

City of Depoe Bay
City Council Regular Meeting
February 20, 2024 – Tuesday, 6:00 PM
Depoe Bay City Hall – 570 SE Shell Avenue

The Meeting Location is Accessible to the Public

To Join Zoom from Your Computer, Tablet, or Smartphone:

<https://us02web.zoom.us/j/3850131421?pwd=dnVZa0lxbFRHWHlwMndMT3VlUjl2QT09>

Meeting ID: 385 013 1421

Passcode: wx02sD

To Join Zoom from Your Phone:

Phone: (253) 215-8782

Meeting ID: 385 013 1421

Passcode: wx02sD

*Please Note: In the event of Zoom Technical Difficulties the Telephone Conference System will be utilized.
Dial (888) 204-5987, access code 9599444*

*Public comments may be made via email up to two hours before the meeting start time at
info@cityofdepoebay.org*

AGENDA

- A. Pledge of Allegiance
- B. Call Meeting to Order and Establish a Quorum
- C. Changes and Additions to the Agenda
- D. Consent Agenda
Covers routine administrative matters that are not generally discussed and may all be approved as recommended in a staff report. The mayor will provide an opportunity for a Council member or citizen to ask that an item be pulled from the consent agenda for discussion. These items will receive separate action. All items not removed will be approved by a single motion of the Council.
 - 1) City Council Regular Meeting Minutes – January 2, 2024
 - 2) Accounts Payable Report
 - 3) Business License Activity ReportAction: _____
- E. Guest Presentations
- F. Commission/Committee/Group Reports
Emergency Preparedness and Houseless Advisory Committees
Harbor, Planning, Parks, and Salmon Enhancement Commissions
- G. Public Comment
The public has the opportunity to address the Council during "Public Comment." Those attending virtually may raise their hand electronically or request to speak upon unmuting. The public may also send written comments by email to recorder@cityofdepoebay.org. Please limit comments to one page and include your name and address. Emails received before 5:00 p.m. on the day of the meeting will be included and read into the record for comments by the Council.
- H. Unfinished Business
 - 1) CA White Property (Update)
 - 2) Second Reading & Adoption - Banning Fireworks – Ordinance 345-24
Action: _____
 - 3) First Reading – Parks and Recreation Commission – Ordinance 346-24
Action: _____

- I. New Business
 - 1) Budget Committee Application – Judy Faucett
Action:_____
 - 2) Planning Commission Application – C.A. White
Action:_____
 - 3) Planning Commission Application – Scott Whitmire
Action:_____
 - 4) Review FY 19/20 Audit (Discussion)
- J. City Staff Reports
 - 1) Project Updates
- K. Closing Public Comment
- L. Council Comments
- M. Adjournment

Depoe Bay City Hall is accessible to people with disabilities. If special accommodations are needed, please notify City Hall at (541) 765-2361 48-Hours in advance of the meeting so appropriate assistance can be provided.
TTY# 1-800-735-2900

"This institution is an equal opportunity provider."

Rules of Conduct for Public Meetings

No person shall be disorderly, abusive, or disruptive of the orderly conduct of the meeting. Microphones will be muted for remote participants unless called upon to speak or during public comment period.

Persons shall not comment or testify without first receiving recognition from the presiding officer and stating their full name and city of residence.

During public hearings, no person shall present irrelevant, immaterial, or repetitious testimony or evidence.

There shall be no audience demonstrations such as applause, cheering, display of signs, or other conduct disruptive of the meeting. If online participant(s) disrupt the meeting, the participant(s) microphone and webcam will be turned off. If disruption continues, the participant(s) will be removed from the meeting.



Register Activity

Fiscal: 2023-2024

Period: 2023-2024 - February

Council Date: 2023-2024 - February - AP 2/20/2024, 2023-2024 - February - AP 2/14/2024

Bank Accounts: Checking

Transaction Type: Check

System Type: Cash Management, Financials

Reference	Date	Amount	Notes
Reference Number: 35119	Kathy Short	\$1,807.07	
<u>Invoice - 20240213 KS</u>	2/13/2024	\$1,807.07	Emergency Preparedness Supplies
Reference Number: 35120	Pitney Bowes Bank Inc Reserve Account	\$1,300.00	
<u>Invoice - 20240212 PB</u>	2/12/2024	\$1,300.00	Postage Meter Refill
Reference Number: 35121	Agate Beach Supply Co	\$217.25	
<u>Invoice - 85589</u>	2/14/2024	\$217.25	Paint for Fish Cleaning Bathroom
Reference Number: 35122	Aire-Master of America	\$569.89	
<u>Invoice - 721585</u>	2/6/2024	\$96.00	Restroom Supplies
<u>Invoice - 721460</u>	1/9/2024	\$425.14	Restroom Supplies
<u>Invoice - 721333</u>	12/12/2023	\$48.75	WWTP Non Pool: Restroom Supplies
Reference Number: 35123	Analytical Laboratory Group	\$73.00	
<u>Invoice - 164558</u>	2/8/2024	\$73.00	Water Tests
Reference Number: 35124	AT & T Teleconference Services	\$26.05	
<u>Invoice - 402-001361</u>	2/1/2024	\$26.05	Teleconference Services
Reference Number: 35125	Barbara Chestler	\$237.00	
<u>Invoice - 23SC27982</u>	2/8/2024	\$237.00	Judgment Ordered
Reference Number: 35126	Barrelhead Supply	\$464.11	
<u>Invoice - CM 342151</u>	2/14/2024	(\$68.72)	Credit for return of (2) Couplings
<u>Invoice - 342152</u>	2/14/2024	\$8.99	WTP: PVC S80 Adapter
<u>Invoice - 342150</u>	2/14/2024	\$523.84	Supplies
Reference Number: 35127	Capital One Trade Credit - Northern Tool & Equipment	\$139.99	
<u>Invoice - 53259410</u>	1/30/2024	\$139.99	CAT Turbo Nozzle
Reference Number: 35128	CECO, INC.	\$117.93	
<u>Invoice - IN-0961599</u>	1/23/2024	\$117.93	Labor & Supplies

Reference	Date	Amount	Notes
Reference Number: 35129 <u>Invoice - 128645-IN</u>	Cedar Creek Quarries Inc 2/8/2024	\$939.72 \$939.72	6" Open Crushed Rock - Ling Cod Parking Lot
Reference Number: 35130 <u>Invoice - 221 CBE</u>	Clean Blue Earth LLC 1/28/2024	\$320.00 \$320.00	City Hall Cleaning
Reference Number: 35131 <u>Invoice - 812</u>	Clearwater Spa Service 2/14/2024	\$125.00 \$125.00	Process Server
Reference Number: 35132 <u>Invoice - 737122</u>	Davison Auto Parts 2/6/2024	\$510.14 \$510.14	LWC Genset
Reference Number: 35133 <u>Invoice - 90 DCM</u>	Dream Coast Media 1/22/2024	\$257.36 \$257.36	Crew Clothing - Safety
Reference Number: 35134 <u>Invoice - 1246484</u> <u>Invoice - 1246412</u> <u>Invoice - 1243350</u>	Ferguson Waterworks #3011 2/8/2024 2/9/2024 2/6/2024	\$5,305.93 \$215.44 \$3,332.60 \$1,757.89	Meter Flange Replacement Water Line 2" Meter
Reference Number: 35135 <u>Invoice - 2440</u>	Green Light Electrical Construction & Testing Inc 2/12/2024	\$1,856.33 \$1,856.33	Generator Inlet and Assoc Wiring/Cords
Reference Number: 35136 <u>Invoice - 20240220</u>	John Woodmark 2/20/2024	\$5,084.30 \$5,084.30	Annual Woodmark Bathroom Lease Payment
Reference Number: 35137 <u>Invoice - 3672</u>	KARM Safety Solutions 2/4/2024	\$2,100.00 \$2,100.00	Forklift & Aerial Training for Crew
Reference Number: 35138 <u>Invoice - 820012178</u>	Konica Minolta Business Solutions 2/14/2024	\$329.64 \$329.64	PBX Phones
Reference Number: 35139 <u>Invoice - R21751</u> <u>Invoice - R21749</u> <u>Invoice - R21723</u>	League of Oregon Cities 1/25/2024 1/25/2024 1/25/2024	\$1,050.00 \$300.00 \$375.00 \$375.00	LOC Conference Registration - Duering LOC Conference Registration - Short LOC Conference Registration - Wollenburg

Reference	Date	Amount	Notes
Reference Number: 35140 <u>Invoice - 20240205</u>	Lincoln County Solid Waste Consortium 2/14/2024	\$126.44 \$126.44	Depoe Bay Portion
Reference Number: 35141 <u>Invoice - 20240131 - 10370</u>	MacPherson, Gintner & Diaz 1/31/2024	\$6,668.56 \$6,668.56	General Business
Reference Number: 35142 <u>Invoice - 839115/3</u>	Mills Ace Hardware 2/7/2024	\$428.54 \$159.80	Pressure Treated 2X4X8 - Ling Cod Parking Lot
<u>Invoice - 839027/3</u>	2/6/2024	\$162.91	Misc Supplies
<u>Invoice - 663954/1</u>	2/13/2024	\$11.97	Fuses
<u>Invoice - 663748/1</u>	2/6/2024	\$25.98	City Hall - Water
<u>Invoice - 663654/1</u>	2/2/2024	\$67.88	Maintenance & Parks: Supplies
Reference Number: 35143 <u>Invoice - IN127337</u> <u>Invoice - IN127242</u>	National Business Solutions 2/6/2024 2/5/2024	\$1,146.61 \$158.46 \$988.15	Billable Copies IT Services
Reference Number: 35144 <u>Invoice - 20240205 - 16351</u> <u>Invoice - 20240201 - 29532</u> <u>Invoice - 20240201 - 29006</u> <u>Invoice - 20240201 - 29005</u> <u>Invoice - 20240201 - 20711</u>	North Lincoln Sanitary Service 2/5/2024 2/1/2024 2/1/2024 2/1/2024 2/1/2024	\$3,465.34 \$2,242.25 \$69.08 \$686.18 \$201.31 \$266.52	WWTP Pool Item: Sludge Haul Garbage - Fish Cleaning Garbage - Downtown Garbage - Harbor Garbage - Community Center
Reference Number: 35145 <u>Invoice - 273653</u>	Northstar Chemical Inc 2/7/2024	\$2,533.50 \$2,533.50	WWTP Pool Item: Sodium Hypochlorite
Reference Number: 35146 <u>Invoice - 37187</u>	Oregon Association of Water Utilities 2/8/2024	\$560.00 \$560.00	Conference Registration - Weidner
Reference Number: 35147 <u>Invoice - 28376</u>	Pacific Digital Works, Inc. 2/6/2024	\$8.00 \$8.00	Large Format Copies of Plans
Reference Number: 35148 <u>Invoice - 82541</u>	Pioneer Printing 1/31/2024	\$59.55 \$59.55	2024 Launch Passes
Reference Number: 35149 <u>Invoice - J001139</u>	The Automation Group 2/6/2024	\$7,721.50 \$7,721.50	Contract Payment
Reference Number: 35150 <u>Invoice - 20240131 UB</u>	Umpqua Bank 1/31/2024	\$85.00 \$85.00	Annual Safe Deposit Rent

Reference	Date	Amount	Notes
Reference Number: 35151 <u>Invoice - 269517</u>	USA Blue Book 2/7/2024	\$220.00 \$220.00	WWTP Pool Item: Quantitative Filter Paper
Reference Number: 35152 <u>Invoice - 142127</u>	VenTek International 2/1/2024	\$95.00 \$95.00	Monthly Launch Fee Kiosk
Reference Number: 35153 <u>Invoice - 9955596149</u>	Verizon Wireless 2/1/2024	\$384.77 \$384.77	Crew Phones
Reference Number: 35154 <u>Invoice - 25159</u>	Western States Electrical Construction 1/31/2024	\$391.00 \$391.00	Service Call at Fuel Pumps
Reference Number: 35155 <u>Invoice - 2945</u>	Wiggins Hauling Works 2/4/2024	\$625.00 \$625.00	Rock Hauling
TOTAL:		\$47,349.52	

Business License Activity
January 2024

Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
1/16/24	Renewal	163		A Bit of Heaven	1113 NW Hwy 101 #26	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	170		A Whales Walk	20 NW Sunset M-2	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	267		Ace Alarms	**	Toledo OR	Security Systems	\$80.50
12/28/23	Renewal	518		Adair Homes	**	Lincoln City OR	Custom Home Construction	\$80.50
12/28/23	Renewal	431		Adelina Charters	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
1/16/24	Renewal	141		Admiral #3	20 NW Sunset A-3	Depoe Bay OR	Tourist Accommodation	\$80.50
1/3/24	Renewal	399		Admiral I - Salt Therapy	20 NW Sunset A-1	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	496		Admiral's Getaway LLC	1113 NW Hwy 101 #37	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	339		Affordable Gutter Care	**	Waldport OR	Gutters & Construction	\$80.50
1/31/24	Renewal	717		Agoda International USA LLC	**	New York NY	Online	\$80.50
1/16/24	Renewal	24		Ainslee's Salt Water Taffy Inc	66 SE Hwy 101	Depoe Bay OR	Retail	\$126.50
1/31/24	Renewal	255		All Pro Handmen dba Halvorson Mason Corp	**	Lincoln City OR	Construction	\$103.50
12/28/23	Renewal	253		All-Ways Glass Inc	**	Lincoln City OR	Glass	\$103.50
1/16/24	Renewal	137		Allyn House	306 SW Coast Ave (5 units)	Depoe Bay OR	Tourist Accommodation	\$103.50
1/16/24	Renewal	112		Allyn Rentals	275 SW Coast	Depoe Bay OR	Long Term Rentals	\$80.50
1/16/24	Renewal	427		Ambience Construction & Remodeling LLC	**	Lincoln Beach OR	Construction	\$126.50
12/28/23	Renewal	359		Apollo Sheet Metal (DBA Apollo Mechanical Contractor)	**	Kennewick WA	HVAC Service & Maintenance	\$80.50
12/28/23	Renewal	636		Applegate PhD, Julie	116 NW Hwy 101 Unit A	Depoe Bay OR	Medical	\$80.50
1/31/24	Renewal	678		Arch Rock Caffé	112 NE Hwy 101	Depoe Bay OR	Coffee Shop	\$103.50
12/28/23	Renewal	524		Associated Cleaning Services	**	Newport OR	Janitorial	\$80.50
1/31/24	Renewal	371		Astound Broadband dba Astound, Wave, Wave Broadband	**	Newport OR	Telecommunications	\$80.50
1/16/24	Renewal	140		AWI Depoe Bay LLC	235 SE Bayview Ave	Depoe Bay OR	Tourist Accommodation	\$138.00
12/28/23	Renewal	632		B & T Vacation Rentals - Quarterdeck at Depoe Bay	4 SW Johnson St	Depoe Bay OR	Tourist Accommodation	\$80.50
1/18/24	Renewal	313		Bay View Thai Kitchen	250 SE Hwy 101	Depoe Bay OR	Restaurant	\$103.50
1/18/24	Renewal	683		Bayview	216 SE Bayview Ave	Depoe Bay OR	Long Term Rentals	\$80.50
1/16/24	Renewal	146		Beacon, The	1113 NW Hwy 101 #24	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	754		BFS Group LLC	**	Irving TX	Building Supplies Retailer	\$80.50
12/28/23	Renewal	648		Bigfoot's Beach House LLC	70 NE Hwy 101	Depoe Bay OR	Retail/Café	\$80.50
1/3/24	Renewal	26		Blue Heron	76 SE Hwy 101	Depoe Bay OR	Retail	\$80.50
12/28/23	Renewal	2		Blue Max Inc	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
1/31/24	Renewal	233		Blue Mountain Contractors Inc	**	Gleneden Beach OR	Construction	\$80.50
1/16/24	Renewal	126		Blue Pacific Vacation Rentals LLC	**	Salem OR	Property Management	\$80.50
12/28/23	Renewal	597		Blue Pearl	1113 NW Hwy 101 #40	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	139		By The Bay Vacation Rentals	318 NE Hwy 101 (2 Units)	Depoe Bay OR	Tourist Accommodation	\$80.50
1/18/24	Renewal	716		CableComLLC	**	Snohomish WA	Construction	\$126.50
1/16/24	Renewal	162		Captain's Choice	1113 NW Hwy 101 #48	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	396		Captain's Cove	1113 NW Hwy 101 #36	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	657		Captains Lookout	211 NE Williams Ave	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	412		Captain's Quarters	1113 NW Hwy 101 #35	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	669		Captain's Quarters & Cabins	25 NE Clarke St	Depoe Bay OR	Tourist Accommodation	\$103.50

Business License Activity
January 2024

Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
1/31/24	Renewal	406		Car Audio 101	473 SW Hwy 101	Depoe Bay OR	Auto Repair, Electronics & Retail	\$80.50
1/22/24	Renewal	434		Carmel Corn Connection LLC	108 SE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/29/24	Renewal/Change of Name/Owner	234		Cascade Hasson Sotheby's International Realty	**	Gleneden Beach OR	Real Estate Sales	\$115.00
1/29/24	Renewal	741		Cayafas Lawn Maintenance	**	South Beach OR	Landscaping	\$80.50
1/22/24	Renewal	602		Cedar, The	720 NE Lillian Ln	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	751	YES	Champagne Book Group	712 SE Winchell Dr	Depoe Bay OR	Publishing/Book Store	\$80.50
12/28/23	NOT Renewing	641		Changing Tides Psychiatry	116 NE Highway 101	Depoe Bay OR	Medical	na
1/16/24	Renewal	136		Channel House	35 SW Ellingson St (12 units)	Depoe Bay OR	Tourist Accommodation	\$138.00
1/29/24	Renewal/Change of Name/Owner	766		Charlie's Cove (formerly Jim's Fancy)	660 NE Lillian Lane	Depoe Bay OR	Tourist Accommodation	na
12/28/23	Renewal	1		Charter Boat Kimberly Ann LLC	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
12/28/23	Renewal	614		Coast Tree Service	**	Newport OR	Landscaping	\$80.50
1/16/24	Renewal	155		Coastal Breakers	1113 NW Hwy 101 #16	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	302		Coastal Breeze	249 SW Coast	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	585		Coastal Curators	52 NE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/3/24	Renewal	29		Coral Seahorse	38 SE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/16/24	Renewal	363		CPM Real Estate Service Inc	**	Medford OR	Property Management	\$80.50
12/28/23	Renewal	711		Crow's Nest, The	735 Lillian Lane	Depoe Bay OR	Tourist Accommodation	\$80.50
1/31/24	Renewal	644		Crushed and Crafted	50 NE Hwy 101	Depoe Bay OR	Tasting Room	\$80.50
12/28/23	NOT Renewing	241		Cygnus Home Service LLC	**	Marshall MN	Retail	na
1/16/24	Renewal	695		Davilla (Anchor Ave SE)	211 SE Anchor Ave	Depoe Bay OR	Long Term Rentals	\$80.50
1/16/24	Renewal	479		Davilla (South Point St SW)	216 & 220 South Point St SW	Depoe Bay OR	Long Term Rentals	\$80.50
1/2/24	Renewal	737	YES	Depoe Bay Cab	47 NE Williams Ave	Depoe Bay OR	Taxi	\$80.50
12/28/23	Renewal	553		Depoe Bay Candy Company LLC	102 SE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/22/24	Renewal	28		Depoe Bay Chowder Bowl	40 SE Hwy 101	Depoe Bay OR	Restaurant	\$103.50
12/28/23	Renewal	184		Depoe Bay Delight	230 SW Coast	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	732		Depoe Bay Fishing & Whale Watching Inc	270 SE Coast Guard Dr	Depoe Bay OR	Charter	\$103.50
12/28/23	Renewal	739		Depoe Bay Home Watch Inc	Depoe Bay OR (outside City Limits)	Depoe Bay OR	Services	\$80.50
1/16/24	Renewal	444		Depoe Bay Shuttle	**	Lincoln City OR	Taxi	\$80.50
1/18/24	Renewal	515		Depoe Bay Whale House	278 NE Hwy 101	Depoe Bay OR	Tourist Accommodation	\$80.50
1/29/24	Renewal	58		Depoe Bay Winery	22 SE Hwy 101	Depoe Bay OR	Tasting Room/Winery	\$80.50
12/28/23	Renewal	128		Dolphin Real Estate LLC	**	Newport OR	Real Estate Sales & Property Mgmt	\$80.50
1/16/24	Renewal	246		Doug's Electric	**	Newport OR	Electrician	\$80.50
12/28/23	Renewal	630	YES	Dukes Dive Service	4875 N Hwy 101 Space #66	Depoe Bay OR	Services	\$80.50
1/18/24	Renewal	686		Ebb Tide	1113 NW Hwy 101 #3	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	731		Edward A Colton	65 SE Ainslee Ave	Depoe Bay OR	Long Term Rentals	\$80.50
1/29/24	NOT Renewing	661		Elite Coastal Vacations	**	Camas WA	Property Management	na
12/28/23	Renewal	522		Eroy, Diana	770 & 774 Indian Trail	Depoe Bay OR	Long Term Rentals	\$80.50
12/28/23	Renewal	193		Emerald Coast Realty Inc	177 NW Hwy 101 (rental downstairs)	Depoe Bay OR	Real Estate Sales & Property Mgmt	\$103.50
12/28/23	Renewal	509		Engineered Products A Pape Company	**	Tigard OR	Storage & Material Handling	\$80.50

