

ADAIR VILLAGE CITY COUNCIL-Final
City Hall - 6030 Wm. R Carr Av.
****Tuesday, November 3, 2026 - 6:00pm****

To attend any City of Adair Village meeting remotely, call 571-748-4021 and enter pin number 2005196#.

1. ROLL CALL – Flag Salute

2. CONSENT CALENDAR: - *The following items are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member so requests, in which case the item will be discussed before the Consent Calendar is considered. If any item involves a potential conflict of interest, Council members should so note before adoption of the Consent Calendar.*

- a. Minutes – City Council Meeting – October 6, 2026
- b. Bills List through – October 31, 2026 (Attachment B)

3. PUBLIC COMMENT (Please limit comments to 3 minutes)

4. STAFF REPORTS:

- | | |
|---------------------------------------|----------|
| a) Sheriff's Report (Attachment C) | Pat Hare |
| b) CSO Report (Attachment D) | Pat Hare |
| c) City Administrator (Attachment E) | Pat Hare |
| d) Public Works Report (Attachment F) | Pat Hare |
| e) Financial Report (Attachment G) | Pat Hare |

5. OLD BUSINESS:

- | | |
|--|----------|
| a) City Council Appointments (Attachment H, H1, H2)
Action: Discussion | Pat Hare |
| b) Parks Planning Grant (Attachment I)
Action: Discussion | Pat Hare |
| c) 2024 Audit (Attachment J)
Action: Discussion | Pat Hare |

6. NEW BUSINESS:

- | | |
|---|----------|
| a) Republic Service Rates and Agreement (Attachment K)
Action: Discussion | Pat Hare |
|---|----------|

7. ORDINANCES, RESOLUTIONS, AND PROCLAMATIONS:

- | | |
|------------------------------|----------|
| a) N/A
Action: n/a | Pat Hare |
|------------------------------|----------|

8. EXECUTIVE SESSION

- a) N/A
 Action: n/a

9. COUNCIL and MAYOR COMMENTS:

10. ADJOURNMENT:

Next meetings -

City Council –Tuesday, TBD, 2026, 6:00 pm
Planning Commission TBD, 2026, 6:00 pm

The Community Center is accessible to person with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting by calling City Offices at 541-745-5507 or e-mail 'karla.mcgrath@adairvillage.org.', or Oregon Relay Services by dialing 7-1-1. If anyone wants to attend by phone, please call (541) 745-5507 The City of Adair Village is an Equal Opportunity Employer.

**The order in which items on the Agenda are addressed by the City Council
may vary from the order shown on the Agenda.**

S:\Admin\City Council\Meetings\2026 Meetings\261103\Agenda 261103.docx

**ADAIR VILLAGE
CITY COUNCIL MINUTES
6030 William R. Carr Avenue
****Tuesday, October 6 – 6:00 PM******

Agenda Item	Action
1. Roll Call: City Council Members present: Councilors Ray, Wilson, Ness, Cluster and Mayor Currier were present. City Administrator Hare was present. The minutes were taken by CA Hare.	Mayor Currier called the meeting to order at 6:00 p.m. and led the flag salute.
2. Consent Calendar Attachment A Minutes of the September 1, 2026, City Council Meeting Attachment B Bills List through Sept 30, 2026 (\$98,350.84)	Councilor Ness moved to approve the Consent Calendar. Councilor Wilson seconded. Unanimous Approval (5-0).
3. Public Comment	None.
4. Staff Reports	
4a) Attachment C – Sheriff’s Report - CA Hare presented the report.	Council received the report.
4b) Attachment D– CSO Report - CA Hare presented the report.	Council received the report.
4c) Attachment E– City Administrator’s Report Administration <ul style="list-style-type: none"> Audits: The long-running audit is finally complete. The auditors have issued the draft, and the City has returned its approval and management representation letters. The final copy will be presented next month. We have also already begun the next audit with our new audit firm, and work is moving forward quickly. I am excited to get the City’s audits caught up. Tangent Partnership: The City’s contract with Tangent has been renewed for the FY 2026–27 budget cycle, through June 29, 2027. The renewal includes a 2.9% CPI increase. Work continues to go well, and mowing services have concluded for the season until next spring. Information Technology: We are beginning several IT upgrades. Our IT specialist will be onsite within the next week to begin transitioning staff to new computers and a cloud-based backup system. We will also be updating software, including Express, to provide more real-time utility account information so customers and staff can see payments as they are posted. I am excited to get these upgrades completed. Property & Business <ul style="list-style-type: none"> Store / Property Appraisals: Candice Dennis has returned most of the City’s appraisal information. We are now waiting for the property owner to receive his appraisal information. Once both sides have the necessary information, we will bring this back for further discussion. Adair Village Industrial Site: Additional clearing is needed to allow access for more test pits, and new signage also needs to be installed. Staff is working to have this completed before October 20, when the next round of testing is scheduled. Fourplex: We have completed plumbing work underneath the building and are working with a new property management company to begin cleaning up the property, including the rear area. 	Council received the report.

- **Frontage Road:** We are obtaining quotes for improvements to the Frontage Road area, including gates and pathway improvements. The goal is to develop a project that may be eligible for CAMPO/state transportation funding.
- **Church & Officers' Club:** I met with Emily, owner of Honeybrine, and toured the Officers' Club to review the building's condition and discuss what improvements may be needed. I have also spoken with potential occupants regarding possible future use. I will return with a recommendation. We continue to work with Benton County on an IGA and what that agreement could look like, and I am waiting to receive the current contracts so they can be reviewed with Sean.

Major Projects & Engineering

- **City Hall Park Project:** The historical walking path has been completed. The design for the pavilion and public bathrooms has now been approved, and the project is moving into permitting. Benches and light posts also remain to be installed. I am excited to see this project moving toward completion.
- **Laurel & Willamette Street Overlay:** The Laurel and Willamette Street overlay project is complete and went well. Several ADA ramps were also completed as part of the work. I will continue looking for funding to complete and fully overlay the remaining lower loops, including applying for the next round of ODOT funding.
- **Wastewater Plant & Lagoon Improvements:** Work continues on several wastewater items. We are in the middle of a water reuse study and plan, renewing our permit with DEQ, and completing design work for the additional lagoon. The wetland delineation has also been submitted to DSL, and we will continue moving the project through the required review and design process.
- **Santiam Christian / Area Planning:** We have had productive discussions with Santiam Christian regarding the sports complex, Oakcraft, and the school property, as well as potential access and road dedications running east-west and north-south. Those conversations appear to be moving in a positive direction.
- **Water Plant Backwash Pump:** Staff is separately pursuing grant funding for a significant project to replace the backwash pump at the water plant. Work on identifying and securing funding for that project is currently underway.
- **Street Maintenance & Signage:** The City is preparing to begin painting curbs, with power washing and surface preparation occurring first. The new blinking speed sign is also expected to arrive this week, and we are looking at replacing several additional street signs.
- **North Water Service Lines:** The City recently completed 14 additional service line replacements in the north section, including all of Hibiscus. The lines were found to be in the same condition as, or worse than, previously replaced lines. I am glad we are continuing to systematically address these aging service lines.
- **Callaway Creek Trail:** Another section of the Callaway Creek trail has been completed using grant funding, continuing the City's work to expand and connect the community trail system.
- **Kiddie Park Improvements:** We are looking at a spring project to overlay the path in the kiddie park. Staff is also obtaining cost estimates for repainting the playground equipment and replacing the bark

<p>mulch/chips so those improvements can potentially be completed together in the spring.</p> <ul style="list-style-type: none"> • Downtown Development: I have begun reaching out to several developers to discuss the potential downtown development and gather feedback on the project and development opportunities. Over the next several months, we will continue working with a few developers to better understand how best to structure and market the opportunity. The goal is to use this information to prepare for a broader national developer search in the spring. 	
<p>4d) Attachment F – Public Works Report CA Hare presented the report.</p>	Council received the report.
<p>4e) Attachment G – Financial Report CA Hare presented the report. The balance in the Local Government Investment Pool is approximately \$5,507,492.79. Last year at this time, the balance was \$4,253,918.01.</p>	Council received the report.
<p>5. Old Business – a) Remote Access to City Council Meetings (Attachment H) Discussion</p>	Council discussed the matter.
<p>6. New Business a) Santiam Christian Master Plan (Attachment I, I1) Discussion</p>	Council discussed the matter.
<p>7. Ordinance, Resolutions, and Proclamations a) Ordinance 2026 – 5 Amending Development Code (Attachments J, J1, J2, J3)</p>	<p>Mayor Currier opened the combined public hearing at 6:48 p.m. and closed the public hearing at 6:50 p.m. No members of the public were present.</p> <p>Councilor Wilson moved to read Ordinance 2026-5 by title only a second time. Councilor Ness seconded.</p> <p>Unanimous Approval (5-0).</p> <p>Councilor Ness moved to approve the Ordinance 2026-5. Councilor Ray seconded.</p> <p>Unanimous Approval (5-0).</p>
<p>8. Executive Session- N/A</p>	
<p>9. Council and Mayor Comments</p>	
<p>10. Adjournment: City Council –Tuesday, November 3, 2026, 6:00 p.m. Planning Commission – TBD</p>	Mayor Currier adjourned the meeting at 7:50 p.m.

October 2026 Bills**Date**
10/6/2026
10/21/2026**Amount**
\$541,801.29
\$91,913.24**Total**

\$633,714.53

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
150 A & B Septic									
72860	1	Tangent	Invoice	09/02/2026	10/02/2026	360.00		360.00	100-900-52115
Total 72860:						360.00	.00	360.00	
72861	1	Tangent	Invoice	09/02/2026	10/02/2026	360.00		360.00	100-900-52115
Total 72861:						360.00	.00	360.00	
72862	1	Tangent	Invoice	09/02/2026	10/02/2026	250.00		250.00	100-900-52115
Total 72862:						250.00	.00	250.00	
72865	1	Tangent	Invoice	09/02/2026	10/02/2026	1,590.00		1,590.00	100-900-52115
Total 72865:						1,590.00	.00	1,590.00	
72890	1	Tangent	Invoice	09/03/2026	10/02/2026	234.00		234.00	100-900-52115
Total 72890:						234.00	.00	234.00	
72983	1	Tangent	Invoice	09/11/2026	10/11/2026	410.00		410.00	100-900-52115
Total 72983:						410.00	.00	410.00	
72995	1	Tangent	Invoice	09/11/2026	10/11/2026	200.00		200.00	100-900-52115
Total 72995:						200.00	.00	200.00	
73009	1	Tangent	Invoice	09/14/2026	10/14/2026	200.00		200.00	100-900-52115
Total 73009:						200.00	.00	200.00	
73010	1	Tangent	Invoice	09/14/2026	10/14/2026	200.00		200.00	100-900-52115
Total 73010:						200.00	.00	200.00	
73015	1	Tangent	Invoice	09/14/2026	10/14/2026	970.00		970.00	100-900-52115
Total 73015:						970.00	.00	970.00	
73043	1	Tangent	Invoice	09/16/2026	10/16/2026	2,157.00		2,157.00	100-900-52115
Total 73043:						2,157.00	.00	2,157.00	
73044	1	Tangent	Invoice	09/16/2026	10/16/2026	200.00		200.00	100-900-52115
Total 73044:						200.00	.00	200.00	
73045	1	Tangent	Invoice	09/16/2026	10/16/2026	1,520.00		1,520.00	100-900-52115
Total 73045:						1,520.00	.00	1,520.00	
73062	1	Tangent	Invoice	09/17/2026	10/17/2026	375.00		375.00	100-900-52115

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
Total 73062:						375.00	.00	375.00	
73088	1	Tangent	Invoice	09/22/2026	10/22/2026	200.00		200.00	100-900-52115
Total 73088:						200.00	.00	200.00	
73089	1	Tangent	Invoice	09/22/2026	10/22/2026	375.00		375.00	100-900-52115
Total 73089:						375.00	.00	375.00	
73091	1	Tangent	Invoice	09/22/2026	10/22/2026	225.00		225.00	100-900-52115
Total 73091:						225.00	.00	225.00	
73119	1	Tangent	Invoice	09/24/2026	10/24/2026	1,212.00		1,212.00	100-900-52115
Total 73119:						1,212.00	.00	1,212.00	
73143	1	Tangent	Invoice	09/24/2026	10/24/2026	480.00		480.00	100-900-52115
Total 73143:						480.00	.00	480.00	
73144	1	Tangent	Invoice	09/24/2026	10/24/2026	525.00		525.00	100-900-52115
Total 73144:						525.00	.00	525.00	
73150	1	Tangent	Invoice	09/25/2026	10/25/2026	865.00		865.00	100-900-52115
Total 73150:						865.00	.00	865.00	
Total 150 A & B Septic:						12,908.00	.00	12,908.00	✓27344
690 Bank of America									
092326	1	Credit Card Chnrges	Invoice	09/23/2026	10/20/2026	7,149.53		7,149.53	100-000-28000
Total 092326:						7,149.53	.00	7,149.53	
Total 690 Bank of America:						7,149.53	.00	7,149.53	✓27345
890 Best Pots Inc									
I598880	1	Best Pots	Invoice	09/23/2026	10/23/2026	106.64		106.64	500-420-52019
Total I598880:						106.64	.00	106.64	
Total 890 Best Pots Inc:						106.64	.00	106.64	✓27346
1300 Cascade Columbia Distribution									
963492	1	Chemicals	Invoice	09/14/2026	09/30/2026	2,763.00		2,763.00	500-420-52001
Total 963492:						2,763.00	.00	2,763.00	
Total 1300 Cascade Columbia Distribution:						2,763.00	.00	2,763.00	✓27347
1520 CIS TRUST									
OCTOBER 202	1	Employee Health Ins	Invoice	09/15/2026	10/10/2026	1,282.26		1,282.26	100-100-51010
OCTOBER 202	2	Employee Health Ins	Invoice	09/15/2026	10/10/2026	170.97		170.97	100-200-51010

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
OCTOBER 202	3	Employee Health Ins	Invoice	09/15/2026	10/10/2026	683.87		683.87	100-300-51010
OCTOBER 202	4	Employee Health Ins	Invoice	09/15/2026	10/10/2026	427.42		427.42	200-410-51010
OCTOBER 202	5	Employee Health Ins	Invoice	09/15/2026	10/10/2026	4,017.75		4,017.75	500-420-51010
OCTOBER 202	6	Employee Health Ins	Invoice	09/15/2026	10/10/2026	1,624.20		1,624.20	510-430-51010
OCTOBER 202	7	Employee Health Insurance	Invoice	09/15/2026	10/10/2026	341.93		341.93	520-440-51010
Total OCTOBER 2026 FINAL INVOICE:						8,548.40	.00	8,548.40	
Total 1520 CIS TRUST:						8,548.40	.00	8,548.40	✓27348
1550 City of Corvallis									
4525569	1	Wastewater	Invoice	09/15/2026	10/15/2026	157.06		157.06	510-430-52014
4525569	2	Water	Invoice	09/15/2026	10/15/2026	588.97		588.97	500-420-52014
4525569	3	ND	Invoice	09/15/2026	10/15/2026	39.26		39.26	100-300-52014
Total 4525569:						785.29	.00	785.29	
Total 1550 City of Corvallis:						785.29	.00	785.29	✓27349
1610 Civil West Engineering Services Inc									
160926	1	TMDL Support	Invoice	09/23/2026	10/23/2026	3,382.00		3,382.00	100-900-52020
Total 160926:						3,382.00	.00	3,382.00	
252371	1	Wastewater Facilities Plan	Invoice	09/24/2026	10/24/2026	2,616.00		2,616.00	510-430-53005
Total 252371:						2,616.00	.00	2,616.00	
252372	1	Community Park	Invoice	09/24/2026	10/24/2026	2,530.64		2,530.64	100-300-53004
Total 252372:						2,530.64	.00	2,530.64	
Total 1610 Civil West Engineering Services Inc:						8,528.64	.00	8,528.64	✓27350
1800 Consumers Power Inc.									
1152400101526	1	Utilities	Invoice	09/21/2026	10/15/2026	1,870.00		1,870.00	200-410-52109
Total 1152400101526:						1,870.00	.00	1,870.00	
1152401101526	1	Utilities	Invoice	09/21/2026	10/15/2026	40.81		40.81	100-300-52109
Total 1152401101526:						40.81	.00	40.81	
1152406101526	1	Utilities	Invoice	09/21/2026	10/15/2026	181.19		181.19	100-900-52109
Total 1152406101526:						181.19	.00	181.19	
1152409101526	1	Utilities	Invoice	09/21/2026	10/15/2026	72.41		72.41	100-900-52109
Total 1152409101526:						72.41	.00	72.41	
1152410101526	1	Utilities	Invoice	09/21/2026	10/15/2026	80.40		80.40	510-430-52109
Total 1152410101526:						80.40	.00	80.40	
1152411101526	1	Utilities	Invoice	09/21/2026	10/15/2026	91.69		91.69	500-420-52109

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
Total 1152411101526:						91.69	.00	91.69	
1152413101526	1	Utilities	Invoice	09/21/2026	10/15/2026	113.72		113.72	510-430-52109
Total 1152413101526:						113.72	.00	113.72	
1152414101526	1	Utilities	Invoice	09/21/2026	10/15/2026	39.55		39.55	500-420-52109
Total 1152414101526:						39.55	.00	39.55	
1152415101526	1	Utilities	Invoice	09/21/2026	10/15/2026	39.55		39.55	100-900-52109
Total 1152415101526:						39.55	.00	39.55	
1152418101526	1	Utilities	Invoice	09/21/2026	10/15/2026	147.92		147.92	510-430-52109
Total 1152418101526:						147.92	.00	147.92	
1152419101526	1	Utilities	Invoice	10/15/2026	10/15/2026	39.55		39.55	500-420-52109
Total 1152419101526:						39.55	.00	39.55	
1152420101526	1	Utilities	Invoice	09/21/2026	10/15/2026	338.58		338.58	510-430-52109
Total 1152420101526:						338.58	.00	338.58	
1152421101526	1	Utilities	Invoice	09/21/2026	10/15/2026	25.12		25.12	200-410-52109
Total 1152421101526:						25.12	.00	25.12	
1152422101526	1	Utilities	Invoice	09/21/2026	10/15/2026	63.32		63.32	200-410-52109
Total 1152422101526:						63.32	.00	63.32	
Total 1800 Consumers Power Inc.:						3,143.81	.00	3,143.81	✓27351
2300 Delapoer Kidd Attorneys at Law									
2271	1	General City matters	Invoice	10/01/2026	10/31/2026	1,050.00		1,050.00	100-900-52017
Total 2271:						1,050.00	.00	1,050.00	
Total 2300 Delapoer Kidd Attorneys at Law:						1,050.00	.00	1,050.00	✓27352
2520 Eurofins Drinking Water and WW West LLC									
1770004719	1	AV water system	Invoice	10/02/2026	10/30/2026	135.00		135.00	500-420-52104
Total 1770004719:						135.00	.00	135.00	
Total 2520 Eurofins Drinking Water and WW West LLC:						135.00	.00	135.00	✓27353
2670 Ferguson US Holdings, Inc									
1390584	1	System maintenance	Invoice	09/18/2026	09/18/2026	5,484.96		5,484.96	500-420-52011
Total 1390584:						5,484.96	.00	5,484.96	
1390584-1	1	System maintenance	Invoice	09/24/2026	10/24/2026	3,711.84		3,711.84	500-420-52011

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
Total 1390584-1:						3,711.84	.00	3,711.84	
Total 2670 Ferguson US Holdings, Inc:						9,196.80	.00	9,196.80	✓ 27354
7510 Kristopher Schendel									
2609	1	Code Compliance	Invoice	09/30/2026	10/30/2026	2,500.00		2,500.00	100-100-52018
Total 2609:						2,500.00	.00	2,500.00	
Total 7510 Kristopher Schendel:						2,500.00	.00	2,500.00	✓ 27355
7524 My Bridge Team, Inc.									
INV-000125	1	Admin	Invoice	09/25/2026	10/25/2026	1,116.54		1,116.54	100-100-52019
INV-000125	2	Admin	Invoice	09/25/2026	10/25/2026	139.57		139.57	100-900-52019
INV-000125	3	Storm Drain	Invoice	09/25/2026	10/25/2026	209.35		209.35	520-440-52019
INV-000125	4	Streets	Invoice	09/25/2026	10/25/2026	209.35		209.35	200-410-52019
INV-000125	5	Wastewater	Invoice	09/25/2026	10/25/2026	558.27		558.27	510-430-52019
INV-000125	6	Water	Invoice	09/25/2026	10/25/2026	558.27		558.27	500-420-52019
Total INV-000125:						2,791.35	.00	2,791.35	
Total 7524 My Bridge Team, Inc.:						2,791.35	.00	2,791.35	✓ 27357
7518 Net Assets Corporation									
111-202609	1	Title Search	Invoice	10/01/2026	10/15/2026	31.00		31.00	100-900-52114
Total 111-202609:						31.00	.00	31.00	
Total 7518 Net Assets Corporation:						31.00	.00	31.00	✓ 27358
7478 Northcore USA LLC									
22612AP31002	1	Adair Village Community Park	Invoice	10/02/2026	10/30/2026	296,236.36		296,236.36	100-300-53004
Total 22612AP3100226:						296,236.36	.00	296,236.36	
300	1	Path Grading and Chipping	Invoice	09/30/2026	10/30/2026	10,528.00		10,528.00	100-300-53004
Total 300:						10,528.00	.00	10,528.00	
301	1	Hibiscus Panels	Invoice	09/30/2026	10/30/2026	17,350.00		17,350.00	500-420-53500
Total 301:						17,350.00	.00	17,350.00	
302	1	Hibiscus Panels	Invoice	09/30/2026	10/30/2026	12,950.00		12,950.00	500-420-53500
Total 302:						12,950.00	.00	12,950.00	
303	1	Hibiscus Panels	Invoice	09/30/2026	10/30/2026	16,500.00		16,500.00	500-420-53500
Total 303:						16,500.00	.00	16,500.00	
304	1	Hibiscus Panels	Invoice	09/30/2026	10/30/2026	16,500.00		16,500.00	500-420-53500
Total 304:						16,500.00	.00	16,500.00	

