										
05/30/2004	Law Enforcement (Sworn Pers											
11/30/2004 (184)	Municipal police											
Lindahl	Intervention wrongful	The claimant asserts she was injured and her rights were violated during a wrongful felony traffic stop.										
GLCCI2003435837	Closed 06/28/2005	Police	**Lopez-Aguilar, Amos**	Expense	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
GL	Denied	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**1,000.00**	**0.00**	**0.00**	**0.00**	**1,000.00**
12/23/2003	Law Enforcement (Sworn Pers											
06/17/2004 (177)	Municipal police											
Stansbury	False arrest	Claimant alleges false arrest and excessive force.										

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	**Claim Status**	**Litigation**										
Accident Date	**PRDP 1 (Claim Type)**	**Veh. Model / VIN**										
Date Reported (Lag)	**PRDP 2 (Source)**	**Location / Cause**										
Adjuster	**PRDP 3 (Accident Type)**	**Event Description**	**Claimant**	Category								

Fiscal Year: 2003-2004

GLCCI2004425952	Closed 06/28/2005	Police	**Whitcomb, Robert**	
GL	Not Applicable	No		
01/23/2004	Law Enforcement (Sworn Pers			
01/29/2004 (6)	Municipal police			
Stansbury	Excessive force	Claimant alleges that during a traffic stop an officer used excessive force against him.		

No Financials To Report

FY 2003-2004 Category Totals:

	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	6,176.93	0.00	0.00	0.00	6,176.93
Comprehensive	0.00	0.00	0.00	552.13	0.00	0.00	0.00	552.13
Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No financial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**0.00**	**0.00**	**0.00**	**7,729.06**	**0.00**	**0.00**	**0.00**	**7,729.06**

FY 2003-2004 Open/Closed Totals:

	Claims	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Closed	6	0.00	0.00	0.00	7,729.06	0.00	0.00	0.00	7,729.06
Totals:	**6**	**0.00**	**0.00**	**0.00**	**7,729.06**	**0.00**	**0.00**	**0.00**	**7,729.06**

FY 2003-2004 Coverage Totals:

	Claims	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Auto Physical Damage	2	0.00	0.00	0.00	6,729.06	0.00	0.00	0.00	6,729.06
General Liability	4	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Totals:	**6**	**0.00**	**0.00**	**0.00**	**7,729.06**	**0.00**	**0.00**	**0.00**	**7,729.06**

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	Claim Status	Litigation										
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN										
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause										
Adjuster	PRDP 3 (Accident Type)	Event Description	Claimant	Category								

Fiscal Year: 2004-2005

GCNRP2004037207	Closed 10/31/2005	Police	**Koffel, David**									
GL	Partial Denial	No										
07/27/2004	Law Enforcement (Sworn Pers											
08/10/2004 (14)	Municipal police											
Swanson	Property handling	Claimant's attorney is filing a claim for money owned her client for parts, labor and storage on his x-girlfriend's pickup truck. The North Plains Police										

No Financials To Report

GCNRP2005038848	Closed 08/28/2007	Public Works	**Stroscheim, Rick**									
GL	Litigated	Yes		Expense	0.00	0.00	0.00	7.00	0.00	0.00	0.00	7.00
01/31/2005	Emergency Services			Legal	0.00	0.00	0.00	3,366.26	0.00	0.00	0.00	3,366.26
05/11/2005 (100)	Fire			**Claim Totals:**	**0.00**	**0.00**	**0.00**	**3,373.26**	**0.00**	**0.00**	**0.00**	**3,373.26**
Ford	Fire suppression improper	The claimants alleges damages as a result of a fire in their home after the Fire Department responded and were unable to use a fire hydrant that was out of										

FY 2004-2005 Category Totals:

Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	7.00	0.00	0.00	0.00	7.00
Legal	0.00	0.00	0.00	3,366.26	0.00	0.00	0.00	3,366.26
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**0.00**	**0.00**	**0.00**	**3,373.26**	**0.00**	**0.00**	**0.00**	**3,373.26**

FY 2004-2005 Open/Closed Totals:

	Claims								
Closed	2	0.00	0.00	0.00	3,373.26	0.00	0.00	0.00	3,373.26
Totals:	**2**	**0.00**	**0.00**	**0.00**	**3,373.26**	**0.00**	**0.00**	**0.00**	**3,373.26**

FY 2004-2005 Coverage Totals:

	Claims								
General Liability	2	0.00	0.00	0.00	3,373.26	0.00	0.00	0.00	3,373.26
Totals:	**2**	**0.00**	**0.00**	**0.00**	**3,373.26**	**0.00**	**0.00**	**0.00**	**3,373.26**

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	**Claim Status**	**Litigation**										
Accident Date	**PRDP 1 (Claim Type)**	**Veh. Model / VIN**										
Date Reported (Lag)	**PRDP 2 (Source)**	**Location / Cause**										
Adjuster	**PRDP 3 (Accident Type)**	**Event Description**	**Claimant**	Category								

Fiscal Year: 2005-2006

GCNRP2005039942	Closed 12/29/2005	Public Works	**Grippin, Linda**		*No Financials To Report*							
GL	Denied	No										
08/13/2005	Premises and Facilities											
10/24/2005 (72)	Buildings and grounds											
Ford	Pedestrian hazards	The claimant alleges bodily injury as a result of a trip and fall on City property.										
VANRP2005040073	Closed 12/20/2005	Police	**North Plains, City of**	Comprehensive	0.00	0.00	0.00	4,445.20	0.00	0.00	0.00	4,445.20
APD-CP	Accepted	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**4,445.20**	**0.00**	**0.00**	**0.00**	**4,445.20**
11/05/2005		Crown Victoria / 55344										
11/07/2005 (2)												
Hunt		Insured struck deer.										
VANRP2006041217	Closed 06/05/2006	Police	**North Plains, City of**	Comprehensive	0.00	0.00	0.00	79.60	0.00	0.00	0.00	79.60
APD-CP	Accepted	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**79.60**	**0.00**	**0.00**	**0.00**	**79.60**
03/30/2006												
04/17/2006 (18)												
Hoyt		We have received and invoice for windshield repair , insured vehicle 1997, Ford Crown Victoria, VIN # 189060.										

Claim Number	Open/Closed	Department		
Coverage	Claim Status	Litigation		
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN		
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause		
Adjuster	PRDP 3 (Accident Type)	Event Description	Claimant	Category

FY 2005-2006 Category Totals:

Category	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comprehensive	0.00	0.00	0.00	4,524.80	0.00	0.00	0.00	4,524.80
Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**0.00**	**0.00**	**0.00**	**4,524.80**	**0.00**	**0.00**	**0.00**	**4,524.80**

FY 2005-2006 Open/Closed Totals:

	Claims								
Closed	3	0.00	0.00	0.00	4,524.80	0.00	0.00	0.00	4,524.80
Totals:	**3**	**0.00**	**0.00**	**0.00**	**4,524.80**	**0.00**	**0.00**	**0.00**	**4,524.80**

FY 2005-2006 Coverage Totals:

	Claims								
Auto Physical Damage	2	0.00	0.00	0.00	4,524.80	0.00	0.00	0.00	4,524.80
General Liability	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**3**	**0.00**	**0.00**	**0.00**	**4,524.80**	**0.00**	**0.00**	**0.00**	**4,524.80**

City of North Plains

AL / APD / GL / PR Detailed Loss Run

citycounty insurance services

Claim Number	Open/Closed	Department				RESERVES		PAYMENTS		COLLECTIONS		TOTAL INCURRED	
Coverage	Claim Status	Litigation											
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN											
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause											
Adjuster	PRDP 3 (Accident Type)	Event Description	Claimant	Category		Change in Period	Reserved To Date	Change in Period	Paid To Date	Change in Period	Collected To Date	Change in Period	Incurred To Date

Fiscal Year: 2006-2007

PRPNRP2007046044	Closed 06/16/2009	Administration	**North Plains, City of**	Property Damage	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00
PRP	Not Applicable	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**50,000.00**
05/01/2007	Elected and Appointed Officials											
01/14/2008 (258)	Revenue Collection											
Wright	Accounts receivable practices	Potential claim for embesslement of court funds.										

VANRP2007043784	Closed 03/30/2007	Police	**North Plains, City of**	Collision	0.00	0.00	0.00	3,881.55	0.00	0.00	0.00	3,881.55
APD-CO	Settled	No		Expense	0.00	0.00	0.00	144.35	0.00	0.00	0.00	144.35
03/22/2007		Crown Victoria / 16868		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**4,025.90**	**0.00**	**0.00**	**0.00**	**4,025.90**
03/22/2007 (0)												
Hunt		Insured lost control and struck sign damaging insured vehicle.										

FY 2006-2007 Category Totals:

Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	3,881.55	0.00	0.00	0.00	3,881.55
Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	144.35	0.00	0.00	0.00	144.35
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00
Totals:	**0.00**	**0.00**	**0.00**	**54,025.90**	**0.00**	**0.00**	**0.00**	**54,025.90**

FY 2006-2007 Open/Closed Totals:

	Claims								
Closed	2	0.00	0.00	0.00	54,025.90	0.00	0.00	0.00	54,025.90
Totals:	**2**	**0.00**	**0.00**	**0.00**	**54,025.90**	**0.00**	**0.00**	**0.00**	**54,025.90**

FY 2006-2007 Coverage Totals:

	Claims								
Auto Physical Damage	1	0.00	0.00	0.00	4,025.90	0.00	0.00	0.00	4,025.90
Property	1	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00
Totals:	**2**	**0.00**	**0.00**	**0.00**	**54,025.90**	**0.00**	**0.00**	**0.00**	**54,025.90**

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	**Claim Status**	**Litigation**										
Accident Date	**PRDP 1 (Claim Type)**	**Veh. Model / VIN**										
Date Reported (Lag)	**PRDP 2 (Source)**	**Location / Cause**										
Adjuster	**PRDP 3 (Accident Type)**	**Event Description**	**Claimant**	Category								

Fiscal Year: 2007-2008

GLNRP2007045893	Closed 04/22/2008	Public Works	**Oregon Coffee Roasters/Jack Oakes**									
GL	Not Applicable	No										
09/01/2007	Utilities											
12/27/2007 (117)	Wastewater											
Ford	Sewers - Not Backup	City working in the claimant property area causing damages.										

No Financials To Report

GLNRP2007046946	Closed 04/03/2009	Administration	**Qwest Corp**	Legal	0.00	0.00	0.00	8,467.00	0.00	0.00	0.00	8,467.00
GL	Litigated	Yes		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**8,467.00**	**0.00**	**0.00**	**0.00**	**8,467.00**
07/01/2007	Administration											
05/14/2008 (318)	Purchasing (Non food)											
Stouffer	Services purchasing practices	Claimant alleges that City has imposed illegal fee on it.										

FY 2007-2008 Category Totals:

Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	8,467.00	0.00	0.00	0.00	8,467.00
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**0.00**	**0.00**	**0.00**	**8,467.00**	**0.00**	**0.00**	**0.00**	**8,467.00**

FY 2007-2008 Open/Closed Totals:

	Claims								
Closed	2	0.00	0.00	0.00	8,467.00	0.00	0.00	0.00	8,467.00
Totals:	**2**	**0.00**	**0.00**	**0.00**	**8,467.00**	**0.00**	**0.00**	**0.00**	**8,467.00**

FY 2007-2008 Coverage Totals:

	Claims								
General Liability	2	0.00	0.00	0.00	8,467.00	0.00	0.00	0.00	8,467.00
Totals:	**2**	**0.00**	**0.00**	**0.00**	**8,467.00**	**0.00**	**0.00**	**0.00**	**8,467.00**

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	**Claim Status**	**Litigation**										
Accident Date	**PRDP 1 (Claim Type)**	**Veh. Model / VIN**										
Date Reported (Lag)	**PRDP 2 (Source)**	**Location / Cause**										
Adjuster	**PRDP 3 (Accident Type)**	**Event Description**	**Claimant**	Category								

Fiscal Year: 2008-2009

GLNRP2008047894	Closed 03/17/2009	Police	**Fields, Rebecca**									
GL	Not Applicable	No										
07/20/2008	Law Enforcement (Sworn Pers											
09/15/2008 (57)	Municipal police											
Stouffer	Intervention wrongful	Claimant alleges she was wrongfully denied access to her home.										

No Financials To Report

GLNRP2009050069	Closed 06/11/2012	Other	**Sandberg, Wendy**									
GL	Litigated	Yes		Legal	0.00	0.00	0.00	104,270.90	0.00	0.00	0.00	104,270.90
06/17/2009	Administration			Personal Injury	0.00	0.00	0.00	215,000.00	0.00	0.00	0.00	215,000.00
07/08/2009 (21)	Personnel & Employment Prac			**Claim Totals:**	**0.00**	**0.00**	**0.00**	**319,270.90**	**0.00**	**0.00**	**0.00**	**319,270.90**
Hunt	Hiring and retention practices	Claimant, through her attorney Daniel Snyder, alleges wrongful termination and retaliation.										

PRPNRP2008048239	Closed 11/06/2008	Other	**North Plains, City of**									
PRP	Settled	No		Property Damage	0.00	0.00	0.00	2,553.00	0.00	0.00	0.00	2,553.00
09/14/2008				**Claim Totals:**	**0.00**	**0.00**	**0.00**	**2,553.00**	**0.00**	**0.00**	**0.00**	**2,553.00**
10/28/2008 (44)												
Hunt		Unknown party broke into City shop and stole vehicle. When gaining entry and exiting there was damage done to doors and fence.										

Claim Number	Open/Closed	Department
Coverage	Claim Status	Litigation
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause
Adjuster	PRDP 3 (Accident Type)	Event Description

Claimant

	Category	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
FY 2008-2009 Category Totals:	Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Excess Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Legal	0.00	0.00	0.00	104,270.90	0.00	0.00	0.00	104,270.90
	Personal Injury	0.00	0.00	0.00	215,000.00	0.00	0.00	0.00	215,000.00
	Property Damage	0.00	0.00	0.00	2,553.00	0.00	0.00	0.00	2,553.00
	Totals:	**0.00**	**0.00**	**0.00**	**321,823.90**	**0.00**	**0.00**	**0.00**	**321,823.90**

		Claims								
FY 2008-2009 Open/Closed Totals:	Closed	3	0.00	0.00	0.00	321,823.90	0.00	0.00	0.00	321,823.90
	Totals:	**3**	**0.00**	**0.00**	**0.00**	**321,823.90**	**0.00**	**0.00**	**0.00**	**321,823.90**

		Claims								
FY 2008-2009 Coverage Totals:	General Liability	2	0.00	0.00	0.00	319,270.90	0.00	0.00	0.00	319,270.90
	Property	1	0.00	0.00	0.00	2,553.00	0.00	0.00	0.00	2,553.00
	Totals:	**3**	**0.00**	**0.00**	**0.00**	**321,823.90**	**0.00**	**0.00**	**0.00**	**321,823.90**

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	**Claim Status**	**Litigation**										
Accident Date	**PRDP 1 (Claim Type)**	**Veh. Model / VIN**										
Date Reported (Lag)	**PRDP 2 (Source)**	**Location / Cause**										
Adjuster	**PRDP 3 (Accident Type)**	**Event Description**	**Claimant**	Category								

Fiscal Year: 2009-2010

GLNRP2009050752	Closed 06/28/2011	Administration	**McNulty, Cathy**	Personal Injury	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	70,000.00
GL	Litigated	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**70,000.00**	**0.00**	**0.00**	**0.00**	**70,000.00**
08/14/2009	Administration											
10/02/2009 (49)	Personnel & Employment Prac											
Hunt	Hiring and retention practices	Claimant, through her attorney Judy Snyder, alleges wrongful termination and retaliation.										

GLNRP2010052401	Closed 08/18/2010	Police	**Knowles, Kenneth**	*No Financials To Report*
GL	Denied	No		
01/04/2010	Law Enforcement (Sworn Pers			
06/01/2010 (148)	Municipal police			
Hunt	Intervention wrongful	Claimant, through their attorney Matthew McKean, alleges malicious prosecution and violation of rights in relation to the Chief's alleged interference in a		

VANRP2010052225	Closed 06/16/2010	Public Works	**Smith, Judy**	Property Damage	0.00	0.00	0.00	837.55	0.00	0.00	0.00	837.55
AL-PD	Not Applicable	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**837.55**	**0.00**	**0.00**	**0.00**	**837.55**
05/03/2010	Vehicle	P/U / 38774										
05/07/2010 (4)	Auto Physical Damage											
Rocheleau	Backing into traffic, roadway or from parking	The insured backed into a parked vehicle. There were no injuries reported.										

Claim Number	Open/Closed	Department		
Coverage	Claim Status	Litigation		
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN		
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause		
Adjuster	PRDP 3 (Accident Type)	Event Description	Claimant	Category

FY 2009-2010 Category Totals:

Category	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	70,000.00
Property Damage	0.00	0.00	0.00	837.55	0.00	0.00	0.00	837.55
Totals:	**0.00**	**0.00**	**0.00**	**70,837.55**	**0.00**	**0.00**	**0.00**	**70,837.55**

FY 2009-2010 Open/Closed Totals:

	Claims								
Closed	3	0.00	0.00	0.00	70,837.55	0.00	0.00	0.00	70,837.55
Totals:	**3**	**0.00**	**0.00**	**0.00**	**70,837.55**	**0.00**	**0.00**	**0.00**	**70,837.55**

FY 2009-2010 Coverage Totals:

	Claims								
Auto Liability	1	0.00	0.00	0.00	837.55	0.00	0.00	0.00	837.55
General Liability	2	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	70,000.00
Totals:	**3**	**0.00**	**0.00**	**0.00**	**70,837.55**	**0.00**	**0.00**	**0.00**	**70,837.55**

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	**Claim Status**	**Litigation**										
Accident Date	**PRDP 1 (Claim Type)**	**Veh. Model / VIN**										
Date Reported (Lag)	**PRDP 2 (Source)**	**Location / Cause**										
Adjuster	**PRDP 3 (Accident Type)**	**Event Description**	**Claimant**	Category								

Fiscal Year: 2010-2011

GLNRP2011055069	Closed 06/13/2011	Public Works	**Adams, Jolene**									
GL	Denied	No										
06/08/2011	Premises and Facilities											
06/08/2011 (0)	Buildings and grounds											
Hunt	Pedestrian hazards	Claimant alleges injury when she tripped on stairs at the Community Hall.										

No Financials To Report

VANRP2011055196	Closed 07/21/2011	Police	**North Plains, City of**									
APD-CP	Settled	No		Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/27/2011	Vehicle	Tahoe / 11554		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
06/28/2011 (1)	Auto Physical Damage											
Hoyt	Vandalism/Intentional destruction	City police vehicle, a 2007 Chevrolet Tahoe, VIN# 11554, was vandalized overnight. Damage was to vehicle glass only.										

FY 2010-2011 Category Totals:

Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comprehensive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No financial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

FY 2010-2011 Open/Closed Totals:

	Claims								
Closed	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**2**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

FY 2010-2011 Coverage Totals:

	Claims								
Auto Physical Damage	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Liability	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**2**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

City of North Plains

AL / APD / GL / PR
Detailed Loss Run

citycounty insurance services

Claim Number	Open/Closed	Department			RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Coverage	**Claim Status**	**Litigation**										
Accident Date	**PRDP 1 (Claim Type)**	**Veh. Model / VIN**										
Date Reported (Lag)	**PRDP 2 (Source)**	**Location / Cause**										
Adjuster	**PRDP 3 (Accident Type)**	**Event Description**	**Claimant**	Category								

Fiscal Year: 2011-2012

VANRP2012056837	Closed 04/18/2012	Police	**North Plains, City of**	
APD-CO	Settled	No		
01/26/2012	Vehicle	Crown Victoria / 47891		
01/31/2012 (5)	Collision: no other classificatio			
Rocheleau	Other vehicle entering road	The claimant pulled out from NE 17th Avenue and hit the insured who was going straight. The claimant was cited for an unsafe left turn.		

No Financials To Report

FY 2011-2012 Category Totals:

Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

FY 2011-2012 Open/Closed Totals:

	Claims								
Closed	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**1**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

FY 2011-2012 Coverage Totals:

	Claims								
Auto Physical Damage	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**1**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Claim Number / Coverage / Accident Date / Date Reported (Lag) / Adjuster	Open/Closed / Claim Status / PRDP 1 (Claim Type) / PRDP 2 (Source) / PRDP 3 (Accident Type)	Department / Litigation / Veh. Model / VIN / Location / Cause / Event Description	Claimant	Category	RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Fiscal Year: 2013-2014												
VANRP2013062231	Closed 01/13/2014	Police	**North Plains, City of**	Collision	0.00	0.00	0.00	433.50	0.00	0.00	0.00	433.50
APD-CO	Settled	No		**Claim Totals:**	**0.00**	**0.00**	**0.00**	**433.50**	**0.00**	**0.00**	**0.00**	**433.50**
10/02/2013												
10/21/2013 (19)		City/County Street / Motor Vehicle - NOC										
Hoyt		Insured vehicle, 2007 Chevrolet Tahoe VIN# 11554, was damaged during enforcement action.										
VANRP2014063974	Open	Police	**North Plains, City of**	Comprehensive	0.00	161.23	0.00	138.77	0.00	0.00	0.00	300.00
APD-CP		No		**Claim Totals:**	**0.00**	**161.23**	**0.00**	**138.77**	**0.00**	**0.00**	**0.00**	**300.00**
05/08/2014		Crown Victoria / 47891										
05/15/2014 (7)		Interstate / Windshield Damage										
Hoyt		Insured driver was following behind a vehicle which drifted off the road several times causing a large object to strike insured windshield of the 2005 Ford										

FY 2013-2014 Category Totals:								
Bodily Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision	0.00	0.00	0.00	433.50	0.00	0.00	0.00	433.50
Comprehensive	0.00	161.23	0.00	138.77	0.00	0.00	0.00	300.00
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Damage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	**0.00**	**161.23**	**0.00**	**572.27**	**0.00**	**0.00**	**0.00**	**733.50**

FY 2013-2014 Open/Closed Totals:	Claims							
Open	1	0.00	161.23	0.00	138.77	0.00	0.00	0.00	300.00
Closed	1	0.00	0.00	0.00	433.50	0.00	0.00	0.00	433.50
Totals:	**2**	**0.00**	**161.23**	**0.00**	**572.27**	**0.00**	**0.00**	**0.00**	**733.50**

FY 2013-2014 Coverage Totals:	Claims							
Auto Physical Damage	2	0.00	161.23	0.00	572.27	0.00	0.00	0.00	733.50
Totals:	**2**	**0.00**	**161.23**	**0.00**	**572.27**	**0.00**	**0.00**	**0.00**	**733.50**

City of North Plains

AL / APD / GL / PR
Detailed Loss Run

citycounty insurance services

Claim Number	Open/Closed	Department			RESERVES		PAYMENTS		COLLECTIONS		TOTAL INCURRED	
Coverage	Claim Status	Litigation										
Accident Date	PRDP 1 (Claim Type)	Veh. Model / VIN										
Date Reported (Lag)	PRDP 2 (Source)	Location / Cause										
Adjuster	PRDP 3 (Accident Type)	Event Description	Claimant	Category	Change in Period	Reserved To Date	Change in Period	Paid To Date	Change in Period	Collected To Date	Change in Period	Incurred To Date

Fiscal Year: 2014-2015

GLNRP2014065693	Open	Public Works	**Campbell, Shalane**	Expense	6.06	6.06	593.94	593.94	0.00	0.00	600.00	600.00
GL		No		Property Damage	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
11/17/2014	Utilities			**Claim Totals:**	**10,006.06**	**10,006.06**	**593.94**	**593.94**	**0.00**	**0.00**	**10,600.00**	**10,600.00**
11/20/2014 (3)	Water											
Hunt	Distribution	Claimant alleges damage to the flooring when the residence water was turned back on and a faucet was left open.										