Business License Activity
January 2024

Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
1/16/24	Renewal	760		Evolve Vacation Rental Network Inc	**	Denver CO	Online Tourist Accomodation	\$80.50
1/18/24	Renewal	622		Expedia Inc	**	Seattle WA	Online	\$80.50
1/29/24	Renewal	655		Extra Holidays LLC	**	Orlando FL	Tourist Accommodation (Online)	\$138.00
1/18/24	Renewal	770		Family Resource Home Care	**	Liberty Lake WA	Home Care Agency	\$80.50
1/22/24	Renewal	214	YES	Fender Construction LLC	915 SW Pine Avenue	Depoe Bay OR	Construction	\$80.50
1/16/24	Renewal	499		Fit Engraving	460 NW Spencer Ave	Depoe Bay OR	Custom Engraving Service	\$80.50
12/28/23	Renewal	619		Flagship 3	20 NW Sunset F-3	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	693		Fox, Harold (Kit)	570 SE Shell Ave	Depoe Bay OR	Contracted Service	\$80.50
1/3/24	Renewal	768		Gardner Family LLC - Lula's Landing	24 SW Johnson St	Depoe Bay OR	Tourist Accommodation	\$80.50
1/3/24	Renewal	153		Gardner Family LLC - The Gardner House	235 & 235 1/2 SW Coast (2 Units)	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	379	YES	Gloria's Cleaning Service	120 NE Austin St	Depoe Bay OR	Janitorial	\$80.50
12/28/23	Renewal	759		Gores Construction	**	Milwaukee OR	Construction	\$103.50
1/16/24	Renewal	38		Gracie's Sea Hag	58 SE Hwy 101	Depoe Bay OR	Restaurant & Bar	\$138.00
12/28/23	Renewal	604		Gracie's Sea View	302 NE Hwy 101	Depoe Bay OR	Tourist Accommodation	\$80.50
1/31/24	Renewal	565	YES	Gray Coast Tax Service Inc	600 NE Hwy 101	Depoe Bay OR	Tax Preparation	\$80.50
12/28/23	Renewal	705		Gregg's Stripe-A-Lot	**	Salem OR	Maintenance	\$80.50
12/28/23	New	772		Grooming by Sami	646 SE Hwy 101 Unit #12	Depoe Bay OR	Dog Grooming	\$80.50
12/28/23	Renewal	235		Groth-Gates Heating & Sheet Metal	**	Lincoln City OR	Heating & Sheet Metal	\$103.50
12/28/23	Renewal	449		Ground FX Landscape Management	**	Newport OR	Landscaping	\$103.50
1/18/24	Renewal	176		Guest Suite	1113 NW Hwy 101 #GS	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	576		H&H Flagging and Traffic LLC	**	Newport OR	Contracted Service	\$126.50
1/16/24	Renewal	207	YES	Hammer & Nail Construction LLC	575 NE Collins St	Depoe Bay OR	Construction	\$80.50
1/18/24	Renewal	684		Harbor House	260 SE Coast Guard Dr	Depoe Bay OR	Long Term Rentals	\$80.50
12/28/23	Renewal	752		Harry's Garage	411 SW Hwy 101	Depoe Bay OR	Auto Repair, Electronics & Retail	\$80.50
12/28/23	Renewal	769		HHS Urbanity LLC	215 NW Sunset St / 425 NW Siletz Ave	Depoe Bay OR	Long Term Rentals	\$103.50
12/28/23	Renewal	545		Hippy Trip	249 S Hwy 101	Depoe Bay OR	Cannibus Dispensary	\$103.50
1/18/24	Renewal	567		Homeaway.com Inc	**	Seattle WA	Online	\$80.50
1/18/24	New	773		Hoodie Shoppe, The	531 N Hwy 101 Suite F&E	Depoe Bay OR	Retail/Apparel	\$115.00
1/16/24	Renewal	433		Horn Public House & Brewery, The	110 SE Hwy 101	Depoe Bay OR	Restaurant & Bar	\$138.00
1/18/24	Renewal	584		I & E Construction	**	Wilsonville OR	Construction	\$80.50
1/16/24	Renewal	135		Inn At Arch Rock	70 NW Sunset St (19 units)	Depoe Bay OR	Tourist Accommodation	\$138.00
1/16/24	Renewal	512		It's A Dog's Life Gromming Spa LLC	646 SE Hwy 101 Unit #1	Depoe Bay OR	Dog Grooming	\$126.50
12/28/23	Renewal	263		J Incorporated DBA Kim's Maintenance Service	**	Otis OR	Maintenance	\$80.50
12/28/23	Renewal	242		James Drayton Trucking & Excavating	**	Lincoln City OR	Excavation	\$103.50
1/22/24	Renewal	704		Jason's Outdoor Adventures LLC	**	Salem OR	Charter	\$80.50
12/28/23	Renewal	766		Jim's Fancy	660 NE Lillian Lane	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	733		Jim's Folly	670 Lillian Lane	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	59		Joan-E Gifts	10 SE Hwy 101	Depoe Bay OR	Retail	\$103.50
1/18/24	Renewal	738		Jon M Thompson Excavation	**	Lincoln City OR	Excavation	\$126.50
1/31/24	Renewal	121		Jones, Judy & Mapes, Alana	14, 42, & 46 NW Hwy 101	Depoe Bay OR	Long Term Rentals	\$103.50

Business License Activity
January 2024

Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
12/28/23	Renewal	111		KAKE Properties	460 & 462 SW Coast (2 Units)	Depoe Bay OR	Long Term Rentals	\$80.50
12/28/23	Renewal	647	YES	Keck, Kathleen	140 SE Ainslee	Depoe Bay OR	Transcribing	\$80.50
12/28/23	Renewal	268		Ken Zwald Trucking and Zwald Utility Services	**	Tillamook OR	Truck & Sewer Repair	\$80.50
1/3/24	Renewal	293		Keystone Vacation Rentals	1113 NW Hwy 101	Depoe Bay OR	Property Manangement	\$80.50
12/28/23	Renewal	260		Killers Pest Control, The	**	Newport OR	Exterminator	\$103.50
1/3/24	Renewal	718		Kingfisher Pier	118 SE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/18/24	Renewal	660		Kneading to Unwind LLC	116 NE Hwy 101 Suite B	Depoe Bay OR	Massage Therapy	\$80.50
12/28/23	Renewal	488		LaVoy's At Depoe Bay LLC	14 NE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/3/24	Renewal	364		Lawn-N-Order	**	Lincoln City OR	Landscaping	\$80.50
12/28/23	Renewal	55		Leather Works	48 SE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/22/24	Renewal	594		Left Coast Coffee Co	26 N Hwy 101	Depoe Bay OR	Coffee Shop	\$103.50
1/16/24	Renewal	156		Light House, The	1113 NW Hwy 101 #23	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	237		Lincoln Glass Company Inc	**	Newport OR	Glass	\$80.50
1/16/24	Renewal	421		Living Pacific Seafood LLC	285 SE Shell Ave	Depoe Bay OR	Seafood Processing	\$80.50
1/16/24	Renewal	605		Lured	**	Dallas OR	Charter	\$80.50
1/29/24	New	775		Mac Ganji	131 SE Ainslee Ave	Depoe Bay OR	Long Term Rentals	\$103.50
12/28/23	Renewal	667		Mariner 3	20 NW Sunset St M-3	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	19		Mariner Charters	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
12/28/23	Renewal	118		Marjie Orton	759 & 761 SE Indian Trail	Depoe Bay OR	Long Term Rentals	\$80.50
1/16/24	Renewal	194		Martin's Trailer Harbor	115 NE Collins (15 spaces)	Depoe Bay OR	Long Term Rentals	\$138.00
1/16/24	Renewal	710		Matt Halseth Guide Service	Depoe Bay Harbor	Depoe Bay OR	Guide Service	\$80.50
12/28/23	Renewal	284		McCammon's Appliance Service Inc	**	Newport OR	Appliance Repair	\$80.50
1/18/24	Renewal	411		Meredith Lodging	**	Lincoln City	Property Management	\$80.50
12/28/23	Renewal	645		Moby House, The	209 NE Williams Ave	Depoe Bay OR	Tourist Accommodation	\$80.50
1/23/24	Renewal	715		Momentasize Construction Inc	**	Bend OR	Construction	\$80.50
1/2/24	Renewal	560		Moody, Nicholle	47 NE Williams Ave	Depoe Bay OR	Long Term Rentals	\$80.50
1/22/24	Renewal	631	YES	Murray, Richard	370 SE Collins St	Depoe Bay OR	Services	\$80.50
12/28/23	Renewal	70		Nash, Heidi	110 NE Hwy 101 1A & 1B	Depoe Bay OR	Long Term Rentals	\$80.50
12/28/23	Renewal	651		National Business Solutions	**	Eugene OR	Office Services	\$80.50
1/18/24	Renewal	765		Nat's Lash Lab & Esthetics LLC	116 NE Hwy 101 Suite B	Depoe Bay OR	Beauty/Esthetics	\$80.50
1/16/24	Renewal	642		Nautical Breeze	1113 NW Hwy 101 #8	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	45		Nava's Market	20 SE Schoolhouse	Depoe Bay OR	Convenience Store	\$103.50
12/28/23	Renewal	300		Neighbors For Kids	634 SE Hwy 101	Depoe Bay OR	Community Organization	\$0.00
1/16/24	Renewal	138		New Lodging LLC DBA Four Winds Inn	356 NE Hwy 101 (21 units + Mgr)	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	609		Newell's Nature Escapes (218)	218 SE Hwy 101	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	539		Newell's Nature Escapes (234)	234 SE Hwy 101	Depoe Bay OR	Tourist Accommodation	\$80.50
1/3/24	Renewal	740		Newport Gutter Cleaning	**	Newport OR	Contracted Service	\$80.50
12/28/23	Renewal	239		Newport Plumbing	**	Newport OR	Plumbing	\$103.50
12/28/23	Renewal	63		Nila's Cup Of Jo	530 NE Hwy 101	Depoe Bay OR	Coffee Shop	\$80.50
1/29/24	Renewal	566		Nomad's Fishing Adventures	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50

Business License Activity
January 2024

Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
1/23/24	Renewal	182		Ocean Garden & Sea Rose	147 NW Hwy 101 (2 units)	Depoe Bay OR	Tourist Accommodation	\$80.50
1/2/24	Renewal	699		Ocean Overlook LLC	56 NE Lane St	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	151		Ocean Star	1113 NW Hwy 101 #13	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	492		Ocean Trek Management LLC	102 SE Hwy 101	Depoe Bay OR	Commercial Property Mngmt	\$80.50
1/3/24	Renewal	598		Oceanography 101 LLC	48 N Hwy 101	Depoe Bay OR	Retail	\$80.50
1/30/24	NOT Renewing	676		Ocean's Door by Elite Coastal Vacations	1113 NW Highway 101, #42	Depoe Bay OR	Tourist Accommodation	na
1/16/24	Renewal	389		Ocean's Edge	1113 NW Hwy 101 #25	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	767		Oceanview Oasis	745 NE Lillian Lane	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	612		Octopus House	250 SW Coast Ave	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	305		Oregon Coast Property Management	604 NE Hwy 101	Depoe Bay OR	Property Management	\$103.50
1/18/24	Renewal	721		Organic by Nature	60 NE Lane St	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	4		Orion Sportfishing	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
1/22/24	Renewal	191		Our Pointe of View& The View	1113 NW Hwy 101 #14 & #49	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	559		Outer Limit Charters LLC - Outer Limits	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
12/28/23	Renewal	761		Pacific Coast Highway Stays	648 SE Painter Lane	Depoe Bay OR	Tourist Accommodation	\$103.50
12/28/23	Renewal	77		Pacific Coast Lock & Safe LLC	646 SE Hwy 101	Depoe Bay OR	Security Systems	\$80.50
1/18/24	Renewal	113		Pacific North Enterprises LLC	40 SE Collins St	Depoe Bay OR	Long Term Rentals	\$103.50
1/18/24	Renewal	696		Pacific North Enterprises LLC	25 SW Evans St (4 units)	Depoe Bay OR	Long Term Rentals	\$103.50
12/28/23	Renewal	681		Pacific View Lodging Inc	355 SW Hwy 101	Depoe Bay OR	Property Management	\$80.50
12/28/23	Renewal	327		Paradise Carpet Cleaners Inc	**	Lincoln City OR	Carpet Cleaning	\$103.50
1/16/24	Renewal	154		Paradise Regained	1113 NW Hwy 101 #11	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	109		Pauli, Carol	125 NW Sunset #A,B,C	Depoe Bay OR	Long Term Rentals	\$80.50
1/3/24	Renewal	689		Pete's Farm Dispensary	433 NW Hwy 101	Depoe Bay OR	Recreational Marijuana Retailer	\$103.50
12/28/23	Renewal	757		Pfeifer Roofing	**	Salem OR	Roofing	\$103.50
1/31/24	Renewal	72		Pirate Coffee Company	10 NW Vista St	Depoe Bay OR	Coffee Shop	\$103.50
1/24/24	Renewal	723		Pirates Cove View	59 NE Lane St	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	161		Pointe, The	1113 NW Hwy 101 #44	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	758		Poolside Jan's Spa & Pool Maintenance	**	Newport OR	Maintenance	\$80.50
12/28/23	Renewal	747		Port's Construction Inc	**	Newport OR	Excavation	\$103.50
1/18/24	Renewal	115		Portside	250 SE Winchell (3 units)	Depoe Bay OR	Long Term Rentals	\$103.50
12/28/23	Renewal	418		Promenade Deck	1123 NW Hwy 101 #12	Depoe Bay OR	Tourist Accommodation	\$80.50
1/31/24	Renewal	88		Purple Starfish	48 SE Hwy 101, #4	Depoe Bay OR	Retail	\$80.50
1/18/24	Renewal	593		Quality Home Maintenance	119 SE 40 Lane	Depoe Bay OR	General Contractor	\$80.50
12/28/23	Renewal	525		Raman Inc dba Chevron Gas Station	466 NE Hwy 101	Depoe Bay OR	Gas Station	\$103.50
1/18/24	Renewal	265		Rau Plumbing	**	Newport OR	Plumbing	\$126.50
1/29/24	Renewal	587		RC 101 & Gifts	34 N Hwy 101	Depoe Bay OR	Retail	\$103.50
1/18/24	Renewal	124		Real Estate 100 Lincoln City Inc	**	Lincoln City OR	Property Management	\$103.50
1/29/24	Renewal	672	YES	Redfawn Studios LLC	1286 SW Meadow Lane	Depoe Bay OR	Services	\$80.50
1/29/24	Renewal	531		Reece Engineering and Survey LLC	**	Albany OR	Civil Engineering	\$80.50
1/16/24	Renewal	148		Reflections By The Sea	1113 NW Hwy 101 #29	Depoe Bay OR	Tourist Accommodation	\$80.50

Business License Activity
January 2024

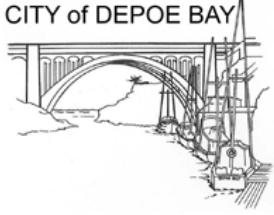
Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
1/3/24	Renewal	172		Remembrance Cottage	98 NW Sunset St	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	272		Resort Rentals LLC	**	Orlando FL	Property Management	\$80.50
1/16/24	Renewal	244		Road & Driveway Co	**	Newport OR	Construction	\$138.00
1/16/24	Renewal	665	YES	Romero's Landscaping	360 E Collins St	Depoe Bay OR	Landscaping	\$103.50
12/28/23	Renewal	100		Samaritan Depoe Bay Clinic	531 N Hwy 101	Depoe Bay OR	Non-Profit Medical Clinic	\$0.00
1/16/24	Renewal	21		Samson Sport Fishing LLC	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
12/28/23	Renewal	606		Sea Depoe Bay LLC	45 NE Lane St	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	639		Sea Reflections	**	Waldport OR	Window Cleaning	\$80.50
12/28/23	Renewal	520		Sea Spray Overlook	167 NW Hwy 101 Units A & B	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	362		Sea View	1113 N Hwy 101 #30	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	685		Seacliff Loft	1113 NW Hwy 101 #10	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	145		Seascape	1113 NW Hwy101 #2	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	581		Serendipity	365 SW Coast Ave	Depoe Bay OR	Tourist Accommodation	\$80.50
1/3/24	Renewal	513		Serene Highness LLC dba Mr. Nice Guy	104 NE Hwy 101	Depoe Bay OR	Recreational Marijuana Retailer	\$126.50
1/16/24	Renewal	394	YES	Shamrock Detail	125 NE Ludson Place	Depoe Bay OR	Car Wash	\$80.50
1/31/24	Renewal	62		Silver Heron Gallery	15 SE Bay St	Depoe Bay OR	Gallery	\$80.50
12/28/23	Renewal	46		Simron Inc dba Center Market #18	466 NE Hwy 101	Depoe Bay OR	Convenience Store	\$103.50
1/16/24	Renewal	381		Smart Home Pros Inc	**	Orem UT	Security Systems	\$138.00
12/28/23	Renewal	547		Snuggle Up & Snuggle In	35 NE Clarke St (2 Units)	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	533		Splash of Glory	247 NE Williams Ave	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	745		Sportfisher Charters	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
12/28/23	Renewal	550		Spouting Horn, The	70 NE Hwy 101	Depoe Bay OR	Tourist Accommodation	\$103.50
1/3/24	Renewal	39		Spyglass	74 SE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/16/24	Renewal	703		Stettler Supply Company	**	Salem OR	Construction	\$103.50
12/28/23	Renewal	337		Stickles Family Trust	25 SW Beach (4 Units)	Depoe Bay OR	Long Term Rentals	\$103.50
1/22/24	Renewal	658		Sticks, The	16 Hwy 101	Depoe Bay OR	Tourist Accommodation	\$103.50
1/3/24	Renewal	688		Storage Depoe	520 SE Hwy 101	Depoe Bay OR	Storage Units	\$80.50
12/28/23	Renewal	116		Strack Land & Livestock LLC	25 & 45 SE Davenport (2 Units)	Depoe Bay OR	Long Term Rentals	\$80.50
12/28/23	Renewal	574		Stutzman & Kropf Contractors	**	Albany OR	Roofing	\$138.00
1/16/24	Renewal	149		Suite Dreams	1113 NW Hwy 101 #39	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	180		Sunset Serenity	1113 NW Hwy 101 #1	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	150		Surf Song	1113 NW Hwy 101 #32	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	623		Surfrider Charters LLC	Depoe Bay Harbor	Depoe Bay OR	Charter	\$103.50
12/28/23	Renewal	245		Swanson's Pest Management	**	Eugene OR	Exterminator	\$80.50
12/28/23	Renewal	691		Sweet Home Vacation Getaways	**	Waldport OR	Property Management	\$80.50
12/28/23	Renewal	243		T&L Septic Tank & Chemical Toilet Svc	**	Lincoln City OR	Septic Services	\$80.50
12/28/23	Renewal	9		Tacklebusters Inc	Depoe Bay Harbor	Depoe Bay OR	Charter	\$103.50
12/28/23	Renewal	240		Taylor & Taylor Realty	**	Lincoln City OR	Real Estate Sales	\$103.50
12/28/23	Renewal	5		Ten 28 Ten Inc dba Dockside Charters	270 Coast Guard Dr SE	Depoe Bay OR	Charter Office	\$103.50
12/28/23	Renewal	742		Ten 28 Ten Inc dba Dockside Charters	102 SE Hwy 101	Depoe Bay OR	Charter Office	\$80.50