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
Total 7478 Northcore USA LLC:						370,064.36	.00	370,064.36	✓27359
4670 NW Natural									
092826	1	Utilities	Invoice	09/28/2026	10/19/2026	34.87		34.87	100-900-52109
Total 092826:						34.87	.00	34.87	
Total 4670 NW Natural:						34.87	.00	34.87	✓27360
7543 Oregon Land Maintenance & Reclamation									
00317	1	Walking Trail	Invoice	09/25/2026	10/25/2026	12,993.64		12,993.64	100-300-53005
Total 00317:						12,993.64	.00	12,993.64	
Total 7543 Oregon Land Maintenance & Reclamation:						12,993.64	.00	12,993.64	✓27361
7551 Pathfinder Land Use Consulting LLC									
1131	1	City Planner	Invoice	10/02/2026	10/02/2026	777.46		777.46	100-900-52019
Total 1131:						777.46	.00	777.46	
Total 7551 Pathfinder Land Use Consulting LLC:						777.46	.00	777.46	✓27362
7557 Radarsign									
INV5563	1	Road Sign	Invoice	09/25/2026	09/25/2026	3,552.00		3,552.00	200-410-52027
Total INV5563:						3,552.00	.00	3,552.00	
Total 7557 Radarsign:						3,552.00	.00	3,552.00	✓27363
7554 Sampson Construction Co Inc									
1001-001C.1.00	1	AV Generator	Invoice	09/01/2026	10/01/2026	91,200.00		91,200.00	510-430-53002
Total 1001-001C.1.003:						91,200.00	.00	91,200.00	
Total 7554 Sampson Construction Co Inc:						91,200.00	.00	91,200.00	✓27364
6020 Schaefer's Recreation Equipment Co									
168330-1	1	Chemicals	Invoice	09/16/2026	10/10/2026	256.00		256.00	510-430-52001
Total 168330-1:						256.00	.00	256.00	
168576-1	1	Chemicals	Invoice	09/24/2026	10/10/2026	502.00		502.00	510-430-52001
Total 168576-1:						502.00	.00	502.00	
Total 6020 Schaefer's Recreation Equipment Co:						758.00	.00	758.00	✓27365
7030 USA Blue Book									
INV01174558	1	Supplies	Invoice	09/28/2026	10/28/2026	1,015.00		1,015.00	500-420-52002
Total INV01174558:						1,015.00	.00	1,015.00	
INV01174608	1	Supplies	Invoice	09/28/2026	10/28/2026	1,466.00		1,466.00	500-420-52002
Total INV01174608:						1,466.00	.00	1,466.00	✓27366

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
Total 7030 USA Blue Book:						2,481.00	.00	2,481.00	
999 Utility Refund									
101526	1	Water	Invoice	09/30/2026	10/15/2026	13.62		13.62	500-420-52105
101526	2	Wastewater	Invoice	09/30/2026	10/15/2026	9.08		9.08	510-430-52105
Total 101526: <i>Miller</i>						22.70	.00	22.70	
Total 999 Utility Refund:						22.70	.00	22.70	<i>✓27356</i>
7130 Verizon									
6152771128	1	Phones	Invoice	09/06/2026	09/28/2026	39.59		39.59	100-900-52110
6152771128	2	Phones	Invoice	09/06/2026	09/28/2026	99.70		99.70	510-430-52110
6152771128	3	Phones	Invoice	09/06/2026	09/28/2026	140.51		140.51	500-420-52110
Total 6152771128:						279.80	.00	279.80	
Total 7130 Verizon:						279.80	.00	279.80	<i>✓27367</i>
Total :						541,801.29	.00	541,801.29	
Grand Totals:						541,801.29	.00	541,801.29	

Summary by General Ledger Account Number

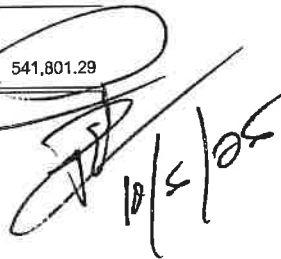
GL Account Number	Debit	Credit	Net
100-000-28000	7,149.53	.00	7,149.53
100-100-51010	1,282.26	.00	1,282.26
100-100-52018	2,500.00	.00	2,500.00
100-100-52019	1,116.54	.00	1,116.54
100-200-51010	170.97	.00	170.97
100-300-51010	683.87	.00	683.87
100-300-52014	39.26	.00	39.26
100-300-52109	40.81	.00	40.81
100-300-53004	309,295.00	.00	309,295.00
100-300-53005	12,993.64	.00	12,993.64
100-900-52017	1,050.00	.00	1,050.00
100-900-52019	917.03	.00	917.03
100-900-52020	3,382.00	.00	3,382.00
100-900-52109	328.02	.00	328.02
100-900-52110	39.59	.00	39.59
100-900-52114	31.00	.00	31.00
100-900-52115	12,908.00	.00	12,908.00
200-410-51010	427.42	.00	427.42
200-410-52019	209.35	.00	209.35
200-410-52027	3,552.00	.00	3,552.00
200-410-52109	1,958.44	.00	1,958.44
500-420-51010	4,017.75	.00	4,017.75
500-420-52001	2,763.00	.00	2,763.00
500-420-52002	2,481.00	.00	2,481.00
500-420-52011	9,196.80	.00	9,196.80
500-420-52014	588.97	.00	588.97
500-420-52019	664.91	.00	664.91

Summary by General Ledger Account Number

GL Account Number	Debit	Credit	Net
500-420-52104	135.00	.00	135.00
500-420-52105	13.62	.00	13.62
500-420-52109	170.79	.00	170.79
500-420-52110	140.51	.00	140.51
500-420-53500	63,300.00	.00	63,300.00
510-430-51010	1,624.20	.00	1,624.20
510-430-52001	758.00	.00	758.00
510-430-52014	157.06	.00	157.06
510-430-52019	558.27	.00	558.27
510-430-52105	9.08	.00	9.08
510-430-52109	680.62	.00	680.62
510-430-52110	99.70	.00	99.70
510-430-53002	91,200.00	.00	91,200.00
510-430-53005	2,616.00	.00	2,616.00
520-440-51010	341.93	.00	341.93
520-440-52019	209.35	.00	209.35
Grand Totals:	541,801.29	.00	541,801.29

Summary by General Ledger Posting Period

GL Posting Period	Debit	Credit	Net
09/26	243,531.92	.00	243,531.92
10/26	298,269.37	.00	298,269.37
Grand Totals:	541,801.29	.00	541,801.29



10/5/25

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
150 A & B Septic									
73245	1	Waste Water Treatment Plant Servi	Invoice	10/01/2026	10/31/2026	1,525.00		1,525.00	510-430-52011
Total 73245:						1,525.00	.00	1,525.00	
Total 150 A & B Septic:						1,525.00	.00	✓ 1,525.00	27368
640 Auto Zone									
02217514096	1	Maintenance	Invoice	09/09/2026	09/30/2026	50.97		50.97	500-420-52014
Total 02217514096:						50.97	.00	50.97	
Total 640 Auto Zone:						50.97	.00	✓ 50.97	27369
830 Benton County Sheriff									
122718	1	Law Enforcement Services	Invoice	10/01/2026	10/01/2026	11,637.00		11,637.00	100-200-52019
Total 122718:						11,637.00	.00	11,637.00	
Total 830 Benton County Sheriff:						11,637.00	.00	✓ 11,637.00	27370
7558 Blackshot Sealcoating LLC									
101526	1	City Hall	Invoice	10/15/2026	11/15/2026	430.00		430.00	200-410-53001
101526	2	Zone 2	Invoice	10/15/2026	11/15/2026	1,023.00		1,023.00	200-410-53001
101526	3	Zone 1	Invoice	10/15/2026	11/15/2026	9,638.00		9,638.00	200-410-53001
Total 101526:						11,091.00	.00	11,091.00	
Total 7558 Blackshot Sealcoating LLC:						11,091.00	.00	✓ 11,091.00	27371
1520 CIS TRUST									
NOVEMBER 20	1	Employee Health Ins	Invoice	10/15/2026	11/10/2026	1,282.26		1,282.26	100-100-51010
NOVEMBER 20	2	Employee Health Ins	Invoice	10/15/2026	11/10/2026	170.97		170.97	100-200-51010
NOVEMBER 20	3	Employee Health Ins	Invoice	10/15/2026	11/10/2026	683.87		683.87	100-300-51010
NOVEMBER 20	4	Employee Health Ins	Invoice	10/15/2026	11/10/2026	427.42		427.42	200-410-51010
NOVEMBER 20	5	Employee Health Ins	Invoice	10/15/2026	11/10/2026	4,017.75		4,017.75	500-420-51010
NOVEMBER 20	6	Employee Health Ins	Invoice	10/15/2026	11/10/2026	1,624.20		1,624.20	510-430-51010
NOVEMBER 20	7	Employee Health Insurance	Invoice	10/15/2026	11/10/2026	341.93		341.93	520-440-51010
Total NOVEMBER 2026 FINAL INVOICE:						8,548.40	.00	8,548.40	
Total 1520 CIS TRUST:						8,548.40	.00	✓ 8,548.40	27373
1550 City of Corvallis									
4528239	1	Wastewater	Invoice	10/15/2026	11/30/2026	144.69		144.69	510-430-52014
4528239	2	Water	Invoice	10/15/2026	11/30/2026	542.60		542.60	500-420-52014
4528239	3	ND	Invoice	10/15/2026	11/30/2026	36.17		36.17	100-300-52014
Total 4528239:						723.46	.00	723.46	
Total 1550 City of Corvallis:						723.46	.00	✓ 723.46	27374
1610 Civil West Engineering Services Inc									
161869	1	WWTP Improvements	Invoice	10/09/2026	10/30/2026	10,557.00		10,557.00	510-430-53005

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
Total 161869:						10,557.00	.00	✓ 10,557.00	
161870	1	TMDL Support	Invoice	10/09/2026	10/30/2026	5,366.50		5,366.50	520-440-52020
Total 161870:						5,366.50	.00	✓ 5,366.50	
252420	1	Water Misc Services	Invoice	10/08/2026	10/30/2026	1,858.00		1,858.00	500-420-53500
252420	2	HMGP Support	Invoice	10/08/2026	10/30/2026	456.00		456.00	500-420-53500
252420	3	Wastewater Misc Services	Invoice	10/08/2026	10/30/2026	629.00		629.00	510-430-53005
252420	4	HMGP Support	Invoice	10/08/2026	10/30/2026	811.00		811.00	510-430-53005
252420	5	HMGP Generator Design	Invoice	10/08/2026	10/30/2026	1,672.00		1,672.00	510-430-53005
252420	6	Transportation Misc Services	Invoice	10/08/2026	10/30/2026	11,700.25		11,700.25	200-410-53001
252420	7	Misc Services Other	Invoice	10/08/2026	10/30/2026	285.76		285.76	100-900-52020
252420	8	Development Review	Invoice	10/08/2026	10/30/2026	264.00		264.00	100-100-52020
252420	9	Calloway Creek S	Invoice	10/08/2026	10/30/2026	6,057.00		6,057.00	100-100-52020
252420	10	SCS Elementary School	Invoice	10/08/2026	10/30/2026	330.00		330.00	100-100-52020
Total 252420:						24,063.01	.00	✓ 24,063.01	
252432	1	Wastewater Facilities Plan	Invoice	10/09/2026	10/30/2026	2,940.00		2,940.00	510-430-53005
Total 252432:						2,940.00	.00	✓ 2,940.00	
252450	1	Community Park	Invoice	10/10/2026	10/30/2026	838.00		838.00	100-300-53004
Total 252450:						838.00	.00	✓ 838.00	
252463	1	HMGP Waterline Replacement	Invoice	10/20/2026	10/30/2026	8,198.61		8,198.61	500-420-53500
Total 252463:						8,198.61	.00	✓ 8,198.61	
Total 1610 Civil West Engineering Services Inc:						51,963.12	.00	✓ 51,963.12	
4800 One Call Concepts Inc									
6090314	1	OR Utility Notification Center	Invoice	09/30/2026	10/30/2026	67.94		67.94	500-420-52109
6090314	2	OR Utility Notification Center	Invoice	09/30/2026	10/30/2026	67.94		67.94	510-430-52109
Total 6090314:						135.88	.00	135.88	
Total 4800 One Call Concepts Inc:						135.88	.00	✓ 135.88	27376
5210 OreVac West Inc.									
10900	1	Clean lift station	Invoice	10/14/2026	11/13/2026	1,175.00		1,175.00	510-430-52011
Total 10900:						1,175.00	.00	1,175.00	
Total 5210 OreVac West Inc.:						1,175.00	.00	✓ 1,175.00	27377
5300 Pacific Power/PacificCorp									
100826	1	Utilities	Invoice	10/08/2026	10/26/2026	2,804.12		2,804.12	500-420-52109
Total 100826:						2,804.12	.00	2,804.12	
Total 5300 Pacific Power/PacificCorp:						2,804.12	.00	✓ 2,804.12	27378

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
7542 Power Systems West LLC									
SI2610002907	1	Waste water generator alarm	Invoice	10/07/2026	10/30/2026	941.00		941.00	510-430-52011
Total SI2610002907:						941.00	.00	941.00	
Total 7542 Power Systems West LLC:						941.00	.00	941.00	27379
5780 Republic Services #452									
0452-00582633	1	Utilities	Invoice	09/30/2026	10/20/2026	44.77		44.77	100-900-52109
Total 0452-005826332:						44.77	.00	44.77	
0452-00584531	1	Utilities	Invoice	09/30/2026	10/20/2026	265.21		265.21	510-430-52109
Total 0452-005845310:						265.21	.00	265.21	
Total 5780 Republic Services #452:						309.98	.00	309.98	27380
7492 Rickreal Farm Supply									
71147	1	Mower	Invoice	10/20/2026	10/30/2026	128.52		128.52	500-420-52022
71147	2	Mower	Invoice	10/20/2026	10/30/2026	96.39		96.39	510-430-52022
71147	3	Mower	Invoice	10/20/2026	10/30/2026	96.39		96.39	100-300-52022
Total 71147:						321.30	.00	321.30	
Total 7492 Rickreal Farm Supply:						321.30	.00	321.30	27381
7274 US Bank Equipment Finance									
592721385	1	Canon Copier	Invoice	10/07/2026	10/31/2026	131.00		131.00	100-900-52023
Total 592721385:						131.00	.00	131.00	
Total 7274 US Bank Equipment Finance:						131.00	.00	131.00	27382
7030 USA Blue Book									
INV01188470	1	Supplies	Invoice	10/13/2026	11/13/2026	260.63		260.63	500-420-52002
Total INV01188470:						260.63	.00	260.63	
Total 7030 USA Blue Book:						260.63	.00	260.63	27383
999 Utility Refund									
101426	1	Water	Invoice	10/14/2026	11/15/2026	9.30		9.30	500-420-52105
101426	2	Wastewater	Invoice	10/14/2026	11/15/2026	6.20		6.20	510-430-52105
Total 101426:						15.50	.00	15.50	
Total 999 Utility Refund:						15.50	.00	15.50	27372
7130 Verizon									
6155142133	1	Phones	Invoice	10/06/2026	10/30/2026	140.53		140.53	500-420-52110
6155142133	2	Phones	Invoice	10/06/2026	10/30/2026	99.73		99.73	510-430-52110
6155142133	3	Phones	Invoice	10/06/2026	10/30/2026	39.62		39.62	100-900-52110
Total 6155142133:						279.88	.00	279.88	27384

Bryon 9264.01

Invoice Number	Sequence Number	Description	Type	Invoice Date	Due Date	Invoice Amount	Discount Amount	Net Invoice Check Amount	GL Account Number
Total 7130 Verizon:						279.88	.00	279.88	
Total :						91,913.24	.00	91,913.24	
Grand Totals:						91,913.24	.00	91,913.24	

Summary by General Ledger Account Number

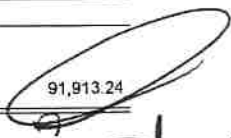
GL Account Number	Debit	Credit	Net
100-100-51010	1,282.26	.00	1,282.26
100-100-52020	6,651.00	.00	6,651.00
100-200-51010	170.97	.00	170.97
100-200-52019	11,637.00	.00	11,637.00
100-300-51010	683.87	.00	683.87
100-300-52014	36.17	.00	36.17
100-300-52022	96.39	.00	96.39
100-300-53004	838.00	.00	838.00
100-900-52020	285.76	.00	285.76
100-900-52023	131.00	.00	131.00
100-900-52109	44.77	.00	44.77
100-900-52110	39.62	.00	39.62
200-410-51010	427.42	.00	427.42
200-410-53001	22,791.25	.00	22,791.25
500-420-51010	4,017.75	.00	4,017.75
500-420-52002	260.63	.00	260.63
500-420-52014	593.57	.00	593.57
500-420-52022	128.52	.00	128.52
500-420-52105	9.30	.00	9.30
500-420-52109	2,872.06	.00	2,872.06
500-420-52110	140.53	.00	140.53
500-420-53500	10,512.61	.00	10,512.61
510-430-51010	1,624.20	.00	1,624.20
510-430-52011	3,641.00	.00	3,641.00
510-430-52014	144.69	.00	144.69
510-430-52022	96.39	.00	96.39
510-430-52105	6.20	.00	6.20
510-430-52109	333.15	.00	333.15
510-430-52110	99.73	.00	99.73
510-430-53005	16,609.00	.00	16,609.00
520-440-51010	341.93	.00	341.93
520-440-52020	5,366.50	.00	5,366.50
Grand Totals:	91,913.24	.00	91,913.24

Summary by General Ledger Posting Period

GL Posting Period	Debit	Credit	Net
09/26	496.83	.00	496.83
10/26	91,416.41	.00	91,416.41

Summary by General Ledger Posting Period

GL Posting Period	Debit	Credit	Net
Grand Totals:	91,913.24	.00	91,913.24


10/21/26

ADAIR VILLAGE PATROL
September 25, 2026 - October 24, 2026

Benton County Sheriff's Office - Adair Patrol Activity Log

Date/Time	Call #	Total Time	Deputy	Con-tacts	Traffic Warn	Cite	Arrests Cite	Cust	Notes
Patrol									
092726 10:59:28	2026179877	1:19:35	Young						
092726 11:26:02	2026179891	1:00:06	Lochner						
092826 04:58:33	2026180273	1:45:27	Drongesen						Patrolled highway, neighborhoods, and parks
092826 08:26:18	2026180328	0:27:44	Macken						1 civil process
093026 10:58:44	2026181917	1:07:39	Lochner						
100126 13:33:26	2026182815	1:00:00	Sinclair						1 hour
100226 00:53:19	2026183206	1:09:04	Lyman						
100326 08:34:01	2026184087	0:43:50	Blaser						
100326 17:29:49	2026184413	0:56:52	Williams						1 hour of Adair patrol
100426 10:18:24	2026184867	0:30:04	Macken						no stops
100426 15:57:44	2026185044	0:29:36	Lochner						
100426 20:29:28	2026185192	1:02:03	Horn						
100526 04:23:34	2026185320	1:19:40	Sinclair						OUT WITH VEH AT CAMP ADAIR/MP 1
100526 10:01:08	2026185456	1:00:22	Lochner						
101126 15:49:56	2026189907	2:00:54	Hardison	4					PATROLLED CITY STREETS/COUNTY ROADS/ADAIR FRONTAGE ROAD/HIGHWAY 99W/SCHOOL/ PARKS/CALLOWAY CREEK. 4 CITIZEN CONTACTS. ALSO HANDED OUT 4 BCSO STICKERS TO KIDS.
101226 11:05:52	2026190339	0:46:57	Young						
101226 17:34:14	2026190622	1:01:21	Hardison						PATROLLED CITY STREETS AND HANDLED A CALL FOR SERVICE ON N.E. AZALEA DRIVE.
101326 19:13:25	2026191346	2:59:49	Hardison						PATROLLED CITY STREETS/COUNTY ROADS/ADAIR FRONTAGE ROAD/HIGHWAY 99W/SCHOOL/PARKS/ODFW/BUSINESSES/CALLOWAY CREEK. ALSO WORKED ON REPORTS.
101426 19:20:01	2026192059	4:00:10	Hardison		3				PATROLLED CITY STREETS/COUNTY ROADS/ADAIR FRONTAGE ROAD/HIGHWAY/99W/PARKS/BUSINESSES/ CALLOWAY CREEK/ODFW. TWO TRAFFIC STOPS/THREE WARNINGS GIVEN FOR TRAFFIC VIOLATIONS.
101526 14:14:09	2026192541	1:30:13	Glass						Updated Chief Harris on case status from an incident he reported. Extra patrol SC campus, numerous contacts.
101626 03:15:54	2026192950	1:02:07	Ash						
101626 07:10:04	2026192999	3:14:09	Young						Handed out K-9 Asco cards. spoke with staff, students and parents while on Santiam campus.
101626 14:50:11	2026193357	5:31:33	Davison						SANTIAM SCHOOL AND FOOTBALL GAME. Attended the school Harvest Festival and Football Game. Also handled a crash on Maxfield Creek Rd. No criminal or traffic contacts.
101626 15:15:38	2026193380	0:45:42	Glass						45 min SC event.
101726 08:25:53	2026193897	1:03:08	Blaser		1				1 stop-warning for speed
101826 17:02:53	2026194861	2:17:57	Hardison						HANDLED ONE CALL FOR SERVICE AND SUBSEQUENT REPORT ON WINSLOW COURT. ALSO PATROLLED CITY STREETS/COUNTY ROADS/ADAIR FRONTAGE ROAD/HIGHWAY 99W, AND LOOKED FOR ATL MOTORCYCLE FROM AN APD ELUDE.
101926 21:28:13	2026195685	2:00:10	Hardison		3	1			PATROLLED CITY STREETS/HIGHWAY 99W/SCHOOL/PARKS. ONE TRAFFIC STOP/ONE CITATION ISSUED AND THREE WARNINGS GIVEN. ALSO HANDLED ONE NEARBY CALL FOR SERVICE.
102026 10:52:56	2026195975	0:58:50	Young						
102026 15:03:45	2026196175	0:29:39	Hesseling			1			1 traffic stop/ 1 warning

ADAIR VILLAGE PATROL
September 25, 2026 - October 24, 2026

102026 19:53:20	2026196388	2:29:50	Hardison	2						PATROLLED CITY STREETS/COUNTY ROADS/ADAIR FRONTAGE ROAD/HIGHWAY 99W/PARKS/BUSINESSES. TWO CITIZEN CONTACTS IN ADAIR COUNTY PARK (JUMP STARTED THEIR VEHICLE).
102126 04:32:25	2026196559	1:00:04	Moser							1 hour extra patrol.... all quiet
102126 14:13:59	2026196852	1:21:17	Glass	2						Two contacts
102126 15:55:28	2026196938	1:59:41	Hardison							PATROLLED CITY STREETS/COUNTY ROADS/ADAIR FRONTAGE ROAD/HIGHWAY 99W.
102126 19:08:46	2026197064	4:00:54	Hardison		1	1				PATROLLED NEIGHBORHOODS AS WELL AS CITY STREETS/COUNTY ROADS/ADAIR FRONTAGE ROAD/HIGHWAY 99W/ODFW/PARKS/CALLOWAY CREEK. ONE TRAFFIC STOP (ONE CITATION ISSUED/ONE WARNING GIVEN). ALSO CHECKED ON SUSPICIOUS VEHICLE NEAR ARCHERY RANGE.
102226 06:58:36	2026197256	5:05:02	Bottorff	1						School zone patrol in the morning. Worked school zone, drove city streets. no stops, 1 citizen contact while in school zone.
Reports										
9/27/2026 13:07	202602202		YOUNG							MENTAL SUBJECT in the 7200 block of Dot. Out of control juvenile.
9/28/2026 7:33	202602207		DOTY							ASSAULT 4 in the 7200 block of Dot. Sought behavioral health assistance for family of out of control juvenile.
9/28/2026 15:50	202602214		HORN							THEFT 3 - DECEPTION in the 100 block of Columbia. Resident was scammed by phone call.
9/30/2026 12:39	202602228		DOTY							MENTAL SUBJECT in the 7200 block of Dot. Juvenile.
9/30/2026 17:19	202602229		DAVISON						1	ASSAULT 4 in the 7200 block of Dot. Juvenile taken into custody.
10/6/2026	202602283		LOVIK							SEX OFFENSE in the 6000 block of Ebony. Investigating.
10/8/2026 15:34	202602306		DOTY							ASSAULT 4 in the 7200 block of Dot. Juvenile.
10/11/2026 19:06	202602336		WILLIAMS							BCSO - ANIMAL/DOG COMPLAINT in the 7200 block of Berg. Dog at large (Husky) taken to Heartland.
10/12/2026 17:15	202602346		HARDISON							BCSO - ANIMAL/DOG COMPLAINT in the 100 block of Azalea. Same husky at large. Issued warning.
10/14/2026 14:28	202602361		GEVATOSKY						1	VIOL RESTRAINING ORDER in the 8000 block of Winslow. Erick Wilson, 24, of Adair, taken into custody.
10/18/2026 16:20	202602398		HARDISON							OTHER DOCUMENTATION in the 4000 block of Winslow. Follow up.
10/22/2026 12:33	202602424		GLASS							IDENTITY THEFT in the 3900 block of Weigel. Fraudulent call; not out any money.
		59:31:29		9	8	3	0	2		

[illegible]

CITY OF ADAIR VILLAGE

City Administrator's Report — November 2026

Administration

Tangent Partnership

The city continues to explore additional services for the City of Tangent in 2027. I plan to attend their Council meeting next month to touch base and discuss where Adair Village may be able to provide additional assistance.