FY 2014-2015 Category Totals:

Expense	6.06	6.06	593.94	593.94	0.00	0.00	600.00	600.00
Property Damage	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Totals:	**10,006.06**	**10,006.06**	**593.94**	**593.94**	**0.00**	**0.00**	**10,600.00**	**10,600.00**

FY 2014-2015 Open/Closed Totals:

	Claims								
Open	1	10,006.06	10,006.06	593.94	593.94	0.00	0.00	10,600.00	10,600.00
Totals:	**1**	**10,006.06**	**10,006.06**	**593.94**	**593.94**	**0.00**	**0.00**	**10,600.00**	**10,600.00**

FY 2014-2015 Coverage Totals:

	Claims								
General Liability	1	10,006.06	10,006.06	593.94	593.94	0.00	0.00	10,600.00	10,600.00
Totals:	**1**	**10,006.06**	**10,006.06**	**593.94**	**593.94**	**0.00**	**0.00**	**10,600.00**	**10,600.00**

Grand Totals

Category		RESERVES Change in Period	RESERVES Reserved To Date	PAYMENTS Change in Period	PAYMENTS Paid To Date	COLLECTIONS Change in Period	COLLECTIONS Collected To Date	TOTAL INCURRED Change in Period	TOTAL INCURRED Incurred To Date
Bodily Injury		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collision		0.00	0.00	0.00	10,491.98	0.00	0.00	0.00	10,491.98
Comprehensive		0.00	161.23	0.00	5,215.70	0.00	0.00	0.00	5,376.93
Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Payments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense		6.06	6.06	593.94	1,812.93	0.00	0.00	600.00	1,818.99
Legal		0.00	0.00	0.00	127,703.23	0.00	0.00	0.00	127,703.23
Medical		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No financial		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Injury		0.00	0.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00
Property Damage		10,000.00	10,000.00	0.00	53,890.55	0.00	0.00	10,000.00	63,890.55
Totals:		**10,006.06**	**10,167.29**	**593.94**	**499,114.39**	**0.00**	**0.00**	**10,600.00**	**509,281.68**
	Claims								
Open	2	10,006.06	10,167.29	593.94	732.71	0.00	0.00	10,600.00	10,900.00
Closed	30	0.00	0.00	0.00	498,381.68	0.00	0.00	0.00	498,381.68
Totals:	**32**	**10,006.06**	**10,167.29**	**593.94**	**499,114.39**	**0.00**	**0.00**	**10,600.00**	**509,281.68**
	Claims								
Auto Liability	2	0.00	0.00	0.00	1,337.55	0.00	0.00	0.00	1,337.55
Auto Physical Damage	9	0.00	161.23	0.00	15,852.03	0.00	0.00	0.00	16,013.26
General Liability	19	10,006.06	10,006.06	593.94	429,371.81	0.00	0.00	10,600.00	439,377.87
Property	2	0.00	0.00	0.00	52,553.00	0.00	0.00	0.00	52,553.00
Totals:	**32**	**10,006.06**	**10,167.29**	**593.94**	**499,114.39**	**0.00**	**0.00**	**10,600.00**	**509,281.68**

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**		**97% of max possible**			
	Elected Officials		***33% of max possible***			
1	Have all of your public officials taken the LOC or AOC Elected Official Training?	No	4/13/2014	4/13/2014	jzakariassen	
2	Have all of your public officials taken the CIS Governing 101 class online?	No	4/13/2014	4/13/2014	jzakariassen	
3	Have all of your elected officials attended the LOC or AOC Government Ethics in Oregon training?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Risk Management Team		***100% of max possible***			
1	Do you have an Executive Risk Management Team (comprised of staff or elected officials) that meets at least biannually to address risk management issues and concepts?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Emergency Management		***100% of max possible***			
1	Do you have a pre-disaster mitigation plan in place?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Has your entity populated the recommended data on the Agility Recovery website?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity have a business continuity of operations plan?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Does your entity practice your business continuity plan annually?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Special Events (Others hold at entity's property/facility)		***100% of max possible***			
1	Does your entity require the completion of a "Special Events" application?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Do you require proof of insurance and indemnity from others who use your property or facilities for special events?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity require the completion of a "facility use agreement"?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Do you use a special events checklist? (Samples in risk management library)	Yes	4/13/2014	4/13/2014	jzakariassen	
5	Do you verify alcohol liability coverage for events involving alcohol?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Contract Management		***100% of max possible***			
1	Does your entity have a contract approval and signature process for all projects or when outside vendors are used?	Yes	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**	**97% of max possible**				
	Contract Management	***100% of max possible***				
2	Does your process identify what types and limits of insurance your entity requires?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity require a certificate of insurance naming your entity as an additional insured?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Do your contracts include waiver liability and hold harmless language?	Yes	4/13/2014	4/13/2014	jzakariassen	
5	Are all of your contracts reviewed by your attorney and/or insurance agent?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Claims Management	***100% of max possible***				
1	Do you have a written process for reporting claims to CIS?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Do you have an internal process to report incidents and accidents?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Do you attempt to provide transitional work for injured workers consistently in all departments?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Do you have language in your employee handbook regarding your Return to Work practices?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Information Technology	***100% of max possible***				
1	Does your entity have a contingency communication plan? (I.e. telephones or radios)	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Does your entity have a contingency Technology plan? (I.e. backup of computer systems and data stored off-site or in a fire proof cabinet)	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does you entity have a written process to protect employee SSN?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Employment Liability	***100% of max possible***				
1	Employee manual/handbook has been updated in the last two years?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Do all employees receive a copy of the policy manual/handbook?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Are they given time to read/review and sign an acknowledgment form stating that they understand the contents?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Do all employees (new and current) receive copies of new or updated policies for review and sign an acknowledgment form stating that they understand the contents	Yes	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**	**97% of max possible**				
	Employment Liability	***100% of max possible***				
5	Do all prospective employees complete formal applications?	Yes	4/13/2014	4/13/2014	jzakariassen	
6	Are job specific background checks completed for all new hires?	Yes	4/13/2014	4/13/2014	jzakariassen	
7	Do you have a formal new employee orientation?	Yes	4/13/2014	4/13/2014	jzakariassen	
8	Do all employees receive an annual performance review?	Yes	4/13/2014	4/13/2014	jzakariassen	
9	Do you review/update the employee's job description as part of the annual review process?	Yes	4/13/2014	4/13/2014	jzakariassen	
10	Is safety and risk prevention specifically included in the annual performance review?	Yes	4/13/2014	4/13/2014	jzakariassen	
11	Do you follow your discipline policies, including due process?	Yes	4/13/2014	4/13/2014	jzakariassen	
12	Do you use CIS pre-loss legal services prior to any adverse employment action?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Workplace Substance Abuse	***100% of max possible***				
1	Do you have a written substance abuse program?	Yes	4/13/2014	4/13/2014	jzakariassen	
1	Do you train your non-supervisory employees at least every 2 years on anti-harassment and discrimination policies?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Is EAP a part of your treatment/counseling referral program?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	As part of an anti-harassment and discrimination training, do all employees receive a copy of the harassment and discrimination policies for review and sign an acknowledgment form stating that they understand the content?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity drug test for safety sensitive positions only? (I.e. CDL drivers, police officers and firefighters)	Yes	4/13/2014	4/13/2014	jzakariassen	
3	To train your non-supervisory employees on your safety policies?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Do you train your supervisors on your Drug and Alcohol policy?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Supervisor Training	***100% of max possible***				
1	Do you train your supervisors at least every two years on harassment, discrimination, ADA and FMLA policies and to correctly apply those policies?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Do you train your supervisors on your entities employee manual/handbook?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Do you train your supervisors on your safety policies?	Yes	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**	**97% of max possible**				
	Land Use and Planning	***100% of max possible***				
1	After each legislative session, do you review new legislation affecting land-use law?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	When you amend your code or comprehensive plan, do you provide notice to the state in the form and with the content required by ORS 197.625?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	When you rezone property or limit uses previously allowed on property do you provide "measure 56" notice to property owners?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Do you periodically provide training to planning commissioners and city councilors on land use procedures and relevant ethical issues?	Yes	4/13/2014	4/13/2014	jzakariassen	
5	Do you sign your land-use decisions and inform persons of their right to appeal the decision?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Building Code	***100% of max possible***				
1	Does your entity post signs (in public view) identifying that signatures are required on all "Approvals"?	NA	4/13/2014	4/13/2014	jzakariassen	
	Streets/Lights/Parking Lots/Sidewalks	***100% of max possible***				
1	Does your entity have a sidewalk ordinance in place?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Does your entity have a schedule for the inspection of sidewalks on entity property?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity have a Crosswalk Risk Assessment program? (I.e. site distance, lighting and markings)	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Does your entity have streetlight and signal maintenance programs?	Yes	4/13/2014	4/13/2014	jzakariassen	
5	Does your entity have a schedule for the inspection of entity owned parking lots?	Yes	4/13/2014	4/13/2014	jzakariassen	
6	Does your entity maintain grass, weeds and trees on entity right-of-way?	Yes	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**	**97% of max possible**				
	Building Maintenance	***100% of max possible***				
1	Does your entity have a schedule for the inspection of exterior lighting?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Does your entity have a schedule for the inspection of stairwells, exits and exit signage?	NA	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity have a schedule for the inspection and maintenance of its boiler, pumps and equipment (if applicable)?	NA	4/13/2014	4/13/2014	jzakariassen	
	Building Security & Safety	***100% of max possible***				
1	Are workplace inspections performed quarterly and are the findings documented?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	You have evacuation plans posted in all entity occupied buildings?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Has your entity conducted security assessments of all properties?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Does your entity conduct an annual fire drill?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Parks	***100% of max possible***				
1	Does your entity have an inspection program of parks grounds and facilities?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Does your entity have an inspection program for playground?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity provide the use of your facilities at no cost?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	If you do charge for the use of your facilities, do you use appropriate signage and required language on receipts?	Yes	4/13/2014	4/13/2014	jzakariassen	
5	Does your entity inspect and maintain skate/BMX parks on a regular basis?	NA	4/13/2014	4/13/2014	jzakariassen	
6	Is your skate/BMX signage in good condition?	NA	4/13/2014	4/13/2014	jzakariassen	
	Water and Sewer Lines	***100% of max possible***				
1	Does your entity have a written maintenance program?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Does your entity have a written priority plan based on your budget?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Are all maintenance and repairs appropriately documented?	Yes	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**	**97% of max possible**				
	Financial Controls	***88% of max possible***				
1	Are you in compliance with annual audit requirements under ORS 297.425 and/or ORS 297.435? (http://www.sos.state.or.us/audits/)	Yes	4/13/2014	4/13/2014	jzakariassen	
2	If there were deficiencies to the audit, has a governing body addressed them?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity have a division of responsibility for the following: receipts, deposits, checks, accounts payable and signatures?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Does someone log incoming checks other than finance or accounting?	No	4/13/2014	4/13/2014	jzakariassen	
5	Does your entity complete monthly bank reconciliations?	Yes	4/13/2014	4/13/2014	jzakariassen	
6	Has your entity provided training to spot irregular financial activities?	Yes	4/13/2014	4/13/2014	jzakariassen	
7	Does your entity have a process to review financial overrides or unusual activities?	Yes	4/13/2014	4/13/2014	jzakariassen	
8	Are critical records kept in locked, fireproof cabinets?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Fleet Safety	***100% of max possible***				
1	Do you have a fleet safety policy/program?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Does your fleet policy define what is "acceptable driving record"?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Do you utilize the DMV Automated Reporting System (ARS)? (http://www.oregon.gov/ODOT/DMV/pages/records/recinquiry_daveaccts.aspx#ars)	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Have the majority of employees who drive taken a driving safety course in the last three years?	Yes	4/13/2014	4/13/2014	jzakariassen	
	Volunteers	***100% of max possible***				
1	Does your entity have a written Volunteer program?	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Does your entity maintain and submit a current Volunteer Roster to CIS?	Yes	4/13/2014	4/13/2014	jzakariassen	
3	Does your entity have/maintain job descriptions for your volunteers?	Yes	4/13/2014	4/13/2014	jzakariassen	
4	Does your entity use a Volunteer Resolution identifying those of volunteers covered by workers compensation?	Yes	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

Question	Answer	Date Created	Date Updated	Updated By	Comments
Section: **None**	**97% of max possible**				
Court-Mandated Workers	***100% of max possible***				
1 Do you prohibit the use of workers under the age of 18?	NA	4/13/2014	4/13/2014	jzakariassen	
2 Does an appropriately trained supervisor supervise the workers?	NA	4/13/2014	4/13/2014	jzakariassen	
3 Is vehicle and machinery use restricted?	NA	4/13/2014	4/13/2014	jzakariassen	
4 Are your court-mandated workers covered by CIS workers compensation?	NA	4/13/2014	4/13/2014	jzakariassen	
Utility Services Provided- Not Rated	***Not Scored***				
1 Utility-electric?	No	4/13/2014	4/13/2014	jzakariassen	
2 Wind generation? If yes, sold back to grid?	No	4/13/2014	4/13/2014	jzakariassen	
3 Solar generation? If yes, sold back to grid?	No	4/13/2014	4/13/2014	jzakariassen	
4 Geothermal Generation? If yes, sold back to grid?	No	4/13/2014	4/13/2014	jzakariassen	
5 Utility-Gas?	No	4/13/2014	4/13/2014	jzakariassen	
6 Cable/Internet?	No	4/13/2014	4/13/2014	jzakariassen	
Transportation Services Provided- Not Rated	***Not Scored***				
1 Bus service?	No	4/13/2014	4/13/2014	jzakariassen	
2 Taxi service?	No	4/13/2014	4/13/2014	jzakariassen	
3 Ferry service?	No	4/13/2014	4/13/2014	jzakariassen	
4 Trolley service?	No	4/13/2014	4/13/2014	jzakariassen	
5 Railroad owned/operated?	No	4/13/2014	4/13/2014	jzakariassen	
Healthcare Services Provided- Not Rated	***Not Scored***				
1 Nursing home?	No	4/13/2014	4/13/2014	jzakariassen	
2 Foster care home?	No	4/13/2014	4/13/2014	jzakariassen	
2 Medical hospital?	No	4/13/2014	4/13/2014	jzakariassen	
4 Mental health?	No	4/13/2014	4/13/2014	jzakariassen	
5 Alcohol/drug rehabilitation facility?	No	4/13/2014	4/13/2014	jzakariassen	
Unique Risks- Not Rated	***Not Scored***				
1 Dam/Dike/Levees	No	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**	**97% of max possible**				
	Unique Risks- Not Rated	***Not Scored***				
3	Aircraft (note: we don't cover)	No	4/13/2014	4/13/2014	jzakariassen	
4	ATV/motorcross- (parks or tracks)	No	4/13/2014	4/13/2014	jzakariassen	
5	Motorsport events	No	4/13/2014	4/13/2014	jzakariassen	
6	Blasting operations, mines or rock crushing operations?	No	4/13/2014	4/13/2014	jzakariassen	
7	Watercraft over 26 feet	No	4/13/2014	4/13/2014	jzakariassen	
8	Golf courses	No	4/13/2014	4/13/2014	jzakariassen	
9	Ski facility (owned and operated by member)	No	4/13/2014	4/13/2014	jzakariassen	
10	Bridges over 300 feet in length	No	4/13/2014	4/13/2014	jzakariassen	
11	Fireworks (not contracted out)	No	4/13/2014	4/13/2014	jzakariassen	
12	Firing range (indoor or outdoor)	No	4/13/2014	4/13/2014	jzakariassen	
13	Amusement park rides	No	4/13/2014	4/13/2014	jzakariassen	
14	Rodeos	No	4/13/2014	4/13/2014	jzakariassen	
15	Daycare	No	4/13/2014	4/13/2014	jzakariassen	
16	Youth programs	Yes	4/13/2014	4/13/2014	jzakariassen	
17	Swimming pool	No	4/13/2014	4/13/2014	jzakariassen	
18	Chemical spraying (herbicide or pesticide)	No	4/13/2014	4/13/2014	jzakariassen	
19	Urban renewal agency	Yes	4/13/2014	4/13/2014	jzakariassen	
20	Do you have an Emergency Communication Center	No	4/13/2014	4/13/2014	jzakariassen	
21	Non-profits that the member established or sponsors. If yes, please list	No	4/13/2014	4/13/2014	jzakariassen	
	OSHA SELF-INSURED LOSS PREVENTION- Not Rated	***Not Scored***				
1	Management commitment to health and safety.	Yes	4/13/2014	4/13/2014	jzakariassen	
2	Accountability system for employer and employees.	Partial	4/13/2014	4/13/2014	jzakariassen	
3	Training practices and follow-up.	Partial	4/13/2014	4/13/2014	jzakariassen	
4	A system for hazard assessment and control.	Yes	4/13/2014	4/13/2014	jzakariassen	
5	A system for investigating all recordable occupational injuries and illnesses that includes corrective action and written findings.	Yes	4/13/2014	4/13/2014	jzakariassen	
6	A system for evaluating, obtaining and maintaining personal protective equipment (PPE).	Yes	4/13/2014	4/13/2014	jzakariassen	

2014 Best Practices Survey Results

City of North Plains

citycounty insurance services

	Question	Answer	Date Created	Date Updated	Updated By	Comments
	Section: **None**	**97% of max possible**				
	OSHA SELF-INSURED LOSS PREVENTION- Not Rated	***Not Scored***				
7	On-site routine industrial hygiene and safety evaluations to detect physical and chemical hazards of the workplace, and the implementation of engineering or administrative controls.	Partial	4/13/2014	4/13/2014	jzakariassen	
8	Evaluation of workplace design, layout and operation, and assistance with job site modifications utilizing an ergonomic approach	Partial	4/13/2014	4/13/2014	jzakariassen	
9	Employee involvement in health and safety efforts.	Yes	4/13/2014	4/13/2014	jzakariassen	
10	An annual evaluation of the employer's loss prevention activities based on the location's current needs	No	4/13/2014	4/13/2014	jzakariassen	

Agenda Item No.: 9B

CITY OF NORTH PLAINS

31360 NW Commercial Street, North Plains, Oregon 97133

Date: February 2, 2015

To: City Council

From: Finance Manager Rachael Lembo

Subject: FY2013-14 Audited Financial Statements

Request: Informational only.

Background: The audited financial statements for FY2013-14 have been received from Dennis Conner, CPA, who serves as the city's auditor. As with the prior year the report was drafted by Rachael Lembo, Finance Manager. The report received an unqualified opinion.

The amounts were not changed from the preliminary results presented to Council on October 6, 2014.

The report includes a section called Management's Discussion and Analysis, which gives an overview of the City's financial activities in FY2013-14. This notes that the City's original budget was $6.9 million (including beginning fund balance), which was revised up to $7.6 million during the year. Of the final budget, 91% of revenues were received and 92% of expenses were incurred.

The Auditor's Report Required by Oregon State Regulations (end of the report) notes that some expenditures exceeded appropriations:

- General Fund, Police – Materials and Services $3,988
- Parks Capital Fund – Capital Outlay $460

That report also references a significant deficiency in internal control due to inadequate segregation of duties, which is mitigated by additional oversight on the part of upper management and Council. As a small City we have a small staff, and require each employee to perform multiple duties. This does create risk, however our internal controls are designed to decrease that risk. Examples of these controls are bank reconciliations and payroll review by the Finance Manager, and check register and budget review by the Council.

Fiscal Impact: Overall the City's Net Position increased $592k in FY2013-14. Please see the attached Financial Statements for additional details.

Sample Motion: None.

Attachment – FY2013-14 City of North Plains Financial Statements

CITY OF NORTH PLAINS

WASHINGTON COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2014

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

CITY OFFICIALS

2013-2014

CITY COUNCIL	TERM EXPIRES
David Hatcher – Mayor	December 31, 2016
Teri K. Lenahan – President	December 31, 2016
Robert Kindel, Jr.	December 31, 2016
Charlynn Newton	December 31, 2016
Michael Broome	December 31, 2014
Michael Demagalski	December 31, 2014
Glen Warren	December 31, 2014

All Council members receive mail at the City address below

CITY MANAGER & PLANNER

Martha DeBry

FINANCE MANAGER

Rachael Lembo, CPA

REGISTERED OFFICE

31360 NW Commercial Street
North Plains, Oregon 97133

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

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CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

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DENNIS R. CONNER
CERTIFIED PUBLIC ACCOUNTANT
CLATSKANIE, OREGON 97016

INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council
City of North Plains
Washington County, Oregon

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the blended component unit (North Plains Urban Renewal Agency), each major fund and the aggregate remaining fund information of the city of North Plains (the City) as of and for the year ended June 30, 2014, 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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the blended component unit (North Plains Urban Renewal Agency), each major fund, and the remaining fund information of the City as of June 30, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplemental Information,

Accounting principles generally accepted in the United States of America require the management's discussion and analysis 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. I have applied certain procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedules presented as Required Supplementary Information have 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 records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in my opinion is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

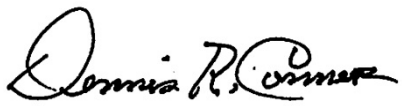
Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The additional budgetary comparison schedules and other financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The additional budgetary comparison schedules and other financial schedules 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 my opinion, the additional budgetary comparison schedules and other financial schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for audits of Oregon Municipal Corporations, I have also issued my report dated December 11, 2014, on my consideration of the City's internal control over financial reporting and on my tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-240 to 162-10-320. The purpose of that report is to describe my evaluation of internal control over financial reporting and the scope of my testing of compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance.



Dennis R. Conner
Certified Public Accountant
December 11, 2014

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

The City manages and oversees operation of the water distribution system, streets, parks, land use planning activities, police, library services, community events and general administrative operations needed to provide these services to the citizens.

Housing development continued to increase in FY2013-14, with multiple projects in process by year end. Highland Court was completed, including the newest city park, LaMordden Park. Community events expanded with the Pumpkin Run in the fall and Smokehouse Summit in the spring. Annual events like the 4th of July celebration and Concerts in the Park were continued.

FY2013-14 Budget

In FY2013-14 the City adopted a budget of $6.9 million, comprised of $3.3 million in beginning fund balance, $2.6 million in revenues, and $1 million in interfund transfers. During the year the budget was revised up to $7.6 million, comprised of $3.8 million in beginning fund balance, $2.9 million in revenues, $0.7 million in interfund transfers, and $0.2 million in debt proceeds. Of the final budget, 91% of revenues were received. Excluding the unused contingency budgets 92% of expenses were incurred.

A supplemental budget in April 2014 closed the Internal Service Fund (ISF) and moved expenses into the General Fund. The ISF was created in FY2012-13 to aggregate shared expenses including City Manager, Finance, Public Works, General Government, City Council, City Recorder, Attorney and Engineer, and allocate them to other funds. Three new departments were created in the General Fund to classify these costs: General Government, Public Works and Culture and Recreation. Allocations to other funds are calculated on specific costs, such as personnel and certain materials and services, and are show as transfers on the budget to actual statements.