Business License Activity
January 2024

Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
1/24/24	Renewal	185		The Whaler's Suite	1113 NW Hwy 101 #27	Depoe Bay OR	Tourist Accommodation	\$80.50
1/24/24	Renewal	7		The Whale's Tail LLC	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
1/16/24	Renewal	677		Thundering Sea	1113 NW Hwy 101 #15	Depoe Bay OR	Tourist Accommodation	\$80.50
1/29/24	New	774		Thundering Shores, Unit 16	1123 NW Hwy 101, #16	Depoe Bay OR	Tourist Accommodation	\$115.00
12/28/23	Renewal	61		Tidal Raves	279 NW Hwy 101	Depoe Bay OR	Restaurant	\$138.00
1/3/24	Renewal	763		TNT Builders	**	Albany OR	Construction	\$103.50
12/28/23	Renewal	48		Tom's Hair Place	646 SE Hwy 101 Suite 3	Depoe Bay OR	Barber	\$80.50
1/16/24	Renewal	23		Tradewinds Charters	118 SE Hwy 101	Depoe Bay OR	Charter Office	\$103.50
1/16/24	Renewal	719		Tradewinds Charters Kiosk	76 SE Hwy 101	Depoe Bay OR	Charter Office	\$80.50
1/29/24	Renewal	724		Tranquility Cove	49 NW Lane St	Depoe Bay OR	Tourist Accommodation	\$80.50
1/3/24	Renewal	143		Travelodge (DBA Crown Pacific Motel)	50 NE Bechill (31Units)	Depoe Bay OR	Tourist Accommodation	\$138.00
12/28/23	Renewal	199		Trollers Lodge	355 SW Hwy 101 (122 Units + Mgr)	Depoe Bay OR	Tourist Accommodation	\$138.00
1/3/24	Renewal	708		Two Morrows Catch LLC	Depoe Bay Harbor	Depoe Bay OR	Charter	\$80.50
1/3/24	Renewal	36		Umpqua Bank	541 NW Hwy 101	Depoe Bay OR	Bank	\$103.50
12/28/23	Renewal	391		Vacasa LLC	**	Portland OR	Property Management	\$103.50
1/29/24	Renewal	106		Vicky Haacker-Baker	85 SE Bay St	Depoe Bay OR	Long Term Rentals	\$80.50
1/16/24	Renewal	382		Vivint Inc	**	Provo UT	Security Systems	\$138.00
1/16/24	Renewal	635		VMW Construction LLC DBA Nava Construction	**	Toledo OR	Construction	\$80.50
1/29/24	Renewal	764		Watkins, Robert	121 SE Ainslee Ave	Depoe Bay OR	Long Term Rentals	\$103.50
12/28/23	Renewal	701		Waves and Sunsets	1113 NW Hwy 101 #6	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	71		Waves End	10 NE Hwy 101	Depoe Bay OR	Retail	\$80.50
1/3/24	Renewal	504		Western States Electrical Construction Inc	**	Newport OR	Electrical Construction	\$80.50
1/16/24	Renewal	557		Whale Bites Café	218 SE Hwy 101	Depoe Bay OR	Restaurant	\$103.50
1/29/24	Renewal	183		Whale Cove/Elite Coastal Vacations	1113 NW Hwy 101, #41	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	591		Whale Inn by Pacific View Lodging	416 N Hwy 101	Depoe Bay OR	Tourist Accommodation	\$125.50
1/18/24	Renewal	454		Whale Pod, The	1113 NW Hwy 101 #12	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	16		Whale Research Eco Excursions	234 SE Hwy 101	Depoe Bay OR	Charter	\$126.50
1/16/24	Renewal	469		Whale Sealife & Shark Museum	234 SE Hwy 101	Depoe Bay OR	Museum	\$80.50
1/3/24	Renewal	694		Whale Tale and Arcade	46 NE Lane St	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	159		Whale Vista	355 SW Coast	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	147		Whale Watch	1113 NW Hwy 101 #20	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	707		Whale Watchers Point	177 N Hwy 101	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	615		Whale-come Home-Mariner 1	20 NW Sunset M-1	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	541		Whaler's Getaway	45 NE Combs Ave	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	680		Whaler's Loft	1113 NW Hwy 101 #9	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	355		Whaler's Rest	1123 NW Hwy 101 #4	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	168		Whaler's View	1113 NW Hwy 101 #19	Depoe Bay OR	Tourist Accommodation	\$80.50
1/16/24	Renewal	624		Whales Paradise	116 N Hwy 101	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	167		Whale's Spout	15 SW Kent	Depoe Bay OR	Tourist Accommodation	\$80.50
12/28/23	Renewal	675		White Anchor, The	201 Williams Ave NE	Depoe Bay OR	Tourist Accommodation	\$80.50

Business License Activity
January 2024

Date:	Activity:	BL #:	Trans Occ:	Name of Business:	Address:	City State Zip	Type of Business:	Fees Paid
12/28/23	Renewal	219	YES	Wiggins Hauling Works dba Wiggins Towboat Co	735 NE Collins St	Depoe Bay OR	Mobile Tugboat & Dump Truck Serv	\$80.50
1/16/24	Renewal	43		Wing Wa	330 NE Hwy 101	Depoe Bay OR	Restaurant & Bar	\$103.50
1/18/24	Renewal	200		Worldmark Depoe Bay	939 NW Hwy 101 (114 units)	Depoe Bay OR	Tourist Accommodation for Timesh	\$138.00
1/18/24	Renewal	368		Wyndham Resort Development Corp	939 NW Hwy 101	Depoe Bay OR	Timeshare Sales & Marketing	\$138.00
1/18/24	Renewal	445		Wyndham Resort Development Corp	709 NW Hwy 101	Depoe Bay OR	Timeshare Sales & Marketing	\$80.50



TO: Depoe Bay City Council
FROM: Kimberly Wollenburg, City Recorder
DATE: February 16, 2024, for February 20, 2024, City Council Meeting
SUBJECT: Purchase of Property at City Reservoir

Action Requested: None. Update only.

Discussion: Staff and the City's attorney have been working with Mr. White's attorney regarding an agreement for the purchase of Mr. White's piece of property as presented. However, at this point, the City's attorney is recommending that because there isn't a formal survey showing exactly how much property is at issue, that the City wait until a survey is done which is currently scheduled for the week of March 4th. Please see the attached email from the City Attorney.

At the last meeting, Mr. White asked to be allowed to perform the utility line work and include the cost of that work into a new sale price for the property. At this time, we have no idea how much that will be. Staff is researching the option of some sort of "development" agreement that will allow him to do the work but set to City standards. If allowed by the Council, at some point, the Council will then need to decide on purchasing the property based on the updated purchase price after the cost of the utility construction is added.

Budget Impact: Attorney fees to review the matter and City Engineer fees to survey

Recommendation: None. Update only.

Attachment(s):

- Email from City Attorney with Recommendation

Recorder

From: Corey Blake <[REDACTED]>
Sent: Friday, February 16, 2024 1:44 PM
To: Recorder
Subject: CA White property

Kim,

I am just following up our phone call with this email recapping what we discussed.

Until the City has it surveyor look at the property to determine the extent of the encroachment and what would need to be done to remedy the encroachment, there is really no basis for the city to make a decision on White's offer.

After the survey is done and we know how much property the city needs to obtain to remedy the situation, the next question is how much the property is worth? White says it is worth \$106k based on a valuation by a real estate agent. The city needs to know the value based on a formal appraisal by a licensed appraiser. White's current offer is \$18k in cash plus non-monetary concessions involving waiving permit fees and extending water and sewer lines.

Only after the surveyor determines that there is indeed an encroachment and what needs to be done to remedy the encroachment and the city knows what the fair market value of the property is, will the city be in a position to to make a decision regarding White's proposal.

I believe that you told me that the city has a surveyor scheduled to be in Depoe Bay March 6th to 8th.

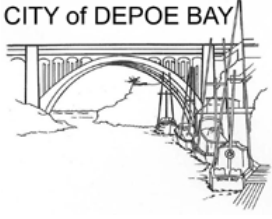
Feel free to include this in your staff report.

--

Corey G. Blake

[REDACTED]

DO NOT read, copy, or disseminate this communication unless you are the intended addressee. This email contains confidential and/or privileged information intended only for the addressee. If you have received this communication in error, please call us immediately at [REDACTED] and ask to speak to the sender of the communication. Also, please email the sender and notify the sender immediately that you have received the communication in error.



TO: Depoe Bay City Council
FROM: Kim Wollenburg, City Recorder
DATE: February 16, 2024, for February 20, 2024, City Council Meeting
SUBJECT: Repealing Ordinance 331-21 - Fireworks

Action Requested: Council second reading and adoption of Ordinance 345-24 repealing Ordinance 331-21 and replacing with updated code language banning the use, distribution, and sale of fireworks within the City of Depoe Bay.

Discussion: Ordinance 331-21 prohibits the discharging, or causing to be discharged, of any fireworks within the City; however, it didn't prohibit the retail sales of fireworks. If adopted, Ordinance 345-24 bans the retail sales, distribution, and use of fireworks within the City.

Budget Impact: None.

Recommendation: Council second reading by title only and adoption of Ordinance 345-24 repealing Ordinance 331-21.

Sample Motion(s):

I move to read, by title only, Ordinance 345-24.

I move to adopt Ordinance 345-24 repealing Ordinance 331-21 and replacing with a new Chapter 130.03.

Attachment(s):

- Ordinance 345-24 – Repealing Chapter 130.03 Fireworks, Replacing Chapter 130.03

**ORDINANCE 345-24
CITY OF DEPOE BAY**

**AN ORDINANCE OF THE CITY OF DEPOE BAY
REPEALING ORDINANCE 332-21 FIREWORKS, REPLACING
CHAPTER 130.03**

WHEREAS, on January 3, 2024, the Lincoln County Board of County Commissioners passed Ordinance 532 banning the use, sale, and possession of consumer fireworks as defined by ORS 480.111 within their independent jurisdiction; and,

WHEREAS, while the City of Depoe Bay has banned the use of fireworks within the City limits, the City Council wishes to ensure the City's code matches the County code and expand the City's ban to match Lincoln County; and,

WHEREAS, the City of Depoe Bay and current coastal resources are not readily able to deal with the potential for a firework related conflagration as seen in other areas of Oregon; and,

WHEREAS, the City Council wishes to impose additional penalties for violations of this Ordinance to the vacation and short-term rental companies and individuals; and,

NOW THEREFORE the City Council of the City of Depoe Bay ordains as follows:

Section 1. Ordinance No. 331-21, Chapter 130.03, is repealed in its entirety and replaced with the attached Exhibit "A."

Introduced and first reading passed at a regular meeting of the City Council of the City of Depoe Bay on the 6th day of February 2024.

Passed at the second reading and adopted by the City Council of the City of Depoe Bay on the ____ day of February 2024.

WHEREAS, the adoption of this ordinance is necessary to preserve the peace, health, safety, and welfare of the citizens of the City of Depoe Bay. This ordinance amendment shall be in full force and in effect thirty days after its adoption by the City Council of Depoe Bay.

Approved and signed by the Mayor of the City of Depoe Bay this ____ day of February 2024.

Kathy Short, Mayor

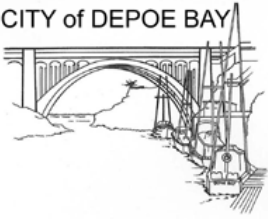
ATTEST:

Kimberly Wollenburg, City Recorder

EXHIBIT “A”

130.03 Fireworks

- (A) All terms in Section 130.03 shall have the meaning as defined in ORS Chapter 480.
- (B) The possession and/or use of consumer fireworks as defined by ORS 480.111, which shall include the using, discharging, or exploding of consumer fireworks, is prohibited within the City of Depoe Bay city limits.
- (C) The sale of consumer fireworks, as authorized by ORS 480.160, is prohibited within the City of Depoe Bay city limits.
- (D) Subsections A and B do not apply to firework displays that are issued a public display under ORS 480.130 to ORS 480.150 and have the Depoe Bay City Council’s approval.
- (E) The Lincoln County Sheriff’s Office, acting under the authority granted by Lincoln County, may confiscate, destroy, remove, or have removed at the owner’s expense, all fireworks in violation of this section.



TO: Depoe Bay City Council
FROM: Kimberly Wollenburg, City Recorder
DATE: February 16, 2024, for February 20, 2024, City Council Meeting
SUBJECT: Parks and Recreation Commission

Action Requested: Council approval of first reading by title only of ordinance amending the Parks Commission with a change to a Parks and Recreation Commission.

Discussion: As discussed during the February 6, 2024 City Council meeting, the agreed upon changes were made to the proposed new chapter 32.07 revising the Parks Commission to a Parks and Recreation Commission and adding additional recreational participation and planning.

One of the proposed changes was to amend as follows: At the direction of the City Council participate in the development and implementation of events primarily serving the residents of Depoe Bay, but these events shall not include The Salmon Bake, The Fleet of Flowers, or the Wooden Boat Show.

The concern with the latter part is the way this is written appears to prohibit Commission members from participating as volunteers and working those events, which I understand members are interested in doing this year. The Commission plans to present any new event or program to the Council prior to implementing. Staff recommends removing the highlighted part to allow Commission members to volunteer in these events not as a function of the Commission but simply as volunteers.

Budget Impact: None.

Recommendation: Council approval for a first reading of title only for Ordinance 346-24 amending Chapter 32.07.

Sample Motion(s): I move to approve a first reading by title only of Ordinance 346-24.

Attachment(s):

- Ordinance 346-24 Amending Chapter 32.07 Parks Commission with Exhibit "A".

ORDINANCE NO. 346-24

**AN ORDINANCE REPEALING ORDINANCE NO. 206 ESTABLISHING
THE DEPOE BAY PARKS COMMISSION AND REPLACING WITH
ORDINANCE 346-24 CREATING A NEW CHAPTER 32.07
AND AMENDING ORDINANCE 290**

WHEREAS, the City of Depoe Bay adopted Ordinance 206 establishing the Depoe Bay Parks Commission on September 6, 2022 to advise the City Council of matters concerning the upkeep and operation of the City of Depoe Bay parks and public use buildings; and,

WHEREAS, the Parks Commission has recommended to the Depoe Bay City Council to change the Commission name to the Parks and Recreation Commission; and,

WHEREAS, the Parks Commission has recommended to the Depoe Bay City Council that the duties and responsibilities, and charge, of the Parks Commission be expanded to cover recreational and community planning events.

NOW, THEREFORE, the City Council of the City of Depoe Bay ordains as follows:

1. The name of the Parks Commission is changed to the Parks and Recreation Commission.
2. Ordinance No. 290 is amended to repeal Section 1.030 REMOVAL FROM OFFICE in its entirety.
3. Ordinance No. 206 is repealed in its entirety and replaced with the attached Exhibit "A."

Introduced and passed at the first reading at a regular meeting of the City Council of the City of Depoe Bay on this ____ day of February 2024.

Passed the second reading and adopted by the City Council of the City of Depoe Bay on this ____ day of March 2024.

WHEREAS, the adoption of this ordinance is necessary to preserve the peace, health, safety, and welfare of the citizens of the City of Depoe Bay. This ordinance amendment shall be in full force and in effect thirty days after its adoption by the City Council of Depoe Bay.

Approved and signed by the Mayor of the City of Depoe Bay this ____ day of March 2024.

Kathy Short
Mayor

Attest:

Kimberly Wollenburg, City Recorder

EXHIBIT “A”

CHAPTER 32: PARKS & RECREATION COMMISSION

Rules and Regulations

- 32.01 Name
- 32.02 Purpose
- 32.03 Membership
- 32.04 Attendance
- 32.05 Termination of Membership
- 32.06 Resignation
- 32.07 Vacancies in Office
- 32.08 Compensation of Members
- 32.09 Organization of the Commission
- 32.10 Quorum
- 32.11 Voting
- 32.12 Meeting Time and Place
- 32.13 Special Meetings
- 32.14 Meetings to be Open and Public
- 32.15 Attendance at Meetings
- 32.16 Excused Absences
- 32.17 Order of Business
- 32.18 Location of Business Records
- 32.19 Commission Procedures
- 32.20 General Powers and Duties
- 32.21 Committees

Exhibit “A”
Chapter 32.07 Parks and Recreation Commission

§ 32.01 NAME.

The name of the Commission shall be the “City of Depoe Bay Parks and Recreation Commission” (hereinafter referred to as “Commission”).

§ 32.02 PURPOSE.

In partnership with the community, the Commission is committed to enhancing the quality of life in Depoe Bay through the promotion of parks and recreation facilities and programs, including programs for senior citizens. The Commission will assist the City in creating and developing parks and facilities and in implementing programs which will provide for greater leisure, and educational opportunities for the Depoe Bay community.

The Commission’s goals include promoting the development of parks, encouraging recreation and leisure time activities in the community as a whole, and assist in the administration of the overall vision and master plan for the development of future parks.

The Commission shall work with members of the community to receive their input on park, recreational, and senior issues.

§ 32.03 MEMBERSHIP.

Membership shall consist of seven (7) members to be appointed by the City Council, not more than two (2) of whom may be non-residents of the City of Depoe Bay. Members shall serve a for (4) year term and may seek reappointment upon the conclusion of their term.

§ 32.04 ATTENDANCE.

If any member is absent from three (3) regular meetings consecutively, except under emergency circumstances, or shall be absent from fifty percent (50%) of the meetings held during any six-month period for any reason, that member’s seat may be deemed vacant by the City Council. Any member of the Commission may be removed by a majority vote at any time without cause.

§ 32.05 TERMINATION OF MEMBERSHIP.

All members serve at the pleasure of the City Council and may be removed during a term. Membership in the Commission shall automatically terminate upon any of the following occurrences:

- The expiration date of the term of membership;
- The member has three (3) unexcused absences per fiscal year from regular Commission meetings without cause and/or without notifying the President or City staff.
- The member has a less than 60% attendance record each fiscal year (includes excused and

unexcused absences);

- The member fails to attend one Commission training each term;
- Upon removal by a majority of the City Council, with or without cause;

§ 32.06 RESIGNATION.

Any Commission member may resign at any time by giving written notice to the City Recorder of the City of Depoe Bay and the president of the Commission. Any such resignation shall be effective upon receipt or upon any date specified therein. The acceptance of such resignation shall not be necessary to make it effective.

§ 32.07 VACANCIES IN OFFICE.

Any vacancy in the Commission shall be filled by appointment made by the City Council for the unexpired portion of the term.

§ 32.08 COMPENSATION OF MEMBERS.

The members of the Commission shall receive no compensation as such, except as the City Council may approve reimbursement to Commission members for out-of-pocket expenses.

§ 32.09 ORGANIZATION OF THE COMMISSION.

President and Vice President: At the first meeting of the year, the Commission shall elect a president and a vice president from its membership. They shall hold office at the pleasure of the Commission.

The president shall preside over all Commission meetings. The vice president shall preside over the meetings in the absence of the president. The president and/or vice president shall perform such other duties on behalf of the Commission as imposed by the Commission or ordinance.

A vacancy in any office of the Commission may be filled by appointment through a majority vote of the Commission. The member appointed to such vacancy shall serve for the remainder of the term of the officer he or she replaces. If both the president and the vice president's offices are vacant, then the Commission will appoint a member to serve as president pro tem for the purposes of conducting meetings and elections.

§ 32.10 QUORUM.

A majority of the Commission membership shall constitute a quorum for the purpose of conducting Commission business, exercising its powers and all other purposes.

§ 32.11 VOTING.

The concurrence of a majority of the members present at a Commission meeting shall be necessary to decide any question before the Commission.

§ 32.12 MEETING TIME & PLACE.

The Commission shall meet regularly at least once each month. The regular meeting place of the Commission shall be as designated by the Commission from time to time as needed to conduct business.

§ 32.13 SPECIAL MEETINGS.

Special meetings may be held upon call of the president or vice president acting on the behalf of the president or of the majority of the membership of the Commission, for the purpose of transacting any business designated in the call, after notification of all members of the Commission by written notice personally delivered or mailed at least 72 hours before the time specified in the notice of the meeting. At such special meeting, no business other than that designated in the call should be considered.

§ 32.14 MEETINGS TO BE OPEN AND PUBLIC.

All meetings of the Commission and its standing committees shall be open and public to the extent required by the Oregon Public Meetings Law. All persons shall be permitted to attend any such meetings, except as otherwise provided by law.

§ 32.15 ATTENDANCE AT MEETINGS.

All members of the Commission shall be required to attend all Commission meetings unless such member has been excused from participation.

