City of Independence

Agenda
City Council Meeting
Tuesday, April 8, 2025 @ 6:30 PM
Civic Center - Council Chambers

(See page 3 of the agenda for meeting attendance information)

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		5.2.2. Parks Board *(Councilor Roden)*	
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	5.3.	City Manager	
6.	UNFINISHED BUSINESS		
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	7.1.	Solid Waste Rate Adjustment Request *(West)* Staff Report Resolution No. 25-1630 Exhibit A Rate Request Comparative Rate Summary 2025	13 - 29
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7.3. Public Hearing AX|2025-01 Annexation of Certain Rights-of Way into the City of Independence *(Evander)* 207 - 225

Staff Report
Public Comment - Michelle Lewis
Public Comment - Mike Carol Brown

7.4. Council Bill 2025-03, to Annex Certain Rights of Way into the City of Independence *(Evander)* 227 - 254

Staff report
Council Bill 2025-03
Exhibit A
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7.5. Public Hearing AX|2024-04, Annex and Designate 8.9 Acres of 6675 Corvallis Road located west of the Southern Pacific Railroad along with a portion of the 50-foot right of way located directly north of the property *(Evander)* 255 - 280

Staff Report

7.6. Council Bill 2025-04, to Annex and Designate 8.9 Acres at 6675 Corvallis Road located west of the Southern Pacific Railroad along with a portion of the 50-foot right of way located directly north of the property *(Evander)* 281 - 314

Staff Report
Council Bill 2025-04
Exhibit A
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7.7. Board, Committee, Commission Appointment *(West)* 315 - 418

Staff Report
Jesica Porter-Budget
Gregory Aydelott-Budget
Willis Homann-Budget
Bradley Karkanen-Budget, Planning
Vickie McCubbin-Budget
Kelie McWilliams-Budget, Planning, TSC
Alex Medina-Budget
Mike Rhoades-Budget
Dana Sharman-Budget
Catherine Underwood-Bush-Budget, HPC
J Patrick Fugeman-Planning
Robert Dale Russell-Planning
Anne Devane-HPC
Jennifer Flores- HPC
Kathleen Dinges Rice-Museum
Jasper Smith-Parks & Museum
Bill Henley-Parks

8. COUNCIL ANNOUNCEMENTS

9. GENERAL INFORMATION

9.1.	Management Team Notes 03-12-2025 03-31-2025	419 - 424
9.2.	Miscellaneous Correspondence. Any communications received after publication of the agenda packet, but before 3:00 pm the date of the meeting, will be provided to Council at the meeting and will become a part of the official record. Email and presentation: Billy Whisenant Email: David Clyne Letter to Independence City Council and Mayor: Kathleen Dinges	425 - 478
9.3.	Pending Agenda Calendar 3-31-2025	479

10. ADJOURNMENT

Meeting Attendance Information:

The City Council will hold this meeting in-person in City Hall Council Chambers, via video conference (Zoom) or by phone. Meetings are also live-streamed on the City's YouTube channel at: https://www.youtube.com/c/CityofIndependenceOR.

- **To attend in person**, the City Hall address is 555 S. Main St.
- **For Zoom login** visit: https://us06web.zoom.us/j/89232339398?pwd=4w9CZ636JCtHQVeNFwtt9dQqJAhhRm.1
- To participate in the meeting **by phone, dial US: +1-253-215-8782** and enter **Webinar ID: 892 3233 9398** and **Passcode: 935109**

Written comments are also welcome and may be delivered to City Hall or emailed to CouncilComments@ci.independence.or.us no later than 4:00 pm the day of the meeting.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 72 hours in advance of the meeting to Myra Russell, City Recorder, 503-838-1212/TTY: 800-735-2900.

City of Independence

Minutes
City Council Meeting
Tuesday, March 11, 2025

1. **CALL TO ORDER**. The meeting was called to order at 6:40 pm in the council chambers by Mayor Kate Schwarzler.

2. **ROLL CALL**
Mayor Schwarzler present

Council Present: Shannon Corr
Marilyn Morton
Kathy Martin-Willis
Bill Boisvert
Dawn Roden
Evan Sorce

Council Absent: None

City Staff Present: Kenna West, City Manager
Rob Moody, Finance Director
Myra Russell, City Recorder
Fred Evander, City Planner
Amanda Christensen, HR Director
Juventino Banuelos, Police Chief

3. **MINUTES**. The minutes of the February 11, 2025 regular session, special session and work session and the February 25, 2025 work session were submitted in the agenda packet. Stated she feels attacked verbally and physically when asking questions which is inappropriate.

ACTION:
Councilor Martin- Willis moved to approve the minutes of February 11, 2025 regular session, special session and work session and the February 25, 2025 work session as submitted; Councilor Corr seconded. Roll call vote. Motion passed 6-0-0:

AYES: Corr, Morton, Martin-Willis, Boisvert, Roden, Sorce
NAYS: None
ABSTENTIONS: None

4. **VISITORS / PUBLIC COMMENTS**.
4.1 Anne Scheck, Salem, OR Approached staff with questions from residents. In 9 years of reporting, she has only had a single retraction, which she corrected. Alleged verbal and physical harassment.

5. **REPORTS / PRESENTATIONS**

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5.1. Mayor Schwarzler: Filling board and commission openings. Accepting applications, appointments made for April 8 council meeting. Thank you to people coming to town halls to engage with Mayor. At the Council of Governments dinner last week, former Mayor McArdle was recognized with a well-deserved award.

5.1.1. Council Liaison positions:
Historic Preservation – Marilyn Morton
Planning - Kathy Martin-Willis
Indy Days – Bill Boisvert
Library – Bill Boisvert
Museum – Marilyn Morton
Parks & Recreation – Dawn Roden
Traffic – Dawn Roden
Continuum of Care – Shannon Corr

5.1.2. MINET Board position: Councilor Sorce

5.2. City Council Liaison Reports

5.2.1 Traffic Safety Commission Councilor Roden stated the last meeting in February was cancelled due to no quorum.

5.2.2 Historic Preservation Commission: Corr stated January meeting was cancelled. December meeting discussed draft handout for public regarding replacing historic windows and heritage preservation standards.

5.2.3 Planning Commission: Corr stated meeting for February was cancelled . January meeting discussed approval for Brandy meadows extension, potential rezone along Gun Club Road, goals and revisions to standards pertaining to infill development.

5.3. City Manager: CM West stated Councilor Sorce had asked about Safe Routes to School program. Initial estimates came in quite high. Looking to decrease scope or look for grant opportunities. School Resource officers present as part of Criminal Justice Program at Central High School. This year they are providing more hands on opportunities for students that had gone through classroom session in previous years. Independence and Monmouth PD are partnering to present 8 police related sessions for the class. Similar to an Abridged citizens academy. She did not get an answer to Councilor Sorce question about the trolley, but referred question to City Planner Evander. Councilor Sorce asked about the community impact stories, what is the goal and how to help with that. Evander responded that Community impact stories are to help the community and our legislators know the value of a rural transit system. Communications Director is creating videos. If you know someone impacted, please have them contact City to tell their story.

5.4. Staff Presentation, Jason Kistler Kistler unavailable, rescheduled to future meeting.

5.5. Staff Presentation, Rob Moody, Finance Director. Brief overview of finance department. Provide support services to other departments. Provide and direct customer service to community members via utility billing, court, cash receipting, accounts payable, payroll, Business license and registration, lodging tax, general ledger maintenance,

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reconciliation, annual audit/budget cycle, manage cash balances and debt and provide analysis to other departments. Finance has a team of 4 employees.

6. **UNFINISHED BUSINESS**. None

7. **NEW BUSINESS**

7.1. Liquor License Application: Eat Crow Supper Club Chief Mayor Schwarzler made it knows that Lucky Crow Supper Club operates out of Indy Commons. She does not benefit from this decision financially, but in effort to be transparent, she wanted to disclose the information. Banuelos presented information on the liquor license application for a new business as submitted in the agenda packet. Farm to table experience based out of 154 S Main st., Indy Commons. The Supper Club operated last year and got special event licenses for each event, but decided it would be cost effective to get a regular license for the events this year. No areas of concern for police department.

ACTION:
Councilor Corr moved to recommend approval of the liquor license request for Eat Crow Supper Club. Councilor Morton seconded. Discussion. No discussion.
Roll call vote. Motion passed 6-0-0:

AYES: Corr, Morton, Martin-Willis, Boisvert, Roden, Sorce
NAYS: None.
ABSTENTIONS: None

7.2. Resolution 25-1628: Budget Adjustment, unrepresented staff COLA CM West and Finance Director Moody presented information on a budget adjustment to provide unrepresented staff with a 4% COLA as submitted in the agenda packet. CM West reminded council about COLA for represented staff in police department and public works when the contracts were approved by council in January. She also explained the benefits of keeping current unrepresented staff. Moody explained that recent vacancies in admin, finance, library, police have covered cost of COLA to general fund employees through reallocation of funds. Councilor Corr asked about using contingency funds to cover COLA. Moody explained vacancies covered for represented and non-represented for general fund department, contingency not used for general fund employees. Roden asked about money from other funds to cover COLA. General fund will cover for general fund only. Contingency used only for employees in that fund; water, sewer, tourism, etc. Councilor Morton asked average number of staff for a city of our size. CM West listed many cities with similar city size and more staff.

ACTION:
Councilor Morton moved to approve Resolution No. 25-1628 to amend the fiscal year 2024-25 Adopted Budget. Councilor Sorce seconded. Discussion. None.
Roll call vote. Motion passed 6-0-0:

AYES: Corr, Morton, Martin-Willis, Boisvert, Roden, Sorce
NAYS: None.
ABSTENTIONS: None

7.3. Public Hearing: Legislative Amendment (LA) 2024-06, Changed Associated with Central Talmage Plan Hearing Mayor Kate Schwarzler read the hearing script regarding how the meeting would be conducted. State Law Required Statements read.

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Declaration of Conflicts of Interest, Ex-Parte Contact, Bias: Sorce declared ex parte as he has voted on this matter in his position on the Planning Commission.
Public Hearing opened at 7:08 pm by Mayor Schwarzler.
Staff Report as submitted in the agenda packet was reviewed by Fred Evander, Planning Manager. If approved, the Comprehensive Plan, code, and map amendments proposed as part of this land use action would integrate the proposed changes into the current City planning documents. These changes will clean up the code and change some zoning. Went through the process to notify folks affected as required. Two comments added from Department of Lands Conservation and Development. Evander recommends approval as did the Planning Commission.
Discussion: Councilor Martin-Willis asked about feedback from people affected by these changes. Evander stated a generally positive response. Key property owners value trying to anticipate future development. Councilor Roden asked for explanation of mixed use zone and mixed use pedestrian friendly zone. 2 mixed use pedestrian friendly commercial zones (MUPC) one is the transitional zone allows SFR and duplex by right, the non transitional is for SFR only. Transitional zone is most flexible zone. Can be SFR, Duplex, Apartments and less setbacks. Councilor Roden asked about green space. Evander replied that all residential zones has maximum lot coverage, though apartments have much smaller setbacks. Councilor Sorce asked about public comment received by DLCD and Rep Scharf. Evander explained that process enforcement has changed per wetland analyses. CM West explained shift in DLCD policy. Issues could delay. Rep Scharf , Rep Evans and Senator Patterson helped with three prong approach to solve issue. The requirement doesn't apply to this application.
Further questions from Council. None.
No objections or testimony received.
Public Testimony: None.
Hearing Closed at 7:30 pm by Mayor Schwarzler.

7.4. Council Bill 2025-01, Changes associated with Central Talmadge Plan City Planner Evander presented the council bill related to the public hearing that was just held.

ACTION:
Councilor Morton moved to accept the code map and plan changes as presented in the staff report. Councilor Sorce seconded.
Roll call vote. Motion passed 5-1-0:
AYES: Corr, Morton, Martin-Willis, Boisvert, Roden, Sorce
NAYS: Roden
ABSTENTIONS: None

Discussion. None. Councilor Sorce, point of information, council should have discussion before vote.

1st MOTION: Councilor Morton moved to read the proposed Ordinance, Council Bill #2025-03 to adopt LA 2024-06 in full as the text is contained in the Council packet, for the first time; Councilor Corr seconded. Discussion: Councilor Roden confused by additions to the packet. Mayor Schwarzler said procedurally it has been confusing. Councilor Roden asked about approving the plan as is or with amendments. Evander explained there are no changes to the plan. Councilor Sorce noted the confusion about the comments from DLCD. Roll call vote. After Councilor Sorce voted, Councilor Roden added comment

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before her vote. She supports the motion because the Planning commission approved it, but has concerns about 100% lot coverage.
Motion passed 6-0-0:

AYES: Corr, Morton, Martin-Willis, Boisvert, Roden, Sorce
NAYS: None
ABSTENTIONS: None

Recorder Russell read the title of the proposed ordinance, Council Bill #2025-03.

2nd MOTION: Councilor Martin-Willis moved to read the proposed Ordinance, Council Bill #2025-03, for the second time by title only; Councilor Corr seconded. No discussion.
Motion passed 6-0-0:

AYES: Corr, Morton, Martin-Willis, Boisvert, Roden Sorce
NAYS: None
ABSTENTIONS: None

Recorder Russell read the title of the proposed ordinance, Council Bill #2025-03.

3rd MOTION: Councilor Corr moved to adopt the proposed Ordinance, Council Bill #2025-03; Councilor Martin-Willis seconded. Discussion: Councilor Sorce asked if the coverage was a potential not a guarantee. Evander said yes, it's a flexible option. Motion passed 6-0-0:

AYES: Corr, Morton, Martin-Willis, Boisvert, Roden, Sorce
NAYS: None
ABSTENTIONS: None

Russell announced the council bill passed and will be assigned to ordinance number 1622.

7.5. Resolution 25-1629, A Resolution Authorizing City Staff to Apply for a Grant from the State Transportation and Growth Management Program to Fund a Trolley Rapid Transit Plan City Planner Evander presented information regarding a grant to fund a Trolley Rapid Transit Plan as submitted in the agenda packet.1Averaging 0,000 rides per month on OR51. Ability to extend service further needs to be studied. If trolley can go quicker with signal timing, change route, potential for extending route. City of Monmouth City Council has adopted similar resolution to show support for this project. Councilor Roden asked about total of grant. Evander said the grant pays the consultant directly, so it's not yet known.

ACTION:
Councilor Corr moved to approve Resolution No. 25-1629 authorizing City Staff to apply for an Oregon Transportation and Growth Management-Quick Response Grant. Councilor Sorce seconded. Discussion: Councilor Sorce mentioned that the airpark wants transportation for that area, maybe that can tie into this grant. Councilor Roden thinks it's silly to get outside consultants to tell us it will take longer to get from one side of town to another.
Roll call vote. Motion passed 5-1-0:

AYES: Corr, Morton, Martin-Willis, Boisvert, Sorce
NAYS: Roden.
ABSTENTIONS: None

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8. **COUNCIL ANNOUNCEMENTS**

8.1. Councilor Morton: The Independence Downtown Association along with City is sponsoring a business and pub crawl in downtown Independence on March 15.

8.2. Councilor Roden congratulated the CHS Cheerleaders for making State. Panther Kids Wrestling is nominated for Best of Willamette Valley. Please vote for them.

8.3. Councilor Boisvert asked where grants come from. CM West said grants can come from taxes, private organizations, and donations.

9. **GENERAL INFORMATION** Items submitted here in the packet are for information only; no action was required by city council.

10. **ADJOURNMENT** With no further business to come before the council, Mayor Schwarzler adjourned the meeting at 7:56 pm.

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MAYOR KATE SCHWARZLER

ATTEST:

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Myra Russell, City Recorder

City of Independence

Minutes
Work Session
Tuesday, March 25, 2025

1. **CALL TO ORDER - WORK SESSION**. Mayor Schwarzler called the meeting to order at 6:33 pm

2. ROLL CALL
Mayor Schwarzler present

Council Present: Shannon Corr
Bill Boisvert
Kathy Martin-Willis
Marilyn Morton
Dawn Roden
Evan Sorce

Council Absent: Dawn Roden, excused

Planning Commission Present:
Corby Chappell, Chair
Jose Oliveros-arrived at 6:38 pm
Becky Jay
Alex Paraskevas
Sally Coen

Planning Commission Absent:
Jordan Carpenter, unexcused

City Staff Present: Kenna West, City Manager
Myra Russell, City Recorder
Rob Moody, Finance Director
Shawn Irvine, Assistant City Manager
Juventino Banuelos, Police Chief
Patrick Bodily, Library Director
Amy Christensen, Museum Curator
Nikki Ditchen, Accounting Manager

3. WORK SESSIONS
3.1. Joint Work Session- City Council and Planning Commission, FEMA PICM. Assistant City Manager Irvine explained the timeline for adopting the federally mandated FEMA PICM program and how to approach adoption. It will impact future development in flood zones. New criteria in floodplain development that considers the habitat loss

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from development. Cities must implement one of 3 measures. The city previously chose FEMA's revised model ordinance option. The city needs to adopt it by July 31, 2025. Other cities banded together to file a lawsuit to block implementation, but City is proceeding with the July deadline until told otherwise. Standard requirement is no net loss of habitat due to development in the flood plain. Three critical functions are flood storage, water quality, and vegetation. Discussion of how this would apply to development in the city and how the adoption process will proceed. More information will come throughout the adoption process.

3.2. Work Session-City Council, Budget Update. City Manager West went over answers to questions from the February 25, 2025, work session and provided documents with this information. West also explained outreach efforts through online survey and interactive in-person event. Council discussed information presented and gave Staff direction to proceed with combining Library and Museum, not back filling Downtown manager position, selling Museum property, selling other park properties.

3.3. URA Work session moved to a different time.

4. ADJOURNMENT Work Session adjourned at 8:29 PM

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MAYOR KATE SCHWARZLER

ATTEST:

_____

Myra Russell, City Recorder

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CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: City Manager Kenna West
MEETING DATE: April 8, 2025
SUBJECT: Solid Waste Rate Adjustment Request

[ ] Information Only [**X**] Action Requested

Statement of Issue: Resolution #25-1630 regarding a request for a solid waste rate adjustment is submitted for Council consideration.

Background: Brandt's Sanitary Service (Brandt's) has an exclusive franchise with the city to provide solid waste collection and recycling services within the city limits of Independence. From 2016 through May of 2023, Brandt's did not request a rate adjustment except for a $1.90 recycling surcharge that was added for the sole purpose of covering the additional costs of recycling. A rate adjustment of 7.8% across all services was approved by Council in 2023, effective May 1, 2023. Based on a study of costs associated with the provision of waste removal services a rate adjustment of 7.9% across all services was approved by Council in 2024, effective May 1, 2024. An annual review of services and costs was undertaken this year and based on the findings, Brandt's is requesting an increase of 4% across all services.

Discussion: Staff met with representatives from Brandt's to review the solid waste rate adjustment request and associated supporting documentation. Attached is the request for this 2025 solid waste rate adjustment. with confidential information redacted. Staff found the attached request consistent with and supported by the information provided at that meeting.

In addition to the request, during the meeting with Brandt's, staff reviewed and discussed the attached Comparative Rate Summary. Some facts not contained within that summary may be pertinent to the City Council's decision, including:

- Brandt's provides a 35-gallon container whereas some of the other jurisdictions only provide a 32-gallon container. This results in Brandt's customers receiving 3 additional gallons of waste removal for a comparable price to those jurisdictions who only provide 32-gallon containers.

- Brandt's provides a 65-gallon container whereas some of the other jurisdictions only provide a 60-gallon container. This results in Brandt's customers receiving 5 additional gallons of waste removal for a comparable price to those jurisdictions who only provide 60-gallon containers.
- Brandt's provides a 95-gallon container whereas some of the other jurisdictions only provide a 90-gallon container. This results in Brandt's customers receiving 5 additional gallons of waste removal for a comparable price to those jurisdictions who only provide 90-gallon containers.

City ordinance requires that any rate adjustment be approved by the City Council via resolution. Based on this requirement, Resolution #25-1630 has been prepared and attached to this document for your review.

Fiscal Impact: Rates for the city's use of garbage services will increase.

Options:
1. Pass Resolution #25-1630 as presented;
2. Pass Resolution #25-1630 with amendments;
3. Take no action.

Motion:
Should Council decide to adopt Resolution #25-1630, the suggested motion is provided below.

Suggested motion: "I move to approve Resolution #25-1630 A Resolution Granting a Rate Adjustment to Brandt's Sanitary Service."

Attachments:
1. Rate Adjustment Request, Brandt's Sanitary Service
2. Resolution #25-1630

Memo prepared by: Kenna West, City Manager

BEFORE THE INDEPENDENCE CITY COUNCIL

FOR THE STATE OF OREGON, COUNTY OF POLK

A Resolution Granting a Rate Adjustment]
to Brandt's Sanitary Service, Inc., and]
Repealing Resolution #24-1602]

RESOLUTION NO. 25-1630

WHEREAS, through Ordinance No. 1475, passed by Council on May 12, 2009, the City of Independence (City) and Brandt's Sanitary Service, Inc. (Brandt's) entered into an exclusive franchise agreement which authorizes Brandt's to operate a solid waste management and recycling service in the City; and

WHEREAS, due to increasing costs associated with providing solid waste management and recycling service, Brandt's requests that the City Council approve a 4.0% increase to the current rates charged for all solid waste management services provided within the City; and

WHEREAS, along with the proposed 4.0% rate increase, Brandt's desires to maintain the current $1.90 per cart recycling surcharge established by Resolution No. 18-1484; and

WHEREAS, Ordinance No. 1475, Section 24, states that rates for service shall be approved by resolution of the City Council and the same Section lists factors that the Council shall consider to find that a rate adjustment is necessary to maintain the quality, effectiveness, and efficiency of the service in the City; and

WHEREAS, on March 26, 2024, per ORS 294.160, the City provided an opportunity for interested persons to comment on the adoption of the proposed rate increase for solid waste management services; and

WHEREAS, after considering the factors listed in Ordinance No. 1475, Section 24, information provided by Brandt's, and all public comments, the City Council finds that a 7.9% rate increase is necessary to maintain the quality, effectiveness, and efficiency of the service in the City.

NOW, THEREFORE, the Independence City Council resolves as follows:

1. The rate schedule for solid waste management services, attached to this Resolution as "Exhibit A," and incorporated herein by reference, is hereby adopted.

2. The rates herein are not subject to the limitations of Measure 5.

3. Resolution No. 24-1602 and any portion of prior resolutions, establishing rates for solid waste management services in the City of Independence are hereby repealed.

All other resolutions, or portions thereof, not repealed by this Resolution, remain in full force and effect.

4. This resolution will go into effect on May 1, 2025.

PASSED by the City Council:
SIGNED by the Mayor:

_____
KATE SCHWARZLER, MAYOR

ATTEST:

_____
Myra Russell, City Recorder

Exhibit-A

Resolution No. 25-1630

RATE SCHEDULE FOR BRANDT'S SANITARY SERVICE, INC.
CITY OF INDEPENDENCE: Effective May 1, 2025

CART SERVICE RATES

(Includes: (1) Cart for solid waste collection, (2) 95 Gallon Cart for EOW mixed-recycling collection plus bin for glass and motor oil, and (3) 65 Gallon Cart for EOW yard debris collection. Rates are based on size and collection frequency of solid waste cart.)

(+$1.90 per cart monthly recycling surcharge)

Solid Waste Frequency	Current	Proposed
	35 Gallon	
1 x Week	$25.81	$26.84 (+1.03)
Every Other Week (EOW)	$17.58	$18.28 (+0.70)
1 x Month	$13.44	$13.98 (+0.54)
	65 Gallon	
1 x Week	$34.50	$35.88 (+1.38)
Every Other Week (EOW)	$22.78	$23.69 (+0.91)
1 x Month	$16.93	$17.61 (+0.68)
	95 Gallon	
1 x Week	$43.85	$45.60 (+1.75)
Every Other Week (EOW)	$28.38	$29.52 (+1.14)
1 x Month	$20.67	$21.50 (+0.83)

MISCELLANEOUS RATES

EXTRA CAN/BAG (up to 32g) per pickup		$10.05	$10.45 (+0.40)
EXTRA DUMP		$ 9.00 35g	$9.35 (+0.35)
		$18.00 65g	$18.70 (+0.70)
		$27.00 95g	$28.05 (+1.05)
OVERFILL FEE (minimum)	per pickup	$ 5.85 35g	$6.10 (+0.25)
		$ 8.65 65g	$9.00 (+0.35)
		$10.80 95g	$11.25 (+0.45)
ON CALL solid waste with bin recycling	per pickup	$10.00 35g	$10.40 (+0.40)
		15.00 65g	$15.60 (+0.60)
		$20.00 95g	$20.80 (+0.80)
Every Other Week RECYCLING ONLY Recycling-95 Gal. Cart	monthly rate	$6.60	$6.85 (+0.25)
Every Other Week YARD DEBRIS ONLY Yard Debris-65 Gal. Cart	monthly rate	$6.80	$7.05 (+0.25)

		Current	Proposed
Every Other Week YARD DEBRIS			
Each Additional Cart	**monthly rate**	**$6.80**	**$7.05 (+0.25)**
BLOCKED/RETURN FEE		**$6.00**	**$6.25 (+0.25)**
UP TO HOUSE FEE– monthly fee per cart			
	Weekly	**$15.00**	**$15.60 (+0.60)**
	Bi-weekly	**$10.00**	**$10.40 (+0.40)**
	Monthly	**$5.00**	**$ 5.20 (+0.20)**
OFF STREET - PREMIUM SERVICE DISTANCE FEE			
(If pull off road, each off-street customer gets charged farthest fee.)			
	3-400 ft.	**$ 5.50**	**$ 5.70 (+0.20)**
	401-800 ft.	**$10.50**	**$10.90 (+0.40)**
	Over 800 ft.	**$15.50**	**$16.10 (+0.60)**
START UP FEE		**$35.00**	**$36.50 (+1.50)**
STOP SERVICE FEE		**$35.00**	**$36.50 (+1.50)**
EXCHANGE FEE			
(Charge applies if customer switches service which requires a receptacle to be picked up, redelivered, or returned. i.e. cart cleaning			
or switching sizes)	**single cart**	**$21.00**	**$21.85 (+0.85)**
	multiple carts	**$35.00**	**$36.50 (+1.50)**
DELIVERY FEE			
(Charge that applies if established customer Adds additional service, e.g. additional Yard Debris cart during the summer)			
	single cart	**$21.00**	**$21.85 (+0.85)**
	multiple carts	**$35.00**	**$36.50 (+1.50)**
REDELIVERY FEE			
(Charge that applies if customer becomes delinquent and carts are brought in and they subsequently want to resume service and have carts redelivered)			
	single cart	**$21.00**	**$21.85 (+0.85)**
	multiple carts	**$35.00**	**$36.50 (+1.50)**
SHARPS CONTAINER FEE	**$15 new/$15 disposal**		**$15 new/$15 disposal**

CONTAINER SERVICE

(Regular Customers: Includes 95 Gallon Cart for EOW Mixed Recycling per container; each additional 95 Gallon Cart @ $4.75 ($4.95 proposed) plus $1.90 recycling surcharge per cart per month)

	Current	Proposed
REGULAR CUSTOMERS-Monthly Rate 1-1/2 Yards:		
1 pickup per week	**$119.74**	**$124.53 (+4.79)**
2 pickups per week	**$194.12**	**$201.89 (+7.77)**
3 pickups per week	**$274.49**	**$285.47 (+10.98)**
4 pickups per week	**$356.33**	**$370.58 (+14.25)**
5 pickups per week	**$433.69**	**$451.04 (+17.35)**
6 pickups per week	**$523.15**	**$544.08 (+20.93)**
ONE TIME USE 1-1/2 Yards:		
3-day rental/1 dump	**$59.33**	**$61.70 (+2.37)**
Ea. Add. Dump	**$35.00**	**$36.50 (+1.50)**
Rent per day if over 3 days	**$5.40**	**$5.60 (+0.20)**
REGULAR CUSTOMER-Monthly Rate 2 Yards:		
1 pickup per week	**$138.22**	**$143.75 (+5.53)**
2 pickups per week	**$256.39**	**$266.65 (+10.26)**
3 pickups per week	**$331.19**	**$344.45 (+13.25)**
4 pickups per week	**$397.22**	**$413.11 (+15.89)**
5 pickups per week	**$475.16**	**$494.17 (+19.01)**
6 pickups per week	**$557.58**	**$579.88 (+22.30)**

ALL CONTAINER CUSTOMERS: Overweight/overfill-Charged Accordingly.

DROP BOX SERVICE

		Current	Proposed
DROP BOXES-Loose	**10/20/30 Yards-3 Day Rental Plus Disposal Pass Through Plus Environmental Fee Pass Through**	**$162.20**	**$168.70 (+6.50)**
	40 Yards-3 Day Rental Plus Disposal Pass Through Plus Environmental Fee Pass Through	**$217.07**	**$225.75 (+8.68)**
Compacted	**20/30 Yards-3 Day Rental Plus Disposal Pass Through Plus Environmental Fee Pass Through**	**$210.41**	**$218.85 (+8.44)**
	40 Yards-3 Day Rental Plus Disposal Pass Through Plus Environmental Fee Pass Through	**$280.02**	**$291.20 (+11.18)**
Rent per day if Over 3 days	**Per day**	**$12.95**	**$ 13.45 (+0.50)**
Blocked/return		**$80.00**	**$ 83.20 (+3.20)**
Move/Transport		**$80.00**	**$ 83.20 (+3.20)**

ALL DROP BOX CUSTOMERS: Overweight/Overfill-Charged Accordingly

Exhibit-A

Resolution No. 25-1630

RATE SCHEDULE FOR BRANDT'S SANITARY SERVICE, INC.
CITY OF INDEPENDENCE: Effective May 1, 2025

CART SERVICE RATES

(Includes: (1) Cart for solid waste collection, (2) 95 Gallon Cart for EOW mixed-recycling collection plus bin for glass and motor oil, and (3) 65 Gallon Cart for EOW yard debris collection. Rates are based on size and collection frequency of solid waste cart.)