Information Technology

We have upgraded Xpress Bill Pay, our online utility payment service, allowing staff to view payments in real time. New computers have arrived, and we continue working on the cloud-based transition. We hope to complete these improvements during November and December.

Properties and Business

Adair Village Market

The store appraisal involving Candice Dennis (Commercial Property Realtor) has been completed and is now on my desk. I'm still waiting on the owner to send me his appraisal.

Adair Village Industrial Site

We located the original test wells and test pits at the industrial site. We are now coordinating with DEQ on new signage and a standard script for City staff to use when responding to public inquiries.

Frontage Road

We received quotes for an asphalt overlay but are now evaluating a complete project that includes both the asphalt improvements and gates. We are contacting contractors able to perform both portions of the work.

Church Property

We continue developing an intergovernmental agreement for consideration by the Benton County Board of Commissioners. We hope to have a draft ready for review in December.

Major Projects and Engineering

Community Park Project

The historical walking path is complete, and permits have been received for the restroom and pavilion. NorthCore will work on these improvements during November and December. We received a project extension and anticipate completion around the beginning of the new year.

Laurel and Willamette Street Improvements

The overlay project went well, as did additional striping throughout the community, including City Hall and the coffee shop. We may consider bicycle lanes next spring. Replacement signs have been ordered for Columbia and Cedar, Barberry, and Corey Court. Staff is also preparing the radar speed

sign installation. The selected location lacks a planter strip and will require a concrete mount, making installation more involved.

Wastewater Treatment Plant and Lagoon Improvements

We continue working with DEQ on lagoon improvements and renewal of the wastewater permit. DEQ recently completed a facility walkthrough, which went well. A few minor permit changes are expected, and the process continues to move forward.

Santiam Christian Master Plan

We had another productive discussion with Santiam Christian about access and potential use of the cabinet shop. I am encouraged by the collaborative direction of these conversations. Sean and I are developing a proposed agreement to share with Santiam Christian, with the goal of putting our shared intentions in writing.

Water System Improvements

We recently completed ten water service replacements in the north section, with approximately fifty remaining. Work on grant funding for the backwash pump is progressing. We also received an extension of a grant approaching \$500,000 to engineer the north water line and incorporate it into the existing design for the main line serving town. We will engage several project partners as this work advances.

Oregon Department of Fish and Wildlife (ODFW)

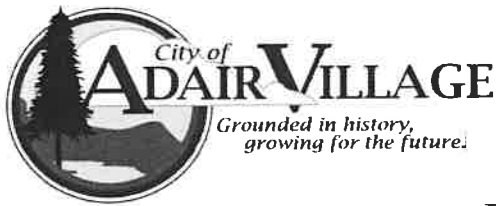
We plan to meet with ODFW regarding Vandenberg Road, potential residential growth on Santiam Christian property, Frontage Road, and the proposed north water line through E.E. Wilson Wildlife Area.

Callaway Creek Trail

We continue monitoring the trail during the rainy season and will make improvements as needed. We anticipate completing the final connection to Ryals Road in spring 2027, along with reconditioning portions of the existing trail.

Downtown Development

We continue preliminary conversations with several individuals about downtown development. Our focus is on preparing for a potential broker engagement and formal marketing effort in spring 2027.



PUBLIC WORKS
OPERATIONS AND MAINTENANCE REPORT

PERIOD: 9/20/2026 to 10/20/2026

WATER USE / DISTRIBUTION REPORT

WATER USE REPORT

Water produced: 7,237,688

Average use per day: 233k

WATER DISTRIBUTION REPORT

Maintenance activity: No leaks were reported. Staff replaced 4 meters and replaced two-meter boxes. Staff completed a successful sanitary survey with the Oregon Health Authority.

Collected quarterly: Fourth quarter samples were completed in October.

WASTEWATER TREATMENT REPORT

Flows into WWTP are low. Staff replaced two electric valves on the Benton County Park lift station.

Total Monthly Influent: 3.2 million Gallons

STORM WATER COLLECTION SYSTEM REPORT

Maintenance activity: Storm drains are clear. Staff check and monitor daily.

STREETS MAINTENANCE REPORT

Maintenance: Streets are in decent shape and are checked weekly.

CITY HALL / PARKS AND WETLANDS

Maintenance activity: Summer mowing has concluded for the year. Staff continue to maintain all city properties for limbs and storm debris.

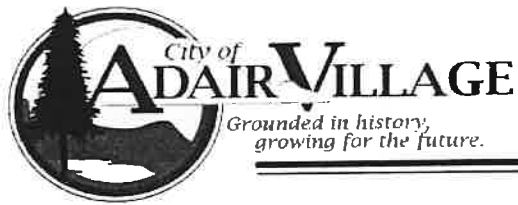
WATER TREATMENT PLANT

Maintenance activity: We are now averaging 30 hours per week at the water plant. Staff should soon be down to 20 to 24 hours per week for run time.

WASTEWATER TREATMENT PLANT

Maintenance activity: The wastewater treatment plant has had no issues. Staff continue to maintain and monitor flows at the plant.

Completed by Matt Lydon, Public Works Supervisor



STAFF REPORT
Attachment G – Financial Report
November 3, 2026 Council Meeting

We have approximately \$5,540,142.37 in the Local Government Investment Pool (LGIP). Last month we had \$5,507,492.79. Last year at this time we had \$4,282,443.93. We have approximately \$588,809.00 in Citizens Bank.

Fund	Income	Expenses	% of Budget	Difference
General	2,495,101.00	426,085.00	14.84%	2,069,016.00
Streets	356,852.00	45,477.00	7.59%	311,375.00
Water	1,396,082.00	286,246.00	24.75%	1,109,836.00
Wastewater	2,046,097.00	200,762.00	3.43%	1,845,335.00
Storm Drain	110,602.00	13,218.00	14.53%	97,384.00
SDC Fund	2,495,992.00	0.00	0.00%	2,495,992.00
Reserve	85,554.00	0.00	0.00%	85,554.00
TOTAL	\$8,986,280.00	\$971,788.00		8,014,492.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type with revenue and expenditure totals

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
General Fund						
General Fund Revenue						
100-000-40000	Beginning Fund Balance	0	2,218,717	1,700,000	(518,717)	130.51
100-000-40001	Property Taxes - Current	0	3,061	280,000	276,939	1.09
100-000-40002	Property Taxes - Prior Year	0	507	0	(507)	.00
100-000-41010	Revenue Sharing	0	3,729	14,000	10,271	26.64
100-000-41020	Cigarette Taxes	0	139	1,500	1,361	9.25
100-000-41030	Liquor Taxes	0	3,541	17,000	13,459	20.83
100-000-41100	Tangent Contract	39,429	175,318	240,000	64,682	73.05
100-000-42001	Planning Fees	0	525	800	275	65.63
100-000-42050	Fees - Other	35	245	0	(245)	.00
100-000-42060	SDC Administrative Fees	0	0	5,000	5,000	.00
100-000-43001	Utility Franchise Fees	0	28,736	75,000	46,264	38.31
100-000-46020	Residential Rent Revenue	2,835	10,779	20,000	9,221	53.89
100-000-46021	Property Lease or Rent	0	0	84,000	84,000	.00
100-000-46023	Building Lease	3,000	10,200	32,000	21,800	31.88
100-000-46024	Property Tax-Property Lease	439	1,094	0	(1,094)	.00
100-000-46027	Utilities-Property Lease	199	819	0	(819)	.00
100-000-46028	Room Rental	25	25	100	75	25.00
100-000-46055	Refunds	0	0	100	100	.00
100-000-46057	Miscellaneous	0	550	1,000	450	55.00
100-000-47300	Parks Grant	0	0	386,000	386,000	.00
100-000-48000	Interest	16	37,116	15,000	(22,116)	247.44
Total General Fund Revenue:		45,978	2,495,101	2,871,500	376,399	86.89

City Administration

General Fund Administrative

100-100-50010	City Administrator	8,782	35,127	105,566	70,439	33.27
100-100-50016	Utility/Court Clerk	242	723	2,324	1,601	31.12
100-100-50018	Finance Clerk	832	3,268	9,581	6,313	34.11
100-100-50050	PW Superint/Asst City Manager	208	824	2,461	1,638	33.46
100-100-51010	Employee Health Ins Benefits	1,211	13,443	22,594	9,151	59.50
100-100-51020	Retirement Benefits	2,876	5,962	35,953	29,990	16.58
100-100-51030	Employment Taxes	731	2,919	16,131	13,212	18.09
100-100-52002	Materials & Supplies	0	0	250	250	.00
100-100-52010	Miscellaneous	0	0	500	500	.00
100-100-52013	Travel and Training	0	0	2,000	2,000	.00
100-100-52016	Audit	0	0	25,000	25,000	.00
100-100-52017	City Attorney	0	0	16,500	16,500	.00
100-100-52018	Planning Consultant	2,500	7,500	30,000	22,500	25.00
100-100-52019	Contract Service	3,389	8,710	76,000	67,290	11.46
100-100-52020	Development Engineering	8,374	30,032	70,000	39,968	42.90
100-100-52031	Urban Renewal Development	0	0	85,000	85,000	.00
100-100-52101	Banking Charges	0	0	500	500	.00
100-100-52103	Insurance	193	193	8,000	7,807	2.41
100-100-52106	Mileage	0	0	250	250	.00
Total General Fund Administrative:		29,337	108,701	508,610	399,909	21.37

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
Total City Administration:		29,337	108,701	508,610	399,909	21.37
Public Safety						
General Fund Public Safety						
100-200-50010	City Administrator	798	3,193	9,597	6,404	33.27
100-200-51010	Employee Health Ins Benefits	167	1,639	1,664	25	98.52
100-200-51020	Retirement Benefits	250	518	2,934	2,415	17.67
100-200-51030	Employment Taxes	59	236	1,291	1,055	18.30
100-200-52019	Contract Service	0	0	40,000	40,000	.00
100-200-52103	Insurance	12	12	7,500	7,488	.16
Total General Fund Public Safety:		1,287	5,599	62,985	57,386	8.89
Total Public Safety:		1,287	5,599	62,985	57,386	8.89

Parks and Recreation

GF Parks & Recreation

100-300-50052	Utility Worker III	1,067	4,221	12,614	8,394	33.46
100-300-50055	Operator	1,236	4,886	14,603	9,717	33.46
100-300-50058	Utility Worker I	124	499	3,803	3,304	13.13
100-300-51010	Employee Health Ins Benefits	671	6,945	9,298	2,353	74.70
100-300-51020	Retirement Benefits	750	1,555	9,483	7,927	16.40
100-300-51030	Employment Taxes	193	777	4,172	3,395	18.62
100-300-52002	Materials & Supplies	0	236	825	589	28.59
100-300-52012	Maintenance - Bldg & Parks	0	0	1,100	1,100	.00
100-300-52013	Travel and Training	0	0	550	550	.00
100-300-52014	Vehicle Fuel & Maintenance	39	144	2,750	2,606	5.24
100-300-52019	Contract Service	0	0	880	880	.00
100-300-52022	Equipment Maintenance	0	0	5,500	5,500	.00
100-300-52023	Equipment Rental/Lease	0	0	110	110	.00
100-300-52025	Small Equipment Purchase	0	0	4,620	4,620	.00
100-300-52030	Miscellaneous	0	0	110	110	.00
100-300-52103	Insurance	109	109	5,500	5,392	1.97
100-300-52106	Mileage	0	0	110	110	.00
100-300-52108	Postage	0	0	83	83	.00
100-300-52109	Utilities	41	122	825	703	14.75
100-300-52111	Parks-Events	0	1,005	6,050	5,045	16.61
100-300-52112	Parks - Youth Activities	45	5,405	7,150	1,745	75.60
Total GF Parks & Recreation:		4,275	25,904	90,135	64,231	28.74

Capital Outlay

100-300-53001	Improvements - Bldg & Parks	0	0	2,200	2,200	.00
100-300-53002	Equipment Purchase	0	0	3,000	3,000	.00
Total Capital Outlay:		0	0	5,200	5,200	.00

GF Parks & Recreation

100-300-53004	CapOutlay-ParkPavilion,Path,BR	13,059	177,883	543,000	365,117	32.76
Total GF Parks & Recreation:		13,059	177,883	543,000	365,117	32.76

Capital Outlay

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
100-300-53005	Wetlands to City Hall Trail	12,994	12,994	60,000	47,006	21.66
Total Capital Outlay:		12,994	12,994	60,000	47,006	21.66
Transfers Out						
100-300-55600	Transfer to Reserve Fund	0	0	5,000	5,000	.00
Total Transfers Out:		0	0	5,000	5,000	.00
Total Parks and Recreation:		30,328	216,780	703,335	486,555	30.82

Non-departmental

General Fund Non-Departmental

100-900-52002	Materials & Supplies	0	237	6,000	5,763	3.95
100-900-52010	Legal Notices	0	0	3,300	3,300	.00
100-900-52012	Maintenance - Bldg & Parks	363	8,171	11,000	2,830	74.28
100-900-52014	Vehicle Fuel & Maintenance	0	0	1,650	1,650	.00
100-900-52016	Audit	0	0	15,859	15,859	.00
100-900-52017	City Attorney	656	5,994	11,000	5,006	54.49
100-900-52019	Contract Service	424	9,890	25,000	15,110	39.56
100-900-52020	Engineering Consultant	3,382	3,382	8,250	4,868	40.99
100-900-52022	Equipment Maintenance	0	567	1,650	1,083	34.34
100-900-52023	Equipment Rental/Lease	131	393	2,200	1,807	17.86
100-900-52024	Security Alarm	0	221	1,650	1,429	13.39
100-900-52025	Small Equipment Purchase	0	0	2,500	2,500	.00
100-900-52030	Miscellaneous	0	0	1,100	1,100	.00
100-900-52031	CERT Expenditures	0	0	5,500	5,500	.00
100-900-52101	Banking Charges	20	67	3,000	2,933	2.23
100-900-52102	Dues	0	5,822	8,250	2,428	70.57
100-900-52103	Insurance	0	0	17,325	17,325	.00
100-900-52108	Postage	0	1,825	6,325	4,500	28.85
100-900-52109	Utilities	373	992	4,620	3,629	21.46
100-900-52110	Telephones	40	317	4,600	4,283	6.90
100-900-52111	Mayor & Council Expenses	0	0	1,100	1,100	.00
100-900-52113	Election Fees	0	0	1,100	1,100	.00
100-900-52114	Software Hosting Fees	63	326	12,000	11,674	2.72
100-900-52115	Tangent Expenditures	12,908	56,803	125,000	68,197	45.44
100-900-52199	Property Taxes	0	0	8,700	8,700	.00
Total General Fund Non-Departmental:		18,359	95,004	288,679	193,675	32.91

Capital Outlay

100-900-53001	Improvements - Bldg & Parks	0	0	30,000	30,000	.00
100-900-53002	Equipment Purchase	0	0	15,000	15,000	.00
Total Capital Outlay:		0	0	45,000	45,000	.00

Transfers Out

100-900-55500	Transfer to Water Fund	0	0	9,577	9,577	.00
100-900-55530	Transfer to SDC Fund	0	0	77,861	77,861	.00
Total Transfers Out:		0	0	87,438	87,438	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
Total Non-departmental:		18,359	95,004	421,117	326,113	22.56
Contingency						
100-998-58000	Contingency	0	0	250,000	250,000	.00
Total Contingency:		0	0	250,000	250,000	.00
Ending Fund Balance						
100-999-59000	Reserve for Future Expenditure	0	0	842,259	842,259	.00
100-999-59001	Set-aside State Shad Rev Proj	0	0	83,193	83,193	.00
Total Ending Fund Balance:		0	0	925,452	925,452	.00
General Fund Revenue Total:		45,978	2,495,101	2,871,500	376,399	86.89
General Fund Expenditure Total:		79,311	426,085	2,871,500	2,445,415	14.84
Total General Fund:		(33,333)	2,069,016	0	(2,069,015)	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
Street Fund						
Street Fund Revenue						
200-000-40000	Beginning Fund Balance	0	339,544	289,000	(50,544)	117.49
200-000-41040	Highway Apportionment	0	17,308	107,100	89,792	16.16
200-000-41070	Small Cities Allotment	0	0	200,000	200,000	.00
200-000-46057	Miscellaneous	0	0	200	200	.00
200-000-48000	Interest	0	0	3,005	3,005	.00
Total Street Fund Revenue:		0	356,852	599,305	242,453	59.54
Public Works - Streets						
Public Works - Streets						
200-410-50010	City Administrator	399	1,597	4,798	3,202	33.27
200-410-50016	Utility clerk	81	241	775	534	31.13
200-410-50018	Finance Clerk	277	1,090	3,194	2,104	34.12
200-410-50050	Public Works Supervisor	833	3,294	9,846	6,552	33.46
200-410-50052	Utility Worker III	267	1,055	3,154	2,098	33.46
200-410-50055	Operator I	309	1,221	3,651	2,429	33.46
200-410-50058	Utility Worker I	31	125	951	826	13.13
200-410-51010	Employee Health Ins Benefits	409	4,378	6,836	2,458	64.05
200-410-51020	Retirement Benefits	625	1,296	7,824	6,528	16.57
200-410-51030	Employment Taxes	163	652	3,546	2,894	18.39
200-410-52002	Materials & Supplies	0	0	1,260	1,260	.00
200-410-52011	System Maintenance & Repair	0	0	10,500	10,500	.00
200-410-52016	Audit	0	0	5,698	5,698	.00
200-410-52019	Contract Service	635	1,633	6,930	5,297	23.57
200-410-52020	Engineering Consultant	0	0	6,300	6,300	.00
200-410-52023	Equipment Rental/Lease	0	0	263	263	.00
200-410-52024	Street Sweeping	0	1,400	10,500	9,100	13.33
200-410-52027	Street Signs	3,552	3,552	0	(3,552)	.00
200-410-52030	Miscellaneous	0	0	105	105	.00
200-410-52103	Insurance	48	48	6,615	6,567	.73
200-410-52109	Utilities	1,958	5,884	15,225	9,341	38.65
200-410-52114	Software Hosting Fees	0	0	1,260	1,260	.00
Total Public Works - Streets:		9,589	27,467	109,229	81,762	25.15
Capital Outlay						
200-410-53001	Street Improvements	1,518	18,009	150,000	131,991	12.01
200-410-53002	Equipment Purchase	0	0	3,000	3,000	.00
Total Capital Outlay:		1,518	18,009	153,000	134,991	11.77
Transfers Out						
200-410-55600	Transfer to Reserve Fund	0	0	250	250	.00
Total Transfers Out:		0	0	250	250	.00
Total Public Works - Streets:		11,107	45,477	262,479	217,002	17.33
Contingency						
200-998-58000	Contingency	0	0	125,000	125,000	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
	Total Contingency:	0	0	125,000	125,000	.00
Ending Fund Balance						
200-999-59000	Reserve for Future Expenditure	0	0	211,826	211,826	.00
	Total Ending Fund Balance:	0	0	211,826	211,826	.00
	Street Fund Revenue Total:	0	356,852	599,305	242,453	59.54
	Street Fund Expenditure Total:	11,107	45,477	599,305	553,828	7.59
	Total Street Fund:	(11,107)	311,375	0	(311,375)	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
Water Fund						
Water Fund - Revenue						
500-000-40000	Beginning Fund Balance	0	858,317	225,000	(633,317)	381.47
500-000-42020	New Connections	1,000	5,000	20,000	15,000	25.00
500-000-42032	Water Metered Fees	145,870	470,365	734,632	264,267	64.03
500-000-42033	Backflow Inspection Fees	1,406	4,189	7,500	3,311	55.85
500-000-42035	Reconnect Fees	0	0	500	500	.00
500-000-42036	Water Outside Assessments	15,039	50,952	70,000	19,048	72.79
500-000-42045	Utility Deposit	825	(841)	4,000	4,841	21.03-
500-000-46030	Fees - Other	1,650	5,100	500	(4,600)	1,020.00
500-000-46055	Refunds	0	0	1,000	1,000	.00
500-000-46057	Miscellaneous	1,050	3,000	4,500	1,500	66.67
500-000-47420	FEMA Water Grant	0	0	4,500	4,500	.00
500-000-48000	Interest	0	0	5,000	5,000	.00
Total Water Fund - Revenue:		166,839	1,396,082	1,077,132	(318,950)	129.61
Transfers In						
500-000-49100	Transfer in from General Fund	0	0	9,577	9,577	.00
500-000-49600	Transfer from Reserve	0	0	70,000	70,000	.00
Total Transfers In:		0	0	79,577	79,577	.00
Public Works - Water						
Water Fund Expenditures						
500-420-50010	City Administrator	3,193	12,773	38,388	25,614	33.27
500-420-50016	Utility/Court Clerk	806	2,411	7,748	5,337	31.12
500-420-50018	Finance Clerk	2,771	10,892	31,937	21,045	34.10
500-420-50050	Public Works Supervisor	4,790	18,941	56,613	37,671	33.46
500-420-50052	Utility Worker III	2,668	10,551	34,689	24,138	30.42
500-420-50055	Operator I	3,398	13,436	40,157	26,721	33.46
500-420-50058	Utility Worker I	341	1,373	10,459	9,086	13.13
500-420-51010	Employee Health Ins Benefits	3,855	41,063	58,589	17,525	70.09
500-420-51020	Retirement Benefits	5,252	10,888	64,882	53,995	16.78
500-420-51030	Employment Taxes	1,328	5,308	29,589	24,280	17.94
500-420-52001	Chemicals	2,763	5,570	22,000	16,430	25.32
500-420-52002	Materials & Supplies	2,481	4,166	9,146	4,979	45.55
500-420-52010	Publications-Legal Notices	0	0	100	100	.00
500-420-52011	System Maintenance & Repair	9,197	10,637	50,000	39,363	21.27
500-420-52013	Travel and Training	0	0	3,968	3,968	.00
500-420-52014	Vehicle Fuel & Maintenance	589	2,112	10,500	8,388	20.11
500-420-52016	Audit	0	0	15,194	15,194	.00
500-420-52019	Contract Service	1,801	5,632	18,480	12,848	30.48
500-420-52020	Engineering Consultant	0	0	26,454	26,454	.00
500-420-52022	Equipment Maintenance	0	0	17,850	17,850	.00
500-420-52023	Equipment Rental/Lease	0	0	3,150	3,150	.00
500-420-52025	Small Equipment Purchase	0	0	26,250	26,250	.00
500-420-52030	Miscellaneous	0	0	2,100	2,100	.00
500-420-52033	Backflow Inspections	0	0	7,500	7,500	.00
500-420-52101	Banking Charges	496	1,485	3,360	1,875	44.21
500-420-52102	Dues	0	0	3,360	3,360	.00
500-420-52103	Insurance	0	0	22,000	22,000	.00
500-420-52104	Lab Analysis	552	642	3,828	3,186	16.77