§ 32.16 EXCUSED ABSENCES.

A member's absence from a meeting shall be excused if, prior to the meeting from which a member will be absent, the member notifies the president or City staff of his/her intent to be absent. At each meeting, after the meeting has been called to order, the president shall report to the Commission the name of any member who has so notified the president or staff of his/her intent to be absent.

§ 32.17 ORDER OF BUSINESS.

The order of business shall be established by the Commission. Agendas shall be published and posted in compliance with applicable state and local laws and rules. Provisions will be made for citizens with disabilities by contacting City staff.

§ 32.18 LOCATION OF BUSINESS RECORDS.

The records and official papers of the Commission shall at all times, during reasonable business hours, be subject to inspection by any Commission member, City Council, or members thereof.

The records and papers of the Commission shall be retained and disposed of in accordance with the Oregon Public Records Act, and shall be housed in the office of the City.

§ 32.19 COMMISSION PROCEDURES.

The Commission may make, establish and alter rules and regulations for its governance and procedure consistent with the laws of the State of Oregon and with the Charter and Ordinances of the City of Depoe Bay.

§ 32.20 GENERAL POWERS AND DUTIES.

Act in an advisory capacity to the City Council and City staff on matters pertaining to public recreation, parks, recreation/community center facilities, and open space, playgrounds, and music and entertainment as may from time to time be performed in the City's parks;

Aid in coordinating recreation and park services with any program of governmental agencies and voluntary civic organizations;

Review recreational services, facilities, and parks that exist or may be needed, and advise the City Council as needed;

Recommend to the City Council fees or charges to be paid by residents and nonresidents for use of city recreational facilities, or for participation in city recreational programs;

Gather community opinions, needs and perceptions regarding recreational opportunities and needs;

Make recommendations concerning beautification development and improvement of parks, shoreline, and recreation services;

Recommend policies on recreation and park service for approval of City Council;

Make studies and recommend rules and regulations for adoption by the City Council for the use and enjoyment of all public parks and recreational facilities;

Participate in the development and implementation of public events on behalf of the City and sponsored by the City and/or the Parks and Recreation Commission.

At the direction of the City Council, participate in the development and implementation of events primarily serving the residents of Depoe Bay.

At the direction of the City Council, recommend and support program policies relating to various community service functions of the City, including but not limited to, programs for youth, teens, seniors, and people with special needs.

§ 32.21 COMMITTEES.

The Commission shall have the authority to and may establish standing or ad-hoc committees as necessary to accomplish the purposes set forth in Section 1.2 herein. Committees may meet to discuss specific issues within the scope of responsibility for the Commission and to make recommendations for action by the Commission. Membership composition and terms shall be determined by the Commission for any committee created; however, no committee shall consist of more than two (2) Commission members, so as not to cause a majority of Commission members to serve on one (1) committee.

Members on a standing or ad-hoc committee shall be appointed by the president with the approval of a majority of the Commission members.

Committee(s) shall from time to time make reports, written or verbal, to the Commission.

EXHIBIT “A”

CHAPTER 32: PARKS & RECREATION COMMISSION

Rules and Regulations

- 32.01 Name
- 32.02 Purpose
- 32.03 Membership
- 32.04 Attendance
- 32.05 Termination of Membership
- 32.06 Resignation
- 32.07 Vacancies in Office
- 32.08 Compensation of Members
- 32.09 Organization of the Commission
- 32.10 Quorum
- 32.11 Voting
- 32.12 Meeting Time and Place
- 32.13 Special Meetings
- 32.14 Meetings to be Open and Public
- 32.15 Attendance at Meetings
- 32.16 Excused Absences
- 32.17 Order of Business
- 32.18 Location of Business Records
- 32.19 Commission Procedures
- 32.20 General Powers and Duties
- 32.21 Committees

Exhibit “A”
Chapter 32.07 Parks and Recreation Commission

§ 32.01 NAME.

The name of the Commission shall be the “City of Depoe Bay Parks and Recreation Commission” (hereinafter referred to as “Commission”).

§ 32.02 PURPOSE.

In partnership with the community, the Commission is committed to enhancing the quality of life in Depoe Bay through the promotion of parks and recreation facilities and programs, including programs for senior citizens. The Commission will assist the City in creating and developing parks and facilities and in implementing programs which will provide for greater leisure, and educational opportunities for the Depoe Bay community.

The Commission’s goals include promoting the development of parks, encouraging recreation and leisure time activities in the community as a whole, and assist in the administration of the overall vision and master plan for the development of future parks.

The Commission shall work with members of the community to receive their input on park, recreational, and senior issues.

§ 32.03 MEMBERSHIP.

Membership shall consist of seven (7) members to be appointed by the City Council, not more than two (2) of whom may be non-residents of the City of Depoe Bay. Members shall serve a for (4) year term and may seek reappointment upon the conclusion of their term.

§ 32.04 ATTENDANCE.

If any member is absent from three (3) regular meetings consecutively, except under emergency circumstances, or shall be absent from fifty percent (50%) of the meetings held during any six-month period for any reason, that member’s seat may be deemed vacant by the City Council. Any member of the Commission may be removed by a majority vote at any time without cause.

§ 32.05 TERMINATION OF MEMBERSHIP.

All members serve at the pleasure of the City Council and may be removed during a term. Membership in the Commission shall automatically terminate upon any of the following occurrences:

- The expiration date of the term of membership;
- The member has three (3) unexcused absences per fiscal year from regular Commission meetings without cause and/or without notifying the President or City staff.
- The member has a less than 60% attendance record each fiscal year (includes excused and

unexcused absences);

- The member fails to attend one Commission training each term;
- Upon removal by a majority of the City Council, with or without cause;

§ 32.06 RESIGNATION.

Any Commission member may resign at any time by giving written notice to the City Recorder of the City of Depoe Bay and the president of the Commission. Any such resignation shall be effective upon receipt or upon any date specified therein. The acceptance of such resignation shall not be necessary to make it effective.

§ 32.07 VACANCIES IN OFFICE.

Any vacancy in the Commission shall be filled by appointment made by the City Council for the unexpired portion of the term.

§ 32.08 COMPENSATION OF MEMBERS.

The members of the Commission shall receive no compensation as such, except as the City Council may approve reimbursement to Commission members for out-of-pocket expenses.

§ 32.09 ORGANIZATION OF THE COMMISSION.

President and Vice President: At the first meeting of the year, the Commission shall elect a president and a vice president from its membership. They shall hold office at the pleasure of the Commission.

The president shall preside over all Commission meetings. The vice president shall preside over the meetings in the absence of the president. The president and/or vice president shall perform such other duties on behalf of the Commission as imposed by the Commission or ordinance.

A vacancy in any office of the Commission may be filled by appointment through a majority vote of the Commission. The member appointed to such vacancy shall serve for the remainder of the term of the officer he or she replaces. If both the president and the vice president's offices are vacant, then the Commission will appoint a member to serve as president pro tem for the purposes of conducting meetings and elections.

§ 32.10 QUORUM.

A majority of the Commission membership shall constitute a quorum for the purpose of conducting Commission business, exercising its powers and all other purposes.

§ 32.11 VOTING.

The concurrence of a majority of the members present at a Commission meeting shall be necessary to decide any question before the Commission.

§ 32.12 MEETING TIME & PLACE.

The Commission shall meet regularly at least once each month. The regular meeting place of the Commission shall be as designated by the Commission from time to time as needed to conduct business.

§ 32.13 SPECIAL MEETINGS.

Special meetings may be held upon call of the president or vice president acting on the behalf of the president or of the majority of the membership of the Commission, for the purpose of transacting any business designated in the call, after notification of all members of the Commission by written notice personally delivered or mailed at least 72 hours before the time specified in the notice of the meeting. At such special meeting, no business other than that designated in the call should be considered.

§ 32.14 MEETINGS TO BE OPEN AND PUBLIC.

All meetings of the Commission and its standing committees shall be open and public to the extent required by the Oregon Public Meetings Law. All persons shall be permitted to attend any such meetings, except as otherwise provided by law.

§ 32.15 ATTENDANCE AT MEETINGS.

All members of the Commission shall be required to attend all Commission meetings unless such member has been excused from participation.

§ 32.16 EXCUSED ABSENCES.

A member's absence from a meeting shall be excused if, prior to the meeting from which a member will be absent, the member notifies the president or City staff of his/her intent to be absent. At each meeting, after the meeting has been called to order, the president shall report to the Commission the name of any member who has so notified the president or staff of his/her intent to be absent.

§ 32.17 ORDER OF BUSINESS.

The order of business shall be established by the Commission. Agendas shall be published and posted in compliance with applicable state and local laws and rules. Provisions will be made for citizens with disabilities by contacting City staff.

§ 32.18 LOCATION OF BUSINESS RECORDS.

The records and official papers of the Commission shall at all times, during reasonable business hours, be subject to inspection by any Commission member, City Council, or members thereof.

The records and papers of the Commission shall be retained and disposed of in accordance with the Oregon Public Records Act, and shall be housed in the office of the City.

§ 32.19 COMMISSION PROCEDURES.

The Commission may make, establish and alter rules and regulations for its governance and procedure consistent with the laws of the State of Oregon and with the Charter and Ordinances of the City of Depoe Bay.

§ 32.20 GENERAL POWERS AND DUTIES.

Act in an advisory capacity to the City Council and City staff on matters pertaining to public recreation, parks, recreation/community center facilities, and open space, playgrounds, and music and entertainment as may from time to time be performed in the City's parks;

Aid in coordinating recreation and park services with any program of governmental agencies and voluntary civic organizations;

Review recreational services, facilities, and parks that exist or may be needed, and advise the City Council as needed;

Recommend to the City Council fees or charges to be paid by residents and nonresidents for use of city recreational facilities, or for participation in city recreational programs;

Gather community opinions, needs and perceptions regarding recreational opportunities and needs;

Make recommendations concerning beautification development and improvement of parks, shoreline, and recreation services;

Recommend policies on recreation and park service for approval of City Council;

Make studies and recommend rules and regulations for adoption by the City Council for the use and enjoyment of all public parks and recreational facilities;

Participate in the development and implementation of public events on behalf of the City and sponsored by the City and/or the Parks and Recreation Commission.

At the direction of the City Council, participate in the development and implementation of events primarily serving the residents of Depoe Bay, but these events shall not include the Salmon Bake, Fleet of Flowers, or the Crab Feed (including the Wooden Boat Show).

At the direction of the City Council, recommend and support program policies relating to various community service functions of the City, including but not limited to, programs for youth, teens, seniors, and people with special needs.

§ 32.21 COMMITTEES.

The Commission shall have the authority to and may establish standing or ad-hoc committees as necessary to accomplish the purposes set forth in Section 1.2 herein. Committees may meet to discuss specific issues within the scope of responsibility for the Commission and to make recommendations for action by the Commission. Membership composition and terms shall be determined by the Commission for any committee created; however, no committee shall consist of more than two (2) Commission members, so as not to cause a majority of Commission members to serve on one (1) committee.

Members on a standing or ad-hoc committee shall be appointed by the president with the approval of a majority of the Commission members.

Committee(s) shall from time to time make reports, written or verbal, to the Commission.

CITY of DEPOE BAY

Post Office Box 8 + Depoe Bay, Oregon 97341
Phone (541) 765-2361 + Fax (541) 765-2129
TDD# 1-800-735-2900



APPLICATION FOR DEPOE BAY BUDGET COMMITTEE

"This institution is an equal opportunity provider"

I, _____, am requesting to be considered as a member of the Depoe Bay Budget Committee.

I understand that I also will serve as a member of the Depoe Bay Urban Renewal Budget Committee.

I am willing to give of my time and knowledge to attend all meetings of the Depoe Bay Budget and Depoe Bay Urban Renewal Budget Committees, unless good cause prevents such attendance. I will notify the Committee Chairperson(s) or the City Recorder of such cause prior to meeting time

Respectfully,

Name _____ Date _____

Mailing Address _____

Residence Address _____

How Long _____

Occupation _____

Telephone Numbers _____

E-mail Address _____

Background Information / Brief History _____

I would like to serve on this committee because _____

My contributions to this committee will include _____

You will be notified as to the date of the City Council meeting at which the Council will conduct interviews and consider appointment to fill the vacancy on the committee. If you are unable to attend the council meeting, please notify city staff at your earliest convenience. Thank You!

CITY of DEPOE BAY

Post Office Box 8 + Depoe Bay, Oregon 97341

Phone (541) 765-2361 + Fax (541) 765-2129

TDD# 1-800-735-2900



APPLICATION FOR DEPOE BAY PLANNING COMMISSION

"This institution is an equal opportunity provider"

I, Clarence White, Jr., am requesting to be considered as a member of the Depoe Bay Planning Commission, for Position Number 2, for a 4-year term; or, to fill the vacancy which now exists, for Position Number 3, which expires Unknown.

I understand there is at least one Regular Meeting each month (possibility of additional Special Meetings) to conduct the necessary business of the Planning Commission. I also understand there may be Training/Educational Sessions I may attend.

I am willing to give of my time and knowledge to attend all Meetings of the Commission, unless good cause prevents such attendance. I will notify the Commission Chairperson or the City Recorder of such cause prior to Meeting Time.

Ordinance No. 290 "No member shall miss more than three consecutive meetings. Missing more than three consecutive meetings shall constitute nonperformance of duty. Any member of the Commission may be removed by a majority vote of the City Council, after hearing, for misconduct or nonperformance of duty." (ref. ORS 227.030)

Respectfully,

Name Clarence White, Jr. Date 13NOV2023

Mailing Address [REDACTED]

Residence Address [REDACTED]

How Long 50 years

Occupation Self Employed Contractor & Business Owner, Retired Construction Executive

Telephone Numbers [REDACTED]

E-mail Address [REDACTED]

A BRIEF RESUME MUST BE ATTACHED TO THIS FORM - THANK YOU!

RESUMES

CA WHITE

PROJECT EXECUTIVE

Role Highlights:

Responsible for Oversight of entire project
Establishing project goals for all stakeholders viewpoints
Oversight of budget development and management
Ensure All aspects of the project are meet
Project schedule oversight

K-12 PROJECT EXPERIENCE



Silverton High School, Silver Falls SD

The CM/GC Silverton High School renovation and addition project includes a new two-story classroom, new gym and athletic spaces and a new auditorium. Upgrades were made to the kitchen, commons area, library, existing classrooms and administration area. The 17 month project included an entire school year with an occupied campus.



Central High School—LEED Gold, Independence, OR, Central SD

The LEED Gold CM/GC Central High School renovation and addition project includes a two-story classroom wing, a new theater, new administration areas & commons, upgraded library and, kitchen area. Virtually every part of the student and staff occupied 200,000 SF building was renovated through the course of the project.



Straub Middle School, Salem, OR

New construction of a 132,000 square foot middle school. The 3-story project includes 2 gymnasium, cafeteria, science classrooms, library and administration offices. The orientation of the school maximized the benefits of daylighting and passive solar radiation.



Kalapuya Elementary School, Salem, OR

New construction of a 72000 square foot elementary school. The 2-story project includes gymnasium, cafeteria, classrooms, library and administration offices. The new elementary was constructed to accommodate a student body of 600 students.

PREVIOUS PROJECT EXPERIENCE

Evergreen High School, Evergreen School District
400,000 square foot addition and remodel \$40M

Oregon City 2005 Projects, Oregon City School District
21 school renovations including 1 High School, 2 Middle Schools and 19 Elementary Schools.



Education projects managed:
(including higher education) 25

Similar Projects (K-12): 25

CM/GC Contracts (K-12): 24

Critical Path Projects: 200+

Projects with Change Orders: 200+

25 Years of Experience

Email: [REDACTED]

Education:
Oregon State University,

References:
Silver Falls School District
Mark Hannon
[REDACTED]

DOWA-IBI
Dan Hess
[REDACTED]

Oregon City School District
Ron Stewart
[REDACTED]

REC'D FEB 15 2024

APPLICATION FOR DEPOE BAY PLANNING COMMISSION

"This institution is an equal opportunity provider"

I, Scott A. Whitmire, am requesting to be considered as a member of the Depoe Bay Planning Commission, for Position Number 2, for a 4-year term; or, to fill the vacancy which now exists, for Position Number _____, which expires _____.

I understand there is at least one Regular Meeting each month (possibility of additional Special Meetings) to conduct the necessary business of the Planning Commission. I also understand there may be Training/Educational Sessions I may attend.

I am willing to give of my time and knowledge to attend all Meetings of the Commission, unless good cause prevents such attendance. I will notify the Commission Chairperson or the City Recorder of such cause prior to Meeting Time.

Ordinance No. 290 "No member shall miss more than three consecutive meetings. Missing more than three consecutive meetings shall constitute nonperformance of duty. Any member of the Commission may be removed by a majority vote of the City Council, after hearing, for misconduct or nonperformance of duty." (ref. ORS 227.030)

Respectfully,

Name Scott Whitmire Date 2/10/2024

Mailing Address [REDACTED]

Residence Address [REDACTED]

How Long 10.5 months

Occupation Retired Enterprise Architect/Software Engineer

Telephone Numbers [REDACTED]

E-mail Address [REDACTED]

A BRIEF RESUME MUST BE ATTACHED TO THIS FORM - THANK YOU!

Scott A. Whitmire

Depoe Bay, Oregon 97341

ENTERPRISE/BUSINESS ARCHITECT

Strong business operations knowledge and customer-facing expertise. Holistic business and enterprise architecture focus. Lead cross-functional teams to complete major initiatives while ensuring that business goals are met. Extraordinary problem-solving skills to quickly assess business and technical situations and identify solutions. Work in fast-paced, entrepreneurial environment to deliver solutions to business and technical problems. Strong communication skills to facilitate collaboration between technical and business staff. Work simultaneously at multiple levels of detail to create enterprise vision and work to make it happen. Strong leadership skills in a collaborative environment, build and lead effective teams from 4 to 50 people.

Core Competencies

Business Architecture • Enterprise Architecture • Object-Oriented Analysis & Design • Business & IT Strategy
Business Process Management • Business Capability Management
Large Systems Development • System Improvements • Advanced Technologies
Software Engineering • Requirements Gathering • Business & Technical Solutions • Full Project Life Cycles
Team Leadership • Client Management • Operational Streamlining • Cost Reduction & Controls

PROFESSIONAL EXPERIENCE

S A Whitmire & Co, LLC (Principal), Covington, Washington; Chicago, Illinois; Scottsdale, Arizona; and Depoe Bay, Oregon • August, 1988-Present

Enterprise Architect, Software Architect/Engineer

- Designed, built, and operated oral exam grading and management software for the American Board of Neurologic Surgery
- Lead and influence efforts by the Trust Over IP Foundation (ToIP) and the Health Record Bank Alliance (HRBA) to create a working ecosystem of patient-controlled health record banks for permanent storage and management of patient health records
- Co-wrote the current version of the Iasa Global Business Technology Body of Knowledge (BTABoK) for business and technology architects
- Co-wrote the Certified Business Process Leader Body of Knowledge (CBPL-BoK) for the Association of Business Process Management Professionals (ABPMP)
- Develop software, solution, and infrastructure architectures to move locally hosted applications to cloud platform (Mathematical Neuro-Oncology Lab, Northwestern University)
- Developed mathematical model and analysis technique to measure and analyze static and dynamic quality attributes of architectures and designs.
- Initiated process improvement efforts and mentored members of technical staffs and management of multiple organizations in all aspects of software engineering.
- Wrote and published *Object-Oriented Design Measurement* (John Wiley & Sons, 1997).
- Recognized by organization for client satisfaction and project excellence.
- Created Business Architecture course for Iasa
- Teach IT and Business Architecture courses for Iasa worldwide.
- Built web applications using Ruby on Rails, PHP 5, Python, AJAX, MySQL, SQLite, and Apache.