(+$1.90 per cart monthly recycling surcharge)

Solid Waste Frequency	Current	Proposed
	35 Gallon	
1 x Week	$25.81	$26.84 (+1.03)
Every Other Week (EOW)	$17.58	$18.28 (+0.70)
1 x Month	$13.44	$13.98 (+0.54)
	65 Gallon	
1 x Week	$34.50	$35.88 (+1.38)
Every Other Week (EOW)	$22.78	$23.69 (+0.91)
1 x Month	$16.93	$17.61 (+0.68)
	95 Gallon	
1 x Week	$43.85	$45.60 (+1.75)
Every Other Week (EOW)	$28.38	$29.52 (+1.14)
1 x Month	$20.67	$21.50 (+0.83)

MISCELLANEOUS RATES

EXTRA CAN/BAG (up to 32g) per pickup		$10.05	$10.45 (+0.40)
EXTRA DUMP		$ 9.00 35g	$9.35 (+0.35)
		$18.00 65g	$18.70 (+0.70)
		$27.00 95g	$28.05 (+1.05)
OVERFILL FEE (minimum)	per pickup	$ 5.85 35g	$6.10 (+0.25)
		$ 8.65 65g	$9.00 (+0.35)
		$10.80 95g	$11.25 (+0.45)
ON CALL solid waste with bin recycling	per pickup	$10.00 35g	$10.40 (+0.40)
		15.00 65g	$15.60 (+0.60)
		$20.00 95g	$20.80 (+0.80)
Every Other Week RECYCLING ONLY Recycling-95 Gal. Cart	monthly rate	$6.60	$6.85 (+0.25)
Every Other Week YARD DEBRIS ONLY Yard Debris-65 Gal. Cart	monthly rate	$6.80	$7.05 (+0.25)

		Current	Proposed
Every Other Week YARD DEBRIS			
Each Additional Cart	**monthly rate**	**$6.80**	**$7.05 (+0.25)**
BLOCKED/RETURN FEE		**$6.00**	**$6.25 (+0.25)**
UP TO HOUSE FEE– monthly fee per cart			
	Weekly	**$15.00**	**$15.60 (+0.60)**
	Bi-weekly	**$10.00**	**$10.40 (+0.40)**
	Monthly	**$5.00**	**$ 5.20 (+0.20)**
OFF STREET - PREMIUM SERVICE DISTANCE FEE			
(If pull off road, each off-street customer gets charged farthest fee.)			
	3-400 ft.	**$ 5.50**	**$ 5.70 (+0.20)**
	401-800 ft.	**$10.50**	**$10.90 (+0.40)**
	Over 800 ft.	**$15.50**	**$16.10 (+0.60)**
START UP FEE		**$35.00**	**$36.50 (+1.50)**
STOP SERVICE FEE		**$35.00**	**$36.50 (+1.50)**
EXCHANGE FEE			
(Charge applies if customer switches service which requires a receptacle to be picked up, redelivered, or returned. i.e. cart cleaning			
or switching sizes)	**single cart**	**$21.00**	**$21.85 (+0.85)**
	multiple carts	**$35.00**	**$36.50 (+1.50)**
DELIVERY FEE			
(Charge that applies if established customer Adds additional service, e.g. additional Yard Debris cart during the summer)			
	single cart	**$21.00**	**$21.85 (+0.85)**
	multiple carts	**$35.00**	**$36.50 (+1.50)**
REDELIVERY FEE			
(Charge that applies if customer becomes delinquent and carts are brought in and they subsequently want to resume service and have carts redelivered)			
	single cart	**$21.00**	**$21.85 (+0.85)**
	multiple carts	**$35.00**	**$36.50 (+1.50)**
SHARPS CONTAINER FEE	**$15 new/$15 disposal**		**$15 new/$15 disposal**

CONTAINER SERVICE

(Regular Customers: Includes 95 Gallon Cart for EOW Mixed Recycling per container; each additional 95 Gallon Cart @ $4.75 ($4.95 proposed) plus $1.90 recycling surcharge per cart per month)

	Current	Proposed
REGULAR CUSTOMERS-Monthly Rate 1-1/2 Yards:		
1 pickup per week	**$119.74**	**$124.53 (+4.79)**
2 pickups per week	**$194.12**	**$201.89 (+7.77)**
3 pickups per week	**$274.49**	**$285.47 (+10.98)**
4 pickups per week	**$356.33**	**$370.58 (+14.25)**
5 pickups per week	**$433.69**	**$451.04 (+17.35)**
6 pickups per week	**$523.15**	**$544.08 (+20.93)**
ONE TIME USE 1-1/2 Yards:		
3-day rental/1 dump	**$59.33**	**$61.70 (+2.37)**
Ea. Add. Dump	**$35.00**	**$36.50 (+1.50)**
Rent per day if over 3 days	**$5.40**	**$5.60 (+0.20)**
REGULAR CUSTOMER-Monthly Rate 2 Yards:		
1 pickup per week	**$138.22**	**$143.75 (+5.53)**
2 pickups per week	**$256.39**	**$266.65 (+10.26)**
3 pickups per week	**$331.19**	**$344.45 (+13.25)**
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6 pickups per week	**$557.58**	**$579.88 (+22.30)**

ALL CONTAINER CUSTOMERS: Overweight/overfill-Charged Accordingly.

DROP BOX SERVICE

		Current	Proposed
DROP BOXES-Loose	**10/20/30 Yards-3 Day Rental Plus Disposal Pass Through Plus Environmental Fee Pass Through**	**$162.20**	**$168.70 (+6.50)**
	40 Yards-3 Day Rental Plus Disposal Pass Through Plus Environmental Fee Pass Through	**$217.07**	**$225.75 (+8.68)**
Compacted	**20/30 Yards-3 Day Rental Plus Disposal Pass Through Plus Environmental Fee Pass Through**	**$210.41**	**$218.85 (+8.44)**
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Move/Transport		**$80.00**	**$ 83.20 (+3.20)**

ALL DROP BOX CUSTOMERS: Overweight/Overfill-Charged Accordingly

HARLAN BUSINESS CONSULTANTS

1952 NE Spindrift Ct., Lincoln City, OR 97367

DR. ESTLE HARLAN (DBA, MPA)
Solid Waste Management Consultant

estleharlan@gmail.com
541-994-5843
541-921-5672(c)

March 3, 2025

To: Kenna West, City Manager, City of Independence
From: Brandt's Sanitary Service, Inc.

Re: Request for Solid Waste Rate Adjustment.

A. RATE REQUEST PROPOSAL

Your franchisee, Brandt's Sanitary Service, Inc. is requesting a rate adjustment that would increase all their City customer rates by **4.0%, effective May 1, 2025**. This is needed to bring their before tax Operating Margin to a position that reflects better business practices for providing solid waste management service in their city operation.

B. RATE BACKGROUND

Your franchisee's last rate adjustments were May 1, 2024, when rates were increased by 7.9%, and May 1, 2023, when rates were increased by 7.8% across all services. Prior to that increase, a recycling surcharge was added in the amount of $1.90 effective June 2018, for the sole purpose of covering the additional costs of recycling. Recycling costs have remained very high in the interim and there is no excess revenue from that fee to mitigate the increased cost of operations.

These were the first increases since 2016. Because of Brandt's billing cycles and because they are on a cash basis of accounting, each of those May increases were not received until after their fiscal year ends of June 30. The May 2023 increase has now been fully accounted for in their actual 12-month revenue FYE 2024, and the May 2024 increase has now been fully accounted for in their pro forma 12-month revenue FYE 2025.

C. FINANCIAL STATUS – CITIES

- Brandt's fiscal years run from July 1 to June 30.
- **Confidential** Financial Statements for actual YE 2023 and 2024, and pro-forma YE 2025 and 2026 have been submitted to the City and show the following:
  (1) Actual YE 2023 had a *before tax* Operating Margin of -5.5%
  (2) Actual YE 2024 had *before tax* Operating Margin of 2.0% after applying the 5/1/23 rate adjustment
  (3) Proforma YE 2025 has a forecasted *before tax* Operating Margin of 6.5% after applying the 5/1/24 rate adjustment.
  (4) Proforma YE 2026 has a forecasted *before tax* Operating Margin of 7.8% if the 5/1/25 rate adjustment is granted. If it is not granted, YE 226 has a forecasted *before tax* Operating Margin of 4.1%.

- Pro-forma YE2026 data on which this rate request is based, has projected a before tax operating margin of 4.1% if the increase is not granted, well below the 8 to 12% target range. If an increase is granted, the operating margin of 7.8% is very close to the low end of the target range.

  Inflation factors used for calculating Pro-Forma YE2025 were:

General inflation	2.5%
Disposal increase	7.7%
Repairs and Maintenance	15.0%

  Inflation factor for calculating Pro-Forma YE 2026 was:

Average general inflation	2.5%

  (We know some costs like disposal and repairs and maintenance will significantly exceed general inflation FYE 2026, but we do not have figures that far in advance at this time. We also are aware some costs like depreciation and interest will decrease FYE 2026; however, the company's CPA firm will only provide those figures for the current fiscal year. So, we have conservatively assumed an average cost increase FYE 2026 that represents a CPI of 2.5% as a general inflation factor for all expenses.)

  *[CONFIDENTIAL Income and Expense Statements for City operations are included as **Attachment 1** to this Rate Memo. Statements are for actual YE2023 and 2024, and for pro-forma YE 2025 and 2026.]*

D. RATE ADJUSTMENT REQUEST

Brandt's are requesting an increase in all solid waste rates of **4.0%** effective May 1, 2025 (plus continuation of the $1.90 recycling surcharge)**,** which is projected to bring them to a net before tax operating margin of **7.8%**, close to the low end of the industry average range of 8 to 12%.

The requested increase for May 1, 2025, represents a reasonable adjustment based on cost of service.

COMPARATIVE RATES

*[The Comparative Rate Summary is included as **Attachment 2** to this Rate Memo.]*
Brandt's proposed rates are very low compared to other rates and are reasonable.

NEW RATE SCHEDULE

If the rate request of 4.0% is approved, rates on the proposed new Rate Schedule would include the 4.0% increase. Current monthly rates and requested monthly rates for weekly service of

35g, 65g, 95g carts and 2-yard containers, and drop boxes are:	**{+**$1.90 Rcy. CURRENT	+$1.90 Rcy.Fee} REQUESTED
35g cart (with 95g bi-weekly recycling)	$25.81	$26.84
65g cart (with 95g bi-weekly recycling)	$34.50	$35.88
95g cart (with 95g bi-weekly recycling)	$43.85	$45.60
2-yard Container	$138.22	$143.75
Drop Box all sizes-haul	$162.20	$168.70
(plus disposal and environmental fee)		

No new services are included on the current Rate Schedule. *[The proposed new Rate Schedule is included as **Attachment 3** to this Rate Memo.]*

DOCUMENTS SUBMITTED

We are submitting the following with this request:

1. Financial Statements for actual YE 2023 and 2024, and pro-forma 2025 and 2026 **(Confidential)**.

2. Summary of Comparative Rates for jurisdictions traditionally compared to the City.

3. Rate Schedule showing current rates and proposed rates with a 4.0% increase plus continuing the additional $1.90 per cart recycling surcharge.

4. 2024 Customer Breakdown Summary **(Confidential).**

SUMMARY

We respectfully request that your Franchisee be granted the following:

- Approval of a rate adjustment that would increase all customer rates by 4.0%, effective May1, 2025 and continue the additional recycling surcharge of $1.90 per cart.
- Approval of the new Rate Schedule effective May 1, 2025.

We appreciate your consideration of this proposal and request. Thank you.

Respectfully submitted,

DR. ESTLE HARLAN, (DBA, MPA)
Solid Waste Management Consultant
For Brandt's Sanitary Service, Inc.
541-994-5843 541-921-5672(c) estleharlan@gmail.com
1952 NE Spindrift Ct., Lincoln City, OR 97367

COMPARATIVE RATE SUMMARY

Jurisdiction	35 Gal.	65 Gal.	95 Gal.	2 Yd.	+disp./rent 30Yd.DB	Recyl.	Yd. D	Franchise Fee
CITIES								
Corvallis	27.26	36.22	45.28	191.40	253,83	Weekly	Weekly	5%
Dallas	28.30	34.25	43.44	201.39	338.53	Weekly	Weekly	7%
Independence	**25.81**	**34.50**	**43.85**	**138.22**	**162.20[3]**	**EOW**	**EOW**	**7%**
Proposed	**26.84**	**35.88**	**45.60**	**143.75**	**168.70[3]**			
McMinnville	30.27	n/a	50.48	335.81	226.73	EOW	EOW	5%
Monmouth	**25.81**	**34.50**	**43.85**	**138.22**	**162.20[3]**	**EOW**	**EOW**	**7%**
Proposed	**26.84**	**35.88**	**45.60**	**143.75**	**168.70[3]**			
Salem-Marion[1]	38.85	49.40	n/a	141.20	669.05[2]	EOW	Weekly	7%
Salem-Polk[1]	31.85	38.50	n/a	131.45	229.10	EOW	Weekly	7%
Silverton	39.37	48.83	52.24	224.17	610.94[2]	EOW	Weekly	7%
Stayton	35.26	47.99	53.78	217.03	217.94	EOW	Weekly	5%
Woodburn	29.25	41.47	46.91	200.17	213.72	EOW	Weekly	5%

NOTES

[1]Cart rates include collection of food waste in the yard debris cart (mixed organics).
[2] Includes disposal.
3 Plus environmental fee

Prepared 3/13/25 by Dr, Estle Harlan, Solid Waste Management Consultant. estleharlan@gmail.com

CITY OF INDEPENDENCE

STAFF REPORT

TO: Mayor and City Council
FROM: City Manager Kenna West
MEETING DATE: April 8, 2025
SUBJECT: Presentation of Audited Financial Statements for Year Ended June 30, 2024

[X] Information Only [ ] Action Requested

Statement of Issue:
The City's financial statements and related records are required to be audited annually by an independent CPA firm qualified and licensed to do such work. Staff is presenting those audited financial statements for acceptance by the Council.

Background:
The City's annual financial report is prepared by City staff and presented to our independent CPA's for purposes of auditing that information. Their audit speaks to the material accuracy and completeness of the financial information as well as compliance with laws, regulations, contracts, and other requirements.

The auditors have completed their audit of the financial statements for the year ended June 30, 2024, and have issued their opinions and reports dated March 31, 2025. Several factors contributed to the delay in issuing the financial statements, including limited staff availability in the Finance Department over the last several months. The City requested and obtained extensions for filing our financial statements with the Oregon Secretary of State thereby maintaining compliance with Oregon Statutes.

Options:
The Council may:

1. Accept the audited financial statements for the fiscal year ended June 30, 2024, or
2. Decline to accept the financial statements.

Recommendation/Suggested Motion:
Staff recommends approval of Option 1.

Suggested motion: I move to accept the audited financial statements for the fiscal year ended June 30, 2024.

Memo prepared by: Rob Moody, Finance Director
Reviewed and Approved by: Kenna West, City Manager

555 South Main Street / Post Office Box 477 / Independence, OR 97351
Phone: 503/838-1212 / Fax: 503/606-3282 / email: kwest@ci.independence.or.us



City of Independence, Oregon

Annual Financial Report

For the Year Ended June 30, 2024

City of Independence, Oregon

Annual Financial Report

For the Fiscal Year Ended

June 30, 2024

Prepared by
The Finance Department
City of Independence, Oregon

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City Officials

John McCardle, Mayor

Shannon Corr, Councilor

Marilyn Morton, Councilor

Dawn Roden, Councilor

Kate Schwarzler, Councilor

Sarah Jobe, Councilor

Kathy Marin-Willis, Councilor

Kenna West, City Manager

Rob Moody, Finance Director

Aldrich CPAs + Advisors LLP
680 Hawthorne Avenue SE, #140
Salem, OR 97301

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Independence
Independence, Oregon

Report on the Audit of the Financial Statements

Opinions

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 Independence (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, schedule of the proportionate share of the net pension liability, schedule of contributions - pension, schedule of proportionate share - RHIA, schedule of contributions - RHIA, schedule of changes in total OPEB liability and related ratios be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions – pension, schedule of proportionate share - RHIA, schedule of contributions - RHIA, schedule of changes in total OPEB liability and related ratios in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedules, as listed in the table of contents under required supplementary information, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 financial statements and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Oregon State Regulations

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated March 31, 2025, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Aldrich CPAs + Advisors LLP

By:

Andrew Maffia, CPA, Partner
Salem, Oregon
March 31, 2025

As management of the City of Independence, we offer readers of the financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2024. Overall highlights of the City's financial position are offered in the following table for the current and prior fiscal year.

	June 30		
	2024	2023	Change
Net Position	$ 33,238,049	$ 30,926,415	$ 2,311,634
Change in Net Position	2,311,634	4,997,353	(2,685,719)
Governmental Net Position	13,163,931	13,942,902	(778,971)
Proprietary Net position	20,074,118	16,983,513	3,090,605
Change in Governmental Net Position	(778,971)	1,887,507	(2,666,478)
Change in Proprietary Net Position	3,090,605	3,109,846	(19,241)

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements include:

The *Statement of Net Position.* The statement of net position presents information on all the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the City as of the date on the statement, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities.* The statement of activities presents information showing how the net position of the City changed over the most recent fiscal year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as earned or incurred without regard to actual cash flows.

Fund Financial Statements. The fund financial statements provide more detailed information about the City's funds, focusing on its most significant or "major" funds. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

Proprietary Funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net position and the Statement of Activities. In fact, the City's enterprise funds (a component of proprietary funds) are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information. The Proprietary funds report charges to customers for services provided and the cost of those services.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information including combining statements, schedules of revenues, expenditures, and changes in fund balance-budget and actual for all funds, and other schedules to assist the reader in understanding the City's finances.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position. The statement of net position is provided in this discussion and analysis on a comparative basis. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, total assets and deferred outflows exceeded liabilities and deferred inflows by $33 million as of June 30, 2024. Current liabilities consist of accounts payable, unearned revenue and deposits. Long-term liabilities are comprised of amounts related to pensions, other postemployment benefits, and debt. These amounts are further detailed in the notes to the basic financial statements. Restricted net position represents resources that are subject to external restrictions on their use, such as debt service or construction of capital assets. Unrestricted net position is available for general operations of the City. The following summarizes the City's Statement of Net Position for the current and prior years.

Statement of Net Position
(Amounts presented in thousands)
As of June 30,

	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents	$ 8,567	$ 9,834	$ 18,401	$ 9,620	$ 9,932	$ 19,552
Other assets	4,322	1,504	5,826	9,759	1,677	11,436
Non-depreciable capital assets	1,506	9,463	10,969	3,431	8,753	12,184
Depreciable capital assets, net	24,576	11,854	36,430	23,256	10,168	33,424
Total Assets	38,971	32,655	71,626	46,066	30,530	76,596
Deferred Outflows of Resources	3,187	563	3,750	3,461	576	4,037
Current liabilities	1,983	1,181	3,164	1,965	1,396	3,361
Deposits	211	65	276	204	268	472
Long-term liabilities			-			-
Portion due within one year	1,606	376	1,982	1,613	255	1,868
Portion due in more than one year	24,521	11,319	35,840	30,277	11,781	42,058
Total Liabilities	28,321	12,942	41,263	34,059	13,700	47,759
Deferred Inflows of Resources	673	202	875	1,525	421	1,946
Net investment in capital assets	10,219	11,357	21,576	10,018	8,252	18,270
Restricted	7,018	2,324	9,342	5,923	2,514	8,437
Unrestricted	(4,073)	6,393	2,320	(1,998)	6,217	4,219
Total Net Position	$ 13,164	$ 20,074	$ 33,238	$ 13,943	$ 16,983	$ 30,926

Statement of Activities. The City's net position increased by $2.3 million during the current fiscal year, less than in the prior year. The key elements of the change in the City's net position for the year ended June 30, 2024, relative to the prior year are as follows:

- Grants and miscellaneous revenue decreased by $1.7 million versus the prior year. The City received a $2 million grant from the State of Oregon for the 9th Street Pump Station Project during 2022-23.
- Expenses for business activities decreased by $.5 million reflecting project expenses related to improvements in the sewer collection system as well as the water distribution system. Expenses in governmental activities increased by $1.5 million, primarily reflecting project spending in the Transportation Fund and increases in interest paid on long-term debt.
- A significant and notable decrease in transfers to governmental from business-type activities resulted in a decrease in net position in the governmental activities. The reduction in transfers reflects a change in philosophy and direction of City leadership with respect to funding General Fund operations.

Statement of Activities
(Amounts presented in thousands)
For the Fiscal Year Ended June 30,

	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
Program Revenues						
Charges for Services	$ 738	$ 6,145	$ 6,883	$ 669	$ 6,021	$ 6,690
Operating Grants	1,984	-	1,984	2,741	-	2,741
Capital Grants	897	922	1,819	1,332	3,023	4,355
General Receipts						
Property Taxes & Assessments	3,930	-	3,930	3,933	-	3,933
Other general receipts	2,643	560	3,204	1,572	255	1,827
Total Revenues	10,192	7,627	17,820	10,247	9,299	19,546
Expenses						
General Government	2,414	-	2,414	2,225	-	2,225
Public Safety	3,380	-	3,380	3,316	-	3,316
Transportation	1,134	-	1,134	922	-	922
Community Development	322	-	322	574	-	574
Culture and Recreation	2,073	-	2,073	1,851	-	1,851
Interest on Long-term Debt	2,061	-	2,061	975	-	975
Water	-	1,711	1,711	-	1,486	1,486
Sewer	-	1,833	1,833	-	2,625	2,625
Storm	-	578	578	-	575	575
Total Disbursements	11,384	4,122	15,506	9,863	4,686	14,549
Transfers	414	(414)	-	1,504	(1,504)	-
Change in Net Position	(779)	3,090	2,311	1,888	3,109	4,997
Net Position, beginning of year	13,943	16,984	30,927	12,055	13,874	25,929
Net Position, end of year	$ 13,164	$ 20,074	$ 33,238	$ 13,943	$ 16,983	$ 30,926

Governmental activities

The combined expenses of all governmental activities was $11.4 million for the year ended June 30, 2024. The amount that our taxpayers paid was $3.9 million through property taxes and assessments. Those who directly benefited from the programs (fines, fees, and charges for services) paid $738 thousand or 6% of total governmental revenue. Transfers from proprietary funds for services provided account for $414 thousand or 3% of costs in support of governmental activities, down from 15% in the prior year.

Net position of governmental-type activities decreased by $779 thousand during the fiscal year ended June 30, 2024, again driven primarily by the decrease in transfers from business-type activities.

Business-type activities

As shown in the Statement of Activities, the City's net position for the business-type activities increased by $3.1 million during the year. Utility revenues, higher interest rates,

increases in SDC rates, and intergovernmental revenues all contributed to the growth in net position.

Charges for services arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services. Revenues primarily consist of fees charged for water, sewer, and storm drain utilities.

Grants and contributions receipts result from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are generally restricted for use in a particular program. Receipts primarily consist of federal and state grants, system development charges (e.g. water, sewer), and developer infrastructure contributions (e.g. fair market value of subdivisions' infrastructure such as water, sewer, storm drain and right-of-way/easements).

Transfers represent resources moved between business-type activities and governmental activities. In the current year these transfers were limited to payment of internal franchise fees similar to other utilities doing business in the community, offset by the transfer of capital assets from the governmental activities to the Water Fund.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the City's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services on a fund basis. Such information is useful in assessing the City's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

The City's governmental funds reported combined fund balances of $7.9 million at June 30, 2024, a decrease of $455 thousand from the previous year.

General Fund. The General Fund accounts for all the financial resources of the City, which are not accounted for in any other fund. Unassigned fund balance was $1.2 million at the end of the current fiscal year. As a measure of the fund's liquidity, it may be useful to compare the fund balance to expenditures. Unassigned fund balance represents 19% of the total General Fund expenditures, less than the 30% noted for the prior year. The General Fund saw a decrease of $734 thousand during the year indicating expenditures greater than revenues for the year and a resultant spending down of fund balance.

Transportation Fund. The Transportation Fund accounts for street maintenance and improvements. Fund balance in the Transportation Fund increased by $73 thousand.

MINET Debt Service Fund. The MINET Debt Service Fund receives payments from MINET for the payment of principal and interest on MINET-related, long-term debt. This fund typically has no fund balance, as the loan receipts coming in are equal to the debt service payments going out.

Urban Renewal Projects Fund. The Urban Renewal Projects Fund accounts for the acquisition and construction of facilities within the Urban Renewal District and financed by grants and the issuance of bonds. The fund balance in the Urban Renewal Projects Fund decreased by $353 thousand as expenditures to repay loans to the City exceeded revenues from tax increment during the year.

Grants Program Fund. The Grants Program Fund accounts for local, state, and federal grants received for operating purposes, and the associated expenditures. Fund balance in the Grants Program Fund increased by $429 thousand.

Other Governmental Funds (non-major). These funds are comprised of the Economic Development Loan Fund, the Tourism & Events Fund, Transportation SDC Fund, Parks SDC Fund, Capital Projects Fund, Building Repair & Replacement Reserve Fund, the General Obligation Bond Fund, Urban Renewal Debt Service Fund, and the Special Assessment Loan Fund. The combined fund balances for these funds increased by $144 thousand.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in greater detail.

Water, Sewer, Storm Drain. The Water and Water SDC, Sewer and Sewer SDC, and Storm Drain and Storm Drain SDC funds account for the operations, maintenance, debt service, and capital construction related to water treatment and distribution, sewer collection and treatment, and storm drain collection for the City. The primary sources of revenue are user fees, system development charges, borrowings, and interest earnings.

The primary component of each proprietary fund net position balance is investment in capital assets. The unrestricted net position (available for current disbursements) for Water Operations was $2.7 million at year end. The unrestricted net position for Sewer Operations was $3.6 million at year end. For Storm Drain Operations the unrestricted net position was $70 thousand. Restricted net position(s) relate primarily to unspent systems development charges.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City of Independence's capital assets related to governmental and business-type activities as of June 30, 2024, totals $47.4 million (net of accumulated depreciation), a net increase of $1.8 million versus the prior year. Capital assets include land, buildings, distribution and collection systems (water, sanitary sewer, and storm drain), major improvements, machinery and equipment, park facilities, roads, bridges, and sidewalks.

The City's investment in capital assets increased with capital outlays during the year and decreased with annual depreciation of assets.

Major capital events during the current fiscal year included continued work on several public works projects including the F Street bridge replacement and major sewer rehabilitation and improvements.

(Amounts presented in thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	$ 1,475	$ 1,457	$ 78	$ 202	$ 1,553	$ 1,659
Work in progress	30	1,974	8,400	7,690	8,430	9,664
Intangibles	181	235	895	861	1,076	1,096
Buildings	15,612	16,258	1,017	1,246	16,629	17,504
Equipment & vehicles	1,068	1,697	1,158	1,334	2,226	3,031
Infrastructure	27,367	24,790	-	-	27,367	24,790
Right-to-use leased asset	109	109	42	42	151	151
SBITA assets	149	58	-	-	149	58
Water and sewer systems	-	-	21,958	19,748	21,958	19,748
	45,991	46,578	33,548	31,123	79,539	77,701
Less:						
Accumulated Depreciation/Amortization	(19,910)	(19,890)	(12,232)	(12,202)	(32,142)	(32,092)
	$ 26,081	$ 26,688	$ 21,316	$ 18,921	$ 47,397	$ 45,609

The City depreciates all capital assets except for land and construction in progress.

For more detailed information regarding Capital Assets, see Note 4 – Capital Assets in the notes to the basic financial statements.

Debt Administration

The City had total debt outstanding of $35.3 million at the end of the current fiscal year, a decrease of $2.2 million from the prior year balance. The decrease is a result of scheduled principal payments on outstanding obligations of the City and amortization of related discounts and premiums on those obligations.

State statutes limit the amount of general obligation debt a governmental entity may carry to 3 percent of its total real market value. The real market valuation of the City of Independence is $1.42 billion resulting in the current general obligation debt limitation of $42.7 million. Total general obligation indebtedness subject to the limitation is $2.9 million at June 30, 2024.

(Amounts are presented in thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	$ 2,935	$ 3,200	$ -	$ -	$ 2,935	$ 3,200
Bond Premium	12	14	-	-	12	14
Full Faith & Credit Obligations	18,185	19,155	900	960	19,085	20,115
Bond Premium	984	1,061	39	42	1,023	1,103
Notes	3,226	3,407	7,237	7,790	10,463	11,197
Sewer Revenue Bonds	-	-	1,775	1,860	1,775	1,860
Bond Discount	-	-	(9)	(10)	(9)	(10)
	$ 25,342	$ 26,837	$ 9,942	$ 10,642	$ 35,284	$ 37,479

Additional information on the City's long-term debt can be found in the notes to the basic financial statements Note 8 – Long Term Debt.

BUDGETARY HIGHLIGHTS

Budget amendments included approved adjustments to the General Fund for unanticipated increases in personnel services and materials and services during the year.

Significant variances in the General Fund between the final amended budget and actual results are primarily in revenue, and most notably in interest income as higher rates than anticipated continue to drive earnings. The General Fund also reported budget over-expenditures in several departments as a result of unanticipated costs of operations.

Economic Factors and Next Year's Budget

The top factors in preparation of the FY 2024-25 budget included the continued reliance on limited governmental revenues in the form of property taxes and state provided revenues in support of General Fund operations. The budget for FY 2024-25 included a public safety fee to be implemented mid-fiscal year as a means to stabilize the City's Police Department, as well as implementing increases in fees and charges to improve the sustainability of the City's Tourism and Events Fund (a non-major governmental fund).

The primary projects in the Capital Improvement Plan (CIP) continue to be focused on sewer upgrades, planning and design for a surface water treatment plant, and transportation planning, bridge repairs and improvements to meet the needs of the substantial growth over the past 8 years.

The City's Budget Committee considered all the following factors while preparing the budget for the 2024-2025 fiscal year.

- Expected rates and consumption for business-type funds
- Staffing requirements and the desired level of service
- Capital outlay, infrastructure maintenance and improvements to sewer, water, parks, and transportation facilities

Requests for Information

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

City of Independence
Attn: Finance Director
555 Main St.
PO Box 7
Independence, Oregon 97351

BASIC FINANCIAL STATEMENTS

The basic financial statements include interrelated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
  - Governmental Funds
  - Proprietary Funds

In addition, the notes to the basic financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF INDEPENDENCE, OREGON
STATEMENT OF NET POSITION
June 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Current assets:			
Cash and cash equivalents	$ 8,566,975	$ 9,834,456	$ 18,401,431
Property taxes receivable	156,253	-	156,253
Accounts receivable, net	435,673	609,324	1,044,997
SDC and assessments receivables	19,246	-	19,246
Leases receivable	23,554	-	23,554
Prepaids	51,963	4,455	56,418
Internal balances	(5,803,823)	781,292	(5,022,531)
Total current assets	3,449,841	11,229,527	14,679,368
Noncurrent assets:			
Loans receivable, net	7,963,289	87,034	8,050,323
Net OPEB asset	71,628	22,246	93,874
Property held for resale	1,404,051	-	1,404,051
Capital assets:			
Non-depreciable/amortizable	1,505,834	9,462,719	10,968,553
Depreciable/amortizable	24,575,854	11,854,371	36,430,225
Total noncurrent assets	35,520,656	21,426,370	56,947,026
Total assets	38,970,497	32,655,897	71,626,394
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred charge on refunding	1,375,588	-	1,375,588
Deferred outflows related to pensions	1,793,088	556,866	2,349,954
Deferred outflows related to OPEB	18,657	5,794	24,451
Total deferred outflows of resources	3,187,333	562,660	3,749,993
Total assets and deferred outflows of resources	$ 42,157,830	$ 33,218,557	$ 75,376,387
LIABILITIES:			
Current liabilities:			
Accounts payable and accrued expenses	$ 427,443	$ 810,035	$ 1,237,478
Deposits	210,863	65,415	276,278
Unearned revenue	913,909	-	913,909
Interest payable	641,443	370,832	1,012,275
Current portion of accrued compensated absences	106,333	38,778	145,111
Current portion of leases payable	22,511	8,367	30,878
Current portion of SBITA payable	42,485	-	42,485
Current portion of long-term debt	1,434,300	329,287	1,763,587
Total current liabilities	3,799,287	1,622,714	5,422,001
Noncurrent liabilities:			
Net pension liability	128,329	1,599,668	1,727,997
OPEB liability	188,859	58,652	247,511
Noncurrent portion of accrued compensated absences	212,665	38,775	251,440
Noncurrent portion of leases payable	22,918	10,081	32,999
Noncurrent portion of SBITA payable	60,954	-	60,954
Noncurrent portion of long-term debt	23,907,518	9,612,240	33,519,758
Total noncurrent liabilities	24,521,243	11,319,416	35,840,659
Total liabilities	28,320,530	12,942,130	41,262,660
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows related to pensions	558,494	173,447	731,941
Deferred inflows related to OPEB	92,935	28,862	121,797
Deferred inflows related to leases receivable	21,940	-	21,940
Total deferred inflows of resources	673,369	202,309	875,678
NET POSITION:			
Net investment in capital assets	10,219,251	11,357,115	21,576,366
Restricted for:			
OPEB asset benefits	71,628	22,246	93,874
Capital projects	1,011,801	2,301,794	3,313,595
Debt service	744,615	-	744,615
System development	2,642,397	-	2,642,397
Transportation	793,676	-	793,676
Community development	1,753,964	-	1,753,964
Unrestricted	(4,073,401)	6,392,963	2,319,562
Total net position	$ 13,163,931	$ 20,074,118	$ 33,238,049

The accompanying notes are an integral part of the basic financial statements.

