

# CONSENT CALENDAR

Tangent City Council  
Regular Session  
Minutes  
March 11, 2019

Mayor Trulove opened the work session at 6:57 p.m. with the following:

**PRESENT: COUNCILMEMBERS:** Councilmembers Greg Jones, Carol Korn, Chris Labelle, Brad Tedrow, and Mayor Loel Trulove

**ALSO PRESENT: STAFF:** City Engineer Ryan Quigley, City Planner Creed Eckert and City Manager, Georgia Edwards

**PLEDGE OF ALLEGIANCE:** Mayor Trulove asked all to stand for the Pledge of Allegiance

**SPECIAL GUEST:**

Celeste Kruger from P P & L

- Noted there have been some reliability issues
- One was due to an accident and they did a temporary fix.
- The second incident was as the temporary fix didn't work and they had to do more work to get it fixed completely, which meant approval from higher ups in the company.
- They will be replacing overhead spans, cross wires, insulation and additional fusing to help protect the City of Tangent in the future.
- She introduced Kevin Shatner, Operations Manager.

Kevin Shatner,

- The circuit operates out of a substation in Halsey.
- The vehicle accident happened where there was any fusing between Halsey and Tangent.
- If an accident happens in Halsey again, Tangent won't be affected.
- This area is due for a whole fuse study.
- He will be putting together the work that needs to be done this year.
- It starts on Monday and should be done by the end of March.

Councilmember Tedrow

- Asked what the improvement will be and what problems have occurred. **ANSWER:** There have been some blips. They are trying to make it so only 5 customers would experience blips, instead of 100.

Councilmember Tedrow

- Noted there have been more blips than before. **ANSWER:** The first one was because of a vehicle accident, and the second one was replacing all the wires, as the way the wires were figured. The accident caused a fire on the insulators.
- Asked if the work would result in any outages. **ANSWER:** The only area would be on American Drive, and they will notify them before it occurs.

Jim Dunning, Tangent Business Park

- Asked if there will be an increase in capacity in the area. **ANSWER:** Kevin Shatner, stated that there should be plenty of capacity and they look at projected growth in the area to assure there is sufficient capacity. If they know of any needs for increased capacity, to let him know so they can plan for it.

Judy Dunning, Tangent Business Park

- Asked if there is any reason for further problems. **ANSWERS:** Celeste Kruger stated most of the outages have been caused by cars. Improvements to the wire give them a longer life.

Mayor Trulove

- Noted that when they improved Highway 99E, there wasn't any problems.
- He understands they use to receive power from the North, but in the last about 18 months they have received their power from the south and seems to cause more problems. **ANSWER:** Celeste will look into what the issues have been and where the feeder configuration is. They are isolating the city from Halsey at this point.

Councilmember Tedrow

- Explained that he has had more trouble with blimps, and has to reset everything several times.

Greg Jones

- Stated that he can count at least 6 times in the last couple years, besides the two latest problems.

Celeste Kruger

- They are working on upgrading so that they shouldn't have many problems in the future.

**Citizens Comments:** None

#### **CONSENT CALENDAR:**

Councilmember Tedrow **MOVED TO APPROVE Minutes of February 11, 2019 (regular session and joint meeting) Financial Reports for the Month of January 2019 and approval of Journal Entries and Approval of reports.** Seconded by Councilmember Korn. Ayes: Councilmember Jones, Korn, Labelle, Tedrow and Mayor Trulove. **MOTION CARRIED.**

#### **PUBLIC HEARING**

Mayor Trulove opened the public hearing at 7:23 p.m. **IN THE MATTER OF APPEAL OF A PLANNING COMMISSION DENIAL FOR SITE PLAN REVIEW (SPR) FROM GIL HILDEBRAND, REPRESENTED BY EVERETT MEADOWS, TO ALLOW A MARIJUANA PRODUCTION FACILITY IN AN EXISTING BUILDING IN THE COMMUNITY COMMERCIAL ZONE. THE SUBJECT PROPERTY IS LOCATED AT 32029, 32035, 32039 BIRDFOOT DRIVE, TANGENT, OR 97389 (TOWNSHIP 12 SOUTH, RANGE 3 WEST, SECTION 07C, TAX LOT 2903)**

Mayor Trulove

- Read the script explaining the order of the meeting.
- He asked if there was any ex parte contact, conflicts of interest, or bias.

Councilmember Jones

- Noted he had served on the Planning Commission during their denial of the site plan review.

Councilmember Tedrow and Mayor Trulove

- Stated they have seen the property and have smelled the marijuana coming from the property.

City Planner Eckert

- Summarized the staff report. (The recorder was started during this summation)
- It was noted that we have received some information from the State Water Resources Department which has been submitted as part of the record.

- There has been some work done.
- Linn County Planning and Building Department needs to go in and determine what classification they would determine for the building so that anything additional that needs to be done can be tailored to those items. Additionally, the Fire Department cannot make a determination on Fire and Life Safety issues until the classification is determined.
- He noted that the application appears to meet the requirements with conditions of approval. He has 22 recommended conditions of approval.
- He noted #5 should be changed to "within 14 days of Linn County's determination of the occupancy determination"

Councilmember Tedrow

- Noted that Linn County may have some requirements for them prior to legal occupancy. He noted a concern that we are listing a bunch of requirements, and the county may have more. **ANSWER:** City Planner Eckert noted that the county will do their review once we give tentative approval.
- He noted there are a lot of conditions that we are putting on this application.

City Planner Eckert

- Explained that is standard with this type of operation.

Councilmember Tedrow

- Questioned whether the applicator would decide this is too many conditions and leave.
- He felt that #4 should happen first. **ANSWER:** City Planner Eckert noted that the county can't go into the property to make a determination until we approve the use. None of us knows what all has to be done. There will be some items that will have to be approved after the fact as some items may have been changed without a building permit.

City Manager Edwards

- Noted that we usually have a land use application, that addresses such things as water, wastewater, use of the building, and then once it is approved the city sends in a building permit to the county. This is backwards as they occupied the building before approval.

Councilmember Jones

- Questioned whether a fire truck can turn around on the area. **ANSWER:** The City Engineer did have that information as to radius needed.

Councilmember Tedrow

- Asked about the water. **ANSWER:** The applicant will need to get a water right to use their well, which may take some time. In the mean time they will have water trucked in. The water trucks are usually dump truck size vehicles so should work in that area. They will need to account for emergency vehicles and a water truck in their design.
- Noted it appears that they will be allowed to obstruct Birdfoot Drive.
- He wondered about the rain garden. **ANSWER:** City Engineer Quigley stated that the rain garden would have to be maintained by the owner. They would require to put in some kind of overflow so that it drains back properly on the north side of the property. They will have a retention area, which will release water at a slower historic rate.
- Questioned the amount of plants. **ANSWER:** City Planner Eckert noted that they are within their limit of 96 plants. The medical marijuana grow didn't require a land use compatibility statement, but does for recreational grow. The current plants are medical, and they are not

doing recreational grow at this point. They have provided a floor plan of the building and he was invited to look at the property.

- Asked what they measure in regards to the current scope of operation. **ANSWER:** City Planner Eckert stated that they can determine whether this approval is for the whole building, or the whole operation for growing of plants. Oregon Liquor Commission and Department of Agriculture would make a decision on what would be allowed.

Councilmember Korn

- Asked if they met the 60 day requirement. **ANSWER:** City Planner Eckert noted they did.

Mayor Trulove

- Asked if there was any correspondence from agencies. **ANSWER:** They have received an email from the State Water Department and a memo from the Tangent Rural Fire Department.

Mayor Trulove

- Stated they would now take testimony from the applicant or his representative.

Everett Meadows, explained that he was the representative for Mr. Hildebrand

- Asked if Councilmember Jones had any reason to believe that his prior contact on this matter would interfere with his being fair in this proceeding. **ANSWER:** Greg Jones stated it would not.
- Explained that they have had some discussion within the 60 day period and submitted their appeal based on those conversations.
- He noted they have used both sides of the property and feels it has a preexisting prescriptive easement.
- The west side is not owned by an individual but by a trust, so it took a while to get it approved, and that easement is included in their paperwork.
- They are committed to the parking and parking pavement to the extent that they can.
- They are working with a Havoc Company to go to the property and install a system so that it can cure the smell issues. If that doesn't fix it, they are willing to do more research on the issue.
- Space allocation, he noted that he isn't a professional grower, but at the least they are at 65% capacity at this point, not including the vacant space now. He can't say that there won't be much expansion. He doesn't think they will have more than 150 plants in the building.

Councilmember Tedrow

- Questioned what would require the applicant to come back in front of the city. **ANSWER:** Any change of crop processing or any other change to what they are doing now.

Everett Meadows

- Noted he is concerned about some of the deadlines.
- They understand that need to go before the county quickly.
- He understands the fire department approval requirements, which may mean installing fire proof walls. If they end up having to install fire proof walls, they will be using a firm out of New York, which may delay items.
- They would like a "relief" valve to show that they are putting forth good faith efforts.
- Water rights are an issue that they just heard about and they have to go through a municipality to get water trucked here.
- He feels they have met the preliminary requirements. The water trucks are pretty small.
- They don't use that much water as they recycle.

#### City Planner Eckert

- Asked what the time frame would be for the water from the City Albany. **ANSWER:** They have to put in an application to use it. Mr. Meadows thought they could obtain that within a week of approval.

#### Councilmember Tedrow

- Stated he just wants to make sure that time lines are met with the conditions of approval. He does not want this to become an enforcement issue. He noted that it appears that getting water rights will take about a year.

#### Mayor Trulove

- Asked for testimony in support. There was none.
- Asked for testimony in opposition. There was none.
- Asked for neutral testimony. Chuck Chapin from the Fire Department stated that he has been working with them for about a year. He has seen some improvement from last year. He talked to Troy Morris and took notes on the issues they need to comply with.
- Asked if anyone wish to keep the record open for additional testimony. None was requested.
- Closed the Public Hearing is closed at 8:38 p.m.

#### City Engineer Quigley

- Stated that the waste water is going to be held, and so doesn't have any concerns.

#### Discussion ensued

- It was agreed that condition #4 requires that the applicant shall apply for change of use permit within 7 days of the approval.
- All requirements must be completed within 60 days, with potential extension by staff upon find of a good faith effort.
- City Planner Eckert suggested allowing one 30 day extension based on good faith efforts being made.
- Landscaping was mentioned. It was suggested putting in lawn in the front. They do not want rocks going out into Birdfoot. It was thought that they should allow an 8 foot deep area.
- Non remonstrance was explained as a requirement that they won't resist improvements on Birdfoot Drive should the council decide in the future to form a Local Improvement District. They could still protest the cost to their property.

**Councilmember Tedrow MOVED TO APPROVE THE SITE PLAN REVIEW APPLICATION BASED UPON FINDINGS OF FACT ESTABLISHED IN THE RECORD THAT THE PROPOSAL, WITH ADOPTED CONDITIONS OF APPROVAL, CONFORMS WITH THE DECISION CRITERIA.**

Seconded by Councilmember Labelle. Ayes: Councilmember Jones, Korn, Labelle, Tedrow and Mayor Trulove. **MOTION CARRIED.**

#### **NEW BUSINESS:**

#### Discussion on Park Commission Request:

- It was agreed to discuss this further at the next meeting.
- City Planner Eckert stated that he is willing to donate some time to the city, but he may have to put some items off to next year.