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
500-420-52105	Refunds-Utility Deposit	14	358	2,987	2,629	11.99
500-420-52107	Permits	0	0	5,880	5,880	.00
500-420-52108	Postage	0	0	683	683	.00
500-420-52109	Utilities	3,690	10,607	26,250	15,643	40.41
500-420-52110	Telephones	141	422	1,260	838	33.45
500-420-52114	Software Hosting Fees	0	0	10,500	10,500	.00
500-420-52115	Debt Issuance Costs	0	0	7,101	7,101	.00
Total Water Fund Expenditures:		50,126	169,268	672,950	503,682	25.15
Capital Outlay						
500-420-53001	Equipment Purchase	0	0	53,000	53,000	.00
500-420-53500	Water System Improvements	83,820	116,978	155,000	38,022	75.47
Total Capital Outlay:		83,820	116,978	208,000	91,022	56.24
Debt Service						
500-420-54005	IFA Loan Payment	0	0	139,013	139,013	.00
500-420-54006	IFA Loan - Safe Drinking Water	0	0	20,240	20,240	.00
Total Debt Service:		0	0	159,253	159,253	.00
Total Public Works - Water:		133,946	286,246	1,040,203	753,957	27.52
Contingency						
500-998-58000	Contingency	0	0	80,000	80,000	.00
Total Contingency:		0	0	80,000	80,000	.00
Ending Fund Balance						
500-999-59000	Reserve for Future Expenditure	0	0	36,506	36,506	.00
Total Ending Fund Balance:		0	0	36,506	36,506	.00
Water Fund Revenue Total:		166,839	1,396,082	1,156,709	(239,373)	120.69
Water Fund Expenditure Total:		133,946	286,246	1,156,709	870,463	24.75
Total Water Fund:		32,893	1,109,836	0	(1,109,836)	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
Wastewater Fund						
Wastewater Fund Revenue						
510-000-40000	Beginning Fund Balance	0	1,774,875	1,600,000	(174,875)	110.93
510-000-41100	Tangent Contract	0	0	40,000	40,000	.00
510-000-42039	Wastewater Fees	76,018	227,933	455,000	227,067	50.10
510-000-46057	Miscellaneous	0	0	1,050	1,050	.00
510-000-47000	FEMA Region 10 Grant ER Power	43,288	43,288	0	(43,288)	.00
510-000-48000	Interest	0	0	5,250	5,250	.00
Total Wastewater Fund Revenue:		119,307	2,046,097	2,101,300	55,203	97.37
Debt Proceeds						
510-000-49013	IFA Lottery Loan 2026 for expa	0	0	3,750,000	3,750,000	.00
Total Debt Proceeds:		0	0	3,750,000	3,750,000	.00
Public Works - Wastewater						
Wastewater Fund Expenditures						
510-430-50010	City Administrator	2,395	9,580	28,791	19,211	33.27
510-430-50016	Utility/Court Clerk	444	1,326	4,261	2,935	31.12
510-430-50018	Finance Clerk	1,524	5,991	17,565	11,574	34.11
510-430-50050	Public Works Supervisor	2,083	8,235	24,614	16,379	33.46
510-430-50052	Utility Worker III	1,067	4,221	9,461	5,240	44.61
510-430-50055	Operator I	927	3,664	10,952	7,287	33.46
510-430-50058	Utility Worker I	93	374	2,852	2,478	13.13
510-430-51010	Employee Health Ins Benefits	1,544	16,591	24,840	8,249	66.79
510-430-51020	Retirement Benefits	2,251	4,666	28,808	24,142	16.20
510-430-51030	Employment Taxes	624	2,488	13,248	10,760	18.78
510-430-52001	Chemicals	758	3,268	21,780	18,512	15.00
510-430-52002	Materials & Supplies	0	166	3,850	3,684	4.31
510-430-52010	Publications-Legal Notices	0	0	250	250	.00
510-430-52011	System Maintenance & Repair	0	1,490	55,000	53,510	2.71
510-430-52013	Travel and Training	0	0	1,000	1,000	.00
510-430-52014	Vehicle Fuel & Maintenance	157	571	3,630	3,059	15.73
510-430-52016	Audit	0	0	15,917	15,917	.00
510-430-52019	Contract Service	1,694	4,355	19,360	15,005	22.50
510-430-52020	Engineering Consultant	0	0	60,000	60,000	.00
510-430-52022	Equipment Maintenance	0	0	2,200	2,200	.00
510-430-52025	Equipment purchase	0	0	2,000	2,000	.00
510-430-52030	Miscellaneous	0	0	1,200	1,200	.00
510-430-52101	Banking Charges	490	1,479	2,000	521	73.97
510-430-52102	Dues	0	0	100	100	.00
510-430-52103	Insurance	603	603	18,000	17,397	3.35
510-430-52104	Lab Analysis	0	0	4,000	4,000	.00
510-430-52105	Refunds-Utility Deposit	9	239	0	(239)	.00
510-430-52106	Mileage	0	0	500	500	.00
510-430-52107	Permits	0	0	2,200	2,200	.00
510-430-52108	Postage	0	0	550	550	.00
510-430-52109	Utilities	946	2,456	15,000	12,544	16.37
510-430-52110	Telephones	100	299	2,500	2,201	11.96
510-430-52114	Software Hosting Fees	0	0	3,300	3,300	.00
Total Wastewater Fund Expenditures:		17,707	72,063	399,729	327,666	18.03

Capital Outlay

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2025-26 Current year Remaining	2026-26 Current year Percent
510-430-53002	Equipment Purchase	91,200	91,200	270,000	178,800	33.78
510-430-53005	Wastewater System Improvement	20,030	37,499	0	(37,499)	.00
510-430-53006	Capacity expansion,lagoon,infl	0	0	3,900,000	3,900,000	.00
Total Capital Outlay:		111,230	128,699	4,170,000	4,041,301	3.09
Debt Service						
510-430-54005	2020 WW Treatment Plant Loan	0	0	149,000	149,000	.00
Total Debt Service:		0	0	149,000	149,000	.00
Transfers Out						
510-430-55600	Transfer to Reserve Fund	0	0	1,000	1,000	.00
Total Transfers Out:		0	0	1,000	1,000	.00
Total Public Works - Wastewater:		128,937	200,762	4,719,729	4,518,967	4.25
Contingency						
510-998-58000	Contingency	0	0	150,000	150,000	.00
Total Contingency:		0	0	150,000	150,000	.00
Ending Fund Balance						
510-999-59000	Reserve for Future Expenditure	0	0	981,571	981,571	.00
Total Ending Fund Balance:		0	0	981,571	981,571	.00
Wastewater Fund Revenue Total:		119,307	2,046,097	5,851,300	3,805,203	34.97
Wastewater Fund Expenditure Total:		128,937	200,762	5,851,300	5,650,538	3.43
Total Wastewater Fund:		(9,630)	1,845,335	0	(1,845,335)	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
Storm Drain Fund						
Storm Drain Revenue						
520-000-40000	Beginning Fund Balance	0	90,038	50,000	(40,038)	180.08
520-000-42040	Storm Drain Fees	6,857	20,564	40,800	20,236	50.40
520-000-46057	Miscellaneous	0	0	200	200	.00
Total Storm Drain Revenue:		6,857	110,602	91,000	(19,602)	121.54
Public Works - Storm Drain						
Storm Drain Expenditures						
520-440-50010	City Administrator	399	1,597	4,798	3,202	33.27
520-440-50016	Utility/Court Clerk	40	121	387	267	31.14
520-440-50018	Finance Clerk	139	545	1,597	1,052	34.13
520-440-50050	Public Works Supervisor	417	1,647	4,923	3,276	33.46
520-440-50052	Utility Worker III	267	1,055	3,154	2,098	33.46
520-440-50055	Operator I	309	1,221	3,651	2,429	33.46
520-440-50058	Utility Worker I	31	125	951	826	13.12
520-440-51010	Employee Health Ins Benefits	330	3,514	4,996	1,482	70.33
520-440-51020	Retirement Benefits	500	1,037	5,831	4,794	17.78
520-440-51030	Employment Taxes	121	482	2,617	2,135	18.42
520-440-52002	Materials & Supplies	0	0	77	77	.00
520-440-52011	System Maintenance & Repair	0	0	1,530	1,530	.00
520-440-52014	Vehicle Fuel & Maintenance	0	0	224	224	.00
520-440-52016	Audit	0	0	5,535	5,535	.00
520-440-52019	Contract Service	635	1,633	6,732	5,099	24.26
520-440-52020	Engineering Consultant	0	0	224	224	.00
520-440-52023	Equipment Rental/Lease	0	0	224	224	.00
520-440-52101	Banking Charges	0	0	255	255	.00
520-440-52103	Insurance	241	241	4,100	3,859	5.88
520-440-52114	Software Hosting Fees	0	0	1,224	1,224	.00
Total Storm Drain Expenditures:		3,429	13,218	53,030	39,812	24.93
Transfers Out						
520-440-55600	Transfer to Reserve Fund	0	0	250	250	.00
Total Transfers Out:		0	0	250	250	.00
Total Public Works - Storm Drain:		3,429	13,218	53,280	40,062	24.81
Contingency						
520-998-58000	Contingency	0	0	25,000	25,000	.00
Total Contingency:		0	0	25,000	25,000	.00
Ending Fund Balance						
520-999-59000	Reserve for Future Expenditure	0	0	12,720	12,720	.00
Total Ending Fund Balance:		0	0	12,720	12,720	.00
Storm Drain Fund Revenue Total:		6,857	110,602	91,000	(19,602)	121.54
Storm Drain Fund Expenditure Total:		3,429	13,218	91,000	77,782	14.53
Total Storm Drain Fund:		3,428	97,384	0	(97,384)	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
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Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
System Development Fund						
System Development Fund Revenue						
530-000-40000	Beginning Fund Balance	0	2,304,272	2,228,950	(75,322)	103.38
530-000-42141	Park	1,984	9,920	23,808	13,888	41.67
530-000-42142	Street Imp.	11,530	57,650	138,360	80,710	41.67
530-000-42143	Water Imp.	15,710	78,550	145,272	66,722	54.07
530-000-42144	WW Imp.	6,870	34,350	75,240	40,890	45.65
530-000-42145	Storm Drain Fees	610	3,050	7,320	4,270	41.67
530-000-46030	Fees - Other	1,640	8,200	19,680	11,480	41.67
530-000-48000	Interest	0	0	22,000	22,000	.00
Total System Development Fund Revenue:		38,344	2,495,992	2,660,630	164,638	93.81
Transfers In						
530-000-49100	Transfer in from General Fund	0	0	77,861	77,861	.00
Total Transfers In:		0	0	77,861	77,861	.00
Ending Fund Balance						
530-999-59000	Reserve for Future Expenditure	0	0	2,738,491	2,738,491	.00
Total Ending Fund Balance:		0	0	2,738,491	2,738,491	.00
System Development Fund Revenue Total:		38,344	2,495,992	2,738,491	242,499	91.14
System Development Fund Expenditure Total:		0	0	2,738,491	2,738,491	.00
Total System Development Fund:		38,344	2,495,992	0	(2,495,992)	.00

Account Number	Title	2026-26 Current year Period Actual	2026-26 Current year Actual	2026-27 Current year Budget	2026-26 Current year Remaining	2026-26 Current year Percent
Reserve Fund						
600-000-40000	Beginning Fund Balance	0	85,554	80,000	(5,554)	105.94
Reserve Fund Revenue						
600-000-48000	Interest	0	0	4,000	4,000	.00
Total Reserve Fund Revenue:		0	0	4,000	4,000	.00
Transfers In						
600-000-49100	Transfer from General Fund	0	0	5,000	5,000	.00
600-000-49200	Transfer from Street Fund	0	0	250	250	.00
600-000-49500	Transfer from Water Fund	0	0	1,000	1,000	.00
600-000-49520	Transfer from Storm Drain Fund	0	0	250	250	.00
Total Transfers In:		0	0	6,500	6,500	.00
Non-departmental						
Transfers Out						
600-900-55100	Transfer to General Fund	0	0	70,000	70,000	.00
Total Transfers Out:		0	0	70,000	70,000	.00
Total Non-departmental:		0	0	70,000	70,000	.00
Ending Fund Balance						
600-999-59000	Reserve for Future Expenditure	0	0	20,500	20,500	.00
Total Ending Fund Balance:		0	0	20,500	20,500	.00
Reserve Fund Revenue Total:		0	85,554	90,500	4,946	94.53
Reserve Fund Expenditure Total:		0	0	90,500	90,500	.00
Total Reserve Fund:		0	85,554	0	(85,554)	.00
Total Asset:		0	0	0	0	.00
Total Liability:		0	0	0	0	.00
Total Equity:		0	0	0	0	.00
Total Revenue:		377,325	8,986,280	13,398,805	4,412,525	67.07
Total Expenditure:		356,731	971,788	13,398,805	12,427,017	7.25
Grand Revenue Total:		377,325	8,986,280	13,398,805	4,412,525	67.07
Grand Expenditure Total:		356,731	971,788	13,398,805	12,427,017	7.25
Grand Totals:		20,594	8,014,492	0	(8,014,492)	.00



Account Statement - Transaction Summary

For the Month Ending September 30, 2026

ADAIK VILLAGE CITY OF - ADAIK VILLAGE CITY OF - 4333

Oregon LGIP

Opening Balance
Purchases
Redemptions

5,507,492.79
32,649.68
(0.10)

Closing Balance
Dividends

\$5,540,142.37
18,221.96

Asset Summary

	September 30, 2026	August 31, 2026
Oregon LGIP	5,540,142.37	5,507,492.79
Total	\$5,540,142.37	\$5,507,492.79





Account Statement

For the Month Ending September 30, 2026

ADAIR VILLAGE CITY OF - ADAIR VILLAGE CITY OF - 4333

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
Opening Balance					5,507,492.79
09/01/26	09/01/26	LGIP Fees - Received ACH (1 @ \$0.10 - From 4333) - August 2026	1.00	(0.10)	5,507,492.69
09/11/26	09/11/26	SFMS Fr:OLCC 70OLCC Tax (Liquor)	1.00	2,732.32	5,510,225.01
09/11/26	09/11/26	Transfer from BENTON COUNTY - BENTON COUNTY FINANCE DEPT	1.00	628.85	5,510,853.86
09/14/26	09/14/26	SFMS Fr:Administrative Services, Dept 70City Cigarette Tax	1.00	71.10	5,510,924.96
09/17/26	09/17/26	ODOT - ODOT PYMNT	1.00	10,995.45	5,521,920.41
09/30/26	10/01/26	Accrual Income Div Reinvestment - Distributions	1.00	18,221.96	5,540,142.37
Closing Balance					5,540,142.37

	Month of September	Fiscal YTD July-September	Closing Balance
Opening Balance	5,507,492.79	5,442,149.14	5,540,142.37
Purchases	32,649.68	97,993.53	5,515,512.37
Redemptions	(0.10)	(0.30)	4.02%
Closing Balance	5,540,142.37	5,540,142.37	
Dividends	18,221.96	55,357.18	

ACCOUNT STATEMENT

For the Month Ending
September 30, 2026

ADAIR VILLAGE CITY OF

Client Management Team

Jeremy King
Key Account Manager
213 Market Street
Harrisburg, PA 17101-2141
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Rachael Miller
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4333 ADAIR VILLAGE CITY OF

Important Messages

Oregon LGIP will be closed on 10/12/2026 for Columbus Day.
Oregon LGIP will be closed on 11/11/2026 for Veterans Day.

ADAIR VILLAGE CITY OF
PAT HARE
6030 WILLIAM R CARR AVE
ADAIR VILLAGE, OR 97330

Online Access www.oregon.gov/lgip Customer Service 1-855-678-5447



**BEFORE THE CITY COUNCIL FOR THE
CITY OF ADAIR VILLAGE, OREGON**

In the Matter of a resolution establishing)
procedures for appointing vacant council seats)

RESOLUTION NO. 2026-05

WHEREAS, the City of Adair Village recognizes the importance of maintaining a fully functioning City Council to represent the interests of its residents; and

WHEREAS, vacancies may occur on the City Council due to resignation, removal, death, or other circumstances; and

WHEREAS, the City Council desires to establish a consistent, transparent, and fair process for notifying the public, accepting applications, and appointing qualified individuals to fill vacant Council positions;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ADAIR VILLAGE, OREGON, AS FOLLOWS:

Section 1. Public Notice

Upon the occurrence of a vacancy on the City Council, the City shall provide a thirty (30) day public notice announcing the vacant position and inviting interested qualified residents to submit an application for consideration.

The notice shall identify the vacant position, application process, and deadline for submitting applications.

Section 2. Application and Review Process

Individuals interested in filling the vacant Council position shall complete and submit an application provided by the City within the designated thirty (30) day notice period.

Following the close of the application period, the Mayor shall review all submitted applications and present the applications to the City Council for consideration at the next available City Council meeting.

Section 3. City Council Appointment

At the next available City Council meeting following the application review process, the City Council shall consider the applicants and vote to appoint a qualified individual to fill the vacant Council position.

The appointment shall be determined by a vote of the City Council in accordance with the City Charter and applicable Oregon law.

Section 4. Effective Date

This resolution shall take effect immediately upon its adoption by the City Council.

PASSED AND ADOPTED by the City Council of the City of Adair Village, Oregon, this _____ day of _____, 2026.

CITY OF ADAIR VILLAGE

Mayor

ATTEST:

City Administrator

CITY OF ADAIR VILLAGE

Grounded in history, growing for the future.

APPLICATION FOR CITY COUNCILOR

The City Council meets on the first Tuesday of each month at 6:00 p.m. Each Councilor serves on the Budget Committee, which meets several times in the spring. Attendance at special meetings, work sessions, and City events may also be required. Meetings are generally held in the evening, though occasional daytime or weekend commitments do occur.

Councilors serve without compensation. Please review the qualifications below before completing this application.

Name: _____ Date: _____
Address: _____ Home Phone: _____
_____ Cell Phone: _____
Ward of Residence: _____ E-Mail: _____
Occupation: _____ Employer: _____

ELIGIBILITY

1. Are you a registered voter and qualified elector of the State of Oregon? _____ Yes _____ No
2. Will you have resided within the Adair Village city limits for at least 365 days (one year) as of the appointment date? _____ Yes _____ No
3. Have you been convicted of a felony, a crime involving moral turpitude, an offense pertaining to public office, or unlawful destruction of public records? _____ Yes _____ No

Note: The vacancy being filled is in the ward identified in the public notice. Preference is given to applicants residing in that ward. If no application is received from a resident of the affected ward, the Council may consider applications from any qualified elector of the City.