The supplemental budget also included an internal loan from the General Fund to the Urban Renewal Agency, to allow for payoff of two bank loans. The amount loaned was $185,000 and it will be repaid over ten years at 3.25% interest.

Government Wide Financial Analysis

The following tables are comparative summaries of the Statement of Net Position and the Statement of Activities for the current and prior years. Certain prior year amounts have been adjusted to conform to the current year's presentation.

STATEMENT OF NET POSITION
JUNE 30, 2014 AND 2013
in thousands

	Governmental Activities		Business Type Activities		Total City		
	FY14	FY13	FY14	FY13	FY14	FY13	Var
Cash and investments	$ 2,481	$ 2,811	$ 1,034	$ 937	$ 3,515	$ 3,748	$ (233)
Other assets	62	423	87	85	149	508	(359)
Capital assets	6,558	5,974	3,063	3,049	9,621	9,023	598
Total Assets	**9,101**	**9,208**	**4,184**	**4,071**	**13,285**	**13,279**	**6**
Other liabilities	154	543	166	195	320	738	(418)
Non current liabilities	268	347	1,097	1,185	1,365	1,532	(167)
Total Liabilities	**422**	**890**	**1,263**	**1,380**	**1,685**	**2,270**	**(585)**
Net invested in capital assets	6,261	5,480	1,878	1,779	8,139	7,259	880
Restricted	1,334	1,726	-	-	1,334	1,726	(392)
Unrestricted	1,084	1,112	1,043	912	2,127	2,024	103
Total Net Position	**$ 8,679**	**$ 8,318**	**$ 2,921**	**$ 2,691**	**$ 11,600**	**$ 11,009**	**$ 591**

Assets – Cash decreased in governmental activities, due to the payoff of Urban Renewal Agency bank loans of $220 thousand and the wrap up of the Claxtar Street project in the Street Fund. Business type activities cash increased due to revenues exceeding expenses. Governmental activities other assets decreased due to a non-recurring $354 thousand capital projects grant receivable at FY13 year end. Governmental activities capital assets increased due to the final work on the Claxtar Street project of $387 thousand, plus $148 thousand in street and parks improvements related to the Highland Court Development

Liabilities – Governmental activities other liabilities decreased due to non-recurring FY13 current liabilities. Governmental activities non-current liabilities decreased $79 thousand due to refinancing of two bank loans with an internal loan from the General Fund. This loan is excluded from the Statement of Net Position since it is internal. Business type activities non-current liabilities decreased $88 thousand due to principal payments.

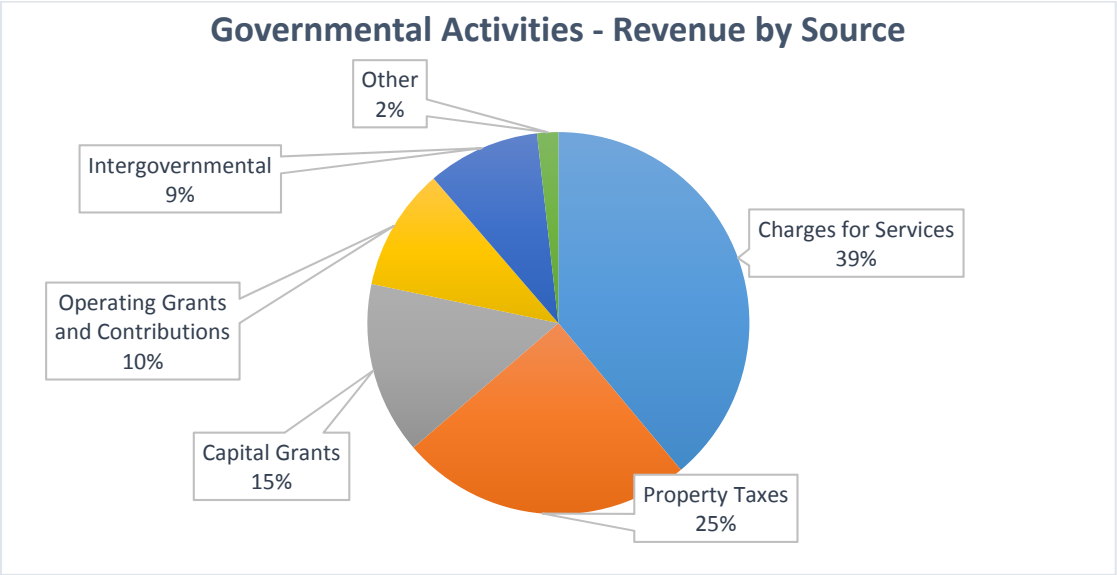
Net Position – At June 30, 2014, total City assets exceeded liabilities by $11.6 million. The largest portion of the City's net position is net invested in capital assets, $8.1 million, which includes land, buildings, equipment, street infrastructure and water improvements. These capital assets are used to provide services to the citizens, and do not represent resources available for future spending. Restricted net position, $1.3 million, represents the amount legally restricted for capital projects and streets. The unrestricted net position, $2.1 million, is available to meet the City's ongoing obligations.

STATEMENT OF ACTIVITIES
JUNE 30, 2014 AND 2013
in thousands

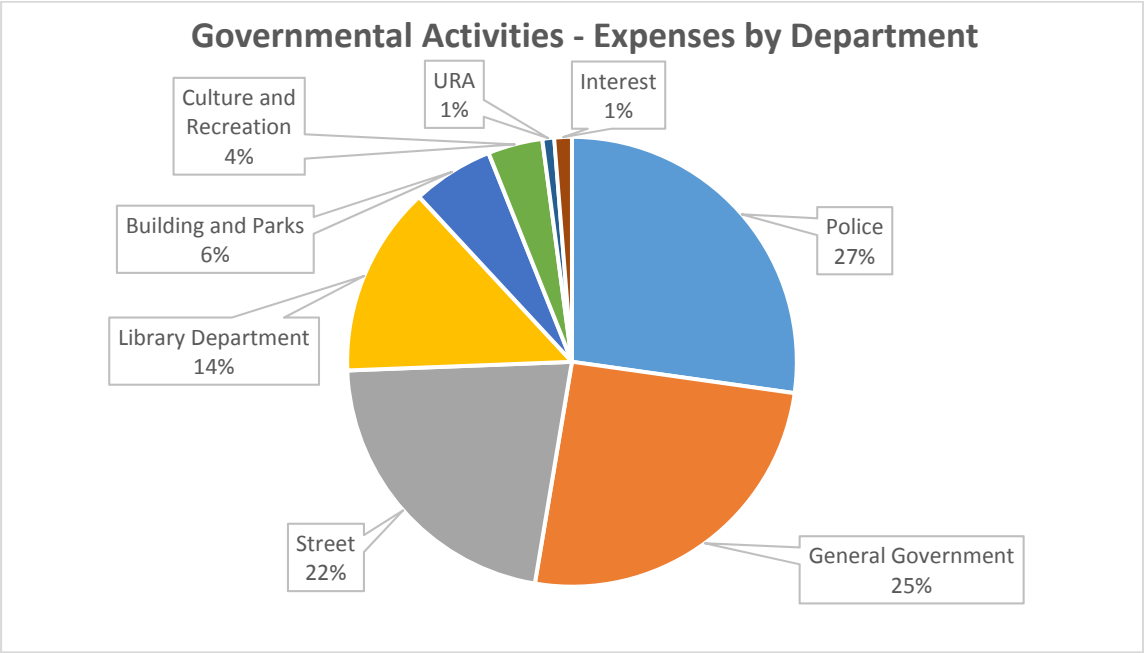
	Governmental Activities		Business Type Activities		Total City		
	FY14	FY13	FY14	FY13	FY14	FY13	Var
Charges for Services	694	639	1,066	1,013	1,760	1,652	108
Operating Grants and Contributions	185	164	-	-	185	164	21
Capital Grants	260	354	-	-	260	354	(94)
Total Program Revenues	**1,139**	**1,157**	**1,066**	**1,013**	**2,205**	**2,170**	**35**
Property Taxes	442	441	-	-	442	441	1
Intergovernmental	170	167	-	-	170	167	3
Other	32	43	5	7	37	50	(13)
Total General Revenues	**644**	**651**	**5**	**7**	**649**	**658**	**(9)**
Police	387	336	-	-	387	336	51
General Government	361	215	-	-	361	215	146
Street	309	308	-	-	309	308	1
Library Department	195	175	-	-	195	175	20
Building and Parks	83	120	-	-	83	120	(37)
Culture and Recreation	56	28	-	-	56	28	28
Urban Renewal District	12	21	-	-	12	21	(9)
Interest	18	21	-	-	18	21	(3)
Water	-	-	841	906	841	906	(65)
Total Expense	**1,421**	**1,224**	**841**	**906**	**2,262**	**2,130**	**132**
Changes in Net Position	**362**	**584**	**230**	**114**	**592**	**698**	**(106)**

Program Revenues – Governmental activities charges for services revenue increased from the prior year primarily due to an increase of $40 thousand in franchise fees which included $28 thousand from the Recology Fund, previously restricted to the Street Fund. In addition, building and engineering review fees were up as four housing developments were beginning. Business type activities charges for services revenue increased from the prior year due to an increase of $45 thousand in System Development Charges.

Capital Grants – Governmental activities capital grant revenue decreased in the current year because the majority of the CDBG Claxtar Street project grant was earned in FY2012-13.



Expenses – The closure of the Internal Service Fund and new methodology of allocating shared expenses had a significant impact on some funds. General Government expense is higher due to a lower allocation of costs to the Water Fund of $128 thousand. Building and Parks expense is lower due to a higher allocation to the Water Fund of $75 thousand and a lower allocation to the Street Fund of $24 thousand. A new part time officer position increased costs in the Police department. A grant to provide support to citizens applying for Cover Oregon funded additional Library expenses. New community events and staff to support the planning of them increased costs in Culture and Recreation.



Changes in net position – Governmental activities ended FY2013-14 with a $362 thousand increase in net position. Business type activities ended the year with a $230 thousand increase in net position.

Significant Activity

Capital assets –The City completed a large capital street project on Claxtar Street. The project took several years and cost $798 thousand, with $448 thousand in funding from CDBG. A new park, LaMordden Park, was built by a developer and funded by System Development Charges in the Parks Capital Fund.

Long term debt – The Urban Renewal Agency paid off two bank loans with the proceeds of an internal loan from the General Fund. The internal loan is for $185 thousand and will be paid off in ten years at 3.25%. A new police vehicle was purchased with a capital lease. All required debt service payments on outstanding obligations were made.

Information requests

This report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's activities and finances to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Rachael Lembo, CPA, Finance Manager, at 503-647-555 in North Plains, Oregon.

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2014

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Cash and Investments	$ 2,481,398	$ 1,033,494	$ 3,514,892
Receivables	27,726	87,166	114,892
Prepaid Expenses	34,092	-	34,092
Capital Assets, net of depreciation	6,557,576	3,063,096	9,620,672
Total Assets	9,100,792	4,183,756	13,284,548
LIABILITIES			
Accounts Payable	31,144	15,382	46,526
Payroll Liabilities	48,163	-	48,163
Refundable Deposits	45,414	62,541	107,955
Debt Payable			
Due in One Year	28,189	88,468	116,657
Due in More Than One Year	268,506	1,096,635	1,365,141
Total Liabilities	421,416	1,263,026	1,684,442
NET POSITION			
Net Invested in Capital Assets	6,260,881	1,877,993	8,138,874
Restricted for:			
Capital Projects	467,561	-	467,561
Highways and Streets	866,533	-	866,533
Unrestricted	1,084,401	1,042,737	2,127,138
Total Net Position	$ 8,679,376	$ 2,920,730	$ 11,600,106

See accompanying notes to basic financial statemtents

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

		PROGRAM REVENUES			NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION		
FUNCTIONS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Primary Government							
Governmental Activities:							
Police	$ 386,694	$ 52,090	$ 20,617	$ -	$ (313,987)		$ (313,987)
Street	308,684	204,756	-	260,219	156,291		156,291
General Government	347,271	264,877	5,500	-	(76,894)		(76,894)
Library	195,122	10,054	119,114	-	(65,954)		(65,954)
Building and Parks	82,756	102,699	-	-	19,943		19,943
Culture and Recreation	64,355	-	39,243	-	(25,112)		(25,112)
Urban Renewal District	11,995	7,800	-	-	(4,195)		(4,195)
City Planning	5,848	51,450	1,000	-	46,602		46,602
Interest	18,334	-	-	-	(18,334)		(18,334)
Total Governmental Activities	1,421,059	693,726	185,474	260,219	(281,640)		(281,640)
Business-Type Activities:							
Water	840,901	1,066,141	-	-		$ 225,240	225,240
Total Business-Type Activities	840,901	1,066,141	-	-		225,240	225,240
Total Primary Government	$ 2,261,960	$ 1,759,867	$ 185,474	$ 260,219	(281,640)	225,240	(56,400)
General Revenues							
Taxes:							
Property Taxes, Levied for General Purposes					441,762	-	441,762
Intergovernmental					170,448	-	170,448
Interest and Investment Earnings					14,129	4,657	18,786
Miscellaneous					18,637	15	18,652
Gain/Loss on Disposal of Asset					(1,400)	-	(1,400)
Total General Revenues					643,576	4,672	648,248
Changes in Net Position					361,936	229,912	591,848
Net Position - Beginning					8,317,440	2,690,818	11,008,258
Net Position - Ending					$ 8,679,376	$ 2,920,730	$ 11,600,106

See accompanying notes to basic financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2014

	GENERAL FUND	STREET TAX, TRANSPORTATION AND STORM DRAINAGE FUND	TRANSPORTATION DEVELOPMENT TAX
ASSETS:			
Cash and Investments	$ 924,376	$ 180,663	$ 396,267
Taxes Receivable	16,084	-	-
Accounts Receivable	4,743	2,234	-
Prepaid Expenses	34,092	-	-
Interfund Loan Receivable	185,000	-	-
Total Assets	1,164,295	182,897	396,267
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	29,303	1,841	-
Payroll Liabilities	48,163	-	-
Refundable Deposits	45,414	-	-
Interfund Loan Payable	-	-	-
Total Liabilities	122,880	1,841	-
Deferred Inflows of Resources:			
Deferred Revenue	13,866	-	-
Total Deferred Inflows of Resources	13,866	-	-
Fund Balances:			
Nonspendable	34,092	-	-
Restricted	-	181,056	396,267
Committed	-	-	-
Assigned	-	-	-
Unassigned	993,457	-	-
Total Fund Balances	1,027,549	181,056	396,267
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,164,295	$ 182,897	$ 396,267

See accompanying notes to basic financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

BALANCE SHEET
GOVERNMENTAL FUNDS (Continued)
June 30, 2014

	URBAN RENEWAL AGENCY	PARKS CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL
ASSETS:				
Cash and Investments	$ 208,593	$ 442,729	$ 328,770	$ 2,481,398
Taxes Receivable	4,065	-	-	20,149
Accounts Receivable	600	-	-	7,577
Prepaid Expenses		-	-	34,092
Interfund Loan Receivable	-	-	-	185,000
Total Assets	213,258	442,729	328,770	2,728,216
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	-	-	-	31,144
Payroll Liabilities	-	-	-	48,163
Refundable Deposits	-	-	-	45,414
Interfund Loan Payable	185,000	-	-	185,000
Total Liabilities	185,000	-	-	309,721
Deferred Inflows of Resources:				
Deferred Revenue	3,426	-	-	17,292
Total Deferred Inflows of Resources	3,426	-	-	17,292
Fund Balances:				
Nonspendable	-	-	-	34,092
Restricted	24,832	442,729	289,210	1,334,094
Committed	-	-	39,560	39,560
Assigned	-	-	-	-
Unassigned	-	-	-	993,457
Total Fund Balances	24,832	442,729	328,770	2,401,203
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 213,258	$ 442,729	$ 328,770	$ 2,728,216

See accompanying notes to basic financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

RECONCILIATION OF GOVERNMENTAL BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2014

Total Fund Balances - Governmental Funds	$	2,401,203
Capital assets are not financial resources and therefore are not reported in the governmental funds.		6,557,576
Property taxes earned but not available are shown as deferred revenue in the governmental funds.		17,292
Long term liabilities do not require current financial resources and therefore are not reported in the governmental funds.		(296,695)
Net Position	$	8,679,376

See accompanying notes to basic financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	GENERAL FUND	STREET TAX, TRANSPORTATION AND STORM DRAINAGE FUND	TRANSPORTATION DEVELOPMENT TAX
REVENUES:			
Property Taxes	$ 339,306	$ -	$ -
Charges for Services	6,904	-	-
Licenses/Permits/Fees	326,381	38,229	166,527
Intergovernmental	147,492	122,361	0
Fines and Forfeitures	52,090	-	-
Interest on Investments	6,238	1,210	1,706
Grants	86,069	52,132	-
Miscellaneous	9,364	9,273	-
Total Revenues	973,844	223,205	168,233
EXPENDITURES:			
Personal Services	634,861	120,727	2,614
Materials & Services	422,632	40,101	-
Capital Outlay	35,803	400,574	32,677
Debt Services	-	-	-
Total Expenditures	1,093,296	561,402	35,291
Excess of Revenues Over (Under) Expenditures	(119,452)	(338,197)	132,942
Other Financing Sources (Uses)			
Proceeds of debt	35,803	-	-
Sale of Asset	5,000	-	-
Transfers In	50,983	-	-
Special Payments	(2,009)	-	-
Transfer Out	(13,800)	(50,983)	-
Total Other Financing Sources (Uses)	75,977	(50,983)	-
Net Change in Fund Balance	(43,475)	(389,180)	132,942
Beginning Fund Balance	1,071,024	570,236	263,325
Ending Fund Balance	$ 1,027,549	$ 181,056	$ 396,267

See accompanying notes to basic financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS (Continued)
For the Year Ended June 30, 2014

	URBAN RENEWAL AGENCY	PARKS CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL
REVENUES:				
Property Taxes	$ 100,441	$ -	$ -	$ 439,747
Charges for Services	7,800	-	-	14,704
Licenses/Permits/Fees	-	95,795	-	626,932
Intergovernmental	-	-	-	269,853
Fines and Forfeitures	-	-	-	52,090
Interest on Investments	908	2,346	1,721	14,129
Grants	-	-	-	138,201
Miscellaneous	-	-	-	18,637
Total Revenues	109,149	98,141	1,721	1,574,293
EXPENDITURES:				
Personal Services	-	8,133	-	766,335
Materials & Services	10,848	-	-	473,581
Capital Outlay	-	105,460	-	574,514
Debt Services	220,086	-	-	220,086
Total Expenditures	230,934	113,593	-	2,034,516
Excess of Revenues Over (Under) Expenditures	(121,785)	(15,452)	1,721	(460,223)
Other Financing Sources (Uses)				
Proceeds of debt	-	-	-	35,803
Sale of Asset	-	-	-	5,000
Transfers In	-	-	13,800	64,783
Special Payments	-	-	-	(2,009)
Transfer Out	-	-	-	(64,783)
Total Other Financing Sources (Uses)	-	-	13,800	38,794
Net Change in Fund Balance	(121,785)	(15,452)	15,521	(421,429)
Beginning Fund Balance	146,617	458,181	313,249	2,822,632
Ending Fund Balance	$ 24,832	$ 442,729	$ 328,770	$ 2,401,203

See accompanying notes to basic financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGE IN FUND BALANCE TO STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

Net Change in Fund Balances - Governmental Funds	$	(421,429)
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capitalized Expenditures		570,714
Depreciation Expense		(188,413)
Revenues that do not provide current financial resources are not reported in the governmental funds but are reported in the Statement of Activities:		
Donations of capital assets		208,087
Change in property taxes earned but not available		2,015
Repayment of long-term obligations principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position.		233,165
Proceeds from the addition of long-term obligations are an other financing source in the governmental funds, but increase long-term debt in the Statement of Net Position.		(35,803)
Proceeds from the sale of a capital asset are an other financing source in the governmental funds, but in the Statement of Net Position the asset's net book value must be removed and the net gain or loss is presented.		(6,400)
Change in Net Position	$	361,936

See accompanying notes to financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2014

	Business-Type Activities Enterprise Fund
ASSETS:	WATER FUND
Cash and Investments	$ 1,033,494
Accounts Receivable	87,166
Capital Assets, Net of Depreciation	3,063,096
Total Assets	4,183,756
LIABILITITES:	
Accounts Payable	15,382
Refundable Deposits	62,541
Bonds Payable	
Due in One Year	88,468
Due in More Than One Year	1,096,635
Total Liabilities	1,263,026
NET POSITION	
Net Invested in Capital Assets	1,877,993
Unrestricted	1,042,737
Total Net Position	$ 2,920,730

See accompanying notes to financial statements

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
June 30, 2014

	Business-Type Activities - Enterprise Fund
	WATER FUND
OPERATING REVENUES:	
Charges for Services	$ 864,327
Licenses, Permits, Fees	201,814
Miscellaneous	15
Total Operating Revenues	1,066,156
OPERATING EXPENSES:	
Water Expenses Paid	695,654
Depreciation Expense	96,087
Total Operating Expenses	791,741
Operating Income	274,415
OTHER FINANCING SOURCES:	
Interest and Investment Earnings	4,657
Interest Paid on Capital Debt	(49,160)
Change in Net Position	229,912
Net Position, July 1, 2013	2,690,818
Net Position, June 30, 2014	$ 2,920,730

The accompanying notes are an integral part of this statement.

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2014

		WATER FUND
Cash Flows From Operating Activities:		
Cash Received for Services	$	1,066,539
Cash Paid to Employees		-
Cash Paid to Suppliers		(308,205)
Cash Paid for Interfund Services		(421,708)
Net cash provided (used) by operating activities		336,626
Cash Flows From Capital and Related Financing Activities		
Principal Paid on Debt		(85,172)
Interest Paid on Debt		(49,160)
Net cash provided (used) by capital and related financing activities		(134,332)
Cash Flows From Investing Activities:		
Purchase and Sale of Capital Assets		(110,200)
Loans made to others		-
Earnings on Investments		4,657
Net cash provided (used) by investing activities		(105,543)
Net increase (decrease) in cash and investments		96,751
Cash and investments, beginning of year		936,743
Cash and investments, end of year	$	1,033,494
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	$	274,415
Depreciation Expense		96,087
Change in currect assets and liabilities		
Receivables		(2,032)
Accounts payable		(34,259)
Refundable deposits		2,415
Net Cash Provided by Operating Activities	$	336,626

The accompanying notes are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. THE FINANCIAL REPORTING ENTITY

The City is a municipal corporation. As required by generally accepted accounting principles, these financial statements present the City. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 39, are separate organizations that are included in the financial statements because of the significance of their operational or financial relationships with the City. There is one blended component unit – North Plains Urban Renewal Agency.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

In the *government-wide financial statements*, the Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts, and other non-exchange receipts. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, deferred outflows, liabilities, deferred inflows, fund balance, revenues and expenditures. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories.

Government-wide financial statements and proprietary fund financial statements are presented using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Capital assets are capitalized and depreciated and debt is reported as a liability.

Governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, generally within 60 days. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures generally are recorded when a liability is incurred, as under full accrual accounting. However, debt service, compensated absences, and claims and judgments are recorded only when payment is due.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

The City reports the following fund types:

Governmental Funds

The *General Fund* is the primary operating fund and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds are used to account for the proceeds of the specific receipts sources that are either legally restricted to disbursements for specified purposes or designated to finance particular functions or activities.