#### Other

City Engineer Quigley

- Ryan Quigley stated that things are going slow on Old Mill mostly dealing with utilities issues.
- They did have to have the gas company lower some of their pipes.
- They are working with the Fire Department regarding closure of Birdfoot for a couple days.

Councilmember Tedrow

- Noted that the property owner by Mr. Schrock has water backing up to his property.
- The problem appears to be in the railroad right of way and the railroad will not let us work in that area.

City Manager Edwards

- Stated that she had understood that the work being done on Old Mill was supposed to fix things on the west side of the railroad. **ANSWER:** City Engineer Quigley will look over some of the old files from the previous engineer and see what he can figure out on that issue.
- She noted that they are putting out a RFQ for Park/Maintenance work.

Discussion on Meals on Wheels Donation Request:

- Questioned how many people in Tangent are served.
- Would like to have someone from CWCOG come to a council meeting to discuss this issue.

Resolution 2019 A resolution adopting the City of Tangent's Representation in the Linn County Multi-Jurisdiction Hazard Mitigation Plan: Councilmember Labelle **MOVED TO ADOPT RESOLUTION 2019-02.** Seconded by Mayor Trulove. Ayes: Councilmember Jones, Korn, Labelle, Tedrow and Mayor Trulove. **MOTION CARRIED.**

Discussion on meeting attended:

City Manager Edwards

- Noted she had a meeting with some state officials and the Fire Department regarding the need for fire hydrants. They found that the state will not fund a grant for that time of need. They will fund water system grants.
- They will be discussing this further, as this will be long term project.

Chuck Chapin

- Noted there are things like going out for General Obligation bond for this type of work.
- It was noted that the Fire Department did some work to get their rating lowered. However, they would need a 2 hour source of water supply to lower it.
- Currently the ISO rating is 6 inside the city and 9 outside. They would like to get it to a 5 or even 4 and possibly an 8 outside the city.
- He had heard about the City of Mosier who got money for a secondary system and that is how the conversation got started.

Meeting adjourned at 9:42 p.m.

Attest:

Approved:

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City Manager, Georgia Edwards

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Mayor, Loel Trulove

Tangent City Council  
Work Session  
Minutes  
March 11, 2019

Mayor Trulove opened the work session at 6:30 p.m. with the following:

**PRESENT: COUNCILMEMBERS:** Councilmembers Greg Jones, Carol Korn, Chris Labelle Brad Tedrow, and Mayor Loel Trulove

**ALSO PRESENT: STAFF:** City Engineer Ryan Quigley and City Manager, Georgia Edwards

**WORK SESSION:**

Discussion on goals for 2019

The goals were briefly discussed.

- It was noted that the Parks Commission is working on the tree issues on Highway 99E.
- The Tangent Drive Project is still being worked on. They did not receive the grant for the sidewalks. Other avenues are being pursued.
- High Speed Train is being monitored
- Old Mill Road has had some issues that have made some delays, but is moving ahead.

Discussion on Council Action Report

City Manager Edwards

- The crosswalk project is nearing completion. There is a problem with ADA standards which will need to be fixed.
- Working with the county on the dilapidated buildings. The county has sent a letter to the property known as the Kenyon Property, a copy of which is before the council. They are still looking at the Quonset hut.
- A letter was sent to the gentleman regarding the Oyster Shells and RV's in the right of way. The property owner came in and said he would take care of the Oyster Shells, and that nobody is living in the RV's. **ACTION:** The City Engineer will look at where the right of way is on that property.
- P P & L has been invited to attend this meeting.

Councilmember Tedrow

- Will be discussing a reimbursement contract with the new sheriff.

The AED machine was demonstrated by Mayor Trulove.

The work session adjourned at 6:57 p.m.

Attest:

Approved:

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City Manager, Georgia Edwards

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Mayor, Loel Trulove



## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

## 01 General Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	1,827.35	11,774.96	7,911.00	3,863.96	(1.49)
4011- 911 Revenues	0.00	0.00	0.00	0.00	0.00
4015- Cigarette Tax Revenue	0.00	773.93	1,600.00	(826.07)	(0.48)
4016- School Excise Tax	0.00	1,460.00	27,600.00	(26,140.00)	(0.05)
4017- State Revenue Shared Marijuana Tax	4,480.19	12,754.90	11,000.00	1,754.90	(1.16)
4020- Liquor Tax Revenue	1,262.67	12,287.92	20,000.00	(7,712.08)	(0.61)
4025- Franchise Tax Income	14,458.23	105,944.90	150,000.00	(44,055.10)	(0.71)
4027- City of Tangent Utility Franchise Tax - Sewer and Stormwater	1,950.58	15,942.22	23,250.00	(7,307.78)	(0.69)
4030- Building Permit - Linn County	402.01	16,883.00	27,900.00	(11,017.00)	(0.61)
4031- Building Permit - City of Tangent	133.99	5,621.36	9,300.00	(3,678.64)	(0.60)
4035- Building Permit Surcharge	64.32	2,694.33	4,400.00	(1,705.67)	(0.61)
4040- Land Use Fee	0.00	9,317.25	5,000.00	4,317.25	(1.86)
4050- Miscellaneous Income	1.00	46.38	600.00	(553.62)	(0.08)
4060- Building Permit Plan Review Fee	52.16	13,789.76	19,500.00	(5,710.24)	(0.71)
4075- Grant Receipts	0.00	0.00	0.00	0.00	0.00
4990- COGS	0.00	0.00	0.00	0.00	0.00
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	736,000.00	(736,000.00)	0.00
<b>Total Revenues</b>	<b>24,632.50</b>	<b>209,290.91</b>	<b>1,044,061.00</b>	<b>(834,770.09)</b>	<b>(9.66)</b>
<b>Expenses</b>					
<b>Personnel Services</b>					
5005- Salary Expense	5,064.62	44,961.55	71,444.00	26,482.45	0.63
5010- Benefits Expense	1,920.00	17,376.65	25,594.00	8,217.35	0.68
5015- Payroll Tax Expense	529.21	4,651.40	8,031.00	3,379.60	0.58
<b>Total Personnel Services</b>	<b>7,513.83</b>	<b>66,989.60</b>	<b>105,069.00</b>	<b>38,079.40</b>	<b>1.89</b>
<b>Materials &amp; Services</b>					
5019- School Excise Tax Expense	0.00	0.00	26,800.00	26,800.00	0.00
5020- Advertising Expense	0.00	120.36	1,800.00	1,679.64	0.07
5025- Dues and Subscriptions Expense	27.70	2,697.14	3,462.00	764.86	0.78
5030- Equipment Maintenance Expense	0.00	127.63	8,400.00	8,272.37	0.02
5035- Facilities Expense	165.68	1,047.51	1,500.00	452.49	0.70
5040- Insurance Expense	0.00	4,437.98	7,884.00	3,446.02	0.56
5045- Postage, Printing, and Supplies Expense	79.79	2,310.33	3,500.00	1,189.67	0.66
5050- Travel Expense	26.17	295.71	1,200.00	904.29	0.25
5052- Professional Development Expense	0.00	1,657.68	3,000.00	1,342.32	0.55
5055- Telephone Expense	37.42	298.55	540.00	241.45	0.55
5060- Contracted Services	2,044.76	19,480.72	28,935.00	9,454.28	0.67
5061- Contracted Services-LinnCo pass thru Expense	0.00	29,358.27	39,100.00	9,741.73	0.75
5063- Contracted Services-Land Use pass thru	0.00	9,317.25	15,000.00	5,682.75	0.62
<b>Materials &amp; Services</b>	<b>2,381.52</b>	<b>71,149.13</b>	<b>141,121.00</b>	<b>69,971.87</b>	<b>6.18</b>
6200- Contingency	0.00	0.00	279,654.00	279,654.00	0.00
6500- Unappropriated Fund Balance	0.00	0.00	518,217.00	518,217.00	0.00
<b>Capital Outlay</b>					
<b>Total Expenses</b>	<b>9,895.35</b>	<b>138,138.73</b>	<b>1,044,061.00</b>	<b>905,922.27</b>	<b>8.07</b>
Excess Revenue Over (Under) Expenditures	14,737.15	71,152.18	0.00	71,152.18	(17.73)

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

02 Street Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	1,277.88	8,133.46	5,598.00	2,535.46	(1.45)
4050- Miscellaneous Income	0.00	4.73	110.00	(105.27)	(0.04)
4075- Grant Receipts	0.00	0.00	155,250.00	(155,250.00)	0.00
4080- Street Apportionment	6,923.90	62,528.10	71,000.00	(8,471.90)	(0.88)
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	521,000.00	(521,000.00)	0.00
Total Revenues	<u>8,201.78</u>	<u>70,666.29</u>	<u>752,958.00</u>	<u>(682,291.71)</u>	<u>(2.37)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
5005- Salary Expense	1,012.93	8,992.30	14,289.00	5,296.70	0.63
5010- Benefits Expense	384.00	3,475.30	5,119.00	1,643.70	0.68
5015- Payroll Tax Expense	105.77	930.23	1,606.00	675.77	0.58
Total Personnel Services	<u>1,502.70</u>	<u>13,397.83</u>	<u>21,014.00</u>	<u>7,616.17</u>	<u>1.89</u>
<b>Materials &amp; Services</b>					
5020- Advertising Expense	0.00	24.07	360.00	335.93	0.07
5025- Dues and Subscriptions Expense	5.52	437.35	692.00	254.65	0.63
5030- Equipment Maintenance Expense	0.00	795.98	2,680.00	1,884.02	0.30
5035- Facilities Expense	149.87	1,095.75	1,600.00	504.25	0.68
5040- Insurance Expense	0.00	887.59	1,577.00	689.41	0.56
5045- Postage, Printing, and Supplies Expense	15.78	409.01	600.00	190.99	0.68
5050- Travel Expense	5.23	59.13	240.00	180.87	0.25
5052- Professional Development Expense	0.00	331.54	600.00	268.46	0.55
5055- Telephone Expense	7.48	59.71	108.00	48.29	0.55
5065- Contracted Services-Grants pass thru	0.00	0.00	105,250.00	105,250.00	0.00
5060- Contracted Services	208.44	4,049.59	6,387.00	2,337.41	0.63
Materials & Services	<u>392.32</u>	<u>8,149.72</u>	<u>120,094.00</u>	<u>111,944.28</u>	<u>4.90</u>
6200- Contingency	0.00	0.00	200,000.00	200,000.00	0.00
6400- Transfer Out	0.00	0.00	1,500.00	1,500.00	0.00
6500- Unappropriated Funds	0.00	0.00	284,020.00	284,020.00	0.00
<b>Capital Outlay</b>					
5066- Capital Outlay	876.01	152,486.37	126,330.00	(26,156.37)	1.21
Total Capital Outlay	<u>876.01</u>	<u>152,486.37</u>	<u>126,330.00</u>	<u>(26,156.37)</u>	<u>1.21</u>
Total Expenses	<u>2,771.03</u>	<u>174,033.92</u>	<u>752,958.00</u>	<u>578,924.08</u>	<u>8.00</u>
Excess Revenue Over (Under) Expenditures	<u>5,430.75</u>	<u>(103,367.63)</u>	<u>0.00</u>	<u>(103,367.63)</u>	<u>(10.37)</u>