American Board of Neurologic Surgery, Rochester, Minnesota • April, 2023-December, 2023

Lead Architect, Senior Engineer

- Designed and built software system to manage certifications, continuing education, residency and fellowship program monitoring, and dues payment for association with over 8,000 members

- Worked with executive and volunteer leaders to develop scope, look and feel, and estimates for development work
- Converted data from previous system using readily available and custom-developed tools
- System went live in September, 2023
- Completed majority of work (~90%) in eight months and handed over to internal staff for the remainder

Cubismi, Inc., Washington, DC • August, 2021-Present

Chief Technical Officer, Lead Architect

- Designed architecture for web-based radiology application with improved performance and user experience
- Built initial working prototype
- Co-wrote patent and grant applications for technology protection and funding for further development
- Designed architecture and plans for radiology management dashboard using data from many separate sources

Mayo Clinic, Phoenix, Arizona • May, 2015-November, 2021

Research Manager, System Architect

- Supervise research associates, student interns, and developers
- Maintain and update cloud-based web application to track de-identified patient data for brain tumors and other diseases
- Develop and implement applications and tools for use by organizations within and external to Mayo Clinic
- Migrate local packaged tools to a cloud-based platform to facilitate remote access and work
- Develop and implement novel software-based tools and applications for use in clinical settings to assist with patient care planning and execution and for use in surgical training

Nordstrom, Inc., Seattle, Washington • March, 2012-August, 2014

Enterprise Architect - Responsible for Business Architecture and Business Technology Strategy

- Work with senior leadership to create, implement, and execute strategic plans for Finance, Human Resources, Credit, Legal, Risk, and Technology organizations, and for payment acceptance and processing companywide
- Develop practical business models that connect business strategy to business execution and technology investments (e.g., business capabilities to solution concepts to technical implementations)
- Develop business models, using Business Model Canvas, for full-price and off-price lines of business
- Develop strategies for marketing to new customer segments
- Develop business scenarios, plans, architectures, roadmaps, and financial projections for new products and major lines of business
- Develop new processes for continuous financial planning, including capital and operating expenses, and resource and capacity planning
- Develop processes, tools, and artifacts to manage all business change investment in a single enterprise-wide queue
- Lead team to develop practice of business, enterprise, and IT architecture, including standard practices, artifacts, models, repository, tools, and training
- Develop means to measure performance of organizations, processes, and capabilities
- Identify opportunities for cost reduction and new revenues

T-Mobile USA, Bellevue, Washington • July, 2008-March, 2012

Enterprise Architect - Responsible for Business Architecture and Business Technology Strategy

- Developed business plans and technical architectures for complete lines of business (what is now Google Pay and Samsung Pay)

- Developed, publicized, and conducted training for to-be enterprise architecture, including business, infrastructure, server platforms, technology, and strategy
- Worked with senior leadership to create, implement, and execute strategic plans for Information Technology, Product Development, and Engineering organizations
- Based on a strategic direction toward Service Oriented Architecture (SOA), developed technical architectures (including tools and protocols), roadmaps, and plans for reinvention of IT landscape
- Developed and analyzed business cases, business requirements, and high-level designs for new products and lines of business
- Working with business SMEs, developed business scenarios, including financial projections, for potential lines of business and products
- Lead team to develop practice of enterprise, business, and IT architecture, including standard artifacts, models, repository, and tools
- Lead enterprise architecture and IT teams to implement improved operations and development processes.
- Lead development of product architectures, from customer experience to interfaces with backend systems
- Lead architecture team for \$5B (estimated) Isis mobile payments joint venture (with AT&T and Verizon) involving platforms and tools from 20 companies and nearly 2,000 people
- Developed end-to-end business and technical architecture for entire Isis ecosystem, including payment networks and banking system
- Lead IT team for Isis joint venture as acting CIO, including budgeting, hiring, and planning responsibilities
- Provided technical expertise to multiple global wireless industry efforts to develop alternatives to using phone numbers for addressing internet-connected devices and routing messages (serves as the foundation of the Internet of Things)
- Developed scenarios, use cases, requirements, and conclusion text for 3GPP (global wireless standards organization) addressing alternative device addressing schemes

NOTE: Prior work experience available on request.

COMMUNITY EXPERIENCE

Little Whale Cove Condominium Association, Depoe Bay, Oregon • May, 2023-Present

Chair, Board of Directors

- Lead reconstitution of COA board that has been in limbo for over 20 years
- Lead efforts to revise and restate Declaration and Bylaws dating to 1976
- Lead efforts to develop annual budget

GIPHT/HRBA – Global Public Health/Patient-Centered EHR Initiatives – 2022-Present

Leadership Committees – Member, Technical Architect

- Lead the organizations as a member of leadership teams
- Work with others to secure grant and other funding
- Design and lead construction of prototype products

DC Ranch, Scottsdale, Arizona – Planned community with over 4500 homes and 8500 people

Modification Committee – Member

- Equivalent to a planning commission
- Reviewed all proposals for exterior architectural and landscape changes
- Evaluated designs, colors, styles, landscape choices, common area designs – as many as 25 per month

Community Council Finance Committee – Member

- Equivalent to a City Council budget committee.
- Evaluated investment policies and made recommendations to Community Council.
- Evaluated budgets and recommended funding levels to Community Council.

EDUCATION

Master of Software Engineering
Seattle University, Seattle, Washington

Bachelor of Business Administration, Accounting
University of Washington, Seattle, Washington

SELECTED PRESENTATIONS/PUBLICATIONS/HONORS

Senior Member, IEEE
Iasa Fellow
Iasa Certified IT Architect – Distinguished (CITA-D)
Iasa Global Board of Directors
ABPMP Board of Directors Emeritus
ABPMP Vice President Emeritus for Education
Eagle Scout, Silver Beaver
Object-Oriented Design Measurement, published by John Wiley & Sons, 1997
Engineer Your Software!, published by Morgan & Claypool, 2021

NOTE: Presented/published extensively. Details on request.

City of Depoe Bay, Oregon

Financial Statements

As of and For the Year Ended June 30, 2020

Draft

List of Officers

Title	Name	Address
Mayor	Robert Gambino	Depoe Bay, OR 97341
Council President	Kathy Short	Depoe Bay, OR 97341
Council Position 1	Loren Goddard	Depoe Bay, OR 97341
Council Position 2	Debbie Callender	Depoe Bay, OR 97341
Council Position 3	Joyce King	Depoe Bay, OR 97341
Council Position 4	Jerome Grant	Depoe Bay, OR 97341
Council Position 5	Kathy Short	Depoe Bay, OR 97341
Council Position 6	Barbara Leff	Depoe Bay, OR 97341
City Administration		
City Recorder	Barbara Chestler	Depoe Bay, OR 97341
City Superintendent	Brady Weidner	Depoe Bay, OR 97341
City Attorney	Pete Gintner	Newport, OR 97365

Table of Contents

Independent Auditor’s Report	1 -2
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	3
Statement of Activities	4
Fund Financial Statements	
Government Funds Balance Sheet	5
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	6
Statement of Revenues, Expenditures and Changes in Fund Balances	7
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances to Statement of Activities	8
Proprietary Funds	
Statement of Net Position	9
Statement of Revenues, Expenses and Changes in Net Position	10
Statement of Cash Flows	11
Notes to the Basic Financial Statements	12-37
Required Supplementary Information	
Budget and Actual	
General Fund	38
State Tax Street Fund	39
Schedule of the City’s Proportionate Share of the Net Pension Liability (Asset) – Oregon Public Employee Retirement System	40
Schedule of the City’s Contributions – Oregon Public Employee	
Notes to Required Supplementary Information	41
Other Supplementary Information	
Reconciliation of Revenues and Expenditures- Budgetary Basis to the Statement of Revenues, Expenses Changes in Fund Balance combined General Fund	42

Budget and Actual	
Transient Room Tax Fund	43
Parks & Building Fund	44
Urban Renewal Area Project Fund	45
Urban Renewal Area Debt Service Fund	46
Non-major Funds Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	
Salmon Enhancement Project Fund	47
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	
Water Service Fund	48
Water Bond Fund	49
Miroco Water Fund	50
Combining Schedule – Water Fund	51
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	
Sanitary Service Fund	52
Sanitary Bond Fund	53
Combining Schedule – Sanitary Fund	54
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	
Harbor Fund	55
Compliance Section	
Independent Auditor’s Report Required by Oregon State Regulations	56 - 57

Honorable Mayor and Members of the City Council

City of Depoe Bay, Oregon

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Depoe Bay, ("City") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the basis for disclaimer of opinion paragraph, however, We are not able to obtain sufficient appropriate audit evidence to provide a basis for audit opinions.

Basis for Disclaimer of Opinions

We were unable to provide opinions on the financial statements and supplementary information because information and documentation provided for the engagement was insufficient to serve as evidence supporting financial statement amounts and disclosures. Due to turnover of City employees, internal control was inadequate to safeguard assets and ensure the proper recording of transactions. The information and documentation provided was inadequate to permit the application of auditing procedures, or alternative procedures, to serve as a basis for expressing opinions on the financial statements referred to in the first paragraph and the supplementary information as listed in the table of contents.

Disclaimer of Opinions

Because of the significance of the matters described in the basis for disclaimer of opinions paragraph, We were unable to obtain sufficient appropriate evidence to provide the basis for our audit opinions, and, accordingly, we do not express opinions on the financial statements referred to in the first paragraph, including the required supplemental information as listed in the table of contents.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements 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 auditing standards generally accepted in the United States of America. Because of the significance of the matters described in the basis for disclaimer of opinions paragraph, We were unable to confirm or verify by alternative means the financial statements amounts for the combining and individual nonmajor fund financial statements. As a result of these matters, we were unable to determine whether any adjustments might have been found necessary for the amounts included in the combining and individual nonmajor fund financial.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated November 15, 2023 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.

Isler CPA

Paul R Nielson, CPA, a member of the firm
Eugene, Oregon
January 25, 2024

City of Depoe Bay, Oregon
STATEMENT OF NET POSITION
June 30, 2020

	Government Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 4,033,477	\$ 2,782,513	\$ 6,815,990
Receivables	-	204,024	204,024
Inventory	-	37,076	37,076
Due to other funds	-	157,336	157,336
Restricted assets			
Cash and cash equivalents	188,080	1,278,393	1,466,473
Property taxes	15,433	19,044	34,477
Capital assets, net	4,449,177	8,998,813	13,447,990
Total assets	8,686,167	13,477,199	22,163,366
DEFERRED OUTFLOWS OF RESOURCES			
Pension related inflows	116,325	208,226	324,551
Total assets and deferred outflow of resources	8,802,492	13,685,425	22,487,917
LIABILITIES:			
Accounts payable	16,622	26,124	42,746
Payroll and related liabilities	10,695	24,954	35,649
Unearned revenue	-	49,010	49,010
Deposits, payable from restricted	3,050	318	3,368
Due to other funds	157,336	-	157,336
Long-term obligations			
Due within one year			
Compensated absences	16,887	37,728	54,615
Bonds payable	-	325,000	325,000
Due in more than one year			
Compensated absences	8,161	21,222	29,383
Bonds payable	-	1,891,240	1,891,240
Net pension liability	347,800	622,569	970,369
Total liabilities	560,551	2,998,165	3,558,716
DEFERRED INFLOW OF RESOURCES			
Pension related inflows	86,789	155,355	242,144
Total liabilities and deferred inflow of resources	647,340	3,153,520	3,800,860
NET POSITION:			
Net investment in capital assets	4,449,177	6,782,573	11,231,750
Restricted for:			
Agate Beach closure	94,062	-	94,062
Debt service	94,018	313,651	407,669
SDC	-	927,709	927,709
Capital projects	-	37,033	37,033
Unrestricted	3,517,895	2,470,939	5,988,834
Total net position	\$ 8,155,152	\$ 10,531,905	\$ 18,687,057

City of Depoe Bay, Oregon
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

ACTIVITIES	Program Revenues				Net Revenue (Expense) and Change in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Capital System Development Charges	Governmental Activities	Business-Type Activities	Totals
FUNCTIONS/PROGRAMS								
Governmental activities:								
General government	295,206	\$ 37,293	\$ 90,341	\$ -	\$ -	\$ (167,572)	\$ -	\$ (167,572)
Streets	161,551	-	93,569	-	21,312	(46,670)	-	(46,670)
Community development	12,165	-	796	-	-	(11,369)	-	(11,369)
Culture and recreation	167,133	2,250	-	-	-	(164,883)	-	(164,883)
Depreciation, net of direct	94,720	-	-	-	-	(94,720)	-	(94,720)
Total governmental activities	730,775	39,543	184,706	-	21,312	(485,214)	-	(485,214)
Business-type activities:								
Water	599,097	670,246	-	-	32,495	-	103,644	103,644
Sewer	884,407	685,024	-	135,024	21,492	-	(42,867)	(42,867)
Harbor	612,971	331,783	6,300	-	-	-	(274,888)	(274,888)
Total business-type activities	2,096,475	1,687,053	6,300	135,024	53,987	-	(214,111)	(214,111)
Total	\$ 2,827,250	\$ 1,726,596	\$ 191,006	\$ 135,024	\$ 75,299	(485,214)	(214,111)	(699,325)
General Revenues								
Property taxes						270,094	300,307	570,401
Franchise taxes and fees						167,539	-	167,539
Transient room taxes						910,821	-	910,821
Miscellaneous income						10,918	8,286	19,204
Investment earnings						8,897	2,054	10,951
Transfers						(322,336)	322,336	-
Total general revenues and transfers						1,045,933	632,983	1,678,916
Change in net position						560,719	418,872	979,591
Net position - beginning						7,579,592	10,086,466	17,666,058
Net position - ending						\$ 8,140,311	\$ 10,505,338	\$ 18,645,649

City of Depoe Bay, Oregon

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	Combined General Fund	State Tax Street Fund	URA Project Fund	URA Debt Service Fund	Nonmajor Fund	Total Governmental Funds
ASSETS						
Cash and equivalents	\$ 2,518,017	\$ 590,326	\$ 1,017,286	\$ 91,822	\$ 4,106	\$ 4,221,557
Receivables	-	-	-	15,433	-	15,433
Due from other funds	143,031	-	-	-	-	143,031
Total assets	\$ 2,661,048	\$ 590,326	\$ 1,017,286	\$ 107,255	\$ 4,106	\$ 4,380,021
LIABILITIES						
Accounts payable	8,698	7,730	194	-	-	16,622
Due to other funds	-	-	300,367	-	-	300,367
Deposits	3,050	-	-	-	-	3,050
Payroll and payroll taxes	7,843	2,852	-	-	-	10,695
Total liabilities	19,591	10,582	300,561	-	-	330,734
DEFERRED INFLOW OF RESOURCES						
Property taxes	-	-	-	13,237	-	13,237
FUND BALANCES (DEFICITS)						
Restricted						
Agate Beach closure	94,062	-	-	-	-	94,062
Debt service	-	-	-	94,018	-	94,018
Capital projects	-	-	-	-	-	-
Committed						
Parks and buildings	30,826	-	-	-	-	30,826
Streets	-	579,744	-	-	-	579,744
Salmon enhancement	-	-	-	-	4,106	4,106
Unassigned	2,516,569	-	716,725	-	-	3,233,294
Total fund balances	2,641,457	579,744	716,725	94,018	4,106	4,036,050
Total liabilities, deferred inflows of resources and fund balances	\$ 2,661,048	\$ 590,326	\$ 1,017,286	\$ 107,255	\$ 4,106	\$ 4,380,021

City of Depoe Bay, Oregon
**RECONCILIATION OF STATEMENT OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020**

TOTAL FUND BALANCE		\$ 4,036,050
---------------------------	--	--------------

Total net assets shown in the Statement of Net Position are different because:

Capital assets are not financial resources for budgetary purposes and therefore are not reported in the governmental funds.		4,449,177
---	--	-----------

Other long-term assets are not available to pay current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		13,237
---	--	--------

Differences between expected and actual experience, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.

OPEB net asset	\$ 4,145		
Deferred outflows - pension related	116,325		
Deferred outflows - OPEB related	960		
Deferred inflows - pension related	(4,510)		
Deferred inflows - OPEB related	<u>(86,789)</u>		
			30,131

Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.

Compensated absences	(25,048.00)		
Net pension liability	(347,800.00)		
Net OPEB liability	<u>(15,436.00)</u>		<u>(388,284.00)</u>

TOTAL NET POSITION		<u>\$ 8,140,311</u>
---------------------------	--	----------------------------

City of Depoe Bay, Oregon
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Combined General Fund	State Tax Street Fund	URA Project Fund	URA Debt Service Fund	Nonmajor Fund	Total Governmental Funds
REVENUES						
Taxes	\$ 910,821	\$ -	\$ -	\$ 269,336	\$ -	\$ 1,180,157
Licenses, permits and fees	36,198	21,312	-	-	-	57,510
Franchises	167,539	-	-	-	-	167,539
Lease, rental	2,250	-	-	-	-	2,250
Intergovernmental	89,023	93,569	-	-	-	182,592
Interest earnings	8,057	148	170	520	2	8,897
Donations	318	-	-	-	796	1,114
Grants	1,000	-	-	-	-	1,000
Agate Beach Closure Fund	1,095	-	-	-	-	1,095
Other revenue	10,918	-	-	-	-	10,918
Total revenues	<u>1,227,219</u>	<u>115,029</u>	<u>170</u>	<u>269,856</u>	<u>798</u>	<u>1,613,072</u>
EXPENDITURES						
Current:						
General government	314,832	-	-	-	-	314,832
Streets	-	161,551	-	-	-	161,551
Community development	-	-	12,165	-	-	12,165
Culture and recreation	166,841	-	-	-	292	167,133
Capital outlay:						
General government	18,233	-	-	-	-	18,233
Street improvements and equipment	-	197,656	-	-	-	197,656
Total expenditures	<u>499,906</u>	<u>359,207</u>	<u>12,165</u>	<u>-</u>	<u>292</u>	<u>871,570</u>
Excess (deficiency) of revenue over expenditures	<u>727,313</u>	<u>(244,178)</u>	<u>(11,995)</u>	<u>269,856</u>	<u>506</u>	<u>741,502</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	125,000	183,964	1,049,970	-	-	1,358,934
Transfers out	(315,000)	-	(316,300)	(1,049,970)	-	(1,681,270)
Total other financing sources (uses)	<u>(190,000)</u>	<u>183,964</u>	<u>733,670</u>	<u>(1,049,970)</u>	<u>-</u>	<u>(322,336)</u>
Net change in fund balances	537,313	(60,214)	721,675	(780,114)	506	419,166
Fund Balance - beginning of year	<u>2,104,144</u>	<u>639,958</u>	<u>(4,950)</u>	<u>874,132</u>	<u>3,600</u>	<u>3,616,884</u>
Fund balances - end of year	<u>\$ 2,641,457</u>	<u>\$ 579,744</u>	<u>\$ 716,725</u>	<u>\$ 94,018</u>	<u>\$ 4,106</u>	<u>\$ 4,036,050</u>

City of Depoe Bay, Oregon
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 419,166

Amounts reported for governmental activities in the
Statement of Activities are different because of the following:

Governmental funds report capital assets additions as expenditures while
governmental activities report depreciation expense to allocate those expenditures
over the life of the assets. The difference between these two amounts is:

Capital outlay	\$ 215,889	
Depreciation	<u>(94,720)</u>	121,169

Receivables that do not meet the measurable and available criteria are not
recognized as revenue in the current year in governmental funds. In the
Statement of Activities they are recognized as revenue when levied or earned:

758

In the governmental funds, long-term liabilities are recorded when paid and
and amortization expenses are not reported. On the Statement of Activities
they are recorded when accrued:

Change in compensated absences	(1,703)	
Pension activity, net	36,170	
OPEB activity, net	<u>(14,841)</u>	<u>19,626</u>

CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 560,719

City of Depoe Bay, Oregon
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2020