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital assets.

Fund	Brief Description
Major Funds	
Street Tax, Transportation and Storm Drainage	Accounts for Oregon gasoline tax apportionments and expenditures for those street improvements specified by Oregon Revised Statutes.
Transportation Development Tax	Accounts for Transportation Development Tax fees charged on building activity for the construction of new or expanded vehicle capacity projects.
Urban Renewal Agency	Accounts for urban renewal property taxes and development activities.
Parks Capital Project Improvement	Accounts for revenues designated for capital improvements of the parks, excluding improvements of the water system.
Non-Major Funds	
Traffic Impact Fee	The predecessor fee to the Transportation Development Tax. Accounts for interest earnings and construction of new or expanded vehicle capacity projects.
Vehicle and Equipment Reserve	Accounts for transfers in from other funds to build reserves for vehicle and equipment capital purchases.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

Proprietary Funds

Proprietary Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges, and the measurement of financial activity focuses on net income measurement similar to the private sector.

Fund	Brief Description
Water	Accounts for the activities of providing water services to the public, including capital improvements and major acquisitions.

C. ASSETS, LIABILITIES, AND EQUITY

CASH AND INVESTMENTS

Cash on hand, demand deposits and short-term, highly liquid investments with a maturity of three months or less when purchased are considered to be cash and cash equivalents. Investments maintained in the Oregon Local Government Investment Pool are carried at cost, which approximates fair value, and are classified as a cash equivalent. Investments also include certificates of deposit.

RECEIVABLES

Property taxes are assessed as of January 1 and become a lien as of July 1 on all taxable property. Property taxes are due on November 15. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due or two-thirds of the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

In the government-wide financial statements, property taxes are recognized as revenue in the year for which they are levied. In the fund financial statements, property taxes receivable which have been collected within 60 days subsequent to year-end are considered “measurable” and “available” and are recognized as revenues. All other property taxes receivable are offset by deferred revenue as they are deemed unavailable to finance operations of the current period.

Receivables of the Water Fund are recorded as revenue when earned. An allowance for uncollectible accounts has been recorded based on management’s consideration of collectability and historical trends.

CAPITAL ASSETS

In the *government-wide financial statements*, capital assets are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable. Estimated historical cost was used to value the majority of the assets acquired prior to July 1, 1979. Prior to July 1, 1979, governmental funds’ infrastructure assets were not capitalized. Infrastructure assets acquired since July 1, 2003 are recorded at cost.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. ASSETS, LIABILITIES, AND EQUITY (CONTINUED)

In the *fund financial statements*, capital assets acquired for use in governmental fund operations are accounted for as capital outlay disbursements of the governmental fund upon acquisition. Capital assets acquired for use in proprietary fund operations are accounted for the same as in government-wide statements.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The capitalization threshold and range of estimated useful lives by type of asset are as follows:

	Life	Capitalization Threshold
Buildings	20-50 years	$ 100,000
Infrastructure	20-50 years	$ 100,000
Water System Improvements	10-50 years	$ 100,000
Equipment	5-15 years	$ 5,000

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets and liabilities, the Governmental Funds Balance Sheet and Statement of Net Position will sometimes report deferred outflows and inflows of resources. Deferred outflows represent 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. There are no deferred outflows. Deferred inflows represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. Property taxes earned but not yet available are reported as deferred inflows on the Governmental Funds Balance Sheet.

NET POSITION

In the *government-wide financial statements*, equity is classified as net position and displayed in three components:

- Net invested in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

- Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments: or (2) law through constitutional provisions or enabling legislation.

- Unrestricted net position all other net position that do not meet the definition of "restricted" or "net invested in capital assets."

It is the policy to first use restricted net position prior to the use of unrestricted net position when a disbursement is incurred for purposes for which both restricted and unrestricted net position are available.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. ASSETS, LIABILITIES, AND EQUITY (CONTINUED)

FUND BALANCE

The City reports fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to observe constraints imposed on the use of the resources reported in governmental funds. The fund balance categories are as follows:

- Non-spendable fund balance represents amounts that are not in a spendable form.

- Restricted fund balance 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 fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution of the council.

- Assigned fund balance 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 council or by an official to whom that authority has been given by the council.

- Unassigned fund balance 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 deficit fund balance as unassigned.

The council has approved the following order of spending regarding fund balance categories: 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.

D. REVENUES AND EXPENDITURES

PROGRAM REVENUES

In the Statement of Activities, revenues that are derived directly from each activity from parties outside the City's taxpayers are reported as program revenues. These revenues include charges for services and program specific grants and contributions. All other governmental revenues are reported as general. All property taxes are classified as general revenues even if restricted for a specific purpose.

OPERATING REVENUES AND EXPENSES

Operating revenues and expenses for proprietary funds result from charges to water customers and for the purchase and delivery of water.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. ASSETS, LIABILITIES, AND EQUITY (CONTINUED)

E. ESTIMATES

The preparation of financial statements 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 financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. BUDGET

A budget is prepared and legally adopted for each fund on a budgetary basis of accounting, which is similar to the modified accrual basis of accounting with certain differences, in the main program categories required by the Oregon Local Budget Law.

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 Council may amend the budget prior to adoption; however, budgeted disbursements 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.

Disbursements cannot legally exceed the above appropriation levels except in the case of restricted revenues 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 as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Council approves them due to a need which exists which was not determined at the time the budget was adopted. Disbursements of the various funds were within authorized appropriations, except as noted below.

The City recognizes the General Fund by department and other funds by the following categories:

Personal Services
Material and Supplies
Capital Outlay
Debt Service
Special Payments
Interfund Transfers

All transfers of appropriations between departments and supplemental appropriations require City Council approval.

Excess of Disbursements over Appropriations

Disbursements of the various funds were within authorized appropriations, except as noted:

General Fund – Police	Materials and Services	$ 3,988
Parks Capital Improvement	Capital Outlay	460

3. CASH AND CASH EQUIVALENTS

Cash and investments were recorded at cost, which approximates fair market value, at June 30, 2014. Cash and investments at June 30, 2014 were:

	2014	Reported In:	2014
Petty Cash	$ 1,462	Governmental Funds	$ 2,481,398
Deposits with Financial Institutions	180,661	Proprietary Funds	1,033,494
Certificate of Deposit	203,010		$ 3,514,892
LGIP	3,129,759		
	$ 3,514,892		

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. As of June 30, 2014, the deposits with financial institutions and the certificate of deposit were both fully insured by FDIC.

The State Treasurer's Local Government Investment Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the State's investment policies. The State Treasurer is the investment officer for the Council and is responsible for all funds in the State Treasury. These funds must be invested, and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the Fund are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board (OSTFB), 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 was in compliance with all portfolio guidelines at June 30, 2014.

Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. There is no material difference between fair value of the City's position in the Pool and the value of the pool shares at June 30, 2014. There were no known violations of legal or contractual provisions for deposits and investments during the fiscal year.

4. ACCOUNTS RECEIVABLE

Governmental accounts receivable at June 20, 2014 were:

	General Fund	Street Fund	Urban Renewal Agency	Total Governmental Funds
Accounts	$ 4,743	$ 2,234	$ 600	$ 7,577
Property Taxes	16,084	-	4,065	20,149
Total	$ 20,827	$ 2,234	$ 4,665	$ 27,726

In the fund financial statements, governmental funds report deferred revenues in connection with receivables for revenues that are not considered measurable and available. The portion of property tax receivable that is not received within 60 days of year end is reported as deferred revenue.

5. CAPITAL ASSETS

The changes in capital assets for 2013-14 are as follows:

	Balance on 07/01/2013	Additions	Disposals	Balance on 6/30/2014
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 132,855	$ 50,000	$ -	$ 182,855
URA land	231,943	-	-	231,943
CIP	411,235	-	(411,235)	-
Total capital assets not being depreciated	776,033	50,000	(411,235)	414,798
Capital assets being depreciated:				
Infrastructure	5,793,355	1,052,573	-	6,845,928
Buildings	175,957	-	-	175,957
URA buildings	45,877	-	-	45,877
Equipment and vehicles	313,956	87,463	(32,000)	369,419
Total capital assets being depreciated	6,329,145	1,140,036	(32,000)	7,437,181
Less accumulated depreciation for:				
Infrastructure	(844,556)	(145,242)	-	(989,798)
Buildings	(92,557)	(4,249)	-	(96,806)
URA buildings	(1,147)	(1,147)	-	(2,294)
Equipment and vehicles	(193,329)	(37,775)	25,600	(205,504)
Total accumulated depreciation	(1,131,590)	(188,413)	25,600	(1,294,403)
Total capital assets net of depreciation	$ 5,973,588	$ 1,001,623	$ (417,635)	$ 6,557,576
Business Type Activities:				
Capital assets not being depreciated:				
Land	$ 730	$ -	$ -	$ 730
Total capital assets not being depreciated	730	-	-	730
Capital assets being depreciated:				
Buildings	19,174	-	-	19,174
Machinery and equipment	99,751	-	(15,308)	84,443
Utility property and improvements	4,350,380	110,200	-	4,460,580
Total capital assets being depreciated	4,469,305	110,200	(15,308)	4,564,197
Less accumulated depreciation for:				
Buildings	(19,174)	-	-	(19,174)
Machinery and equipment	(85,685)	(3,397)	15,308	(73,774)
Utility property and improvements	(1,316,193)	(92,690)	-	(1,408,883)
Total accumulated depreciation	(1,421,052)	(96,087)	15,308	(1,501,831)
Total capital assets net of depreciation	$ 3,048,983	$ 14,113	$ -	$ 3,063,096

5. CAPITAL ASSETS (CONTINUED)

Depreciation was charged to the following programs:

Building and Parks Expense	$ 17,555
Street Expense	145,242
Police Expense	24,469
Urban Renewal Agency Expense	1,147
Total Depreciation Expense	$ 188,413

6. INTERFUND TRANSFERS AND BALANCES

Transfers are used to move resources collected by one fund to another fund authorized to spend those resources. On the budgetary statements transfers are also used to allocate shared costs from the General Fund to other funds, however those costs are stated by category on the fund statements.

Transfers for the year ended June 30, 2014, were as follows:

	Transfers In	Transfers Out
General Fund	$ 50,983	$ 13,800
Street Tax, Transportation and Storm Drainage	-	50,983
Non-major funds	13,800	-
	64,783	64,783

In January 2014 the General Fund loaned $185,000 to the Urban Renewal Agency to allow the Agency to repay bank loans. The interest rate is 3.25% and the loan will be repaid over ten years. This inter-fund activity is shown on the Governmental Funds Balance Sheet but is eliminated on the government wide statements.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Urban Renewal Agency	$ -	$ 185,000	$ -	$ 185,000	$ 15,953

7. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations for the year ended June 30, 2014:

LOAN ACTIVITY

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Urban Renewal Agency	$ 191,752	$ -	$ 191,752	$ -	$ -
LOCAP Series 2011A	260,000	-	10,000	250,000	10,000
Capital Lease	42,305	35,803	31,413	46,695	18,189
Total Loan Activity	$ 494,057	$ 35,803	$ 233,165	$ 296,695	$ 28,189
Business-Type Activities:					
Safe Drinking Water	$ 1,270,275	$ -	$ 85,172	$ 1,185,103	$ 88,468
Total Loan Activity	$ 1,270,275	$ -	$ 85,172	$ 1,185,103	$ 88,468

LOCAP Series 2011A

In March 2011, the City purchased a Series 2011A bond with the Local Oregon Capital Assets Program (LOCAP) which was used for the Capital Improvement Projects on Glencoe Road and the Gateway to the City. The principal amount of the bond was for $275,000 at an increasing coupon rate of 3%-5.7%, and set to mature in 2031. The amortization schedule for this bond is shown below.

Local Oregon Capital Assets Program (LOCAP), Series 2011A

Year Ending June 30,	Annual Debt Service Principal	Annual Debt Service Interest	Total
2015	$ 10,000	$ 12,494	$ 22,494
2016	10,000	12,194	22,194
2017	10,000	11,825	21,825
2018	10,000	11,388	21,388
2019	10,000	10,950	20,950
2020-24	70,000	45,848	115,848
2025-29	90,000	24,945	114,945
2030-31	40,000	2,280	42,280
Balance	$ 250,000	$ 131,924	$ 381,924

7. LONG-TERM OBLIGATIONS (Continued)

CAPITAL LEASE PAYABLE

Three police vehicles were purchased with capital leases with no stated interest rates. The intent is to purchase the vehicles after they have been paid for. The amounts capitalized were $40,478 in FY12, $41,066 in FY13 and $35,803 in FY14. The vehicles have estimated useful lives of five years, and $47,874 has been depreciated to date.

Capital Leases

Year Ending June 30,	Annual Debt Service Principal	Annual Debt Service Interest	Total
2015	$ 18,189	$ 2,852	$ 21,041
2016	19,358	1,683	21,041
2017	9,148	435	9,583
Balance	$ 46,695	$ 4,970	$ 51,665

During the fiscal year 2004-05, work was begun on the Glencoe Road Water Transmission Main project. Funding for this project was provided by an Environmental Protection Agency Grant and a Safe Drinking Water Revolving Loan issued by the Oregon Economic & Community Development Department. As of June 30, 2007, the available maximum of $1,846,808 was drawn. The first payment on the loan was made on December 1, 2005. The loan has an annual interest rate of 3.87% and a term of 20 years. The amortization schedule for this debt follows:

Safe Drinking Water Revolving Loan

Year Ending June 30,	Annual Debt Service Principal	Annual Debt Service Interest	Total
2015	$ 88,468	$ 45,864	$ 134,332
2016	91,892	42,440	134,332
2017	95,448	38,884	134,332
2018	99,142	35,190	134,332
2019	102,979	31,353	134,332
2020-24	577,847	93,809	671,656
2025	129,327	5,005	134,332
Balance	$ 1,185,103	$ 292,545	$ 1,477,648

8. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

A. PLAN DESCRIPTION

The Oregon Public Employees Retirement System ("PERS"), an agent multiple-employer public employee retirement system established under Oregon Revised Statutes 238.600 that acts as a common investment and administrative agent for public employers in the State of Oregon is participated in. PERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute.

The Oregon Legislative Assembly created a second level or "Tier" of PERS benefits that modified service and disability retirement allowances payable to persons who established PERS membership on or after January 1, 1996 ("Tier Two" members). Future interest credits are assumed at 8.0% for Tier One and there is no guaranty of future interest credits for Tier Two members.

The Oregon Public Employees Retirement Fund (OPERF) applies to contributions made for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF. There are two programs, the Pension Program and the PERS program.

The Pension Program, the defined benefit portion of the plan, applies to qualifying employees hired after August 29, 2003, and to inactive employees who return to employment following a six-month or greater break in service. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service.

The PERS program requires that beginning January 1, 2004, all PERS member contributions go into the IAP portion of OPSRP. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account. Those employees who had established a PERS membership prior to creation of OPSRP will be members of both the PERS and OPSRP system as long as they remain in covered employment.

Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board ("OPERB"). The comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, OR 97281-3700, by calling (503) 598-7377 or by accessing the PERS web site at www.oregon.gov/PERS/section/financial.

Members of PERS are required to contribute 6.0% of their salary covered under the plan, which is invested in the OPSRP individual Account Program. Currently, the City pays the member required contribution. The contribution rate was determined as part of a December 31, 2001 actuarial evaluation, and subsequent revisions. The contribution rates for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature. The rate effective July 1, 2013 is 14.60% of salary covered under the plan for Tier 1 and Tier 2 employees (PERS), 8.41% for OPSRP General Service employees and 11.14% for OPSRP Police employees. The contributions to the plan for the years ending June 30, 2014 and 2013 were $133,551 and $109,911, respectively, and were equal to the required contributions for each year.

9. PROPERTY TAX LIMITATIONS

The State of Oregon has a constitutional limit on property taxes for governmental operations. Under the limitation, tax receipts are separated into those for public schools and those for local governments other than public schools. The limitation specifies a maximum rate for all local government operations of $10.00 per $1,000 of real market value, while schools are similarly limited to a $5.00 maximum rate. Local government taxes in the City currently do not exceed the $10.00 rate limit; however, this limitation may affect the availability of future tax receipts for the City.

In May 1997, voters approved Measure 50 which rolled back assessed values to 90% of 1995-96 and limits future increases of taxable assessed values to 3% per year, exclusive of new construction and property that is improved, rezoned, subdivided, or ceases to qualify for exemption. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rate provided a majority approves at either (i) a general election in an even numbered year, or (ii) at any other election in which at least 50% of registered voters cast a ballot.

10. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for the last three years.

11. CONTINGENCIES

A. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, various federal or state grant loan programs are participated in from year to year. The grant loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability of reimbursement that may arise as a result of these audits cannot be reasonably determined at this time, although management believes the amount, if any, would not be material.

B. LITIGATION

The City is a party to various legal proceedings that normally occur in the course of governmental operations. As a result of the modified cash basis of accounting, the financial statements do not include accrual or provisions for loss contingencies that may result from these proceedings. While the outcome of the above noted proceedings cannot be predicted, due to the insurance coverage maintained by the City and the State statute relating to judgments, management feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition.

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:				
Property Taxes - Current & Delenquent	$ 352,922	$ 352,922	$ 339,306	$ (13,616)
Charges for Services	7,000	7,000	6,904	(96)
Licenses/Permits/Fees	278,650	324,650	326,381	1,731
Intergovernmental	138,205	138,205	147,492	9,287
Fines and Forfeitures	52,229	52,229	52,090	(139)
Interest	4,410	4,410	6,238	1,828
Grants and Donations	30,500	145,403	86,069	(59,334)
Miscellaneous	10,000	10,000	9,364	(636)
Total Revenues	$ 873,916	$ 1,034,819	$ 973,844	$ (60,975)

Continued on page - 33 -

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE -NEGATIVE
EXPENDITURES:					
General Government Department					
Personal Services	$ -	$ 386,992	(1)	$ 374,482	$ 12,510
Materials and Services	-	209,352	(1)	198,302	11,050
Total Gen Govt Department	-	596,344		572,784	23,560
Police Department					
Personal Services	264,333	288,974	(1)	265,774	23,200
Materials and Services	107,717	121,867	(1)	125,855	(3,988)
Capital Outlay	-	35,803	(1)	35,803	-
Total Police Department	372,050	446,644		427,432	19,212
Public Works Department					
Personal Services	-	358,450	(1)	341,552	16,898
Materials and Services	-	67,770	(1)	34,444	33,326
Total Public Works Department	-	426,220		375,996	50,224
Library Department					
Personal Services	147,099	172,260	(1)	153,238	19,022
Materials and Services	45,930	50,350	(1)	41,884	8,466
Total Library Department	193,029	222,610		195,122	27,488
Culture and Recreation Department					
Personal Services	-	10,691	(1)	8,613	2,078
Materials and Services	-	75,191	(1)	55,742	19,449
Total Culture and Rec Department	-	85,882		64,355	21,527
Parks Deparment					
Materials and Services:	26,760	19,760	(1)	18,081	1,679
Total Parks Department	26,760	19,760		18,081	1,679
Planning Department					
Personal Services	9,816	-	(1)	-	-
Materials and Services	5,850	7,100	(1)	5,848	1,252
Total Planning Department	15,666	7,100		5,848	1,252
Contingency	100,000	85,000	(1)	-	85,000
Total Expenditures	707,505	1,889,560		1,659,618	229,942
Excess of Revenues Over (Under) Expenditures	166,411	(854,741)		(685,774)	168,967

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
Other Financing Sources (Uses):				
Proceeds of Debt	-	35,803	35,803	-
Sale of Asset	6,000	6,000	5,000	(1,000)
Transfers In	62,000	708,277	617,305	(90,972)
Special Payments - Loan to URA	-	(185,000) (1)	(185,000)	-
Special Payments - Court Payments	(3,000)	(3,000) (1)	(2,009)	991
Transfers Out	(318,406)	(13,800) (1)	(13,800)	-
Total Other Financing Sources (Uses)	(253,406)	548,280	457,299	(90,981)
Net Change in Fund Balance	(86,995)	(306,461)	(228,475)	77,986
Beginning Fund Balance	1,017,900	1,071,024	1,071,024	-
Ending Fund Balance	$ 930,905	$ 764,563	$ 842,549	$ 77,986

(1) Appropriation Level

Reconciliation to Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances - Governmental Funds

Total Expenditures - budgetary basis	$ 1,659,618
Personal Services allocated to other Funds	(508,798)
Materials and Services allocated to other Funds	(57,524)
Total Expenditures - modified accrual basis	1,093,296
Other Financing Sources (Uses) - budgetary basis	457,299
Overhead allocated to other Funds	(566,322)
Long term loan to governmental fund reported as receivable rather than other financing source	185,000
Other Financing Sources (Uses) - modified accrual basis	75,977
Net Change in Fund Balance - budgetary basis	(228,475)
Long term loan to governmental fund reported as receivable rather than other financing source	185,000
Net Change in Fund Balance - modified accrual basis	$ (43,475)

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

STREET TAX, TRANSPORTATION AND STORM DRAINAGE FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:					
Licenses, Permits, Fees	$ 38,150	$ 45,920		$ 38,229	$ (7,691)
Intergovernmental	115,500	115,500		122,361	6,861
Interest	2,900	2,900		1,210	(1,690)
Grants	268,000	52,000		52,132	132
Miscellaneous	1,000	6,500		9,273	2,773
Total Revenues	425,550	222,820		223,205	385
EXPENDITURES:					
Materials and Services	33,952	29,952	(1)	26,961	2,991
Capital Outlay	368,000	416,000	(1)	400,574	15,426
Contingency	50,000	-	(1)	-	-
Total Expenditures	451,952	445,952		427,535	18,417
Excess of Revenues Over (Under) Expenditures	(26,402)	(223,132)		(204,330)	18,802
Other Financing Sources (Uses):					
Transfers Out	(231,966)	(237,449)	(1)	(184,850)	52,599
Total Other Financing Sources (Uses)	(231,966)	(237,449)		(184,850)	52,599
Net Change In Fund Balance	(258,368)	(460,581)		(389,180)	71,401
Beginning Fund Balance	513,369	570,236		570,236	-
Ending Fund Balance	$ 255,001	$ 109,655		$ 181,056	$ 71,401

(1) Appropriation Level

Reconciliation to Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances - Governmental Funds

Total Expenditures - budgetary basis	$ 427,535
General Fund Personal Services allocation	120,727
General Fund Materials and Services allocation	13,140
Total Expenditures - modified accrual basis	561,402
Other Financing Sources (Uses) - budgetary basis	(184,850)
Allocation of overhead in the General Fund	133,867
Other Financing Sources (Uses) - modified accrual basis	$ (50,983)

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

TRANSPORTATION DEVELOPMENT TAX FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:					
Licenses, Permits, Fees	$ 99,400	$ 266,600		$ 166,527	$ (100,073)
Interest	420	420		1,706	1,286
Total Revenues	99,820	267,020		168,233	(98,787)
EXPENDITURES:					
Capital Outlay	50,000	50,000	(1)	32,677	17,323
Contingency	50,000	50,000	(1)	-	50,000
Total Expenditures	100,000	100,000		32,677	67,323
Excess of Revenues Over (Under) Expenditures	(180)	167,020		135,556	(31,464)
Other Financing Sources (Uses):					
Transfers Out	-	(4,000)	(1)	(2,614)	1,386
Total Other Sources (Uses)	-	(4,000)		(2,614)	1,386
Net Change in Fund Balance	(180)	163,020		132,942	(30,078)
Beginning Fund Balance	173,836	263,325		263,325	-
Ending Fund Balance	$ 173,656	$ 426,345		$ 396,267	$ (30,078)