CITY OF INDEPENDENCE, OREGON
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 2,413,904	$ 567,260	$ 919,520	$ -
Public safety	3,379,642	100,762	36,865	-
Highways and streets	1,134,452	-	929,525	725,545
Community development	322,260	69,937	13,000	-
Culture and recreation	2,073,476	-	84,676	171,221
Interest on long-term debt	2,060,561	-	-	-
Total governmental activities	11,384,295	737,959	1,983,586	896,766
Business type activities:				
Water Operations	1,711,120	2,778,273	-	165,491
Sewer Operations	1,832,655	2,697,699	-	723,323
Storm Drain Operations	578,048	668,568	-	32,747
Total business type activities	4,121,823	6,144,540	-	921,561
Total government	$ 15,506,118	$ 6,882,499	$ 1,983,586	$ 1,818,327
General revenues:				
Taxes:				
Property taxes				
Transient lodging taxes				
Franchise taxes				
Interest and investment earnings				
Miscellaneous revenues				
Transfers in (out)				
Total general revenues and transfers				
Change in net position				
Net position, beginning				
Net position, ending				

The accompanying notes are an integral part of the basic financial statements.

Net (Expense) Revenue and Change in Net Position		
Governmental Activities	Business Type Activities	Total
$ (927,124)	$ -	$ (927,124)
(3,242,015)	-	(3,242,015)
520,618	-	520,618
(239,323)	-	(239,323)
(1,817,579)	-	(1,817,579)
(2,060,561)	-	(2,060,561)
(7,765,984)	-	(7,765,984)
-	1,232,644	1,232,644
-	1,588,367	1,588,367
-	123,267	123,267
-	2,944,278	2,944,278
(7,765,984)	2,944,278	(4,821,706)
3,929,925	-	3,929,925
178,786	-	178,786
987,672	-	987,672
1,046,534	502,690	1,549,224
430,499	57,234	487,733
413,597	(413,597)	-
6,987,013	146,327	7,133,340
(778,971)	3,090,605	2,311,634
13,942,902	16,983,513	30,926,415
$ 13,163,931	$ 20,074,118	$ 33,238,049

The accompanying notes are an integral part of the basic financial statements.

General Fund Generally Accepted Accounting Principles
The General Fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenues are property taxes, licenses and permits, franchise fees and State shared revenues. Primary expenditures are for police protection, insurance and general administration.

MINET Debt Fund
This fund accounts for revenues from MINET that pass through the City for servicing of MINET-related debt incurred by the City for MINET infrastructure and capital projects.

Transportation Fund
This fund accounts for street maintenance and improvements. Primary sources of revenues are from motor vehicle fuel taxes and expenditures are for street maintenance and improvements.

Urban Renewal Projects Fund
This fund accounts for the acquisition and construction of facilities financed through borrowings.

Grants Program Fund
This fund accounts for local, state and federal grants received for operating purposes, and the associated expenditures.

CITY OF INDEPENDENCE, OREGON
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2024

	General Fund Generally Accepted Accounting Principles	MINET Debt Fund	Transportation Fund	Urban Renewal Projects Fund	Grants Program Fund	Other Governmental	Total Governmental
ASSETS:							
Cash and cash equivalents	$ 1,291,512	$ 165	$ 741,698	$ -	$ 1,843,212	$ 4,690,388	$ 8,566,975
Property taxes receivable	104,068	-	-	8,800	-	43,385	156,253
Accounts receivable, net	305,537	-	73,767	-	8,000	48,369	435,673
SDC and assessments receivables	-	-	-	-	-	19,246	19,246
Leases receivable	23,554	-	-	-	-	-	23,554
Prepaids	29,581	-	1,485	-	-	20,897	51,963
Loans receivable, net	-	7,865,000	-	-	-	98,289	7,963,289
Due from other funds	749,587	-	-	-	-	-	749,587
Property held for sale	-	-	-	1,404,051	-	-	1,404,051
Interfund loan receivables	3,875,940	-	-	-	-	1,146,591	5,022,531
Total assets	$ 6,379,779	$ 7,865,165	$ 816,950	$ 1,412,851	$ 1,851,212	$ 6,067,165	$ 24,393,122
LIABILITIES:							
Accounts payable and accrued expenses	$ 267,661	$ -	$ -	$ -	$ 25,802	$ 133,980	$ 427,443
Deposits	187,589	-	23,274	-	-	-	210,863
Interfund loan payable	-	-	-	5,803,823	-	-	5,803,823
Due to other funds	-	-	-	749,587	-	-	749,587
Unearned revenue	-	-	-	-	913,909	-	913,909
Total liabilities	455,250	-	23,274	6,553,410	939,711	133,980	8,105,625
DEFERRED INFLOWS OF RESOURCES:							
Unavailable revenue - property taxes	86,252	-	-	6,983	-	36,046	129,281
Unavailable revenue - loan receivables	-	7,865,000	-	-	-	94,255	7,959,255
Unavailable revenue - municipal court receivables	28,425	-	-	-	-	-	28,425
Unavailable revenue - opioid receivables	186,493	-	-	-	-	-	186,493
Unavailable revenue - SDC and assesments receivables	-	-	-	-	-	19,246	19,246
Unavailable revenue - leases receivable	21,940	-	-	-	-	-	21,940
Total deferred inflows of resources	323,110	7,865,000	-	6,983	-	149,547	8,344,640
FUND BALANCES:							
Nonspendable:							
Prepaid items	29,581	-	-	-	-	20,673	50,254
Loan receivable	3,875,940	-	-	-	-	-	3,875,940
Restricted for:							
Debt service	-	165	-	-	-	689,158	689,323
System development	-	-	-	-	-	2,642,397	2,642,397
Transportation	-	-	793,676	-	-	110,779	904,455
Community development	-	-	-	-	911,501	783,279	1,694,780
Committed to:							
Park maintenance	181,344	-	-	-	-	-	181,344
Assigned to:							
Community development	327,210	-	-	-	-	19,201	346,411
Capital projects	-	-	-	-	-	1,518,151	1,518,151
Unassigned	1,187,344	-	-	(5,147,542)	-	-	(3,960,198)
Total fund balances	5,601,419	165	793,676	(5,147,542)	911,501	5,783,638	7,942,857
Total liabilities, deferred inflows of resources, and fund balances	$ 6,379,779	$ 7,865,165	$ 816,950	$ 1,412,851	$ 1,851,212	$ 6,067,165	

Amounts reported in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	26,081,688
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	8,322,700
The net pension liability and deferred outflows and inflows related to pensions are not available and, therefore, are not reported in the funds.	(3,916,266)
The net OPEB asset/liability and deferred outflows and inflows related to OPEB are not available and, therefore, are not reported in the funds.	(191,509)
The difference between the reacquisition price and the net carrying amount of the old debt is a deferred outflow of resources and is not reported in the funds.	1,375,588
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Long-term debt	(25,341,818)
Compensated absences	(318,998)
Leases payable	(45,429)
SBITA payable	(103,439)
Interest payable	(641,443)
Net position of governmental activities	$ 13,163,931

The accompanying notes are an integral part of the basic financial statements.

CITY OF INDEPENDENCE, OREGON
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	General Fund Generally Accepted Accounting Principles	MINET Debt Fund	Transportation Fund	Urban Renewal Projects Fund	Grants Program Fund	Capital Projects Fund	Other Governmental	Total Governmental
REVENUES:								
Property taxes	$ 2,609,062	$ -	$ -	$ 268,946	$ -	$ -	$ 1,036,842	$ 3,914,850
Transient lodging taxes	-	-	-	-	-	-	178,786	178,786
Franchise fees	987,672	-	-	-	-	-	-	987,672
Licenses, permits and fees	187,239	-	-	-	-	-	-	187,239
Intergovernmental	483,639	798,192	929,525	-	875,824	-	-	3,087,180
Assessments	-	-	-	-	-	-	4,231	4,231
Grants and donations	(499)	-	-	-	60,300	-	27,493	87,294
Fines and forfeitures	81,654	-	-	-	-	-	-	81,654
Charges for services	199,163	-	-	-	-	-	-	199,163
Rent	27,338	-	-	-	-	-	-	27,338
Interest revenue	613,451	-	34,303	3,262	93,516	-	302,002	1,046,534
Miscellaneous revenue	37,024	-	6,271	-	-	-	387,204	430,499
Loan repayments	-	-	-	337	-	-	65,369	65,706
Royalties	-	-	-	-	-	-	5,000	5,000
System development charges	-	-	-	-	-	-	344,473	344,473
Total revenues	5,225,743	798,192	970,099	272,545	1,029,640	-	2,351,400	10,647,619
EXPENDITURES:								
Current:								
General government	1,344,201	-	-	567	366,102	-	183,152	1,894,022
Public safety	3,238,220	-	-	-	38,857	-	-	3,277,077
Highways and streets	-	-	806,372	-	-	-	-	806,372
Community development	291,334	-	-	-	27,371	-	-	318,705
Culture and recreation	1,028,653	-	-	-	5,071	-	667,182	1,700,906
Capital outlay	313,163	-	40,377	-	462,830	-	182,508	998,878
Debt service:								
Principal	64,083	530,000	-	-	-	-	821,775	1,415,858
Interest	9,029	268,027	286	625,456	-	-	631,596	1,534,394
Total expenditures	6,288,683	798,027	847,035	626,023	900,231	-	2,486,213	11,946,212
Revenues over (under) expenditures	(1,062,940)	165	123,064	(353,478)	129,409	-	(134,813)	(1,298,593)
OTHER FINANCING SOURCES (USES):								
Interfund loan proceeds	-	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-	-
Proceeds from sale of capital asset	-	-	-	-	-	-	-	-
Capital contributions	-	-	-	-	-	-	-	-
Transfers in	554,466	-	-	-	300,000	-	825,389	1,679,855
Transfers out	(225,890)	-	(50,000)	-	-	-	(542,724)	(818,614)
Total other financing sources (uses)	328,576	-	(50,000)	-	300,000	-	282,665	861,241
Net change in fund balance	(734,364)	165	73,064	(353,478)	429,409	-	147,852	(437,352)
FUND BALANCE, BEGINNING	6,335,783	-	720,612	(4,794,064)	482,092	189,463	5,446,323	8,380,209
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-	(189,463)	189,463	-
FUND BALANCE, ENDING	$ 5,601,419	$ 165	$ 793,676	$ (5,147,542)	$ 911,501	$ 189,463	$ 5,783,638	$ 7,942,857

The accompanying notes are an integral part of the basic financial statements.

CITY OF INDEPENDENCE, OREGON
GOVERNMENTAL FUNDS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

Amounts reported in the statement of activities are different because:

Net change in fund balance		$ (437,352)
Governmental funds report pension contributions as expenditures. However, in the statements of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		(67,003)
Governmental funds report OPEB contributions as expenditures. However, in the statements of activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense.		4,019
The statement of revenues, expenditures, and changes in fund balance report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital asset additions	932,066	
Current year depreciation/amortization	(1,178,744)	(246,678)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase net position.		
Non-cash transfer to Business-Type Activities		(447,644)
Some revenue provide current financial resources in the governmental funds and are not reported in the statement of activities.		(455,892)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Changes in prepaid bond insurance		(118,522)
Accrued interest expense		(543,218)
Amortization of bond premium and bond insurance		
Interest expense associated with deferred charge on refunding		(61,857)
Changes in compensated absences		(13,232)
Subscription-based information technology arrangements payable		91,400
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Debt service principal payments	1,415,858	
Deferred charge on refunding	78,908	
Lease principal payments	22,242	1,517,008
Change in net position of governmental activities		$ (778,971)

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS
Proprietary Funds

Enterprise Funds

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to our community members on a continuing basis be financed primarily through user charges. These funds represent three segments of operations – Water, Sewer, and Storm Drain. Included in these segments are:

Water Operations

Water Fund

The Water Fund is used to account for the operations of the City's water department. Primary revenues are sales of water to users and connection fees. Expenditures are for operating costs, capital improvements, and related debt service.

Water SDC Fund

This fund is used to account for system development charges earmarked for the development and repair of the water system.

Sewer Operations

Sewer Fund

This fund is used to account for the operations of the City's sewer utility. Primary revenues are charges to users of the sewer system. Expenditures include operating costs, capital improvements, and related debt service.

Sewer SDC Fund

This fund is used to account for system development charges earmarked for the development and repair of the sewer system.

Storm Drain Operations

Storm Drain Fund

This fund accounts for storm drain operations, maintenance and capital system improvements. Revenues are charges to users of the system.

Storm Drain SDC Fund

This fund is used to account for system development charges earmarked for the development and repair of the storm drain system.

For purposes of Generally Accepted Accounting Principles these aforementioned funds are consolidated and included as three (3) separate enterprise funds.

CITY OF INDEPENDENCE, OREGON
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2024

	Business-Type Activities - Enterprise Funds			
	Water Operations	Sewer Operations	Storm Drain Operations	Total
ASSETS:				
Current assets:				
Cash and cash equivalents	$ 3,667,599	$ 5,422,184	$ 744,673	$ 9,834,456
Accounts receivable, net	270,836	255,802	82,686	609,324
Prepaid expenses	1,485	1,485	1,485	4,455
Interfund loan receivable	240,365	519,568	21,359	781,292
Total current assets	4,180,285	6,199,039	850,203	11,229,527
Noncurrent assets:				
Loans receivable	33,288	50,978	2,768	87,034
Capital assets, net	7,176,603	13,175,923	964,564	21,317,090
OPEB asset	8,918	8,623	4,705	22,246
Total noncurrent assets	7,218,809	13,235,524	972,037	21,426,370
Total assets	11,399,094	19,434,563	1,822,240	32,655,897
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred outflows related to pensions	223,237	215,858	117,771	556,866
Deferred outflows related to OPEB	2,323	2,246	1,225	5,794
Total deferred outflows of resources	225,560	218,104	118,996	562,660
Total assets and deferred outflows of resources	$ 11,624,654	$ 19,652,667	$ 1,941,236	$ 33,218,557
LIABILITIES:				
Current liabilities:				
Accounts payable and accrued liabilities	$ 459,519	$ 306,498	$ 44,018	$ 810,035
Accrued interest payable	2,977	367,855	-	370,832
Deposits	65,415	-	-	65,415
Accrued compensated absences	15,645	15,106	8,027	38,778
Current portion of leases payable	2,789	2,789	2,789	8,367
Current portion of long-term debt	145,947	183,340	-	329,287
Total current liabilities	692,292	875,588	54,834	1,622,714
Noncurrent liabilities:				
Noncurrent portion of leases payable	3,360	3,360	3,361	10,081
Noncurrent portion of long-term debt	1,219,378	8,392,862	-	9,612,240
Accrued compensated absences	15,644	15,105	8,026	38,775
Net pension liability	641,276	620,079	338,313	1,599,668
OPEB liability	23,513	22,735	12,404	58,652
Total noncurrent liabilities	1,903,171	9,054,141	362,104	11,319,416
Total liabilities	2,595,463	9,929,729	416,938	12,942,130
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows related to pensions	69,532	67,233	36,682	173,447
Deferred inflows related to OPEB	11,570	11,188	6,104	28,862
Total deferred inflows of resources	81,102	78,421	42,786	202,309
NET POSITION:				
Net investment in capital assets	5,805,129	4,593,572	958,414	11,357,115
Restricted for:				
OPEB asset benefits	8,918	8,623	4,705	22,246
System development	452,181	1,401,161	448,452	2,301,794
Unrestricted	2,681,861	3,641,161	69,941	6,392,963
Total net position	8,948,089	9,644,517	1,481,512	20,074,118
Total liabilities, deferred inflows of resources, and net position	$ 11,624,654	$ 19,652,667	$ 1,941,236	$ 33,218,557

The accompanying notes are an integral part of the basic financial statements.

CITY OF INDEPENDENCE, OREGON
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds			
	Water Operations	Sewer Operations	Storm Drain Operations	Total
OPERATING REVENUES:				
Charges for services	$ 2,778,273	$ 2,697,699	$ 668,568	$ 6,144,540
Miscellaneous income	53,897	2,957	380	57,234
Total operating revenues	2,832,170	2,700,656	668,948	6,201,774
OPERATING EXPENSES:				
Personnel service	769,297	729,412	394,994	1,893,703
Materials and service	660,159	776,598	151,937	1,588,694
Depreciation/Amortization	242,443	188,348	31,117	461,908
Total operating expenses	1,671,899	1,694,358	578,048	3,944,305
Operating income (loss)	1,160,271	1,006,298	90,900	2,257,469
NON-OPERATING REVENUES (EXPENSES):				
Interest income	184,244	286,315	32,131	502,690
Interest expense	(39,221)	(138,297)	-	(177,518)
Capital grants	-	500,000	-	500,000
Total non-operating revenues (expenses)	145,023	648,018	32,131	825,172
Net income (loss) before transfers and contributions	1,305,294	1,654,316	123,031	3,082,641
TRANSFERS AND CONTRIBUTIONS:				
Transfers in (out)	78,039	(369,776)	(121,860)	(413,597)
Capital contributions	165,491	223,323	32,747	421,561
Change in net position	1,548,824	1,507,863	33,918	3,090,605
NET POSITION, BEGINNING	7,399,265	8,136,654	1,447,594	16,983,513
NET POSITION, ENDING	$ 8,948,089	$ 9,644,517	$ 1,481,512	$ 20,074,118

The accompanying notes are an integral part of the basic financial statements.

CITY OF INDEPENDENCE, OREGON
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds			
	Water Operations	Sewer Operations	Storm Drain Operations	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 2,691,794	$ 2,691,011	$ 664,689	$ 6,047,494
Cash paid to employees and others for salaries and benefits	(716,378)	(689,757)	(350,442)	(1,756,577)
Cash paid to suppliers and others	(242,528)	(1,502,330)	(119,649)	(1,864,507)
Net cash provided by operating activities	1,732,888	498,924	194,598	2,426,410
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Payment from (to) other funds	77,041	72,419	4,152	153,612
Transfers in (out)	(369,604)	(369,776)	(121,860)	(861,240)
Net cash (used for) non-capital financing activities	(292,563)	(297,357)	(117,708)	(707,628)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	(815,541)	(1,567,652)	(27,408)	(2,410,601)
Principal paid on long-term obligations	(142,071)	(85,000)	-	(227,071)
Principal paid on lease obligations	(2,752)	(2,752)	(2,752)	(8,256)
Proceeds from borrowin	-	26,164	-	26,164
Proceeds from system development charges	132,203	232,420	35,760	400,383
Interest paid	(39,635)	(60,200)	-	(99,835)
Net cash provided by (used for) capital and related financing activities	(867,796)	(1,457,020)	5,600	(2,319,216)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	184,244	286,315	32,131	502,690
Net cash provided by investing activities	184,244	286,315	32,131	502,690
Net increase (decrease) in cash and cash equivalents	756,773	(969,138)	114,621	(97,744)
CASH AND CASH EQUIVALENTS, BEGINNING	2,910,826	6,391,322	630,052	9,932,200
CASH AND CASH EQUIVALENTS, ENDING	$ 3,667,599	$ 5,422,184	$ 744,673	$ 9,834,456
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:				
Operating Income	$ 1,160,271	$ 1,006,298	$ 90,900	$ 2,257,469
Adjustments				
Depreciation and amortization	242,443	188,348	31,117	461,908
Decrease (increase) in:				
Accounts receivable and loans receivable	62,523	(9,645)	(4,259)	48,619
Prepaids	(628)	(551)	(1,052)	(2,231)
Increase (decrease) in:				
Accounts payable and accrued expenses	418,259	(725,181)	33,340	(273,582)
PERS liability reserve	(7,460)	(7,368)	(3,981)	(18,809)
Deposits	(202,899)	-	-	(202,899)
Net pension liability and pension related items	48,855	34,604	37,969	121,428
Net OPEB liability and OPEB related items	1,557	864	1,440	3,861
Accrued compensated absences	9,967	11,555	9,124	30,646
Net cash provided by operating activities	$ 1,732,888	$ 498,924	$ 194,598	$ 2,426,410
NON-CASH CAPITAL FINANCING ACTIVITIES:				
Transfer from Governmental Activities	$ 447,644	$ -	$ -	$ 447,644

The accompanying notes are an integral part of the basic financial statements.

1. Summary of Significant Accounting Policies

The financial statements of the City of Independence, Oregon (the City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. Description of Reporting Entity

The City is governed by an elected mayor and six council members who comprise the City Council. Individual departments are under the direction of the City Manager, who is appointed by City Council.

As defined by GAAP, the financial reporting entity consists of the primary government, as well as its component unit, which is a legally separate organization for which the elected officials of the primary government are financially accountable. The activities of the Independence Urban Renewal Agency (the Agency) are included in the City's financial statements as a blended component unit. The primary government has the ability to impose its will on the Agency and the City's management has operational responsibility for the Agency as it manages the activities of the Agency in the same manner in which it manages the City's operations. Furthermore, the Agency provides a financial benefit or imposes a financial burden on the primary government. The City Council and Board of Directors of the Independence Urban Renewal Agency are composed of the same individuals.

The Independence Urban Renewal Agency was formed to provide for rehabilitation of blighted and deteriorated areas within the City's designated urban renewal areas. Complete financial statements for the Agency may be obtained from the City's administrative offices, 555 Main Street, Independence, OR 97351.

B. Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund levels. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-wide statements

The statement of net position and the statement of activities display information about the City as a whole. These statements include all the financial activities of the City. Eliminations have been made to minimize the double-counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation.

The statement of activities presents a comparison between direct expenses and program revenues for each City function. Direct expenses are those specifically associated with and clearly identifiable to a particular function or program. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. *Program revenues* include (a) fees, fines, and charges paid by the recipients of goods or services

offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements

These statements display information at the individual fund level. Each fund is considered a separate accounting entity. Funds are classified and summarized as governmental or proprietary. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements. Non-major funds are consolidated into a single column in the fund financial statements and are detailed in the supplemental information.

C. Basis of Presentation

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts. The various funds are reported by generic classification within the financial statements.

GAAP sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and proprietary combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

The City reports the following major governmental funds for 2024:

- The *General Fund* is the City's primary operating fund. It accounts for all the financial operations of the City except those required to be accounted for in another fund. Principal sources of revenues are property taxes, franchise fees, charges for services, licenses and permits, and state shared revenue.
- The *MINET Debt Fund* accounts for revenue from MINET for the servicing of MINET-related debt incurred by the City to fund MINET infrastructure and capital projects.
- The *Transportation Fund* accounts for street maintenance and improvements, funded with State of Oregon gas tax monies.
- The *Urban Renewal Projects Fund* accounts for the acquisition and construction of facilities financed through long-term borrowing.
- The *Grants Program Fund* accounts for local, state, and federal grants received for operating and capital purposes, and the associated expenditures.

The City reports each of its three proprietary funds as major funds. These funds are used to account for operations that are financed in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to community members on a continuing basis be financed primarily through user charges. These funds represent three segments of operations – Water, Sewer, and Storm Drain.

The City reports the following proprietary funds:

- *Water Operations*
- *Sewer Operations*
- *Storm Drain Operations*

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

The government-wide financial statements and the proprietary funds financial statements are reported using the *economic resources measurement focus* and the *full accrual basis of accounting.* Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period are considered susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when payment is received by the City.

Unavailable revenue arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable revenue consists primarily of uncollected property taxes, long-term loans receivable, and assessments not deemed available to finance operations of the current period. In the government-wide Statement of Net Position, with a full accrual basis of accounting, revenue must be recognized as soon as it is earned regardless of its availability. Thus, the liability created on the Governmental Fund Balance Sheet for unavailable revenue is eliminated. Note that unavailable revenues also arise outside the scope of measurement focus and basis of accounting, such as when the City receives resources before it has a legal claim to them.

Similar to how revenues are recorded, governmental funds only record those expenditures that affect current financial resources. Principal and interest on general long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Vested compensated absences are recorded as expenditures only to the extent that they are expected to be liquidated with expendable financial resources. In the government-wide financial statements, with a full accrual basis of accounting, all expenditures affecting the economic resources of the government must be recognized, thus, the expense and related accrued liability for long-term portions of debt and compensated absences must be included.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is necessary to explain the adjustments needed to transform the fund-based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the basic financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principle operating revenues of the City's Water, Sewer, and Storm Drain Funds are charges to customers for sales and services. These funds also recognize fees intended to recover the cost of connecting new customers to the City's utility systems as non-operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overheads, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

E. Cash and Cash Equivalents

For the purposes of the statement of cash flows the City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments included in cash and cash equivalents are reported at fair value. The City invests in the State of Oregon Local Government Investment Pool, which is authorized by Oregon Revised Statutes. Interest earned from pooled investments is allocated based on each fund's portion of the total investment balance. The City maintains depository insurance under Federal depository insurance funds and state and financial institution collateral pools for its cash deposits and investments, except the Local Government Investment Pool, which is exempt from statutes requiring such insurance.

F. Receivables

Property taxes receivable, which have been collected within sixty days subsequent to year end are considered measurable and available and are therefore recognized as revenue.

All other property taxes receivable are offset by deferred inflows and, accordingly, have not been recorded as revenue. Property taxes are levied as of July 1 of each fiscal year on values

assessed as of that date. Property taxes attach as an enforceable lien on both real and personal property as of July 1 and are due and payable in three installments on November 15, February 15, and May 15. All property taxes are billed and collected by Polk County and remitted to the City.

Assessments receivable are recognized at the time property owners are assessed for property improvements. Assessments receivable expected to be collected within thirty days following year end are considered measurable and available and are recognized as revenue. All other assessments receivable are offset by unavailable revenue and, accordingly, have not been recorded as revenue.

Receivables for grants and state shared revenues, included in accounts receivable are recorded as revenues in governmental fund types as earned. Receivables of the proprietary fund types are recorded as revenues when earned, including services provided but not billed.

G. Interfund Loans Receivable/Payable

Short-term interfund loans are classified as "due to and due from other funds". Long-term interfund loans are classified as "interfund loan receivable" and "interfund loan payable".

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, streetlights, etc.) are reported in the applicable governmental or business-type activities column in the governmental-wide financial statements and in the proprietary fund statements. Capital assets are charged to expenditures as purchased in the governmental fund statements and capitalized in the proprietary fund statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets, donated works of art and similar items are reported at acquisition value.

Capital assets are defined by the City as assets with an initial, individual cost of $5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities and proprietary fund statements with accumulated depreciation reflected in the Statement of Net Position, and is provided for on the straight-line basis over the following estimated useful lives:

Asset	Years
Buildings and improvements	40
Distribution systems	20-50
Infrastructure	40
Vehicles	5-10
Furniture and equipment	5-10
Intangibles	5-50

Monthly depreciation is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of capital assets are included in operations of the current period.

I. Lease and Subscription-Based Information Technology Arrangement Assets

Lease and subscription-based information technology arrangement assets are assets which the City has the right to use for a term of more than one year. The value of these assets is determined by the net present value of the asset's payback at the City's incremental borrowing rate at the time of the agreement, amortized over the term of that agreement.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The City has three items that qualify for reporting in this category. The deferred amounts relating to pensions and other post-employment benefits (OPEB) are deferred and recognized as outflows of resources in the period when the City's recognizes pension and OPEB expenses/expenditures. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the term of the new debt. Deferred outflows are included in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that qualify for reporting in this category. Unavailable revenue from property taxes, receivables, and special assessments is reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amount becomes available. The City reports deferred amounts related to pensions and OPEB in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position. These amounts are deferred and recognized as an inflow of resources in the period when the City recognizes pension and OPEB income. The City also reports deferred amounts related to leases receivable in both the governmental funds balance sheet and the government-wide

Statement of Net Position. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as income over the lease term.

K. Leases Payable

In the government-wide financial statements, leases payable is reported as a liability in the statement of net position. In the governmental fund financial statements, the lease payments are reported as debt service expenditures.

L. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees 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 are reported at fair value.

M. Post-employment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's two separate plans - the Implicit Rate Subsidy and Oregon Public Employees Retirement Systems (OPERS) - and additions to/deductions from Implicit Rate Subsidy and OPERS fiduciary net position have been determined on the same basis as they are reported by the Implicit Rate Subsidy and OPERS. For this purpose, the Implicit Rate Subsidy and OPERS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

N. Compensated Absences

Accumulated vested vacation pay and compensatory time is accrued as it is earned. For governmental funds, accumulated vested compensated absences are maintained separately and represent a reconciling item between the fund-level and government-wide presentations. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. Vested or accumulated compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the fund that will pay it. Funds liquidating accrued compensated absences include the General Fund, Facilities Repair and Replacement Fund, Transportation Fund, Tourism & Events Fund, Water Fund, Sewer Fund and Storm Drain Fund.

O. Net Position

In the government-wide financial statements and proprietary funds financial statements, net position is reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. Net investment in capital assets represents capital assets less accumulated depreciation less outstanding principal of related debt. Net investment in capital assets does not include the unspent proceeds of capital borrowing. Restricted net position represents net position restricted by parties outside of the City (such as creditors, grantors, contributors, laws, and regulations of other governments) and includes unspent proceeds of borrowing used to acquire or construct capital assets. All other net position is considered unrestricted.

P. Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable – Includes amounts not immediately convertible to cash, such as prepaid items and long-term advances.

Restricted – Includes amounts that are restricted by external creditors, grantors, or contributors, or by enabling legislation.

Committed – Includes amounts that have been committed by resolution by the City Council which is the City's "highest level of decision-making authority." Committed amounts may not be used for any other purpose unless the City Council removes the constraint by similar council action. Commitments of fund balance must be made prior to the end of the fiscal year.

Assigned – Includes amounts assigned for specific purposes by council action who authorizes, by resolution, the City Manager or Finance Director to assign fund balance. Assigned fund balance is also established by the Council through adoption or amendment of the budget as intended for specific purpose.

Unassigned – This is the residual classification used for those balances not assigned to another category. Deficit fund balance in funds other than the General Fund would be reported as unassigned.

Q. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the City's policy to use committed resources first, then assigned, and then unassigned as they are needed.

R. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires that management make estimates and assumptions which affect the reporting amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

S. Implementation of a New Accounting Standard

During the fiscal year ended June 30, 2024, the City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The City reported a non-major fund that was previously reported as a major fund, requiring implementation of this Statement.

2. Cash and Cash Equivalents

At June 30, 2024 investments included in cash and cash equivalents consist of the following:

	Weighted Average Maturity (Years)	Fair Value
Investments in the State Treasurer's Local Government Investment Pool	0.00	$ 17,272,184

A. Interest Rate Risk

The City does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Currently, the City maintains excess cash in the Local Government Investment Pool.

B. Credit Risk

State statutes authorize the City to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the Oregon State Treasurer's Local Government Investment Pool, among others. The City has no investment policy that would further limit its investment choices. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the Pool is the same as the fair value of Pool shares. Investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The Oregon State Treasurer's Local Government Investment Pool is not registered with the SEC as an investment company and is unrated.

The City's investment in the Local Government Investment Pool is considered unclassified as to credit risk because it is not evidenced by securities that exist in physical or book entry form.

C. Concentration of Credit Risk

All investments of the City shall be made in accordance with Oregon Revised Statutes: ORS 294.035 (Investment of surplus funds of political subdivisions; approved investments), ORS 294.040 (Restriction on investments under ORS 294.035), ORS 294.135 (Investment maturity dates), ORS 294.145 (Prohibited conduct for custodial officer), ORS 294.805 to 294.895 (Local Government Investment Pool). Any revisions or extensions of these sections of the ORS shall be assumed to be immediately enacted.

D. Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. The City does not have a deposit policy for custodial credit risk. As of June 30, 2024, the book value of the City's deposits was $1,129,260 and the bank balance was $1,464,245. $1,217,042 of the City's bank balances were exposed to custodial credit risk as they were collateralized under Public Funds Collateralization program (PFCP). The Federal Depository Insurance Corporation (FDIC) and National Credit Union Administration (NCUA) provides insurance for the City's deposits up to $250,000 for the combined total of all deposit accounts at each financial institution. The remaining deposits are covered by the PFCP of the State of Oregon in accordance with ORS 295. Depositories qualified under this program are required to pledge collateral against any public funds' deposits in excess of deposit insurance amounts. This provides additional protection for public funds in the event of a bank failure or loss. ORS 295 sets the specific value of the collateral, as well as the types of collateral that are acceptable. ORS 295 creates a shared liability structure for participating depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected.