	Water Fund	Sewer Fund	Harbor Fund	Totals
ASSETS				
Current assets				
Cash and cash equivalents	\$ 1,272,314	\$ 1,333,416	\$ 176,783	\$ 2,782,513
Receivable	117,779	84,524	1,721	204,024
Due from other funds	-	-	157,336	157,336
Inventory	32,924	4,152	-	37,076
Total current assets	<u>1,423,017</u>	<u>1,422,092</u>	<u>335,840</u>	<u>3,180,949</u>
Noncurrent assets				
Restricted				
Cash and cash equivalents	635,844	642,549	-	1,278,393
Property tax receivable	13,921	5,123	-	19,044
Capital assets, net	2,923,626	3,734,532	2,340,655	8,998,813
Total noncurrent assets	<u>3,573,391</u>	<u>4,382,204</u>	<u>2,340,655</u>	<u>10,296,250</u>
Total assets	<u>4,996,408</u>	<u>5,804,296</u>	<u>2,676,495</u>	<u>13,477,199</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension contributions	<u>81,087</u>	<u>84,952</u>	<u>42,187</u>	<u>208,226</u>
Total assets and deferred outflow of resources	<u>5,077,495</u>	<u>5,889,248</u>	<u>2,718,682</u>	<u>13,685,425</u>
LIABILITIES				
Current liabilities				
Accounts payable	10,357	8,617	7,150	26,124
Due to other funds	-	-	-	-
Payroll taxes	11,051	9,625	4,278	24,954
Unearned revenue	-	-	49,010	49,010
Deposits	318	-	-	318
Compensated absences - current	937	590	675	2,202
Bonds payable - current	115,000	210,000	-	325,000
Total current liabilities	<u>137,663</u>	<u>228,832</u>	<u>61,113</u>	<u>427,608</u>
Noncurrent liabilities				
Bonds payable	1,180,577	710,663	-	1,891,240
Compensated absences	25,083	22,116	9,549	56,748
Net pension liability	242,439	253,997	126,133	622,569
Total noncurrent liabilities	<u>1,448,099</u>	<u>986,776</u>	<u>135,682</u>	<u>2,570,557</u>
Total liabilities	<u>1,585,762</u>	<u>1,215,608</u>	<u>196,795</u>	<u>2,998,165</u>
DEFERRED INFLOW OF RESOURCES				
Pension related inflows	<u>60,498</u>	<u>63,382</u>	<u>31,475</u>	<u>155,355</u>
Total liabilities and deferred inflow of resources	<u>1,646,260</u>	<u>1,278,990</u>	<u>228,270</u>	<u>3,153,520</u>
NET POSITION				
Net investment in capital assets	1,628,049	2,813,869	2,340,655	6,782,573
Restricted				
Debt service	192,627	121,024	-	313,651
SDC	406,184	521,525	-	927,709
Capital projects	37,033	-	-	37,033
Unrestricted	1,167,342	1,153,840	149,757	2,470,939
Total net position	<u>\$ 3,431,235</u>	<u>\$ 4,610,258</u>	<u>\$ 2,490,412</u>	<u>\$ 10,531,905</u>

City of Depoe Bay, Oregon
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2020

	Water Fund	Sanitary Fund	Harbor Fund	Totals
OPERATING REVENUES				
User fees	\$ 670,246	\$ 820,048	\$ 331,783	\$ 1,822,077
SDC fees	32,495	21,492	-	53,987
Other revenue	7,903	-	383	8,286
Total operating revenues	<u>710,644</u>	<u>841,540</u>	<u>332,166</u>	<u>1,884,350</u>
OPERATING EXPENSES				
Cost of sales and services	402,397	643,817	493,019	1,539,233
Depreciation	145,588	209,948	114,570	470,106
Total operating expenses	<u>547,985</u>	<u>853,765</u>	<u>607,589</u>	<u>2,009,339</u>
Operating income (loss)	<u>162,659</u>	<u>(12,225)</u>	<u>(275,423)</u>	<u>(124,989)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	1,082	972	-	2,054
Property taxes	192,484	107,823	-	300,307
Grants	-	-	6,300	6,300
Contributions	-	-	-	-
Interest expense	(40,766)	(19,803)	-	(60,569)
Total nonoperating revenues (expenses)	<u>152,800</u>	<u>88,992</u>	<u>6,300</u>	<u>248,092</u>
Income before transfers	315,459	76,767	(269,123)	123,103
Transfers in/out				
Transfer in	7,000	3,500	322,336	332,836
Transfers out	-	-	(10,500)	(10,500)
	<u>7,000</u>	<u>3,500</u>	<u>311,836</u>	<u>322,336</u>
Change in net position	322,459	80,267	42,713	445,439
Net position - beginning of year	<u>3,108,776</u>	<u>4,529,991</u>	<u>2,447,699</u>	<u>10,086,466</u>
Net position - end of year	<u>\$ 3,431,235</u>	<u>\$ 4,610,258</u>	<u>\$ 2,490,412</u>	<u>\$ 10,531,905</u>

City of Depoe Bay, Oregon
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2020

	Water Fund	Sanitary Fund	Harbor Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 706,360	\$ 844,917	\$ 192,033	\$ 1,743,310
Receipts from other revenues	7,903	-	383	8,286
Payments to suppliers	(115,719)	(293,514)	(305,505)	(714,738)
Payments to employees	(294,149)	(370,375)	(219,641)	(884,165)
Net cash provided by (used for) operating activities	<u>304,395</u>	<u>181,028</u>	<u>(332,730)</u>	<u>152,693</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	-	-	6,300	6,300
Property taxes	192,470	110,316	-	302,786
Transfers in (out)	<u>7,000</u>	<u>3,500</u>	<u>311,836</u>	<u>322,336</u>
Net cash provided by (used for) noncapital financing activities	<u>199,470</u>	<u>113,816</u>	<u>318,136</u>	<u>631,422</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(138,639)	(54,811)	(14,346)	(207,796)
Principal paid on long-term obligations	(115,000)	(200,000)	-	(315,000)
Premium on bonds issued	(4,195)	(11,901)	-	(16,096)
Interest paid on long-term obligations	<u>(40,766)</u>	<u>(19,803)</u>	<u>-</u>	<u>(60,569)</u>
Net cash provided by (used for) capital and related financing activities	<u>(298,600)</u>	<u>(286,515)</u>	<u>(14,346)</u>	<u>(599,461)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	<u>1,082</u>	<u>972</u>	<u>-</u>	<u>2,054</u>
Net increase (decrease) in cash and cash equivalents	206,347	9,301	(28,940)	186,708
Cash and cash equivalents - beginning of year (restricted cash \$1,547,066)	<u>1,701,811</u>	<u>1,966,664</u>	<u>205,723</u>	<u>3,874,198</u>
Cash and cash equivalents - end of year (restricted cash \$1,278,393)	<u>\$ 1,908,158</u>	<u>\$ 1,975,965</u>	<u>\$ 176,783</u>	<u>\$ 4,060,906</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 152,313	\$ (23,064)	\$ (280,805)	(151,556)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	145,588	209,948	114,570	470,106
Changes in assets, deferred outflows, liabilities and deferred inflows				-
Accounts receivable	3,619	3,377	2,304	9,300
Unearned revenue	-	-	15,282	15,282
Due to other funds	-	-	(157,336)	(157,336)
Accounts payable	7,108	5,239	(22,911)	(10,564)
Accrued payroll	8,440	6,597	2,762	17,799
Compensated absences payable	2,194	(5,494)	1,140	(2,160)
Net pension activity	<u>(14,867)</u>	<u>(15,575)</u>	<u>(7,736)</u>	<u>(38,178)</u>
Net cash provided by (used for) operating activities	<u>\$ 304,395</u>	<u>\$ 181,028</u>	<u>\$ (332,730)</u>	<u>\$ 152,693</u>

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Depoe Bay have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body establishing governmental financial reporting standards.

Reporting Entity – The City of Depoe Bay was incorporated May 22, 1973 and operates under the provisions of the City Charter established in 1976, which authorizes a mayor and council form of government. The mayor is elected for a two-year term with a limit of three consecutive terms. Six city council members are elected for four-year terms and three council members are elected every two years.

The basic financial statements present the City and its blended component unit, the Depoe Bay Urban Renewal Agency (Agency), an entity for which the City is financially accountable. The Agency, although a legally separate entity, is a part of the City's operations. It was organized to construct and administer capital improvements as outlined in the City's Urban Renewal Plan. The City Council and two "at large" members serve as the Agency's governing board. All activities of the Agency are recorded in a capital projects fund and a debt service fund and reported in the City's financial statements. Complete financial statements for the Agency can be obtained at City Hall, Depoe Bay, Oregon or on the City's website.

These financial statements include all funds, organizations, departments and offices that are not legally separate from the City of Depoe Bay. The Depoe Bay Urban Renewal Agency, a component unit of the City, is included for financial reporting purposes. There are no other organizations, due to either their nature or significance to the City, that would make these basic financial statements incomplete or misleading by their exclusion.

Government-wide and Fund Financial Statements – The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on the overall activities of the City. For the most part, the effect of interfund activity has been removed from these statements except where doing so would materially distort the presentation of activities for a fund. Governmental activities are financed primarily through franchise taxes and transient room taxes and are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

City of Depoe Bay
Notes to Financial Statements

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation – Government-wide financial statements and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are reported when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method revenues are recognized when measurable and available. Revenues are considered available when they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred. Debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when the payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered susceptible to accrual and recognized as revenue of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the City. When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources to the limits of the governing policies and statutes, then unrestricted resources as they are needed.

The City reports the following major governmental funds:

Combined General Fund – the City's primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund.

State Tax Street Fund – accounts for the maintenance, operation, and construction of the City's streets. The primary source of revenues is State of Oregon shared highway funds.

Urban Renewal Project Fund (Component Unit) – accounts for the capital projects undertaken by the City's Urban Renewal Agency. Primary sources of revenue are loan proceeds.

Urban Renewal Debt Service Fund (Component Unit) – accounts for reserves and debt service payments related to carrying out the City's Urban Renewal Plan. Tax increment (property tax) is the primary revenue to the fund.

City of Depoe Bay
Notes to Financial Statements

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The City reports the following major proprietary funds:

Water Fund – reports financial activity related to the supply, treatment, and distribution of water. User fees are the primary revenue source to the fund.

Sanitary Fund – accounts for the resources and expenses related to collection and treatment of wastewater. User fees are the primary revenue source to the fund.

Harbor Fund – reports financial activity related to port facilities and operations. Primary revenues to the fund are moorage fees.

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

Pensions – The City's net pension liability/(asset), deferred outflows and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Oregon Public Employee Retirement System (OPERS), and additions to/deductions from OPERS' fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments of pension assets are reported at fair value.

Deferred Outflows/Inflows of Resources – In addition to assets, the Statement of Financial Position and the proprietary fund statements report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an expenditure/expense until then. The City reports deferred outflows of resources related to pensions and OPEB which consist of City contributions to respective plans after the measurement date, experience differences, and changes in proportion.

City of Depoe Bay
Notes to Financial Statements

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

In addition to liabilities, the Statement of Financial Position and the proprietary fund statements report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as revenue until then. The City reports deferred inflows of resources related to pensions and OPEB which consist of differences between projected and actual investment earnings, changes in the City's proportion, and differences between the City's contribution and the proportionate share of contributions. The City also reports a deferred inflow of resources for unavailable revenue from property taxes in the Governmental Funds Balance Sheet. This amount is deferred and recognized as revenue in the period in which it becomes available.

Deposits and Investments – The City's cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the Statement of Cash Flows, the proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

The City's investment policies are governed by Oregon statutes. The statutes authorize the City to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, high-grade commercial paper and the State Treasurer's Government Investment Pool (LGIP). Short-term investments have a term of one year or less at the time of purchase.

Receivables – Uncollected receivables are deemed to be substantially collectible or recoverable through liens or other collection efforts; therefore, no allowance for uncollectible accounts has been established.

Inventory – Inventories are valued at cost, which approximates fair value using the first-in-first-out (FIFO) method. The cost of governmental fund type inventories is recorded as an expenditure when purchased.

Restricted Assets – Assets that may be refunded or are committed to be used for the payment of bonded debt or capital projects are classified as restricted assets on the balance sheet. Restricted resources are expended first to fund appropriations for which those restrictions are to be utilized.

City of Depoe Bay

Notes to Financial Statements

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Capital Assets – Capital assets, which include property, plant, equipment, and infrastructure (e.g. streets, roads, sidewalks and similar public domain items) are reported in the applicable governmental activities and business-type activities columns in the government-wide financial statements, and in the proprietary fund financial statements. Capital assets are defined in the City's capitalization policy as having a historic cost or market value in excess of \$1,000 and a life beyond one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at their estimated fair value at the date of the donation.

Additions, improvements and other capital outlays that significantly improve the useful life or increase the capacity of an asset are capitalized. Other costs incurred for maintenance and repairs are expensed. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives.

	<u>Years</u>
Buildings and Structures	25-40
Equipment	5-20
Vehicles	5
Infrastructure	40

Long Term Obligations – In the government-wide financial statements, and in the proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the debt. Debt issuance costs are treated as period costs in the year of issue.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued and related premiums are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from net proceeds received, are reported as debt service expenditures.

City of Depoe Bay
Notes to Financial Statements

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Compensated Absences – It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Interfund Transactions – Transactions that constitute reimbursements to another fund for services provided are recorded as expenses in the reimbursing fund and revenue in the fund that is reimbursed. All other interfund transactions are reported as transfers and generally are eliminated from the financial statements.

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Net Position/Fund Balance – In the government-wide statement of net position, equity is referred to as net position and is segregated into the following three components: 1) net invested in capital assets, 2) restricted, and 3) unrestricted.

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Fund balance is categorized as follows:

Nonspendable fund balance -represents amounts that are not in a spendable form. The nonspendable fund balance typically represents inventories and prepaid items.

Restricted fund balance -represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or by other governments) or are restricted by law (constitutionally or by enabling legislation).

Committed fund balance -represents funds formally set aside by the City for a particular purpose. The Council may commit a fund balance by resolution. The Council may also modify or rescind commitments by resolution.

City of Depoe Bay
Notes to Financial Statements

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Assigned fund balance -represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the Council or by an official to whom that authority has been given by the Council.

Unassigned fund balance -is the residual classification of the General Fund. Other governmental funds would report any deficit residual fund balance as unassigned.

The Council has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and lastly, unassigned fund balance.

Use of Estimates – The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Governmental Funds Balance Sheet includes a reconciliation between total fund balances and total net position of governmental activities in the government-wide Statement of Net Position. The elements of that reconciliation are as follows:

Capital assets are not financial resources in the governmental funds but are reported in the Statement of Net Position at their net depreciable value.

Property tax revenues not considered to be available are reported as deferred revenue in the governmental funds but are reported as revenue in the government-wide financial statements.

Net pension and OPEB liability/asset and related deferred outflows and inflows are not considered to be current financial sources or uses and are not reported in the governmental funds but are reported in the Statement of Net Position.

The Statement of Revenues, Expenditures, and Changes in Fund Balance for governmental funds includes a reconciliation between total net change in fund balances and changes in net position of governmental activities in the government-wide Statement of Activities. The elements of that reconciliation are as follows:

City of Depoe Bay
Notes to Financial Statements

June 30, 2020

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS, continued

Acquisition of capital assets is recorded as an expenditure in governmental funds, but the Statement of Activities allocates the cost of capital outlays over their estimated useful lives as depreciation expense.

Depreciation and other changes and activity involving capital assets are not recorded in governmental funds but are reported in the Statement of Activities.

Property tax revenues reported as deferred revenue in governmental funds are reported as revenue in the Statement of Activities.

Pension and OPEB income and expense are not considered current resources or uses and not reported in the governmental funds but are reported in the Statement of Activities.

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budget Law and Practice - The City legally adopts an annual budget for each governmental and proprietary fund type prior to July 1 through passage of a resolution in accordance with the legal requirements set forth in the Oregon Local Budget Law.

The resolution authorizes fund appropriations at the following control levels: personnel services, materials and services, capital outlay, debt service, interfund transactions, operating contingency, and all other requirement levels. Expenditures cannot legally exceed appropriations at these control levels.

Budgets are prepared using a modified accrual basis of accounting. The legally adopted budget may be amended when unexpected modifications are required in estimated revenues and appropriations. Unencumbered appropriations for annually budgeted funds lapse at fiscal year-end.

Unexpected additional resources may be added to the budget through a supplemental budget. The supplemental budget process requires hearings before the public, publications in newspapers, and approval by the City Council. Only City Council may modify original and supplemental budgets through appropriation transfers between the levels of control. Such transfers and increases require approval by the City Council by adoption of a resolution. Budget appropriation amounts shown in the financial statements include the original and revised budget appropriations as approved by the City Council. Appropriations are limited to a single fiscal year; therefore, all spending authority of the City lapse at year end.

City of Depoe Bay
Notes to Financial Statements

June 30, 2020

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, continued

Excess Expenditures Over Appropriations – the City over-expended its appropriation authority during the 2019-20 fiscal year in the following instances:

- General Fund over-expended in transfers out to URA Project Fund by \$75,000
- General Fund over-expended in transfers out to Parks and Building fund by \$40,000
- URA Debt Service Fund over-expended in transfers out to URA Projects fund by \$34,970
- Water Bond Fund over-expended in debt service by \$1,096
- Harbor Fund over-expended in personnel services by \$25,660

NOTE 4 – DETAILED NOTES ON ALL FUNDS

Deposits and Investments

Cash and investments as of June 30, 2020 are classified in the accompanying Statement of Net Position as follows:

	<u>Balance</u>
Cash and cash equivalents	\$ 6,815,990
Restricted Cash and cash equivalents	1,466,473
Total cash and cash equivalents	<u>\$ 8,282,463</u>

Cash, cash equivalents and investments as of June 30, 2020 consist of the following:

	<u>Balance</u>
Cash on hand	\$ 29,960
Deposits with financial institutions	7,957,796
Local Government Investment Pool	<u>294,707</u>
Total cash and investments	<u>\$ 8,282,463</u>

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 4 – DETAILED NOTES ON ALL FUNDS, continued

Deposits and Investments, continued

Deposits – At the end of the fiscal year, the City's total deposits with financial institutions have a bank value of \$8,310,883.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. For deposits in excess of federal depository insurance, the Oregon Legislature created a shared liability structure of qualified depositories. At year end, \$250,000 of the City's deposits were insured by the FDIC and the remaining balance was in a qualified depository bank. The City does not have a formally adopted deposit policy addressing custodial credit risk.

Local Government Investment Pool (LGIP):

The Oregon State Treasurer maintains the Oregon Short Term Fund (OSTF), of which the Local Government Investment Pool (LGIP) is a part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon statutes, funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. The LGIP was created to offer a short-term investment alternative to Oregon local governments and it is not registered with the U.S. Securities and Exchange Commission. The investments are regulated by the OSTF and approved by the Oregon Investment Council. At the end of the fiscal year, the fair value of the City's deposits with the LGIP approximately equals the value of the pool shares. The OSTF financial statements are available at <http://www.ost.state.or.us>.

Interest rate risk -- Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City has a formal investment policy that limits investment maturities to no more than one year as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk -- Oregon Statutes limit investments to general obligations of U.S. government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, high-grade commercial paper and the State Treasurer's Local Government Investment Pool. The LGIP is unrated for credit risk. The City has an investment policy that would further limit its investment choices to the LGIP, bank savings accounts, money market accounts, certificate of deposit, and deposits with the Lincoln County Treasurer.