(1) Appropriations Level

Total Expenditures - budgetary basis	$ 32,677
General Fund Personal Services allocation	2,614
Total Expenditures - modified accrual basis	35,291
Other Financing Sources (Uses) - budgetary basis	(2,614)
Allocation of overhead in the General Fund	2,614
Other Financing Sources (Uses) - modified accrual basis	$ 0

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

URBAN RENEWAL DISTRICT

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:					
Taxes	$ 85,751	$ 94,500		$ 100,441	$ 5,941
Property Rental Fees	6,000	6,000		7,800	1,800
Interest	590	590		908	318
Miscellaneous	-	-		-	-
Total Revenues	92,341	101,090		109,149	8,059
EXPENDITURES:					
Materials and Services	-	11,000	(1)	10,848	152
Debt Service	46,577	220,272	(1)	220,086	186
Contingency	50,000	50,000	(1)	-	50,000
Total Expenditures	96,577	281,272		230,934	50,338
Excess of Revenues Over (Under) Expenditures	(4,236)	(180,182)		(121,785)	58,397
Other Financing Sources (Uses):					
Proceeds of Debt	-	185,000		185,000	-
Transfers Out	(8,086)	-	(1)	-	-
Total Other Sources (Uses)	(8,086)	185,000		185,000	-
Net Change in Fund Balance	(12,322)	4,818		63,215	58,397
Beginning Fund Balance	116,745	186,623		146,617	(40,006)
Ending Fund Balance	$ 104,423	$ 191,441		$ 209,832	$ 18,391

(1) Appropriations Level

Reconciliation to Combining Schedule of Revenues, Expenditures, Other Financing Sources (Uses) and Change in Fund Balance - Non major Governmental Funds

Other Financing Sources (Uses) - budgetary basis	$ 185,000
Long term loan from primary government reported as liability rather than other financing source	(185,000)
Other Financing Sources (Uses) - modified accrual basis	0
Net Change in Fund Balance - budgetary basis	63,215
Long term loan to governmental fund reported as receivable rather than other financing source	(185,000)
Net Change in Fund Balance - modified accrual basis	$ (121,785)

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

PARKS CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:					
Licenses, Permits, Fees	$ 97,750	$ 156,400		$ 95,795	$ (60,605)
Interest	1,925	1,925		2,346	421
Total Revenues	99,675	158,325		98,141	(60,184)
EXPENDITURES:					
Capital Outlay	75,000	105,000	(1)	105,460	(460)
Contingency	100,000	100,000	(1)	-	100,000
Total Expenditures	175,000	205,000		105,460	99,540
Excess of Revenues Over (Under) Expenditures	(75,325)	(46,675)		(7,319)	39,356
Other Financing Sources (Uses):					
Transfers Out	-	(8,400)	(1)	(8,133)	267
Total Other Financing Sources (Uses)	-	(8,400)		(8,133)	267
Net Change in Fund Balance	(75,325)	(55,075)		(15,452)	39,623
Beginning Fund Balance	391,517	458,181		458,181	-
Ending Fund Balance	$ 316,192	$ 403,106		$ 442,729	$ 39,623

(1) Appropriations Level

Total Expenditures - budgetary basis	$ 105,460
General Fund Personal Services allocation	8,133
Total Expenditures - modified accrual basis	113,593
Other Financing Sources (Uses) - budgetary basis	(8,133)
Allocation of overhead in the General Fund	8,133
Other Financing Sources (Uses) - modified accrual basis	$ 0

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

OTHER SUPPLEMENTARY INFORMATION

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
June 30, 2014

	TRAFFIC IMPACT FEE	VEHICLE AND EQUIPMENT RESERVE	TOTAL
ASSETS:			
Cash and Cash Equivalents	$ 289,210	$ 39,560	$ 328,770
Total Assets	289,210	39,560	328,770
LIABILITIES AND FUND BALANCES:			
Total Liabilities	-	-	-
Fund Balances:			
Restricted	289,210	-	289,210
Committed	-	39,560	39,560
Total Fund Balances	289,210	39,560	328,770
Total Liabilities and Fund Balances	$ 289,210	$ 39,560	$ 328,770

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	TRAFFIC IMPACT FEE	VEHICLE AND EQUIPMENT RESERVE	TOTAL
REVENUES:			
Interest	$ 1,541	$ 180	$ 1,721
Total Revenues	1,541	180	1,721
EXPENDITURES:			
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	1,541	180	1,721
Other Financing Sources			
Transfers In	-	13,800	13,800
Total Other Sources	-	13,800	13,800
Net Change in Fund Balance	1,541	13,980	15,521
Beginning Fund Balances	287,669	25,580	313,249
Ending Fund Balances	$ 289,210	$ 39,560	$ 328,770

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

TRAFFIC IMPACT FEES FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:				
Interest	$ 1,435	$ 1,435	$ 1,541	$ 106
EXPENDITURES:				
Capital Outlay	50,000	50,000 (1)	-	50,000
Contingency	50,000	50,000 (1)	-	50,000
Total Expenditures	100,000	100,000	-	100,000
Net Change in Fund Balance	(98,565)	(98,565)	1,541	100,106
Beginning Fund Balance	287,033	287,669	287,669	-
Ending Fund Balance	$ 188,468	$ 189,104	$ 289,210	$ 100,106

(1) Appropriation Level

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

VEHICLE AND EQUIPMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:				
Interest	$ 225	$ 225	$ 180	$ (45)
Total Revenues	225	225	180	(45)
EXPENDITURES:				
Contingency	10,000	10,000 (1)	-	10,000
Total Expenditures	10,000	10,000	-	10,000
Excess of Revenues Over (Under) Expenditures	(9,775)	(9,775)	180	9,955
Other Financing Sources:				
Transfers in	13,800	13,800	13,800	-
Total Other Sources	13,800	13,800	13,800	-
Net Change in Fund Balance	4,025	4,025	13,980	9,955
Beginning Fund Balance	25,488	25,580	25,580	-
Ending Fund Balance	$ 29,513	$ 29,605	$ 39,560	$ 9,955

(1) Appropriations Level

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

INTERNAL SERVICES FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
EXPENDITURES:				
City Council				
Materials and Services	$ 30,950	$ - (1)	$ -	$ -
City Attorney				
Materials and Services	25,000	- (1)	-	-
City Manager				
Personal Services	121,567	- (1)	-	-
Materials and Services	1,500	- (1)	-	-
Total City Manager	123,067	-	-	-
City Recorder				
Materials and Services	7,000	- (1)	-	-
Finance Department				
Personal Services	231,574	- (1)	-	-
Materials and Services	31,260	- (1)	-	-
Total Finance Department	262,834	-	-	-
City Engineer				
Materials and Services	5,000	- (1)	-	-
General Government				
Materials and Services:	122,669	- (1)	-	-
Public Works Department				
Personal Services	374,841	- (1)	-	-
Materials and Services	34,020	- (1)	-	-
Total Public Works Department	408,861	-	-	-
Total Expenditures	985,381	-	-	-
Excess of Revenues Over (Under) Expenditures	(985,381)	-	-	-
Other Financing Sources (Uses):				
Transfers In	992,381	-	-	-
Transfers Out	(7,000)	- (1)	-	-
Total Other Sources (Uses)	985,381	-	-	-
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	$ -	$ -	$ -	$ -

(1) Appropriation Level

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

WATER FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES:				
Charges for Services	$ 805,977	$ 805,977	$ 864,327	$ 58,350
Licenses, Permits, Fees	180,150	308,240	201,814	(106,426)
Interest	3,845	3,845	4,657	812
Miscellaneous	200	200	15	(185)
Total Revenues	990,172	1,118,262	1,070,813	(47,449)
EXPENDITURES:				
Materials and Services	195,880	200,880 (1)	188,177	12,703
Capital Outlay	51,000	115,000 (1)	110,200	4,800
Debt Services	134,332	134,332 (1)	134,332	-
Contingency	50,000	50,000 (1)	-	50,000
Total Expenditures	431,212	500,212	432,709	67,503
Excess of Revenues Over (Under) Expenditures	558,960	618,050	638,104	20,054
Other Financing (Uses):				
Special Payments - Pass through to JWC	(72,700)	(126,320) (1)	(85,769)	40,551
Transfers out	(502,724)	(458,428) (1)	(421,708)	36,720
Total Other (Uses)	(575,424)	(584,748)	(507,477)	77,271
Net Change in Fund Balance	(16,464)	33,302	130,627	97,325
Beginning Fund Balance	747,837	912,110	912,110	-
Ending Fund Balance	$ 731,373	$ 945,412	$ 1,042,737	$ 97,325

(1) Appropriations Level

Reconciliation of Budgetary Basis to Full Accrual Basis on page - 43 -

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

RECONCILIATION OF BUDGETARY BASIS TO FULL ACCRUAL BASIS
For the Year Ended June 30, 2014

WATER FUND

Net Change in Fund Balance - Budgetary Basis	130,627
Depreciation expense	(96,087)
Expenditures capitalized	110,200
Principal payments on long term debt	85,172
Change in Net Position - GAAP Basis	229,912
Ending Fund Balance - Budgetary Basis	1,042,737
Capital Assets, Net	3,063,096
Bonds Payable	(1,185,103)
Ending Net Position - GAAP Basis	$ 2,920,730

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2014

GENERAL FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/01/13	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/14
General Fund:						
CURRENT:						
2013-14	$ 349,460	$ 9,207	$ (955)	$ 93	$ 332,461	$ 6,930
PRIOR YEARS:						
2012-13	7,140	34	(155)	238	3,738	3,451
2011-12	3,592	-	78	205	1,381	2,494
2010-11	2,673	-	90	269	1,287	1,745
2009-10	1,599	-	(72)	116	415	1,228
2008-09 & Prior	431	-	(106)	49	138	236
Total Prior	15,435	34	(165)	877	6,959	9,154
Total All Funds	$ 364,895	$ 9,241	$ (1,120)	$ 970	$ 339,420	$ 16,084

RECONCILIATION OF REVENUE:	Revenue
Per County Treasurer Above	$ 339,420
Adjustment to modified accrual basis	(114)
Total revenue per Fund Statements	$ 339,306

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2014

URBAN RENEWAL AGENCY

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/01/13	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/14
Urban Renewal Agency:						
CURRENT:						
2013-14	$ 103,767	$ 2,734	$ (283)	$ 28	$ 98,720	$ 2,058
PRIOR YEARS:						
2012-13	1,968	9	(43)	66	1,031	951
2011-12	952	-	21	54	366	661
2010-11	583	-	20	59	280	382
2009-10 & Prior	25	-	(5)	4	11	13
Total Prior	3,528	9	(7)	183	1,688	2,007
Total All Funds	$ 107,295	$ 2,743	$ (290)	$ 211	$ 100,408	$ 4,065

RECONCILIATION OF REVENUE:	Revenue
Per County Treasurer Above	$ 100,408
Adjustment to modified accrual basis	33
Total revenue per Fund Statements	$ 100,441

CITY OF NORTH PLAINS
WASHINGTON COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

DENNIS R. CONNER
CERTIFIED PUBLIC ACCOUNTANT
CLATSKANIE, OREGON 97016

AUDITOR'S COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

To the Mayor and City Council
City of North Plains
North Plains, Oregon

I have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of North Plains, Oregon (the City) as of and for the year ended June 30, 2014, and have issued my report thereon dated December 11, 2014.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, I 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, I do not express such an opinion.

I performed procedures to the extent I 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 by outside sources.

Highway revenues used for public highways, roads, and streets.

Authorized investment of surplus funds (ORS Chapter 294).

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with my testing, nothing came to my attention that caused me 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, except as follows:

OAR 162-10-230 (Internal Control)

In planning and performing my audit, I considered the City's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my 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, I do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

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. I consider the following deficiencies in the City's internal control to be significant deficiencies:

Inadequate Segregation of Accounting Duties

The City does not have sufficient staff to adequately segregate accounting duties. The City has adopted financial controls that are relevant to smaller governmental units. The City believes there is a substantial cost benefit by not increasing staffing levels at this time. However, the City acknowledges the need for extra vigilance on the part of upper management and the Council.

Budget Compliance

During FY 2013-14, the City had expenses in excess of appropriations in the areas shown below:

General Fund-Police	Materials and Services	$3,988
Parks Capital Improvement Fund	Capital Outlay	460

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

Dennis R. Conner, CPA
December 11, 2014

Agenda Item No.: 9B

CITY OF NORTH PLAINS

31360 NW Commercial Street, North Plains, Oregon 97133

Date: February 2, 2015

To: City Council

From: Finance Manager Rachael Lembo

Subject: Resolution No. 1874 FY2014-15 Supplemental Budget

Request: Approval of Resolution No. 1874 adopting the FY2014-15 Supplemental Budget.

Background: The original FY2014-15 budget was adopted on June 2, 2014. This supplemental budget proposes updates to various revenue and expenditure line items based on the most current financial information. A list of changes is included within each fund in the attached document.

Fiscal Impact: See the FY2014-15 Supplemental Budget document.

Sample Motion: I move to adopt Resolution No 1874 adopting the FY 2014-15 Supplemental Budget.

Attachment – FY2014-15 Supplemental Budget
Attachment – Resolution No. 1874

RESOLUTION NO. 1874

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, ADOPTING THE FY2014-15 SUPPLEMENTAL BUDGET

WHEREAS, the City Council adopted a budget, made appropriations and levied taxes for fiscal year 2014-2015 through Resolution No. 1837 on June 2, 2014; and,

WHEREAS, the City Manager has determined that a supplemental budget is necessary to adjust the current approved budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, AS FOLLOWS:

Section 1. Adopts a supplemental budget for the remainder of fiscal year 2014-15 in the total amount of $6,740,391 now on file in the Office of the City Manager.

Section 2. The amounts as shown below are hereby appropriated for fiscal year 2014-15 for the following purposes:

General Fund	Adopted Budget	Inc/(Dec)	Revised Budget
General Government	494,939	17,590	512,529
Police	389,026	(18,912)	370,113
Public Works	388,374	(18,000)	370,374
Library	205,228	1,500	206,728
Culture and Recreation	72,855	(42,332)	30,523
Parks	13,090	-	13,090
Planning*	46,000	-	46,000
Transfers Out	22,328	-	22,328
Special Payments	2,000	-	2,000
Contingency*	54,000	-	54,000
Total	1,687,839	(60,155)	**1,627,685**
Street Fund			
Materials and Services	30,800	-	30,800
Transfers Out	113,125	4,037	117,162
Contingency	14,000	(4,037)	9,963
Total	157,925	-	**157,925**

Water Fund			
Materials and Services	228,780	6,810	235,590
Capital Outlay	76,000	(37,668)	38,332
Debt Service	134,332	-	134,332
Transfers Out	377,829	2,134	379,963
Special Payments	145,400	-	145,400
Contingency	500,000	(82,486)	417,514
Total	1,462,341	(111,210)	**1,351,131**
Trans Development Tax Fund			
Contingency	200,000	(99,929)	100,071
Total	200,000	(99,929)	**100,071**
Parks Capital Fund			
Capital Outlay	175,000	(75,000)	100,000
Transfers Out	14,000	(6,000)	8,000
Contingency	512,210	20,599	532,809
Total	701,210	(60,401)	**640,809**
Traffic Impact Fee Fund			
Capital Outlay	269,093	(219,093)	50,000
Transfers Out	21,527	(17,527)	4,000
Contingency	-	236,610	236,610
Total	290,620	(10)	**290,610**
Vehicle/ Equipment Reserve Fund			
Capital Outlay*	8,500	-	8,500
Total	8,500	-	**8,500**

Total APPROPRIATIONS, All Funds	**4,176,731**
Total Unappropriated Amounts, All Funds	2,562,848
TOTAL SUPPLEMENTAL BUDGET	**6,739,579**

* This is the revised amount after the $41,000 transfer from Contingency to Planning Professional Services per Resolution No.1867.

** This is the revised amount after the $1,000 transfer from Contingency to Capital Outlay per Resolution No.1855.

Section 3. This Resolution shall become effective immediately upon adoption by the City Council.

INTRODUCED AND ADOPTED this 2nd day of February 2015.

CITY OF NORTH PLAINS, OREGON

_____
David Hatcher, Mayor

ATTEST:

_____
Margaret L. Reh, City Recorder

RESOLUTION NO. 1874

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Parks	13,090	-	13,090
Planning*	46,000	-	46,000
Transfers Out	22,328	-	22,328
Special Payments	2,000	-	2,000
Contingency*	54,000	-	54,000
Total	1,687,839	(58,974)	**1,628,866**
Street Fund			
Materials and Services	30,800	-	30,800
Transfers Out	113,125	4,214	117,339
Contingency	14,000	(4,214)	9,786
Total	157,925	-	**157,925**

Water Fund			
Materials and Services	228,780	6,810	235,590
Capital Outlay	76,000	(37,668)	38,332
Debt Service	134,332	-	134,332
Transfers Out	377,829	2,689	380,518
Special Payments	145,400	-	145,400
Contingency	500,000	(83,041)	416,959
Total	1,462,341	(111,210)	**1,351,131**
Trans Development Tax Fund			
Contingency	200,000	(99,929)	100,071
Total	200,000	(99,929)	**100,071**
Parks Capital Fund			
Capital Outlay	175,000	(75,000)	100,000
Transfers Out	14,000	(6,000)	8,000
Contingency	512,210	20,599	532,809
Total	701,210	(60,401)	**640,809**
Traffic Impact Fee Fund			
Capital Outlay	269,093	(219,093)	50,000
Transfers Out	21,527	(17,527)	4,000
Contingency	-	236,610	236,610
Total	290,620	(10)	**290,610**
Vehicle/ Equipment Reserve Fund			
Capital Outlay*	8,500	-	8,500
Total	8,500	-	**8,500**

Total APPROPRIATIONS, All Funds	**4,177,912**
Total Unappropriated Amounts, All Funds	2,562,399
TOTAL SUPPLEMENTAL BUDGET	**6,740,311**

* This is the revised amount after the $41,000 transfer from Contingency to Planning Professional Services per Resolution No.1867.

** This is the revised amount after the $1,000 transfer from Contingency to Capital Outlay per Resolution No.1855.

Section 3. This Resolution shall become effective immediately upon adoption by the City Council.

INTRODUCED AND ADOPTED this 2nd day of February 2015.

CITY OF NORTH PLAINS, OREGON

_____
David Hatcher, Mayor

ATTEST:

_____
Margaret L. Reh, City Recorder

City of North Plains, Oregon

Proposed Supplemental Budget 2014-15

February 2, 2015

Budget Message

Honorable Mayor and Council,

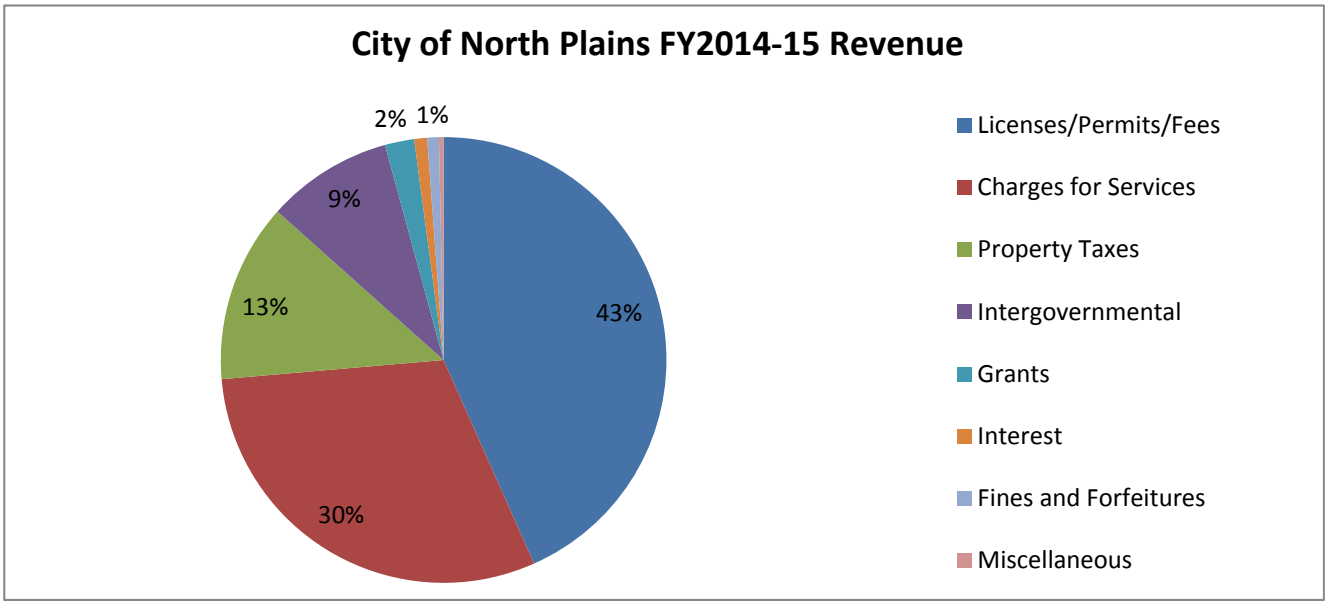
The original FY2014-15 budget was adopted on June 2, 2014. There have been two changes via resolution since then:

- Transfer of $1k from Contingency to Vehicles/Equipment in the Vehicle/Equipment Reserve Fund for the purchase of a leaf vacuum and snow blade.
- Transfer of $41k from Contingency to Planning- Professional Services in the General Fund for consultants for the Comprehensive Plan and recurring planning review.

This supplemental budget proposes updates to various revenue and expenditure line items based on the most current financial information. A list of changes is included within each fund. These changes are similar to what was presented with the Budget to Actual update on January 5, 2015, although there have been slight adjustments.

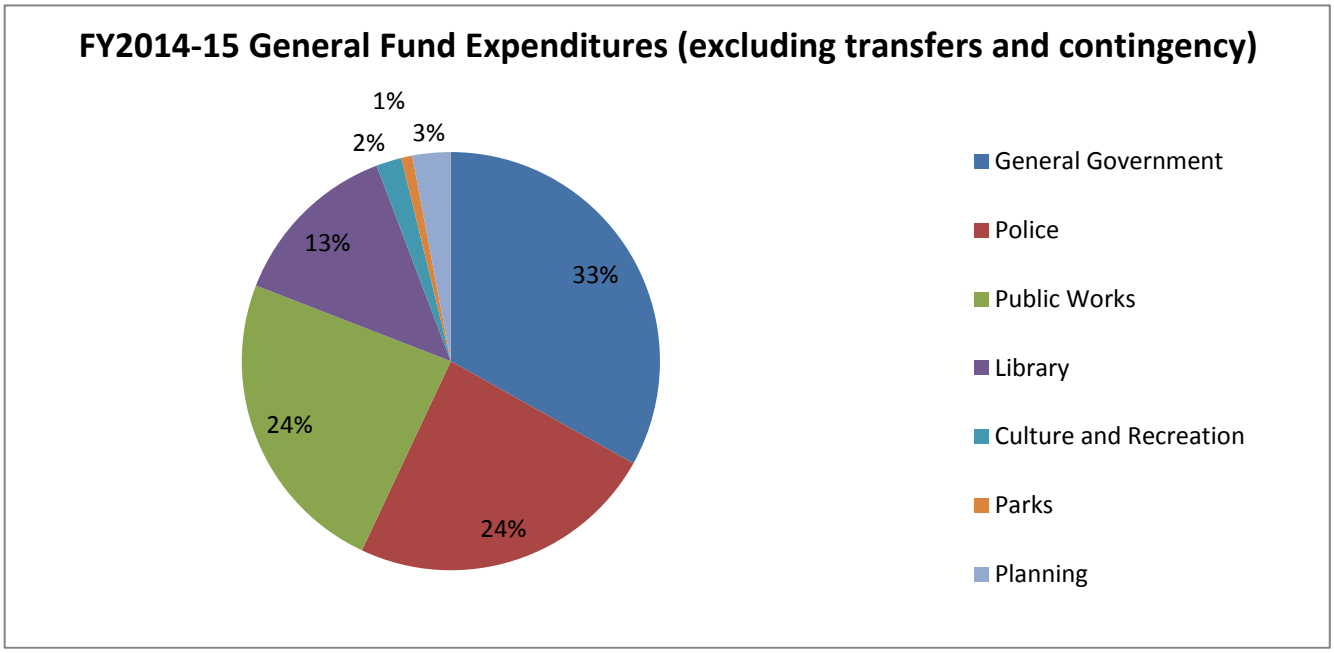
The following two pages are charts visualizing the City's revenue sources and breakdown of the General Fund, and historical review of the City's cash balance and General Fund fund balance.