4. Please describe your qualifications, experience, or background relevant to service on the City Council:

5. Why would you like to serve the City of Adair Village in this capacity?

(Please use the back of this application if additional space is needed for Questions 4 and 5.)

I verify that the information I have provided is true and correct to the best of my knowledge. I understand that submitting this application and meeting the qualifications for office does not guarantee appointment.

Applicant Signature: _____ Date: _____

Please note: Information submitted with this application is subject to public disclosure under Oregon public records law.

PLEASE RETURN YOUR COMPLETED APPLICATION TO:

Pat Hare, City Administrator
City of Adair Village
6030 Wm. R. Carr Avenue, Adair Village, OR 97330
Phone: 541-745-5507
Applications may be submitted by mail, email, or hand delivery.

CITY OF ADAIR VILLAGE

Grounded in history, growing for the future.

BEFORE THE CITY COUNCIL FOR THE CITY OF ADAIR VILLAGE, OREGON

A resolution establishing procedures for filling vacancies in elective City office, as authorized under Adair Village City Charter Section 35.

Resolution No. ____

WHEREAS, Charter Section 35 requires that vacancies in elective City office be filled by appointment upon a majority vote of the Council; and

WHEREAS, the Charter is silent on the procedure for providing public notice of a vacancy or for soliciting applicants; and

WHEREAS, the City Council finds it in the public interest to establish such procedure to ensure transparent and consistent implementation of Charter Section 35; and

WHEREAS, a clear and workable process for filling such vacancies serves both the residents of the affected ward and the City as a whole;

NOW, THEREFORE, BE IT RESOLVED by the Adair Village City Council that the following procedures shall apply to the filling of vacancies in elective City office, effective upon signature by the Mayor:

1. When a Vacancy Occurs.

A vacancy occurs by operation of Charter Section 34 upon the event giving rise to the vacancy. Upon becoming aware of a vacancy, the City Administrator shall promptly initiate the notice process below and notify the Mayor and each Council member. No prior Council action is required for the vacancy to exist or for the notice process to begin.

2. Notice.

Within five business days of a vacancy occurring, the City Administrator shall post notice at City Hall and on the City's official website. The notice shall state the office and ward in which the vacancy exists, the date the vacancy occurred, the qualifications required for the office under the Charter, the deadline for submitting a letter of interest, and instructions for submitting a letter of interest to the City Administrator. The notice period shall remain open for not less than fourteen (14) days.

3. Letters of Interest.

Any qualified elector of the City may submit a letter of interest to the City Administrator during the notice period. Preference shall be given to letters of interest submitted by residents of the ward in which the vacancy exists; however, if no letter of interest is received from a resident of the affected ward by the close of the notice period, the Council may consider letters of interest from any qualified elector of the City. A letter of interest shall include the applicant's name, address, contact information, and a brief statement of interest.

4. Interview, Hearing, and Vote.

At the next regular Council meeting following the close of the notice period, or a special meeting called for the purpose, the Council shall interview each eligible applicant, hold a public hearing on the appointment, and vote on the appointment, in that order, at the same meeting. Notice of the meeting shall be provided consistent with ORS Chapter 192.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon passage by the City Council and approval by the Mayor.

CITY OF ADAIR VILLAGE

MAYOR

CITY ADMINISTRATOR

Resolution No. ____ — Adair Village Council Vacancy Appointment Procedures

2026 Local Government Grant Program - Planning Grant Award Recommendations

The following **Planning Grant** applications have been recommended for Local Government Grant Program (LGGP) funding by the review committee. These grant requests will be forwarded to the OPRD Commission for final review and approval at the Commission's November meeting. LGGP awards are not official until approved by the OPRD Commission. The following awards are listed in alphabetical order by agency.

Applicant	Project Name	County	Grant Funds Requested
City of Adair Village	City of Adair Village Parks Master Plan	Benton	\$ 40,000
City of Amity	City of Amity Parks Master Plan Update	Yamhill	\$ 50,000
City of Creswell	Garden Lake Park Master Plan	Lane	\$ 48,000
City of Elgin	Parks Master Plan	Union	\$ 50,000
City of Grass Valley	Grass Valley City Park Master Plan	Sherman	\$ 50,000
City of Siletz	City of Siletz Parks Master Plan	Lincoln	\$ 32,000
Total			\$ 270,000



Aldrich CPAs + Advisors LLP
4275 Commercial St. SE, Suite 100
Salem, OR 97302

October 6, 2026

To the Honorable Mayor and City Council
City of Adair Village
Adair Village, Oregon

We have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Adair Village (the City), for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in the notes to the financial statements, the City changed accounting policies related to accounting changes and error corrections by adopting Governmental Accounting Standards Board (GASB) Statement No. 100, Accounting Changes and Error Corrections in fiscal year 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Long-Term Obligations in Note 3 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes the material misstatements detected as a result of audit procedures which were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 6, 2026 and are attached to this letter for your reference.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the combining financial statements and individual fund schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

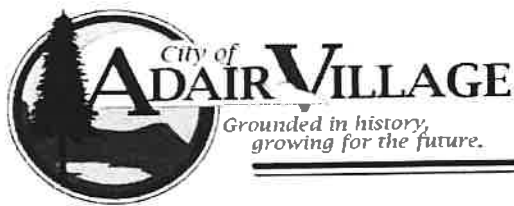
Restriction on Use

This information is intended solely for the information and use of the City Council and management of City of Adair Village and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Aldrich CPAs + Advisors LLP

Salem, Oregon



6030 William R. Carr Ave.
Adair Village, OR 97330
Voice: 541-745-5507
Fax: 541-230-5219

10/6/2026

Aldrich CPAs + Advisors LLP
4275 Commercial St SE #100
Salem, OR 97302

This representation letter is provided in connection with your audit(s) of the financial statements of the City of Adair Village (City), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 6, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis of accounting, and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the cash basis of accounting.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the cash basis of accounting.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the cash basis of accounting.
- 9) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of City or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 16) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning any ongoing litigation, claims, or assessments.
- 17) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 20) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 21) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 26) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 29) The financial statements include all fiduciary activities required by GASBS No. 84 , as amended.
- 30) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 37) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 38) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more

than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

40) With respect to the combining statements and individual fund schedules:

- a) We acknowledge our responsibility for presenting the combining statements and individual fund schedules in accordance with the cash basis of accounting, and we believe the combining statements and individual fund schedules, including its form and content, is fairly presented in accordance with the cash basis of accounting. The methods of measurement and presentation of the combining statements and individual fund schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the combining statements and individual fund schedules are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.



Signature

City Administrator

Title

10/6/26

Date

City of Adair Village, Oregon

FINANCIAL STATEMENTS

Year Ended June 30, 2024

CITY OF ADAIR VILLAGE, OREGON

Financial Statements

Year Ended June 30, 2024

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CITY OF ADAIR VILLAGE, OREGON

Financial Statements

Year Ended June 30, 2024

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CITY OF ADAIR VILLAGE, OREGON

Council Members and Principal Administrative Staff

Year Ended June 30, 2024

CITY OF ADAIR VILLAGE, OREGON

City Council

Bill Currier, Mayor

Bret Ray

Peter Ness

John Wilson

Term Expires

December 31, 2026

December 31, 2026

December 31, 2026

December 31, 2028

Administrative

Pat Hare, City Administrator

All council members receive mail at the address listed below:

City of Adair Village
6030 NE William R. Carr Road
Adair Village, Oregon 97330

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Adair Village
Adair Village, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Adair Village (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the cash basis financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Report on Other Legal and Regulatory Requirements

Other Reporting Required by Oregon State Regulations

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated October 6, 2026, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Aldrich CPAs + Advisors LLP

By:



Andrew Maffia, CPA, Partner
Salem, Oregon
October 6, 2026

BASIC FINANCIAL STATEMENTS

CITY OF ADAIR VILLAGE, OREGON**Statement of Net Position (Cash Basis)**June 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 1,737,907	\$ 2,819,561	\$ 4,557,468
Total Assets	<u>1,737,907</u>	<u>2,819,561</u>	<u>4,557,468</u>
NET POSITION			
Restricted for:			
Highways and streets	324,285	-	324,285
Capital projects	-	1,542,278	1,542,278
Unrestricted	<u>1,413,622</u>	<u>1,277,283</u>	<u>2,690,905</u>
Total Net Position	\$ <u>1,737,907</u>	\$ <u>2,819,561</u>	\$ <u>4,557,468</u>

CITY OF ADAIR VILLAGE, OREGON

Statement of Activities (Cash Basis)

Year Ended June 30, 2024

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General government	\$ 610,374	\$ 24,175	\$ -	\$ -	\$ (586,199)	\$ -	\$ (586,199)
Public safety	48,875	-	-	-	(48,875)	-	(48,875)
Public works	60,129	-	112,529	-	52,400	-	52,400
Culture and recreation	65,952	411,668	33,955	-	379,671	-	379,671
Total Governmental Activities	785,330	435,843	146,484	-	(203,003)	-	(203,003)
Business-Type Activities:							
Water	859,232	696,959	-	161,289	-	(984)	(984)
Wastewater	440,393	401,329	40,000	-	-	936	936
Stormwater	32,474	40,057	-	-	-	7,583	7,583
Total Business-Type Activities	1,332,099	1,138,345	40,000	161,289	-	7,535	7,535
Totals	\$ 2,117,429	\$ 1,574,188	\$ 186,484	\$ 161,289	(203,003)	7,535	(195,468)
General Revenues:							
Property taxes					271,286	-	271,286
Franchise fees					94,751	-	94,751
Intergovernmental					29,120	-	29,120
Interest earnings					82,032	122,234	204,266
Rents and leases					162,962	-	162,962
Other revenue					856	6,291	7,147
Transfers					(53,084)	53,084	-
Total General Revenues and Transfers					587,923	181,609	769,532
Loan Proceeds					-	60,715	60,715
Change in Net Position					384,920	249,859	634,779
Net Position, beginning, as previously presented					4,202,312	8,716,965	12,919,277
Change in Accounting Principle and Error Correction					(2,849,325)	(6,147,263)	(8,996,588)
Net Position, beginning, as restated					1,352,987	2,569,702	3,922,689
Net Position, ending					\$ 1,737,907	\$ 2,819,561	\$ 4,557,468

See accompanying notes to the basic financial statements.

CITY OF ADAIR VILLAGE, OREGON**Governmental Funds****Balance Sheet (Cash Basis)**

June 30, 2024

	General	Street	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 1,413,622	\$ 324,285	\$ 1,737,907
Total Assets	\$ 1,413,622	\$ 324,285	\$ 1,737,907
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Fund Balances:			
Restricted	\$ -	\$ 324,285	\$ 324,285
Unassigned	1,413,622	-	1,413,622
Total Fund Balances	1,413,622	324,285	1,737,907
Total Liabilities and Fund Balances	\$ 1,413,622	\$ 324,285	\$ 1,737,907

CITY OF ADAIR VILLAGE, OREGON**Governmental Funds****Statement of Revenues, Expenditures, and Changes in Fund Balances (Cash Basis)**

Year Ended June 30, 2024

	General	Street	Total Governmental Funds
Revenues:			
Taxes:			
Property	\$ 271,286	\$ -	\$ 271,286
Franchise fees, privilege taxes, licenses, and permits	129,676	-	129,676
Intergovernmental	463,993	112,529	576,522
Interest earnings	67,444	14,588	82,032
Rents and leases	162,962	-	162,962
Other revenue	856	-	856
Total Revenues	<u>1,096,217</u>	<u>127,117</u>	<u>1,223,334</u>
Expenditures:			
Current:			
General government	610,374	-	610,374
Public safety	48,875	-	48,875
Public works	-	60,129	60,129
Culture and recreation	65,952	-	65,952
Total Expenditures	<u>725,201</u>	<u>60,129</u>	<u>785,330</u>
Revenues Over (Under) Expenditures	<u>371,016</u>	<u>66,988</u>	<u>438,004</u>
Other Financing Sources (Uses):			
Transfers out	<u>(52,884)</u>	<u>(200)</u>	<u>(53,084)</u>
Total Other Financing Sources (Uses)	<u>(52,884)</u>	<u>(200)</u>	<u>(53,084)</u>
Net Change in Fund Balances	<u>318,132</u>	<u>66,788</u>	<u>384,920</u>
Fund Balances, beginning, as previously presented	(252,173)	264,920	12,747
Adjustments	<u>1,347,663</u>	<u>(7,423)</u>	<u>1,340,240</u>
Fund Balances, beginning, as restated	<u>1,095,490</u>	<u>257,497</u>	<u>1,352,987</u>
Fund Balances, ending	<u>\$ 1,413,622</u>	<u>\$ 324,285</u>	<u>\$ 1,737,907</u>

CITY OF ADAIR VILLAGE, OREGON**Proprietary Funds****Statement of Net Position (Cash Basis)**

June 30, 2024

	Business-Type Activities - Enterprise Funds				
	Water	Wastewater	System Development Fund	Nonmajor Funds	Total
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 373,370	\$ 700,230	\$ 1,542,278	\$ 203,683	\$ 2,819,561
Total Assets	373,370	700,230	1,542,278	203,683	2,819,561
NET POSITION					
Restricted for:					
Capital projects	-	-	1,542,278	-	1,542,278
Unrestricted	373,370	700,230	-	203,683	1,277,283
Total Net Position	\$ 373,370	\$ 700,230	\$ 1,542,278	\$ 203,683	\$ 2,819,561

CITY OF ADAIR VILLAGE, OREGON

Proprietary Funds

Statement of Revenues, Expenses, and Changes in Net Position (Cash Basis)

Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds				
	Water	Wastewater	System Development Fund	Nonmajor Funds	Total
Operating Revenues:					
Charges for services	\$ 696,959	\$ 401,329	\$ -	\$ 40,057	\$ 1,138,345
Intergovernmental	-	40,000	-	-	40,000
Miscellaneous	6,291	-	-	-	6,291
Total Operating Revenues	703,250	441,329	-	40,057	1,184,636
Operating Expenses:					
Personnel services	268,451	128,291	-	23,558	420,300
Materials and services	198,607	144,989	-	8,916	352,512
Total Operating Expenses	467,058	273,280	-	32,474	772,812
Operating Income (Loss)	236,192	168,049	-	7,583	411,824
Nonoperating Revenues (Expenses):					
Interest income	16,468	30,975	66,383	8,408	122,234
Proceeds from long-term debt	-	60,715	-	-	60,715
Capital outlay	(232,921)	(144,399)	-	-	(377,320)
Debt service	(159,253)	(22,714)	-	-	(181,967)
Total Nonoperating Revenues (Expenses)	(375,706)	(75,423)	66,383	8,408	(376,338)
Income (Loss) Before Capital Contributions and Transfers	(139,514)	92,626	66,383	15,991	35,486
Capital Contributions	161,289	-	-	-	161,289
Transfers In	9,577	-	38,307	9,950	57,834
Transfers Out	(3,500)	(1,000)	-	(250)	(4,750)
Change in Net Position	27,852	91,626	104,690	25,691	249,859
Net Position, beginning, as previously reported	3,000,221	2,553,046	2,665,018	498,680	8,716,965
Adjustments	(2,654,703)	(1,944,442)	(1,227,430)	(320,688)	(6,147,263)
Net Position, beginning, as restated	345,518	608,604	1,437,588	177,992	2,569,702
Net Position, ending	\$ 373,370	\$ 700,230	\$ 1,542,278	\$ 203,683	\$ 2,819,561

See accompanying notes to the basic financial statements.

CITY OF ADAIR VILLAGE, OREGON

Proprietary Funds

Statement of Cash Flows (Cash Basis)

Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds				
	Water	Wastewater	System Development Fund	Nonmajor Funds	Total
Cash Flows from Operating Activities:					
Receipts from customers and users	\$ 696,959	\$ 401,329	\$ -	\$ 40,057	\$ 1,138,345
Payments to suppliers	(198,607)	(144,989)	-	(8,916)	(352,512)
Payments to employees	(268,451)	(128,291)	-	(23,558)	(420,300)
Other revenues	6,291	40,000	-	-	46,291
Net Cash Provided by Operating Activities	236,192	168,049	-	7,583	411,824
Cash Flows from Noncapital and Related Financing Activities:					
Transfer in	9,577	-	-	-	9,577
Net Cash Flows Provided by Noncapital and Related Financing Activities	9,577	-	-	-	9,577
Cash Flows from Capital and Related Financing Activities:					
Acquisition of capital assets	(232,921)	(144,399)	-	-	(377,320)
Capital grants received	161,289	-	-	-	161,289
Proceeds from long-term debt	-	60,715	-	-	60,715
Transfers in	-	-	38,307	9,950	48,257
Transfers out	(3,500)	(1,000)	-	(250)	(4,750)
Principal paid	(110,485)	(22,466)	-	-	(132,951)
Interest paid	(48,768)	(248)	-	-	(49,016)
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	(234,385)	(107,398)	38,307	9,700	(293,776)
Cash Flows from Investing Activities:					
Investment income received	16,468	30,975	66,383	8,408	122,234
Net Cash Provided by Investing Activities	16,468	30,975	66,383	8,408	122,234
Net Increase in Cash and Cash Equivalents	27,852	91,626	104,690	25,691	249,859
Cash and Cash Equivalents, beginning	345,518	608,604	1,437,588	177,992	2,569,702
Cash and Cash Equivalents, ending	\$ 373,370	\$ 700,230	\$ 1,542,278	\$ 203,683	\$ 2,819,561

See accompanying notes to the basic financial statements.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 1 - Summary of Accounting Policies

The Financial Reporting Entity

The City of Adair Village (the City) is a municipal corporation, incorporated in 1976 under the authority of Oregon Revised Statutes Section 221, and operating with a five-member elected City Council comprised of the mayor and four council members. As of June 30, 2024, one council position was vacant. The City Council appoints the City Administrator, who is responsible for the day-to-day management of the City. The City operates water and wastewater systems and maintains City streets and parks.

The accompanying financial statements present the City as the primary government. The City has no component units which are legally separate organizations fiscally dependent on the City or for which the City is financially accountable.

Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all the non-fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The effect of interfund activity has been removed from these statements.

The statement of activities reports the activities by function. The major functions are general government, public safety, street maintenance and construction, culture and recreation, water, wastewater, and storm drain services. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. Remaining proprietary funds are reported in aggregate as nonmajor funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The basic financial statements have been prepared in conformity with the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP). Under this basis of accounting, revenues are recognized when received in cash and expenditures are recognized when paid. The more significant accounting policies are described below.

Governmental fund financial statements are reported using the cash basis of accounting. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are any payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's enterprise funds and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

As a result of the use of this cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets such as property, equipment, and infrastructure are not reported, and long-term liabilities such as debt and compensated absences are also not reported.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 1 - Summary of Accounting Policies, continued

Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued

There are two *major governmental* funds:

General Fund - This is the primary operating fund. It accounts for all financial operations except those required to be accounted for in another fund. The principal revenue sources are property taxes, franchise fees, state shared revenue, charges for services, and interest on investments. Primary expenditures are for general government, police protection, and culture and recreation.

Street Fund - This fund accounts for the construction or reconstruction of streets and sidewalks. These costs are paid primarily from money received pursuant to the State of Oregon Gas Tax Apportionment.

There are three *major proprietary* funds:

Water Fund - This fund accounts for the revenues and expenses of the water utility. The primary revenue source is fees for services.

Wastewater Fund - This fund accounts for the revenues and expenses of the wastewater utility. The primary revenue source is fees for services.

System Development Fund - This fund accounts for the system development charges which are assessed for new construction. SDC fees are the main source of revenue.

There are two *nonmajor proprietary* funds:

Storm Drain Fund - This fund accounts for revenues and expenses of the storm drain utility. The primary source of revenue is fees for services.

Reserve Fund - This fund accounts for capital outlay expenditures. The primary revenue source is transfers from other funds.

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

When both restricted and unrestricted resources are available for use, the policy is to use restricted resources first, then unrestricted resources as they are needed.

Estimates

The preparation of basic financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 1 - Summary of Accounting Policies, continued

Cash and Cash Equivalents

The cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and cash and investments in the State Local Government Investment Pool (LGIP). Investments in the LGIP are stated at share value, which is the value at which the shares can be withdrawn.

Fund Balance/Net Position

In the fund financial statements, the fund balance for governmental funds is reported in a hierarchy of classifications based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. In the fund financial statements, when an expenditure is paid for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is paid for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions. The City reports fund balances in the following categories:

Nonspendable - Amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to remain intact.

Restricted - Amounts with constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, and laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - Amounts with constraints created when the City Council passes an ordinance or council resolution, a formal action made by the entity's highest level of decision-making authority. The City Council can modify or rescind the ordinance or resolution at any time through passage of an additional ordinance or resolution.

Assigned - Amounts that are constrained by the government's intent to use them for a specific purpose but are neither restricted nor committed. The City Council has given the City Administrator the power to assign fund balances.

Unassigned - The residual classification for the General Fund. This classification represents fund balance that is not assigned, committed, or restricted. This classification is also used to report any deficit fund balance amounts in other governmental funds. At year-end, none of the City's governmental funds had a deficit balance.

On the government-wide statement of net position and the proprietary funds' statement of net position, net position is segregated into restricted and unrestricted balances. Restrictions are limitations on how the net position may be used. Restrictions may be placed on net position by an external party that provided the resources, by enabling legislation, or by the nature of the asset.

The government-wide statement of net position reports \$1,866,563 of restricted net position, all of which is restricted by enabling legislation.

Cash Flow Statements

For the purposes of the statement of cash flows, enterprise funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalent. Accordingly, all investments are considered to be cash equivalents.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 1 - Summary of Accounting Policies, continued

Property Tax Calendar

Property taxes attach as an enforceable lien on July 1 for real property and personal property. Taxes are levied as of July 1 and payable in three installments on November 15, February 15, and May 15. Real property taxes unpaid on May 16 are considered delinquent. Personal property taxes become delinquent when any installment is not paid by its applicable due date.

Implementation of a New Accounting Standard

During the fiscal year ended June 30, 2024, the City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The City had an error correction and changes in accounting principles in the current year which resulted in the application of this statement. See Note 12 for more information.

Note 2 - Cash and Cash Equivalents

A cash pool is maintained that is available for use by all funds. Each portion of this pool is reported on the balance sheet as cash and cash equivalents.