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

04 Sewer Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	90.18	651.93	393.00	258.93	(1.66)
4014- Principle repayment	0.00	0.00	0.00	0.00	0.00
4026- Utility Income	17,417.43	142,436.77	210,956.00	(68,519.23)	(0.68)
4050- Miscellaneous Income	0.00	374.56	180.00	194.56	(2.08)
4120- TES Tax Turnover Revenue	18.71	2,375.61	1,200.00	1,175.61	(1.98)
4125- Sewer Connect Fee	0.00	397.00	1,500.00	(1,103.00)	(0.26)
4130- Sewer Disconnect Fee	0.00	0.00	0.00	0.00	0.00
4135- Sewer Reconnect Fee	0.00	0.00	0.00	0.00	0.00
4150- Sewer Lab Use Fee	0.00	0.00	0.00	0.00	0.00
4400- FEMA Funds Received	0.00	0.00	0.00	0.00	0.00
4901- Recovered Bad Debts	0.00	0.00	0.00	0.00	0.00
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	36,561.00	(36,561.00)	0.00
Total Revenues	<u>17,526.32</u>	<u>146,235.87</u>	<u>250,790.00</u>	<u>(104,554.13)</u>	<u>(6.66)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
5005- Salary Expense	1,603.80	14,237.83	22,624.00	8,386.17	0.63
5010- Benefits Expense	608.00	5,502.65	8,105.00	2,602.35	0.68
5015- Payroll Tax Expense	167.57	1,472.90	2,543.00	1,070.10	0.58
Total Personnel Services	<u>2,379.37</u>	<u>21,213.38</u>	<u>33,272.00</u>	<u>12,058.62</u>	<u>1.89</u>
<b>Materials &amp; Services</b>					
5020- Advertising Expense	0.00	38.12	570.00	531.88	0.07
5025- Dues and Subscriptions Expense	398.74	2,939.51	3,096.00	156.49	0.95
5030- Equipment Maintenance Expense	3,612.27	32,773.88	62,660.00	29,886.12	0.52
5035- Facilities Expense	298.60	1,498.99	1,775.00	276.01	0.84
5040- Insurance Expense	0.00	2,180.37	3,497.00	1,316.63	0.62
5045- Postage, Printing, and Supplies Expense	27.62	1,101.91	2,450.00	1,348.09	0.45
5050- Travel Expense	8.29	93.64	380.00	286.36	0.25
5052- Professional Development Expense	0.00	524.94	950.00	425.06	0.55
5055- Telephone Expense	11.85	94.50	171.00	76.50	0.55
5060- Contracted Services	10,310.05	93,473.69	129,163.00	35,689.31	0.72
5901- Uncollectable receivables Bad Debt	0.00	2,437.35	1,600.00	(837.35)	1.52
Materials & Services	<u>14,667.42</u>	<u>137,156.90</u>	<u>206,312.00</u>	<u>69,155.10</u>	<u>7.04</u>
6200- Contingency	0.00	0.00	11,206.00	11,206.00	0.00
<b>Capital Outlay</b>					
Total Expenses	<u>17,046.79</u>	<u>158,370.28</u>	<u>250,790.00</u>	<u>92,419.72</u>	<u>8.93</u>
Excess Revenue Over (Under) Expenditures	<u>479.53</u>	<u>(12,134.41)</u>	<u>0.00</u>	<u>(12,134.41)</u>	<u>(15.59)</u>

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

05 SDC Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	1,270.11	8,395.76	5,460.00	2,935.76	(1.54)
4050- Miscellaneous Income	0.00	604.13	30.00	574.13	(20.14)
4075- Grant Receipts	0.00	31,902.05	0.00	31,902.05	0.00
4185- SDC - Drainage Fee	0.00	2,510.79	3,670.00	(1,159.21)	(0.68)
4190- SDC - Street Fee	0.00	1,314.80	6,574.00	(5,259.20)	(0.20)
4195- SDC - Park Fees	0.00	3,239.00	16,195.00	(12,956.00)	(0.20)
4200- SDC - Sewer Fee	0.00	6,996.47	34,982.00	(27,985.53)	(0.20)
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	508,081.00	(508,081.00)	0.00
<b>Total Revenues</b>	<u>1,270.11</u>	<u>54,963.00</u>	<u>574,992.00</u>	<u>(520,029.00)</u>	<u>(22.96)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
5005- Salary Expense	253.25	2,248.13	3,572.00	1,323.87	0.63
5010- Benefits Expense	96.00	868.83	1,280.00	411.17	0.68
5015- Payroll Tax Expense	26.53	232.58	402.00	169.42	0.58
<b>Total Personnel Services</b>	<u>375.78</u>	<u>3,349.54</u>	<u>5,254.00</u>	<u>1,904.46</u>	<u>1.89</u>
<b>Materials &amp; Services</b>					
5020- Advertising Expense	0.00	6.01	90.00	83.99	0.07
5025- Dues and Subscriptions Expense	1.38	109.31	173.00	63.69	0.63
5030- Equipment Maintenance Expense	0.00	6.38	420.00	413.62	0.02
5035- Facilities Expense	8.28	51.11	75.00	23.89	0.68
5040- Insurance Expense	0.00	221.89	394.00	172.11	0.56
5045- Postage, Printing, and Supplies Expense	3.95	101.93	150.00	48.07	0.68
5050- Travel Expense	1.31	14.78	60.00	45.22	0.25
5052- Professional Development Expense	0.00	82.88	150.00	67.12	0.55
5055- Telephone Expense	1.87	14.96	27.00	12.04	0.55
5060- Contracted Services	52.11	899.90	1,447.00	547.10	0.62
<b>Materials &amp; Services</b>	<u>68.90</u>	<u>1,509.15</u>	<u>2,986.00</u>	<u>1,476.85</u>	<u>4.61</u>
6200- Contingency	0.00	0.00	200,000.00	200,000.00	0.00
6500- Unappropriated Funds	0.00	0.00	137,182.00	137,182.00	0.00
<b>Capital Outlay</b>					
5066- Capital Outlay	0.00	12,426.48	229,570.00	217,143.52	0.05
<b>Total Capital Outlay</b>	<u>0.00</u>	<u>12,426.48</u>	<u>229,570.00</u>	<u>217,143.52</u>	<u>0.05</u>
<b>Total Expenses</b>	<u>444.68</u>	<u>17,285.17</u>	<u>574,992.00</u>	<u>557,706.83</u>	<u>6.55</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u>825.43</u>	<u>37,677.83</u>	<u>0.00</u>	<u>37,677.83</u>	<u>(29.51)</u>

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

06 Parks Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	19.76	124.01	90.00	34.01	(1.38)
4026- Utility Income	2,706.00	22,214.25	32,382.00	(10,167.75)	(0.69)
4050- Miscellaneous Income	0.00	38.94	40.00	(1.06)	(0.97)
4075- Grant Receipts	0.00	5,493.51	37,396.00	(31,902.49)	(0.15)
4901- Recovered Bad Debts	0.00	0.00	0.00	0.00	0.00
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	8,201.00	(8,201.00)	0.00
Total Revenues	<u>2,725.76</u>	<u>27,870.71</u>	<u>78,109.00</u>	<u>(50,238.29)</u>	<u>(3.19)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
5005- Salary Expense	253.19	2,247.97	3,572.00	1,324.03	0.63
5010- Benefits Expense	96.00	868.82	1,280.00	411.18	0.68
5015- Payroll Tax Expense	26.39	232.62	402.00	169.38	0.58
Total Personnel Services	<u>375.58</u>	<u>3,349.41</u>	<u>5,254.00</u>	<u>1,904.59</u>	<u>1.89</u>
<b>Materials &amp; Services</b>					
5020- Advertising Expense	0.00	6.02	90.00	83.98	0.07
5025- Dues and Subscriptions Expense	1.38	109.39	173.00	63.61	0.63
5030- Equipment Maintenance Expense	0.00	1,910.31	420.00	(1,490.31)	4.55
5035- Facilities Expense	28.30	213.68	1,075.00	861.32	0.20
5040- Insurance Expense	0.00	221.91	394.00	172.09	0.56
5045- Postage, Printing, and Supplies Expense	6.56	489.09	1,650.00	1,160.91	0.30
5050- Travel Expense	1.30	14.80	60.00	45.20	0.25
5052- Professional Development Expense	0.00	82.88	150.00	67.12	0.55
5055- Telephone Expense	1.87	14.92	27.00	12.08	0.55
5060- Contracted Services	2,341.95	12,803.38	21,746.00	8,942.62	0.59
5901- Uncollectable receivables Bad Debt	0.00	69.40	150.00	80.60	0.46
Materials & Services	<u>2,381.36</u>	<u>15,935.78</u>	<u>25,935.00</u>	<u>9,999.22</u>	<u>8.71</u>
6200- Contingency	0.00	0.00	9,524.00	9,524.00	0.00
<b>Capital Outlay</b>					
5066- Capital Outlay	0.00	1,255.00	37,396.00	36,141.00	0.03
Total Capital Outlay	<u>0.00</u>	<u>1,255.00</u>	<u>37,396.00</u>	<u>36,141.00</u>	<u>0.03</u>
Total Expenses	<u>2,756.94</u>	<u>20,540.19</u>	<u>78,109.00</u>	<u>57,568.81</u>	<u>10.63</u>
Excess Revenue Over (Under) Expenditures	<u>(31.18)</u>	<u>7,330.52</u>	<u>0.00</u>	<u>7,330.52</u>	<u>(13.82)</u>

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

07 Stormwater Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	775.21	4,932.82	2,802.00	2,130.82	(1.76)
4026- Utility Income	6,720.99	54,961.01	81,680.00	(26,718.99)	(0.67)
4050- Miscellaneous Income	0.00	99.35	40.00	59.35	(2.48)
4901- Recovered Bad Debts	0.00	0.00	0.00	0.00	0.00
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	260,670.00	(260,670.00)	0.00
Total Revenues	<u>7,496.20</u>	<u>59,993.18</u>	<u>345,192.00</u>	<u>(285,198.82)</u>	<u>(4.91)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
5005- Salary Expense	253.25	2,248.12	3,572.00	1,323.88	0.63
5010- Benefits Expense	96.00	868.83	1,280.00	411.17	0.68
5015- Payroll Tax Expense	26.47	232.52	402.00	169.48	0.58
Total Personnel Services	<u>375.72</u>	<u>3,349.47</u>	<u>5,254.00</u>	<u>1,904.53</u>	<u>1.89</u>
<b>Materials &amp; Services</b>					
5020- Advertising Expense	0.00	6.02	90.00	83.98	0.07
5025- Dues and Subscriptions Expense	1.38	109.30	174.00	64.70	0.63
5030- Equipment Maintenance Expense	11,625.00	11,631.38	420.00	(11,211.38)	27.69
5035- Facilities Expense	8.28	51.12	75.00	23.88	0.68
5040- Insurance Expense	0.00	221.89	394.00	172.11	0.56
5045- Postage, Printing, and Supplies Expense	6.58	489.13	1,650.00	1,160.87	0.30
5050- Travel Expense	1.31	14.78	60.00	45.22	0.25
5052- Professional Development Expense	0.00	82.89	150.00	67.11	0.55
5055- Telephone Expense	1.87	14.92	27.00	12.08	0.55
5060- Contracted Services	52.11	1,457.38	7,747.00	6,289.62	0.19
5901- Uncollectable receivables Bad Debt	0.00	240.30	150.00	(90.30)	1.60
Materials & Services	<u>11,696.53</u>	<u>14,319.11</u>	<u>10,937.00</u>	<u>(3,382.11)</u>	<u>33.07</u>
6200- Contingency	0.00	0.00	200,000.00	200,000.00	0.00
6500- Unappropriated Funds	0.00	0.00	129,001.00	129,001.00	0.00
<b>Capital Outlay</b>					
5066- Capital Outlay	4,636.54	14,437.54	0.00	(14,437.54)	0.00
Total Capital Outlay	<u>4,636.54</u>	<u>14,437.54</u>	<u>0.00</u>	<u>(14,437.54)</u>	<u>0.00</u>
Total Expenses	<u>16,708.79</u>	<u>32,106.12</u>	<u>345,192.00</u>	<u>313,085.88</u>	<u>34.96</u>
Excess Revenue Over (Under) Expenditures	<u>(9,212.59)</u>	<u>27,887.06</u>	<u>0.00</u>	<u>27,887.06</u>	<u>(39.87)</u>