Concentration of credit risk -- At June 30 the City had 100% of investments in the Oregon State Treasurer's Local Government Investment Pool. The City places no limit on the amount that may be invested in any one issuer.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 4 – DETAILED NOTES ON ALL FUNDS, continued

Receivables

Receivables at June 30, 2020 consist of the following:

	URA Debt Service	Water	Sewer	Harbor	Total
Property taxes	\$ 15,433	\$ 13,921	\$ 5,123	\$ -	\$ 34,477
Accounts receivable	-	117,779	84,524	1,721	204,024
	<u>\$ 15,433</u>	<u>\$ 131,700</u>	<u>\$ 89,647</u>	<u>\$ 1,721</u>	<u>\$ 238,501</u>

Property Taxes -- Property taxes are levied and become a lien on all taxable property as of July 1. Taxes are levied on November 15 with collection dates: November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. Taxes collected within approximately sixty days of the fiscal year end are recognized as revenue, and the remaining balance of property taxes receivable is recorded as deferred revenue as it is not considered available to finance operations of the current period.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 4 – DETAILED NOTES ON ALL FUNDS, continued

Capital Assets

The following is a summary of changes in Governmental Activities capital assets:

	7/1/2019 Balance	Increases	Decreases	6/30/2020 Balance
Governmental Activities				
Capital assets not being depreciated				
Land and improvements	\$ 2,441,712	\$ 2,500	\$ -	\$ 2,444,212
Construction in progress	-	35,691		35,691
	<hr/>	<hr/>	<hr/>	<hr/>
Total non-depreciable	2,441,712	38,191	-	2,479,903
Capital assets being depreciated				
Buildings and structures	874,932	7,311	-	882,243
Equipment and vehicles	362,315	18,099	-	380,414
Infrastructure	1,690,481	155,288	-	1,845,769
	<hr/>	<hr/>	<hr/>	<hr/>
Total depreciable at historical cost	2,927,728	180,698	-	3,108,426
Accumulated depreciation				
Buildings and structures	(239,034)	(23,187)	-	(262,221)
Equipment and vehicles	(277,103)	(24,571)	-	(301,674)
Infrastructure	(525,295)	(49,962)	-	(575,257)
	<hr/>	<hr/>	<hr/>	<hr/>
Total accumulated depreciation	(1,041,432)	(97,720)	-	(1,139,152)
Total depreciable, net	1,886,296	82,978	-	1,969,274
	<hr/>	<hr/>	<hr/>	<hr/>
Governmental Activities capital assets, net	<u>\$ 4,328,008</u>	<u>\$ 121,169</u>	<u>\$ -</u>	<u>\$ 4,449,177</u>

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 4 – DETAILED NOTES ON ALL FUNDS, continued

Capital Assets, continued

The following is a summary of changes in Business-type Activities capital assets:

	7/1/2019 Balance	Increases	Decreases	6/30/2020 Balance
Business-type Activities				
Capital assets not being depreciated				
Land and improvements	\$ 83,649	\$ -	\$ -	\$ 83,649
Construction in process	4,233	21,985	-	26,218
Total assets not being depreciated	87,882	21,985	-	109,867
Capital assets being depreciated				
Buildings and structures	18,404,498	5,209	-	18,409,707
Equipment and vehicles	720,174	180,602	-	900,776
Infrastructure	-	-	-	-
Total depreciable at historical cost	19,124,672	185,811	-	19,310,483
Accumulated depreciation				
Buildings and structures	(9,388,161)	(416,579)	-	(9,804,740)
Equipment and vehicles	(563,270)	(53,527)	-	(616,797)
Infrastructure	-	-	-	-
Total accumulated depreciation	(9,951,431)	(470,106)	-	(10,421,537)
Total depreciable, net	9,173,241	(284,295)	-	8,888,946
Business-type Activities capital assets, net	\$ 9,261,123	\$ (284,295)	\$ -	\$ 8,998,813

Depreciation expense was charged to functions/program as follows:

	Balance
Governmental activities:	
General government	\$ 97,720
Business-type activities:	
Water	145,588
Sewer	209,948
Harbor	114,570
total depreciation expense for business-type activities	\$ 470,106

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 4 – DETAILED NOTES ON ALL FUNDS, continued

Interfund Transfers and Balances

The following table presents the City's interfund transfer activity for the year ended June 30, 2020:

	Transfers Out	Transfers In						
		General	State	URA	URA	Water	Sewer	Harbor
		Fund	Street Tax Fund	Project Fund	Debt Service Fund	Fund	Fund	Fund
General Fund	\$ (315,000)	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
URA Project Fund	(316,300)	125,000	33,964	-	-	-	-	157,336
URA Debt								
Service Fund	(1,049,970)			1,049,970				
Harbor Fund	(10,500)	-				7,000	3,500	-
Total Transfers	<u>\$ (1,691,770)</u>	<u>\$ 125,000</u>	<u>\$ 183,964</u>	<u>\$ 1,049,970</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 3,500</u>	<u>\$ 322,336</u>

Inter-fund transfers primarily to provide resources to funds which are not self-supporting.

Long Term Liabilities

During the year ended June 30, 2020 the following changes occurred in long-term liabilities:

	Original Amount	7/1/19 Balance	Additions	Reductions	6/30/20 Balance	Due Within One Year
Governmental Activities:						
Compensated absences		\$ 23,345	\$ 15,875	\$ (14,172)	\$ 25,048	\$ 16,887
Business-type Activities:						
2012 GO Refunding	805,000	620,000	-	(35,000)	585,000	35,000
2012 GO Refunding	1,310,000	760,000	-	(80,000)	680,000	80,000
2012 GO Refunding	2,365,000	1,080,000	-	(200,000)	880,000	210,000
Total bonds payable		2,460,000	-	(315,000)	2,145,000	325,000
Premium - Water Fund		34,772	-	(4,195)	30,577	
Premium - Sewer Fund		52,564	-	(11,901)	40,663	
Total bonds payable, net					<u>2,216,240</u>	
Compensated absences		61,110	37,042	(39,202)	58,950	37,728
Total business-type		2,608,446	37,042	(370,298)	4,491,430	362,728
Total long-term liabilities		<u>\$ 2,631,791</u>	<u>\$ 52,917</u>	<u>\$ (384,470)</u>	<u>\$ 4,516,478</u>	<u>\$ 379,615</u>

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 4 – DETAILED NOTES ON ALL FUNDS, continued

Long Term Liabilities, continued

Total interest expense for the year was \$60,569.

Compensated Absences - Compensated absences are liquidated primarily by the General, State Tax Street, Parks and Building, Water, Sewer, and Harbor funds.

Bonds Payable

Water Fund

The City issued general obligation refunding bonds to retire previous bonds and loans for the acquisition and construction of major capital water improvements. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The bonds have terms as follows:

	Year of Maturity	Annual Rate	Annual Principal Payment	6/30/20 Balance
2012 GO Refunding	2036	2-3.6%	\$25,000-45,000	\$ 585,000
2012 GO Refunding	2027	2-3.6%	\$75,000-105,000	680,000
				1,265,000
			Bond premium	30,577
			Bonds, net	<u>\$ 1,295,577</u>

Sewer Fund

In 2012, the City issued general obligation refunding bonds to retire a loan from the Economic Development Dept. of the State of Oregon for \$2,365,000 to upgrade its wastewater treatment plant. The bond is payable in annual installments of \$170,000- 230,000 with interest at 2-3.6%. The loan matures in 2024, with a current balance of \$880,000 at June 30, 2020.

Unamortized bond premium at June 30, 2020 was \$40,663.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 4 – DETAILED NOTES ON ALL FUNDS, continued

Long Term Liabilities, continued

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending 6/30	GO Bonds		
	Principal	Interest	Total
2021	\$ 325,000	\$ 67,065	\$ 392,065
2022	335,000	55,490	390,490
2023	350,000	42,515	392,515
2024	355,000	30,915	385,915
2025	135,000	23,565	158,565
2026-30	395,000	68,070	463,070
2031-35	215,000	26,190	241,190
2036-40	35,000	630	35,630
Total	<u>\$ 2,145,000</u>	<u>\$ 314,440</u>	<u>\$ 2,459,440</u>

NOTE 5 – PENSION PLAN

Oregon Public Employees Retirement System (PERS)

Plan Description - Employees of the City are provided with pension benefits through the Oregon Public Employees Retirement System (OPERS) a 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. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The pension program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report (CAFR) and Actuarial Valuation that can be obtained by writing to: Oregon PERS, PO Box 23700, Tigard OR 97281-3700 or at:

http://www.oregon.gov/PERS/EMP/Pages/section/er_general_information/gasb-68.aspx.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5 – PENSION PLAN, continued

PERS Tier One/Tier Two Pension (Chapter 238)

Pension Benefits - The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options including survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. 1.67% 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 contribution before August 21, 1981), or a money match computation if a greater benefit results.

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 had reached at least 50 years of age before ceasing employment with a participating employer (age 55 general service members). Participants are eligible for retirement after reaching age 55. Tier One general service member benefits are reduced if retirement occurs prior to age 58 with fewer than 25 years of service, Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is 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 that one or more of the following conditions is met:

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

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-related injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty-related disability, service time is computed to age 58 when determining the monthly benefit.

Benefit Changes After Retirement - Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLAs). The cap on the COLA in fiscal year 2018 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits over \$60,000.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5 – PENSION PLAN, continued

OPSRP Defined Benefit Pension Program (238A)

Pension Benefits - The ORS 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003. 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 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65 or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes at least 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 percent of the pension that would otherwise have been paid to the deceased member.

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

Benefit Changes After Retirement - Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA for creditable service earned before October 2013 is 2.00%. The COLA for creditable service earned after October 2013 is calculated as 1.25% on the first \$60,000 of annual benefit and 0.15% on amounts above \$60,000 of annual benefit.

OPSRP Individual Account Program (238A)

Pension Benefits -An OPSRP Individual Account Program (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 the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5- PENSION PLAN, continued

Upon retirement, a member of the OPSRP 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-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits -Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account, rollover account, and vested employer optional contribution account balances. If a retired member dies before the instalment 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.

Contributions: The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature. OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the OPERS defined benefit plan and the other Post-Employment Benefit Plans. In some circumstances, payments are made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements. The rates, expressed as a percentage of payroll, first became effective July 1, 2019. City contributions for the year ending June 30, 2020 were \$127,587, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2020 were 24.32 percent for Tier One/Tier Two General Service and Fire Members, 18.43 percent for OPSRP General Service Members, 23.06 percent for OPSRP Fire Members, and 6 percent for OPSRP Individual Account Members.

Net Pension Liability - At June 30, 2020, the City reported a net pension liability of \$970,369 for its proportionate share of the system-wide pension liability. The net pension liability was measured as of June 30, 2019, and the system-wide pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to June 30, 2019. The City's proportionate share of the system-wide net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected long-term contributions of all participating employers, actuarially determined. These proportion percentages for the City were 0.00560985 and 0.00739699 for the fiscal years ending June 30, 2020 and 2019 respectively. For the year ended June 30, 2020, the City recognized pension expense of \$182,442.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5- PENSION PLAN, continued

At June 30, 2020, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 53,513	\$ -
Changes of assumptions	131,642	-
Net difference between projected and actual earnings on investments	-	27,509
Changes in proportion	-	213,258
Differences between employer contributions and proportionate share of contributions	11,809	1,377
Total	196,964	242,144
Contributions subsequent to measurement date	127,587	-
Total	<u>\$ 324,551</u>	<u>\$ 242,144</u>

Deferred outflows of resources of \$127,587 relates to pensions resulting from City contributions subsequent to the measurement date to be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other pension amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expenses as follows:

Year Ended	Deferred Outflow(Inflow) of resources (prior to post- measurement date contributions)
<u>June 30</u>	
2021	\$ 30,929
2022	(45,335)
2023	(14,804)
2024	(12,998)
2025	(2,972)
	<u>\$ (45,180)</u>

**City of Depoe Bay
Notes to Financial Statements
June 30, 2020**

NOTE 5- PENSION PLAN, continued

Actuarial Methods and Assumptions:

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Valuations - The employer contribution rates effective July 1, 2019, through June 30, 2020, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by employees during the current service year) and (2), an amount for the amortization of unfunded accrued actuarial liabilities, which are being amortized over a fixed period with new unfunded accrued actuarial liabilities being amortized over 20 years. For the OPSRP Pension Program component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by employees during the current service year) and (b) an amount for the amortization of unfunded accrued actuarial liabilities, which are being amortized over a fixed period with new unfunded accrued actuarial liabilities being amortized over 16 years. The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probabilities 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 future results. Experience studies were performed as of December 31 on even numbered years. The methods and assumptions shown above are based on the 2017 experience study, which reviewed experience for the four-year period ending December 31, 2017.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5- PENSION PLAN, continued

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study Report	2016, published July 26, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service.
Mortality	<p>Health retirees and beneficiaries: RP-2014 healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active Members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5- PENSION PLAN, continued

Long-Term Expected Rate of Return – To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class/Strategy	Assumed Asset Allocation		
	Low Range	High Range	Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	13.5%	21.5%	17.5%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5- PENSION PLAN, continued

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.30%	6.69%
Micro Cap US Equities	1.30%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Foreign Equities	4.12%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equities	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-Driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
Total	100.00%	
Assumed Inflation - Mean		2.50%

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 5- PENSION PLAN, continued

Discount Rate – The discount rate used to measure the total pension liability was 7.50 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Discount Rate – The following presents the City's net pension liability calculated using the discount rate of 7.50 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50 percent) and one percentage point higher (8.50 percent) than the current rate:

	<u>1% Decrease (6.20%)</u>	<u>Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
Net Pension Liability (Asset)	<u>\$ 1,553,961</u>	<u>\$ 970,369</u>	<u>\$ 481,984</u>

NOTE 7 - OTHER INFORMATION

Commitments – The City of Depoe Bay and Gleneden Sanitary District (a sanitary district in Lincoln County) entered into an agreement whereby the District shares in the annual total cost for shared wastewater facilities. Costs include annual cost of administration, construction not paid from bond or grant proceeds, operations, maintenance, and debt service for the shared facility. In November of 1999, the City and Miroco Water District signed an agreement whereby Miroco transferred its assets and obligations of \$44,925 to a separate reserve fund (an enterprise fund) in the City. In return, the City services the inhabitants of the former District for twenty-five years. The agreement spells out obligations the City has agreed to abide by, including arrangements for funding, if needed, to fulfill any obligations in the event the reserve fund is inadequate.

City of Depoe Bay
Notes to Financial Statements
June 30, 2020

NOTE 7 - OTHER INFORMATION, continued

In 1994 a landfill in Agate Beach was closed. The City and other governmental units in Lincoln County now share the costs of clean-up and closure of the site. The City collects fees for the closure through North Lincoln Sanitary Services and pays its share of costs to the Lincoln County Solid Waste Consortium. Restricted cash held by the City related to the Agate Beach Landfill totals \$94,062. Activity for the year is as follows:

	Balance
Fees Collected	\$ 1,047
Expenditures	(3,919)
Excess (deficit) of revenues over expenditures	<u>\$ (2,872)</u>

Tax Abatement – The City has not entered into any tax abatement agreements as of the end of the fiscal year; therefore, there are no amounts to disclose.

Risk Management – The City is exposed to various risks of loss related to theft of, damage to and destruction of assets; tort; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance for such risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

CITY OF DEPOE BAY OREGON

REQUIRED SUPPLEMENTAL INFORMATION SECTION

Draft

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

General Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Franchises	\$ 161,230	\$ 167,539	\$ 6,309
Revenue sharing	25,795	23,970	(1,825)
Cigarette tax	1,400	1,418	18
Liquor tax	23,805	23,056	(749)
Marijuana tax	9,100	40,579	31,479
Permits - Building and other	8,000	7,152	(848)
Business licenses and fees	26,000	26,122	122
City marijuana tax	10,000	-	(10,000)
Grants	1,500	1,000	(500)
Interest earnings	1,300	5,782	4,482
Agate Beach Closure Fund	1,041	1,095	54
Miscellaneous	1,000	466	(534)
Total revenues	<u>270,171</u>	<u>298,179</u>	<u>28,008</u>
Expenditures			
Personnel services	166,661	130,406	36,255
Materials and services	272,209	206,854	65,355
Capital outlay	22,500	6,339	16,161
Contingency	24,604	-	24,604
Total expenditures	<u>485,974</u>	<u>343,599</u>	<u>142,375</u>
Excess (deficiency) of revenue over expenditures	(215,803)	(45,420)	170,383
Other financing sources and uses			
Transfer from Transient Room Tax Fund	700,000	700,000	-
Transfer from URA Project Fund	200,000	125,000	(75,000)
Transfer to Harbor Fund	(165,000)	(165,000)	-
Transfer to Street Fund	(150,000)	(150,000)	-
Transfer to Parks and Building Fund	(110,000)	(150,000)	(40,000)
Total other financing sources and uses	<u>475,000</u>	<u>360,000</u>	<u>(115,000)</u>
Change in fund balance	259,197	314,580	55,383
Fund Balance - beginning of year	<u>525,335</u>	<u>965,383</u>	<u>440,048</u>
Fund Balance - end of year	<u>\$ 784,532</u>	<u>\$ 1,279,963</u>	<u>\$ 495,431</u>

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020
State Tax Street Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Highway Apportionment	\$ 108,614	\$ 93,569	\$ (15,045)
SDC charges	58,822	21,312	(37,510)
Grants	100,000	-	(100,000)
Interest earnings	300	148	(152)
Miscellaneous	-	-	-
Total revenues	<u>267,736</u>	<u>115,029</u>	<u>(152,707)</u>
Expenditures			
Personnel services	173,330	88,665	84,665
Materials and services	-	72,886	(72,886)
Capital outlay	673,116	197,656	475,460
Contingency	1,000	-	1,000
Total expenditures	<u>847,446</u>	<u>359,207</u>	<u>488,239</u>
Excess (deficiency) of revenue over expenditures	(579,710)	(244,178)	335,532
Other financing sources and uses			
Transfer from General Fund	150,000	150,000	-
Transfer from Urban Renewal Project Fund	74,000	33,964	(40,036)
Total other financing sources and uses	<u>224,000</u>	<u>183,964</u>	<u>(40,036)</u>
Change in fund balance	(355,710)	(60,214)	295,496
Fund Balance - beginning of year	<u>504,119</u>	<u>639,958</u>	<u>135,839</u>
Fund Balance - end of year	<u>\$ 148,409</u>	<u>\$ 579,744</u>	<u>\$ 431,335</u>

OREGON PUBLIC EMPLOYEE RETIREMENT SYSTEM

Last Seven Fiscal Years

Fiscal Year Ended	City's proportion of the net pension liability (asset)	City's proportionate share of the net pension liability (asset)	City's covered payroll	City's proportionate share of the net position (Asset)Liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.005610%	\$ 970,370	\$ 717,726	135.20%	80.20%
2019	0.007397%	\$ 1,120,547	\$ 661,590	169.37%	82.10%
2018	0.007556%	1,018,560	648,213	157.13%	83.10%
2017	0.008371%	1,256,699	620,249	202.50%	80.50%
2016	0.008544%	490,595	639,024	76.80%	91.90%
2015	0.009050%	(205,188)	658,307	-31.20%	103.60%
2014	0.009050%	461,948	658,307	70.20%	90.70%

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date for each year presented.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

OREGON PUBLIC EMPLOYEE RETIREMENT SYSTEM

Last five fiscal years

Fiscal Year Ended	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percent of covered payroll
2020	\$ 127,587	\$ 127,587	\$ -	\$ 717,726	17.80%
2019	(57,406)	(57,406)	-	661,590	-8.68%
2018	104,300	104,300	-	661,590	15.77%
2017	87,360	87,360	-	648,213	13.48%
2016	82,930	84,057	(1,127)	620,249	13.55%

NOTES TO THE SCHEDULES OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
(ASSET) AND CONTRACTUALLY REQUIRED CONTRIBUTIONS

Changes in Benefit Terms

The 2013 Oregon Legislature made a series of changes to PERS that lowered projected future benefit payments from the System. These changes included reductions to future Cost of Living Adjustments (COLA) made through Senate Bills 822 and 861. Senate Bill 822 also required the contribution rates scheduled to be in effect from July 2013 to June 2015 to be reduced. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the total pension liability as of June 30, 2015 compared to June 30, 2014 total pension liability.

A legislative change that occurred after the December 31, 2017 valuation date affected the plan provisions reflected for financial reporting purposes. Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future Tier 1/Tier 2 and OPSRP benefits for certain active members are now projected to be lower than prior to the legislation. Senate Bill 1049 was reflected in the June 30, 2019 Total Pension Liability as a reduction in liability.

Changes in Assumptions

The PERS Board adopted assumption changes that were used to measure the June 30, 2016 total pension liability and June 30, 2018 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50 percent and lowering of the assumed inflation to 2.50 percent. For June 30, 2018, the long-term expected rate of return was lowered to 7.20 percent. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay were updated.

CITY OF DEPOE BAY OREGON

SUPPLEMENTAL INFORMATION SECTION

Draft

**GOVERNMENTAL-MAJOR FUNDS
DESCRIPTION OF BUDGETARY FUNDS**

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances requires budget and actual be displayed for each fund where legally adopted budgets are required.

Budgetary comparison schedules for the following major governmental funds:

General Fund - is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Transient Room Tax accounts for the collection of transient room tax.

Parks and Building Fund accounts for the funds accumulated for maintenance and acquisition of capital assets.

Reconciliation is for presentation purposes, these three funds are folded into one fund and presented as the Combined General Fund.

State Tax Street Fund - accounts for the maintenance, operation and construction of the City's streets. The primary source of revenues is state shared highway funds.

Urban Renewal Project Fund - accounts for the capital projects undertaken by the Agency The primary sources of revenue are loan proceeds and transfer from the Debt Service Fund.

Urban Renewal Debt Service Fund - accounts for reserves and debt service to carry out the City's urban renewal plan. The primary source of revenue is property taxes.