Respectfully submitted,
Rachael Lembo, Finance Manager



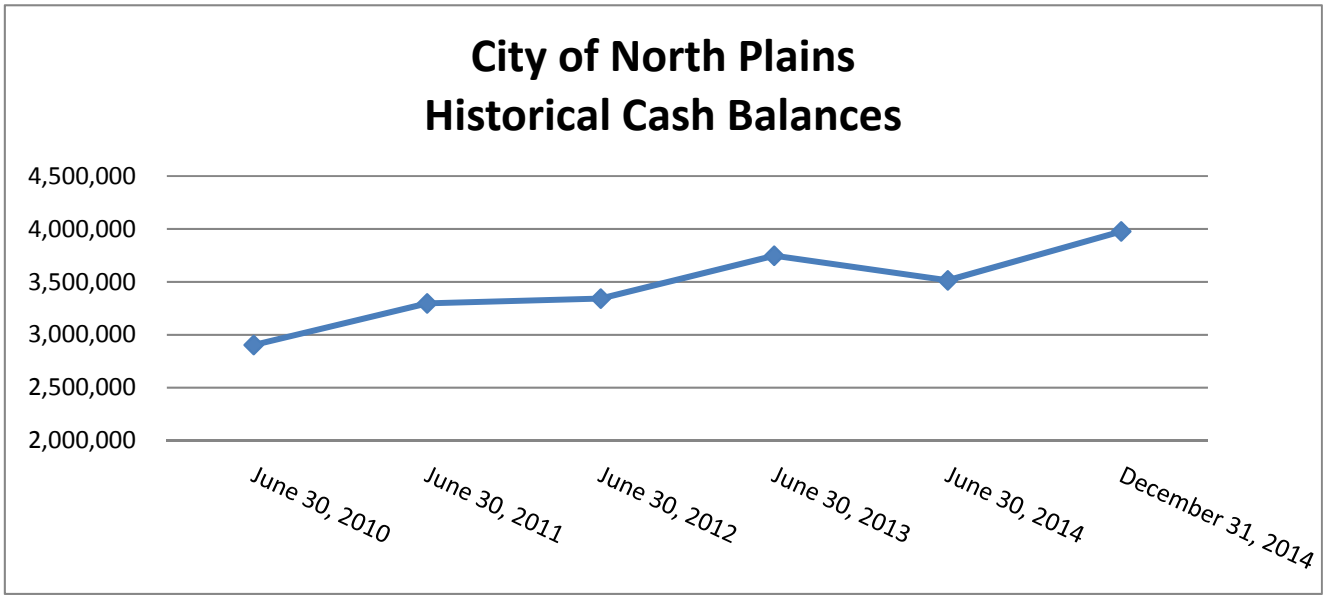
Licenses/Permits/Fees is the largest revenue source for the City in FY14-15, due to System Development Charges (multiple funds) on increased building activity. This category also includes the City's Franchise Fees (General Fund).

Other major sources of revenue are Charges for Services (Water Fund) and Property Taxes (General Fund).

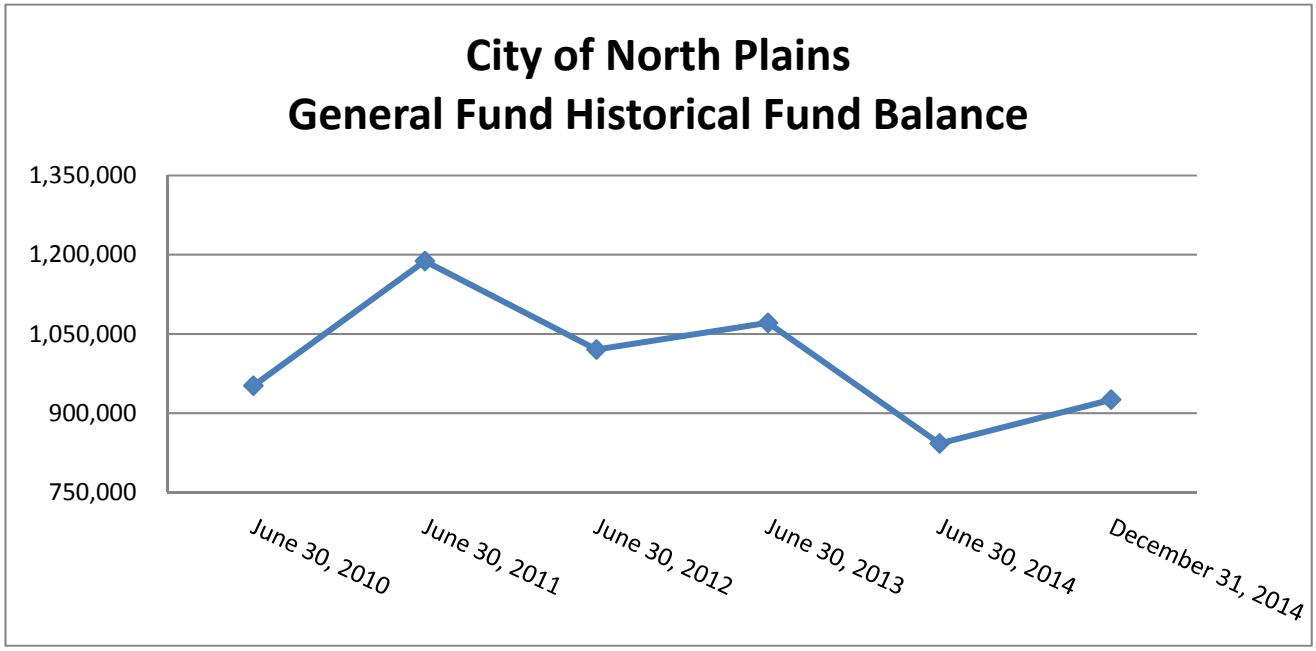


The General Fund is the City's largest and most complex fund. It includes multiple departments, and all staff of the City are paid by this fund (with allocations to other funds).

General Government is the largest department, and includes City Manager, City Recorder and Finance.



The City's cash balance has been climbing over the past five years, from $2.9M in June 2010 to $4.0M in December 2014.



The fund balance of the General Fund has increased over the past five years. The spike at June 30, 2011 was the result of LOCAP bond proceeds, which were transferred to the Street Fund in FY2011-12 to pay for capital expenditures. The desrease at June 30, 2014 was due to the $185k loan to the URA, to be repaid over ten years. Currently FY14-15 shows an increase, however the budget predicts a slight decrease by year end.

GENERAL FUND 110

Acct	Description	Revised Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**810,772**	**31,777**	**842,549**	**842,549**	**-**	
REVENUES							
411000	Property Taxes	352,500	32,075	384,575	358,062	(26,513)	93%
	Licenses, Permits, Fees						
418101	Water Franchise	44,500	-	44,500	23,754	(20,746)	53%
418102	CWS Franchise	25,000	-	25,000	13,484	(11,516)	54%
418103	CenturyLink Franchise	6,000	-	6,000	209	(5,791)	3%
418104	Comcast Franchise	6,000	-	6,000	3,034	(2,966)	51%
418105	Garbage Franchise	11,500	-	11,500	5,690	(5,810)	49%
418107	PGE Franchise	93,000	-	93,000	14,523	(78,477)	16%
418108	NW Natural Gas Franchise	33,000	-	33,000	12,121	(20,879)	37%
418109	Misc Franchise	750	-	750	372	(378)	50%
418110	MACC Franchise	14,000	-	14,000	7,485	(6,515)	53%
421000	Business License	6,500	-	6,500	5,909	(591)	91%
422000	Recology Fund	48,000	-	48,000	24,844	(23,156)	52%
441419	Building Permit	30,000	-	30,000	17,146	(12,854)	57%
441420	Engineering Plan Review	30,000	(20,000)	10,000	4,126	(5,874)	41%
450455	Library Fines and Fees	11,000	-	11,000	5,487	(5,513)	50%
450465	Planning Fines and Fees	4,000	-	4,000	-	(4,000)	0%
		363,250	(20,000)	343,250	138,183	(205,067)	40%
	Intergovernmental						
436000	Liquor Tax	26,000	-	26,000	14,560	(11,440)	56%
437000	Cigarette Tax	2,800	-	2,800	1,425	(1,375)	51%
438000	State Revenue Sharing	18,000	-	18,000	9,074	(8,926)	50%
439000	WCCLS	101,890	-	101,890	59,435	(42,455)	58%
		148,690	-	148,690	84,493	(64,197)	57%
	Fines and Forfeitures						
450421	Police Citations	51,000	(26,000)	25,000	11,985	(13,015)	48%
		51,000	(26,000)	25,000	11,985	(13,015)	48%
	Grants and Donations						
431000	Grants - General	5,500	2,500	8,000	8,000	-	100%
431001	Grants - Police	29,245	-	29,245	4,824	(24,421)	16%
431002	Grants - Library	1,000	-	1,000	1,000	-	100%
431003	Grants - Planning	1,000	-	1,000	-	(1,000)	0%
464000	Donations - General	-	-	-	-	-	
464100	Comm Events Rev	1,500	(750)	750	-	(750)	0%
464101	4th of July Rev	11,500	(4,000)	7,500	3,454	(4,046)	46%
464102	Concerts in the Park Rev	750	750	1,500	1,150	(350)	77%
464103	Music/Dance Event Rev	2,000	-	2,000	488	(1,512)	24%
464104	Pumpkin Run Rev	2,800	(794)	2,006	2,226	220	111%
464114	BBQ Event Rev	40,000	(39,198)	802	802	-	100%
464116	Garlic Fest Rev	-	935	935	935	(0)	100%
464421	Donations - Police	-	-	-	205	205	
464455	Donations - Library	8,000	-	8,000	8,868	868	111%
		103,295	(40,557)	62,738	31,951	(30,787)	51%

GENERAL FUND 110

Acct	Description	Revised Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
462000	Rentals	7,000	-	7,000	1,974	(5,026)	28%
461000	Interest	16,340	-	16,340	7,681	(8,659)	47%
440000	Miscellaneous	10,000	-	10,000	3,084	(6,916)	31%
	Transfers						
820111	Transfers In - Street	112,297	4,214	116,511	63,024	(53,487)	54%
820210	Transfers In - Water	375,673	2,689	378,362	205,461	(172,901)	54%
820131	Transfers In - Parks Cap	14,000	(6,000)	8,000	1,022	(6,978)	13%
820132	Transfers In - TIF	21,527	(17,527)	4,000	-	(4,000)	0%
820113	Transfers In - URA	12,500	-	12,500	15,953	3,453	128%
		535,998	(16,625)	519,373	285,460	(233,913)	55%
TOTAL REVENUES		**1,588,073**	**(71,107)**	**1,516,966**	**922,873**	**(594,093)**	**61%**
EXPENDITURES - BY DEPT							
110-419	General Government	494,939	18,771	513,710	292,722	(220,988)	57%
110-421	Police	389,026	(18,912)	370,113	198,497	(171,616)	54%
110-433	Public Works	388,374	(18,000)	370,374	188,685	(181,689)	51%
110-455	Library	205,228	1,500	206,728	106,849	(99,879)	52%
110-411	Culture and Recreation	72,855	(42,332)	30,523	24,048	(6,475)	79%
110-452	Parks	13,090	-	13,090	6,228	(6,862)	48%
110-465	Planning	46,000	-	46,000	469	(45,531)	1%
Trans	Transfers Out	22,328	-	22,328	22,328	(0)	100%
Sp Pay	Special Payment	2,000	-	2,000	131	(1,869)	7%
Cont	Contingency	54,000	-	54,000	-	(54,000)	0%
TOTAL EXPENDITURES		**1,687,839**	**(58,974)**	**1,628,866**	**839,956**	**(788,909)**	**52%**
CHANGE IN FUND BALANCE		**(99,767)**	**(12,133)**	**(111,900)**	**82,917**	**(1,383,002)**	
UNAPPROPRIATED ENDING FUND BALANCE		**711,006**	**19,644**	**730,649**	**925,466**	**214,460**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Increase of Opening Fund Balance to match FY13-14 Ending Fund Balance.
- Increase of Property Taxes due to reclassification of farmland to developed land.
- Decrease of Engineering Plan Review based on YTD actuals, equally offset by decrease in expenditure (Public Works).
- Decrease in Police Citations due to fewer hours spent on highway patrol.
- Increase in Grants to reflect full amount received from MACC.
- Reclassification of Cultural Coalition grant from Community Events to Concerts in the Park.
- Decrease of Fourth of July and Pumpkin Run revenue based on actuals.
- Decrease of BBQ revenue due to elimination of the event.
- Increase in Garlic Fest revenue due to first year of compensation from the NPEA.
- Various increases and decreases in transfers due to higher shared costs in the General Fund and lower project costs in the Capital Project Funds.

GENERAL GOVERNMENT 110-419

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	229,299	(3,084)	226,215	119,725	106,490	53%
210000	Employee Benefits	34,497	553	35,050	21,157	13,892	60%
220000	Payroll Taxes	21,536	(250)	21,286	8,870	12,416	42%
230000	Retirement	33,042	(444)	32,598	17,252	15,345	53%
	PERSONAL SERVICES	**318,374**	**(3,225)**	**315,149**	**167,005**	**148,144**	**53%**
	4 FTE						
300000	Education and Training	4,000	-	4,000	1,514	2,486	38%
300010	BUG Connection	9,000	(1,170)	7,830	7,830	0	100%
300105	Donations	2,000	-	2,000	186	1,814	9%
310000	Utilities	15,450	(150)	15,300	7,542	7,758	49%
330000	Professional Services	1,000	1,000	2,000	1,624	376	81%
330100	Prof Srv - Attorney	12,000	18,000	30,000	10,462	19,538	35%
330101	Prof Srv - Audit	9,000	-	9,000	6,972	2,028	77%
330102	Prof Srv - Software	12,000	-	12,000	11,883	117	99%
330103	Prof Srv - IT	13,000	2,500	15,500	2,264	13,236	15%
330104	Prof Srv - Printing	10,800	(4,800)	6,000	3,567	2,433	59%
330105	Prof Srv - Payroll	4,700	500	5,200	2,753	2,447	53%
330106	Prof Srv - Janitorial	2,400	-	2,400	1,365	1,035	57%
330107	Prof Srv - Security	2,520	104	2,624	2,182	442	83%
330115	Prof Srv - HR	-	1,500	1,500	1,249	251	83%
340000	Repairs and Maintenance	2,500	-	2,500	1,081	1,419	43%
340100	R&M - Copier	9,500	1,000	10,500	6,556	3,945	62%
340101	R&M - HVAC	3,720	-	3,720	1,854	1,866	50%
350000	Agency Memberships	4,500	-	4,500	3,520	980	78%
500000	Employee Recognition	1,475	-	1,475	1,415	60	96%
540000	Advertising	600	-	600	-	600	0%
610000	Supplies	9,000	-	9,000	4,167	4,833	46%
621000	Insurance	29,400	5,012	34,412	34,176	236	99%
621002	Workers' Compensation	18,000	(1,500)	16,500	11,555	4,945	70%
	MATERIALS AND SERVICES	**176,565**	**21,996**	**198,561**	**125,717**	**72,844**	**63%**
GENERAL GOVERNMENT DEPT TOTAL		**494,939**	**18,771**	**513,710**	**292,722**	**220,988**	**57%**
810009	Veh/Equip Reserve	3,000	-	3,000	3,000	-	100%
810111	Recology to Street	10,000	-	10,000	10,000	-	100%
	TRANSFERS	**13,000**	**-**	**13,000**	**13,000**	**-**	**100%**
GENERAL GOVERNMENT DEPT INCL TRANSFERS		**507,939**	**18,771**	**526,710**	**305,722**	**220,988**	**58%**

GENERAL GOVERNMENT 110-419

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in personnel due to vacant Management Analyst position and not all budgeted step increases approved. Includes reclassification of Account Clerk II to Account Clerk III. A salary chart is included at the end of this document.
- Increase in Attorney costs based on historical amounts (FY12-13 $21k, FY13-14 $18k), review of YTD actuals, and estimate of 12 hours / month for attorney to attend City Council and Planning Commission meetings.
- Increase in IT costs due to delayed FY13-14 bills received and paid in FY14-15.
- Reclassification of utility statement printing to the Water Fund.
- Increase for a new account, Prof Srv- HR to account for costs of related to hiring and other human resources expenses.
- Increase in Insurance due to higher costs of auto insurance and change in volunteer coverage (previously covered as part of workers' compensation).
- Decrease in Workers' Compensation due to change in volunteer coverage (now covered by separate policy) and credit from FY13-14 audit.
- Various accounts adjusted based on review of YTD costs:
    - BUG (Broadband User Group) Connection (internet)
    - Utilities
    - Professional Services
    - Prof Srv- Payroll
    - Prof Srv- Security
    - R&M- Copier

POLICE 110-421

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	147,683	(10,916)	136,767	71,319	65,448	52%
120000	Hourly	33,809	(4,087)	29,722	18,324	11,398	62%
125000	Reserves	27,245	-	27,245	8,087	19,158	30%
210000	Employee Benefits	25,764	(576)	25,188	11,538	13,650	46%
220000	Payroll Taxes	20,289	(1,217)	19,072	7,584	11,488	40%
230000	Retirement	37,620	(3,417)	34,203	16,340	17,863	48%
	PERSONAL SERVICES	**292,410**	**(20,212)**	**272,197**	**133,192**	**139,006**	**49%**
	3 FTE						
300000	Education and Training	3,000	-	3,000	950	2,050	32%
330000	Professional Services	4,000	-	4,000	3,521	479	88%
330102	Prof Srv - Software	7,975	-	7,975	3,650	4,325	46%
330108	Prof Srv - Wireless	4,200	1,300	5,500	2,877	2,623	52%
330109	Prof Srv - Evid Storage	2,600	-	2,600	-	2,600	0%
330912	WA County Dispatch	12,500	-	12,500	9,315	3,185	75%
340000	Repairs and Maintenance	7,000	-	7,000	5,362	1,638	77%
350000	Agency Memberships	1,000	-	1,000	651	349	65%
370000	Rentals and Leases	21,041	-	21,041	21,040	1	100%
610000	Supplies	12,000	-	12,000	8,021	3,979	67%
610100	Uniforms	3,500	-	3,500	2,550	950	73%
610224	Fuel	13,000	-	13,000	6,973	6,027	54%
630000	Equipment (non-capital)	4,800	-	4,800	395	4,405	8%
	MATERIALS AND SERVICES	**96,616**	**1,300**	**97,916**	**65,306**	**32,610**	**67%**
POLICE DEPARTMENT TOTAL		**389,026**	**(18,912)**	**370,113**	**198,497**	**171,616**	**54%**
820000	Court Pass Through	2,000	-	2,000	131	1,869	7%
	SPECIAL PAYMENTS	**2,000**	**-**	**2,000**	**131**	**1,869**	**7%**
810009	Veh/Equip Reserve	6,400	-	6,400	6,400	-	100%
	TRANSFERS	**6,400**	**-**	**6,400**	**6,400**	**-**	**100%**
POLICE DEPARTMENT INCL SP PAYMENTS AND TRANSFERS		**397,426**	**(18,912)**	**378,513**	**205,028**	**173,485**	**54%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in personnel due to early than anticipated retirement and no unused vacation for payout.
- Increase in Prof Srv- Wireless due to a cell phone for the Chief and wireless cards in the new cameras.

PUBLIC WORKS 110-433

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	232,739	-	232,739	122,151	110,587	52%
210000	Employee Benefits	30,763	-	30,763	15,490	15,273	50%
220000	Payroll Taxes	21,395	-	21,395	9,281	12,114	43%
230000	Retirement	45,057	-	45,057	22,087	22,970	49%
	PERSONAL SERVICES	**329,954**	**-**	**329,954**	**169,010**	**160,944**	**51%**
	3 FTE						
300000	Education and Training	1,500	-	1,500	570	930	38%
310000	Utilities	1,320	-	1,320	615	705	47%
330000	Professional Services	500	-	500	-	500	0%
330110	City Engineer Plan Review	30,000	(20,000)	10,000	3,897	6,103	39%
340000	Repairs and Maintenance	10,000	-	10,000	4,827	5,173	48%
610000	Supplies	3,500	2,000	5,500	4,016	1,484	73%
610090	Uniforms	600	-	600	104	496	17%
610224	Fuel	11,000	-	11,000	5,647	5,353	51%
	MATERIALS AND SERVICES	**58,420**	**(18,000)**	**40,420**	**19,675**	**20,745**	**49%**
PUBLIC WORKS DEPARTMENT TOTAL		**388,374**	**(18,000)**	**370,374**	**188,685**	**181,689**	**51%**
810009	Veh/Equip Reserve	328	-	328	328	0	100%
	TRANSFERS	**328**	**-**	**328**	**328**	**0**	**100%**
PUBLIC WORKS DEPARTMENT INCL TRANSFERS		**388,702**	**(18,000)**	**370,702**	**189,013**	**181,689**	**51%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in City Engineer Plan Review based on YTD charges from Murray, Smith & Associates.
- Increase in Supplies to cover purchase of trailer which was budgeted in FY13-14 but ended up being purchased in July (FY14-15).