3. Loans and Leases Receivable

The City makes loans for several purposes, including financing of system development charges, economic development loans to local businesses, and loans to MINET for infrastructure financing.

A. System Development Charges

The City offers financing of system development charges to customers. All loans carry an interest rate of 7% per annum over 10 years. Annual repayments are required.

B. Economic Development Loans

The City operates a loan program through its Economic Development Loan Fund. Twenty-year loans are made to local businesses at below-market rates for the purpose of stimulating economic growth. The screening and approval process is contracted through the Mid-Willamette Valley Council of Governments. As of June 30, 2024, there were two loans outstanding totaling $59,184 with interest rates ranging between 3-5%. Monthly repayments are required.

C. Special Assessment Loans

Special assessment loans financed by the Oregon Economic and Community Development Special Public Works Fund are for public improvements made by the City that benefitted industrial properties in the project area of Hoffman and Ash Creek. The benefiting properties pay a corresponding share of the outstanding loan.

D. MINET

The City incurred debt for the purpose of providing MINET necessary capital to provide internet services to the community. The City has recorded loans to MINET for debt service the City paid on their behalf.

As of June 30, 2024, the loan receivable balance from MINET totaled $11,991,125. The City has estimated the collectability of the loan receivable and has recorded an allowance for doubtful accounts in the amount of $4,126,125. The loan receivable is as follows:

	MINET Debt Service Fund	Water Fund	Total
Loan receivable balance	$ 7,865,000	$ 4,126,125	$ 11,991,125
Allowance for doubtful accounts	-	(4,126,125)	(4,126,125)
	$ 7,865,000	$ -	$ 7,865,000

E. Water Tower Leases Receivable

On July 24, 2015, the City entered into a 48-month lease as Lessor for the use of Verizon Water Tower. On July 1, 2021, an initial lease receivable was recorded in the amount of $83,807. As of June 30, 2024, the value of the lease receivable is $23,554. The lessee is required to make monthly fixed payments of $1,773. The lease has an interest rate of 1.0110%. The value of the deferred inflow of resources as of June 30, 2024 was $23,554, and the City recognized lease revenue of $20,877 during the fiscal year. The lessee has 3 extension options, each for 60 months.

4. Capital Assets

Capital asset activity for the governmental activities for the year ended June 30, 2024 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, non-depreciable				
Land	$ 1,457,360	$ 18,113	$ -	$ 1,475,473
Work in progress	1,973,970	18,037	(1,961,646)	30,361
Total capital assets, non-depreciable	3,431,330	36,150	(1,961,646)	1,505,834
Capital assets, depreciable				
Intangibles				
Lease assets	108,785	-	-	108,785
SBITA	57,896	91,400	-	149,296
Other	234,883	-	(54,136)	180,747
Total intangibles	401,564	91,400	(54,136)	438,828
Buildings	16,257,935	-	(645,928)	15,612,007
Equipment	677,346	28,328	(238,273)	467,401
Vehicles	1,019,868	69,249	(488,116)	601,001
Infrastructure	24,789,643	2,577,185	-	27,366,828
Total capital assets, depreciable	43,146,356	2,766,162	(1,426,453)	44,486,065
Less accumulated depreciation/amortization for:				
Intangibles				
Right to use lease assets	(40,692)	(22,350)	-	(63,042)
SBITA	(21,783)	(5,078)	-	(26,861)
Other	(234,086)	(3,159)	69,135	(168,110)
Buildings	(5,811,141)	(389,648)	411,500	(5,789,289)
Equipment	(460,062)	(31,673)	193,798	(297,937)
Vehicles	(747,319)	(66,970)	484,567	(329,722)
Infrastructure	(12,575,384)	(659,866)	-	(13,235,250)
Total accumulated depreciation/amortization	(19,890,467)	(1,178,744)	1,159,000	(19,910,211)
Net capital assets, depreciable	23,255,889	1,587,418	(267,453)	24,575,854
Net capital assets	$ 26,687,219	$ 1,623,568	$ (2,229,099)	$ 26,081,688

Depreciation for Governmental Actvities	
General Government	$ 388,986
Public Safety	70,725
Highways and Streets	341,836
Culture and Recreation	377,197
Total Depreciation Expense - Governmental Activities	$ 1,178,744

Capital asset activity for the business-type activities for the year ended June 30, 2024 was as follows:

Business-type Activities	Beginning Balance	Additions	Deletions	Adjustments Transfers	Ending Balance
Capital assets, non-depreciable					
Land	$ 201,804	$ -	$ -	$ (34,450)	$ 167,354
Work in progress	7,689,747	710,275	-	-	8,400,022
Intangibles	860,893	-	-	34,450	895,343
Total capital assets, non-depreciable	8,752,444	710,275	-	-	9,462,719
Capital assets, depreciable					
Lease assets	41,712	-	-	-	41,712
Total intangibles	41,712	-	-	-	41,712
Buildings	1,245,809	-	-	(110,108)	1,135,701
Distribution/collection systems	19,748,437	1,941,963	-	(27,464)	21,662,936
Equipment	1,334,225	82,368	-	(93,038)	1,323,555
Total capital assets, depreciable	22,370,183	2,024,331	-	(230,610)	24,163,904
Less accumulated depreciation for:					
Intangibles	(14,757)	(8,307)	-	-	(23,064)
Buildings	(503,593)	(97,710)	-	42,495	(558,808)
Distribution/collection systems	(10,650,384)	(274,262)	-	164,523	(10,760,123)
Equipment	(1,033,139)	(81,629)	-	147,230	(967,538)
Total accumulated depreciation	(12,201,873)	(461,908)	-	354,248	(12,309,533)
Net capital assets, depreciable	10,168,310	1,562,423	-	123,638	11,854,371
Net capital assets	$ 18,920,754	$ 2,272,698	$ -	$ 123,638	$ 21,317,090

Depreciation for Business-type Activities	
Water	$ 242,443
Sewer	188,348
Storm Drain	31,117
	$ 461,908

5. Interfund Transfers, Loans, Receivables, Payables,

A. Interfund Transfers

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted receipts collected in certain funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Fund Transfers:

	Transfers In	Transfer Out
Major Governmental Funds:		
General Fund GAAP	$ 554,466	$ 225,890
Transportation Fund	-	50,000
Grants Program Fund	300,000	-
Total Major Governmental Funds	854,466	275,890
Non-Major Governmental Funds:		
Economic Development Fund	-	300,000
Transportation SDC Fund	-	110,779
Parks SDC Fund	-	131,945
Urban Renewal Debt Service Fund	427,435	-
Building Repair and Replacement	287,175	-
Capital Projects Fund	110,779	-
Total Non-Major Governmental Funds	825,389	542,724
Major Enterprise Funds:		
Water Fund	447,644	369,605
Sewer Fund	-	369,776
Storm Drain Fund	-	121,860
Total Enterprise Funds	447,644	861,241
Total All Funds	$ 2,127,499	$ 1,679,855

Note that interfund transfers in the fund statements do not balance. The difference relates to capital assets transferred from governmental activities to the Water Fund. Because the governmental funds do not report capital assets, they cannot report transfers of those assets, and thus transfers out from the governmental funds are less than transfers in to the proprietary funds by $447,644.

Budgetary Transfers:

	Transfers In	Transfer Out
Major Governmental Funds:		
General Fund	$ 554,466	$ 225,890
Transportation Fund	-	50,000
Grants Program Fund	300,000	-
Total Major Governmental Funds	854,466	275,890
Non-Major Governmental Funds:		
Building Repair/Replacement Reserve Fund	287,175	-
Economic Development Loan Fund	-	300,000
Urban Renewal Debt Service Fund	427,435	-
Transportation SDC Fund	-	110,779
Capital Projects Fund	110,779	-
Parks SDC Fund	-	131,945
Total Non-Major Governmental Funds	825,389	542,724
Major Enterprise Funds:		
Water Fund	-	379,805
Water SDC Fund	10,200	-
Sewer Fund	760,965	369,776
Sewer SDC Fund	-	760,965
Storm Fund	-	121,860
Storm SDC Fund	-	-
Total Enterprise Funds	771,165	1,632,406
Total All Funds	$ 2,451,020	$ 2,451,020

B. Interfund Loans Receivables and Payables

Urban Renewal

The City incurred debt on behalf of the Independence Urban Renewal Agency (URA) for construction of the Independence Civic Center and assisted in servicing the debt. The URA began repaying the City in 2023. The principal balance of this loan receivable is $3,867,234. This loan receivable is reported in the General Fund.

In 2017, the URA finalized a development & disposition agreement for the development of a hotel, apartments and townhomes at Independence Landing. As part of the agreement, the URA agreed to pay construction costs imposed by the City of Independence up to $2,082,110. As a result, there has been created a loan receivable between the City and the URA. As of June 30, 2024, the balance of this loan is $1,678,807. This loan receivable is reported as interfund loans in the General Fund, Transportation SDC Fund, Parks SDC, Sewer SDC Fund, Water SDC Fund and Storm SDC Fund.

The Agency incurred other loans with the City in prior years to supplement project-related cash flows. The balance of these loans at June 30, 2024 totaled $257,783.

	ICC Construction and Debt Service	Independence Landing Development Agreement	Total
General Fund	$ 3,867,234	$ 8,706	$ 3,875,940
Transportation SDC Fund	-	659,920	659,920
Parks SDC Fund	-	386,423	386,423
Water SDC Fund	-	240,365	240,365
Sewer SDC Fund	-	362,034	362,034
Storm Drain SDC Fund	-	21,359	21,359
Loan Balances	$ 3,867,234	$ 1,678,807	5,546,041
		Cash allocations	257,782
		Total loans receivable	$ 5,803,823

Interfund capital loans are to replenish cash balances in funds that have experienced fund balance shortfalls for operations or capital projects. Interfund capital loans are scheduled to be repaid over a five or ten-year period.

Loan From (Receivable)	Loan To (Payable)	June 30, 2024 Balance
General Fund	Urban Renewal Projects Fund	$ 3,875,940
Economic Development Loan Fund	Urban Renewal Projects Fund	100,248
Transportation SDC Fund	Urban Renewal Projects Fund	659,920
Parks SDC Fund	Urban Renewal Projects Fund	386,423
Sewer Fund	Urban Renewal Projects Fund	157,534
Sewer SDC Fund	Urban Renewal Projects Fund	362,034
Water SDC Fund	Urban Renewal Projects Fund	240,365
Storm Drain SDC Fund	Urban Renewal Projects Fund	21,359
		$ 5,803,823

Additionally, the Agency owes the City $749,587 related to deficit cash balances in the Urban Renewal Projects Fund at June 30, 2024. The total balance of loans receivable between the City and the URA is $6,553,411.

C. Interfund Receivables and Payables

Interfund balances which represent unsettled overdrafts of pooled cash as of June 30, 2024, are as follows:

	Due to other funds	Due from other funds
Urban Renewal Projects Fund	$ 749,587	$ -
Information Services Equipment Fund	50,570	-
General Fund	-	800,157
	$ 800,157	$ 800,157

D. Franchise Fee Payments

The Proprietary funds paid franchise fees to the General Fund for fiscal year ended June 30, 2024 as follows:

Water Fund	$ 187,745
Sewer Fund	187,917
Storm Drain Fund	46,860
Total	$ 422,522

6. Leases Payable

During the year ended June 30, 2024, governmental leases payable activity was as follows:

Governmental Activities	June 30, 2023 Balance	Additions	Additions	Reductions	June 30, 2024 Balance
Office copier, postage and plotting machines; interest ranges between 0.74-2.36%, monthly payments of principal and interest of $1,854, due 2027	$ 67,671	$ -	$ -	$ 22,242	$ 45,429
Current portion					(22,511)
Long-term portion					$ 22,918

Future maturities are as follows:

Fiscal Year	Principal	Interest
2024-25	$ 22,511	$ 467
2025-26	19,605	204
2026-27	3,313	27
	$ 45,429	$ 698

During the year ended June 30, 2024, business-type leases payable activity was as follows:

Business-Type Activities	June 30, 2023 Balance	Additions	Reductions	June 30, 2024 Balance
Office copier, postage and plotting machines; interest at 1.04-2.36%, monthly payments of principal and interest of $226, due 2027	$ 26,704	$ -	$ 8,256	$ 18,448
Current portion				(8,367)
Long-term portion				$ 10,081

Future maturities are as follows:

Fiscal Year	Total Principal	Total Interest
2025	$ 8,367	$ 205
2026	8,477	94
2027	1,604	14
	$ 18,448	$ 313

7. Subscription-Based Information Technology Arrangements

The City has entered into subscription-based information technology arrangements (SBITAs) involving:

- Network detection and response system – interest calculated at 4.75%, principal and interest payments totaling a combined $15,000 annually through the 2025-26 fiscal year. On June 30, 2024, the principal balance outstanding totaled $14,320.

- A VOIP telephone solution – interest calculated at 5.25% per year, combined principal and interest payments totaling $32,172 per year through the 2026-27 fiscal year. The principal balance outstanding on June 30, 2024, totals $89,119.

- Payroll and human resources services software – interest calculated at 4.75% annually through the 2023-24 fiscal year, combined principal and interest payments totaling $9,008 for 2023-24.

Subscription-based information technology arrangements payable activity for the year was as follows:

	June 30, 2023 Balance	Increases	Decreases	June 30, 2024 Balance
Subscription-based information technology arrangements	$ 36,590	$ 91,400	$ 24,551	$ 103,439
	$ 36,590	$ 91,400	$ 24,551	103,439
Current portion				(42,485)
Long-term portion				$ 60,954

The future subscription payments under subscription-based information technology arrangements are as follows:

Fiscal Year	Principal	Interest
2025	$ 42,485	$ 4,687
2026	29,679	2,493
2027	31,275	885
	$ 103,439	$ 8,065

8. Long Term Debt

During the year ended June 30, 2024, governmental long-term liability activity was as follows:

Governmental Activities	Beginning Balances	Additions	Deletions	Ending Balances	Due in One Year
Bonds					
2013 GO Refunding Bond	$ 3,200,000	$ -	$ 265,000	$ 2,935,000	$ 275,000
Bond Premium	13,803	-	1,619	12,184	-
2015 FF&C MINET Bond	2,425,000	-	235,000	2,190,000	240,000
2016A FF&C Refunding Obligation	7,840,000	-	40,000	7,800,000	40,000
Bond Premium	370,776	-	34,146	336,630	-
2017C FF&C MINET Bond	1,190,000	-	295,000	895,000	305,000
2017A FF&C Refunding Obligation	2,920,000	-	400,000	2,520,000	415,000
Bond Premium	276,634	-	17,299	259,335	-
2020 FF&C MINET Refunding Obligation	4,780,000	-	-	4,780,000	-
Bond Premium	413,505	-	25,844	387,661	-
Total Bonds	23,429,718	-	1,313,908	22,115,810	1,275,000
Notes Payable					
SPWF Loan - Hoffman	25,443	-	25,443	-	-
2020 Chase Bank (Museum)	476,843	-	64,083	412,760	65,384
2021 IFA Loan - Indy Landing	2,904,580	-	91,332	2,813,248	93,916
Total Notes Payable	3,406,866	-	180,858	3,226,008	159,300
Total Bonds, Notes, and Leases	26,836,584	-	1,494,766	25,341,818	1,434,300
Compensated Absences	305,766	178,486	165,254	318,998	106,333
Total Governmental Activities	$ 27,142,350	$ 178,486	$ 1,660,020	$ 25,660,816	$ 1,540,633

A. Governmental Bonds and Notes Payable

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. All of the General obligation bonds of governmental activities are insured by Assured Guaranty Municipal Corp in the event that the City is unable to make payment. General obligation bonds outstanding as of June 30, 2024 are as follows:

In July 2013, the City issued $3,468,000 of general obligation bonds at rates varying from 2% and 4.375% to retire other debt of the City. Interest is payable semiannually on December 15 and June 15 of each year. The bonds mature in 2033.	$ 2,935,000
In May of 2015, the City issued $4,145,000 of full faith and credit obligation bonds at rate interest rates varying from 0.65% to 4.05% to retire a portion of the 2010 MINET bonds. Interest is payable semiannually on December 1 and June 1 of each year. The bonds mature in 2032.	2,190,000
In April of 2016, the City issued $8,070,000 of full faith and credit obligation refunding bonds to retire existing debt of the City. Interest rates range from 3.00% to 4.00%. The bond principal is payable annually and interest is payable semi-annually. The bonds mature in 2040	7,800,000
In December of 2017, the City issued two series of full faith and credit obligations in the amounts of $4,570,000 and 2,160,000 to retire existing debt of MINET owed by the City. Interest rates range from 2.20% to 3.35%. The bond principal is payable annually and interest is payable semi-annually. The bonds mature in 2040 and 2027, respectively. In June 2020, the City refunded the 2017B series bonds, retiring the $4,570,000 portion.	895,000
In December 2017, the City issued $4,035,000 of full faith and credit obligation refunding bonds to retire existing debt of the City. Interest rates range from 3.00% to 4.00%. The bond principal is payable annually and interest is payable semi-annually. The bonds mature in 2030.	2,520,000
In June 2020, the City issued full faith and credit obligations to retire existing debt of MINET owed by the City. Interest rates range from 2.0% to 3.0%. Bond principal is paid annually, and interest is paid semi-annually. The bonds mature in June 2040.	4,780,000
Total bonds	$ 21,120,000

Annual debt service requirements to maturity for bonds payable are as follows:

Fiscal Year	2013 GO Refunding Bonds Principal	2013 GO Refunding Bonds Interest	2015 FF&C MINET Bond Principal	2015 FF&C MINET Bond Interest
2025	$ 275,000	$ 122,719	$ 240,000	$ 79,485
2026	290,000	111,719	250,000	71,150
2027	300,000	100,119	255,000	62,185
2028	315,000	88,119	265,000	52,693
2029	325,000	75,519	275,000	42,221
2030-34	1,430,000	158,394	905,000	55,991
	$ 2,935,000	$ 656,589	$ 2,190,000	$ 363,725

Fiscal Year	2016A FF&C Refunding Bond Principal	2016A FF&C Refunding Bond Interest	2017A FF& C Refunding Bond Principal	2017A FF& C Refunding Bond Interest
2025	$ 40,000	$ 296,406	$ 415,000	$ 100,800
2026	40,000	294,806	430,000	84,200
2027	40,000	293,206	450,000	67,000
2028	45,000	291,606	465,000	49,000
2029	45,000	289,806	485,000	30,400
2030-34	2,860,000	1,246,630	275,000	11,000
2035-39	3,870,000	575,062	-	-
2040-44	860,000	29,025	-	-
	$ 7,800,000	$ 3,316,547	$ 2,520,000	$ 342,400

Fiscal Year	2017C FF&C MINET Bond Principal	2017C FF&C MINET Bond Interest	2020 FF&C MINET Refunding Principal	2020 FF&C MINET Refunding Interest
2025	$ 305,000	$ 29,058	$ -	$ 143,050
2026	315,000	19,450	-	143,050
2027	275,000	9,212	-	143,050
2028	-	-	35,000	143,050
2029	-	-	315,000	142,350
2030-34	-	-	1,705,000	565,950
2035-39	-	-	1,985,000	293,100
2040-44	-	-	740,000	32,550
	$ 895,000	$ 57,720	$ 4,780,000	$ 1,606,150

In February 2020, the City entered into a direct borrowing agreement with JP Morgan Chase Bank N.A., issuing $650,000 obligation for the purchase and improvements of a museum facility. The interest rate is 2.03% and matures in December 2029.

$ 412,760

In December 2016, the City entered into an agreement with the Business Oregon Infrastructure Finance Authority to award the City a total award of $3,250,000. The City will repay this amount at the end of the project with 2.83% interest per annum. The loan will be drawn down first. The City has pledged incremental property tax revenues for payment of the loan. In the event of default, outstanding amounts become immediately due. The agreement matures in fiscal year 2045-46. 2,813,248

Total notes payable $ 3,226,008

Annual debt service requirements to maturity for notes payable are as follows:

Fiscal Year	2021 IFA SPWF - Indy Landing Principal	2021 IFA SPWF - Indy Landing Interest	2020 Chase Bank (Museum) Principal	2020 Chase Bank (Museum) Interest
2025	$ 93,916	$ 79,615	$ 65,384	$ 7,715
2026	96,574	76,957	66,711	6,375
2027	99,307	71,224	68,066	5,007
2028	102,118	71,414	69,447	3,611
2029	105,008	68,524	70,857	2,187
2030-34	571,331	296,325	72,295	733
2035-39	656,882	210,774	-	-
2040-44	755,243	112,413	-	-
	$ 2,813,248	$ 1,001,442	$ 412,760	$ 25,628

During the year ended June 30, 2024, business-type long-term liability activity was as follows:

Business Activities	**Beginning Balances**	**Additions**	**Deletions**	**Ending Balances**	**Due in One Year**
Revenue Bonds					
2013 Sewer Bond	$ 1,860,000	$ -	$ 85,000	$ 1,775,000	$ 90,000
Bond Discount	(9,781)	554	-	(9,227)	-
2016A Full Faith & Credit Water Bond	960,000	-	60,000	900,000	65,000
Bond Premium	41,780	-	3,364	38,416	-
Total Bonds	2,851,999	554	148,364	2,704,189	155,000
Notes Payable					
CWSRF Loan	7,284,265	26,164	500,000	6,810,429	93,340
Direct Borrowing					
2018 Chase Bank Loan	505,766	-	78,857	426,909	80,947
Total Notes Payable	7,790,031	26,164	578,857	7,237,338	174,287
Total Notes Payable	-	-	-	-	-
Total Bonds, Notes and Leases	10,642,030	26,718	727,221	9,941,527	329,287
Compensated Absences	46,907	92,805	62,159	77,553	38,775
Total Business Activities	$ 10,688,937	$ 119,523	$ 789,380	$ 10,019,080	$ 368,062

B. Business-type Bonds and Notes Payable

In 2013, the City issued $2,900,000 in sewer system revenue bonds, series 2013, to refund the City's loan with the State of Oregon Department of Environmental Quality (DEQ loan) and its sewer revenue bond, series 2000, issued to the US Department of Agriculture Rural Utilities Service, and to pay costs of issuance of the bonds. The City pledged income derived from net revenue of the City's sewer systems to pay debt service. Interest of the bonds is payable semiannually in June and December of each year. Interest rate is 3% and bond maturity is in 2040.	$ 1,775,000
In October 2016, the City issued $1,335,000 in full faith and credit bonds, series 2016, to finance capital improvements to the City's water system, and to pay the costs of issuance of the bonds. The City has pledged the full faith and credit of the City for payment of the bonds. Interest of the bonds is payable semiannually in June and December of each year, commencing December 15, 2016. The average interest rate is 3.013% and bond maturity is in 2036.	900,000
Total bonds payable	$ 2,675,000

The business-type bonds are insured by Assured Guaranty Municipal Corp in the event that the City is unable to make payment.

Annual debt service requirements to maturity for bonds payable are as follows:

Fiscal	2013 Sewer Revenue Bonds		2016A Water Bonds	
Year	Principal	Interest	Principal	Interest
2025	$ 90,000	$ 57,650	$ 65,000	$ 27,650
2026	90,000	54,950	65,000	25,050
2027	95,000	52,250	65,000	23,100
2028	95,000	49,400	70,000	21,150
2029	100,000	46,550	70,000	19,050
2030-34	540,000	186,400	395,000	61,800
2035-39	630,000	91,175	170,000	7,650
2040-44	135,000	4,725	-	-
	$ 1,775,000	$ 543,100	$ 900,000	$ 185,450

In November 2017, the City entered into a Clean Water State Revolving Fund Loan (CWSRF) agreement with the State of Oregon Department of Environmental Quality (DEQ) to award the City a total of $9,416,130. The City will repay this amount at the end of the project with 1.42% interest per annum. The City pledged income derived from net revenue of the City's sewer systems to pay debt service. In the event of default, outstanding amounts become immediately due. The loan will be drawn down first. At year-end the City had an outstanding balance of:	$	6,810,429
In May 2019, the City entered into a loan agreement for $800,000 with Chase Bank to finance the purchase of senior water rights on the Willamette River. The note payable is secured by the City's full faith and credit and taxing power, but shall not entitle the lender to lien on or pledge of specific properties or revenue of the City. The interest rate on the 2.9%, payable semiannually in May and November, Commencing November 1, 2019. The loan maturity is in May 2029.		426,909
Total notes payable	$	7,237,338

Annual debt service requirements to maturity for notes payable are as follows:

Fiscal Year	2019 FF&C Chase - Water Rights Principal	Interest
2025	$ 80,947	$ 11,309
2026	83,092	9,164
2027	85,293	6,962
2028	87,554	4,702
2029	90,023	2,382
2030-34	-	-
2035-39	-	-
2040-44	-	-
	$ 426,909	$ 34,519

9. Deficit Fund Balances

The following funds had deficit fund balances at June 30, 2024. These deficits will be financed through future revenues.

Fund	Amount
Urban Renewal Projects Fund	$ 5,147,542
Information Services Equipment Fund	50,570
	$ 5,198,112

10. Tax Abatements

Polk County negotiates property tax abatement agreements on an individual basis. For the fiscal year ended June 30, 2024, the County had agreements which reduced property taxes levied on 12 properties for certified historic properties and for enterprise zone properties.

Property taxes for certified historic properties are abated for 15 consecutive years on the assessed value of qualifying improvements to the property pursuant to ORS 358.475-.545. The taxpayer is required to make qualified improvement to the property within the first five years in an amount of at least ten percent of the historic property's real market value at the time of program qualification. The County has not made any commitments as part of these agreements other than to reduce taxes. State law provides for the recapture of taxes abated, in addition to interest and penalties, if the property is disqualified during the term of the agreement.

Enterprise zones are property areas designated by the Oregon Business Development Department and determined on a case-by-case basis based on requirements under ORS 285C.090 which includes criteria for zone resident household income and unemployment rates. Qualifying enterprise zone businesses are exempted from paying property taxes on qualifying new construction and equipment for 3 - 5 years. The County has not made any commitments as part of these agreements other than to reduce taxes. State law provides for the recapture of taxes abated if the business ceases to meet the requirements of the program.

The County is not subject to any tax abatement agreements entered into by other governmental entities. The County has chosen to disclose information about its tax abatement agreements in total by abatement program type.

Property taxes abated by Polk County for the year ended June 30, 2024, listed by abatement program are as follows:

Abatement Program	Percentage of Taxes Abated	Total Property Taxes Abated	City Share of Taxes Abated
Historic Property	30%-55%	$ 2,649	$ 842
Enterprise Zone	100%	187,417	-
		$ 190,066	$ 842

11. Post Employment Benefits Other than Pensions

Other postemployment benefits (OPEB) for the City is comprised of two separate plans. The City provides an implicit rate subsidy for retiree health insurance premiums, and a contribution to the State of Oregon's PERS cost-sharing multiple-employer defined health insurance benefit plan.

Financial Statement Presentation

The City's two OPEB plans are presented in the aggregate on the Statement of Net Position. The amounts on the financial statements relate to the plans as follows:

	Implicit Rate Subsidy	PERS RHIA Plan	Total OPEB on Financials
Net OPEB Asset	$ -	$ 93,874	$ 93,874
Deferred outflows of resources			
Change in assumptions	10,781	-	10,781
Difference in expected and actual expe	5,006	-	5,006
Difference in earnings	-	266	266
Change in proportionate share	-	2,125	2,125
Contributions after MD	5,725	548	6,273
Net OPEB Liability	(247,511)	-	(247,511)
Deferred inflows of resources			
Change in assumptions	(56,280)	(1,012)	(57,292)
Difference in expected and actual expe	(52,605)	(2,357)	(54,962)
Difference in earnings	-	-	-
Change in proportionate share	-	(9,543)	(9,543)
OPEB expense/(income)*	17,161	(11,004)	6,157

* included in program expenses on the Statement of Activities

Implicit Rate Subsidy

Plan Description

The City's single-employer defined benefit postemployment healthcare plan is administered by CityCounty Insurance Services (CIS). Benefit provisions are established through negotiations between the City and representatives of collective bargaining units or through resolutions passed by City Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

The City's postemployment healthcare plan administrator issues a publicly available financial report that includes financial statements and required supplementary information for CIS. This report may be obtained through their website at: https://www.cisoregon.org/About/TrustDocs.

Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2022, the following employees were covered by the benefit terms:

Active employees	38
Eligible retirees	0
Spouses of ineligible retirees	0
Total participants	38

OPEB Plan Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The City's net OPEB liability of $247,511 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022.

For the fiscal year ended June 30, 2024, the City recognized OPEB expense from this plan of $17,161. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 5,006	$ 52,605
Changes in assumptions	10,781	56,280
Total (prior to post-MD contributions)	15,787	108,885
Contributions subsequent to the MD	5,725	-
Total	$ 21,512	$ 108,885

Deferred outflows of resources related to OPEB of $5,725 resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB income as follows:

Year Ended June 30	
2025	$ (13,412)
2026	(13,412)
2027	(12,871)
2028	(11,616)
2029	(10,210)
Thereafter	(31,577)
	$ (93,098)

Actuarial Assumptions and Other Inputs

The net OPEB liability in the July 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Discount Rate	3.65 percent
Projected Salary Increases	3.40 percent overall payroll growth
Retiree Healthcare Participation	35% of eligible employees 60% of male members and 35% of female members will elect spouse coverage.
Mortality	**Health retirees and beneficiaries:** Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees. Future mortality improvement: Generational Unisex Social Security Data Scale **Healthcare cost trend rate:** Medical and vision: 6.25 percent per year increasing to 6.75 percent. Dental: 4.00 percent per year until 2072, then 3.75 percent thereafter.

The discount rate was based on Bond Buyer 20-Year General Obligation Bond Index.

Changes in the Net OPEB Liability

	Net OPEB Liability
Balance as of June 30, 2023	$ 221,501
Changes for the year:	
Service cost	21,986
Interest on total OPEB liability	8,587
Effect of assumptions changes or inputs	(2,695)
Benefit payments	(1,868)
Balance as of June 30, 2024	$ 247,511

Changes in assumptions are the result of the change in the discount rate from 3.54% to 3.65%.

Sensitivity of the Total OPEB Liability

The following presents the City's OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
$ 274,076	$ 247,511	$ 223,267

1% Decrease	Current Health Care Trend Rates	1% Increase
$ 212,751	$ 247,511	$ 289,274

PERS Retirement Health Insurance Account

Plan Description

The City contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, or online at

https://www.oregon.gov/pers/emp/Documents/GASB/2023/GASB-75-RHIA-Individual-Employer-Schedules.pdf

Benefits Provided

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to $60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of $60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost, the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a

disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Contributions

PERS funding policy provides for 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. Employer contribution rates for the period were based on the December 31, 2021 actuarial valuation and a percentage of payroll that first became effective July 1, 2023. The City contributed 0.05% of PERS-covered salaries for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits and 0.00% of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. The City's total for the year ended June 30, 2024, contributions was $548.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the City reported an asset of $93,874 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2023, and the net OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021, rolled forward to June 30, 2023. The City's proportion of the net OPEB asset was based on the City's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2024, the City's proportionate share was 0.0256% which is a increase from its proportion of 0.0201%, as of June 30, 2023.

For the year ended June 30, 2024, the City recognized OPEB income from this plan of $11,004. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,357
Changes in assumptions	-	1,012
Earnings on investments	266	-
Change in proportionate share	2,125	9,543
Total (prior to post-MD contributions)	2,391	12,912
Contributions subsequent to the MD	548	-
Total	$ 2,939	$ 12,912

Deferred outflows of resources related to OPEB of $548 resulting from the City's contributions subsequent to the measurement date will be recognized as an increase in the net OPEB asset in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2025	$	(9,501)
2026		(5,733)
2027		3,469
2028		1,244
2029		-
Total	$	(10,521)

Actuarial Methods and Assumptions

The net OPEB asset in the December 31, 2021 actuarial valuation was determined using the actuarial methods and assumptions are the same as listed below in note 12 – Pension Plan Actuarial Assumptions.

Long-Term Expected Rate of Return

Are the same as listed below in Note 12 – Pension Plan Long-term Expected Rate of Return.