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

08 Sewer Reserve Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	1,786.92	11,618.96	7,683.00	3,935.96	(1.51)
4026- Utility Income	2,156.00	17,464.00	26,064.00	(8,600.00)	(0.67)
4160- Sewer Replacement Reserve Income	0.00	0.00	0.00	0.00	0.00
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	714,880.00	(714,880.00)	0.00
Total Revenues	<u>3,942.92</u>	<u>29,082.96</u>	<u>748,627.00</u>	<u>(719,544.04)</u>	<u>(2.18)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
<b>Materials &amp; Services</b>					
5901- Uncollectable receivables Bad Debt	0.00	220.00	0.00	(220.00)	0.00
Materials & Services	<u>0.00</u>	<u>220.00</u>	0.00	<u>(220.00)</u>	<u>0.00</u>
6500- Unappropriated Funds	0.00	0.00	748,627.00	748,627.00	0.00
<b>Capital Outlay</b>					
Total Expenses	<u>0.00</u>	<u>220.00</u>	<u>748,627.00</u>	<u>748,407.00</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	<u>3,942.92</u>	<u>28,862.96</u>	<u>0.00</u>	<u>28,862.96</u>	<u>(2.18)</u>

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

09 Street Reserve Fund

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	12.70	83.14	63.00	20.14	(1.32)
4080- Street Apportionment	0.00	0.00	0.00	0.00	0.00
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	5,950.00	(5,950.00)	0.00
Total Revenues	<u>12.70</u>	<u>83.14</u>	<u>6,013.00</u>	<u>(5,929.86)</u>	<u>(1.32)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
<b>Materials &amp; Services</b>					
6300- Transfer In	0.00	0.00	(1,500.00)	(1,500.00)	0.00
6500- Unappropriated Funds	0.00	0.00	7,513.00	7,513.00	0.00
<b>Capital Outlay</b>					
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>6,013.00</u>	<u>6,013.00</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	<u>12.70</u>	<u>83.14</u>	<u>0.00</u>	<u>83.14</u>	<u>(1.32)</u>



## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

All Funds

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
4010- Interest Income	7,060.11	45,715.04	30,000.00	15,715.04	(1.52)
4011- 911 Revenues	0.00	0.00	0.00	0.00	0.00
4014- Principle repayment	0.00	0.00	0.00	0.00	0.00
4015- Cigarette Tax Revenue	0.00	773.93	1,600.00	(826.07)	(0.48)
4016- School Excise Tax	0.00	1,460.00	27,600.00	(26,140.00)	(0.05)
4017- State Revenue Shared Marijuana Tax	4,480.19	12,754.90	11,000.00	1,754.90	(1.16)
4020- Liquor Tax Revenue	1,262.67	12,287.92	20,000.00	(7,712.08)	(0.61)
4025- Franchise Tax Income	14,458.23	105,944.90	150,000.00	(44,055.10)	(0.71)
4026- Utility Income	29,000.42	237,076.03	351,082.00	(114,005.97)	(0.68)
4027- City of Tangent Utility Franchise Tax - Sewer and Stormwater	1,950.58	15,942.22	23,250.00	(7,307.78)	(0.69)
4030- Building Permit - Linn County	402.01	16,883.00	27,900.00	(11,017.00)	(0.61)
4031- Building Permit - City of Tangent	133.99	5,621.36	9,300.00	(3,678.64)	(0.60)
4035- Building Permit Surcharge	64.32	2,694.33	4,400.00	(1,705.67)	(0.61)
4040- Land Use Fee	0.00	9,317.25	5,000.00	4,317.25	(1.86)
4050- Miscellaneous Income	1.00	1,168.09	1,000.00	168.09	(1.17)
4060- Building Permit Plan Review Fee	52.16	13,789.76	19,500.00	(5,710.24)	(0.71)
4075- Grant Receipts	0.00	37,395.56	192,646.00	(155,250.44)	(0.19)
4080- Street Apportionment	6,923.90	62,528.10	71,000.00	(8,471.90)	(0.88)
4120- TES Tax Turnover Revenue	18.71	2,375.61	1,200.00	1,175.61	(1.98)
4125- Sewer Connect Fee	0.00	397.00	1,500.00	(1,103.00)	(0.26)
4130- Sewer Disconnect Fee	0.00	0.00	0.00	0.00	0.00
4135- Sewer Reconnect Fee	0.00	0.00	0.00	0.00	0.00
4150- Sewer Lab Use Fee	0.00	0.00	0.00	0.00	0.00
4160- Sewer Replacement Reserve Income	0.00	0.00	0.00	0.00	0.00
4185- SDC - Drainage Fee	0.00	2,510.79	3,670.00	(1,159.21)	(0.68)
4190- SDC - Street Fee	0.00	1,314.80	6,574.00	(5,259.20)	(0.20)
4195- SDC - Park Fees	0.00	3,239.00	16,195.00	(12,956.00)	(0.20)
4200- SDC - Sewer Fee	0.00	6,996.47	34,982.00	(27,985.53)	(0.20)
4400- FEMA Funds Received	0.00	0.00	0.00	0.00	0.00
4901- Recovered Bad Debts	0.00	0.00	0.00	0.00	0.00
4990- COGS	0.00	0.00	0.00	0.00	0.00
Budgeted Cash on Hand					
6100- Budgeted Cash on Hand	0.00	0.00	2,791,343.00	(2,791,343.00)	0.00
Total Revenues	<u>65,808.29</u>	<u>598,186.06</u>	<u>3,800,742.00</u>	<u>(3,202,555.94)</u>	<u>(16.05)</u>
<b>Expenses</b>					
<b>Personnel Services</b>					
5005- Salary Expense	8,441.04	74,935.90	119,073.00	44,137.10	0.63
5010- Benefits Expense	3,200.00	28,961.08	42,658.00	13,696.92	0.68
5015- Payroll Tax Expense	881.94	7,752.25	13,386.00	5,633.75	0.58
Total Personnel Services	<u>12,522.98</u>	<u>111,649.23</u>	<u>175,117.00</u>	<u>63,467.77</u>	<u>1.89</u>
<b>Materials &amp; Services</b>					
5019- School Excise Tax Expense	0.00	0.00	26,800.00	26,800.00	0.00
5020- Advertising Expense	0.00	200.60	3,000.00	2,799.40	0.07
5025- Dues and Subscriptions Expense	436.10	6,402.00	7,770.00	1,368.00	0.82
5030- Equipment Maintenance Expense	15,237.27	47,245.56	75,000.00	27,754.44	0.63
5035- Facilities Expense	659.01	3,958.16	6,100.00	2,141.84	0.65
5040- Insurance Expense	0.00	8,171.63	14,140.00	5,968.37	0.58

## February 28, 2019 - Statement of Activity - MTD and YTD by Fund

All Funds

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
5045- Postage, Printing, and Supplies Expense	140.28	4,901.40	10,000.00	5,098.60	0.49
5050- Travel Expense	43.61	492.84	2,000.00	1,507.16	0.25
5052- Professional Development Expense	0.00	2,762.81	5,000.00	2,237.19	0.55
5055- Telephone Expense	62.36	497.56	900.00	402.44	0.55
5065- Contracted Services-Grants pass thru	0.00	0.00	105,250.00	105,250.00	0.00
5060- Contracted Services	15,009.42	132,164.66	195,425.00	63,260.34	0.68
5061- Contracted Services-LinnCo pass thru Expense	0.00	29,358.27	39,100.00	9,741.73	0.75
5063- Contracted Services-Land Use pass thru	0.00	9,317.25	15,000.00	5,682.75	0.62
5901- Uncollectable receivables Bad Debt	0.00	2,967.05	1,900.00	(1,067.05)	1.56
Materials & Services	<u>31,588.05</u>	<u>248,439.79</u>	<u>507,385.00</u>	<u>258,945.21</u>	<u>8.20</u>
6200- Contingency	0.00	0.00	900,384.00	900,384.00	0.00
6300- Transfer In	0.00	0.00	(1,500.00)	(1,500.00)	0.00
6400- Transfer Out	0.00	0.00	1,500.00	1,500.00	0.00
6500- Unappropriated Fund Balance	0.00	0.00	1,824,560.00	1,824,560.00	0.00
<b>Capital Outlay</b>					
5066- Capital Outlay	5,512.55	180,605.39	393,296.00	212,690.61	0.46
Total Capital Outlay	<u>5,512.55</u>	<u>180,605.39</u>	<u>393,296.00</u>	<u>212,690.61</u>	<u>0.46</u>
Total Expenses	<u>49,623.58</u>	<u>540,694.41</u>	<u>3,800,742.00</u>	<u>3,260,047.59</u>	<u>10.55</u>
Excess Revenue Over (Under) Expenditures	<u>16,184.71</u>	<u>57,491.65</u>	<u>0.00</u>	<u>57,491.65</u>	<u>(26.60)</u>