Cash and cash equivalents at June 30, 2024, consisted of:

Cash and cash equivalents:

Deposits with financial institutions	\$	208,565
Cash on hand		100
State of Oregon Treasurer's short-term investment pool		<u>4,348,803</u>
Total cash and cash equivalents	\$	<u><u>4,557,468</u></u>

Custodial Credit Risk - Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the deposits may not be returned. There is no formal deposit policy for custodial credit risk. The Federal Deposit Insurance Corporation (FDIC) provides insurance for the City's deposits with financial institutions up to \$250,000 for the combined amount of time and savings deposits and up to \$250,000 for the combined amount of demand deposits, including both interest-bearing and noninterest-bearing demand deposits, at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program are collateralized in accordance with the requirements of the program. The pledged securities are held by the Federal Home Loan Bank for the benefit of the Office of the State Treasurer on behalf of the public depositors. As of June 30, 2024, none of the City's bank balances were exposed to custodial credit risk.

Investments

The investment policy is to follow the state statutes governing cash management. Oregon Revised Statutes authorize investing in obligations of the U.S. Treasury, U.S. government agencies and instrumentalities, bankers' acceptances guaranteed by an Oregon financial institution, repurchase agreements, State of Oregon Treasury Local Government Investment Pool (LGIP), various interest-bearing bonds of Oregon municipalities, certificates of deposit, and certain commercial paper among other investments.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 2 - Cash and Cash Equivalents, continued

Investments, continued

There is participation in the LGIP, an open-ended, no-load diversified portfolio created under ORS 294.805 to 294.895. The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company and is not rated. The State's investment policies are governed by the Oregon Revised Statutes and the Oregon Investment Council. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and managed as a prudent investor would, exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board (OSTFB), which establishes diversification percentages and specifies the types and maturities of investments. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually. A copy of the State's Annual Comprehensive Financial Report may be obtained at the Oregon State Treasury, 350 Winter St. NE, Salem, Oregon 97310-0840. At year end the City's only investment was in the LGIP.

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The City manages its exposure to interest rate risk by limiting the maturity of its investments to levels permitted by state statute.

Credit Risk

The Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from U.S. government agencies. The State Pool is unrated. Oregon Revised Statutes require bankers' acceptances to be guaranteed by and carried on the books of a qualified financial institution, eligible for discount by the Federal Reserve System, and issued by a qualified financial institution whose short-term letter of credit rating is rated in the highest category by one or more nationally recognized statistical rating organizations. There are no investments in bankers' acceptances.

Concentration of Credit Risk

At June 30, 2024, 100% of investments were in the Oregon State Treasury's Local Government Investment Pool. State statutes do not limit the percentage of investment in the Pool.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 3 - Long-Term Obligations

Changes in long-term obligations for the year ended June 30, 2024, were as follows:

	June 30, 2023 Balance	Additions	Reductions	June 30, 2024 Balance	Due Within One Year
Business-type activities:					
Notes payable:					
DEQ Wastewater note \$	33,774	\$ -	\$ 22,466	\$ 11,308	\$ 11,308
IFA Water loan 2016	1,990,076	-	99,609	1,890,467	101,582
IFA Water loan 2022	483,341	-	10,876	472,465	12,964
IFA Wastewater loan	2,063,058	60,715	-	2,123,773	-
Total	\$ 4,570,249	\$ 60,715	\$ 132,951	\$ 4,498,013	\$ 125,854

Business-Type Activities

On June 29, 2015, the City entered into a loan agreement with Oregon Department of Environmental Quality (DEQ) to continue planning improvements to the wastewater treatment facility. The loan is in the amount of \$100,000, payable at an interest rate of 0.88%. The City grants DEQ a security interest in and irrevocably pledges its net operating revenues to secure repayment of the loan. The City drew down the last of the loan by June 30, 2020, and began the five-year repayment schedule in the 2020–2021 fiscal year. The DEQ loan included a debt covenant to hold restricted cash in a segregated Loan Reserve Account in trust for the benefit of DEQ. The City did not comply with this debt covenant.

Year Ending June 30,	Principal	Interest
2025	\$ 11,308	\$ 49
	\$ 11,308	\$ 49

In March 2016, the State of Oregon Infrastructure Finance Authority (IFA) awarded the City a \$2,800,000 loan to replace its existing water storage facility at Voss Hill Reservoir and perform some additional water system upgrades. The Voss Hill Reservoir project was completed by June 30, 2018. Approximately \$515,000 of the loan was forgivable, and that portion was forgiven during fiscal year 2018. The interest rate on the remaining balance is 1.98% per annum. Repayment began in the 2020–2021 fiscal year.

Year Ending June 30,	Principal	Interest
2025	\$ 101,582	\$ 37,431
2026	103,593	35,420
2027	105,644	33,369
2028	107,736	31,277
2029	109,869	29,144
2030-2034	582,850	112,214
2035-2039	642,883	52,181
2040	136,310	2,699
	\$ 1,890,467	\$ 333,735

CITY OF ADAIR VILLAGE, OREGON**Notes to Basic Financial Statements**

Year Ended June 30, 2024

Note 3 - Long-Term Obligations, continuedBusiness-Type Activities, continued

The IFA awarded the City a \$264,698 forgivable loan and a \$594,983 loan to replace a waterline commonly known as the Hospital Hill Waterline. The original award was executed February 7, 2022, and the amendment, which updated the loan amounts for additional costs, was executed on September 6, 2022. The project was completed in the 2022–2023 fiscal year. The interest rate is 1.54% per annum. Repayment began in the 2023–2024 fiscal year.

Year Ending June 30,	Principal	Interest
2025	\$ 12,964	\$ 7,276
2026	13,164	7,076
2027	13,367	6,874
2028	13,572	6,668
2029	13,782	6,459
2030-2034	72,157	29,044
2035-2039	77,887	23,314
2040-2044	84,072	17,129
2045-2049	90,748	10,453
2050-2052	80,752	3,201
	<u>\$ 472,465</u>	<u>\$ 117,494</u>

In June 2021, the IFA awarded the City a \$2,500,000 loan to make improvements to its existing wastewater treatment plant and related facilities. The project is expected to be completed in the 2024–2025 fiscal year. The interest rate is 2.47% per annum. As of June 30, 2023, the outstanding amount was \$2,063,058. An additional \$60,715 was drawn in fiscal year 2024, totaling \$2,123,773 in outstanding principal. The current repayment schedule appears below.

Year Ending June 30,	Principal	Interest
2025	\$ -	\$ 135,636
2026	66,510	52,457
2027	68,152	50,814
2028	69,836	49,131
2029	71,561	47,406
2030-2034	385,206	209,628
2035-2039	435,188	159,646
2040-2044	491,655	103,179
2045-2049	535,665	39,385
	<u>\$ 2,123,773</u>	<u>\$ 847,282</u>

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 3 - Long-Term Obligations, continued

Pension-Related Debt

In 2001, the City became a member of PERS Local Government Rate Pool (LGRP). Pooling allows separate employers to be part of one group for the purpose of determining employer pension costs and contribution rates. After the City joined the LGRP, the Oregon legislature merged the LGRP with the State/Community College Pool, forming the State and Local Government Rate Pool (SLGRP). In 2001, the City elected to become a member of the SLGRP.

Upon joining the LGRP in 2001, a transition liability or surplus was calculated to ensure that each employer entered the pool on a comparable basis. The transition liability is maintained separately from the SLGRP and is reduced by contributions and increased by interest charges at an assumed interest rate, originally 8%, which was reduced to 7.75% in 2013 and to 7.5% in 2015. The transition liability is amortized over 25 years, ending in December 2027.

Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024
\$ 4,059	\$ -	\$ 858	\$ 3,201

Interfund Loans

In December 2019, the General Fund borrowed \$150,000 from the Water Fund and \$600,000 from the System Development Fund for the purchase of property. At June 30, 2024, the General Fund owed the Water Fund \$125,512 and the System Development Fund \$502,045. Interest is 2.45% per annum. Principal repayment is expected to occur as follows:

Year Ending June 30,	General Fund Due to	Water Fund Due from	System Development Fund Due from
2025	\$ (32,508)	\$ 6,502	\$ 26,006
2026	(33,305)	6,661	26,644
2027	(34,121)	6,824	27,297
2028	(34,956)	6,991	27,965
2029	(35,813)	7,163	28,650
2030-2035	(234,075)	46,815	187,260
2036-2040	(222,779)	44,556	178,223
	<u>\$ (627,557)</u>	<u>\$ 125,512</u>	<u>\$ 502,045</u>

CITY OF ADAIR VILLAGE, OREGON**Notes to Basic Financial Statements**

Year Ended June 30, 2024

Note 3 - Long-Term Obligations, continuedInterfund Loans, continued

In April 2022, an additional interfund loan was made from the System Development Fund to the General Fund in the amount of \$700,000. The first three years are interest-only payments, with principal payments beginning in 2026. Interest is 0.50% per annum. Principal repayment is expected to occur as follows:

Year Ending June 30,	General Fund to System Development Fund
2025	\$ -
2026	39,554
2027	39,752
2028	39,950
2029-2033	202,770
2034-2038	207,889
2039-2042	170,085
	<u>\$ 700,000</u>

Note 4 - Interfund Transfers

Transfers to/from other funds for the year ended June 30, 2024, consist of the following:

Fund	Transfers	
	In	Out
General	\$ -	\$ 52,884
Street	-	200
Water	9,577	3,500
Wastewater	-	1,000
Storm Drain	-	250
System Development Fund	38,307	-
Reserve	9,950	-
	<u>\$ 57,834</u>	<u>\$ 57,834</u>

Transfers were generally made to pay for administrative services provided by other funds and to contribute funds for the payment of debt service.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 5 - Pension Plan

Plan Description

Employees of the City are provided with pensions through the Oregon Public Employees Retirement System (PERS).

PERS consists of a single cost-sharing multiple employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system.

PERS issues an independently audited Annual Comprehensive Financial Report which includes detailed information about the pension plan's fiduciary net position. PERS prepares its financial statements in accordance with GASB statements and GAAP.

The report can be found at: <https://www.oregon.gov/pers/pages/financials/acfr-previous-years.aspx>

Description of Benefit Terms

All benefits of PERS are established by the Oregon Legislature pursuant to Oregon Revised Statutes (ORS) Chapters 238 and 238A.

Plan Benefits

1) Tier One/Tier Two Retirement Benefit (ORS Chapter 238)

Pension Benefits

The Tier 1/Tier 2 pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (1.67% for general service employees and 2% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

For calendar year 2023, the salary limit was \$225,533; for calendar year 2024, the salary limit was \$232,976. The limits are indexed annually.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General Service employees may retire after reaching age 55 and police and fire members after age 50. Tier 1 General Service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier 2 members are eligible for full benefits at age 60. The plans are closed to new members hired on or after August 29, 2003.

Death Benefits

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

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

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 5 - Pension Plan, continued

Death Benefits, continued

A member's beneficiary may choose a monthly payment for life instead of the lump sum or a combination of lump-sum and monthly payments, if eligible. The monthly payment must be a minimum of \$30 per month for deaths that occurred July 30, 2003 and earlier, and \$200 per month for deaths that occur after July 30, 2003.

Disability Benefits

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

Benefit Changes after Retirement

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

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0%.

2) Oregon Public Service Retirement Plan (Chapter 238A) (OPSRP)

Pension Benefits

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

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

Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60, or age 53 with 25 years of retirement credit.

For calendar year 2023, the salary limit was \$225,533; for calendar year 2024, the salary limit was \$232,976. The limits are indexed annually.

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

Death Benefits

Upon the death of a non-retired member, the spouse, or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member. The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70 1/2 years.

Disability Benefits

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

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 5 - Pension Plan, continued

Contributions

PERS funding policy provides for monthly member and employer contributions at actuarially determined rates, subject to limits set in statute. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due.

Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation, which became effective July 1, 2023. Tier One/Tier Two employer contribution rates are 27.19%. The OPSRP employer contribution rates are 22.48% for general service employees and 27.27% for police and fire employees. Employer contributions to PERS for the year ended June 30, 2024, were \$79,625.

Actuarial Methods and Assumptions Used in Developing Contribution Rates

The contribution rates (Tier 1/Tier 2 and OPSRP) were developed based on an actuarial valuation as of December 31, 2021, using the following methods and assumptions:

Experience study report	2020, published July 20, 2021
Actuarial cost method	Entry age normal
Inflation rate	2.4%
Long-term expected rate of return	6.9%
Discount rate	6.9%
Administrative expenses:	
Tier One/Tier Two	\$59,000,000 per year is added to the normal cost
OPSRP	\$8,000,000 per year is added to the normal cost
Projected salary increases	3.4% compounded annually
Cost of living adjustments (COLA)	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <i>Active members:</i> Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <i>Disabled retirees:</i> Pub-2010 Disabled Retiree, sex-distinct, generational with Unisex Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even-numbered years. The methods and assumptions shown above are based on the 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 5 - Pension Plan, continued

Unfunded Actuarial Liability (UAL) Amortization

The Tier 1/Tier 2 UAL amortization period was reset to 20 years as of December 31, 2013. Gains and losses between subsequent odd-year valuations will be amortized as a level percentage of projected combined valuation payroll (Tier 1/Tier 2 plus OPSRP payroll) over a closed 20-year period from the valuation in which they are first recognized.

Senate Bill 1049 was signed into law in June 2019 and requires a one-time re-amortization of Tier 1/Tier 2 UAL over a closed 22-year period at the December 31, 2019 rate-setting actuarial valuation.

The OPSRP UAL amortization as of December 31, 2007, is amortized as a level percentage of projected combined valuation payroll (Tier 1/Tier 2 plus OPSRP payroll) over a closed 16-year period. Gains and losses between subsequent odd-year valuations are amortized as a level percentage of combined valuation payroll over 16 years from the valuation in which they are first recognized.

Note 6 - Defined Contribution Plan

Plan Description

Participants in the PERS defined benefit pension plan also participate in the OPSRP Individual Account Program (IAP), a defined contribution plan.

Pension Benefits

The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: The date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date IAP is terminated, the date the active member becomes disabled, or the date the active member dies. The accounts fall under Internal Revenue Code Section 401(a).

Upon retirement, a member of the IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period, or an anticipated life span option. Installment amounts vary with market returns as the account remains invested while in distribution. When chosen, the distribution option must result in a \$200 minimum distribution amount, or the frequency of the installments will be adjusted to reach that minimum.

Death Benefits

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

Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 6 - Defined Contribution Plan, continued

Contributions

Starting July 1, 2020, Senate Bill 1049 required a portion of member contributions to their IAP accounts to be redirected to the Defined Benefit fund. For calendar year 2023, the threshold was \$3,570 per month; for calendar year 2024, the threshold was \$3,688 per month. For members whose subject salary exceeds the applicable threshold, 0.75% for OPSRP members or 2.5% for Tier One/Tier Two members applies to subject salary and is redirected to EPSA. The EPSA accounts will be used to fund the cost of future pension benefits without changing those benefits, which means reduced contributions to the member's IAP account. Members may elect to make voluntary IAP contributions equal to the amount redirected.

The City makes the employee contributions of 6% of covered payroll to the plan. Contributions for the year ended June 30, 2024, were \$21,252, of which \$2,657 was redirected to EPSA.

Note 7 - Other Postemployment Benefits (OPEB)

Plan Description

The City contributes to the Oregon PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. The RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. Contributions are mandatory for each employer that is a member of PERS.

The Oregon Legislature has delegated the authority to the Public Employees Retirement Board to administer and manage the system.

PERS produces an independently audited Annual Comprehensive Financial Report which includes detailed information about the plan's fiduciary net position.

The report can be found at: <https://www.oregon.gov/pers/pages/financials/acfr-previous-years.aspx>

Description of Benefit Terms

All benefits of the System are established by the legislature pursuant to Oregon Revised Statutes Chapters 238 and 238A.

The RHIA is closed to new members hired on or after August 29, 2003.

Other Postemployment Healthcare Benefits

Eligible retired members receive a monthly healthcare benefit for life up to \$60 toward the monthly cost of health insurance.

To be eligible, the member must:

- 1) Have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS
- 2) Receive both Medicare Parts A and B coverage
- 3) Enroll in a PERS-sponsored health plan

Surviving Spouse or Dependent Benefits

A surviving spouse or dependent of a deceased retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she is receiving a retirement benefit or allowance from PERS or was insured at the time the member died and the member retired before May 1, 1991.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 7 - Other Postemployment Benefits (OPEB), continued

Contributions

PERS funding policy provides for periodic member and employer contributions at the rates established by the Public Employees Retirement Board, subject to limits set in statute. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation.

The City contributed 0.05% of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. Since the funded status of the RHIA UAL is in excess of 100%, no contributions were required to fund the RHIA UAL. For the year ended June 30, 2024, the City made no additional contributions to the RHIA.

Actuarial Methods and Assumptions Used in Developing Contribution Rates

Except as identified below, actuarial methods and assumptions used in developing the total OPEB liability are the same as those used to develop the total PERS pension liability as discussed in Note 5.

Retiree Healthcare Participation

Healthy retirees are assumed to participate 32% of the time while disabled retirees are assumed to participate 20% of the time.

Note 8 - Single Employer Defined-Benefit Other Postemployment Benefit Plan

As required by ORS 243.303(2) all retirees are allowed to continue coverage (at the retirees' expense) under the group health insurance plan, until age 65 as another postemployment benefit. The difference between the premium actually paid by retirees under the group insurance plan and the premium that they would pay if they were not included in the plan is considered to be an implicit subsidy.

Note 9 - Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the City for amounts earned by them not to be paid until a future date when certain circumstances are met. These circumstances include termination by reason of resignation, death, disability, or retirement; an unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under Internal Revenue Code Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the City.

Money accumulated under the deferred compensation plan has been deposited with Variable Annuity Life Insurance Company (VALIC). Monies held by VALIC are placed in various investments at the discretion of the employee. These investments are uninsured and unregistered securities held by VALIC or their agents, but not in the City's name.

CITY OF ADAIR VILLAGE, OREGON

Notes to Basic Financial Statements

Year Ended June 30, 2024

Note 10 - Risk Management

There is exposure to various risks: loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The League of Oregon Cities joined together with the Association of Oregon Counties to form CityCounty Insurance Services (CIS), a public entity risk pool currently operating as a common risk management and insurance program for approximately 265 municipal corporations and associated entities in the State of Oregon. CIS is self-sustaining through member premiums and reinsures through commercial companies for claims in excess of \$2,000,000 for each insured event. Insurance is carried through CIS to help mitigate these risks, and commercial insurance is carried for other risks of loss, including workers' compensation. Settled claims have not exceeded insurance coverage in any of the last three fiscal years.

Note 11 - Commitments

Construction Commitments

The City had various active construction projects as of June 30, 2024. As of year-end, the City's commitments with contractors are as follows:

Project	Commitment	Expended Through 6/30/2024
Wastewater Treatment Plant Replacement	\$ 2,314,593	\$ 1,671,016
Hazard Mitigation Grant Program Waterline Replacement	346,000	295,248

Lease Commitments

The City has a lease agreement for a copier. The lease requires monthly payments of \$131 over a 60-month term. Lease payments are recognized as expenditures when paid. The lease expires in August 2025.

As of June 30, 2024, future minimum lease payments are as follows:

Year ending June 30,	
2025	\$ 1,572
2026	131
	<u>\$ 1,703</u>

Note 12 - Error Corrections and Restatements

During the fiscal year, the Water Fund identified an outstanding check that had been included in the prior year bank reconciliation but did not represent a valid obligation of the Water Fund. The outstanding check was written off, resulting in an increase to the Water Fund's cash and cash equivalents and an increase to beginning net position in the amount of \$6,055 as of the beginning of the fiscal year. This adjustment corrects beginning balances and is reported as a prior period adjustment.

In previous years, the City reported its financial position and results of operations in accordance with the accrual basis of accounting. On this basis of accounting, the City reported receivables, inventory, capital assets, accounts payable and accrued liabilities, and long-term liabilities. Accordingly, net position as previously reported has been restated to conform with the cash basis of accounting as described in Note 1. Management has determined this change more closely aligns financial reporting with the accounting records maintained by the City.

CITY OF ADAIR VILLAGE, OREGON**Notes to Basic Financial Statements**

Year Ended June 30, 2024

Note 12 - Error Corrections and Restatements, continued

At June 30, 2023, the City reported outstanding checks in the amount of \$37,794 which related to payroll paid in July 2023. Given payment did not occur until after year-end, the City should have reported a payroll liability. An adjustment was made to increase cash and payroll liabilities as of June 30, 2023. With the conversion of the basis of accounting to the cash basis in the current fiscal year, the City ultimately increased expenditures in fiscal year 2024 and increased beginning fund balance and net position. This adjustment is included as a change in accounting principle in the tables below.