Discount Rate

The discount rate used to measure the net OPEB asset was 6.90% for the RHIA Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA 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 plan investments for the RHIA Plan was applied to all periods of projected benefit payments to determine the net OPEB asset.

Sensitivity of the City's proportionate share of the net OPEB liability (asset) to changes in the discount rate

The following presents the City's proportionate share of the net OPEB asset calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

1% Decrease (5.90%)		Current Discount Rate (6.90%)		1% Increase (7.90%)	
$	(85,331)	$	(93,874)	$	(101,203)

OPEB Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

Changes in Plan Provisions During the Measurement Period

There were no changes during the June 30, 2023, measurement period that require disclosure.

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2023, measurement period that require disclosure.

12. Pension Plan

Plan Description

Employees of the City are provided with pensions 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 and Actuarial Valuation that can be obtained at http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx.

A. Benefits provided

1. Tier One/Tier Two Retirement Benefit ORS Chapter 238

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Monthly payments must be a minimum of $200 per month or the member will receive a lump-sum payment of the actuarial equivalent of benefits to which he or she is entitled.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary was limited for all members beginning in 2021. The limit was equal to $210,582 in 2022 and indexed for inflation in later years.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 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 one or more of the following conditions are met:

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

Disability Benefits

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

Benefit Changes

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 (COLA) changes. The COLA is capped at 2.0 percent.

2. OPSRP/Defined Benefit Pension Program (OPSRP DB)

Pension Benefits

The Pension Program (ORS Chapter 238A) 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:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

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

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary was limited for all members beginning in 2021. The limit was equal to $210,582 in 2022 and indexed for inflation in later years.

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

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 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 credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

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 in fiscal year 2015 and beyond will

vary based on 1.25 percent on the first $60,000 of annual benefit and $750 plus 0.15 percent on annual benefits above $60,000.

3. OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

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

Upon retirement, a member of the OPSRP Individual Account Program (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 balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

OPERS contracts with VOYA Financial to maintain IAP participant records.

B. Employer Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2023. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on re-employed PERS retirees' salary as if they were an active member, excluding IAP (6 percent) contributions. Re-employed retirees do not accrue additional benefits while they work after retirement. Employer contributions for the year ended June 30, 2024 were $949,969 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year

ended June 30, 2024 were 26.69 percent for Tier One/Tier Two General Service Member, 26.69 percent for Tier One/Tier Two Police and Fire, 20.17 percent for OPSRP Pension Program General Service Members, 24.96 percent for OPSRP Pension Program Police and Fire Members.

C. Employee Contributions

Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan established by the Oregon Legislature. Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 or 7.0 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members behalf. The IAP member accounts represent member contributions made on or after January 1, 2004, plus earnings allocations less disbursements for refunds, death benefits, and retirements. As permitted, the City has opted to pick-up the contributions on behalf of employees; contribution were $225,214 for the year ended June 30, 2024.

Starting July 1, 2020, Senate Bill 1049 required a portion of member contributions to their IAP accounts to be redirected to the Defined Benefit fund. If the member earns more than $3,333 per month, 0.75 percent (if OPSRP member) or 2.5 percent (if Tier One/Tier Two member) of the member's contributions that were previously contributed to the member's IAP now fund the new Employee Pension Stability Accounts (EPSA). The EPSA accounts will be used to fund the cost of future pension benefits without changing those benefits, which means reduced contributions to the member's IAP account. Members may elect to make voluntary IAP contributions equal to the amount redirected.

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the City reported a liability of $6,750,528 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the City's proportion was 0.0360 percent, which was a decrease from its proportion of 0.0375 as of June 30, 2023.

For the year ended June 30, 2024, the City's recognized pension expense of $1,146,999. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 330,121	$ 26,766
Changes in assumptions	599,677	4,471
Earnings on investments	121,335	-
Change in proportionate share	339,693	179,022
Differences between employer contributions and employer's proportionate share of system contributions	9,159	521,682
Total (prior to post-MD contributions)	1,399,985	731,941
Contributions subsequent to the MD	949,969	-
Total	$ 2,349,954	$ 731,941

City's contributions subsequent to the measurement date of $949,969 are reported as deferred outflows of resources related to pensions and will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2025	$ 105,050
2026	(225,149)
2027	614,965
2028	171,641
2029	1,537
Thereafter	-
	$ 668,044

E. Actuarial assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, published July 20, 2021
Actuarial Assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	***Healthy retirees and beneficiaries:*** Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. ***Active members:*** Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. ***Disabled retirees:*** Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

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

F. Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 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	Low Range	High Range	Target Allocation
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
Total	100.00%	
Assumed Inflation - Mean		2.35%

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future

benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 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 for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

G. Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
City's proportionate share of the net pension liability (asset)	$ 11,150,601	$ 6,750,528	$ 3,068,133

H. Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

I. Changes in Plan Provisions During to Measurement Period

There were no changes during the June 30, 2023, measurement period that require disclosure.

J. Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2023, measurement period that require disclosure.

13. Risk Management

The City is exposed to various risks of loss related to errors and omissions; automobile; damage to or destruction of assets; bodily injury; and worker's compensation for which the City carries commercial insurance. There has been no significant reduction in insurance coverage from the prior year and settled claims have not reached the level of commercial coverage in any of the past four fiscal years.

14. Contingencies and Commitments

Management of the City believes that total amount of liability, if any, which may arise from claims and lawsuits pending against the City beyond that, which is covered by insurance, would not have a material effect on the City's financial condition.

Federal and state grants are subject to audit by the grantor agencies and any adjustments may become a liability of the appropriate fund. Management believes that adjustments, if any, will not materially affect the City's financial position.

Below is a list of outstanding commitments the City has. These amounts are or will be included in future budgets.

Project No.	Project	Contract Amount	Paid through June 30, 2024	Remaining Commitment
2021-03	Water Rights	$ 65,283	$ 31,041	$ 34,242
2022-09	Waste Water Treatment Plant Upgrade	2,204,558	561,927	1,642,631
2022-13	Sunset Meadows Park Improvements	571,017	558,348	12,669
2023-04	Surface Water Treatment Plant	11,997,275	1,392,231	10,605,044
2022-14	C Street Sewer Replacement	736,789	733,289	3,500
2022-17	9th Street Pump Station Phases 2-3	786,800	180,714	606,086
2023-05	Riverview Pathway Realignment	138,304	104,245	34,059
2023-06	Stormwater Master Plan	91,124	44,306	46,818
2023-09	Road Survey for Annex-Juris Transfer	41,250	21,267	19,983
2023-11	Parks Master Plan	244,300	43,297	201,003
2023-13	Corvallis Road Waterline	363,591	132,693	230,898

15. Concentration of Credit Risk

The City is exposed to risk of loss through loans made to MINET, an intergovernmental entity formed by the cities of Monmouth and Independence, Oregon to own and operate a fiber-optic internet video and telephone network in the cities. The City has incurred a concentration of credit risk for capital loans made to MINET. Terms of the debt are described in the Long-Term Debt footnote. Audited annual financial statements of MINET may be obtained by writing to MINET, 405 N. Hogan Road, Monmouth, OR 97361, or by calling (503) 837-0700.

The total amount loaned to MINET as of June 30, 2024, is shown below:

MINET Loan	Purpose	Amount	Interest Rate	Repayment Term
2015 Full Faith & Credit Obligation	Capital/Infrastructure	2,190,000	0.65%-4.05%	15 years
2017 Full Faith & Credit Obligation	Capital/Infrastructure	895,000	0.85%-5.84%	21 years
2020 Full Faith & Credit Obligation	Capital/Infrastructure	4,780,000	2%-3%	20 years
Advances to MINET	Cover prior year shortfalls	4,126,125	3%	12 years

Summarized financial data for MINET is as follows:

	2024	2023
Assets		
Current assets	$ 2,057,934	$ 1,805,181
Capital assets, net of depreciation	12,278,358	12,668,674
Total assets	14,336,292	14,473,855
Deferred Outflows of Resources		
Deferred charges for debt refunding	651,973	746,826
Liabilities		
Current liabilities	1,559,904	1,560,074
Long-term liabilities	26,356,133	27,733,207
Total liabilities	27,916,037	29,293,281
Net Position		
Net investment in capital assets	(4,230,226)	(5,008,065)
Unrestricted	(8,697,546)	(9,064,535)
Total net position	$ (12,927,772)	$ (14,072,600)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

- Budgetary Comparison Schedules
  - General Fund
  - Transportation Fund
  - Grants Program Fund
- Schedule of the Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Schedule of the Proportionate Share - RHIA
- Schedule of Contributions - RHIA
- Schedule of Changes in Total OPEB Liability and Related Ratios

CITY OF INDEPENDENCE, OREGON
GENERAL FUND - BUDGETARY BASIS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Property taxes	$ 2,596,000	$ 2,596,000	$ 2,609,062	13,062
Franchise fees	835,000	835,000	987,672	152,672
Licenses, permits and fees	286,350	286,350	187,239	(99,111)
Intergovernmental	463,400	463,400	483,639	20,239
Assessments				-
Grants and donations	500	2,000	(498)	(2,498)
Fines and forfeitures	71,400	71,400	81,654	10,254
Charges for services	155,000	155,000	187,282	32,282
Rent	37,460	37,460	27,338	(10,122)
Interest revenue	20,200	52,200	595,538	543,338
Miscellaneous revenue	10,000	10,000	37,024	27,024
Total revenues	4,475,310	4,508,810	5,195,950	687,140
EXPENDITURES:				
General government	1,080,525	1,242,525	1,306,910	(64,385)
Public safety	3,406,736	3,406,736	3,238,220	168,516
Community development	354,478	354,478	291,334	63,144
Culture and recreation	1,099,342	1,100,842	1,028,653	72,189
Capital outlay	-	-	665	(665)
Debt service:				
Principal	64,085	64,085	64,083	2
Interest	9,030	9,030	9,029	1
Contingency	1,149,595	1,019,595	-	1,019,595
Total expenditures	7,163,791	7,197,291	5,938,894	1,258,397
Revenues over (under) expenditures	(2,688,481)	(2,688,481)	(742,944)	1,945,537
OTHER FINANCING SOURCES (USES):				
Interfund loan payments	492,600	492,600	2,150	(490,450)
Transfers in	490,613	490,613	422,521	(68,092)
Transfers out	(213,715)	(213,715)	(213,715)	-
Total other financing sources (uses)	769,498	769,498	210,956	(558,542)
Net change in fund balance	(1,918,983)	(1,918,983)	(531,988)	1,386,995
FUND BALANCE, BEGINNING - BUDGETARY BASIS	1,918,983	1,918,983	2,114,813	195,830
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	1,582,825	$ 1,582,825
Interfund receivable			3,875,940	
Information services equipment fund			(50,570)	
Parks capital reserve fund			181,344	
FUND BALANCE, ENDING GAAP			$ 5,589,539	

CITY OF INDEPENDENCE, OREGON
TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	$ 855,000	$ 855,000	$ 929,525	$ 74,525
Interest revenue	5,000	5,000	34,303	29,303
Miscellaneous revenue	-	-	6,271	6,271
Total revenues	860,000	860,000	970,099	110,099
EXPENDITURES:				
Personnel service	483,349	483,349	495,894	(12,545)
Materials and service	519,950	519,950	310,478	209,472
Capital outlay	44,650	44,650	40,377	4,273
Debt service:				
Principal	-	-	57,143	(57,143)
Interest	-	-	286	(286)
Contingency	313,878	313,878	-	313,878
Total expenditures	1,361,827	1,361,827	904,178	457,649
Revenues over (under) expenditures	(501,827)	(501,827)	65,921	567,748
OTHER FINANCING SOURCES (USES):				
Interfund loan payments	(57,430)	(57,430)	-	57,430
Transfers out	(50,000)	(50,000)	(50,000)	-
Total other financing sources (uses)	(107,430)	(107,430)	(50,000)	57,430
Net change in fund balance	(609,257)	(609,257)	15,921	625,178
FUND BALANCE, BEGINNING - BUDGETARY BASIS	619,257	619,257	777,755	158,498
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 10,000	$ 10,000	$ 793,676	$ 783,676

CITY OF INDEPENDENCE, OREGON
GRANTS PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	$ 101,090	$ 101,090	$ 875,824	$ 774,734
Grants and donations	15,000	15,000	60,300	45,300
Interest revenue	10,000	10,000	93,516	83,516
Total revenues	126,090	126,090	1,029,640	903,550
EXPENDITURES:				
Personnel service	172,500	72,900	66,724	6,176
Materials and service	1,452,190	1,502,340	370,677	1,131,663
Capital outlay	-	49,450	462,830	(413,380)
Contingency	544,110	544,110	-	544,110
Total expenditures	2,168,800	2,168,800	900,231	1,268,569
Revenues over (under) expenditures	(2,042,710)	(2,042,710)	129,409	2,172,119
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	300,000	300,000
Net changes in fund balances	(2,042,710)	(2,042,710)	429,409	2,472,119
FUND BALANCE, BEGINNING	2,042,710	2,042,710	482,092	(1,560,618)
FUND BALANCE, ENDING	$ -	$ -	$ 911,501	$ 911,501

CITY OF INDEPENDENCE, OREGON

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

For the Last Ten Fiscal Years

Measurement Date June 30,	(a) City's proportion of the net pension liability (asset)	(b) City's proportionate share of the net pension liability (asset)	(c) City's covered payroll	(b/c) City's proportionate share of the net pension liability (asset) as a percentage of its	Plan fiduciary net position as a percentage of the total pension liability
2023	0.03603994%	$ 6,750,528	$ 3,608,813	187.06%	81.7%
2022	0.03750261%	5,742,402	3,379,700	169.91%	84.5%
2021	0.03592788%	4,299,303	3,793,030	113.35%	87.6%
2020	0.03422785%	7,469,694	3,665,402	203.79%	75.8%
2019	0.03335804%	5,770,142	3,437,258	167.87%	80.2%
2018	0.03086104%	4,675,041	3,211,306	145.58%	82.1%
2017	0.03078833%	4,150,279	2,965,410	139.96%	83.1%
2016	0.03134115%	4,705,034	2,661,504	176.78%	80.5%
2015	0.02869354%	1,647,429	2,374,283	69.39%	91.9%
2014	0.02677427%	(606,896)	2,259,338	-26.86%	103.6%

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

NOTES TO SCHEDULE

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 System 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.

Changes of 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. For June 30, 2021, the long-term expected rate of return was lowered to 6.90 percent, and the inflation rate was lowered from 2.5 to 2.4 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 INDEPENDENCE, OREGON

SCHEDULE OF CONTRIBUTIONS - PENSION

For the Last Ten Fiscal Years[1]

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) City's covered payroll	(b/c) Contributions as a percent of covered payroll
2024	$ 949,969	949,969	-	$ 4,184,973	22.70%
2023	865,066	865,066	-	3,608,313	23.97%
2022	768,563	768,563	-	3,379,700	22.74%
2021	720,689	720,689	-	3,793,030	19.00%
2020	702,449	702,449	-	3,665,402	19.16%
2019	492,899	492,899	-	3,437,258	14.34%
2018	452,305	452,305	-	3,211,306	14.08%
2017	334,614	334,614	-	2,965,410	11.28%
2016	320,569	320,569	-	2,661,504	12.04%
2015	305,990	305,990	-	2,374,283	12.89%

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

[1]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.

NOTES TO SCHEDULE

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

Actuarial valuation	December 31, 2021	December 31, 2019	December 31, 2017	December 31, 2015	December 31, 2013
Effective	July 2023 - June 2025	July 2021 - June 2023	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017
Actuarial cost method	Entry Age Normal				
Amortization method	Level percentage of payroll				
Asset valuation method	Market Value				
Remaining amortization periods	20 years				
Actuarial assumptions:					
Inflation rate	2.40 percent		2.50 percent		
Projected salary increases	3.40 percent	3.50 percent			
Investment rate of return	6.90 percent		7.20 percent	7.50 percent	7.75 percent

CITY OF INDEPENDENCE, OREGON
SCHEDULE OF PROPORTIONATE SHARE - RHIA
For the Last Ten Fiscal Years[1]

Measurement Date June 30,	(a) City's proportion of the net OPEB liability (asset)	(b) City's proportionate share of the net OPEB liability (asset)	(c) City's covered payroll	(b/c) City's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2023	0.02563693%	$ (93,874)	$ 3,608,813	-2.60%	201.6%
2022	0.02018283%	(71,717)	3,379,700	-2.12%	194.6%
2021	0.02436595%	(83,673)	3,793,030	-2.21%	183.9%
2020	0.03021349%	(61,563)	3,665,402	-1.68%	150.1%
2019	0.02915515%	(56,338)	3,437,258	-1.64%	144.4%
2018	0.02776841%	(30,997)	3,211,306	-0.97%	124.0%
2017	0.02714883%	(11,330)	2,965,410	-0.38%	108.9%

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

[1]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.

NOTES TO SCHEDULE

Changes of Assumptions:

The PERS Board adopted assumption changes that were used to measure the June 30, 2021 total OPEB liability. The changes include the lowering of the long-term expected rate of return from 7.20 to 6.90 percent and the inflation rate from 2.5 to 2.4 percent. In addition, the healthy healthcare participation and cost trend rates, and healthy mortality assumptions were changed to reflect an updated trends and mortality improvement scale for all groups.

CITY OF INDEPENDENCE, OREGON
SCHEDULE OF CONTRIBUTIONS - RHIA
For the Last Ten Fiscal Years[1]

Year Ended June 30,	(a) Contractually determined contribution	(b) Contributions in relation to the actuarially required contribution	(a-b) Contribution deficiency (excess)	(c) City's covered payroll	(b/c) Contributions as a percent of covered payroll
2024	$ 548	548	-	$ 4,184,973	0.01%
2023	505	505	-	3,608,313	0.01%
2022	497	497	-	3,379,700	0.01%
2021	6,846	6,846	-	3,793,030	0.18%
2020	2,158	2,158	-	3,665,402	0.06%
2019	14,450	14,450	-	3,437,258	0.42%
2018	13,446	13,446	-	3,211,306	0.42%
2017	13,516	13,516	-	2,965,410	0.46%

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

[1]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.

NOTES TO SCHEDULE

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

Actuarial valuation	December 31, 2021	December 31, 2019	December 31, 2017	December 31, 2015	December 31, 2013
Effective	July 2023 - June 2025	July 2021 - June 2023	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017
Actuarial cost method	Entry Age Normal				
Amortization method	Level percentage of payroll				
Asset valuation method	Market Value				
Remaining amortization periods	20 years				
Actuarial assumptions:					
Inflation rate	2.40 percent		2.50 percent		
Projected salary increases	3.40 percent	3.50 percent			
Investment rate of return	6.90 percent		7.20 percent	7.50 percent	7.75 percent

CITY OF INDEPENDENCE, OREGON
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
For the Last Ten Plan Years[1]

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability							
Service Cost	$ 21,986	$ 26,202	$ 25,411	$ 18,835	$ 16,637	$ 18,322	$ 19,773
Interest	8,587	6,736	6,285	9,593	9,642	9,095	7,422
Differences between economic/demographic gains or losses	-	(47,651)	-	(23,396)	-	12,511	-
Changes of assumptions	(2,695)	(47,960)	1,453	8,242	9,285	(26,636)	(17,378)
Benefit payment	(1,868)	(2,974)	(9,862)	(9,256)	(16,293)	(16,737)	(12,793)
Net change in total OPEB liability	26,010	(65,647)	23,287	4,018	19,271	(3,445)	(2,976)
Total OPEB liability - beginning	221,501	287,148	263,861	259,843	240,572	244,017	246,993
Total OPEB liability - ending	$ 247,511	$ 221,501	$ 287,148	$ 263,861	$ 259,843	$ 240,572	$ 244,017
Covered-employee payroll	$ 3,608,813	$ 3,379,700	$ 3,793,030	$ 3,665,402	$ 3,437,258	$ 3,211,306	$ 2,965,410
Total OPEB liability as a percentage of covered-employee payroll	6.86%	6.55%	7.57%	7.20%	7.56%	7.49%	8.23%

[1]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.

No assets are accumulated in a trust.

1. Stewardship, Compliance and Accountability

A. Budgetary Information

On or before June 30 of each year, the City enacts a resolution adopting the budget, appropriating the expenditures, and levying the property taxes. The City's budget is presented on the modified accrual basis of accounting. Prior to enacting this resolution, the proposed budget is presented to a Budget Committee that takes public testimony and ultimately approves the budget. The Budget Committee presents the budget to the City Council for budget hearings prior to enactment of the resolution. The City budgets all funds as required by Oregon Local Budget Law (ORS 294).

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Total expenditures by department as established by the resolution are the legal level of control for the General Fund. Expenditure categories of personnel services, materials and services, capital outlay, debt service, transfers, and contingency are the legal level of control for all other funds. The detailed budget document, however, is required to contain more specific information for the above-mentioned expenditure categories. Unexpected additional resources may be added to the budget with a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the City Council. Management may modify original and supplemental budgets by the use of appropriations transfers between the legal levels of control within a fund. Such transfers require approval by the City Council. The Council approved appropriation transfers and supplemental budget resolutions during the fiscal year ended June 30, 2024.

Expenditures in the following funds/departments/categories exceeded appropriations for the fiscal year ended June 30, 2024:

Fund	Department/Category	Amount
General Fund	Administration	($57,585)
General Fund	Finance	(17,265)
General Fund	Human Resources	(9,694)
General Fund	Building Inspection	(11,509)
Transportation Fund	Personnel Services	(12,545)
Transportation Fund	Debt Service	(57,429)
Grants Program Fund	Capital Outlay	(413,380)
Information Services Equipment Fund	Materials and Services	(37,291)
Urban Renewal Projects Fund	Debt Service	(968,871)
Economic Development Loan Fund	Transfers out	(300,000)
Tourism and Events Fund	Materials and Services	(34,792)
Parks SDC Fund	Capital Outlay	(34,959)
Building Repair and Replacement Fund	Personnel Services	(1,847)
Water Fund	Personnel Services	(45,759)
Water SDC Fund	Materials and Services	(50)
Sewer Fund	Personnel Services	(39,021)

B. Deficit Fund Balances

At June 30, 2024, the following funds had a deficit fund balance on the budgetary basis:

Urban Renewal Projects Fund	($4,794,064)
Information Services Equipment Fund	($50,070)

Special Revenue Funds

These funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds included in this category are:

Economic Development Loan Fund
This fund accounts for principal and interest secured from economic development loans related to economic development within the City.

Tourism and Events Fund
This fund accounts for revenues received through various City commissioned or sponsored events. Expenditures directly support those events.

Transportation SDC Fund
This fund accounts for system development charges designated for transportation projects.

Parks SDC Fund
This fund accounts for system development charges designated for development and existing improvements of parks.

Debt Service Funds

These funds are used to account for revenues and expenditures related to the servicing of general long-term debt:

General Obligation Bond Fund
This fund accounts for revenues from property taxes. Expenditures are earmarked for general obligation debt service.

Special Assessment Fund
This fund accounts for revenues from a local improvement district. Expenditures are earmarked for debt incurred for making improvements to the district.

Urban Renewal Debt Fund
This fund accounts for property taxes designated for debt service payments. Expenditures are for principal and interest on long-term debt.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital items and facilities. The funds included in this category are:

Building Repair & Replacement Fund
This fund is for the exclusive purpose of financing major repairs or replacement of City-owned buildings.

Capital Projects Fund
This fund is used to account for financial resources to be used for the acquisistion or construction of major capital items and facilities.

CITY OF INDEPENDENCE, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total
ASSETS:				
Cash and cash equivalents	$ 2,487,887	$ 681,819	$ 1,520,682	$ 4,690,388
Property taxes receivable	-	43,385	-	43,385
Accounts receivable, net	45,885	-	2,484	48,369
SDC and assessments receivables	-	19,246	-	19,246
Prepaids	20,673	-	224	20,897
Loans receivable, net	98,289	-	-	98,289
Interfund loan receivables	1,146,591	-	-	1,146,591
Total assets	$ 3,799,325	$ 744,450	$ 1,523,390	$ 6,067,165
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued expenses	$ 128,741	$ -	$ 5,239	$ 133,980
Total liabilities	128,741	-	5,239	133,980
DEREFFED INFLOWS OF RESOURCES:				
Unavailable revenue - property taxes	-	36,046	-	36,046
Unavailable revenue - loan receivables	94,255	-	-	94,255
Unavailable revenue - SDC and assesments receivables	-	19,246	-	19,246
Total deferred inflows of resources	94,255	55,292	-	149,547
FUND BALANCE:				
Nonspendable:				
Prepaid items	20,673	-	-	20,673
Restricted for:				
Debt service	-	689,158	-	689,158
System development	2,642,397			2,642,397
Transportation	110,779	-	-	110,779
Community development	783,279	-	-	783,279
Assigned to:				
Tourism and events	19,201	-	-	19,201
Capital projects	-	-	1,518,151	1,518,151
Total fund balance	3,576,329	689,158	1,518,151	5,783,638
Total liabilities, deferred inflows of resources, and fund balance	$ 3,799,325	$ 744,450	$ 1,523,390	$ 6,067,165

CITY OF INDEPENDENCE, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total
REVENUES:				
Property taxes	$ -	$ 1,036,842	$ -	$ 1,036,842
Transient lodging taxes	178,786	-	-	178,786
Assessments	-	4,231	-	4,231
Grants and donations	-	-	27,493	27,493
Interest revenue	182,951	54,083	64,968	302,002
Miscellaneous revenue	256,002	-	131,202	387,204
Loan repayments	65,369	-	-	65,369
Royalties	5,000	-	-	5,000
System development charges	344,473	-	-	344,473
Total revenues	1,032,581	1,095,156	223,663	2,351,400
EXPENDITURES:				
General government	-	-	183,152	183,152
Highways and streets	-	-	-	-
Culture and recreation	667,182	-	-	667,182
Capital outlay	105,346	-	77,162	182,508
Debt service:				
Principal	-	821,775	-	821,775
Interest	-	631,596	-	631,596
Total expenditures	772,528	1,453,371	260,314	2,486,213
Revenues over (under) expenditures	260,053	(358,215)	(36,651)	(134,813)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	427,435	397,954	825,389
Transfers out	(542,724)	-	-	(542,724)
Total other financing sources (uses)	(542,724)	427,435	397,954	282,665
Net change in fund balance	(282,671)	69,220	361,303	147,852
FUND BALANCE, BEGINNING	3,859,000	619,938	967,385	5,446,323
FUND BALANCE, ENDING	$ 3,576,329	$ 689,158	$ 1,518,151	$ 5,783,638

CITY OF INDEPENDENCE, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Economic Development Loan Fund	Tourism and Events Fund
ASSETS:		
Cash and cash equivalents	$ 683,031	$ 3,504
Accounts receivable, net	-	39,486
Prepaids	-	20,673
Loans receivable, net	59,184	-
Interfund loan receivables	100,248	-
Total assets	$ 842,463	$ 63,663
LIABILITIES:		
Accounts payable and accrued expenses	$ -	$ 23,789
Total liabilities	-	23,789
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue- loans receivable	59,184	-
Total deferred inflows of resources	59,184	-
FUND BALANCE:		
Nonspendable:		
Prepaid items	-	20,673
Restricted for:		
System development	-	-
Transportation	-	-
Community development	783,279	-
Assigned to:		
Tourism and events	-	19,201
Total fund balance	783,279	39,874
Total liabilities, deferred inflows of resources and fund balance	$ 842,463	$ 63,663

Transportation SDC Fund	Parks SDC Fund	Total
$ 1,145,048	$ 656,304	$ 2,487,887
6,399	-	45,885
-	-	20,673
35,071	4,034	98,289
659,920	386,423	1,146,591
$ 1,846,438	$ 1,046,761	$ 3,799,325
$ 69,992	$ 34,960	$ 128,741
69,992	34,960	128,741
35,071	-	94,255
35,071	-	94,255
-	-	20,673
1,630,596	1,011,801	2,642,397
110,779	-	110,779
-	-	783,279
-	-	19,201
1,741,375	1,011,801	3,576,329
$ 1,846,438	$ 1,046,761	$ 3,799,325

CITY OF INDEPENDENCE, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	Economic Development Loan Fund	Tourism and Events Fund
REVENUES:		
Transient lodging taxes	$ -	$ 178,786
Interest revenue	38,630	4,323
Miscellaneous revenue	-	256,002
Loan repayments	14,143	-
Royalties	-	5,000
System development charges	-	-
Total revenues	52,773	444,111
EXPENDITURES:		
Culture and recreation	-	657,182
Capital outlay	-	-
Total expenditures	-	657,182
Revenues over (under) expenditures	52,773	(213,071)
OTHER FINANCING SOURCES (USES):		
Transfers out	(300,000)	-
Total other financing sources (uses)	(300,000)	-
Net change in fund balance	(247,227)	(213,071)
FUND BALANCE, BEGINNING	1,030,506	252,945
FUND BALANCE, ENDING	$ 783,279	$ 39,874

Transportation SDC Fund	Parks SDC Fund	Total
$ -	$ -	$ 178,786
74,963	65,035	182,951
-	-	256,002
46,618	4,608	65,369
-	-	5,000
173,252	171,221	344,473
294,833	240,864	1,032,581
-	10,000	667,182
70,387	34,959	105,346
70,387	44,959	772,528
224,446	195,905	260,053
(110,779)	(131,945)	(542,724)
(110,779)	(131,945)	(542,724)
113,667	63,960	(282,671)
1,627,708	947,841	3,859,000
$ 1,741,375	$ 1,011,801	$ 3,576,329

CITY OF INDEPENDENCE, OREGON
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	General Obligation Bond Fund	Special Assessment Fund	Urban Renewal Debt Fund	Total
ASSETS:				
Cash and cash equivalents	$ 90,612	$ 18,674	$ 572,533	$ 681,819
Property taxes receivable	12,280	-	31,105	43,385
SDC and assessments receivables	-	19,246	-	19,246
Total assets	$ 102,892	$ 37,920	$ 603,638	$ 744,450
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue- property taxes	$ 10,392	$ -	$ 25,654	$ 36,046
Unavailable revenue- assessments	-	19,246	-	19,246
Total deferred inflows of resources	10,392	19,246	25,654	55,292
FUND BALANCE:				
Restricted for:				
Debt service	92,500	18,674	577,984	689,158
Total fund balance	92,500	18,674	577,984	689,158
Total liabilities, deferred inflows of resources and fund balance	$ 102,892	$ 37,920	$ 603,638	$ 744,450

CITY OF INDEPENDENCE, OREGON
NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	General Obligation Bond Fund	Special Assessment Fund	Urban Renewal Debt Fund	Total
REVENUES:				
Property taxes	$ 230,005	$ -	$ 806,837	$ 1,036,842
Assessments	-	4,231	-	4,231
Interest revenue	16,365	1,302	36,416	54,083
Total revenues	246,370	5,533	843,253	1,095,156
EXPENDITURES:				
Debt service:				
Principal	265,000	25,443	531,332	821,775
Interest	133,318	1,272	497,006	631,596
Total expenditures	398,318	26,715	1,028,338	1,453,371
Revenues over (under) expenditures	(151,948)	(21,182)	(185,085)	(358,215)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	427,435	427,435
Total other financing sources (uses)	-	-	427,435	427,435
Net change in fund balance	(151,948)	(21,182)	242,350	69,220
FUND BALANCE, BEGINNING	244,448	39,856	335,634	619,938
FUND BALANCE, ENDING	$ 92,500	$ 18,674	$ 577,984	$ 689,158

CITY OF INDEPENDENCE, OREGON
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Building Repair & Replacement Fund	Capital Projects	Total
ASSETS:			
Cash and cash equivalents	$ 1,080,235	$ 440,447	$ 1,520,682
Accounts receivable, net	2,484	-	2,484
Prepaids	224	-	224
Total assets	$ 1,082,943	$ 440,447	$ 1,523,390
LIABILITIES:			
Accounts payable and accrued expenses	$ 5,239	$ -	$ 5,239
Total liabilities	5,239	-	5,239
FUND BALANCE:			
Assigned to:			
Capital projects	1,077,704	440,447	1,518,151
Total fund balance	1,077,704	440,447	1,518,151
Total liabilities and fund balance	$ 1,082,943	$ 440,447	$ 1,523,390