## February 28, 2019 - Balance Sheet

01 General Fund

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
1025- Petty Cash	309.11	238.27	70.84
1020- Citizens Bank Acct 8068	10,541.31	6,382.15	4,159.16
1010- Checking Account 2377811381	141,081.36	285,234.90	(144,153.54)
Edward Jones:			
1040- Edward Jones Money Market	975.85	26,308.15	(25,332.30)
1041- Edward Jones CD's	103,003.10	76,370.95	26,632.15
Total Edward Jones	<u>103,978.95</u>	<u>102,679.10</u>	<u>1,299.85</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct. 5069	545,640.87	315,762.80	229,878.07
Total Oregon State Treasury	<u>545,640.87</u>	<u>315,762.80</u>	<u>229,878.07</u>
User Fees Receivable			
1200- Accounts Receivable	0.00	693.00	(693.00)
1209- Accounts Receivable Credits	(7.25)	(473.00)	465.75
1499- Undeposited Funds	(10.03)	(66.03)	56.00
Total User Fees Receivable	<u>(17.28)</u>	<u>153.97</u>	<u>(171.25)</u>
1315- Due from other Governments - Liquor & Cigarette Tax	5,742.86	1,154.93	4,587.93
Other Accounts Receivable			
1220- Accounts Receivable Franchise Fees	14,495.22	13,682.22	813.00
1221- Accounts Receivable - Land Use/Zoning	1,195.09	9,547.31	(8,352.22)
Total Other Accounts Receivable	<u>15,690.31</u>	<u>23,229.53</u>	<u>(7,539.22)</u>
Fund Transfers			
Fund Transfers	0.00	0.00	0.00
<b>Current Assets</b>	<b><u>822,967.49</u></b>	<b><u>734,835.65</u></b>	<b><u>88,131.84</u></b>
Total Assets	<u>822,967.49</u>	<u>734,835.65</u>	<u>88,131.84</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
2000- Accounts Payable	6,212.05	17,903.44	(11,691.39)
Payroll and Payroll Tax Payable			
2101- Payroll Tax Liabilities	21.38	21.34	0.04
Total Payroll and Payroll Tax Payable	<u>21.38</u>	<u>21.34</u>	<u>0.04</u>
2050- Deposits Payable - Land Use/Zoning	4,924.77	7,862.12	(2,937.35)
<b>Total Liabilities</b>	<b><u>11,158.20</u></b>	<b><u>25,786.90</u></b>	<b><u>(14,628.70)</u></b>
<b>Equity</b>			
01-3010-00 General Fund Balance	740,657.11	655,268.30	85,388.81
Total Equity	<u>740,657.11</u>	<u>655,268.30</u>	<u>85,388.81</u>
Income Summary			
Income Summary	71,152.18	53,780.45	17,371.73
Total Liabilities and Equity	<u>822,967.49</u>	<u>734,835.65</u>	<u>88,131.84</u>

02 Street Fund

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Edward Jones:			
1040- Edward Jones Money Market	682.72	15,732.49	(15,049.77)
1041- Edward Jones CD's	72,038.00	46,107.47	25,930.53
Total Edward Jones	<u>72,720.72</u>	<u>61,839.96</u>	<u>10,880.76</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct 5069	468,738.65	447,107.84	21,630.81
Total Oregon State Treasury	<u>468,738.65</u>	<u>447,107.84</u>	<u>21,630.81</u>
User Fees Receivable			
1315- Due from Other Governments - Cigarette Tax	6,923.90	6,397.63	526.27
Other Accounts Receivable			
Fund Transfers			
Fund Transfers	0.00	0.00	0.00
<b>Current Assets</b>	<b>548,383.27</b>	<b>515,345.43</b>	<b>33,037.84</b>
<b>Total Assets</b>	<b><u>548,383.27</u></b>	<b><u>515,345.43</u></b>	<b><u>33,037.84</u></b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
2000- Accounts Payable	132,172.85	254.47	131,918.38
Payroll and Payroll Tax Payable			
2101- Payroll Tax Liabilities	4.64	4.58	0.06
Total Payroll and Payroll Tax Payable	<u>4.64</u>	<u>4.58</u>	<u>0.06</u>
<b>Total Liabilities</b>	<b>132,177.49</b>	<b>259.05</b>	<b>131,918.44</b>
<b>Equity</b>			
02-3010-00 Street Fund Balance	519,573.41	390,872.61	128,700.80
Total Equity	<u>519,573.41</u>	<u>390,872.61</u>	<u>128,700.80</u>
Income Summary			
Income Summary	(103,367.63)	124,213.77	(227,581.40)
<b>Total Liabilities and Equity</b>	<b><u>548,383.27</u></b>	<b><u>515,345.43</u></b>	<b><u>33,037.84</u></b>

February 28, 2019 - Balance Sheet  
04 Sewer Fund

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Edward Jones:			
1040- Edward Jones Money Market	48.62	4,486.00	(4,437.38)
1041- Edward Jones CD's	5,093.70	11,221.62	(6,127.92)
Total Edward Jones	<u>5,142.32</u>	<u>15,707.62</u>	<u>(10,565.30)</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct. 5069	8,328.94	15,289.65	(6,960.71)
Total Oregon State Treasury	<u>8,328.94</u>	<u>15,289.65</u>	<u>(6,960.71)</u>
User Fees Receivable			
1250- User Fees Receivable	25,548.12	23,648.14	1,899.98
Total User Fees Receivable	<u>25,548.12</u>	<u>23,648.14</u>	<u>1,899.98</u>
Other Accounts Receivable			
Fund Transfers			
Fund Transfers	0.00	200.00	(200.00)
<b>Current Assets</b>	<b>39,019.38</b>	<b>54,845.41</b>	<b>(15,826.03)</b>
Total Assets	<u>39,019.38</u>	<u>54,845.41</u>	<u>(15,826.03)</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
2000- Accounts Payable	14,986.92	12,669.60	2,317.32
Payroll and Payroll Tax Payable			
2101- Payroll Tax Liabilities	7.15	7.42	(0.27)
Total Payroll and Payroll Tax Payable	<u>7.15</u>	<u>7.42</u>	<u>(0.27)</u>
<b>Total Liabilities</b>	<b>14,994.07</b>	<b>12,677.02</b>	<b>2,317.05</b>
<b>Equity</b>			
04-3010-00 Sewer Fund Balance	36,159.72	70,447.43	(34,287.71)
Total Equity	<u>36,159.72</u>	<u>70,447.43</u>	<u>(34,287.71)</u>
Income Summary			
Income Summary	(12,134.41)	(28,279.04)	16,144.63
Total Liabilities and Equity	<u>39,019.38</u>	<u>54,845.41</u>	<u>(15,826.03)</u>

February 28, 2019 - Balance Sheet  
05 SDC Fund

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
1030- Central Willamette Credit Union	12,221.58	12,168.00	53.58
Edward Jones:			
1040- Edward Jones Money Market	678.56	14,274.22	(13,595.66)
1041- Edward Jones CD's	71,600.20	47,444.76	24,155.44
Total Edward Jones	<u>72,278.76</u>	<u>61,718.98</u>	<u>10,559.78</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct #5069	468,708.94	497,203.42	(28,494.48)
Total Oregon State Treasury	<u>468,708.94</u>	<u>497,203.42</u>	<u>(28,494.48)</u>
User Fees Receivable			
Other Accounts Receivable			
Fund Transfers			
Fund Transfers	0.00	0.00	0.00
<b>Current Assets</b>	<b>553,209.28</b>	<b>571,090.40</b>	<b>(17,881.12)</b>
Total Assets	<u>553,209.28</u>	<u>571,090.40</u>	<u>(17,881.12)</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
2000- Accounts Payable	124.63	38.53	86.10
Payroll and Payroll Tax Payable			
2101- Payroll Tax Liabilities	0.12	0.04	0.08
Total Payroll and Payroll Tax Payable	<u>0.12</u>	<u>0.04</u>	<u>0.08</u>
<b>Total Liabilities</b>	<b>124.75</b>	<b>38.57</b>	<b>86.18</b>
<b>Equity</b>			
05-3010-00 SDC Fund Balance	515,406.70	560,694.02	(45,287.32)
Total Equity	<u>515,406.70</u>	<u>560,694.02</u>	<u>(45,287.32)</u>
Income Summary			
Income Summary	<u>37,677.83</u>	<u>10,357.81</u>	<u>27,320.02</u>
Total Liabilities and Equity	<u>553,209.28</u>	<u>571,090.40</u>	<u>(17,881.12)</u>

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Edward Jones:			
1040- Edward Jones Money Market	10.57	917.59	(907.02)
1041- Edward Jones CD's	1,114.40	1,453.58	(339.18)
Total Edward Jones	<u>1,124.97</u>	<u>2,371.17</u>	<u>(1,246.20)</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct #5069	7,926.83	1,935.66	5,991.17
Total Oregon State Treasury	<u>7,926.83</u>	<u>1,935.66</u>	<u>5,991.17</u>
User Fees Receivable			
1250- User Fees Receivable	3,111.55	2,851.89	259.66
Total User Fees Receivable	<u>3,111.55</u>	<u>2,851.89</u>	<u>259.66</u>
Other Accounts Receivable			
Fund Transfers			
Fund Transfers	0.00	(200.00)	200.00
<b>Current Assets</b>	<b>12,163.35</b>	<b>6,958.72</b>	<b>5,204.63</b>
<b>Total Assets</b>	<b><u>12,163.35</u></b>	<b><u>6,958.72</u></b>	<b><u>5,204.63</u></b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
2000- Accounts Payable	2,435.52	1,439.47	996.05
Payroll and Payroll Tax Payable			
2101- Payroll Tax Liabilities	1.71	1.89	(0.18)
Total Payroll and Payroll Tax Payable	<u>1.71</u>	<u>1.89</u>	<u>(0.18)</u>
<b>Total Liabilities</b>	<b>2,437.23</b>	<b>1,441.36</b>	<b>995.87</b>
<b>Equity</b>			
06-3010-00 Parks Fund Balance	2,395.60	5,376.66	(2,981.06)
Total Equity	<u>2,395.60</u>	<u>5,376.66</u>	<u>(2,981.06)</u>
Income Summary			
Income Summary	<u>7,330.52</u>	<u>140.70</u>	<u>7,189.82</u>
<b>Total Liabilities and Equity</b>	<b><u>12,163.35</u></b>	<b><u>6,958.72</u></b>	<b><u>5,204.63</u></b>

## February 28, 2019 - Balance Sheet

07 Stormwater Fund

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Edward Jones:			
1040- Edward Jones Money Market	414.16	8,658.38	(8,244.22)
1041- Edward Jones CD's	43,700.40	22,879.31	20,821.09
Total Edward Jones	<u>44,114.56</u>	<u>31,537.69</u>	<u>12,576.87</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct #5069	301,803.44	243,675.75	58,127.69
Total Oregon State Treasury	<u>301,803.44</u>	<u>243,675.75</u>	<u>58,127.69</u>
User Fees Receivable			
1250- User Fees Receivable	9,100.53	9,090.25	10.28
Total User Fees Receivable	<u>9,100.53</u>	<u>9,090.25</u>	<u>10.28</u>
Other Accounts Receivable			
Fund Transfers			
Fund Transfers	0.00	0.00	0.00
<b>Current Assets</b>	<b>355,018.53</b>	<b>284,303.69</b>	<b>70,714.84</b>
Total Assets	<u>355,018.53</u>	<u>284,303.69</u>	<u>70,714.84</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
2000- Accounts Payable	16,136.50	38.37	16,098.13
Payroll and Payroll Tax Payable			
2101- Payroll Tax Liabilities	0.81	0.54	0.27
Total Payroll and Payroll Tax Payable	<u>0.81</u>	<u>0.54</u>	<u>0.27</u>
<b>Total Liabilities</b>	<b>16,137.31</b>	<b>38.91</b>	<b>16,098.40</b>
<b>Equity</b>			
07-3010-00 Stormwater Fund Balance	310,994.16	233,316.92	77,677.24
Total Equity	<u>310,994.16</u>	<u>233,316.92</u>	<u>77,677.24</u>
Income Summary			
Income Summary	27,887.06	50,947.86	(23,060.80)
Total Liabilities and Equity	<u>355,018.53</u>	<u>284,303.69</u>	<u>70,714.84</u>