LIBRARY 110-455

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	134,465	-	134,465	71,656	62,809	53%
220000	Payroll Taxes	14,685	-	14,685	5,806	8,879	40%
230000	Retirement	15,084	-	15,084	7,840	7,244	52%
	PERSONAL SERVICES	**164,234**	**-**	**164,234**	**85,301**	**78,933**	**52%**
	3.6 FTE						
300000	Education and Training	800	-	800	394	406	49%
300100	Donations	-	-	-	-	-	
310000	Utilities	7,950	300	8,250	4,279	3,971	52%
330000	Professional Services	-	1,110	1,110	880	230	79%
330102	Prof Srv - Software	2,300	700	3,000	1,449	1,551	48%
330106	Prof Srv - Janitorial	2,100	-	2,100	1,225	875	58%
330107	Prof Srv - Security	1,220	(360)	860	626	234	73%
340000	Repairs and Maintenance	-	1,250	1,250	1,069	181	85%
340100	R&M - Copier	3,624	-	3,624	1,272	2,352	35%
340101	R&M - HVAC	2,000	(1,500)	500	-	500	0%
610000	Supplies	8,500	-	8,500	3,100	5,400	36%
640000	Library Materials	12,500	-	12,500	7,254	5,246	58%
	MATERIALS AND SERVICES	**40,994**	**1,500**	**42,494**	**21,548**	**20,947**	**51%**
LIBRARY DEPARTMENT TOTAL		**205,228**	**1,500**	**206,728**	**106,849**	**99,879**	**52%**
810009	Veh/Equip Reserve	2,600	-	2,600	2,600	-	100%
	TRANSFERS	**2,600**	**-**	**2,600**	**2,600**	**-**	**100%**
LIBRARY DEPARTMENT INCL TRANSFERS		**207,828**	**1,500**	**209,328**	**109,449**	**99,879**	**52%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Increase in Professional Services – Software to cover purchase of Self Pay software which was budgeted in FY13-14 but ended up being delayed until FY14-15. This software is approx. $1,500. This account was also affected by an adjustment between Software and General Professional Services as noted below.
- Various budgets modified between new accounts. This is the first year Professional Services and Repairs and Maintenance have been broken out in detail, and based on YTD costs some reallocation was necessary.
  - Professional Services and Prof Srv- Software
  - Repairs and Maintenance and R&M- HVAC
- Various accounts adjusted based on review of YTD costs:
  - Utilities
  - Prof Srv- Security

CULTURE AND RECREATION 110-411

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	5,995	(3,470)	2,525	2,525	0	100%
220000	Payroll Taxes	906	(701)	205	205	(0)	100%
230000	Retirement	864	(500)	364	364	0	100%
	PERSONAL SERVICES	**7,765**	**(4,671)**	**3,094**	**3,094**	**0**	**100%**
	0.1 FTE						
300101	4th of July	17,500	2,520	20,020	15,452	4,568	77%
300102	Concerts in the Park	1,500	332	1,832	1,832	0	100%
300103	Dances	2,000	-	2,000	344	1,656	17%
300106	Pumpkin Run	2,800	(989)	1,811	1,811	(0)	100%
300107	Chili Cookoff	500	134	634	634	(0)	100%
300108	National Night Out	400	299	699	699	0	100%
300111	Ice Cream Social	300	-	300	49	251	16%
300113	Holiday Bazaar	90	(90)	-	-	-	
300114	BBQ	40,000	(40,000)	-	1	(1)	
300116	Garlic Festival	-	133	133	133	0	100%
	MATERIALS AND SERVICES	**65,090**	**(37,661)**	**27,429**	**20,954**	**6,475**	**76%**
CULTURE AND RECREATION DEPT TOTAL		**72,855**	**(42,332)**	**30,523**	**24,048**	**6,475**	**79%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in Personnel as the Fourth of July coordinator will be a contractor and not an employee this year.
- Increase in Fourth of July costs to cover the contracted coordinator and other expenses incurred prior to July 2015. This does not include July 2015 Fireworks as they will be an expense in FY15-16.
- Various accounts adjusted based on review of YTD costs:
  - Concerts in the Park
  - Pumpkin Run
  - Chili Cookoff
  - National Night Out
  - Garlic Festival
- The BBQ and Holiday Bazaar events were eliminated this year and budgets have been reduced to zero.

PARKS 110-452

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
310000	Utilities	5,490	150	5,640	2,429	3,211	43%
330000	Professional Services	600	-	600	-	600	0%
340000	Repairs and Maintenance	4,000	-	4,000	3,594	406	90%
610000	Supplies	3,000	(150)	2,850	205	2,645	7%
	MATERIALS AND SERVICES	**13,090**	**-**	**13,090**	**6,228**	**6,862**	**48%**
PARKS DEPARTMENT TOTAL		**13,090**	**-**	**13,090**	**6,228**	**6,862**	**48%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Utilities and Supplies were adjusted based on review of YTD costs.

PLANNING 110-465

Acct	Description	Revised Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
330000	Professional Services	45,000	-	45,000	50	44,950	0%
360000	Advertising	1,000	-	1,000	419	581	42%
	MATERIALS AND SERVICES	**46,000**	**-**	**46,000**	**469**	**45,531**	**1%**
PLANNING DEPARTMENT TOTAL		**46,000**	**-**	**46,000**	**469**	**45,531**	**1%**

STREET FUND 111

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
	Street Fee in Lieu	141,154	-	141,154	141,154	-	
	Recology Fund	10,000	-	10,000	10,000	-	
	Unassigned	(7,987)	37,889	29,902	29,902	-	
OPENING FUND BALANCE		**143,167**	**37,889**	**181,056**	**181,056**	**-**	
REVENUES							
	Licenses, Permits, Fees						
435003	TUF	25,200	-	25,200	12,807	(12,393)	51%
445000	SDCs	25,900	-	25,900	6,734	(19,166)	26%
		51,100	**-**	**51,100**	**19,541**	**(31,559)**	**38%**
	Intergovernmental						
435001	Gas Tax - State	115,000	-	115,000	58,073	(56,927)	50%
435002	Gas Tax - County	7,500	-	7,500	3,839	(3,661)	51%
		122,500	**-**	**122,500**	**61,912**	**(60,588)**	**51%**
461000	Interest	1,030	-	1,030	395	(635)	38%
440000	Miscellaneous	-	-	-	-	-	
820110	Transfers In - Gen Fund	10,000	-	10,000	10,000	-	100%
TOTAL REVENUES		**184,630**	**-**	**184,630**	**91,848**	**(92,782)**	**50%**
EXPENDITURES							
Streets Department							
330000	Professional Services	4,000	(2,000)	2,000	-	2,000	0%
610000	Supplies	1,000	2,000	3,000	1,557	1,443	52%
640000	Street Lights	25,800	-	25,800	9,621	16,179	37%
	Materials and Services	**30,800**	**-**	**30,800**	**11,178**	**19,622**	**36%**
	STREETS DEPARTMENT TOTAL	**30,800**	**-**	**30,800**	**11,178**	**19,622**	**36%**
810009	Transfers Out - Veh Res	828	-	828	828	0	100%
810110	Transfers Out - Gen Fund	112,297	4,214	116,511	63,024	53,487	54%
	TRANSFERS	**113,125**	**4,214**	**117,339**	**63,852**	**53,487**	**54%**
	CONTINGENCY	14,000	(4,214)	9,786	-	9,786	0%
TOTAL EXPENDITURES		**157,925**	**(0)**	**157,925**	**75,030**	**82,895**	**48%**
CHANGE IN FUND BALANCE		**26,705**	**0**	**26,705**	**16,819**	**(9,887)**	
UNAPPROPRIATED ENDING FUND BALANCE		**169,872**	**37,889**	**207,761**	**197,875**	**(9,887)**	
	Street Fee in Lieu	141,154	-	141,154	141,154	-	
	Recology Fund	20,000	-	20,000	20,000	-	
	Unassigned	8,718	37,889	46,607	36,721	(9,887)	

EXPLANATION OF CHANGES (see Budget Changes column):

- Increase of Opening Fund Balance to match FY13-14 Ending Fund Balance.
- Adjustment between Professional Services and Supplies based on review of YTD costs.
- Increase in Transfers Out – General Fund based on increased shared costs in the General Fund. This is covered by the Contingency therefore there is no net change in expenses.

WATER FUND 210

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
	Committed to Capital Projects	260,294	(65,875)	194,419	194,419	-	
	Unassigned	893,653	(45,335)	848,318	848,318	-	
OPENING FUND BALANCE		**1,153,947**	**(111,210)**	**1,042,737**	**1,042,737**	**-**	
REVENUES							
444000	Charges, Fees, Fines	890,000	-	890,000	475,176	(414,824)	53%
445000	SDCs (Capital)	214,900	-	214,900	55,874	(159,026)	26%
446000	SDCs - Pass thru JWC	145,400	-	145,400	54,108	(91,292)	37%
461000	Interest	4,275	-	4,275	2,406	(1,869)	56%
440000	Miscellaneous	-	-	-	-	-	
TOTAL REVENUES		**1,254,575**	**-**	**1,254,575**	**587,564**	**(667,011)**	**47%**
EXPENDITURES							
208150	Franchise Fee -Water	44,500	-	44,500	-	44,500	0%
310000	Utilities	7,530	1,560	9,090	4,327	4,763	48%
330000	Professional Services	2,000	-	2,000	567	1,433	28%
330104	Prof Srv- Printing	-	6,000	6,000	3,158	2,842	53%
330111	Prof Srv- Meter Reading	9,500	(500)	9,000	4,331	4,669	48%
330112	Prof Srv- Water Analysis	2,250	(250)	2,000	408	1,592	20%
330113	Prof Srv- Tank Cleaning	3,000	-	3,000	2,700	300	90%
330114	Prof Srv- Leak Detection	3,500	-	3,500	3,450	50	99%
340000	Repairs and Maintenance	10,000	-	10,000	3,087	6,913	31%
610000	Supplies	7,500	-	7,500	4,235	3,265	56%
610600	Water Purchase	134,000	-	134,000	78,649	55,351	59%
630000	New Water Service Materials	5,000	-	5,000	2,045	2,955	41%
	Materials and Services	**228,780**	**6,810**	**235,590**	**106,957**	**128,633**	**45%**
77000X	PW Projects- North Ave ext	26,000	8,332	34,332	34,332	(0)	100%
77000X	PW Projects- auto meter read	50,000	(46,000)	4,000	-	4,000	0%
	Capital Outlay	**76,000**	**(37,668)**	**38,332**	**34,332**	**4,000**	**90%**
	WATER DEPARTMENT TOTAL	**304,780**	**(30,858)**	**273,922**	**141,289**	**132,633**	
820000	SDC Pass Thru JWC	145,400	-	145,400	21,042	124,358	14%
	SPECIAL PAYMENTS	**145,400**	**-**	**145,400**	**21,042**	**124,358**	**14%**
500500	Debt Service - 2005 Bond	134,332	-	134,332	134,332	0	100%
	DEBT SERVICE	**134,332**	**-**	**134,332**	**134,332**	**0**	**100%**
810009	Transfers Out - Veh Res	2,156	-	2,156	2,156	-	100%
810110	Transfers Out - Gen Fund	375,673	2,689	378,362	205,461	172,901	54%
	TRANSFERS	**377,829**	**2,689**	**380,518**	**207,617**	**172,901**	**55%**
	CONTINGENCY	500,000	(83,041)	416,959	-	416,959	0%
TOTAL EXPENDITURES		**1,462,341**	**(111,210)**	**1,351,131**	**504,280**	**846,852**	**37%**
CHANGE IN FUND BALANCE		**(207,766)**	**111,210**	**(96,556)**	**83,284**	**179,840**	
UNAPPROPRIATED ENDING FUND BALANCE		**946,181**	**(0)**	**946,181**	**1,126,021**	**179,840**	
	Committed to Capital Projects	-	-	-	215,961	215,961	
	Unassigned	946,181	(0)	946,181	910,060	(36,121)	

WATER FUND 210

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.
- Increase in Utilities based on YTD costs. This is primarily due to increased pumping at the Pump House.
- Printing of utility statements was moved here from General Government.
- Meter Reading and Water Analysis were adjusted based on review of YTD costs.
- Capital Projects decreased overall as the automatic meter reading project is not expected to begin.
- Increase in Transfers Out – General Fund based on increased shared costs in the General Fund.
- Overall there was a decrease in expenditures, and that amount has been moved into Contingency so it is accessible, with Council approval, if needed in FY14-15.

TRANSP. DEVELOPMENT TAX FUND 130

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**496,196**	**(99,929)**	**396,267**	**396,267**	**-**	
REVENUES							
415100	TDT	333,250	-	333,250	124,083	(209,167)	37%
461000	Interest	1,795	-	1,795	940	(855)	52%
TOTAL REVENUES		**335,045**	**-**	**335,045**	**125,023**	**(210,022)**	**37%**
EXPENDITURES							
Trans. Development Tax Department							
770000	PW Projects	-	-	-	-	-	
	Capital Outlay	**-**	**-**	**-**	**-**	**-**	
	TDT DEPARTMENT TOTAL	**-**	**-**	**-**	**-**	**-**	
	CONTINGENCY	200,000	(99,929)	100,071	-	100,071	
TOTAL EXPENDITURES		**200,000**	**(99,929)**	**100,071**	**-**	**100,071**	
CHANGE IN FUND BALANCE		**135,045**	**99,929**	**234,974**	**125,023**	**(109,951)**	
UNAPPROPRIATED ENDING FUND BALANCE		**631,241**	**-**	**631,241**	**521,290**	**(109,951)**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.

PARKS CAPITAL FUND 131						Budget to Actuals	
Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**503,130**	(60,401)	**442,729**	**442,729**	**-**	
REVENUES							
445000	SDCs	195,500	-	195,500	50,830	(144,670)	26%
461000	Interest	2,580	-	2,580	961	(1,619)	37%
TOTAL REVENUES		**198,080**	**-**	**198,080**	**51,791**	**(146,289)**	**26%**
EXPENDITURES							
Parks Capital Department							
77000X	PW Projects - trails/skatepark	25,000	(25,000)	-	-	-	
770000	PW Projects - Jessie Mays	150,000	(50,000)	100,000	12,779	87,221	13%
	Capital Outlay	**175,000**	**(75,000)**	**100,000**	**12,779**	**87,221**	**13%**
	PARKS CAPITAL DEPT TOTAL	**175,000**	**(75,000)**	**100,000**	**12,779**	**87,221**	**13%**
810110	Transfers Out - Gen Fund	14,000	(6,000)	8,000	1,022	6,978	13%
	TRANSFERS	**14,000**	**(6,000)**	**8,000**	**1,022**	**6,978**	**13%**
	CONTINGENCY	512,210	20,599	532,809	-	532,809	0%
TOTAL EXPENDITURES		**701,210**	**(60,401)**	**640,809**	**13,801**	**627,008**	**2%**
CHANGE IN FUND BALANCE		**(503,130)**	**60,401**	**(442,729)**	**37,991**	**480,720**	
UNAPPROPRIATED							
ENDING FUND BALANCE		**-**	**-**	**-**	**480,720**	**480,720**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.
- The trails/skatepark project is not expected to begin this year.
- The Jessie Mays project has begun but is not expected to utilize the entire budget.
- As a result of the above, Transfers Out – General Fund has decreased (capital projects are charged an overhead rate to cover staff expenses).
- Overall there was a decrease in expenditures, and that amount has been moved into Contingency so it is accessible, with Council approval, if needed in FY14-15.

TRAFFIC IMPACT FEE FUND 132

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**289,220**	(10)	**289,210**	**289,210**	**-**	
REVENUES							
461000	Interest	1,400	-	1,400	630	(770)	45%
TOTAL REVENUES		**1,400**	**-**	**1,400**	**630**	**(770)**	**45%**
EXPENDITURES							
Traffic Impact Fee Department							
	Personal Services						
770000	PW Projects - West Union ped	269,093	(219,093)	50,000	-	50,000	0%
	Capital Outlay	**269,093**	**(219,093)**	**50,000**	**-**	**50,000**	**0%**
	TIF DEPT TOTAL	**269,093**	**(219,093)**	**50,000**	**-**	**50,000**	**0%**
810110	Transfers Out - GF	21,527	(17,527)	4,000	-	4,000	0%
	TRANSFERS	**21,527**	**(17,527)**	**4,000**	**-**	**4,000**	**0%**
	CONTINGENCY	-	236,610	236,610	-	236,610	
TOTAL EXPENDITURES		**290,620**	**(10)**	**290,610**	**-**	**290,610**	**0%**
CHANGE IN FUND BALANCE		**(289,220)**	**10**	**(289,210)**	**630**	**289,840**	
UNAPPROPRIATED ENDING FUND BALANCE		**-**	**-**	**-**	**289,840**	**289,840**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.
- The West Union pedestrian project is not expected to begin this year.
- As a result of the above, Transfers Out – General Fund has decreased (capital projects are charged an overhead rate to cover staff expenses).
- Overall there was a decrease in expenditures, and that amount has been moved into Contingency so it is accessible, with Council approval, if needed in FY14-15.

VEHICLE AND EQUIPMENT RESERVE FUND 009

Acct	Description	Current Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
	Police	5,200	-	5,200	5,200	-	
	Public Works	32,740	20	32,760	32,760	-	
	Library	1,600	-	1,600	1,600	-	
OPENING FUND BALANCE		**39,540**	**20**	**39,560**	**39,560**	**-**	
REVENUES							
461000	Interest	195	-	195	113	(82)	58%
820110	Transfers In	15,312	-	15,312	15,312	(0)	100%
TOTAL REVENUES		**15,507**	**-**	**15,507**	**15,425**	**(82)**	**99%**
EXPENDITURES							
Vehicle/Equipment Reserve Department							
770200	Vehicles/Equipment	8,500	-	8,500	8,073	427	95%
	Capital Outlay	**8,500**	**-**	**8,500**	**8,073**	**427**	**95%**
	VEH/EQUIP RES DEPT TOTAL	**8,500**	**-**	**8,500**	**8,073**	**427**	**95%**
	CONTINGENCY	-	-	-	-	-	
TOTAL EXPENDITURES		**8,500**	**-**	**8,500**	**8,073**	**427**	**95%**
CHANGE IN FUND BALANCE		**7,007**	**-**	**7,007**	**7,352**	**345**	
UNAPPROPRIATED ENDING FUND BALANCE		**46,547**	**20**	**46,567**	**46,912**	**345**	
	Police	11,600	-	11,600			
	Public Works	25,748	20	25,767			
	Library	4,200	-	4,200			
	General Government	5,000	-	5,000			

TRANSFERS

Street Fund to General Fund	Costs	Rate	Allocated Amount
for staff and supplies charged to the General Fund			
General Government:			
Personal Services	315,149	15%	47,272
Professional Services	86,224	15%	12,934
Insurance	34,412	15%	5,162
Public Works:			
Personal Services	329,954	15%	49,493
Fuel	11,000	15%	1,650
for staff time related to capital outlay			
Street Capital Outlay	-	8%	-
			116,511
Water Fund to General Fund			
for staff and supplies charged to the General Fund			
General Government:			
Personal Services	315,149	47%	148,120
Professional Services	86,224	47%	40,525
Insurance	34,412	47%	16,174
Public Works:			
Personal Services	329,954	50%	164,977
Fuel	11,000	50%	5,500
for staff time related to capital outlay			
Water Capital Outlay	38,332	8%	3,067
			378,362
Capital Projects Funds to General Fund			
for staff time related to capital outlay			
TDT Capital Outlay	-	8%	-
Parks Capital Outlay	100,000	8%	8,000
TIF Capital Outlay	50,000	8%	4,000
URA Capital Outlay			2,500

City of North Plains
FY15 Salary Schedule
FY15 COLA increase 0%
FY15 Step Level

	FTE	Steps 1	2	3	4	5
SALARIED EMPLOYEES						
CITY MANAGER (Exempt)						
Annually	1	75,300	79,065	83,018	87,169	91,528
Bi-weekly		2,896	3,041	3,193	3,353	3,520
Hourly		36.20	38.01	39.91	41.91	44.00
PUBLIC WORKS DIRECTOR (Exempt)						
Annually	1	73,264	76,927	80,773	84,812	89,052
Bi-weekly		2,818	2,959	3,107	3,262	3,425
Hourly		35.22	36.98	38.83	40.78	42.81
POLICE CHIEF (Exempt)						
Annually	1	67,193	70,553	74,080	77,784	81,674
Bi-weekly		2,584	2,714	2,849	2,992	3,141
Hourly		32.30	33.92	35.62	37.40	39.27
POLICE OFFICERS						
Annually	1	51,518	54,094	56,799	59,639	62,620
Bi-weekly		1,981	2,081	2,185	2,294	2,408
Hourly		24.77	26.01	27.31	28.67	30.11
UTILITY WORKER III						
Annually	1	47,159	49,517	51,993	54,592	57,322
Bi-weekly		1,814	1,905	2,000	2,100	2,205
Hourly		22.67	23.81	25.00	26.25	27.56
UTILITY WORKER II						
Annually	1	37,753	39,641	41,623	43,704	45,889
Bi-weekly		1,452	1,525	1,601	1,681	1,765
Hourly		18.15	19.06	20.01	21.01	22.06
UTILITY WORKER I						
Annually	-	34,073	35,777	37,565	39,444	41,416
Bi-weekly		1,311	1,376	1,445	1,517	1,593
Hourly		16.38	17.20	18.06	18.96	19.91
ACCOUNT CLERK III						
Annually	1	42,325	44,441	46,663	48,996	51,446
Bi-weekly		1,628	1,709	1,795	1,884	1,979
Hourly		20.35	21.37	22.43	23.56	24.73

FY15 COLA increase 0%

FY15 Step Level

	FTE	Steps 1	2	3	4	5
ACCOUNT CLERK II						
CITY RECORDER						
Annually	1	36,804	38,644	40,576	42,605	44,735
Bi-weekly		1,416	1,486	1,561	1,639	1,721
Hourly		17.69	18.58	19.51	20.48	21.51
ACCOUNT CLERK I						
DEPUTY CITY RECORDER						
Annually	-	31,364	32,932	34,579	36,308	38,123
Bi-weekly		1,206	1,267	1,330	1,396	1,466
Hourly		15.08	15.83	16.62	17.46	18.33
HOURLY EMPLOYEES						
Finance Manager	0.4	55.00				
Library Director	0.5	24.80	26.04	27.35	28.71	30.15
Vol. Coordinator/ Youth Lib.	1.0	19.08	20.03	21.04	22.09	23.19
IT Asst/Cataloger	0.7	16.16	16.97	17.82	18.71	19.64
Management Analyst	-	15.39	16.16	16.97	17.82	18.71
Skilled Laborer	1.0	15.00	15.75	16.54	17.36	18.23
Library Clerks	1.6	11.76	12.35	12.97	13.62	14.30
Clerical	0.6	10.50	11.03	11.58	12.16	12.76
Laborer	0.2	10.00	10.50	11.03	11.58	12.16
Cadet	-	21.23				

Agenda Item No: 9C

CITY OF NORTH PLAINS

31360 NW Commercial Street, North Plains, Oregon 97133

Date: January 20, 2015

To: Mayor and City Council

From: City Manager Martha DeBry

Subject: Resolution No. 1875 approving telecommunications franchise with Astound Broadband

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Request: Council adopt Resolution No.1875 approving a telecommunications franchise for Astound Broadband LLC.

Background: Astound Broadband LLC is a company that provides dark fiber optic networks to other telecommunications companies and large companies. The bulk of their business is comprised of servicing cell towers. They do not provide services to individuals or small businesses.

Astound wishes to provide services in Washington County and is seeking franchises with local governments to facilitate its proposed creation.

Municipal Code 3.25.045 allows the City to grant a non-exclusive franchise by resolution that enables Astound to use City rights of way to install a dark fiber. A complete application was submitted to the City and is included in the packet. Additionally, Astound would pay the City a standard franchise fee of five percent (5%) of gross sales to customers.

The only site likely to be serviced by Astound is near Gordon road and Cottage where a cell tower is located on private property.

Fiscal Impact: The franchise will have minimal impact on staff and rights of way, as the company is required to pay for inspections and restore rights of way to condition prior to work. Revenue from the franchise would only occur after build out, which does not have a determined schedule.

Environmental Issues: No environmental issues are associated with this item.