CITY OF INDEPENDENCE, OREGON
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	Building Repair & Replacement Fund	Capital Projects	Total
REVENUES:			
Grants and donations	$ -	$ 27,493	$ 27,493
Interest revenue	49,063	15,905	64,968
Miscellaneous revenue	2,838	128,364	131,202
Total revenues	51,901	171,762	223,663
EXPENDITURES:			
General government	183,152	-	183,152
Capital outlay	45,605	31,557	77,162
Total expenditures	228,757	31,557	260,314
Revenues over (under) expenditures	(176,856)	140,205	(36,651)
OTHER FINANCING SOURCES (USES):			
Transfers in	287,175	110,779	397,954
Total other financing sources (uses)	287,175	110,779	397,954
Net changes in fund balances	110,319	250,984	361,303
FUND BALANCES, BEGINNING	967,385	-	967,385
Change witihin financial reporting entity (major to nonmajor fund)	-	189,463	189,463
FUND BALANCES, ENDING	$ 1,077,704	$ 440,447	$ 1,518,151

CITY OF INDEPENDENCE, OREGON
GENERAL FUND - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES
COMBINING BALANCE SHEET
June 30, 2024

	General Fund - Budgetary Basis	Information Services Equipment Fund - Budgetary Basis	Parks Capital Reserve Fund - Budgetary Basis	Total General Fund - Budgetary Basis
ASSETS:				
Cash and cash equivalents	$ 1,042,716	$ -	$ 248,796	$ 1,291,512
Property taxes receivable	104,068	-	-	104,068
Accounts receivable, net	144,901	-	-	144,901
Leases receivable	23,554		-	23,554
Prepaids	29,581	-	-	29,581
Interest receivable				-
Loans receivable, net				-
Due from other funds	800,157	-	-	800,157
Property held for sale				-
Interfund loan receivables	3,875,940	-	-	3,875,940
Total assets	$ 6,020,917	$ -	$ 248,796	$ 6,269,713
LIABILITIES:				
Accounts payable and accrued expenses	$ 200,209	$ -	$ 67,452	$ 267,661
Deposits	187,589	-	-	187,589
Due to other funds	-	50,570	-	50,570
Total liabilities	387,798	50,570	67,452	505,820
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue - property taxes	86,252	-	-	86,252
Unavailable revenue - municipal court receivables	28,425	-	-	28,425
Unavailable revenue - loan receivables				-
Unavailable revenue - opioid receivables	37,737	-	-	37,737
Unavailable revenue - leases receivable	21,940			21,940
Total deferred inflows of resources	174,354	-	-	174,354
FUND BALANCE:				
Nonspendable:				
Prepaid items	29,581	-	-	29,581
Loan receivable	3,875,940	-	-	3,875,940
Committed to:				
Park maintenance	-	-	181,344	181,344
Assigned to:				
Community development	327,210	-	-	327,210
Unassigned	1,226,033	(50,570)	-	1,175,463
Total fund balance	5,458,764	(50,570)	181,344	5,589,538
Total liabilities, deferred inflows of resources and fund balance	$ 6,020,916	$ -	$ 248,796	$ 6,269,712

CITY OF INDEPENDENCE, OREGON
GENERAL FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	General Fund - Budgetary Basis	General Equipment & Vehicle Reserve Fund - Budgetary Basis	Information Services Equipment Fund - Budgetary Basis	Parks Capital Reserve Fund- Budgetary Basis	Total General Fund - Budgetary Basis
REVENUES:					
Property taxes	2,609,062	$ -	$ -	$ -	$ 2,609,062
Franchise fees	987,672	-	-	-	987,672
Licenses, permits and fees	187,239	-	-	-	187,239
Intergovernmental	483,639	-	-	-	483,639
Grants and donations	(499)	-	-	-	(499)
Fines and forfeitures	81,654	-	-	-	81,654
Charges for services	187,282	-	-	-	187,282
Rent	27,338	-	-	-	27,338
Interest revenue	595,538	470	-	17,443	613,451
Miscellaneous revenue	37,024	-	-	-	37,024
Total revenues	5,195,949	470	-	17,443	5,213,862
EXPENDITURES:					
General government	1,306,910	-	37,291	-	1,344,201
Public safety	3,238,220	-	-	-	3,238,220
Community development	291,334	-	-	-	291,334
Culture and recreation	1,028,653	-	-	-	1,028,653
Capital outlay	665	-	-	312,498	313,163
Debt service:					
Principal	64,083	-	-	-	64,083
Interest	9,029	-	-	-	9,029
Total expenditures	5,938,894	-	37,291	312,498	6,288,683
Revenues over (under) expenditures	(742,945)	470	(37,291)	(295,055)	(1,074,821)
OTHER FINANCING SOURCES (USES):					
Interfund loan payments	2,150	-	-	-	2,150
Transfers in	422,521	-	-	131,945	554,466
Transfers out	(213,715)	(12,175)	-	-	(225,890)
Total other financing sources (uses)	210,956	(12,175)	-	131,945	330,726
Net change in fund balance	(531,989)	(11,705)	(37,291)	(163,110)	(744,095)
FUND BALANCE, BEGINNING -BUDGETARY BASIS	2,114,813	11,705	(13,279)	344,454	2,457,693
FUND BALANCE, ENDING - BUDGETARY BASIS	1,582,824	-	(50,570)	181,344	1,713,598
Interfund receivable	3,875,940	-	-	-	3,875,940
FUND BALANCE, ENDING	$ 5,458,764	$ -	$ (50,570)	$ 181,344	$ 5,589,538

BUDGETARY COMPARISON SCHEDULES

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

Governmental Budgetary Comparison schedules not included in required supplemental information include the following:

General Fund - Budgetary Basis Schedule of Expenditures

General Equipment & Vehicle Reserve Fund - Budgetary Basis Schedule of Revenues, Expenditures and Changes in Fund Balance

Information Services Equipment Fund - Budgetary Basis Schedule of Revenues, Expenditures and Changes in Fund Balance

Parks Capital Reserve Fund - Budgetary Basis Schedule of Revenues, Expenditures and Changes in Fund Balance

MINET Debt Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance

Capital Projects Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance

Urban Renewal Projects Fund - Budgetary Basis Schedule of Revenues, Expenditures and Changes in Fund Balance

Governmental Budgetary Comparison schedules included the following:

- Special Revenue Funds

  Economic Development Loan Fund
  Tourism and Events Fund
  Transportation SDC Fund
  Parks SDC Fund

- Debt Service Funds

  General Obligation Bond Fund
  Special Assessment Fund
  Urban Renewal Debt Fund

- Capital Project Funds

  Building Repair & Replacement Fund

CITY OF INDEPENDENCE, OREGON
GENERAL FUND - BUDGETARY BASIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with	
	Original	Final	Actual	Final Budget	
Administration:					
Personnel service	$ 231,560	$ 231,560	$ 207,565	$ 23,995	*
Materials and service	197,780	257,780	339,360	(81,580)	*
Subtotal	429,340	489,340	546,925	(57,585)	
Finance:					
Personnel service	69,917	69,917	88,208	(18,291)	*
Materials and service	37,600	98,100	97,074	1,026	*
Subtotal	107,517	168,017	185,282	(17,265)	
Human Resources:					
Personnel service	67,290	67,290	67,991	(701)	*
Materials and service	22,800	29,300	38,293	(8,993)	*
Subtotal	90,090	96,590	106,284	(9,694)	
Building inspection:					
Personnel services	180,314	215,314	226,906	(11,592)	*
Materials and services	24,870	24,870	24,787	83	*
Subtotal	205,184	240,184	251,693	(11,509)	
Information technology:					
Personnel services	123,426	123,426	121,163	2,263	*
Materials and services	37,600	37,600	22,250	15,350	*
Subtotal	161,026	161,026	143,413	17,613	
Janitorial:					
Personnel service	66,918	66,918	57,694	9,224	*
Materials and service	20,450	20,450	15,619	4,831	*
Subtotal	87,368	87,368	73,313	14,055	
Police operations:					
Personnel service	2,742,795	2,742,795	2,588,011	154,784	*
Materials and service	609,910	609,910	605,825	4,085	*
Subtotal	3,352,705	3,352,705	3,193,836	158,869	
Municipal court:					
Personnel service	23,656	23,656	24,892	(1,236)	*
Materials and service	30,375	30,375	19,492	10,883	*
Subtotal	54,031	54,031	44,384	9,647	
Economic development:					
Personnel service	95,859	95,859	91,122	4,737	*
Materials and service	28,100	28,100	24,730	3,370	*
Subtotal	123,959	123,959	115,852	8,107	
Community development:					
Personnel service	145,944	145,944	149,886	(3,942)	*
Materials and service	84,575	84,575	25,596	58,979	*
Subtotal	230,519	230,519	175,482	55,037	
Library:					
Personnel service	430,473	430,473	423,431	7,042	*
Materials and service	118,100	118,100	95,724	22,376	*
Subtotal	548,573	548,573	519,155	29,418	
Museum:					
Personnel service	164,140	164,140	157,438	6,702	*
Materials and service	35,325	36,825	33,881	2,944	*
Capital outlay	-	-	665	(665)	*
Subtotal	199,465	200,965	191,984	8,981	
Parks:					
Personnel services	163,754	163,754	162,446	1,308	*
Materials and service	185,150	185,150	153,923	31,227	*
Subtotal	348,904	348,904	316,369	32,535	
Pool:					
Materials and service	2,400	2,400	1,810	590	*
Subtotal	2,400	2,400	1,810	590	
Non-departmental:					
Debt service:					
Principal	64,085	64,085	64,083	2	*
Interest	9,030	9,030	9,029	1	*
Subtotal	73,115	73,115	73,112	3	
Total expenditures	$ 6,014,196	$ 6,177,696	$ 5,938,894	$ 238,802	

*Subtotal equals appropriation level.

CITY OF INDEPENDENCE, OREGON
GENERAL EQUIPMENT & VEHICLE RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue		$ -	$ 470	$ 470
Total revenues	-	-	470	470
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(12,500)	(12,175)	325
Total other financing sources (uses)	-	(12,500)	(12,175)	325
Net change in fund balance	-	(12,500)	(11,705)	795
FUND BALANCE, BEGINNING - BUDGETARY BASIS	-	12,500	11,705	(795)
FUND BALANCE, ENDING - BUDGETARY BASIS	$ -	$ -	$ -	$ -

CITY OF INDEPENDENCE, OREGON
INFORMATION SERVICES EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Miscellaneous revenue	$ 5,000	$ 5,000	$ -	$ (5,000)
Total revenues	5,000	5,000	-	(5,000)
EXPENDITURES:				
Materials and service	-	-	37,291	(37,291)
Capital outlay	5,000	5,000	-	5,000
Contingency	92	92	-	92
Total expenditures	5,092	5,092	37,291	(32,199)
Net change in fund balance	(92)	(92)	(37,291)	(37,199)
FUND BALANCE, BEGINNING - BUDGETARY BASIS	92	92	(13,279)	(13,371)
FUND BALANCE, ENDING - BUDGETARY BASIS	$ -	$ -	$ (50,570)	$ (50,570)

CITY OF INDEPENDENCE, OREGON
PARKS CAPITAL RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	$ 77,000	$ 77,000	$ -	$ (77,000)
Interest revenue	2,000	2,000	17,443	15,443
Total revenues	79,000	79,000	17,443	(61,557)
EXPENDITURES:				
Materials and service	90,000	90,000	-	90,000
Capital outlay	390,390	390,390	312,498	77,892
Total expenditures	480,390	480,390	312,498	167,892
Revenues over (under) expenditures	(401,390)	(401,390)	(295,055)	106,335
OTHER FINANCING SOURCES (USES):				
Transfers in	131,945	131,945	131,945	-
Total other financing sources (uses)	131,945	131,945	131,945	-
Net change in fund balance	(269,445)	(269,445)	(163,110)	106,335
FUND BALANCE, BEGINNING - BUDGETARY BASIS	274,989	274,989	344,454	69,465
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 5,544	$ 5,544	$ 181,344	$ 175,800

CITY OF INDEPENDENCE, OREGON
MINET DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	$ 798,195	$ 798,195	$ 798,192	$ (3)
Total revenues	798,195	798,195	798,192	(3)
EXPENDITURES:				
Debt service:				
Principal	530,000	530,000	530,000	- *
Interest	268,195	268,195	268,027	168 *
Total expenditures	798,195	798,195	798,027	168
Net change in fund balance	-	-	165	165
FUND BALANCE, BEGINNING-BUDGETARY BASIS	-	-	-	-
FUND BALANCE, ENDING -BUDGETARY BASIS	$ -	$ -	165	$ 165
Loan receivable			7,865,000	
Unavailable revenue - loan receivables			(7,865,000)	
FUND BALANCE, ENDING			$ 165	

* Appropriated together as debt service.

CITY OF INDEPENDENCE, OREGON
URBAN RENEWAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Property taxes	$ 463,700	$ 463,700	$ 268,946	$ (194,754)
Interest revenue	1,000	1,000	3,262	2,262
Loan repayments	-	-	337	337
Total revenues	464,700	464,700	272,545	(192,155)
EXPENDITURES:				
Materials and service	15,000	15,000	567	14,433
Debt service:				
Principal	-	-	343,415	(343,415)
Interest	-	-	625,456	(625,456)
Contingency	1,027,989	1,027,989	-	1,027,989
Total expenditures	1,042,989	1,042,989	969,438	73,551
Revenues over (under) expenditures	(578,289)	(578,289)	(696,893)	(118,604)
OTHER FINANCING SOURCES (USES):				
Interfund loan payments	(764,220)	(764,220)	-	764,220
Total other financing sources (uses)	(764,220)	(764,220)	-	764,220
Net change in fund balance	(1,342,509)	(1,342,509)	(696,893)	645,616
FUND BALANCE, BEGINNING BUDGETARY BASIS	1,342,509	1,342,509	1,353,174	10,665
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	656,281	$ 656,281
Interfund loan payable			(5,803,823)	
FUND BALANCE, ENDING			$ (5,147,542)	

CITY OF INDEPENDENCE, OREGON
ECONOMIC DEVELOPMENT LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue	$ 8,000	$ 8,000	$ 38,630	$ 30,630
Loan repayments	14,480	14,480	14,143	(337)
Interfund loan payments	110,870	110,870	109,573	(1,297)
Total revenues	133,350	133,350	162,346	28,996
EXPENDITURES:				
Materials and service	120,000	120,000	-	120,000
Contingency	824,358	824,358	-	824,358
Total expenditures	944,358	944,358	-	944,358
Revenues over (under) expenditures	(811,008)	(811,008)	162,346	973,354
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(300,000)	(300,000)
Net change in fund balance	(811,008)	(811,008)	(137,654)	673,354
FUND BALANCE, BEGINNING - BUDGETARY BASIS	811,008	811,008	820,685	9,677
FUND BALANCE, ENDING - BUDGETARY BASIS	$ -	$ -	683,031	$ 683,031
Interfund loan receivable			100,248	
FUND BALANCE, ENDING			$ 783,279	

CITY OF INDEPENDENCE, OREGON
TOURISM AND EVENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Lodging tax	$ 335,700	$ 335,700	$ 178,786	$ (156,914)
Interest revenue	2,000	2,000	4,323	2,323
Miscellaneous revenue	150,500	150,500	256,002	105,502
Royalties	5,000	5,000	5,000	-
Total revenues	493,200	493,200	444,111	(49,089)
EXPENDITURES:				
Personnel service	329,267	329,267	325,925	3,342
Materials and service	296,465	296,465	331,257	(34,792)
Contingency	149,980	149,980	-	149,980
Total expenditures	775,712	775,712	657,182	118,530
Net change in fund balance	(282,512)	(282,512)	(213,071)	69,441
FUND BALANCE, BEGINNING - BUDGETARY BASIS	322,512	322,512	252,945	(69,567)
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 40,000	$ 40,000	$ 39,874	$ (126)

CITY OF INDEPENDENCE, OREGON
TRANSPORTATION SDC FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue	$ 2,000	$ 2,000	$ 74,963	$ 72,963
Loan repayments	18,030	18,030	46,618	28,588
Interfund loan payments	96,395	96,395	110,906	14,511
System development charges	71,380	71,380	173,252	101,872
Total revenues	187,805	187,805	405,739	217,934
EXPENDITURES:				
Capital outlay	603,975	603,975	70,387	533,588
Contingency	179,028	179,028	-	179,028
Total expenditures	783,003	783,003	70,387	712,616
Revenues over (under) expenditures	(595,198)	(595,198)	335,352	930,550
OTHER FINANCING SOURCES (USES):				
Transfers out	(110,779)	(110,779)	(110,779)	-
Net change in fund balance	(705,977)	(705,977)	224,573	930,550
FUND BALANCE, BEGINNING-BUDGETARY BASIS	705,977	705,977	856,882	150,905
FUND BALANCE, ENDING -BUDGETARY BASIS	$ -	$ -	1,081,455	$ 1,081,455
Interfund loan receivable			659,920	
FUND BALANCE, ENDING			$ 1,741,375	

CITY OF INDEPENDENCE, OREGON
PARKS SDC FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue	$ 4,000	$ 4,000	$ 65,035	$ 61,035
Loan repayments	-	-	4,608	4,608
Interfund loan payments	-	-	24,317	24,317
System development charges	46,160	46,160	171,221	125,061
Total revenues	50,160	50,160	265,181	215,021
EXPENDITURES:				
Materials and service	85,000	85,000	10,000	75,000
Capital outlay	-	-	34,959	(34,959)
Contingency	267,950	267,950	-	267,950
Total expenditures	352,950	352,950	44,959	307,991
Revenues over (under) expenditures	(302,790)	(302,790)	220,222	523,012
OTHER FINANCING SOURCES (USES):				
Transfers out	(131,945)	(131,945)	(131,945)	-
Net change in fund balance	(434,735)	(434,735)	88,277	523,012
FUND BALANCE, BEGINNING - BUDGETARY BASIS	434,735	434,735	537,101	102,366
FUND BALANCE, ENDING -BUDGETARY BASIS	$ -	$ -	625,378	$ 625,378
Interfund loans			386,423	
FUND BALANCE, ENDING			$ 1,011,801	

CITY OF INDEPENDENCE, OREGON
GENERAL OBLIGATION BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Property taxes	$ 230,400	$ 230,400	$ 230,005	$ (395)
Interest revenue	3,000	3,000	16,365	13,365
Total revenues	233,400	233,400	246,370	12,970
EXPENDITURES:				
Debt service:				
Principal	265,000	265,000	265,000	-
Interest	133,320	133,320	133,318	2
Total expenditures	398,320	398,320	398,318	2
Net change in fund balance	(164,920)	(164,920)	(151,948)	12,972
FUND BALANCE, BEGINNING	237,892	237,892	244,448	6,556
FUND BALANCE, ENDING	$ 72,972	$ 72,972	$ 92,500	$ 19,528

CITY OF INDEPENDENCE, OREGON
SPECIAL ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Assessments	$ 4,230	$ 4,230	$ 4,231	$ 1
Interest revenue	400	400	1,302	902
Total revenues	4,630	4,630	5,533	903
EXPENDITURES:				
Debt service:				
Principal	25,445	25,445	25,443	2
Interest	1,275	1,275	1,272	3
Total expenditures	26,720	26,720	26,715	5
Net change in fund balance	(22,090)	(22,090)	(21,182)	908
FUND BALANCE, BEGINNING	39,447	39,447	39,856	409
FUND BALANCE, ENDING	$ 17,357	$ 17,357	$ 18,674	$ 1,317

CITY OF INDEPENDENCE, OREGON
URBAN RENEWAL DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Property taxes	$ 665,285	$ 665,285	$ 806,837	$ 141,552
Interest revenue	1,500	1,500	36,416	34,916
Total revenues	666,785	666,785	843,253	176,468
EXPENDITURES:				
Materials and service	650	650	-	650
Debt service:				
Principal	531,332	531,332	531,332	-
Interest	497,050	497,050	497,006	44
Total expenditures	1,029,032	1,029,032	1,028,338	694
Revenues over (under) expenditures	(362,247)	(362,247)	(185,085)	177,162
OTHER FINANCING SOURCES (USES):				
Transfers in	606,415	606,415	427,435	(178,980)
Total other financing sources (uses)	606,415	606,415	427,435	(178,980)
Net change in fund balance	244,168	244,168	242,350	(1,818)
FUND BALANCE, BEGINNING	296,240	296,240	335,634	39,394
FUND BALANCE, ENDING	$ 540,408	$ 540,408	$ 577,984	$ 37,576

CITY OF INDEPENDENCE, OREGON
FACILITIES, VEHICLES AND EQUIPMENT REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue	$ 9,000	$ 9,000	$ 49,063	$ 40,063
Miscellaneous revenue	-	-	2,838	2,838
Total revenues	9,000	9,000	51,901	42,901
EXPENDITURES:				
Personnel service	93,701	94,201	96,048	(1,847)
Materials and service	137,450	139,950	87,104	52,846
Capital outlay	60,000	67,000	45,605	21,395
Contingency	72,706	62,706	-	62,706
Total expenditures	363,857	363,857	228,757	135,100
Revenues over (under) expenditures	(354,857)	(354,857)	(176,856)	178,001
OTHER FINANCING SOURCES (USES):				
Transfers in	275,000	275,000	287,175	12,175
Total other financing sources (uses)	275,000	275,000	287,175	12,175
Net change in fund balance	(79,857)	(79,857)	110,319	190,176
FUND BALANCE, BEGINNING	894,857	894,857	967,385	72,528
FUND BALANCE, ENDING	$ 815,000	$ 815,000	$ 1,077,704	$ 262,704

CITY OF INDEPENDENCE, OREGON
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Grants and donations	$ -	$ -	$ 27,493	$ 27,493
Interest revenue	200	200	15,905	15,705
Miscellaneous revenue	-	-	128,364	128,364
Total revenues	200	200	171,762	171,562
EXPENDITURES:				
Capital outlay	330,544	330,544	31,557	298,987
Contingency	276	276	-	276
Total expenditures	330,820	330,820	31,557	299,263
Revenues over (under) expenditures	(330,620)	(330,620)	140,205	470,825
OTHER FINANCING SOURCES (USES):				
Transfers in	110,779	110,779	110,779	-
Total other financing sources (uses)	110,779	110,779	110,779	-
Net changes in fund balances	(219,841)	(219,841)	250,984	470,825
FUND BALANCE, BEGINNING	219,841	219,841	189,463	(30,378)
FUND BALANCE, ENDING	$ -	$ -	$ 440,447	$ 440,447

BUDGETARY COMPARISON SCHEDULES

Enterprise Funds

Pursuant to the provisions of Oregon Revised Statutes, an individual schedule of revenues, expenditures, and changes in fund balance - budget and actual is displayed for each fund where legally adopted budgets are required.

Enterprise Budgetary Comparison schedules include the following:

- Water Operations
  - Water Fund
  - Water SDC Fund
- Sewer Operations
  - Sewer Fund
  - Sewer SDC Fund
- Storm Drain Operations
  - Storm Drain Fund
  - Storm Drain SDC Fund

CITY OF INDEPENDENCE, OREGON
WATER OPERATIONS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	Water Fund	Water SDC Fund	Total Water Operations
REVENUES:			
Charges for services	$ 2,776,914	$ -	$ 2,776,914
Rent	3,044	-	3,044
Interest revenue	147,011	37,233	184,244
Miscellaneous revenue	48,490	-	48,490
Loan repayments	48,746	15,222	63,968
Interfund loan proceeds	57,143	19,898	77,041
System development charges	-	110,914	110,914
Total revenues	3,081,348	183,267	3,264,615
EXPENDITURES:			
Personnel service	718,885	-	718,885
Materials and service	629,850	20,050	649,900
Capital outlay	828,552	-	828,552
Debt service:			
Principal	138,857	-	138,857
Interest	42,849	-	42,849
Total expenditures	2,358,993	20,050	2,379,043
Revenues over (under) expenditures	722,355	163,217	885,572
OTHER FINANCING SOURCES (USES):			
Transfers in	-	10,200	10,200
Transfers out	(379,805)	-	(379,805)
Total other financing sources (uses)	(379,805)	10,200	(369,605)
Net change in fund balance	342,550	173,417	515,967
FUND BALANCE, BEGINNING - BUDGETARY BASIS	2,636,539	278,764	2,915,303
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 2,979,089	$ 452,181	3,431,270
RECONCILIATION TO NET POSITION - GAAP BASIS			
Allowance for doubtful accounts			(47,573)
Interfund loan			240,365
Loan receivable			33,288
Capital assets, net			7,176,603
OPEB asset			8,918
Deferred outflows related to pensions			223,237
Deferred outflows related to OPEB			2,323
Accrued interest			(2,977)
Loans payable			(1,365,325)
Leases payable			(6,149)
Net pension liability			(641,276)
OPEB liability			(23,513)
Deferred outflows related to pensions			(69,532)
Deferred outflows related to OPEB			(11,570)
NET POSITION			$ 8,948,089

CITY OF INDEPENDENCE, OREGON
WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	$ 20,000	$ 20,000	$ -	$ (20,000)
Charges for services	2,895,500	2,895,500	2,776,914	(118,586)
Rent	1,500	1,500	3,044	1,544
Interest revenue	25,000	25,000	147,011	122,011
Miscellaneous revenue	500	500	48,490	47,990
Loan repayments	48,746	48,746	48,746	-
Interfund loan repayments	57,430	57,430	57,143	(287)
Total revenues	3,048,676	3,048,676	3,081,348	32,672
EXPENDITURES:				
Personnel service	673,126	673,126	718,885	(45,759)
Materials and service	727,290	727,290	629,850	97,440
Capital outlay	1,740,650	1,740,650	828,552	912,098
Debt service:				
Principal	138,600	138,600	138,857	(257) *
Interest	44,160	44,160	42,849	1,311 *
Contingency	1,594,476	1,594,476	-	1,594,476
Total expenditures	4,918,302	4,918,302	2,358,993	2,559,309
Revenues over (under) expenditures	(1,869,626)	(1,869,626)	722,355	2,591,981
OTHER FINANCING SOURCES (USES):				
Transfers out	(440,306)	(440,306)	(379,805)	60,501
Net change in fund balance	(2,309,932)	(2,309,932)	8,921,382	10,395,466
FUND BALANCE, BEGINNING - BUDGETARY BASIS	2,354,932	2,354,932	2,636,539	281,607
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 45,000	$ 45,000	$ 11,557,921	$ 10,677,073

* Appropriated together as debt service.

CITY OF INDEPENDENCE, OREGON
WATER SDC FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue	$ 2,000	$ 2,000	$ 37,233	$ 35,233
Loan repayments	11,290	11,290	15,222	3,932
System development charges	29,410	29,410	110,914	81,504
Total revenues	42,700	42,700	163,369	120,669
EXPENDITURES:				
Materials and service	20,000	20,000	20,050	(50)
Contingency	246,390	246,390	-	246,390
Total expenditures	266,390	266,390	20,050	246,340
Revenues over (under) expenditures	(223,690)	(223,690)	143,319	367,009
OTHER FINANCING SOURCES (USES):				
Interfund loan proceeds	6,630	6,630	19,898	13,268
Transfers in	10,200	10,200	10,200	-
Total other financing sources (uses)	16,830	16,830	30,098	13,268
Net change in fund balance	(206,860)	(206,860)	173,417	380,277
FUND BALANCE, BEGINNING - BUDGETARY BASIS	206,860	206,860	278,764	71,904
FUND BALANCE, ENDING - BUDGETARY BASIS	$ -	$ -	$ 452,181	$ 452,181

CITY OF INDEPENDENCE, OREGON
SEWER OPERATIONS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	Sewer Fund	Sewer SDC Fund	Total Sewer Operations
REVENUES:			
Charges for services	$ 2,699,429	$ -	$ 2,699,429
Interest revenue	200,404	85,911	286,315
Miscellaneous revenue	2,957	-	2,957
Loan repayments	-	23,409	23,409
System development charges	-	209,011	209,011
Total revenues	2,902,790	318,331	3,221,121
EXPENDITURES:			
Personnel service	693,944	-	693,944
Materials and service	317,362	-	317,362
Capital outlay	2,029,642	-	2,029,642
Debt service:			
Principal	85,000	-	85,000
Interest	60,200	-	60,200
Total expenditures	3,186,148	-	3,186,148
Revenues over (under) expenditures	(283,358)	318,331	34,973
OTHER FINANCING SOURCES (USES):			
Interfund loan proceeds	42,466	29,953	72,419
Issuance of debt	26,164	-	26,164
Transfers in	760,966	-	760,966
Transfers out	(369,777)	(760,965)	(1,130,742)
Total other financing sources (uses)	459,819	(731,012)	(271,193)
Net change in fund balance	176,461	(412,681)	(236,220)
FUND BALANCE, BEGINNING - BUDGETARY BASIS	3,810,307	1,813,842	5,624,149
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 3,986,768	$ 1,401,161	5,387,929
RECONCILIATION TO NET POSITION - GAAP BASIS			
Allowance for doubtful accounts			(45,169)
Interfund loan			519,568
Loan receivable			50,978
Capital assets, net			13,175,923
OPEB asset			8,623
Deferred outflows related to pensions			215,858
Deferred outflows related to OPEB			2,246
Accrued interest			(367,855)
Long-term Debt			(8,576,202)
Leases payable			(6,149)
Net pension liability			(620,079)
OPEB liability			(22,735)
Deferred inflows related to pensions			(67,233)
Deferred inflows related to OPEB			(11,188)
NET POSITION			$ 9,644,515

CITY OF INDEPENDENCE, OREGON
SEWER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Charges for services	$ 2,775,000	$ 2,775,000	$ 2,699,429	$ (75,571)
Interest revenue	10,000	10,000	200,404	190,404
Miscellaneous revenue	500	500	2,957	2,457
Total revenues	2,785,500	2,785,500	2,902,790	117,290
EXPENDITURES:				
Personnel service	654,923	654,923	693,944	(39,021)
Materials and service	404,990	404,990	317,362	87,628
Capital outlay	5,406,650	5,406,650	2,029,642	3,377,008
Debt service:				
Principal	316,100	316,100	85,000	231,100
Interest	190,800	190,800	60,200	130,600
Contingency	544,698	544,698	-	544,698
Total expenditures	7,518,161	7,518,161	3,186,148	4,332,013
Revenues over (under) expenditures	(4,732,661)	(4,732,661)	(283,358)	4,449,303
OTHER FINANCING SOURCES (USES):				
Interfund loan proceeds	43,860	43,860	42,466	(1,394)
Issuance of debt	600,000	600,000	26,164	(573,836)
Transfers in	1,470,000	1,470,000	760,964	(709,036)
Transfers out	(375,060)	(375,060)	(369,777)	5,283
Total other financing sources (uses)	1,738,800	1,738,800	459,817	(1,278,983)
Net change in fund balance	(2,993,861)	(2,993,861)	176,459	3,170,320
FUND BALANCE, BEGINNING - BUDGETARY BASIS	3,499,641	3,499,641	3,810,307	310,666
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 505,780	$ 505,780	$ 3,986,766	$ 3,480,986

CITY OF INDEPENDENCE, OREGON
SEWER SDC FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue	$ 15,000	$ 15,000	$ 85,911	$ 70,911
Loan repayments	12,000	12,000	23,409	11,409
System development charges	88,840	88,840	209,011	120,171
Total revenues	115,840	115,840	318,331	202,491
EXPENDITURES:				
Contingency	266,474	266,474	-	266,474
Total expenditures	266,474	266,474	-	266,474
Revenues over (under) expenditures	(150,634)	(150,634)	318,331	468,965
OTHER FINANCING SOURCES (USES):				
Interfund loan proceeds	9,960	9,960	29,953	19,993
Transfers out	(1,470,000)	(1,470,000)	(760,965)	709,035
Total other financing sources (uses)	(1,460,040)	(1,460,040)	(731,012)	729,028
Net change in fund balance	(1,610,674)	(1,610,674)	(412,681)	1,197,993
FUND BALANCE, BEGINNING - BUDGETARY BASIS	1,610,674	1,610,674	1,813,842	203,168
FUND BALANCE, ENDING - BUDGETARY BASIS	$ -	$ -	$ 1,401,161	$ 1,401,161

CITY OF INDEPENDENCE, OREGON
STORM DRAIN OPERATIONS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	Storm Drain Fund	Storm Drain SDC Fund	Total Storm Drain Operations
REVENUES:			
Charges for services	$ 669,448	$ -	$ 669,448
Interest revenue	9,863	21,255	31,118
Miscellaneous revenue	380	-	380
Loan repayments	-	4,027	4,027
System development charges	-	32,747	32,747
Total revenues	679,691	58,029	737,720
EXPENDITURES:			
Personnel service	355,585	-	355,585
Materials and service	122,570	19,151	141,721
Capital outlay	40,377	-	40,377
Total expenditures	518,532	19,151	537,683
Revenues over (under) expenditures	161,159	38,878	200,037
OTHER FINANCING SOURCES (USES):			
Interfund loan payments	-	4,152	4,152
Transfers out	(121,860)	-	(121,860)
Total other financing sources (uses)	(121,860)	4,152	(117,708)
Net change in fund balance	39,299	43,030	82,329
FUND BALANCE, BEGINNING - BUDGETARY BASIS	295,742	405,422	701,164
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 335,041	$ 448,452	783,493
RECONCILIATION TO NET POSITION - GAAP BASIS			
Allowance for doubtful accounts			(14,720)
Interfund loan			21,359
Loan receivable			2,768
Capital assets, net			964,564
OPEB asset			4,705
Deferred outflows related to pensions			117,771
Deferred outflows related to OPEB			1,225
Leases payable			(6,150)
Net pension liability			(338,313)
OPEB liability			(12,404)
Deferred inflows related to pension			(36,682)
Deferred inflows related to OPEB			(6,104)
NET POSITION			$ 1,481,512

CITY OF INDEPENDENCE, OREGON
STORM DRAIN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	$ 200,000	$ 200,000	$ -	$ (200,000)
Charges for services	702,380	702,380	669,448	(32,932)
Interest revenue	1,500	1,500	9,863	8,363
Miscellaneous revenue	-	-	380	380
Total revenues	903,880	903,880	679,691	(224,189)
EXPENDITURES:				
Personnel service	369,723	369,723	355,585	14,138
Materials and service	207,470	207,470	122,570	84,900
Capital outlay	244,650	244,650	40,377	204,273
Contingency	192,157	192,157	-	192,157
Total expenditures	1,014,000	1,014,000	518,532	495,468
Revenues over (under) expenditures	(110,120)	(110,120)	161,159	271,279
OTHER FINANCING SOURCES (USES):				
Transfers out	(124,167)	(124,167)	(121,860)	2,307
Net change in fund balance	(234,287)	(234,287)	39,299	273,586
FUND BALANCE, BEGINNING - BUDGETARY BASIS	244,287	244,287	295,742	51,455
FUND BALANCE, ENDING - BUDGETARY BASIS	$ 10,000	$ 10,000	$ 335,041	$ 325,041

CITY OF INDEPENDENCE, OREGON
STORM DRAIN SDC FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Interest revenue	$ 4,000	$ 4,000	$ 21,255	17,255
Loan repayments	1,540	1,540	4,027	2,487
System development charges	9,890	9,890	32,747	22,857
Total revenues	15,430	15,430	58,029	42,599
EXPENDITURES:				
Materials and service	275,000	275,000	19,151	255,849
Contingency	128,312	128,312	-	128,312
Total expenditures	403,312	403,312	19,151	384,161
Revenues over (under) expenditures	(387,882)	(387,882)	38,878	426,760
OTHER FINANCING SOURCES (USES):				
Interfund loan payments	3,900	3,900	4,152	252
Net change in fund balance	(383,982)	(383,982)	43,030	427,012
FUND BALANCE, BEGINNING - BUDGETARY BASIS	383,982	383,982	405,422	21,440
FUND BALANCE, ENDING - BUDGETARY BASIS	$ -	$ -	$ 448,452	$ 448,452

Aldrich CPAs + Advisors LLP
680 Hawthorne Avenue SE, #140
Salem, OR 97301

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

To the Honorable Mayor and City Council
City of Independence
Independence, Oregon

We have audited the basic financial statements of the City of Independence (the City) as of and for the year ended June 30, 2024, and have issued our report thereon dated March 31, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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

- Reserved for future expenditure should not be included in the resolution making appropriations. In the 2023-24 budget, the City appropriated reserve for future expenditures in the Transportation, Fac/Veh/Equip/Repl Reserve, Parks Capital Reserve, Water, Sewer, and Stormwater Funds.