	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Edward Jones:			
1040- Edward Jones Money Market	954.67	28,291.37	(27,336.70)
1041- Edward Jones CD's	100,733.80	84,656.35	16,077.45
Total Edward Jones	<u>101,688.47</u>	<u>112,947.72</u>	<u>(11,259.25)</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct. 5069	641,515.41	586,854.62	54,660.79
Total Oregon State Treasury	<u>641,515.41</u>	<u>586,854.62</u>	<u>54,660.79</u>
User Fees Receivable			
1250- User Fees Receivable	2,872.87	2,779.27	93.60
Total User Fees Receivable	<u>2,872.87</u>	<u>2,779.27</u>	<u>93.60</u>
Other Accounts Receivable			
Fund Transfers			
Fund Transfers	0.00	0.00	0.00
<b>Current Assets</b>	<b>746,076.75</b>	<b>702,581.61</b>	<b>43,495.14</b>
Total Assets	<u>746,076.75</u>	<u>702,581.61</u>	<u>43,495.14</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
Payroll and Payroll Tax Payable			
<b>Equity</b>			
08-3010-00 Sewer Reserve Fund Balance	717,213.79	679,626.74	37,587.05
Total Equity	<u>717,213.79</u>	<u>679,626.74</u>	<u>37,587.05</u>
Income Summary			
Income Summary	<u>28,862.96</u>	<u>22,954.87</u>	<u>5,908.09</u>
Total Liabilities and Equity	<u>746,076.75</u>	<u>702,581.61</u>	<u>43,495.14</u>

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Edward Jones:			
1040- Edward Jones Money Market	6.78	242.96	(236.18)
1041- Edward Jones CD's	716.40	581.43	134.97
Total Edward Jones	<u>723.18</u>	<u>824.39</u>	<u>(101.21)</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct. 5069	5,245.34	4,297.99	947.35
Total Oregon State Treasury	<u>5,245.34</u>	<u>4,297.99</u>	<u>947.35</u>
User Fees Receivable			
Other Accounts Receivable			
Fund Transfers			
Fund Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Current Assets</b>	<b><u>5,968.52</u></b>	<b><u>5,122.38</u></b>	<b><u>846.14</u></b>
<b>Total Assets</b>	<b><u>5,968.52</u></b>	<b><u>5,122.38</u></b>	<b><u>846.14</u></b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
Payroll and Payroll Tax Payable			
<b>Equity</b>			
09-3010-00 Street Reserve Fund Balance	5,885.38	5,079.15	806.23
Total Equity	<u>5,885.38</u>	<u>5,079.15</u>	<u>806.23</u>
Income Summary			
Income Summary	<u>83.14</u>	<u>43.23</u>	<u>39.91</u>
<b>Total Liabilities and Equity</b>	<b><u>5,968.52</u></b>	<b><u>5,122.38</u></b>	<b><u>846.14</u></b>

## February 28, 2019 - Balance Sheet

### All Funds

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
1025- Petty Cash	309.11	238.27	70.84
1020- Citizens Bank Acct 8068	10,541.31	6,382.15	4,159.16
1010- Checking Account 2377811381	141,081.36	285,234.90	(144,153.54)
1030- Central Willamette Credit Union	12,221.58	12,168.00	53.58
Edward Jones:			
1040- Edward Jones Money Market	3,771.93	98,911.16	(95,139.23)
1041- Edward Jones CD's	398,000.00	290,715.47	107,284.53
Total Edward Jones	<u>401,771.93</u>	<u>389,626.63</u>	<u>12,145.30</u>
Oregon State Treasury:			
1050- Oregon State Treasury Acct. 5069	2,447,908.42	2,112,127.73	335,780.69
Total Oregon State Treasury	<u>2,447,908.42</u>	<u>2,112,127.73</u>	<u>335,780.69</u>
User Fees Receivable			
1250- User Fees Receivable	40,633.07	38,369.55	2,263.52
1200- Accounts Receivable	0.00	693.00	(693.00)
1209- Accounts Receivable Credits	(7.25)	(473.00)	465.75
1499- Undeposited Funds	(10.03)	(66.03)	56.00
Total User Fees Receivable	<u>40,615.79</u>	<u>38,523.52</u>	<u>2,092.27</u>
1315- Due from other Governments - Liquor & Cigarette Tax	12,666.76	7,552.56	5,114.20
Other Accounts Receivable			
1220- Accounts Receivable Franchise Fees	14,495.22	13,682.22	813.00
1221- Accounts Receivable - Land Use/Zoning	1,195.09	9,547.31	(8,352.22)
Total Other Accounts Receivable	<u>15,690.31</u>	<u>23,229.53</u>	<u>(7,539.22)</u>
Fund Transfers			
Fund Transfers	0.00	0.00	0.00
<b>Current Assets</b>	<b>3,082,806.57</b>	<b>2,875,083.29</b>	<b>207,723.28</b>
Total Assets	<u>3,082,806.57</u>	<u>2,875,083.29</u>	<u>207,723.28</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
2000- Accounts Payable	172,068.47	32,343.88	139,724.59
Payroll and Payroll Tax Payable			
2101- Payroll Tax Liabilities	35.81	35.81	0.00
Total Payroll and Payroll Tax Payable	<u>35.81</u>	<u>35.81</u>	<u>0.00</u>
2050- Deposits Payable - Land Use/Zoning	4,924.77	7,862.12	(2,937.35)
<b>Total Liabilities</b>	<b>177,029.05</b>	<b>40,241.81</b>	<b>136,787.24</b>
<b>Equity</b>			
01-3010-00 General Fund Balance	740,657.11	655,268.30	85,388.81
02-3010-00 Street Fund Balance	519,573.41	390,872.61	128,700.80
04-3010-00 Sewer Fund Balance	36,159.72	70,447.43	(34,287.71)
05-3010-00 SDC Fund Balance	515,406.70	560,694.02	(45,287.32)
06-3010-00 Parks Fund Balance	2,395.60	5,376.66	(2,981.06)
07-3010-00 Stormwater Fund Balance	310,994.16	233,316.92	77,677.24
08-3010-00 Sewer Reserve Fund Balance	717,213.79	679,626.74	37,587.05
09-3010-00 Street Reserve Fund Balance	5,885.38	5,079.15	806.23
Total Equity	<u>2,848,285.87</u>	<u>2,600,681.83</u>	<u>247,604.04</u>
Income Summary			
Income Summary	57,491.65	234,159.65	(176,668.00)
Total Liabilities and Equity	<u>3,082,806.57</u>	<u>2,875,083.29</u>	<u>207,723.28</u>

**FRANCHISE TAXES PAID 2018-19**

	Awin	Awin	Pacific Corp	Pacific Corp	NW Natural	NW Natural	Qwest	Qwest	ComCast / LSN	ComCast	Totals	Totals	Net Gain / (Loss)
	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	
July	\$2,075.89	\$1,704.60	\$7,638.30	\$8,548.73	\$597.55	\$546.46	\$156.46	\$239.32	\$0.00	\$52.50	\$10,468.20	\$11,091.61	(\$623.41)
Aug	\$2,667.31	\$1,554.78	\$8,996.11	\$9,317.73	\$516.73	\$540.67	\$159.02	\$216.99	\$0.00	\$0.00	\$12,339.17	\$11,630.17	\$85.59
Sept	\$2,304.35	\$1,845.06	\$8,421.20	\$8,530.22	\$729.96	\$552.63	\$161.04	\$167.38	\$3,354.88	\$3,541.50	\$14,971.43	\$14,636.79	\$420.23
Oct	\$1,558.16	\$1,544.23	\$7,066.36	\$7,206.15	\$719.65	\$748.21	\$156.35	\$147.77	\$185.24	\$99.22	\$9,685.76	\$9,915.20	\$190.79
Nov	\$2,410.86	\$1,424.12	\$7,691.39	\$8,378.81	\$1,139.87	\$1,321.52	\$157.96	\$177.39	\$0.00	\$0.00	\$11,400.08	\$11,301.84	\$289.03
Dec	\$1,869.91	\$1,417.46	\$10,808.81	\$10,986.15	\$2,669.45	\$2,315.12	\$156.60	\$177.94	\$3,638.06	\$30.69	\$19,142.83	\$14,927.36	\$4,504.50
Jan	\$0.00	\$2,388.26	\$10,599.90	\$10,782.09	\$2,722.88	\$3,582.10	\$156.42	\$160.80	\$0.00	\$3,680.45	\$13,479.20	\$20,593.70	(\$2,610.00)
Feb	\$1,904.85	\$1,672.50	\$9,842.29	\$9,340.36	\$2,554.71	\$2,503.88	\$156.38	\$165.48	\$0.00	\$0.00	\$14,458.23	\$13,682.22	(\$1,833.99)
Mar													
Apr													
May													
June													
<b>Totals</b>	<b>\$14,791.33</b>	<b>\$13,551.01</b>	<b>\$71,064.36</b>	<b>\$73,090.24</b>	<b>\$11,650.80</b>	<b>\$12,110.59</b>	<b>\$1,260.23</b>	<b>\$1,453.07</b>	<b>\$7,178.18</b>	<b>\$7,404.36</b>	<b>\$105,944.90</b>	<b>\$107,778.89</b>	<b>(\$1,833.99)</b>

### LGIP Revenue Sharing 2018-19

	Cigarette Tax This Year	Cigarette Tax Last Year	ODOT This Year	ODOT Last Year	Liquor Tax This Year	Liquor Tax Last Year	Marijuana This Year	Marijuana Last Year	2018/19 Total	2017/18 Total	Increase/ (Decrease)
July	\$ 152.27	\$ -	\$ 6,126.22	\$ 5,877.56	\$ 1,645.15	\$ -		\$ -	\$ 7,923.64	\$ 5,877.56	\$2,046.08
Aug	\$ -	\$ 273.08	\$ 8,437.16	\$ 6,488.93	\$ -	\$ 1,564.58	\$ 3,956.97	\$ -	\$ 12,394.13	\$ 8,326.59	\$6,113.62
Sept	\$ 261.42	\$ 174.80	\$ 8,273.55	\$ 6,722.35	\$ 1,932.28	\$ 1,510.73	\$ -	\$ 4,310.71	\$ 10,467.25	\$ 12,718.59	\$3,862.28
Oct	\$ -	\$ -	\$ 8,098.74	\$ 6,015.90	\$ 1,747.71	\$ 1,841.83	\$ -	\$ -	\$ 9,846.45	\$ 7,857.73	\$5,851.00
Nov	\$ 242.32	\$ 93.90	\$ 8,480.49	\$ 5,805.43	\$ 3,060.89	\$ 2,634.34	\$ -	\$ 3,702.08	\$ 11,783.70	\$ 12,235.75	\$5,398.95
Dec	\$ 117.92	\$ 292.63	\$ 8,095.02	\$ 6,486.53	\$ -	\$ -	\$ 4,317.74	\$ -	\$ 12,530.68	\$ 6,779.16	\$11,150.47
Jan	\$ -	\$ -	\$ 8,093.02	\$ 6,351.25	\$ 2,639.22	\$ 2,585.74	\$ -	\$ -	\$ 10,732.24	\$ 8,936.99	\$12,945.72
Feb	\$ -	\$ -	\$ 6,923.90	\$ 6,397.63	\$ 1,262.67	\$ 1,154.93	\$ 4,480.19	\$ -	\$ 12,666.76	\$ 7,552.56	\$18,059.92
March											
April											
May											
June											
<b>Totals</b>	<b>\$773.93</b>	<b>\$834.41</b>	<b>\$62,528.10</b>	<b>\$50,145.58</b>	<b>\$12,287.92</b>	<b>\$11,292.15</b>	<b>\$12,754.90</b>	<b>\$8,012.79</b>	<b>\$88,344.85</b>	<b>\$70,284.93</b>	<b>\$18,059.92</b>