Recommendation: Council to adopt Resolution No.1875 authorizing non-exclusive telecommunications franchise with Astound Broadband.

Sample Motion: I move to adopt Resolution No.1875.

Attachments: Resolution No. 1875, Franchise agreement,

RESOLUTION NO. 1874

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, GRANTING A FRANCHISE TO ASTOUND BROADBAND, LLC, A WASHINGTON LIMITED LIABILITY COMPANY, TO CONDUCT A GENERAL TELECOMMUNICATIONS BUSINESS AND GRANTING A RIGHT TO USE PUBLIC RIGHTS OF WAY WITHIN THE CITY

THE CITY OF NORTH PLAINS RESOLVES AS FOLLOWS:

Section 1: The City of North Plains ("City") grants to Astound Broadband, LLC a Washington limited liability company ("Astound Broadband"), its successors and assigns, the right and privilege to conduct a general telecommunications business with the City and to place, erect, lay, maintain and operate in, upon, under and over public rights of way within the City poles, wires, cables, fiber optics, conduit and other appliances and conductors (collectively, facilities) for the transmission of light, electricity, or other impulses for telecommunications purposes, including the provision of telecommunications, private line, and internet access services (collectively, telecommunications services). Such facilities may be strung upon poles and other fixtures above ground or may be laid underground in pipes and conduits or otherwise protected. This resolution does not grant Astound Broadband authority to use its facilities to provide cable services or any other non-telecommunications services. This resolution is subject to, and Astound Broadband agrees to comply with, applicable state, federal and City laws, rules, regulations, ordinances, resolutions or orders now in effect or adopted after this resolution takes effect, including, without limitation, Chapter 3.25 of the City Municipal Code.

Section 2: Astound Broadband is granted authority to make all needed and necessary excavation in any public right of way. All excavation and construction work must comply with City resolutions, resolutions, rules and orders now in effect or that take effect during the term of this franchise. City will enter discussions with Astound Broadband to achieve acceptable solutions to issues identified by Astound Broadband regarding proposed changes to City ordinances, resolutions, rules or orders whenever such discussions are practicable. Astound Broadband does not waive its right to challenge the legality, validity or enforceability of any changes to City ordinances, resolutions, rules or orders adopted after this resolution takes effect. This resolution does not require Astound Broadband to comply with future ordinances, resolutions, rules or orders that apply only to Astound Broadband. Astound Broadband is not required to use any City-owned conduit or appurtenances for which the City imposes any fee, tax or other charges for its use.

Section 3: Whenever Astound Broadband disturbs any public right of way for the purpose of excavation or construction, it must restore as soon as practicable the public right of way to at least as good condition as existed prior to excavation or construction, as directed by City. If Astound Broadband fails to restore the public right of way within a reasonable time after receipt of written notice from City or fails to do so as directed by City, then City will make such restoration and Astound Broadband must reimburse City for the costs of such restoration. Restoration to the condition that existed

before excavation or construction does not require Astound Broadband to restore areas larger than the areas of excavation and construction.

Section 4: This resolution does not limit the authority of the City to sewer, grade, pave, and repair, alter or improve any public right of way in or upon which Astound Broadband may place facilities. To the extent possible all such City work or improvements will be done in a manner that does not obstruct or prevent the free use of Astound Broadband facilities.

Section 5: Whenever it becomes necessary to temporarily rearrange, remove, lower or raise Astound Broadband facilities for the passage of buildings, machinery or other objects, Astound Broadband will temporarily rearrange, remove, lower or raise its facilities as required by City. The person moving any such buildings, machinery or other objects must pay the entire actual cost to Astound Broadband of changing, altering, moving, removing or replacing its facilities so as to permit such passage. The person must deposit in advance with Astound Broadband a sum equal to the cost as estimated by Astound Broadband and must pay all damages and claims of any kind, direct or consequential, caused directly or indirectly by the changing, altering, moving, removing or replacing of facilities, except damages or claims resulting from the sole negligence of Astound Broadband. Astound Broadband will be given not less than fifteen (15) days written notice by the person desiring to move a building or other object. This notice must state the route of movement of such building or other objects over and along the public rights of way and must be approved by the City. Such moving must be done as quickly as possible without unnecessary delay to limit expense and inconvenience to Astound Broadband.

Section 6: As consideration for the use of City's public rights-of-way, Astound Broadband shall remit to City an annual fee of five percent (5%) of its gross revenues earned, less bad debts, from the provision of telecommunications services within the City. The privilege tax shall be payable semi-annually on or before March 15 for the six month period ending December 31, and September 15 for the six-month period ending June 30, and the first and last payments must be for that fractional part of the calendar year during which this franchise is in effect. City shall have the right, upon 48 hours' notice and during normal business hours, to conduct or cause to be conducted an audit of gross revenues as defined herein for the purpose of ascertaining whether Astound Broadband's franchise fee payments have met the requirements of this franchise. Any difference of payment due to either the City or Grantee following audit shall be payable within thirty (30) days after written notice to the affected party. Neither party is entitled to recover any under or over-payment more than three years after the payment's due date. In lieu of all or a portion of the franchise fee payment required under this Section, Astound Broadband may provide telecommunications or other services to the City. Any agreement for the provision of such services will be as mutually agreed by the parties in separate documentation and the offset value of any such services provided to the City will be determined based on the standard rates Astound Broadband charges to third-party customers for substantially equivalent services.

Section 7: The rights, privileges and franchise granted will continue and be in full force for a period of five (5) years from the date of enactment of this resolution. The franchise will be automatically renewed for an additional five years unless the City notifies Grantee in writing at least 90 days prior to the termination date of the franchise of its intent to terminate the franchise or renegotiate provisions of the franchise. This

resolution does not grant a franchise unless it is accepted in writing by Astound Broadband within sixty (60) days after its enactment.

Section 8:

(a) Astound Broadband shall maintain throughout the term of the franchise insurance in accordance with the City Code Section 3.25.050(H).

(b) Astound shall provide a performance bond in the amount of $25,000 to City as security for the full and complete performance of this franchise and in accordance with the City Code Section 3.25.050(J).

Section 9: This resolution is effective 30 days following its enactment by the City Council.

INTRODUCED AND ADOPTED this 2nd day of February, 2015.

CITY OF NORTH PLAINS, OREGON

BY:

_____

David Hatcher, Mayor

ATTEST:

BY:

_____

Margaret L. Reh, City Recorder

TO THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON:

Astound Broadband, LLC hereby unconditionally accepts the right, privilege and franchise granted unto it, its successors and assigns, by that certain franchise passed by the City Council of the City of North Plains, Oregon, on the 2nd day of February 2015, designated as Resolution No. 1875 and entitled:

"A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, GRANTING A FRANCHISE TO ASTOUND BROADBAND, LLC, A WASHINGTON LIMITED LIABILITY COMPANY, TO CONDUCT A GENERAL TELECOMMUNICATIONS BUSINESS AND GRANTING A RIGHT TO USE PUBLIC RIGHTS OF WAY WITHIN THE CITY."

DATED this 2nd day of February 2015.

ASTOUND BROADBAND, LLC

By: _____

Title: _____

Receipt of within and foregoing acceptance by Astound Broadband, LLC is hereby acknowledged on this _____ day of _____, 2015.

CITY OF NORTH PLAINS, OREGON

By: _____
Mayor, City of North Plains

Attested: _____
City Recorder, City of North Plains

Agenda Item No: 9D

CITY OF NORTH PLAINS

31360 NW Commercial Street, North Plains, Oregon 97133

Date: January 26, 2015

To: Mayor and City Council

From: City Manager Martha DeBry

Subject: Council Goal Setting

Request: Council develop a preliminary list of goals for the 2015/16 fiscal year.

Background: Periodically the Council should evaluate its goals both in the long-term and the short-term. Included in the packet is a summary of goals from recent years, together with goals by year.

Generally goals breakdown into a few areas:

- economic development
- recreation and parks
- community outreach
- departmental goals
- capital projects

The summary shows how goals have evolved or dropped off over the years. Council goals influence how the activities of staff and budget are aligned. Well defined goals and objectives provide direction regarding Council priorities.

Staff suggests that all Councilors bring their top few goals, and a list be compiled which can be vetted further on February 2nd or at a subsequent meeting.

Fiscal Impact: Goals will determine how the budget is presented to Council, with greater resources directed to Council priorities.

Environmental Issues: No environmental issues are associated with this item.

Recommendation: Council determine its goals for the next fiscal year.

	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10
Related documents		**2/11/13 Study session**		**Reso 1628**	**Reso 1548**	**Reso. 1486**
Parks and Recreation						
Expand recreation opportunities thru physical improvements and community events	3rd July 4 celebration. Concerts in the park funded by grants. Dances held. Acting classes offered. Outreach for instructors continues. Quilters, Garden Club and Historic society use facility monthly Expanded library programs.	2nd July 4 celebration. Smokehouse Summit. Concerts in the park funded in part by grants. Dances and Playdates held. Acting classes added. Ballroom dancing and dog training classes added. Quilters, Garden Club and Historic society use facility monthly. Expanded library programs. Revised rental deposit rates. 12 Bridges Relay based in NP. Appointment of Parks Board.	Skate park design obtained. Parks Advisory Board rejects skate park as priority. Concerts in park and playdates organized. 1st July 4 celebration. Reduced rental rates at Jessie Mays to encourage use for classes and meetingsQuilters, Garden Club and Historic society use facility monthly. Offereings at Jessie Mays include dog training and ballroom dancing. Creation of Parks Board.			
Initiate community recreation program				In goals.	Temporary skate park created.	Zumba classes offered. Determined volunteers needed.
Participate in the scenic bikeway program, install enhancements for bikes and encourage bike friendly programs	Installed bike repair station at Frank Wing; Discussed summer race orginating in NP with NW Bike Council.	Participated in county-wide planning program.	Participated in county-wide planning program.	Participated in county-wide planning program.	In goals	
Obtain property and constuct trail along McKay Creek				307th Trail completed	Trail from 307th under construction.	Planned constuction of trail from 307th to creek
Provide community vitalization through events at Jessie Mays Hall				In goals		Centennial celebration organized, westside quilters use Jessie Mays for 2 events, Crab feed, Lions internationsal conduct bi-monthly meetings.

	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10
Encourage bike and pedestrian travel models in community.						Pacific St trail and crosswalks identified on Main Street. No funds for bike paths. Looking forwards to Glencoe widening.
Obtain property to provide access and build/improve the McKay Creek Park	Easement on McKay Fields obtained. Easement on McKay Creek Crossing likely. ODOT trail planned.	Easement on McKay Fields required thru subdivision process. ODOT trail planned.	ODOT trail in planning	ODOT trail in planning		In discussions with property owner on 307th between Highland and Pacific.
Install bicycle paths in accordance with City's Park Master Plan						in goals *(Note: Parks plan does not have map of bike paths.)*
Expand park and trail system to improve recreation opportunities	Easements obtained to implement trail plan. Working with WaCo for West Union trail.	Boy scout park completed. Swings added at Jessie Mays. Jessie mays painted.	Trails plan adopted. Vern Galloway park acquired.	Trails plan started. Frank Wing park completed.		
Encourage the use of Jessie Mays park					In goals	
Update the Jessie Mays Community Hall Infrastructure	Jessie Mays conceptual plan developed.	Minor improvements made at Jessie Mays including cable removal.	Minor improvements made at Jessie Mays.	In goals		
Economic Development						
Encourage economic development that creates jobs in downtown area	Farmers Market on Commercial St. Improved website. Assisted with Chamber website. Continued advertising opportunities.	Smokehouse Summit attracts 10k visitors to downtown. Farmers Market on Commercial St. Steamlined planning processes and codes. One-on-one outreach to local businesses expanded. Improved website. Advertising opportunities created locally. No progess on facade improvements.	Steamlined business license and planning processes and codes.	Planning code revision started.		

	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10
Evaluate water enterprise for efficiencies	No water increase. Reviewed rate decrease options. Updated capital plan. Staffing levels evaluated.	3% water increase. Updated capital plan. Added online payments.	No water increase. Revised capital plan. Improved Utility billing process.			
Encourage economic development planning				In goals		
Revitalize the downtown.			Approved downtown development guidelines.			No funding available through Main Street program or Downtown Development Association. Started economic development plan.
Library						
Expand library services	Super Saturday and Wacky Wednesday Programs continued. Author series started. Ereader inventory expanded.	Hour added to weekly schedule. Super Saturday and Wacky Wednesday Programs continued. OneBookOneCommunity	Super Saturday and Wacky Wednesday Programs continued. OneBookOneCommunity			
Planning						
Review the land use and transportation designations in the Southeast quadrant of the City and develop new development standards for the area				Ordinances reviewed, proposed zoning changes dropped.	in goals	
Review planning development fees and processes	Fees and schedule updated.	Fees and schedule updated.	Fees organized into schedule. Processes reviewed.			
Energize the Citizen's for Community Involvement Program jointly with Planning Commission					In goals	
Identify a name for the unnamed tributary.						Ghost Creek named.
Police						

	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10
Increase community policing activities	Increased in-city patrols, police contacts and involvement in events increased. Continue cadet program.	Increased in-city patrols, police contacts and involvement in events increased. Added cadet program.	Increased in-city patrols, police contacts and involvement in events increased.	Hired Police Chief		
Perform National Night Out and Neighborhood watch outreach within community	NNO celebrated.	NNO celebrated. Outreach for neighborhood watch in newsletter and website	NNO celebrated.	NNO celebrated.	NNO celebrated.	
Identify active neighborhood watch programs and perform outreach						Articles in newsletter and Beacon. No interest. Business watch on Commercial.
Consider prior police services agreement with City of Banks			Staff specifically advised this was not possible by Banks staff.	In goals		
Public Works						
Obtain and place electronic reader board on Commercial Street						No funding available.
Initiate sidewalk installation program				In goals		
Extend NW Wascoe to NW Main						No funding available.
Identify a new location for PW Dept to make room for new City Hall						No funding available.
Re-pave three streets per year						County has not provided MSTIP funds. TUF and gas tax inadequate. Paved a stretch of Commercial using Small Cities Allotment.
Construct a new City Hall.				In goals	In goals	Nothing accomplished. Consider using URA funds.
Code Enforcement						
Stregthen the enforcement of public nuisance regulations and develop a system for the Council to be updated on the enforcement status.					In goals	

	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10
Community Outreach						
Encourage citizen involvement in community meetings activities, and use of the Jessie Mays Community Park.				In goals		
Provide and enhance community involvement and education.	Newsletter and facebook continued.	Newsletter expanded and emailed to 500+ addresses. Facebook expanded with more than 500 likes.	Newsletter size expanded. Odor@ northplains.org created.			Centenial celebration, update of ordiances regarding General Offenses, Peddlers, Administrative Policies and Livestock, established administrative fee schedule, provided skate park update, management personnel policy manual adoption.
Educate children regarding use of sidewalks.				In goals		In goals
General						
Provide ongoing review and update of Ordinance Codes	2 ordinances	5 Ordinances	12 ordinances	9 ordinances	3 ordinances	8 ordinances
Identify a re-purpose for the former Library building.						Building used for storage of books and records, and used for court.
Replace outdated city equipment.						In goals
Consider a city public relations person.						No funding available.
Discuss compensation for City Council.				In goals	In goals	Reported that it needs to be initiated by Council.
Work toward becoming a "Green City" by improving recycling etc…				In goals	In goals	
Provide assistance to residents in need	Food bank provided space in yellow house. Expanded outreach regarding community services.	Food bank provided space in yellow house. Expanded outreach regarding community services.				
Construct a proper impanelment for Board and Court bodies.						No action taken.

RESOLUTION NO. 1486

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, ESTABLISHING COUNCIL GOALS FOR FISCAL YEAR 2009 - 2010

WHEREAS, the City of North Plains City Council developed a list of goals for Fiscal Year 2009 - 2010 during its March 2, 2009, regular session; and,

WHEREAS, the City Council further refined the term prioritization of those goals during its April 6, 2009, regular session; and,

WHEREAS, these Council Goals shall provide staff with direction on activities and development of appropriate funding within departmental budgets for Fiscal Year 2009 - 2010, July 1, 2009 through June 30, 2010.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, AS FOLLOWS:

1. The City Council establishes the following non-prioritized goals as Immediate Short Term Goals for Fiscal Year 2009 - 2010:

    1. Obtain property and construct a trail along McKay Creek.
    2. Obtain and place an electronic reader board for City business along NW Commercial Street.
    3. Extend NW Wascoe Street through to NW Main Street.
    4. Provide ongoing review and update of Ordinance Codes.
    5. Identify active neighborhood watch programs and perform outreach.

2. The City Council establishes the following non-prioritized goals as Intermediate Short Term Goals for Fiscal Year 2009 - 2010:

    ST-1. Initiate a community recreation program.
    ST-2. Provide community vitalization through events at Jessie Mays Community Hall.
    ST-3. Identify a name for the unnamed tributary running along the northwest City boundary.
    ST-4. Provide and enhance community involvement and education
    ST-5. Identify a re-purpose for the former Library building.
    ST-6. Consider a City public relations person.
    ST-7. Construct a proper Impanelment for Boards and Court bodies
    ST-8. Identify a new location for the Public Works Department to make room for the new City Hall.

ST-9. Encourage bike and pedestrian travel modes in community.

3. The City Council establishes the following non-prioritized goals as Long Term Goals for Fiscal Year 2009 - 2010:

LT-1. Revitalize the downtown.
LT-2. Obtain property to provide access and build/improve the McKay Creek Park.
LT-3. Educate children regarding use of sidewalks.
LT-4. Re-pave three streets per year.
LT-5. Discuss compensation for City Council.
LT-6. Construct a new City Hall.
LT-7. Replace outdated City equipment.
LT-8. Install bicycle paths in accordance with the City's Park Master Plan.
LT-9. Work toward becoming a "Green City" by improving recycling, etc.

4. This Resolution shall become effective immediately upon adoption by the City Council.

INTRODUCED AND ADOPTED this 20th day of April, 2009.

CITY OF NORTH PLAINS, OREGON

By: _____
David Hatcher, Mayor

ATTEST:

By: _____
Lisa J. Gibson, City Recorder

Resolution No. 1486
Adopted: April 20, 2009

RESOLUTION NO. 1548

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, ESTABLISHING COUNCIL GOALS FOR FISCAL YEAR 2010 - 2011

WHEREAS, the City of North Plains City Council discussed goals for Fiscal Year 2010 - 2011 during its March 15, 2010, Work Session; and,

WHEREAS, these Council Goals shall provide staff with direction on activities and development of appropriate funding within departmental budgets for Fiscal Year 2010 - 2011, which is the period of July 1, 2010 through June 30, 2011.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON, AS FOLLOWS:

1. The City Council establishes the following non-prioritized Goals for Fiscal Year 2010 - 2011:

    1. Strengthen the enforcement of the public nuisance regulations and develop a system for the Council to be updated on the enforcement status.

    2. Participate in the National Night Out activities and explore joint participation with Washington County Fire District 2.

    3. Develop a recreation program.

    4. Energize the Citizen's for Community Involvement Program jointly with the Planning Commission.

    5. Begin planning for a new City Hall.

    6. Explore compensation for the Mayor and City Council.

    7. Participate in the scenic bikeway program and install enhancements for bicycles.

    8. Encourage the use of alternative energy sources in the community, and development a green city initiative for the city's energy consumption.

9. Review the land use and transportation designations in the Southeast quadrant of the City and develop new development standards for the area.

10. Encourage the use of the Jessie Mays Community Park.

2. This Resolution shall become effective immediately upon adoption by the City Council.

INTRODUCED AND ADOPTED this 5th day of April, 2010.

CITY OF NORTH PLAINS, OREGON

By: _____
David Hatcher, Mayor

ATTEST:

By: _____
Lisa J. Gibson, City Recorder

City of North Plains
Suggested Goals for 2012/13

Goal 1: Expand recreation opportunities thru physical improvements and community events

Objectives

- Design and build skate spot
- Organize movie and concert events for summer
- Organize Commercial Street events

Goal 2: Increase community policing activities

Objectives

- Continue to allocate police resources within the community reducing speed enforcement on Highway 26
- Increase number of contacts between police personnel and businesses
- Assist with community event and emergency planning
- Provide educational programs on topics like ID theft, safety awareness, cyber security

Goal 3: Encourage economic development that creates jobs in downtown area

Objectives

- Develop design guidelines for downtown
- Develop façade improvement program
- Improve planning processes to facilitate efficient permitting

Goal 4: Evaluate water enterprise for efficiencies

Objectives

- Reduce residential meter or per unit costs if possible
- Revise capital improvement program and plan for future funding
- Improve utility billing process including provision of better information, and expanding electronic payment opportunities

Goal 5: Expand park and trail system to improve recreation opportunities

Objectives

- Develop park masterplan for Jesse Mays
- Construct trails in Vern Galloway Park area
- Pursue grants for equipment and projects

Goal 6: Expand library services

Objectives

- Evaluate increasing open hours
- Evaluate options for expanding collection
- Provide an after school homework help program
- Provide more entertainment programs

Goal 7: Provide assistance to residents in need

Objectives

- Work cooperatively with Senior Center food bank
- Identify opportunities to work with other agencies and non-profits to provide assistance to residents

City of North Plains
Suggested Goals for 2013

Goal 1: Expand recreation opportunities thru physical improvements and community events

Objectives

- Design and build skate spot
- Organize concert events
- Encourage instruction by volunteers and private companies at Jessie Mays
- Organize Commercial Street events
- Develop park master plan for Jessie Mays
- Construct trails in Vern Galloway Park area
- Pursue grants for equipment and projects

Goal 2: Increase community policing activities

Objectives

- Increase number of contacts between police personnel and businesses
- Assist with community event and emergency planning
- Provide educational programs on topics like ID theft, safety awareness, cyber security

Goal 3: Encourage economic development that creates jobs in downtown area

Objectives

- Develop façade improvement program
- Expand participation in economic development district
- Improve planning processes to facilitate efficient permitting

Goal 4: Evaluate water enterprise for efficiencies

Objectives

- Reduce residential meter or per unit costs if possible
- Revise capital improvement program and plan for future funding

Goal 5: Expand library services

Objectives

- Evaluate increasing open hours
- Evaluate options for expanding collection
- Provide an after school homework help program
- Provide more entertainment programs

February 2015 Council Calendar

Meeting	Primary	Alternate	Note	Date
City Council			**7:00 p.m. at North Plains Senior Center**	**02/02**
First Friday Flick at Jessie Mays Community Hall! Movie in the Hall			6:00 p.m.	02/06
Washington County Coordinating Committee (WCCC)	Hatcher	DeBry	2nd Monday @ 12 noon	02/09
Planning Commission	Whitehead		2nd Wednesday @ 7 p.m.	02/11
Washington County Office of Community Development Policy Advisory Board	Kindel	Lenahan	2nd Thursday @ 7 p.m.	02/12
Sweetheart Dinner and Dance (sponsored by NP Senior Center)			Saturday at 6:00 p.m. at Jessie Mays	02/14
Holiday: President's Day			Monday, City Offices Closed	02/16
City Council	Tuesday		**7:00 p.m. at North Plains Senior Center**	**02/17**
Library Board	Simmons		3rd Wednesday @ 7:00	02/18
Metro Policy Advisory Committee (MPAC)	Hatcher	Lenahan	4th Wednesday @ 5 p.m.	02/25
Parks Board			4th Wednesday @ 6 p.m.	02/25
Metropolitan Area Communications Commission (MACC)	Whitehead	Newton		