- OAR 150-294-0430(1) states: "An estimate for general operating contingency may be included in any operating fund." OAR 150-294-0430(1)(a) defines an operating fund as: An operating fund is one which contains estimates for personnel services, materials and services, or capital outlay. The 2024-25 budget for the Urban Renewal Projects Fund included appropriations for contingency but did not include personnel services, materials and services, or capital outlay.

- Repayment of interfund loans should be budgeted as a debt service requirement in the funds that received the loan. In the 2023-24 budget, the City budgeted repayment of interfund loans as transfers out. As such, the following funds exceeded appropriations for the year ended June 30, 2024:

Fund	Budget Category	Budget	Actual	Over Expenditure
Transportation	Debt Service	$ -	$57,429	$(57,429)
Urban Renewal Projects	Debt Service	-	968,871	(968,871)

- Expenditures in the following funds exceeded appropriations for the year ended June 30, 2024:

Fund	Budget Category	Budget	Actual	Over Expenditure
General	Administration	$489,340	$546,925	$(57,585)
General	Finance	168,017	185,282	(17,265)
General	Human Resources	96,590	106,284	(9,694)
General	Building Inspection	240,184	251,693	(11,509)
Transportation	Personnel Service	483,349	495,894	(12,545)
Grants Program	Capital Outlay	49,450	462,830	(413,380)
Information Services Equipment	Materials and Services	-	37,291	(37,291)
Tourism and Events	Materials and Services	296,465	331,257	(34,792)
Parks SDC	Capital Outlay	-	34,959	(34,959)
Facilities, Vehicles, and Equipment Replacement	Personnel Service	94,201	96,048	(1,847)
Water	Personnel Service	673,126	718,885	(45,759)
Water SDC	Materials and Service	20,000	20,050	(50)
Sewer	Personnel Service	654,923	693,944	(39,021)

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.

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

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

Restriction on Use

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

Aldrich CPAs + Advisors LLP

By:



Andrew Maffia, CPA, Partner
Salem, Oregon
March 31, 2025

Aldrich CPAs + Advisors LLP
680 Hawthorne Avenue SE, #140
Salem, OR 97301

March 31, 2025

To the Honorable Mayor and City Council
City of Independence
Independence, Oregon

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Independence, including its component unit the City of Independence Urban Renewal Agency (the City), for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

> Management's estimate of the net pension liability and related deferred outflows and deferred inflows related to the City's participation in the Oregon Public Employees Retirement System is based on an actuarial valuation prepared by Milliman as of December 31, 2021, and then rolled forward to June 30, 2023. We evaluated the key factors and assumptions used to develop the net pension liability and related deferred outflows and deferred inflows in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the net OPEB asset and related deferred outflows and deferred inflows related to the City's participation in the Oregon Public Employees Retirement System is based on an actuarial valuation prepared by Milliman as of December 31, 2021, and rolled forward to June 30, 2023. We evaluated the key factors and assumptions used to develop the net OPEB asset and related deferred outflows and deferred inflows in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the OPEB liability and related deferred outflows and deferred inflows related to the City's implicit rate subsidy plan is based on an actuarial valuation prepared by Milliman as of July 1, 2022, and rolled forward to June 30, 2023. We evaluated the key factors and assumptions used to develop the OPEB liability and related deferred outflows and deferred inflows in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the allowance for doubtful accounts related to the receivables from MINET is determined by the City based on historical data and projected collections. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of depreciation expense is based on the City's estimated useful lives of capital assets. We evaluated the key factors and assumptions used to calculate depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

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

The disclosure of Concentration of Credit Risk in Note 15 to the financial statements.

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

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

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

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

Management Representations
We have requested certain representations from management that are included in the management representation letter dated March 31, 2025, and are attached to this letter for your reference.

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

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of proportionate share of the net OPEB liability-RHIA, schedule of contributions - RHIA, schedule of changes in total OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We subjected the General and Major Special Revenue Fund budgetary comparison schedules, as listed in the table of contents under required supplementary information, to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Restriction on Use

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

Sincerely,

Aldrich CPAs + Advisors LLP

Client: ***14266.000 - City of Independence***
Engagement: ***AUD2024 - 06/30/2024 Audit***
Period Ending: ***6/30/2024***
Trial Balance: ***A-01 - TB***
Workpaper: ***A-03 - Adjusting Journal Entries***
Fund Level: ***All***
Index: ***All***

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
PBC - To correct beginning balance per prior year financial statements			
100-00-32500	Unassigned Fund Balance	23,983.00	
100-11-47900	Other Revenue		23,983.00
Total		**23,983.00**	**23,983.00**
Adjusting Journal Entries JE # 2			
To correct beginning balances to match prior year's issued financial statements.			
100-11-47900	Other Revenue	9,152.00	
360-00-32500	Unassigned Fund Balance	14.00	
510-00-31300	Unrestricted Net Position	30,589.00	
515-00-31300	Unrestricted Net Position	1,064.00	
530-00-31300	Unrestricted Net Positions	34,644.00	
540-00-31300	Unrestricted Net Positions	14,267.00	
100-00-32500	Unassigned Fund Balance		9,152.00
360-81-81210	Loan/Bond Payments - Interest		14.00
510-71-47900	Other Revenue		30,589.00
515-71-46100	Interest Income		1,064.00
530-74-47900	Other Revenue		34,644.00
540-77-46100	Interest Income		14,267.00
Total		**89,730.00**	**89,730.00**
Adjusting Journal Entries JE # 3			
PBC - "To correct posting of entries 54 and 55". To balance the deferred revenue to the loan receivable for the transportation fund.			
420-00-25300	Deferred/Unearned Revenue	129,838.00	
420-00-35000	GAAP Adjustments		129,838.00
Total		**129,838.00**	**129,838.00**
Adjusting Journal Entries JE # 4			
PBC - "to correct posting of entry no. 52" - To balance the ARPA receipts and the unearned revenue balance.			
240-00-32500	Unassigned Fund Balance	1,612,399.00	
240-00-25300	Deferred/Unearned Revenue		1,612,399.00
Total		**1,612,399.00**	**1,612,399.00**
Adjusting Journal Entries JE # 5			
PBC - To adjust loans receivable at 6.30.24			
360-00-25300	Deferred/Unearned Revenue	510,000.00	
360-00-12510	Loan Receivable		510,000.00
Total		**510,000.00**	**510,000.00**
Adjusting Journal Entries JE # 6			
PBC - To correct Penion and OPEB posting error.			
510-00-22620	Deferred Inflow - OPEB	1,632.00	
530-00-22610	Deferred Inflow - Pension	201,481.00	
510-00-22520	Net OPEB Liability		1,632.00
530-00-22510	Net Pension Liability		201,481.00
Total		**203,113.00**	**203,113.00**
Adjusting Journal Entries JE # 7			
PBC - To adjust loans receivable at 6.30.24			
230-00-25300	Deferred/Unearned Revenue	22,985.97	
230-00-12510	Loan Receivable		22,985.97

Total		**22,985.97**	**22,985.97**

Adjusting Journal Entries JE # 8
PBC - To adjust AR at June 30, 2024

100-00-12120	Accounts Receivable	28,425.00	
100-00-12120	Accounts Receivable	1,794.00	
100-00-12120	Accounts Receivable	2,989.00	
100-00-12120	Accounts Receivable	73,795.00	
100-11-41410	Franchise Fee - Electricity	45,428.00	
100-11-41430	Franchise Fee - Solid Waste	18,487.00	
100-11-41440	Franchise Fee - Telephone	1,939.00	
100-11-41450	Franchise - Cable	5,448.00	
100-11-41460	Franchise Fees - Data	35,524.00	
100-11-41620	Marijuana Tax - Local	15,820.28	
100-11-42240	State Marijuana Tax	4,100.39	
100-11-47900	Other Revenue	2,724.00	
100-21-45300	Designated/Restricted Donation	5,100.00	
100-51-42400	Interngovernmental - Other	2,733.00	
100-53-47203	Rent - Water Tower	1,741.82	
220-00-12120	Accounts Receivable	73,673.00	
220-31-42230	State Gas Tax	75,180.41	
235-00-12120	Accounts Receivable	21,986.00	
235-55-41610	Lodging Tax	17,513.02	
240-21-62201	General Operating Supplies	13,717.70	
100-00-12120	Accounts Receivable		1,741.82
100-00-12120	Accounts Receivable		2,733.00
100-00-12120	Accounts Receivable		19,920.67
100-00-12120	Accounts Receivable		106,826.00
100-00-12120	Accounts Receivable		5,100.00
100-00-12120	Accounts Receivable		2,724.00
100-00-25300	Deferred/Unearned Revenue		28,425.00
100-11-41410	Franchise Fee - Electricity		47,687.00
100-11-41430	Franchise Fee - Solid Waste		20,793.00
100-11-41450	Franchise - Cable		5,315.00
100-51-42400	Interngovernmental - Other		2,989.00
100-53-47203	Rent - Water Tower		1,794.00
220-00-12120	Accounts Receivable		75,180.41
220-31-42230	State Gas Tax		73,673.00
235-00-12120	Accounts Receivable		17,513.02
235-55-41610	Lodging Tax		21,986.00
240-00-12120	Accounts Receivable		13,717.70
Total		**448,118.62**	**448,118.62**

Adjusting Journal Entries JE # 9
PBC - To correct JE 106

100-00-12120	Accounts Receivable	5,093.00	
100-11-47900	Other Revenue		5,093.00
Total		**5,093.00**	**5,093.00**

Adjusting Journal Entries JE # 10
PBC - To correct Interest, reclassify principal payment, adjust GAAP balances to GL, correct beginning fund balance

100-00-22630	Deferred Inflow - Leases	63,796.42	
100-11-48130	Interfund Loan Repayment - Pri	2,150.00	
230-41-48130	Interfund Loan Repayment - Pri	109,573.00	
240-11-66590	Other Miscellaneous Expenses	863.00	
420-31-48130	Interfund Loan Repayment - Pri	110,906.00	
430-53-48130	Interfund Loan Repayment - Pri	24,317.00	
441-00-23000	Interfund Loan Payable	343,415.00	
510-71-47900	Other Revenue	30,587.00	
530-74-47900	Other Revenue	29,237.00	
540-77-46100	Interest Income	14,267.00	
100-00-12124	Lease Receivable		63,796.42
100-00-13441	Interfund Loan to Urban Renew		2,150.00
230-00-13000	Interfund Loan Receivable		109,573.00

240-00-32500	Unassigned Fund Balance		863.00
420-00-13000	Interfund Loan Receivable		110,906.00
430-00-13000	Interfund Loan Receivable		24,317.00
441-61-81130	Interfund Capital Payment - Pr		343,415.00
510-00-35000	GAAP Adjustments		30,587.00
530-00-35000	GAAP Adjustments		29,237.00
540-00-35000	GAAP Adjustments		14,267.00
Total		**729,111.42**	**729,111.42**

Adjusting Journal Entries JE # 11
To adjust transfers in to miscellaneous revenue

510-00-49515	Transfer In	1,000.00	
515-71-49000	Transfers In	31,766.00	
530-74-49000	Transfer In	286.00	
535-74-49000	Transfers In	21,085.00	
545-77-49000	Transfers In	690.00	
510-71-47900	Other Revenue		1,000.00
515-71-44611	SDC Improvement		31,766.00
530-74-47900	Other Revenue		286.00
535-4-04080-400800	Miscellaneous		21,085.00
ALD-545-4-4080-400800	Miscellaneous Revenue		690.00
Total		**54,827.00**	**54,827.00**

Adjusting Journal Entries JE # 12
To adjust interest on interfunds.

441-61-81130	Interfund Capital Payment - Pr	343,415.00	
441-00-35000	GAAP Adjustments		343,415.00
Total		**343,415.00**	**343,415.00**

Adjusting Journal Entries JE # 13
To undo PBC AJEs to correct interfund balances.

100-00-35000	GAAP Adjustments	2,150.00	
230-00-35000	GAAP Adjustments	109,573.00	
420-00-35000	GAAP Adjustments	110,906.00	
430-00-35000	GAAP Adjustments	24,317.00	
100-11-48130	Interfund Loan Repayment - Pri		2,150.00
230-41-48130	Interfund Loan Repayment - Pri		109,573.00
420-31-48130	Interfund Loan Repayment - Pri		110,906.00
430-53-48130	Interfund Loan Repayment - Pri		24,317.00
Total		**246,946.00**	**246,946.00**

Adjusting Journal Entries JE # 14
To remove stormwater full accrual entries posted to revenue and expenditure accounts rather than GAAP adjustments

540-00-35000	GAAP Adjustments	50,371.15	
540-00-35000	GAAP Adjustments	6,928.96	
540-77-61200	Rent & Lease Payments	2,856.95	
540-77-74000	Equipment	1,792.00	
540-77-75000	Vehicles	25,617.00	
540-77-44529	Utility Billing Write-off		879.00
540-77-46100	Interest Income		6,928.96
540-77-51100	Salaries & Wages		9,124.00
540-77-52100	Employee Benefits		39,409.00
540-77-66550	Interest Expense		104.63
540-77-67100	Depreciation Expense		25,581.00
540-77-67200	Amortization Expense		5,539.47
Total		**87,566.06**	**87,566.06**

Adjusting Journal Entries JE # 15
To adjust revenue and expenditure accounts to actual for removal of full accrual entries made which should have been posted to GAAP adjustments

530-74-44520	Utility Billings	20,663.00	
530-74-44529	Utility Billing Write-off	3,722.00	
530-74-47900	Other Revenue	447,644.00	
530-74-61200	Rent & Lease Payments	2,856.95	
530-74-71500	Water Treatment Plant	787,987.00	

530-74-74000	Equipment	1,792.00	
530-74-75000	Vehicles	25,762.00	
530-74-81110	Loan/Bond Payments - Principal	138,856.81	
530-74-81210	Loan/Bond Payments - Interest	3,628.00	
530-00-35000	GAAP Adjustments		1,059,729.66
530-74-51100	Salaries & Wages		16,827.00
530-74-52100	Employee Benefits		50,412.00
530-74-63250	Bad Debts Expense		63,398.00
530-74-66550	Interest Expense		104.63
530-74-67100	Depreciation Expense		239,671.00
530-74-67200	Amortization Expense		2,769.47
Total		**1,432,911.76**	**1,432,911.76**

Adjusting Journal Entries JE # 16

To adjust the water fund revenue and expenditure accounts to remove full accrual adjustments posted which should have been posted to GAAP adjustments.

510-71-42290	State Grants	500,000.00	
510-71-61200	Rent & Lease Payments	2,856.95	
510-71-67200	Amortization Expense	120,868.53	
510-71-71100	Plant	362,709.00	
510-71-71200	Collection System	1,041,531.00	
510-71-74000	Equipment	14,159.00	
510-71-75000	Vehicles	25,617.00	
510-71-81110	Loan/Bond Payments - Principal	85,000.00	
510-00-35000	GAAP Adjustments		1,814,039.85
510-71-44529	Utility Billing Write-Off		1,734.00
510-71-48500	Loan/Bond Proceeds		26,164.00
510-71-51100	Salaries & Wages		11,555.00
510-71-52100	Employee Benefits		35,468.00
510-71-66550	Interest Expense		658.63
510-71-67100	Depreciation Expense		185,579.00
510-71-81210	Loan/Bond Payments - Interest		77,543.00
Total		**2,152,741.48**	**2,152,741.48**

Adjusting Journal Entries JE # 17

To adjust interfund loan revenues and expenditures to actual for the year ended June 30, 2024

220-00-23000	Interfund Loans Payable	141,428.29	
510-00-35000	GAAP Adjustments	141,479.65	
515-00-13000	Interfund Loan Receivable	80,358.00	
515-71-44611	SDC Improvement	41,788.55	
515-71-44630	SDC - Interest	554.83	
530-00-35000	GAAP Adjustments	28,869.43	
530-74-47900	Other Revenue	28,559.99	
535-00-35000	GAAP Adjustments	40,982.91	
535-4-04080-400800	Miscellaneous	21,085.00	
545-00-35000	GAAP Adjustments	7,166.67	
545-77-46612	SDC Reimbursements	23.05	
220-00-35000	GAAP Adjustment		141,427.89
220-31-47900	Other Revenue		0.40
510-00-13000	Interfund Loans Receivable		80,357.54
510-71-47900	Other Revenue		17,656.11
510-71-48130	Interfund Loan Repayment - Pri		43,466.00
515-00-35000	GAAP Adjustment		42,373.38
515-71-44620	SDC - Principal		18,609.00
515-71-48130	Interfund Loan Repayment - Pri		61,719.00
530-74-48130	Interfund Loan Repayment - Pri		57,429.42
535-00-35000	GAAP Adjustments		11,694.28
535-74-44620	SDC - Principal		9,390.72
535-74-48130	Interfund Loan Payment - Princ		40,982.91
545-77-44620	SDC - Principal		2,347.72
545-77-48130	Interfund Loan Repayment - Pri		4,842.00
Total		**532,296.37**	**532,296.37**

Adjusting Journal Entries JE # 18

To record lease receivable and deferred inflow of resources at year end

100-00-12124	Lease Receivable	23,554.20	
100-00-22630	Deferred Inflow - Leases		21,940.10
100-53-47203	Rent - Water Tower		1,614.10
Total		**23,554.20**	**23,554.20**

Adjusting Journal Entries JE # 19
To reclassify current portion of LTD for the Water and Sewer funds from notes payable

510-00-22210	Loan/Bond Payable	90,000.00	
510-00-22220	Note Payable	183,340.00	
530-00-22220	Note Payable	9,563.00	
530-00-22220	Note Payable	150,390.81	
530-00-35000	GAAP Adjustments	149.81	
510-00-21700	Current Portion of Long-Term D		183,340.00
510-00-22220	Note Payable		90,000.00
530-00-21700	Current Portion of Long-Term D		9,563.00
530-00-22210	Loan/Bond Payable		150,390.81
530-00-22220	Note Payable		149.81
Total		**433,443.62**	**433,443.62**

Adjusting Journal Entries JE # 20
To adjust water, sewer and stormwater capital assets to actual at year end

530-00-14210	Infrastructure	10,715.00	
530-00-14220	Buildings	7,200.00	
530-00-14230	Equipment	158,638.00	
540-00-14220	Buildings	111,204.00	
540-00-14230	Equipment	6,860.00	
540-00-14310	Accumulated Depreciation	98,978.00	
540-00-35000	GAAP Adjustments	88,857.00	
530-00-14310	Accumulated Depreciation		176,548.00
530-00-35000	GAAP Adjustments		5.00
540-00-14210	Intrastructure		305,899.00
Total		**482,452.00**	**482,452.00**

Adjusting Journal Entries JE # 21
To adjust opioid settlement A/R and unavailable revenue to actual at year end

100-00-12120	Accounts Receivable	160,638.00	
100-00-25300	Deferred/Unearned Revenue		148,756.00
100-21-44100	Charges for Services		11,882.00
Total		**160,638.00**	**160,638.00**

	Total Adjusting Journal Entries	**9,725,163.50**	**9,725,163.50**
	Total All Journal Entries	**9,725,163.50**	**9,725,163.50**

INDEPENDENCE
Oregon's Story Begins Here

March 31, 2025

Aldrich CPAs + Advisors LLP
680 Hawthorne Ave. SE Ste. 140
Salem, OR 97301

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

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

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

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 15, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

9) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].

   b) Additional information that you have requested from us for the purpose of the audit.

   c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of City or summaries of actions of recent meetings for which minutes have not yet been prepared.

10) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

12) We have no knowledge of any fraud or suspected fraud that affects the City and involves—

   - Management,
   - Employees who have significant roles in internal control, or
   - Others where the fraud could have a material effect on the financial statements.

13) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.

14) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

15) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

16) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have a process to track the status of audit findings and recommendations.

19) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

20) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

21) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

23) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87 .

24) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASBS No. 91 .

25) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.

26) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

28) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

31) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.

32) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.

33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

36) Provisions for uncollectible receivables have been properly identified and recorded.

37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

40) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

42) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

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

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

a) We acknowledge our responsibility for presenting the combining statements and individual fund schedules in accordance with accounting principles generally accepted in the United States of America, and we believe the combining statements and individual fund schedules, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining statements and individual fund schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the combining statements and individual fund schedules is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____

Title: City Manager

Date: March 31, 2025

Signature: _____

Title: Finance Director

Date: March 31, 2025

Aldrich CPAs + Advisors LLP
680 Hawthorne Avenue SE, #140
Salem, OR 97301

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE FOR THE U.S. DEPARTMENT OF TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN ALTERNATIVE CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT

To the Honorable Mayor and City Council
City of Independence
Independence, Oregon

We have examined the City of Independence's (the City) compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the May 2024 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2024. Management of the City of Independence is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the city's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the City's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the City's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2024. Accordingly, this report is not suitable for any other purpose.

Aldrich CPAs + Advisors LLP

Salem, Oregon
March 31, 2025



City of Independence, Oregon

Annual Financial Report

For the Year Ended June 30, 2024

City of Independence Urban Renewal Agency
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June 30, 2024

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Agency Officials

John McCardle, Board Chair

Shannon Corr, Director

Marilyn Morton, Director

Dawn Roden, Director

Kate Schwarzler, Director

Sarah Jobe, Director

Kathy Martin-Willis, Director

Aldrich CPAs + Advisors LLP
680 Hawthorne Avenue SE, #140
Salem, OR 97301

INDEPENDENT AUDITOR'S REPORT

Agency Officials
City of Independence Urban Renewal Agency
Independence, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Independence Urban Renewal Agency (Agency), a component unit of the City of Independence, Oregon, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Agency, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and General Fund budgetary comparison schedule be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information basic the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The General Fund schedule of revenues, expenditures and changes in fund balance - budget and actual, 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is 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. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

Other Reporting Required by Oregon State Regulations

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated March 31, 2025, on our consideration of the Agency's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Aldrich CPAs + Advisors LLP

By:

Andrew Maffia, CPA, Partner
Salem, Oregon
March 31, 2025

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

This discussion and analysis presents the highlights of financial activities and financial position for the City of Independence Urban Renewal Agency (the Agency), a component unit of the City of Independence, Oregon. The analysis focuses on significant financial issues, major activities and resulting changes in financial position, budget variances, specific issues relating to funds, and the economic factors affecting the Agency.

Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes and should be read in conjunction with the Agency's financial statements, which immediately follow this analysis.

Financial Highlights

The Agency was established in September 2001. The year ended June 30, 2024, was the twenty-second year that the Agency incurred financial transactions.

- Liabilities exceeded assets and deferred outflows of resources by approximately $17.3 million at June 30, 2024 as a result of capital assets being transferred to the City of Independence upon completion, while the related debt is retained in the Agency.

- The Agency received tax increment (property taxes) of approximately $1.1 million during the 2023-2024 fiscal year, used to fund principal and interest payments on long-term obligations.

Overview of the Financial Statements

Following this MD&A, the report is organized in three sections: the basic financial statements including notes to the basic financial statements; required and other supplementary information; and reports by the independent auditor as required by the State of Oregon. The agency-wide statements include the statement of net position and the statement of activities.

The *Statement of Net Position* provides a focus on the net position of the Agency's governmental activities. The statement reports the Agency's assets, deferred outflows of resources, and liabilities with the difference reported as net position.

The *Statement of Activities* provides a focus on program costs and their matching resources. To the extent that program costs are not covered by intergovernmental revenues, they are paid from general taxes and other sources. This statement demonstrates the extent to which programs are self-supporting or subsidized by general revenues.

The *fund financial statements* for the individual funds follow the agency-wide statements. The Agency presents the Urban Renewal Projects Fund, which serves as the Agency's general operating fund, and the Urban Renewal Debt Service Fund. Both are presented in the financial statements as major funds.

Agency-wide Statements

The agency-wide statements report information about the Agency using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* the Agency's assets, deferred outflows of resources, and liabilities. All the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two agency-wide statements report the Agency's *net position* and how it has changed. Net position—the difference between assets, deferred outflows, and liabilities—is one way to measure the Agency's *financial health* or *position*.

Statement of Net Position

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Agency, liabilities exceeded assets and deferred outflows of resources by $17.3 million at the close of the most recent fiscal year.

The following table is a summary of the City's net position compared to the prior fiscal year.

Statement of Net Position
June 30,

	2024	2023
Current assets	$ 612,438	$ 365,330
Noncurrent assets	1,404,051	1,404,051
Total Assets	2,016,489	1,769,381
Deferred Outflows of Resources	911,505	940,214
Current Liabilities	2,365,383	830,519
Noncurrent liabilities	17,821,315	19,577,443
Total Liabilities	20,186,698	20,407,962
Net Position		
Restricted	603,638	356,581
Unrestricted	(17,862,342)	(18,054,948)
Total Net Position	$ (17,258,704)	$ (17,698,367)

The Agency's net position increased by $436,836 during the current fiscal year as scheduled principal payments were made to retire outstanding obligations. Total liabilities of the Agency decreased by a similar amount.

Statement of Activities

As with the statement of net position, the Agency reports governmental activities on a consolidated basis. A summary version of the statement of activities is illustrated in the following table.

Statement of Activities
For the Fiscal Year Ended June 30,

	2024	2023
Revenues		
Program Revenues		
Charges for Services	$ 337	$ -
Operating Grants and Contributions	427,435	423,880
General Revenues		
Property Taxes	1,080,491	1,027,502
Interest	39,678	15,009
Total Revenues	1,547,941	1,466,391
Expenses		
General government	567	-
Interest on Long-term Debt	1,107,711	1,037,673
Total Disbursements	1,108,278	1,037,673
Change in Net Position	439,663	428,718
Net Position, Beginning of Year	(17,698,367)	(18,127,085)
Net Position, End of Year	$ (17,258,704)	$ (17,698,367)

The Agency's tax increment revenues of $1.1 million provide the majority of revenues to the Agency, complemented by payments from the City of Independence. Scheduled interest payments on long-term obligations increased significantly during the 2023-2024 fiscal year, offsetting the increase in tax revenues.

Fund Financial Analysis

Fund accounting segregates revenues according to their intended purpose and is used to aid management in demonstrating legal and contractual compliance with revenue source spending requirements.

The entire amount of the Debt Service Fund's ending fund balance consists of property taxes collected and is restricted to the payment of debt service. Ending balances for fiscal years 2023-2024 and 2022-2023 were $577,984 and $335,634 respectively. The increase in fund balance of the Debt Service Fund totaling $242,350 results from a combination of increased tax revenues and decrease in interest paid by this fund.

The Urban Renewal Projects Fund ending fund balance for fiscal years 2023-2024 and 2022-2023 were $.7 million and $1.4 million, respectively. The decrease of $.7 million results from increased interest payments relative to the prior year.

Budgetary Highlights

There were no budget adjustments adopted by the Agency in the 2023-24 fiscal year.

Obligations Outstanding

The Agency had total debt outstanding of $19.4 million at the end of the current fiscal year. The Agency's total debt decreased by $915,380 during the year as a result of scheduled principal payments and amortization of related bond premiums.

	2024	2023
Full Faith & Credit Obligations	$ 10,320,000	$ 10,760,000
Bond Premiums	433,881	474,514
Notes Payable	8,617,071	9,051,818
	$ 19,370,952	$ 20,286,332

Additional information on the Agency's long-term debt can be found in the notes to the financial statements Note (3) Long-Term Debt.

Economic Factors

The Agency's purpose is to partner with private development to support growth within the Agency's boundaries. Increasing property values translate into tax increment revenue to the Agency, which in turn funds the debt incurred for infrastructure projects and improvements.