**MONTHLY SPLITS OF FUNDS FOR CONTRACTED VENDORS**

**2018-19**

NAME	FUND CODE	Creed												Amt Left
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	On Contract
Creed Eckert	5060-1	\$156.75	\$833.25	\$162.75	\$171.00	\$620.25	\$333.48	\$269.25	\$567.00					
<b>Contract Total:</b>	5060-2	\$31.35	\$166.65	\$32.55	\$34.20	\$124.05	\$66.75	\$53.85	\$113.40					
<b>\$5,000.00</b>	5060-4	\$49.64	\$263.87	\$51.54	\$54.15	\$196.41	\$105.69	\$85.26	\$179.55					
	5060-5	\$7.84	\$41.66	\$8.14	\$8.55	\$31.02	\$16.69	\$13.47	\$28.35					
	5060-6	\$7.83	\$41.66	\$8.13	\$8.55	\$31.01	\$16.68	\$13.46	\$28.35					
	5060-7	\$7.84	\$41.66	\$8.14	\$8.55	\$31.01	\$16.69	\$13.46	\$28.35					
<b>TOTAL</b>		\$261.25	\$1,388.75	\$271.25	\$285.00	\$1,033.75	\$555.98	\$448.75	\$945.00	\$0.00	\$0.00	\$0.00	\$0.00	
												<b>YTD TOTA</b>	\$5,189.73	-\$189.73
Dyer Partnership	5060-1	\$72.00	\$36.00	\$0.00	\$0.00	\$36.00	\$252.00	\$36.00	\$0.00					\$0.00
<b>Contract Total:</b>	5060-2	\$14.40	\$7.20	\$0.00	\$0.00	\$7.20	\$50.40	\$7.20	\$0.00					\$0.00
<b>\$5,000.00</b>	5060-4	\$22.80	\$11.40	\$0.00	\$0.00	\$11.40	\$79.80	\$11.40	\$0.00					\$0.00
	5060-5	\$3.60	\$1.80	\$0.00	\$0.00	\$1.80	\$12.60	\$1.80	\$0.00					\$0.00
	5060-6	\$3.60	\$1.80	\$0.00	\$0.00	\$1.80	\$12.60	\$1.80	\$0.00					\$0.00
	5060-7	\$3.60	\$1.80	\$0.00	\$0.00	\$1.80	\$12.60	\$1.80	\$0.00					\$0.00
<b>TOTAL</b>		\$120.00	\$60.00	\$0.00	\$0.00	\$60.00	\$420.00	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
												<b>YTD TOTA</b>	\$720.00	\$4,280.00
Reeve Kearns PC	5060-1	\$210.00	\$262.50	\$0.00	\$210.00	\$52.50	\$0.00	\$336.00	\$0.00					
<b>Contract Total:</b>	5060-2	\$42.00	\$52.50	\$0.00	\$42.00	\$10.50	\$0.00	\$67.20	\$0.00					
<b>\$20,000.00</b>	5060-4	\$66.50	\$83.13	\$0.00	\$66.50	\$16.63	\$0.00	\$106.40	\$0.00					
	5060-5	\$10.50	\$13.12	\$0.00	\$10.50	\$2.62	\$0.00	\$16.80	\$0.00					
	5060-6	\$10.50	\$13.13	\$0.00	\$10.50	\$2.63	\$0.00	\$16.80	\$0.00					
	5060-7	\$10.50	\$13.12	\$0.00	\$10.50	\$2.62	\$0.00	\$16.80	\$0.00					
<b>TOTAL</b>		\$350.00	\$437.50	\$0.00	\$350.00	\$87.50	\$0.00	\$560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
												<b>YTD TOTA</b>	\$1,785.00	\$18,215.00

## A/P Detail Check Register for Check Date 2/11/2019

Check	Vendor	Description or Invoice Numbers	Check Amount	Invoice Distribution Accounts	Distribution Amount
0012340	[A&B] A&B Septic Service	31958 Meadowlark Loop	300.00	04-5030-00 Equipment Maintenance Expense	300.00
0012341	[AIG] AIG Valic c/o Chase Bank of Texas	Pay period ending 1/22/2019 - AIG	1,600.00	01-2100-00 Payroll Liabilities 02-2100-00 Payroll Liabilities 04-2100-00 Payroll Liabilities 05-2100-00 Payroll Liabilities 06-2100-00 Payroll Liabilities 07-2100-00 Payroll Liabilities	960.16 191.84 304.16 47.84 48.16 47.84
		<i>Georgia retirement</i>			
0012342	[BOLI] BOLI	<u>Old Mill drainage work</u>	250.00	07-5066-00 Capital Outlay	250.00
0012343	[Card] Card Service Center		600.50	01-4050-00 Miscellaneous Income 01-5045-00 Postage, Printing, and Supplies Expense 02-4050-00 Miscellaneous Income 04-4050-00 Miscellaneous Income 04-5045-00 Postage, Printing, and Supplies Expense 05-4050-00 Miscellaneous Income 06-4050-00 Miscellaneous Income 06-5045-00 Postage, Printing, and Supplies Expense 07-4050-00 Miscellaneous Income 07-5045-00 Postage, Printing, and Supplies Expense	-6.54 61.14 -1.31 -2.07 183.42 -0.33 -0.32 183.42 -0.33 183.42
		<i>Envelopes</i>			
0012344	[Comcast] Comcast		197.21	01-5055-00 Telephone Expense 01-5060-00 Contracted Services 02-5055-00 Telephone Expense 02-5060-00 Contracted Services 04-5055-00 Telephone Expense 04-5060-00 Contracted Services 05-5055-00 Telephone Expense 05-5060-00 Contracted Services 06-5055-00 Telephone Expense 06-5060-00 Contracted Services 07-5055-00 Telephone Expense 07-5060-00 Contracted Services	37.42 80.91 7.48 16.18 11.85 25.62 1.87 4.05 1.87 4.04 1.87 4.05
		<i>Telephone &amp; Internet</i>			
0012345	[Eager] Eager Beaver Nursery, Inc.	<i>landscaping</i>	1,380.83	06-5060-00 Contracted Services	1380.83
0012346	[OMFOA] OGFOA	<i>Bev Spring Conference</i>	335.00	01-5052-00 Professional Development Expense 02-5052-00 Professional Development Expense 04-5052-00 Professional Development Expense 05-5052-00 Professional Development Expense 06-5052-00 Professional Development Expense 07-5052-00 Professional Development Expense	201.00 40.20 63.65 10.05 10.05 10.05
0012347	[One Call] One Call Concepts, Inc.	6 tickets <i>leakes</i>	6.30	04-5025-00 Dues and Subscriptions Expense	6.30
0012348	[Orenco] Orenco Systems, Inc.	<i>Sewer Contractor</i>	10,805.99	04-5030-00 Equipment Maintenance Expense 04-5060-00 Contracted Services	825.99 9980.00



**City of Tangent**  
**Citizens Bank 8068**  
**A/P Detail Check Register for Check Date 2/11/2019**

<u>Check</u>	<u>Vendor</u>	<u>Description or Invoice Numbers</u>	<u>Check Amount</u>	<u>Invoice Distribution Accounts</u>	<u>Distribution Amount</u>
0012349	[Profectus] Profectus, Inc.	<i>Sanitorial Services</i>	174.11	01-5060-00 Contracted Services	104.47
				02-5060-00 Contracted Services	20.89
				04-5060-00 Contracted Services	33.08
				05-5060-00 Contracted Services	5.22
				06-5060-00 Contracted Services	5.23
				07-5060-00 Contracted Services	5.22
0012350	[Quill] Quill Corporation		<i>Office Supplies</i>	56.06	01-5045-00 Postage, Printing, and Supplies Expense
				02-5045-00 Postage, Printing, and Supplies Expense	6.72
				04-5045-00 Postage, Printing, and Supplies Expense	10.65
				05-5045-00 Postage, Printing, and Supplies Expense	1.69
				06-5045-00 Postage, Printing, and Supplies Expense	1.68
				07-5045-00 Postage, Printing, and Supplies Expense	1.68
0012351	[Reeve] Reeve Kearns PC	<i>Attorney</i>		770.00	01-2050-00 Deposits Payable - Land Use/Zoning
				01-5060-00 Contracted Services	336.00
				02-5060-00 Contracted Services	67.20
				04-5060-00 Contracted Services	106.40
				05-5060-00 Contracted Services	16.80
				06-5060-00 Contracted Services	16.80
				07-5060-00 Contracted Services	16.80
0012352	[Culligan] Willamette Water Technology, Inc.		18.00	01-5060-00 Contracted Services	10.80
				02-5060-00 Contracted Services	2.16
				04-5060-00 Contracted Services	3.42
				05-5060-00 Contracted Services	0.54
				06-5060-00 Contracted Services	0.54
				07-5060-00 Contracted Services	0.54
<b>Total for Check Run:</b>			<b>16,494.00</b>		

**City of Tangent**  
**Citizens Bank 8068**  
**A/P Detail Check Register for Check Date 2/15/2019**

<u>Check</u>	<u>Vendor</u>	<u>Description or Invoice Numbers</u>	<u>Check Amount</u>	<u>Invoice Distribution Accounts</u>	<u>Distribution Amount</u>
0201538	[Internal] Internal Revenue Service	Pay period ending 1/22/2019 - EmpFica, EmpFicaMed, FWT	2,959.24	01-2101-00 Payroll Tax Liabilities 02-2101-00 Payroll Tax Liabilities 04-2101-00 Payroll Tax Liabilities 05-2101-00 Payroll Tax Liabilities 06-2101-00 Payroll Tax Liabilities 07-2101-00 Payroll Tax Liabilities	1775.79 354.81 562.43 88.64 89.04 88.53
0201539	[Oregon] Oregon Department of Revenue	Pay period ending 1/22/2019 - SwtOR, Transit Tax, Workman's Comp	758.83	01-2101-00 Payroll Tax Liabilities 02-2101-00 Payroll Tax Liabilities 04-2101-00 Payroll Tax Liabilities 05-2101-00 Payroll Tax Liabilities 06-2101-00 Payroll Tax Liabilities 07-2101-00 Payroll Tax Liabilities	455.39 90.96 144.22 22.74 22.86 22.66
<b>Total for Check Run:</b>			<b><u>3,718.07</u></b>		