As a result of this change, beginning net position and fund balances as of June 30, 2023, were restated to reflect the new basis of accounting. The effect of the restatement on fund balance and net position is summarized below:

	As Previously Reported June 30, 2023	Error Corrections	Change in Accounting Principle	As Restated June 30, 2023
Government-wide				
Governmental activities	\$ 4,202,312	\$ -	\$ (2,849,325)	\$ 1,352,987
Business-type activities	8,716,965	6,055	(6,153,318)	2,569,702
Total government-wide	<u>\$ 12,919,277</u>	<u>\$ 6,055</u>	<u>\$ (9,002,643)</u>	<u>\$ 3,922,689</u>
Governmental funds				
General fund	\$ (252,173)	\$ -	\$ 1,347,663	\$ 1,095,490
Street fund	264,920	-	(7,423)	257,497
Total governmental funds	<u>\$ 12,747</u>	<u>\$ -</u>	<u>\$ 1,340,240</u>	<u>\$ 1,352,987</u>
Proprietary funds				
Water	\$ 3,000,221	\$ 6,055	\$ (2,660,758)	\$ 345,518
Wastewater	2,553,046	-	(1,944,442)	608,604
System development fund	2,665,018	-	(1,227,430)	1,437,588
Nonmajor proprietary funds	498,680	-	(320,688)	177,992
Total proprietary funds	<u>\$ 8,716,965</u>	<u>\$ 6,055</u>	<u>\$ (6,153,318)</u>	<u>\$ 2,569,702</u>

CITY OF ADAIR VILLAGE, OREGON**Notes to Basic Financial Statements**

Year Ended June 30, 2024

Note 12 - Error Corrections and Restatements, continued

The error corrections and restatements resulted in the following adjustments to the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the City as of June 30, 2023:

	Prior Year Report	Adjustments	Restated Balances
Assets:			
Cash and cash equivalents	\$ 3,878,840	\$ 43,849	\$ 3,922,689
Receivables	1,511,254	(1,511,254)	-
OPEB asset	2,377	(2,377)	-
Capital assets:			
Land and construction in progress	3,807,172	(3,807,172)	-
Other capital assets (net of accumulated depreciation)	10,192,373	(10,192,373)	-
Total assets	19,392,016	(15,469,327)	3,922,689
Deferred Outflows of Resources:			
Deferred outflows related to pensions	233,478	(233,478)	-
Deferred outflows related to OPEB	1,424	(1,424)	-
Total Deferred Outflows of Resources	234,902	(234,902)	-
Liabilities:			
Current liabilities:			
Accounts payable	142,296	(142,296)	-
Payroll liabilities	2,461	(2,461)	-
Accrued expenses	4,585	(4,585)	-
Accrued compensated absences	17,922	(17,922)	-
Accrued interest	84,057	(84,057)	-
Utility security deposits	50,391	(50,391)	-
Long-term liabilities:			
Due within one year	134,523	(134,523)	-
Due in more than one year	4,893,273	(4,893,273)	-
Total Liabilities	5,329,508	(5,329,508)	-
Deferred Inflows of Resources:			
Deferred lease resources	1,246,349	(1,246,349)	-
Deferred inflows related to pensions	127,707	(127,707)	-
Deferred inflows related to OPEB	4,077	(4,077)	-
Total Deferred Inflows of Resources	1,378,133	(1,378,133)	-
Net Position:			
Net investment in capital assets	8,065,402	(8,065,402)	-
Restricted for:			
Streets	264,920	(7,423)	257,497
Capital projects	2,665,018	(1,227,430)	1,437,588
Unrestricted	1,923,937	303,667	2,227,604
Total Net Position	\$ 12,919,277	\$ (8,996,588)	\$ 3,922,689

SUPPLEMENTARY INFORMATION

CITY OF ADAIR VILLAGE, OREGON**General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Cash Basis)**

Year Ended June 30, 2024

	Original and Final Budget	Actual	Variance with Final Budget
Revenues:			
Taxes			
Property	\$ 264,500	\$ 271,286	\$ 6,786
Franchise fees, privilege taxes, licenses, and permits	80,000	129,676	49,676
Intergovernmental	333,000	463,993	130,993
Charges for services	10,000	-	(10,000)
Rents and leases	164,020	162,962	(1,058)
Interest earnings	20,000	67,444	47,444
Other revenue	1,200	856	(344)
Total Revenues	872,720	1,096,217	223,497
Expenditures:			
City administration	386,053	302,968	83,085
Parks	94,219	65,952	28,267
Public safety	51,176	48,875	2,301
Nondepartmental	296,000	294,437	1,563
Capital outlay	65,000	-	65,000
Debt service	15,000	12,969	2,031
Contingency	250,000	-	250,000
Total Expenditures	1,157,448	725,201	432,247
Revenues Over (Under) Expenditures	(284,728)	371,016	655,744
Other Financing Sources (Uses):			
Transfers out	(56,384)	(52,884)	3,500
Total Other Financing Sources (Uses)	(56,384)	(52,884)	3,500
Net Change in Fund Balance	(341,112)	318,132	659,244
Fund Balances, beginning, as previously presented	800,000	1,107,115	307,115
Adjustments	-	(11,625)	(11,625)
Fund Balances, beginning, as restated	800,000	1,095,490	295,490
Fund Balance, ending	\$ 458,888	\$ 1,413,622	\$ 954,734

CITY OF ADAIR VILLAGE, OREGON**Street Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Cash Basis)**

Year Ended June 30, 2024

	Budget	Actual	Variance
Revenues:			
Intergovernmental	\$ 105,000	\$ 112,529	\$ 7,529
Interest earnings	-	14,588	14,588
Total Revenues	105,000	127,117	22,117
Expenditures:			
Street maintenance and operations	83,995	60,129	23,866
Capital outlay	2,500	-	2,500
Contingency	150,000	-	150,000
Total Expenditures	236,495	60,129	176,366
Revenues Over (Under) Expenditures	(131,495)	66,988	198,483
Other Financing Sources (Uses):			
Transfers in	200	-	(200)
Transfers out	(200)	(200)	-
Total Other Financing Sources (Uses)	-	(200)	(200)
Net Change in Fund Balance	(131,495)	66,788	198,283
Fund Balances, beginning, as previously presented	200,000	264,920	64,920
Adjustments	-	(7,423)	(7,423)
Fund Balances, beginning, as restated	200,000	257,497	57,497
Fund Balance, ending	\$ 68,505	\$ 324,285	\$ 255,780

CITY OF ADAIR VILLAGE, OREGON**Water Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Cash Basis)**

Year Ended June 30, 2024

	Budget	Actual	Variance
Revenues:			
Charges for services	\$ 726,500	\$ 696,959	\$ (29,541)
Interest earnings	-	16,468	16,468
Other revenue	101,500	167,580	66,080
Total Revenues	828,000	881,007	53,007
Expenditures:			
Water operations	547,837	467,058	80,779
Capital outlay	248,750	232,921	15,829
Debt service	140,000	159,253	(19,253)
Contingency	100,000	-	100,000
Total Expenditures	1,036,587	859,232	177,355
Revenues Over (Under) Expenditures	(208,587)	21,775	230,362
Other Financing Sources (Uses):			
Transfers in	9,577	9,577	-
Transfers out	(3,500)	(3,500)	-
Total Other Financing Sources (Uses)	6,077	6,077	-
Net Change in Fund Balance	(202,510)	27,852	230,362
Fund Balances, beginning, as previously presented	400,000	361,427	(38,573)
Adjustments	-	(15,909)	(15,909)
Fund Balances, beginning, as restated	400,000	345,518	(54,482)
Fund Balance, ending	\$ 197,490	\$ 373,370	\$ 175,880

CITY OF ADAIR VILLAGE, OREGON**Wastewater Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Cash Basis)**

Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 40,000	\$ -
Charges for services	401,000	401,329	329
Interest earnings	-	30,975	30,975
Total Revenues	<u>441,000</u>	<u>472,304</u>	<u>31,304</u>
Expenditures:			
Wastewater operations	338,315	273,280	65,035
Capital outlay	211,250	144,399	66,851
Debt service	30,000	22,714	7,286
Contingency	150,000	-	150,000
Total Expenditures	<u>729,565</u>	<u>440,393</u>	<u>289,172</u>
Revenues Over (Under) Expenditures	<u>(288,565)</u>	<u>31,911</u>	<u>320,476</u>
Other Financing Sources (Uses):			
Proceeds from long-term debt	200,000	60,715	(139,285)
Transfers out	(1,000)	(1,000)	-
Total Other Financing Sources (Uses)	<u>199,000</u>	<u>59,715</u>	<u>(139,285)</u>
Net Change in Fund Balance	<u>(89,565)</u>	<u>91,626</u>	<u>181,191</u>
Fund Balances, beginning, as previously presented	450,000	586,994	136,994
Adjustments	-	21,610	21,610
Fund Balances, beginning, as restated	<u>450,000</u>	<u>608,604</u>	<u>158,604</u>
Fund Balance, ending	<u>\$ 360,435</u>	<u>\$ 700,230</u>	<u>\$ 339,795</u>

CITY OF ADAIR VILLAGE, OREGON**System Development Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Cash Basis)**

Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
System development charges	\$ 59,538	\$ -	\$ (59,538)
Interest earnings	<u>-</u>	<u>66,383</u>	<u>66,383</u>
Total Revenues	<u>59,538</u>	<u>66,383</u>	<u>6,845</u>
Revenues Over (Under) Expenditures	<u>59,538</u>	<u>66,383</u>	<u>6,845</u>
Other Financing Sources:			
Transfers in	<u>-</u>	<u>38,307</u>	<u>38,307</u>
Total Other Financing Sources	<u>-</u>	<u>38,307</u>	<u>38,307</u>
Net Change in Fund Balance	59,538	104,690	45,152
Fund Balance, beginning	<u>1,349,259</u>	<u>1,437,588</u>	<u>88,329</u>
Fund Balance, ending	\$ <u><u>1,408,797</u></u>	\$ <u><u>1,542,278</u></u>	\$ <u><u>133,481</u></u>

CITY OF ADAIR VILLAGE, OREGON
Nonmajor Enterprise Funds
Combining Statement of Net Position (Cash Basis)
June 30, 2024

ASSETS	<u>Storm Drain</u>	<u>Reserve</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents	\$ <u>57,111</u>	\$ <u>146,572</u>	\$ <u>203,683</u>
Total Assets	<u>57,111</u>	<u>146,572</u>	<u>203,683</u>
NET POSITION			
Unrestricted	<u>57,111</u>	<u>146,572</u>	<u>203,683</u>
Total Net Position	\$ <u><u>57,111</u></u>	\$ <u><u>146,572</u></u>	\$ <u><u>203,683</u></u>

CITY OF ADAIR VILLAGE, OREGON**Nonmajor Enterprise Funds****Combining Statement of Revenues, Expenses, and Changes in Net Position (Cash Basis)**

Year Ended June 30, 2024

	<u>Storm Drain</u>	<u>Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ <u>40,057</u>	\$ <u>-</u>	\$ <u>40,057</u>
Total Operating Revenues	<u>40,057</u>	<u>-</u>	<u>40,057</u>
Operating Expenses:			
Personnel services	<u>23,558</u>	<u>-</u>	<u>23,558</u>
Materials and services	<u>8,916</u>	<u>-</u>	<u>8,916</u>
Total Operating Expenses	<u>32,474</u>	<u>-</u>	<u>32,474</u>
Operating Income (Loss)	<u>7,583</u>	<u>-</u>	<u>7,583</u>
Nonoperating Revenues (Expenses):			
Interest income	<u>2,346</u>	<u>6,062</u>	<u>8,408</u>
Total Nonoperating Revenues (Expenses)	<u>2,346</u>	<u>6,062</u>	<u>8,408</u>
Income Before Capital Contributions and Transfers	<u>9,929</u>	<u>6,062</u>	<u>15,991</u>
Transfers In	<u>-</u>	<u>9,950</u>	<u>9,950</u>
Transfers Out	<u>(250)</u>	<u>-</u>	<u>(250)</u>
Change in Net Position	<u>9,679</u>	<u>16,012</u>	<u>25,691</u>
Net Position, beginning, as previously presented	<u>368,120</u>	<u>130,560</u>	<u>498,680</u>
Adjustments	<u>(320,688)</u>	<u>-</u>	<u>(320,688)</u>
Net Position, beginning, as restated	<u>47,432</u>	<u>130,560</u>	<u>177,992</u>
Net Position, ending	\$ <u><u>57,111</u></u>	\$ <u><u>146,572</u></u>	\$ <u><u>203,683</u></u>

CITY OF ADAIR VILLAGE, OREGON
Nonmajor Enterprise Funds
Combining Statement of Cash Flows (Cash Basis)
Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds		
	Storm Drain	Reserve	Total
Cash Flows from Operating Activities:			
Receipts from customers and users	\$ 40,057	\$ -	\$ 40,057
Payments to suppliers	(8,916)	-	(8,916)
Payments to employees	(23,558)	-	(23,558)
Net Cash Provided (Used) by Operating Activities	7,583	-	7,583
Cash Flows from Capital and Related Financing Activities:			
Transfers in	-	9,950	9,950
Transfers out	(250)	-	(250)
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	(250)	9,950	9,700
Cash Flows from Investing Activities:			
Investment income received	2,346	6,062	8,408
Net Cash Provided by Investing Activities	2,346	6,062	8,408
Net Increase in Cash and Cash Equivalents	9,679	16,012	25,691
Cash and Cash Equivalents, beginning	47,432	130,560	177,992
Cash and Cash Equivalents, ending	\$ 57,111	\$ 146,572	\$ 203,683

CITY OF ADAIR VILLAGE, OREGON**Storm Drain Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Cash Basis)**

Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Charges for services	\$ 40,200	\$ 40,057	\$ (143)
Interest earnings	<u>-</u>	<u>2,346</u>	<u>2,346</u>
Total Revenues	<u>40,200</u>	<u>42,403</u>	<u>2,203</u>
Expenditures:			
Storm drain operations	33,510	32,474	1,036
Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total Expenditures	<u>58,510</u>	<u>32,474</u>	<u>26,036</u>
Revenues Over (Under) Expenditures	<u>(18,310)</u>	<u>9,929</u>	<u>28,239</u>
Other Financing Sources (Uses):			
Transfers out	<u>(250)</u>	<u>(250)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(250)</u>	<u>(250)</u>	<u>-</u>
Net Change in Fund Balance	<u>(18,560)</u>	<u>9,679</u>	<u>28,239</u>
Fund Balances, beginning, as previously presented	45,000	51,020	6,020
Adjustments	<u>-</u>	<u>(3,588)</u>	<u>(3,588)</u>
Fund Balances, beginning, as restated	<u>45,000</u>	<u>47,432</u>	<u>2,432</u>
Fund Balance, ending	<u>\$ 26,440</u>	<u>\$ 57,111</u>	<u>\$ 30,671</u>

CITY OF ADAIR VILLAGE, OREGON**Reserve Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Cash Basis)**

Year Ended June 30, 2024

	Budget	Actual	Variance
Revenues:			
Interest earnings	\$ -	\$ 6,062	\$ 6,062
Total Revenues	-	6,062	6,062
Revenues Over (Under) Expenditures	-	6,062	6,062
Other Financing Sources:			
Transfers in	500	9,950	9,450
Total Other Financing Sources	500	9,950	9,450
Net Change in Fund Balance	500	16,012	15,512
Fund Balance, beginning	126,900	130,560	3,660
Fund Balance, ending	\$ 127,400	\$ 146,572	\$ 19,172

COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

To the Honorable Mayor and City Council
City of Adair Village
Adair Village, Oregon

We have audited the basic financial statements of the City of Adair Village (the City) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 6, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

- ORS 294.438 requires the financial summary portion of the LB-1 agree to the amounts presented on the detail budget sheets. Differences were identified as follows:

	<u>Per Detail Budget Sheets</u>	<u>Per LB-1</u>	<u>Difference</u>
2022-2023 Resources	\$ 6,833,777	\$ 6,468,292	\$ 365,485
2022-2023 Requirements	6,833,778	6,468,292	365,486
2023-2024 Resources	8,805,196	8,406,195	399,001
2023-2024 Requirements	8,805,196	5,979,201	2,825,995
2024-2025 Resources	7,463,896	6,788,642	675,254
2024-2025 Requirements	7,463,896	7,368,139	95,757

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS, CONTINUED

- ORS 294 requires the LB-1 resources and requirements to match. Differences were identified as follows:

	<u>Resources</u>	<u>Requirements</u>	<u>Difference</u>
2023-2024 LB-1	\$ 8,406,195	\$ 5,979,201	\$ 2,426,994
2024-2025 LB-1	6,788,642	7,368,139	(579,497)

- Due to the delay in completing the June 30, 2023 financial statement audit, the historical information for the year ended June 30, 2022, presented in the 2023–2024 detail budget document did not agree to the amounts reported in the budgetary comparison schedules contained in the annual financial reports for that year as required by ORS 294.358.
- Due to the budgeting of interfund loan principal and interest payments as transfers instead of debt service in the adopted budget, the budgetary presentations did not agree with the expenditure classifications required by Oregon Local Budget Law. ORS 294.388 requires estimates of expenditures and other requirements to be presented by the appropriate category, including debt service, and Oregon Department of Revenue guidance provides that debt service funds are used to budget for the payment of principal and interest on long term debt.
- Expenditures in the following funds exceeded appropriations for the year ended June 30, 2024:

<u>Fund</u>	<u>Budget Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Overexpenditure</u>
Water	Debt service	\$140,000	\$159,253	\$19,253

- The DEQ wastewater loan has a debt covenant to hold restricted cash in a segregated Loan Reserve Account in trust for the benefit of DEQ. The City did not comply with this debt covenant in fiscal year 2024.

OAR 162-010-0230 Internal Control

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS,
CONTINUED

Restriction on Use

This report is intended solely for the information and use of the City 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.

Aldrich CPAs + Advisors LLP

By:

A handwritten signature in black ink, appearing to read "Andrew Maffia".

Andrew Maffia, CPA, Partner
Salem, Oregon
October 6, 2026



Sustainability in Action

October 15, 2026

Mayor Currier
Adair Village City Council
City Staff

Dear Mayor Currier, City Council Members, and City Staff,
Republic Services is proud to serve the City of Adair Village as your recycling and solid waste collection provider. We appreciate our continued partnership and are pleased to share several highlights from the past year:

- **Electric Vehicle Deployment:** Republic Services is deploying electric collection trucks in Benton County, reducing emissions and supporting more sustainable collection operations in the communities we serve by the end of Q4.
- **Implementation of Oregon's Recycling Modernization Act (RMA):** As part of the first phase of the program, which launched on July 1, 2025, Republic Services installed in-cab camera technology to identify recycling contamination in real time. This technology allows us to provide targeted feedback to customers, helping improve recycling quality and reduce contamination in curbside recycling carts.
- **Expanded Recycling Opportunities:** Through our Recycle Depot, we have broadened the range of materials accepted by adding the RecycleOn Center, providing residents with additional convenient recycling options.
- **Community Investment:** Republic Services contributed more than \$60,000 in cash and in-kind donations throughout Benton County, supporting local organizations, community programs, and events.

Included in this packet is information regarding the 2027 Refuse Rate Index adjustment. The annual adjustment of 5.4% was calculated in accordance with the franchise agreement using the Consumer Price Index (CPI), fuel costs, and disposal costs. As a result, the monthly rate increase for residential cart customers will be:

\$1.18	20 Gallon Cart	\$1.32	35 Gallon Cart
\$1.82	64 Gallon Cart	\$2.31	90 Gallon Cart

Sincerely,

Kevin Planalp
Finance Manager
KPlanalp@republicservices.com

Sarah Steen
Municipal Manager
SSteen2@republicservices.com



Sustainability in Action

Republic Services - City of Adair Village RRI

	Index: June 30, 2025	Index: June 30, 2026	% Change	Weight	Refuse Index
CPI - West Size Class B/C All Urban Consumers	197.82	203.487	2.9%	65%	1.9%
CPI - West Coast Ultra Low Sulfur Diesel	4.421	5.528	25.0%	10%	2.5%
Coffin Butte Benton County Disposal Rate	\$ 50.00	\$ 56.00	4.0%	15%	0.6%
PRC Disposal Rate for RS of Corvallis	\$ 70.00	\$ 75.00	4.0%	10%	0.4%
Rate Adjustment %					5.4%
					100.0%
Adjustment Factor					105.4%



Sustainability in Action

ADAIR VILLAGE (FRANCHISE 6)

PI % Effective Date
105.40% 1/1/2027

RESIDENTIAL SERVICE RATES:

Residential Roll Cart	Monthly	Bi-monthly	Monthly
NO GLASS BIN			
1 Can (hand pickup)	\$94.46	\$68.92	\$96.32
2 Can (hand pickup)	\$53.05	\$106.09	\$55.82
3 Can (hand pickup)	\$71.72	\$143.45	\$75.59
20 gal	\$21.79	\$43.58	\$22.97
20 gal Special Needs	\$21.79	\$43.58	\$22.97
20 gal Drive Up Service	\$31.56	\$63.11	\$33.26
35 gal	\$24.57	\$49.14	\$25.89
35 gal Bi-weekly	N/A	N/A	N/A
35 gal Special Needs	\$24.57	\$49.14	\$25.89
35 gal Drive Up Service	\$34.88	\$69.67	\$36.19
35 gal Bi-weekly Drive Up Service	N/A	N/A	N/A
On Call 35 gal	\$21.11	N/A	\$22.26
64 gal	\$33.58	\$67.05	\$35.35
64 gal Special Needs	\$33.58	\$67.05	\$35.35
64 gal Drive Up Service	\$43.30	\$86.59	\$45.64
90 gal	\$42.77	\$85.54	\$45.08
90 gal Special Needs	\$42.77	\$85.54	\$45.08
90 gal Drive up Service	\$52.54	\$105.06	\$55.38
REC RPS Charge	\$2.00	\$4.00	\$2.00
Rec only OR w/ on call	N/A	N/A	N/A
Extra Rec	N/A	N/A	N/A
YC only OR w/ on call	N/A	N/A	N/A
Extra YC	\$11.39	\$22.77	\$12.01
Up the drive	\$9.76	\$19.53	\$10.29

Misc. Charges and Limited Services	Rate	Proposed
New Account Fee	\$10.00	\$10.00
Residential Extra Pick Up - EXR	\$20.59	\$21.70
EXB-Extra 32 gal cany/bag/box/heavy	\$8.86	\$9.39
Extra loose garbage per yard-ERY	\$40.34	\$42.52
Off Route Pick Up-Return Trip Fee-RTN	\$37.20	\$39.21
Residential Container Exchange	\$56.16	\$59.19
Contaminated Cart-CON	\$15.36	\$16.19
Redelivery Single Container	\$10.24	\$10.79
Redelivery Multiple Containers	\$30.72	\$32.58
Late Fee/ Service Interruption fee	\$30.72	\$32.58
Container Cleaning Charge including pu and returned - per hour	\$156.06	\$164.48
90g Yc Cart Recovery/Replacement	\$76.80	\$80.95
32/35g Cart Recovery/Replacement	\$76.80	\$80.95
ILU-Loading Container Set Up	\$116.33	\$122.61
LOC-Lock & Key	\$29.73	\$31.33

Special Pickups	Rate	Proposed
Dead Deer	\$159.34	\$168.58
Time per minute to pu loose garbage-MIN	\$2.68	\$2.83
Each Extra Person Req To Pu Loose Garbage Per Min-EP1	\$1.30	\$1.37
Labor Charges per Hour	\$162.17	\$171.14
APP-Appliance Without Freon	\$40.88	\$43.08
APN-Appliance With Freon	\$54.51	\$57.45
FUR-Furniture	\$45.36	\$47.81
MAT-Mattress or Boxspring	\$39.28	\$41.40
TIR-Tires	\$19.34	\$20.38
BU3-Tires with rim	\$35.48	\$37.40
Truck Tires-ADTB	\$43.53	\$45.90
Truck Tires with rim-ADTB	\$59.67	\$62.89