City of Depoe Bay, Oregon
Reconciliation of Revenues and Expenditures - Budgetary Basis
to the Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020
Combined General Fund

	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Net</u>
Budgetary Basis:			
General Fund	\$ 1,123,179	\$ 808,599	\$ 314,580
Transient Room Tax Fund	912,107	707,533	204,574
Parks and Building Fund	166,933	178,735	(11,802)
Total Budgetary Basis	<u>\$ 2,202,219</u>	<u>\$ 1,694,867</u>	507,352
 Fund Balance - beginning of year			<u>2,104,144</u>
Fund Balance - end of year			<u>\$ 2,611,496</u>

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

Transient Room Tax Fund

	Original and Final Budget	Actual	Variance
Revenues			
Transient room tax	\$ 877,000	\$ 910,821	\$ 33,821
Interest earnings	700	1,286	586
Total revenues	<u>877,700</u>	<u>912,107</u>	<u>34,407</u>
Expenditures			
Public safety	673,000	7,573	665,427
Law enforcement	12,000	-	12,000
Total expenditures	<u>685,000</u>	<u>7,573</u>	<u>677,427</u>
Excess (deficiency) of revenue over expenditures	192,700	904,534	711,834
Other financing sources and uses			
Transfer to General Fund	(700,000)	(700,000)	-
Change in fund balance	(507,300)	204,534	711,834
Fund Balance - beginning of year	<u>750,000</u>	<u>1,066,172</u>	<u>316,172</u>
Fund Balance - end of year	<u>\$ 242,700</u>	<u>\$ 1,270,706</u>	<u>\$ 1,028,006</u>

+

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

Parks and Building Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Memorial plaque sales	\$ 13,301	\$ 10,452	\$ (2,849)
SDC charges	9,195	2,924	(6,271)
Rental fee income	4,200	2,250	(1,950)
Donations	1,000	318	(682)
Interest earnings	550	989	439
Total revenues	<u>28,246</u>	<u>16,933</u>	<u>(11,313)</u>
Expenditures			
Personnel services	133,119	106,535	26,584
Materials and services	115,627	60,306	55,321
Capital outlay	357,850	11,894	345,956
Contingency	5,000	-	5,000
Total expenditures	<u>611,596</u>	<u>178,735</u>	<u>432,861</u>
Excess (deficiency) of revenue over expenditures	(583,350)	(161,802)	421,548
Other financing sources and uses			
Transfer from General Fund	186,237	150,000	(36,237)
Change in fund balance	(397,113)	(11,802)	385,311
Fund Balance - beginning of year	<u>371,884</u>	<u>42,628</u>	<u>(329,256)</u>
Fund Balance - end of year	<u>\$ (25,229)</u>	<u>\$ 30,826</u>	<u>\$ 56,055</u>

City of Depoe Bay, Oregon

Schedule of Revenues, Expenditures and Changes in Fund

Balance- Budget and Actual

For the Year Ended June 30, 2020

Urban Renewal Area Project Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Interest earnings	\$ 10	\$ 170	\$ 160
Expenditures			
Personnel services	10,000	6,955	3,045
Materials and services	9,300	5,210	4,090
Total expenditures	<u>19,300</u>	<u>12,165</u>	<u>7,135</u>
Excess (deficiency) of revenues over expenditures	<u>(19,290)</u>	<u>(11,995)</u>	<u>7,295</u>
Other financing sources and uses			
Transfer from URA Debt Fund	1,015,000	1,049,970	34,970
Transfer to General Fund	(200,000)	(125,000)	75,000
Transfer to Harbor Fund	(158,000)	(157,336)	664
Transfer to Street Fund	(74,000)	(33,964)	40,036
Total other financing sources and uses	<u>583,000</u>	<u>733,670</u>	<u>150,670</u>
Change in fund balance	563,710	721,675	157,965
Fund Balance - beginning of year	<u>12,780</u>	<u>(4,950)</u>	<u>(17,730)</u>
Fund Balance - end of year	<u>\$ 576,490</u>	<u>\$ 716,725</u>	<u>\$ 140,235</u>

City of Depoe Bay, Oregon

Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

Urban Renewal Area Debt Service Fund

	Original and Final Budget	Actual	Variance
Revenues			
Property Taxes	\$ 237,000	\$ 269,336	\$ 32,336
Interest earnings	300	520	220
Total revenues	<u>237,300</u>	<u>269,856</u>	<u>32,556</u>
Other Financing Sources and Uses			
Transfer to URA Project Fund	<u>(1,015,000)</u>	<u>(1,049,970)</u>	<u>(34,970)</u>
Change in fund balance	(777,700)	(780,114)	(2,414)
Fund Balance - beginning of year	<u>821,111</u>	<u>874,132</u>	<u>53,021</u>
Fund Balance - end of year	<u>\$ 43,411</u>	<u>\$ 94,018</u>	<u>\$ 50,607</u>

CITY OF DEPOE BAY OREGON

NONMAJOR FUNDS

Special Revenue Fund

SPECIAL REVENUE FUND DESCRIPTION OF BUDGETARY FUND

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances requires budget and actual be displayed for each fund where legally adopted budgets are required.

Budgetary comparison schedule for the following special revenue fund:

Salmon Enhancement Project Fund accounts for funds received for salmon enhancement Principal sources of revenue are donations and interest income.

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020
Salmon Enhancement Project Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Interest earnings	\$ 1	\$ 2	\$ 1
Donations	150	796	646
Total revenues	<u>151</u>	<u>798</u>	<u>647</u>
Expenditures			
Materials and services	<u>3,151</u>	<u>292</u>	<u>2,859</u>
Change in fund balance	(3,000)	506	3,506
Fund Balance - beginning of year	<u>3,000</u>	<u>3,600</u>	<u>600</u>
Fund Balance - end of year	<u>\$ -</u>	<u>\$ 4,106</u>	<u>\$ 4,106</u>

CITY OF DEPOE BAY OREGON

Proprietary Funds – Major Funds

PROPRIETARY FUNDS DESCRIPTION OF BUDGETARY FUNDS

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances requires budget and actual be displayed for each fund where legally adopted budgets are required.

Budgetary comparison schedules for the following major proprietary funds:

Water Fund reports financial activity related to supply, treatment and distribution of water, with the primary revenue coming from user fees.

Water Bond Fund recognizes the property taxes and transfers in to service debt obligations of the Water Fund.

Miroco Water Fund was formed to receipt in the funds from the closed water district.

Reconciliation is for presentation purposes. These three funds are folded in to one fund and presented as the Water Fund.

Sewer Fund accounts for the resources and expense related to collection and treatment of wastewater. The primary source of revenue is user fees.

Sanitary Bond Fund accounts for the resources and expense related to collection and treatment of wastewater. The primary source of revenue is user fees.

Reconciliation is for presentation purposes. These two funds are folded in to one fund and presented as the Sewer Fund.

Harbor Fund reports financial activity related to port facilities. Primary revenue is from moorage fees.

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

Water Service Fund

	Original and Final Budget	Actual	Variance
Revenues			
User charges	\$ 680,000	\$ 665,525	\$ (14,475)
Connection fees	7,800	4,721	(3,079)
SDC charges	64,509	32,495	(32,014)
Miroco billing	10,000	-	(10,000)
Interest earnings	500	875	375
Miscellaneous	9,659	7,903	(1,756)
Total revenues	<u>772,468</u>	<u>711,519</u>	<u>(60,949)</u>
Expenditures			
Personnel services	348,000	297,262	50,738
Materials and services	223,515	138,500	85,015
Capital outlay	855,455	138,639	716,816
Contingency	50,000	-	50,000
Total expenditures	<u>1,476,970</u>	<u>574,401</u>	<u>902,569</u>
Excess (deficiency) of revenues over expenditures	<u>(704,502)</u>	<u>137,118</u>	<u>841,620</u>
Other Financing Sources and Uses			
Transfer from Harbor Fund	7,000	7,000	-
Transfer to Water Bond Fund	(20,000)	(20,000)	-
Total other financing sources and uses	<u>(13,000)</u>	<u>(13,000)</u>	<u>-</u>
Change in fund balance	(717,502)	124,118	841,620
Fund Balance - beginning of year (Restated)	<u>1,100,000</u>	<u>1,668,589</u>	<u>568,589</u>
Fund Balance - end of year	<u>\$ 382,498</u>	<u>\$ 1,792,707</u>	<u>\$ 1,410,209</u>

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

Water Bond Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property Taxes	\$ 196,748	\$ 192,484	\$ (4,264)
Interest earnings	130	189	59
Total revenues	<u>196,878</u>	<u>192,673</u>	<u>(4,205)</u>
Expenditures			
Debt service	<u>158,865</u>	<u>159,961</u>	<u>(1,096)</u>
Excess (deficiency) of revenues over expenditures	<u>38,013</u>	<u>32,712</u>	<u>(5,301)</u>
Other Financing Sources and Uses			
Transfer from Water Service Fund	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Change in fund balance	<u>58,013</u>	<u>52,712</u>	<u>(5,301)</u>
Fund Balance - beginning of year	<u>97,402</u>	<u>139,915</u>	<u>42,513</u>
Fund Balance - end of year	<u>\$ 155,415</u>	<u>\$ 192,627</u>	<u>\$ 37,212</u>

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

Miroco Water Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Interest earnings	\$ 20	\$ 18	\$ (2)
Fund Balance - beginning of year	<u>37,182</u>	<u>37,015</u>	<u>(167)</u>
Fund Balance - end of year	<u>\$ 37,202</u>	<u>\$ 37,033</u>	<u>\$ (169)</u>

Draft

City of Depoe Bay, Oregon

**Reconciliation of Revenues and Expenditures - Budgetary Basis
to the Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020**

Water Fund

	Total Revenues	Total Expenditures	Net
Budgetary Basis:			
Water Service Fund	\$ 718,519	\$ 584,055	\$ 134,464
Water Bond Fund	212,673	159,961	52,712
Miroco Water Fund	18	-	18
Total Budgetary Basis	<u>\$ 931,210</u>	<u>\$ 744,016</u>	187,194
Add (deduct) items to reconcile to Net			
Income on GAAP-basis			
Capital asset activity			
Additions			138,639
Depreciation			(145,588)
Pension activity - net			25,213
Compensated absences			(2,194)
Long-term debt activity			
Payment of principal on outstanding debt			115,000
Bond premium amortization			4,195
Change in net position			<u>322,459</u>
Net Position - beginning of year			3,108,776
Net Position - end of year			<u><u>\$ 3,431,235</u></u>

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020

Sanitary Service Fund

	Original and Final Budget	Actual	Variance
Revenues			
User charges	\$ 1,200,000	\$ 478,171	\$ (721,829)
User charges - Gleneden Sanitary	-	204,000	204,000
Connection fees	650	1,407	757
SDC charges	3,500	21,492	17,992
Interest earnings	650	820	170
Miscellaneous	1,000	-	(1,000)
Total revenues	<u>1,205,800</u>	<u>705,890</u>	<u>(499,910)</u>
Expenditures			
Personnel services	373,976	355,903	18,073
Materials and services	370,654	319,822	50,832
Capital outlay	1,374,403	54,811	1,319,592
Contingency	60,000	-	60,000
Total expenditures	<u>2,179,033</u>	<u>730,536</u>	<u>1,448,497</u>
Excess (deficiency) of revenues over expenditures	<u>(973,233)</u>	<u>(24,646)</u>	<u>948,587</u>
Other Financing Sources and Uses			
Transfer from Harbor Fund	3,500	3,500	-
Transfer to Sanitary Bond Fund	(10,000)	(10,000)	-
Total other financing sources and uses	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
Change in fund balance	(979,733)	(31,146)	948,587
Fund Balance - beginning of year (Restated)	<u>1,200,000</u>	<u>1,943,108</u>	<u>743,108</u>
Fund Balance - end of year	<u>\$ 220,267</u>	<u>\$ 1,911,962</u>	<u>\$ 1,691,695</u>

City of Depoe Bay, Oregon

Schedule of Revenues, Expenditures and Changes in Fund

Balance- Budget and Actual

For the Year Ended June 30, 2020

Sanitary Bond Fund

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property Taxes	\$ 112,595	\$ 107,823	\$ (4,772)
Interest earnings	100	152	52
Gleneden Sanitary debt	135,024	135,024	-
Nonresident contributions	1,000	1,446	446
Total revenues	<u>248,719</u>	<u>244,445</u>	<u>(4,274)</u>
Expenditures			
Debt service	<u>232,800</u>	<u>231,704</u>	<u>1,096</u>
Excess (deficiency) of revenues over expenditures	15,919	12,741	(3,178)
Other Financing Sources and Uses			
Transfer from Sanitary Service Fund	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Change in fund balance	25,919	22,741	(3,178)
Fund Balance - beginning of year (Restated)	<u>73,474</u>	<u>98,283</u>	<u>24,809</u>
Fund Balance - end of year	<u>\$ 99,393</u>	<u>\$ 121,024</u>	<u>\$ 21,631</u>

City of Depoe Bay, Oregon

**Reconciliation of Revenues and Expenditures - Budgetary Basis
to the Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020**

Sanitary Fund

	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Net</u>
Budgetary Basis:			
Sanitary Service Fund	\$ 709,390	\$ 740,536	\$ (31,146)
Sanitary Bond Fund	254,445	231,704	22,741
Total Budgetary Basis	<u>\$ 963,835</u>	<u>\$ 972,240</u>	(8,405)
Add (deduct) items to reconcile to Net			
Income on GAAP-basis			
Capital asset activity			
Additions			54,811
Depreciation			(209,948)
Pension activity - net			26,414
Compensated absences			5,494
Long-term debt activity			
Payment of principal on outstanding debt			200,000
Bond premium amortization			11,901
Change in net position			<u>80,267</u>
Net Position - beginning of year			<u>4,529,991</u>
Net Position - end of year			<u><u>\$ 4,610,258</u></u>

City of Depoe Bay, Oregon
Schedule of Revenues, Expenditures and Changes in Fund
Balance- Budget and Actual
For the Year Ended June 30, 2020
Harbor Fund

	Original and Final Budget	Actual	Variance
Revenues			
Moorage - annual	\$ 75,000	\$ 64,894	\$ (10,106)
Moorage - transient	8,500	6,044	(2,456)
Leases	27,500	27,018	(482)
Grants	6,300	6,300	-
Electricity surcharge	7,500	10,819	3,319
Fuel sales	235,000	218,368	(16,632)
Interest earnings	115	-	(115)
Launch fees	3,700	4,640	940
Miscellaneous	1,000	383	(617)
Total revenues	<u>364,615</u>	<u>338,466</u>	<u>(26,149)</u>
Expenditures			
Personnel services	195,529	215,807	(20,278)
Materials and services	292,009	289,190	2,819
Capital outlay	415,500	14,346	401,154
Contingency	10,000	-	10,000
Total expenditures	<u>913,038</u>	<u>519,343</u>	<u>393,695</u>
Excess (deficiency) of revenues over expenditures	<u>(548,423)</u>	<u>(180,877)</u>	<u>367,546</u>
Other Financing Sources and Uses			
Transfer from General Fund	165,000	165,000	-
Transfer from Urban Renewal Fund	158,000	157,336	(664)
Transfer to Sewer Fund	(3,500)	(3,500)	-
Transfer to Water Service Fund	(7,000)	(7,000)	-
Total other financing sources and uses	<u>312,500</u>	<u>311,836</u>	<u>(664)</u>
Change in fund balance	(235,923)	130,959	366,882
Fund Balance - beginning of year (Budget basis)	<u>235,923</u>	<u>132,445</u>	<u>(103,478)</u>
Fund Balance - end of year (Budget basis)	<u>\$ -</u>	<u>263,404</u>	<u>\$ 263,404</u>
GAAP ADJUSTMENTS - Reconciled to June 30, 2019 (Restated)		2,315,254	
Capital asset activity			
Additions		14,346	
Depreciation		(114,570)	
Compensated absences		(1,140)	
Pension activity, net		13,118	
Net Position - end of year		<u>\$ 2,490,412</u>	

CITY OF DEPOE BAY OREGON

Compliance Section

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

Honorable Mayor and Members
of the City Council
City of Depoe Bay
Depoe Bay, Oregon

We have audited the basic financial statements of the City of Depoe Bay ("City") as of and for the year ended June 30, 2020, and have issued our report thereon dated January 25, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether the City's basic financial statements are free from material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grants including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320, of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, 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)
- Budgets legally required (ORS Chapter 294)
- Insurance and fidelity bonds in force or required by law
- Programs funded from outside sources
- Authorized investment of surplus funds (ORS Chapter 294)
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

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

1. Excess of expenditures over appropriations as described in Note 2. B.

OAR 162-10-0230 Internal Control

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

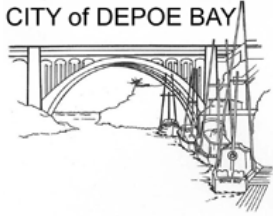
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination 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. We identified deficiencies in internal control over financial reporting that we consider to be a material weakness, as described in the AU-C Section 265 written communication.

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 may exist that have not been identified.

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

ISLER CPA

by: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
January 25, 2024



TO: Depoe Bay City Council

FROM: Kimberly Wollenburg, City Recorder and Brady Weidner, Public Works Director

DATE: February 20, 2024, City Council Regular Meeting

SUBJECT: City-Wide Projects Memo

Update on Projects:

There are many tasks currently in progress within the City in addition to the daily/regular tasks of customer service and other duties.

Regularly included with this update is a separate document from the City Engineer regarding projects they are working on and the status. Additional updates will be provided below as needed.

Administration

Events: 2nd Annual Special Olympics Polar Plunge – March 23, 2024

Code Enforcement: Several new street signs installed to deal with parking issues around town. Have ordered more to finish.

Grants: Per the concurrence of the Council, the grant for the land acquisition was withdrawn.

Technology, Audio & Security Upgrade Project: Equipment received. Implementation began February 15. Working with National Business to transfer service.

Upgrade to Council Chambers: A chair has been ordered for consideration to replace Council table chairs.

Emergency Preparedness: Staff participating in Lincoln County's Evacuation Steering Committee. The City of Depoe Bay has been noted as a primary area that will be addressed first along with Siletz and Newport. Attending training through Oregon Emergency Management and FEMA regarding the development of Continuity of Operations Plans.

Financial

Audit: An agenda item for this evening.

Budget: Have set up meetings internally for department "wish" lists. Working on quotes as needed.

Harbor

Harbor Restoration Project: Contract fully executed. Pre-construction meeting tentatively set for March 7.

Dock Leases: Under review by the Harbor Commission.

General: Crew is still working with installation of security cameras. Also finishing up painting trim and other areas at the fish station and restrooms in harbor. Vegetation management is done at the Harbor lift station.

Water

Collins Water Line Replacement: Staff have ordered pipe and fittings for Collins project.

Foundation/Filter Replacement: Received initial report from boring and reviewed by City Engineer who concurs with report.

Potable / Culinary Wells Project: The last step is testing the water, which has to be done on a Wednesday. Oregon Health Authority said we have until spring 2024 to test. The plan is currently to do the testing in April.

General: A new project to upgrade the water line on Winchell along the Cedar Hills development is beginning.

Wastewater

Catwalk Repairs: See City Engineer meeting minutes for status.

General: Crew is currently cleaning up and doing maintenance work on the plant. Plant and lift stations pumps are being evaluated for current and future needs to ensure continuity of operation.

Streets

Lingcod Parking Lot: Landscaping done and fencing is being completed with final touches also planned to open the lot.

Heiberg – Crew temporarily set sandbags to control the flow of water. Crew is working with the City Engineer to design a berm. The work will be done once weather has warmed up enough for hot mix to be made.

Storm drain ditch maintenance: Crew continues to work with contractors regarding cleaning out storm drains. A good number of ditches have been cleared of debris.

Street Overlays (Briscoe, Crescent, Floral) – Received a quote for under the budgeted amount. The contractor will begin the work as soon as weather permits.

General: Majority of work has been with potholes and working in ditches.

Parks

Big Tire Park: Update provided earlier in the meeting.

North Bridge Replacement: Waiting for final drawings and plan to go out for quotes.

Woodmark Restrooms: Crew is ordering divider panels for men's side that need replacement due to wear and tear and vandalism. There is also replacement of the woman's door planned due to wear and tear. Crew reaching out to Woodmark regarding the need for a water heater and addressing the rotting interior walls.

Winchell Lookout: Contractor is still scheduled for after the first of the year.

Recreational Immunity: Parks Commission will begin their review of the parks in February.

Resurface Park Playground: Staff is working on getting quotes to redo the surface at the City Park playground to remove/replace the same for a better, safer and easier to maintain surface.

Community Hall Upgrades: Spectrum is installing internet/Wi-Fi/phone at the Community Hall at the end of February. New cabinets for the kitchen have been ordered.

Community Hall Back Deck Overhang: Request for Quotes are being obtained to remove/replace the back deck overhang to raise it higher as the height is currently problematic for many users. This project was budgeted.

Ellingson Street Open Space: Reminded City Attorney of need to research proper way to address encroachment.

Katy Roe Memorial: Reached out to family to determine next steps for removal and placement of new memorial bench (once location determined and approved by Council).

General: Crew is working on remaining clean up of fallen trees and branches from recent storms. Early spring maintenance has begun within the scenic land property along highway 101.