*PR Taxes*

**City of Tangent**  
**Citizens Bank 8068**  
**A/P Detail Check Register for Check Date 2/22/2019**

<u>Check</u>	<u>Vendor</u>	<u>Description or Invoice Numbers</u>	<u>Check Amount</u>	<u>Invoice Distribution Accounts</u>	<u>Distribution Amount</u>
0012353	[EBS] CIS Trust	<i>dental insurance</i>	353.94	01-5010-00 Benefits Expense 02-5010-00 Benefits Expense 04-5010-00 Benefits Expense 05-5010-00 Benefits Expense 06-5010-00 Benefits Expense 07-5010-00 Benefits Expense	212.36 42.48 67.25 10.61 10.62 10.62
0012354	[CIT] CIT	<i>copier lease</i>	330.72	01-5060-00 Contracted Services 02-5060-00 Contracted Services 04-5060-00 Contracted Services 05-5060-00 Contracted Services 06-5060-00 Contracted Services 07-5060-00 Contracted Services	198.43 39.69 62.84 9.92 9.92 9.92
0012355	[Georgia] Edwards, Georgia	<u>February 2019 Mileage</u>	38.36	01-5025-00 Dues and Subscriptions Expense 01-5050-00 Travel Expense 02-5025-00 Dues and Subscriptions Expense 02-5050-00 Travel Expense 04-5025-00 Dues and Subscriptions Expense 04-5050-00 Travel Expense 05-5025-00 Dues and Subscriptions Expense 05-5050-00 Travel Expense 06-5025-00 Dues and Subscriptions Expense 06-5050-00 Travel Expense 07-5025-00 Dues and Subscriptions Expense 07-5050-00 Travel Expense	6.00 17.02 1.20 3.40 1.90 5.39 0.30 0.85 0.30 0.85 0.30 0.85
0012356	[Kittelson] Kittelson & Associates	<i>crosswalk</i>	876.01	02-5066-00 Capital Outlay	876.01
0012357	[Clerks] Linn County Clerks Office	<u>Record Non-Remonstrance for OR Powdercoating</u>	100.00	01-2050-00 Deposits Payable - Land Use/Zoning	100.00
0012358	[Bev] Manfredo, Beverly	<u>February 2019 Mileage</u>	15.25	01-5050-00 Travel Expense 02-5050-00 Travel Expense 04-5050-00 Travel Expense 05-5050-00 Travel Expense 06-5050-00 Travel Expense 07-5050-00 Travel Expense	9.15 1.83 2.90 0.46 0.45 0.46
0012359	[NW Natural] NW Natural Gas		209.31	01-5035-00 Facilities Expense 02-5035-00 Facilities Expense 04-5035-00 Facilities Expense 05-5035-00 Facilities Expense 06-5035-00 Facilities Expense 07-5035-00 Facilities Expense	125.59 25.11 39.77 6.28 6.28 6.28

<u>Check</u>	<u>Vendor</u>	<u>Description or Invoice Numbers</u>	<u>Check Amount</u>	<u>Invoice Distribution Accounts</u>	<u>Distribution Amount</u>
0012360	[Pacific Power] Pacific Power	<i>electric</i>	443.22	01-5035-00 Facilities Expense 02-5035-00 Facilities Expense 04-5035-00 Facilities Expense 05-5035-00 Facilities Expense 06-5035-00 Facilities Expense 07-5035-00 Facilities Expense	54.77 123.35 236.74 2.74 22.88 2.74
0012361	[Quill] Quill Corporation	<i>office supplies</i>	57.96	01-5045-00 Postage, Printing, and Supplies Expense 02-5045-00 Postage, Printing, and Supplies Expense 04-5045-00 Postage, Printing, and Supplies Expense 05-5045-00 Postage, Printing, and Supplies Expense 06-5045-00 Postage, Printing, and Supplies Expense 07-5045-00 Postage, Printing, and Supplies Expense	34.78 6.95 11.01 1.74 1.74 1.74
0012362	[Schaefers] Schaefers Recreation Equipment Co.	Invoices 106792-1, 106861-1 <i>Sewer supplies</i>	266.75	04-5030-00 Equipment Maintenance Expense	266.75
0012363	[Dyer] The Dyer Partnership Engineers & Planners Inc.	Invoices 25276, 25277 <i>Gas land use Safe like to School review Drainage</i>	2,062.50	01-2050-00 Deposits Payable - Land Use/Zoning 01-5060-00 Contracted Services 02-5060-00 Contracted Services 04-5060-00 Contracted Services 05-5060-00 Contracted Services 06-5060-00 Contracted Services 07-5060-00 Contracted Services 07-5066-00 Capital Outlay	120.00 36.00 7.20 11.40 1.80 1.80 1.80 1882.50
Total for Check Run:			<u>4,754.02</u>		

**City of Tangent**

**Citizens Bank 8068**

**A/P Detail Check Register for Check Date 2/22/2019**

<u>Check</u>	<u>Vendor</u>	<u>Description or Invoice Numbers</u>	<u>Check Amount</u>	<u>Invoice Distribution Accounts</u>	<u>Distribution Amount</u>
0201540	[Creed] Eckert, Creed	<i>Planner</i>	2,912.50	01-2050-00 Deposits Payable - Land Use/Zoning	1967.50
			01-5060-00 Contracted Services	567.00	
			02-5060-00 Contracted Services	113.40	
			04-5060-00 Contracted Services	179.55	
			05-5060-00 Contracted Services	28.35	
			06-5060-00 Contracted Services	28.35	
			07-5060-00 Contracted Services	28.35	
		<b>Total for Check Run:</b>	<b><u>2,912.50</u></b>		

## City of Tangent Journal Entry

<u>Account</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>
01-1040-00 Edward Jones Money Market		494.80	
02-1040-00 Edward Jones Money Market		345.91	
04-1040-00 Edward Jones Money Market		24.27	
05-1040-00 Edward Jones Money Market		343.81	
06-1040-00 Edward Jones Money Market		5.35	
07-1040-00 Edward Jones Money Market		209.84	
08-1040-00 Edward Jones Money Market		483.71	
09-1040-00 Edward Jones Money Market		3.44	
01-4010-00 Interest Income			494.80
02-4010-00 Interest Income			345.91
04-4010-00 Interest Income			24.27
05-4010-00 Interest Income			343.81
06-4010-00 Interest Income			5.35
07-4010-00 Interest Income			209.84
08-4010-00 Interest Income			483.71
09-4010-00 Interest Income			3.44
2/28/2019 Actual			
To record interest earned on Money Market (50 days) and CD's	JE: 964	1,911.13	1,911.13

**City of Tangent  
Journal Entry**

<u>Account</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>
01-1220-00 Accounts Receivable Franchise Fees		14,458.23	
01-4025-00 Franchise Tax Income			14,458.23
2/28/2019 Actual	To record Franchise Taxes Receivable JE:	965 14,458.23	14,458.23

## City of Tangent Journal Entry

<u>Account</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>
01-1209-00 Accounts Receivable Credits		2,572.53	
04-1250-00 User Fees Receivable			1,094.20
06-1250-00 User Fees Receivable			444.93
07-1250-00 User Fees Receivable			903.65
08-1250-00 User Fees Receivable			129.75
04-1990-01 Sewer Due to/From General		1,094.20	
01-1990-06 General Due to/From Parks			444.93
06-1990-01 Parks Due to/From General		444.93	
01-1990-07 General Due to/From Stormwater			903.65
07-1990-01 Stormwater Due to/From General		903.65	
01-1990-08 General Due to/From Stormwater			129.75
08-1990-01 Street Due to/From General		129.75	
01-1990-04 General Due to/From Sewer			1,094.20
2/28/2019 Actual	To move prepaid A/R to correct funds JE: 967	5,145.06	5,145.06



City of Tangent  
Journal Entry

<u>Account</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>
01-1315-00 Due from other Governments - Liquor & Cigarette		5,742.86	
02-1315-00 Due from Other Governments - Cigarette Tax		6,923.90	
01-4020-00 Liquor Tax Revenue			1,262.67
02-4080-00 Street Apportionment			6,923.90
01-4017-00 State Revenue Shared Marijuana Tax			4,480.19
2/28/2019 Actual	To record A/R due from other governments	JE: 968 12,666.76	12,666.76

## City of Tangent Journal Entry

<u>Account</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>
01-1990-02 General Due to/From Street		6,060.51	
01-1990-04 General Due to/From Sewer		575.85	
01-1990-05 General Due to/From SDC		431.84	
01-1990-06 General Due to/From Parks		336.05	
01-1990-07 General Due to/From Stormwater		3,906.37	
01-1990-08 General Due to/From Stormwater		3,242.81	
01-1990-09 General Due to/From Stormwater		9.26	
02-1990-01 Street Due to/From General			6,060.51
04-1990-01 Sewer Due to/From General			575.85
05-1990-01 SDC Due to/From General			431.84
06-1990-01 Parks Due to/From General			336.05
07-1990-01 Stormwater Due to/From General			3,906.37
08-1990-01 Street Due to/From General			3,242.81
09-1990-01 Street Due to/From General			9.26
01-1050-00 Oregon State Treasury Acct. 5069			14,562.69
02-1050-00 Oregon State Treasury Acct 5069		6,060.51	
04-1050-00 Oregon State Treasury Acct. 5069		575.85	
05-1050-00 Oregon State Treasury Acct #5069		431.84	
06-1050-00 Oregon State Treasury Acct #5069		336.05	
07-1050-00 Oregon State Treasury Acct #5069		3,906.37	
08-1050-00 Oregon State Treasury Acct. 5069		3,242.81	
09-1050-00 Oregon State Treasury Acct. 5069		9.26	
2/28/2019 Actual			
To close out dueToFrom accounts and JE: adjust fund balances	969	29,125.38	29,125.38

# MONTHLY REPORT TO THE TANGENT CITY COUNCIL

March to April 2019

From: City Manager - Georgia Edwards

## 1. Follow up on past items, and report on items completed

- Added agendas, and packets to web site.
- Added newsletter to website
- Made deposits.
- Typed up council minutes of March 11, 2019
- Received sewer payment from various people
- Set up April meeting including guest speaker from Meals on Wheels.
- Notarized several documents
- Discussed a property on Highway 99E several times, regarding what is allowed in the Community Commercial Zone (several more times this month)
- Researched and discussed with Linn County Dangerous Building Issues. They posted one property and the yellow house is being demolished in the next few months. The County determined that the Quonset Hut would need to have broken windows replaced and any access to the building blocked off and secured safely. The Foundation would need to be determined by an engineer as to whether it is structurally safe.
- Discussed the Hildebrand property several times with city planner.
- Reviewing legislative bills that League of Oregon Cities mentions. Some of the issues deal with housing, and tax reform. Wetland issues. COG may become a pilot project for a wetland banks if funded by the legislature, which will require our participation.
- Set up Planning Commission meeting for April 4, 2019.
- Reviewed enforcement issues, based on information from the county and city engineer, typed up report for council review.

## 2. Current projects:

- Keeping track of work on Old Mill Road via City Engineer – this could last two months for all the work, drainage is a priority
- Monitoring several land use issues

## 3. Reports received, applications by type:

- Building permit information enclosed
- Council Action Report.

## 4. Meeting Attended/attending:

Attended: AAMPO Technical Meeting March 14, Cascade West COG Consortium March 15, City Manager's Meeting March 1, Meeting on Crosswalk March 19, AAMPO Technical Meeting, March 27, PC Meeting April 4,

Scheduled to attend: AAMPO Tech Meeting April 11, Spring Conference April 12, Consortium Meeting April 19, City/County Manager's meeting April 19, AAMPO Policy Meeting April 24, AAMPO Technical Meeting May 9, Small Cities Meeting May 10., City Council Meeting May 13.

Conference: Georgia Gone – LOC Spring Conference April 12.