Charge Code	Rate	Proposed
APN	\$54.51	\$57.45
APP	\$40.88	\$43.08
BU1	\$35.60	\$36.98
BU2	\$38.91	\$41.01
BU3	\$33.25	\$35.32
CON	\$15.38	\$16.19
DBL	\$66.61	\$70.21
DBL	\$66.61	\$70.21
DRY	\$76.80	\$80.95
DRY	\$72.84	\$76.77
DRY	\$10.24	\$10.79
EXB	\$8.86	\$9.39
EXC	\$56.16	\$59.19
EXY	\$40.34	\$42.51
HRS	\$162.17	\$171.14
ILU	\$116.33	\$122.61
LOC	\$29.73	\$30.32
BSL	\$73.28	\$77.23
RTN	\$37.20	\$39.21
TIR	\$19.34	\$19.97
TIR	\$27.38	\$28.57



Sustainability in Action

Commercial Front Load - Manual			
Container Size	Weekly Collection Frequency (if Collections Per Week)	1	2
1 yd	\$12.83	\$23.41	\$47.82
1.5 yd	\$15.94	\$30.41	\$60.82
2 yd	\$19.05	\$37.41	\$73.82
3 yd	\$22.16	\$44.41	\$86.82
4 yd	\$25.27	\$51.41	\$99.82
5 yd	\$28.38	\$58.41	\$112.82
6 yd	\$31.49	\$65.41	\$125.82
7 yd	\$34.60	\$72.41	\$138.82
8 yd	\$37.71	\$79.41	\$151.82
9 yd	\$40.82	\$86.41	\$164.82
10 yd	\$43.93	\$93.41	\$177.82
11 yd	\$47.04	\$100.41	\$190.82
12 yd	\$50.15	\$107.41	\$203.82
13 yd	\$53.26	\$114.41	\$216.82
14 yd	\$56.37	\$121.41	\$229.82
15 yd	\$59.48	\$128.41	\$242.82
16 yd	\$62.59	\$135.41	\$255.82
17 yd	\$65.70	\$142.41	\$268.82
18 yd	\$68.81	\$149.41	\$281.82
19 yd	\$71.92	\$156.41	\$294.82
20 yd	\$75.03	\$163.41	\$307.82
21 yd	\$78.14	\$170.41	\$320.82
22 yd	\$81.25	\$177.41	\$333.82
23 yd	\$84.36	\$184.41	\$346.82
24 yd	\$87.47	\$191.41	\$359.82
25 yd	\$90.58	\$198.41	\$372.82
26 yd	\$93.69	\$205.41	\$385.82
27 yd	\$96.80	\$212.41	\$398.82
28 yd	\$99.91	\$219.41	\$411.82
29 yd	\$103.02	\$226.41	\$424.82
30 yd	\$106.13	\$233.41	\$437.82
31 yd	\$109.24	\$240.41	\$450.82
32 yd	\$112.35	\$247.41	\$463.82
33 yd	\$115.46	\$254.41	\$476.82
34 yd	\$118.57	\$261.41	\$489.82
35 yd	\$121.68	\$268.41	\$502.82
36 yd	\$124.79	\$275.41	\$515.82
37 yd	\$127.90	\$282.41	\$528.82
38 yd	\$131.01	\$289.41	\$541.82
39 yd	\$134.12	\$296.41	\$554.82
40 yd	\$137.23	\$303.41	\$567.82
41 yd	\$140.34	\$310.41	\$580.82
42 yd	\$143.45	\$317.41	\$593.82
43 yd	\$146.56	\$324.41	\$606.82
44 yd	\$149.67	\$331.41	\$619.82
45 yd	\$152.78	\$338.41	\$632.82
46 yd	\$155.89	\$345.41	\$645.82
47 yd	\$159.00	\$352.41	\$658.82
48 yd	\$162.11	\$359.41	\$671.82
49 yd	\$165.22	\$366.41	\$684.82
50 yd	\$168.33	\$373.41	\$697.82
51 yd	\$171.44	\$380.41	\$710.82
52 yd	\$174.55	\$387.41	\$723.82
53 yd	\$177.66	\$394.41	\$736.82
54 yd	\$180.77	\$401.41	\$749.82
55 yd	\$183.88	\$408.41	\$762.82
56 yd	\$186.99	\$415.41	\$775.82
57 yd	\$190.10	\$422.41	\$788.82
58 yd	\$193.21	\$429.41	\$801.82
59 yd	\$196.32	\$436.41	\$814.82
60 yd	\$199.43	\$443.41	\$827.82
61 yd	\$202.54	\$450.41	\$840.82
62 yd	\$205.65	\$457.41	\$853.82
63 yd	\$208.76	\$464.41	\$866.82
64 yd	\$211.87	\$471.41	\$879.82
65 yd	\$214.98	\$478.41	\$892.82
66 yd	\$218.09	\$485.41	\$905.82
67 yd	\$221.20	\$492.41	\$918.82
68 yd	\$224.31	\$499.41	\$931.82
69 yd	\$227.42	\$506.41	\$944.82
70 yd	\$230.53	\$513.41	\$957.82
71 yd	\$233.64	\$520.41	\$970.82
72 yd	\$236.75	\$527.41	\$983.82
73 yd	\$239.86	\$534.41	\$996.82
74 yd	\$242.97	\$541.41	\$1009.82
75 yd	\$246.08	\$548.41	\$1022.82
76 yd	\$249.19	\$555.41	\$1035.82
77 yd	\$252.30	\$562.41	\$1048.82
78 yd	\$255.41	\$569.41	\$1061.82
79 yd	\$258.52	\$576.41	\$1074.82
80 yd	\$261.63	\$583.41	\$1087.82
81 yd	\$264.74	\$590.41	\$1100.82
82 yd	\$267.85	\$597.41	\$1113.82
83 yd	\$270.96	\$604.41	\$1126.82
84 yd	\$274.07	\$611.41	\$1139.82
85 yd	\$277.18	\$618.41	\$1152.82
86 yd	\$280.29	\$625.41	\$1165.82
87 yd	\$283.40	\$632.41	\$1178.82
88 yd	\$286.51	\$639.41	\$1191.82
89 yd	\$289.62	\$646.41	\$1204.82
90 yd	\$292.73	\$653.41	\$1217.82
91 yd	\$295.84	\$660.41	\$1230.82
92 yd	\$298.95	\$667.41	\$1243.82
93 yd	\$302.06	\$674.41	\$1256.82
94 yd	\$305.17	\$681.41	\$1269.82
95 yd	\$308.28	\$688.41	\$1282.82
96 yd	\$311.39	\$695.41	\$1295.82
97 yd	\$314.50	\$702.41	\$1308.82
98 yd	\$317.61	\$709.41	\$1321.82
99 yd	\$320.72	\$716.41	\$1334.82
100 yd	\$323.83	\$723.41	\$1347.82
101 yd	\$326.94	\$730.41	\$1360.82
102 yd	\$330.05	\$737.41	\$1373.82
103 yd	\$333.16	\$744.41	\$1386.82
104 yd	\$336.27	\$751.41	\$1399.82
105 yd	\$339.38	\$758.41	\$1412.82
106 yd	\$342.49	\$765.41	\$1425.82
107 yd	\$345.60	\$772.41	\$1438.82
108 yd	\$348.71	\$779.41	\$1451.82
109 yd	\$351.82	\$786.41	\$1464.82
110 yd	\$354.93	\$793.41	\$1477.82
111 yd	\$358.04	\$800.41	\$1490.82
112 yd	\$361.15	\$807.41	\$1503.82
113 yd	\$364.26	\$814.41	\$1516.82
114 yd	\$367.37	\$821.41	\$1529.82
115 yd	\$370.48	\$828.41	\$1542.82
116 yd	\$373.59	\$835.41	\$1555.82
117 yd	\$376.70	\$842.41	\$1568.82
118 yd	\$379.81	\$849.41	\$1581.82
119 yd	\$382.92	\$856.41	\$1594.82
120 yd	\$386.03	\$863.41	\$1607.82
121 yd	\$389.14	\$870.41	\$1620.82
122 yd	\$392.25	\$877.41	\$1633.82
123 yd	\$395.36	\$884.41	\$1646.82
124 yd	\$398.47	\$891.41	\$1659.82
125 yd	\$401.58	\$898.41	\$1672.82
126 yd	\$404.69	\$905.41	\$1685.82
127 yd	\$407.80	\$912.41	\$1698.82
128 yd	\$410.91	\$919.41	\$1711.82
129 yd	\$414.02	\$926.41	\$1724.82
130 yd	\$417.13	\$933.41	\$1737.82
131 yd	\$420.24	\$940.41	\$1750.82
132 yd	\$423.35	\$947.41	\$1763.82
133 yd	\$426.46	\$954.41	\$1776.82
134 yd	\$429.57	\$961.41	\$1789.82
135 yd	\$432.68	\$968.41	\$1802.82
136 yd	\$435.79	\$975.41	\$1815.82
137 yd	\$438.90	\$982.41	\$1828.82
138 yd	\$442.01	\$989.41	\$1841.82
139 yd	\$445.12	\$996.41	\$1854.82
140 yd	\$448.23	\$1003.41	\$1867.82
141 yd	\$451.34	\$1010.41	\$1880.82
142 yd	\$454.45	\$1017.41	\$1893.82
143 yd	\$457.56	\$1024.41	\$1906.82
144 yd	\$460.67	\$1031.41	\$1919.82
145 yd	\$463.78	\$1038.41	\$1932.82
146 yd	\$466.89	\$1045.41	\$1945.82
147 yd	\$470.00	\$1052.41	\$1958.82
148 yd	\$473.11	\$1059.41	\$1971.82
149 yd	\$476.22	\$1066.41	\$1984.82
150 yd	\$479.33	\$1073.41	\$1997.82
151 yd	\$482.44	\$1080.41	\$2010.82
152 yd	\$485.55	\$1087.41	\$2023.82
153 yd	\$488.66	\$1094.41	\$2036.82
154 yd	\$491.77	\$1101.41	\$2049.82
155 yd	\$494.88	\$1108.41	\$2062.82
156 yd	\$497.99	\$1115.41	\$2075.82
157 yd	\$501.10	\$1122.41	\$2088.82
158 yd	\$504.21	\$1129.41	\$2101.82
159 yd	\$507.32	\$1136.41	\$2114.82
160 yd	\$510.43	\$1143.41	\$2127.82
161 yd	\$513.54	\$1150.41	\$2140.82
162 yd	\$516.65	\$1157.41	\$2153.82
163 yd	\$519.76	\$1164.41	\$2166.82
164 yd	\$522.87	\$1171.41	\$2179.82
165 yd	\$525.98	\$1178.41	\$2192.82
166 yd	\$529.09	\$1185.41	\$2205.82
167 yd	\$532.20	\$1192.41	\$2218.82
168 yd	\$535.31	\$1199.41	\$2231.82
169 yd	\$538.42	\$1206.41	\$2244.82
170 yd	\$541.53	\$1213.41	\$2257.82
171 yd	\$544.64	\$1220.41	\$2270.82
172 yd	\$547.75	\$1227.41	\$2283.82
173 yd	\$550.86	\$1234.41	\$2296.82
174 yd	\$553.97	\$1241.41	\$2309.82
175 yd	\$557.08	\$1248.41	\$2322.82
176 yd	\$560.19	\$1255.41	\$2335.82
177 yd	\$563.30	\$1262.41	\$2348.82
178 yd	\$566.41	\$1269.41	\$2361.82
179 yd	\$569.52	\$1276.41	\$2374.82
180 yd	\$572.63	\$1283.41	\$2387.82
181 yd	\$575.74	\$1290.41	\$2400.82
182 yd	\$578.85	\$1297.41	\$2413.82
183 yd	\$581.96	\$1304.41	\$2426.82
184 yd	\$585.07	\$1311.41	\$2439.82
185 yd	\$588.18	\$1318.41	\$2452.82
186 yd	\$591.29	\$1325.41	\$2465.82
187 yd	\$594.40	\$1332.41	\$2478.82
188 yd	\$597.51	\$1339.41	\$2491.82
189 yd	\$600.62	\$1346.41	\$2504.82
190 yd	\$603.73	\$1353.41	\$2517.82
191 yd	\$606.84	\$1360.41	\$2530.82
192 yd	\$609.95	\$1367.41	\$2543.82
193 yd	\$613.06	\$1374.41	\$2556.82
194 yd	\$616.17	\$1381.41	\$2569.82
195 yd	\$619.28	\$1388.41	\$2582.82
196 yd	\$622.39	\$1395.41	\$2595.82
197 yd	\$625.50	\$1402.41	\$2608.82
198 yd	\$628.61	\$1409.41	\$2621.82
199 yd	\$631.72	\$1416.41	\$2634.82
200 yd	\$634.83	\$1423.41	\$2647.82
201 yd	\$637.94	\$1430.41	\$2660.82
202 yd	\$641.05	\$1437.41	\$2673.82
203 yd	\$644.16	\$1444.41	\$2686.82
204 yd	\$647.27	\$1451.41	\$2699.82
205 yd	\$650.38	\$1458.41	\$2712.82
206 yd	\$653.49	\$1465.41	\$2725.82
207 yd	\$656.60	\$1472.41	\$2738.82
208 yd	\$659.71	\$1479.41	\$2751.82
209 yd	\$662.82	\$1486.41	\$2764.82
210 yd	\$665.93	\$1493.41	\$2777.82
211 yd	\$669.04	\$1500.41	\$2790.82
212 yd	\$672.15	\$1507.41	\$2803.82
213 yd	\$675.26	\$1514.41	\$2816.82
214 yd	\$678.37	\$1521.41	\$2829.82
215 yd	\$681.48	\$1528.41	\$2842.82
216 yd	\$684.59	\$1535.41	\$2855.82
217 yd	\$687.70	\$1542.41	\$2868.82
218 yd	\$690.81	\$1549.41	\$2881.82
219 yd	\$693.92	\$1556.41	\$2894.82
220 yd	\$697.03	\$1563.41	\$2907.82
221 yd	\$700.14	\$1570.41	\$2920.82
222 yd	\$703.25	\$1577.41	\$2933.82
223 yd	\$706.36	\$1584.41	\$2946.82
224 yd	\$709.47	\$1591.41	\$2959.82
225 yd	\$712.58	\$1598.41	\$2972.82
226 yd	\$715.69	\$1605.41	\$2985.82
227 yd	\$718.80	\$1612.41	\$2998.82
228 yd	\$721.91	\$1619.41	\$3011.82
229 yd	\$725.02	\$1626.41	\$3024.82
230 yd	\$728.13	\$1633.41	\$3037.82
231 yd	\$731.24	\$1640.41	\$3050.82
232 yd	\$734.35	\$1647.41	\$3063.82
233 yd	\$737.46	\$1654.41	\$3076.82
234 yd	\$740.57	\$1661.41	\$3089.82
235 yd	\$743.68	\$1668.41	\$3102.82
236 yd	\$746.79	\$1675.41	\$3115.82
237 yd	\$749.90	\$1682.41	\$3128.82
238 yd	\$753.01	\$1689.41	\$3141.82
239 yd	\$756.12	\$1696.41	\$3154.82
240 yd	\$759.23	\$1703.41	\$3167.82
241 yd	\$762.34	\$1710.41	\$3180.82
242 yd	\$765.45	\$1717.41	\$3193.82
243 yd	\$768.56	\$1724.41	\$3206.82
244 yd	\$771.67	\$1731.41	\$3219.82
245 yd	\$774.78	\$1738.41	\$3232.82
246 yd			



Sustainability in Action

INDUSTRIAL SERVICE RATES:

Drop Box - Solid Waste - Open Top/Lidded	10	20	30	40	10	20	30	40
PREPAYMENT	\$525.00	\$525.00	\$625.00	\$725.00	\$525.00	\$525.00	\$625.00	\$725.00
Delivery	\$73.27	\$73.27	\$73.27	\$73.27	\$77.23	\$77.23	\$77.23	\$77.23
Haul	\$267.08	\$267.08	\$267.08	\$267.08	\$281.50	\$281.50	\$281.50	\$281.50
Disposal	\$56.00	\$56.00	\$56.00	\$56.00	\$56.00	\$56.00	\$56.00	\$56.00
Environmental Fee	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71
Dry Run	\$72.84	\$72.84	\$72.84	\$72.84	\$76.77	\$76.77	\$76.77	\$76.77
Temp Rent - starts day after delivery	\$195.42	\$195.42	\$195.42	\$195.42	\$205.97	\$205.97	\$205.97	\$205.97
Perm Rent	N/A	N/A	\$154.72	\$171.00	N/A	N/A	\$163.07	\$180.23
Perm Rent Lidded	N/A	N/A	\$179.13	\$195.42	N/A	N/A	\$188.81	\$205.97
Drop Box - Asbestos	10	20	30	40	10	20	30	40
PREPAYMENT	\$525.00	\$525.00	\$625.00	\$725.00	\$525.00	\$525.00	\$625.00	\$725.00
Delivery	\$73.27	\$73.27	\$73.27	\$73.27	\$77.23	\$77.23	\$77.23	\$77.23
Haul	\$393.97	\$393.97	\$393.97	\$393.97	\$393.97	\$393.97	\$393.97	\$393.97
Disposal	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill
Environmental Fee	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill	Billed by Landfill
Dry Run	\$72.84	\$72.84	\$72.84	\$72.84	\$76.77	\$76.77	\$76.77	\$76.77
Temp Rent - starts day after delivery	\$195.42	\$195.42	\$195.42	\$195.42	\$195.42	\$195.42	\$195.42	\$195.42
Perm Rent	N/A	N/A	\$154.72	\$171.00	N/A	N/A	\$163.07	\$180.23
Perm Rent Lidded	N/A	N/A	\$179.13	\$195.42	N/A	N/A	\$188.81	\$205.97
Drop Box - Concrete/Dirt/Brick	10yd Only				10yd Only			
PREPAYMENT	\$525.00				\$525.00			
Delivery	\$73.27				\$77.23			
Haul	\$267.08				\$281.50			
Disposal (if container is contaminated, cust will be charged MSW rate)	Handled by 3rd party. Hauled to Green and White. Contact for disposal pricing 541-663-6400. If contaminated and refused will be taken to landfill at current rate.				Handled by 3rd party. Hauled to Green and White. Contact for disposal pricing 541-663-6400. If contaminated and refused will be taken to landfill at current rate.			
Disposal for Clean Dbr - has to have Clean Soil form filled out	\$12.50				\$12.50			
Environmental Fee	N/A				N/A			
Dry Run	\$72.84				\$76.77			
Temp Rent - starts day after delivery	\$195.42				\$205.97			
Perm Rent	N/A				N/A			
Perm Rent Lidded	N/A				N/A			
Drop Box - Yardwaste	10	20	30	40	10	20	30	40
PREPAYMENT	\$525.00	\$525.00	\$625.00	\$725.00	\$525.00	\$525.00	\$625.00	\$725.00
Delivery	\$73.27	\$73.27	\$73.27	\$73.27	\$77.23	\$77.23	\$77.23	\$77.23
Haul	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08
Disposal (if container is contaminated, cust will be charged MSW rate)	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
Environmental Fee	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71
Dry Run	\$72.84	\$72.84	\$72.84	\$72.84	\$76.77	\$76.77	\$76.77	\$76.77
Temp Rent - starts day after delivery	\$195.42	\$195.42	\$195.42	\$195.42	\$205.97	\$205.97	\$205.97	\$205.97
Perm Rent	N/A	N/A	\$154.72	\$171.00	N/A	N/A	\$163.07	\$180.23
Perm Rent Lidded	N/A	N/A	\$179.13	\$195.42	N/A	N/A	\$188.81	\$205.97
Drop Box - Woodwaste	10	20	30	40	10	20	30	40
PREPAYMENT	\$525.00	\$525.00	\$625.00	\$725.00	\$525.00	\$525.00	\$625.00	\$725.00
Delivery	\$73.27	\$73.27	\$73.27	\$73.27	\$77.23	\$77.23	\$77.23	\$77.23
Haul	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08	\$267.08
Disposal (if container is contaminated, cust will be charged MSW rate)	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
Environmental Fee	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71	\$19.71
Dry Run	\$72.84	\$72.84	\$72.84	\$72.84	\$76.77	\$76.77	\$76.77	\$76.77
Temp Rent - starts day after delivery	\$195.42	\$195.42	\$195.42	\$195.42	\$205.97	\$205.97	\$205.97	\$205.97
Perm Rent	N/A	N/A	\$154.72	\$171.00	N/A	N/A	\$163.07	\$180.23
Perm Rent Lidded	N/A	N/A	\$179.13	\$195.42	N/A	N/A	\$188.81	\$205.97
Compostor - Solid Waste/Cardboard	10	30	35	40	10	30	35	40
PREPAYMENT	\$525.00	\$525.00	\$625.00	\$725.00	\$525.00	\$525.00	\$625.00	\$725.00
Delivery	N/A	\$19.27	\$19.27	\$19.27	N/A	\$77.23	\$77.23	\$77.23
Haul - trash	N/A	\$398.99	\$398.99	\$398.99	N/A	\$420.54	\$420.54	\$420.54
Haul - cardboard	N/A	\$227.98	\$227.98	\$227.98	N/A	\$240.29	\$240.29	\$240.29
Disposal - trash only	N/A	\$56.00	\$56.00	\$56.00	N/A	\$56.00	\$56.00	\$56.00
Environmental Fee	N/A	\$19.71	\$19.71	\$19.71	N/A	\$19.71	\$19.71	\$19.71
Dry Run	N/A	\$72.84	\$72.84	\$72.84	N/A	\$76.77	\$76.77	\$76.77
Temp Rent - starts day after delivery	N/A	\$195.42	\$195.42	\$195.42	N/A	\$205.97	\$205.97	\$205.97
Perm Rent	N/A	\$154.72	\$154.72	\$154.72	N/A	\$163.07	\$163.07	\$163.07
Perm Rent Lidded	N/A	\$179.13	\$179.13	\$179.13	N/A	\$188.81	\$188.81	\$188.81
Security Box								
Delivery per hour, one hour minimum				\$201.32				\$106.56
Rent				\$199.47				\$247.00

METRO CITY METAL HAUL - \$533.77
WRI HAUL - \$601.74

METRO CITY METAL HAUL - \$551.79
WRI HAUL - \$634.33