In 2001 when the Agency was created, the frozen assessed value of the district was $30 million. For the fiscal year ended June 30, 2024, the assessed value of the district was $79 million, an increase of 263 percent. Taxes assessed on the increment between the current

and frozen assessed values are paid to the Agency, while taxes on the frozen base are paid to the respective taxing jurisdictions.

Requests for Information

This Agency's financial statements are designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Agency's finances and to demonstrate the Agency's accountability of the resources it receives and expends. For additional information, contact the Finance Department, City of Independence, 555 Main Street PO Box 7 Independence, Oregon 97351.

BASIC FINANCIAL STATEMENTS

The basic financial statements include interrelated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

- Governmental Funds

In addition, the notes to the basic financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
STATEMENT OF NET POSITION
June 30, 2024

	Governmental Activities
ASSETS:	
Current assets:	
Cash and cash equivalents	$ 572,533
Property taxes receivable	39,905
Total current assets	612,438
Noncurrent assets:	
Property held for resale	1,404,051
Total assets	2,016,489
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred charge on refunding	911,505
Total deferred outflows of resources	911,505
LIABILITIES:	
Current liabilities:	
Due to City of Independence	749,587
Interest payable	66,159
Current portion of long-term debt	1,549,637
Total current liabilities	2,365,383
Noncurrent liabilities:	
Noncurrent portion of long-term debt	17,821,315
Total liabilities	20,186,698
NET POSITION:	
Restricted for:	
Debt service	603,638
Unrestricted	(17,862,342)
Total net position	$ (17,258,704)

The accompanying notes are an integral part of these financial statements

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net Revenue (Expenses) and Changes in Net Position
EXPENSES:				
General government	$ 567	$ 337	$ 427,435	$ 427,205
Interest on long-term debt	1,107,711	-	-	(1,107,711)
Total activities	$ 1,108,278	$ 337	$ 427,435	(680,506)
GENERAL REVENUES:				
Property taxes				1,080,491
Interest				39,678
Total general revenues				1,120,169
Change in net position				439,663
NET POSITION, BEGINNING				(17,698,367)
NET POSITION, ENDING				$ (17,258,704)

The accompanying notes are an integral part of these financial statements

FUND FINANCIAL STATEMENTS
Major Governmental Funds

Urban Renewal Projects - General Fund
This fund accounts for the acquisition and construction of facilities by the issuance of Agency.

Urban Renewal Debt Service Fund
This fund accounts for the payment of principal and interest on the Agency's long-term obligations.

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

	Urban Renewal Projects Fund	Urban Renewal Debt Service Fund	Total Governmental Funds
ASSETS:			
Cash and cash equivalents	$ -	$ 572,533	$ 572,533
Property taxes receivable	8,800	31,105	39,905
Property held for resale	1,404,051		1,404,051
Total assets	$ 1,412,851	$ 603,638	$ 2,016,489
LIABILITIES:			
Accounts payable and other current liabilities			-
Deposits			-
Interfund loan payable	-	-	-
Due to City of Independence	$ 749,587	$ -	$ 749,587
Due to other entity	-	-	-
Deferred charge in refunding	-	-	-
Payroll payable	-	-	-
Assessment payable	-	-	-
Interest payable	-	-	-
Notes payable	-	-	-
Total liabilities	749,587	-	749,587
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue- property taxes	6,983	25,654	32,637
Total deferred inflows of resources	6,983	25,654	32,637
FUND BALANCES:			
Nonspendable:			
Property held for resale	1,404,051	-	1,404,051
Restricted for:			
Debt service	-	577,984	577,984
Unassigned	(747,770)	-	(747,770)
Total fund balance	656,281	577,984	1,234,265
Total liabilities, deferred inflows of resources and fund	$ 1,412,851	$ 603,638	

Amounts reported in the statement of net position are different because:	
Other assets are not available to pay for current period expenditures and therefore, are deferred in the funds.	911,505
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	32,637
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Interest payable	(66,159)
Long-term debt	(19,370,952)
Net position	$ (17,258,704)

The accompanying notes are an integral part of these financial statements

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

	Urban Renewal Projects Fund	Urban Renewal Debt Service Fund	Total Governmental Funds
REVENUES:			
Intergovernmental	$ -	$ 427,435	$ 427,435
Property taxes	268,946	806,837	1,075,783
Interest	3,262	36,416	39,678
Miscellaneous	337	-	337
Total revenues	272,545	1,270,688	1,543,233
EXPENDITURES:			
Current:			
General government	567	-	567
Debt service:			
Principal	343,415	531,332	874,747
Interest	625,456	497,006	1,122,462
Total expenditures	969,438	1,028,338	1,997,776
Revenues over (under) expenditures	(696,893)	242,350	(454,543)
Net change in fund balances	(696,893)	242,350	(454,543)
FUND BALANCE, BEGINNING	1,353,174	335,634	1,688,808
FUND BALANCE, ENDING	$ 656,281	$ 577,984	$ 1,234,265

The accompanying notes are an integral part of these financial statements

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
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, 2024

Amounts reported in the statement of activities are different because:

Net change in fund balance		$ (454,543)
Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.		4,708
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This is the net amount of these		
Debt service principal payments	874,747	
Deferred charge on refunding	(28,709)	
Amortization of bond premium	40,633	886,671
Change in net position		$ 439,663

The accompanying notes are an integral part of these financial statements

1. Organization and Summary of Significant Accounting Policies

These financial statements of the City of Independence Urban Renewal Agency (the Agency) have been prepared in accordance with accounting principles generally accepted in the United States (GAAP). GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. Description of Reporting Entity

The Agency (a component unit of the City of Independence) was created to finance rehabilitation of blighted and deteriorated areas within the City's designated urban renewal area. The Agency is governed by a seven-member board of directors.

The financial statements of the Agency include all funds of the Agency, and the Board of Directors is not financially accountable for any other governmental entity. Financial accountability is determined in accordance with criteria set forth in accounting principles generally accepted in the United States of America, primarily on the basis of authority to appoint voting majority of an organization's governing board, ability to impose its will on that organization, the potential for that organization to provide specific benefits or impose specific financial burdens and that organization's fiscal dependency. The Agency is a component unit of the City of Independence and, as such is included in the financial statements of the City of Independence for the year ended June 30, 2024.

B. Basic Financial Statements

The Agency's financial operations are presented at both the government-wide and fund financial levels. All activities of the Agency are categorized as governmental.

Government-Wide Financial Statements

The Agency uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions and activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Agency's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

These statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, and fiduciary. Currently the Agency has only governmental fund types.

C. Basis of Presentation

The financial transactions of the Agency are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, deferred inflows and outflows of resources, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The Urban Renewal Projects Fund serves as the Agency's general fund for the operation and general service related to the Agency. Additionally, this fund accounts for financial resources to be used for the acquisition or construction of capital equipment and facilities.

The Urban Renewal Debt Service Fund accounts for debt-related activities of the Agency. The principal source of revenue is property taxes which will be used to pay the principal and interest on the outstanding FF&C Refunding Bond obligations and loans from the City of Independence.

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe which transactions are recorded with the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

The Agency-wide financial statements are reported using the *economic resources measurement focus* and the *full accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the Agency-wide statements, reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the Agency-wide presentation.

E. Cash, cash equivalents and investments

Cash, cash equivalents and investments, including restricted cash, cash equivalents and investments, consist of demand deposits, and the State of Oregon Local Government Investment Pool (LGIP) deposits. Investments in the LGIP are stated at share value, which approximates fair value, and is the value at which the shares can be withdrawn.

The Agency's investment policy is the same as the City's and essentially mirrors the Oregon Revised Statutes. Currently, the Agency's investment portfolio primarily includes investments in the State of Oregon Local Government Investment Pool.

F. Receivables and Property Tax Calendar

Uncollected property taxes receivable, which have been collected within sixty days following year end are considered measurable and available and are recognized as revenue. All other uncollected property taxes receivable are offset by unavailable revenue and, accordingly, have not been recorded as revenue. Property taxes are assessed and become a lien against the property as of July 1 each year and are payable in three installments on November 15, February 15, and May 15 following the lien date. Taxes unpaid and outstanding on May 16 are considered delinquent.

G. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expenditure) until then. The Agency has one item that qualifies for reporting in this category. A deferred charge on refunding is reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the life of the refunded debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Agency has one item that qualifies for reporting in this category, which arises only under the modified accrual basis of accounting. Accordingly, the item "unavailable revenue," is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

H. Net Position

In the government-wide financial statements, net position is reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. Net investment in capital assets represents capital assets less accumulated depreciation less outstanding principal of related debt. Net investment in capital assets does not include the unspent proceeds of capital debt. Restricted net position represents net position restricted by parties outside of the Agency (such as creditors, grantors, contributors, laws, and regulations of other governments) and includes unspent proceeds of bonds issued to acquire or construct capital assets. All other net position is considered unrestricted.

I. Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – Includes items not immediately converted to cash, such as prepaid items and inventory.

Restricted – Includes items that are restricted by external creditors, grantors or contributors, or by legal or constitutional provisions.

Committed – Includes amounts that have been committed by resolution of the Agency's Board of Directors which is the Agency's "highest level of decision-making authority." Committed amounts may not be used for any other purpose unless the Board of Directors removes the constraint by similar board action. Commitments of fund balance must be made prior to the end of the fiscal year.

Assigned – Includes amounts assigned for specific purposes by Agency action. Assigned fund balance is established by the Agency through adoption or amendment of the budget as intended for specific purpose.

Unassigned – This is the residual classification used for those balances not assigned to another category.

J. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources, as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the Agency's policy to use committed resources first, then assigned, and then unassigned as they are needed.

K. Use of Estimates

In preparing the Agency's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Cash Equivalents and Investments

The City maintains a cash and investment pool for all cash, cash equivalents and investments in which each fund participates, including the Agency. Agency investments with the State of Oregon Local Government Investment Pool (LGIP) are not held in separate Agency accounts. The total restricted and unrestricted cash, cash equivalents and investments balance for the Agency at year end was $572,533, representing the Agency's share of the City's cash and investment pool.

The City invests in the LGIP which is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the LGIP's investment policies. The State Treasurer is the investment officer for the LGIP and is responsible for all funds in the LGIP. These funds must be invested, and the investments managed, as a prudent investor would, exercising reasonable care, skill, and caution. Investments in the LGIP are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The Oregon Audits Division audits the LGIP annually. The Division's most recent reported audit opinion on the LGIP was unmodified. The fair value of pool shares is equal to the City's proportionate position in the pool.

(3) Long-Term Debt

Long-term debt transactions for the year were as follows:

Agency		Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Bonds						
	2016A FF&C Refunding Obligation	$ 7,840,000	$ -	$ 40,000	$ 7,800,000	$ 40,000
	Bond Premium	370,776	-	34,146	336,630	22,442
	2017A FF&C Refunding Obligation	2,920,000	-	400,000	2,520,000	415,000
	Bond Premium	103,738	-	6,487	97,251	6,487
Notes Payable	2021 IFA Loan - Indy Landing	2,904,580	-	91,332	2,813,248	93,916
	City of Independence	6,147,238	-	343,415	5,803,823	345,050
		$ 20,286,332	$ -	$ 915,380	$ 19,370,952	$ 828,979

The Agency issues debt to provide funds for the acquisition and construction of major capital facilities. Debt of the Agency outstanding at June 30, 2024 is as follows:

In April of 2016, the Agency issued $8,070,000 of Full Faith and Credit Obligation Refunding bonds to retire existing debt of the Agency. Interest rates range from 3.00% to 4.00%. The bond principal is payable annually and interest is payable semi-annually. The bonds mature in 2040.	$ 7,800,000
In December 2017, the Agency issued $4,035,000 of Full Faith and Credit Obligation Refund bonds to retire existing debt of the Agency. Interest rates range from 3.00% to 4.00%. The bond principal is payable annually and interest is payable semi-annually. The bonds mature in 2030.	2,520,000
Total bonds	$ 10,320,000

Annual debt service requirements to maturity for bonds payable are as follows:

Fiscal Year	2016A FF& C Refunding Bond Principal	2016A FF& C Refunding Bond Interest	2017A FF& C Refunding Bond Principal	2017A FF& C Refunding Bond Interest
2025	$ 40,000	$ 296,407	$ 415,000	$ 100,800
2026	40,000	294,806	430,000	84,200
2027	40,000	293,206	450,000	67,000
2028	45,000	291,606	465,000	49,000
2029	45,000	289,807	485,000	30,400
2030-2034	2,860,000	1,246,631	275,000	11,000
2035-2039	3,870,000	575,062	-	-
2040-2044	860,000	29,025	-	-
	$ 7,800,000	$ 3,316,550	$ 2,520,000	$ 342,400

In December 2016, the Agency entered into an agreement with the Business Oregon Infrastructure Finance Authority to award the Agency a total award of $3,250,000. The project closed in June 2021, with 2.83% interest per annum. The Agency has pledged incremental property tax revenues for payment of the loan. In the event of default, outstanding amounts become immediately due. The loan matures in 2046.	$ 2,813,248

Annual debt service requirements to maturity for loans payable are as follows:

2021 IFA SPWF – Indy Landing

Fiscal Year End	Principal	Interest
2025	$93,916	$79,615
2026	96,574	76,957
2027	99,307	71,224
2028	102,118	71,414
2029	105,008	68,524
2030-34	571,331	296,325
2035-39	656,882	210,774
2040-44	755,243	112,413
2045-49	332,869	14,196
	$2,813,248	$1,001,442

a. City of Independence – Note/Loans Payable

The City of Independence incurred debt on behalf of the Agency for construction of the Independence Civic Center and assisted in servicing the debt. The Agency began repayment to the City in 2023. The principal balance of the note payable to the City was $3,867,234 at June 30, 2024.

Annual debt service requirements to maturity for the note payable are as follows:

Note Payable
City of Independence

Fiscal Year End	Principal	Interest
2025	$ 0	$502,159
2026	342,236	159,923
2027	396,409	105,750
2028	408,301	93,858
2029	420,550	81,609
2030-34	2,299,738	211,053
	$3,867,234	$1,154,352

In 2017, the Agency finalized a development & disposition agreement for the development of a hotel, apartments and townhomes at Independence Landing. As part of the agreement, the Agency agreed to pay construction costs imposed by the City of Independence up to $2,082,110. As a result, there is a loan payable between the City and the Agency. As of June 30, 2024, the balance of this loan payable to the City was $1,678,807.

Annual debt service requirements to maturity for the loan payable are as follows:

Loan Payable – Construction Costs
City of Independence

Fiscal Year End	Principal	Interest
2025	$273,907	$38,716
2026	279,234	33,389
2027	284,709	27,914
2028	290,332	22,291
2029	178,145	16,519
2030-34	372,480	16,835
	$1,678,807	$155,664

The Agency incurred other loans with the City in prior years to supplement project-related cash flows. The balance at June 30, 2024 of these loans totals $257,783. Annual debt service requirements to maturity for these loans are as follows:

Loan Payable – Cash Flow
City of Independence

Fiscal Year End	Principal	Interest
2025	$71,143	$1,289
2026	71,498	934
2027	71,856	576
2028	43,286	214
	$257,783	$3,013

(4) Deficit Cash Balances

The Agency owes the City $749,587 in order to eliminate deficit cash balances in the Agency.

(5) Risk Management

The Agency purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability and employee bonds. Most policies carry a small deductible amount. No insurance claims settled in each of the prior three years have exceeded policy coverage.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

Budgetary Comparison Schedules

- Projects Fund - General Fund

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
PROJECTS FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Property taxes	$ 463,700	$ 463,700	$ 268,946	$ (194,754)
Interest	1,000	1,000	3,262	2,262
Loan repayments	-	-	337	337
Total revenues	464,700	464,700	272,545	(192,155)
EXPENDITURES:				
Materials and service	15,000	15,000	567	14,433
Debt service:				
Principal	268,944	268,944	343,415	(74,471)
Interest	495,276	495,276	625,456	(130,180)
Contingency	1,027,989	1,027,989	-	1,027,989
Total expenditures	1,807,209	1,807,209	969,438	837,771
Net change in fund balances	(1,342,509)	(1,342,509)	(696,893)	645,616
FUND BALANCE, BEGINNING - BUDGETARY BASIS	1,342,509	1,342,509	1,353,174	10,665
FUND BALANCE, ENDING - BUDGETARY BASIS	$ -	$ -	$ 656,281	$ 656,281

OTHER SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE

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

The budgetary comparison schedule includes the following:

Debt Service Funds

Urban Renewal Debt Service Fund

CITY OF INDEPENDENCE URBAN RENEWAL AGENCY
URBAN RENEWAL DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	$ 606,415	$ 606,415	$ 427,435	$ (178,980)
Property taxes	665,285	665,285	806,837	141,552
Interest	1,500	1,500	36,416	34,916
Total revenues	1,273,200	1,273,200	1,270,688	(2,512)
EXPENDITURES:				
Materials and service	650	650	-	650
Debt service:				
Principal	531,332	531,332	531,332	-
Interest	497,050	497,050	497,006	44
Total expenditures	1,029,032	1,029,032	1,028,338	694
Net change in fund balances	244,168	244,168	242,350	(1,818)
FUND BALANCE, BEGINNING	296,240	296,240	335,634	39,394
FUND BALANCE, ENDING	$ 540,408	$ 540,408	$ 577,984	$ 37,576

Aldrich CPAs + Advisors LLP
680 Hawthorne Avenue SE, #140
Salem, OR 97301

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Agency Officials
City of Independence Urban Renewal Agency
Independence, Oregon

We have audited the basic financial statements of the City of Independence Urban Renewal Agency (Agency) as of and for the year ended June 30, 2024, and have issued our report thereon dated March 31, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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

- Expenditures in the following fund exceeded appropriations for the year ended June 30, 2024:

Fund	Budget Category	Budget	Actual	Over Expenditure
General	Debt Service	$764,220	$968,871	$(204,651)

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the Agency'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 Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

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

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

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

Restriction on Use

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

Aldrich CPAs + Advisors LLP

By:

Andrew Maffia, CPA, Partner
Salem, Oregon
March 31, 2025

INDEPENDENCE
Oregon's Story Begins Here

BTYPE III ANNEXATION AND ZONE CHANGE (FILE NO. AX | 2025-01)
STAFF REPORT

MEETING DATE: April 8, 2025

RECOMMENDATION: **APPROVE**

FILE NUMBER: AX | 2025-01

APPLICANT: City of Independence

REQUEST: Annex Certain Rights-of-Way into the City of Independence. No New Comprehensive Plan Future Land Use Designation or Zoning would be Established for the Rights-of-Way

PROPERTY: Portions of Corvallis and Hoffman Roads. Also, a portion of the old 6th Street.

FUTURE LAND USE: Existing: County – Future Land Use: Urban Reserve
Proposed: City - Undesignated

ZONING: Existing: County – Suburban Residential (SR)
Proposed: City – No New Future Land Use/Zoning Proposed

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 11: Administration
-Subchapter 12: Zone Changes and Plan Amendments
-Subchapter 14: Annexation

CONTENTS:

I. Background and Process
II. Agency and Public Comments
III. Recommended Conditions of Approval
IV. Potential Council Actions
V. Staff Findings – Oregon State Planning Goals
VI. Staff Findings – Independence Comprehensive Plan
VII. Staff Findings – Independence Development Code

ATTACHMENTS:
A. Rights of Way Proposed to be Annexed (1 page)
B. Legals of Proposed Annexations (8 pages)

I. BACKGROUND AND PROCESS

This application seeks to annex three rights of way into the City of Independence. These rights-of-way include portions of Corvallis Road and Hoffman Road, as well as a portion of the old 6th Street. Attachment A provides a depiction of the rights-of-way.

The annexation is proposed in part to start a process to conduct a jurisdictional transfer of county roads to city jurisdiction. The transfer is intended:

- To ensure that the construction or reconstruction of roads is completed to city public works, transportation master plan, and development code standards when development happens along the roadways.
- To streamline the process for property owners to make improvements to the roads that front their properties (some of the roadways have portions in both the city and the county and any improvement projects would require the approval of both the jurisdictions).
- To allow the city to control the speed limits and set specific speed safety zones, such as zones for parks, businesses, and schools.

In short, the change is primarily intended to ensure the consistent management and improvement of rights-of-way in the Independence Urban Growth Area.[1]

If the annexation is approved, the city would have jurisdiction over all roadways within the Independence Urban Growth Boundary except for OR-51. The Oregon Department of Transportation would retain jurisdiction over the entirety of OR-51.

II. AGENCY AND PUBLIC COMMENTS

To provide notice of the annexation, the city sent out notice to individuals within 250 feet of each of the roadway segments on March 12, 2025. No official public comments were provided regarding the application as of the date of this staff report, though several individuals did ask staff about the annexation.

III. POTENTIAL COUNCIL ACTIONS

Based on the findings below, the Council may:

- Close the hearing and consider a Council Bill to approve of the changes.
- Modify the proposal.
- Request additional information.
- Deny the proposal.

[1] In making these changes, the City has also proposed the annexation of a small part of the old 6th Street right-of-way, a portion of which has existing City zoning. Four of the properties along the former right-of-way are partially in the City and partially in the County. Any permits to develop the land would additionally require the approval of both agencies.

IV. STAFF FINDINGS – OREGON STATE PLANNING GOALS

Annexations and changes to the Independence Comprehensive Plan and Zoning Map are required to meet the Oregon State Planning Goals. Among these goals include provisions related to Citizen Involvement (Goal 1), Land Use Planning (Goal 2), Housing (Goal 10), Public Facilities (Goal 11), Transportation (Goal 12) and Urbanization (Goal 14), which together are implemented through measures such as the Independence Comprehensive Plan and Development Code. Combined these goals seek to:

- Assure that citizens are involved in the planning process. (see Goal 1)
- "Provide and encourage a safe, convenient and economic transportation system." (see Goal 12)
- "Provide for an orderly and efficient transition from rural to urban land use." (see Goal 14)
- "Accommodate urban population and urban employment inside urban growth boundaries." (see Goal 14)

This annexation has been pursued with these provisions in mind.

The proposed annexation would allow the City of Independence to control the bulk of the roads in the Urban Growth Boundary, which would streamline the review of projects and ensure that future development meets city standards (ensuring an orderly and efficient transition of the Urban Growth Boundary from rural to urban land use). The proposal would also limit the possibility that both the County and the city would have to conduct separate reviews for projects. For example, with the existing city boundary, roads such as Corvallis Road have small strips of land that are within the city limits, and larger strips that are within the unincorporated Urban Growth Boundary. Given the configuration, an applicant is required to get approval from both the City of Independence and Polk County for an improvement to the roads. The proposed annexation would make the city solely responsible for the facilities.

Given these items, the proposal would help to promote the orderly development and maintenance of roads in the Independence Urban Growth Boundary and be consistent with the Oregon State Planning Goals.

V. STAFF FINDINGS – INTERGOVERNMENTAL AGREEMENT BETWEEN POLK COUNTY AND THE CITY OF INDEPENDENCE

Annexation of property is additionally required to be consistent with the intergovernmental agreement between Polk County and the City of Independence for the management of the Independence unincorporated Urban Growth Boundary. Per the agreement, the city and county agree that "the type and form of development within urbanizable areas is to be guided by the municipality's adopted land use and growth management plans" (see Policy 5), though Polk County would "retain responsibility for land use decisions and actions affecting the urbanizable area until such time as annexation to the city occurs" (see Policy 6). The inherent tension between these policies is a fundamental reason to annex the facilities.

Under the agreement, the county makes decisions about the design of roads based on city standards, so long as the roadways remain under county jurisdiction. This framework requires the county to use and interpret the city development standards and runs the risk that key standards (such as the depth of rock on which the road is built, the width of a sidewalk, or the placement of a pipe) are overlooked as part of the review. If a standard is missed, the improved roadway will not conform to city standards and the city will be forced to either annex a substandard road, pay to improve the road (to meet city standards), or elect to not annex the facility because of the cost to improve the street.

To limit the possibility of errors, the proposed annexation will put the roadways completely under the jurisdiction of the city and ensure that all future plan review and inspections are conducted by the City of Independence.

VI. STAFF FINDINGS – INDEPENDENCE COMPREHENSIVE PLAN

Proposals for annexation and Comprehensive Plan/Zoning Map changes must additionally be considered following the goals and policies of the Independence Comprehensive Plan. An analysis of the annexation and redesignation/rezone, considering these policies, is presented below.

Land Use

GOAL: To encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs.

Staff Response: The Land Use Element of the Independence Comprehensive Plan seeks to encourage efficient land use, and zone land consistent with Comprehensive Plan designations. This annexation and zone change meets these intents.

Corvallis Road and Hoffman Road (as well as the undesignated portion of the old 6th Street right-of-way) would not be designated with a Comprehensive Plan or zoning designation, in keeping with the historic approach of the city to the designation of roads. All future work on the facilities would occur in accordance with the road standards in the Transportation System Plan and the Public Works Design Standards.

The portion of the old 6th Street right-of-way that is designated as Low-Density Residential (RS) would retain the existing zoning.

This approach would achieve this goal.

Urbanization

GOAL: To provide for an orderly and efficient transition from rural to urban land.

Staff Response: Goals and policies related to Urbanization in the City of Independence seek to promote the orderly and efficient transition of properties from rural to urban land use. Key policies to implement this goal seek:

- To promote coordination with Polk County to manage the Urban Growth Boundary.
- To annex land in a manner that is consistent with the Comprehensive Plan and any concept plans adopted for the area.

This proposal effectively addresses these policies. The proposal is sought to allow the city to guide the design and construction of the roads as new development occurs to ensure the orderly and efficient transition of land from rural to urban land use.

Transportation

…

Staff Response: The goals of the Transportation System Plan seek:

- To “develop and maintain a transportation system that is consistent with the community vision of a vibrant, historic, riverfront, full-service community” (see Goal 1)

- To “support the development and implementation of transportation solutions that are future focused” (see Goal 5)
- To “maintain the financial stability of the city” (see Goal 6)

This annexation supports these intents.

The proposed annexation would ensure that the city has control of roadways that are envisioned to implement the community vision in the Transportation System Plan and guarantee that the roads are built in accordance with city standards. The annexation would anticipate future development, and be fiscally responsible, ensuring that the city would manage the review and construction of any improvements to the roads. City jurisdiction over the facilities would additionally help to ensure that roads were constructed in a manner that met city standards and minimize the confusion (and cost) that may result from another jurisdiction reviewing an Independence development project.

Given these considerations, the proposed annexation would support the community vision, be future focused, and be fiscally responsible. These goals would be achieved.

V. STAFF FINDINGS - INDEPENDENCE DEVELOPMENT CODE

The proposed annexation and rezone request is considered a Type III action under the Independence Development Code Section 11.002(C). The action requires a quasi-judicial review by the City Council, without a review by the Independence Planning Commission. Standards for the decision are presented in Subchapter 11 (Administrative Provisions), Subchapter 12 (Zone Changes and Plan Amendments) and Subchapter 14 (Annexations). These standards are presented below.

Subchapter 11: Administrative Provisions

Staff Response:

The application to annex the roadways is considered a Type III action in the Independence Development Code. The application requires a Public Hearing and decision by the Independence City Council.

The annexation request is subject to ORS 222.170. At the meeting of February 11, 2025, the City Council elected to dispense with submitting the question to the electors of the city and directed staff to provide notice for a public hearing on the proposal. Following that decision, the city published notice of the hearing twice in the Polk County Itemizer-Observer, posted the notice in three locations in the city (the Civic Center, library and Heritage Museum), and sent the notice to property owners within 250 feet of the roadways on March 12, 2025. Given these items, the standards in Subchapter 11 are met.

No formal comments have been submitted as a result of the notice provided as part of the application.

Subchapter 12: Zone Changes and Plan Amendments

12.005 Initiation of a Zone Change or Plan Amendment

A zone change or plan amendment may be initiated in any one of the following ways:

A. The City Council may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

B. The Planning Commission may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

C. A property owner may initiate such action by petition for the owner's own property.

Staff Response: The City of Independence has worked with Polk County, the existing agency in control of the rights-of-way, as part of this annexation. This standard is met.

12.010 Zone Change and Plan Amendment by Petition

Any property owner may initiate a zone change or plan amendment for the property that he or she owns by submitting to the City Recorder a petition bearing the following:

…

Staff Response: The City of Independence has submitted the necessary paperwork for a future land use/rezone proposal. The application would annex portions of Corvallis Road, Hoffman Road and the old 6th Street. As part of the annexation, the County Comprehensive Plan map and zoning classifications would be removed from the roadways and the City would apply an undesignated Future Land Use/Zoning classification to the roads. This standard is achieved.

12.020 Action by the City Council

Upon receipt of a recommendation from the Planning Commission for any zone change or plan amendment, the City Council shall hold a public hearing. The City Council shall base its decision upon the findings, conclusions and recommendations reached by the Planning Commission unless, by a preponderance of the evidence, it finds facts and reaches conclusions different from those reached by the Planning Commission. All zone changes or plan amendments shall be based on written findings. Any zone change or plan amendment shall be by ordinance. Any denial of a request for a zone change or plan amendment shall be by resolution.

Staff Response: No Planning Commission review is required for the annexation and redesignation/rezone request per IDC Section 11.002(C). Any City Council decision on the proposal will be supported by written findings, and adoption of the change will be supported by an ordinance.

12.025 Standards for Zone Changes

No zone change shall be approved by the Planning Commission or enacted by the City Council unless it conforms to the Comprehensive Plan, including the Transportation System Plan, and at least one of the following standards is met:

A. The zoning on the land for which the zone change is initiated is erroneous and the zone change would correct the error;

B. Conditions in the neighborhood surrounding the land for which the zone change is initiated have changed to such a degree that the zoning is no longer appropriate and the zone change would conform to the new conditions of the neighborhood;

C. There is a public need for land use of the kind for which the zone change is initiated and that public need can best be met by the zone change.

Staff Response: The annexation of the roadways is intended to be a future focused, fiscally responsible approach that will ensure that roads in the Urban Growth Area are constructed in accordance with city standards.

The annexation would help:

- To ensure that the construction or reconstruction of roads is completed to city public works, transportation master plan, and development code standards when development occurs along the roadways.
- To streamline the process for property owners to make improvements to roads fronting their properties (many of the roadways currently have portions in both the city and the county and any improvement projects would require the approval of both jurisdictions).
- To allow the city to control speed limits and set specific speed safety zones, such as zones for parks, businesses, and schools.

Given these items, the annexation would address Criteria C above. This standard is met.

Subchapter 14: Annexation

14.030 Master Plan Requirement for Southwest Independence Concept Plan Area

…

Staff Response: Subchapter 14 of the Independence Development Code deals with annexations in the Southwest Independence Concept Area. No roads are proposed to be annexed within the area. This standard is achieved.

ATTACHMENT A

CITY OF INDEPENDENCE

Proposed Right-of-Way Annexations

PORTION OF HOFFMAN ROAD

PORTION OF OLD 6TH STREET

PORTION OF CORVALLIS ROAD

CORSAIR DR
SKYRAIDER DR
STEARMAN ST
CESSNA ST
STINSON ST
PIPER ST
AIRPORT WY
AERONICA ST
LUSCOMBE ST
MOONEY ST
KBEL-YLINIEMI LN
INDEPENDENCE HW 51
HANNA RD
STRYKER RD
AIRPORT RD
N MAIN ST
N POLK ST
BOAT LANDING ST
RIVER DR
N ASH ST
PICTURE ST
N WILLIAMS ST
N WALNUT ST
N GRAND ST
N OAK ST
THORPE ST
N LOG CABIN ST
S 2ND ST
HOFFMAN RD
E MATHEW ST
MEADOWRIDGE AV
PARKMEADOW CT
GLAZEMEADOW ST
LAUREL RIDGE ST
JASMINE CR
MARIGOLD DR
PICTURE ST
RICHARD CT
HOWARD CT
N WILLIAMS ST
DALE CT
KELLI CT
SCOTT CT
KYLE CT
DAWN CT
N 13TH ST
WILD ROSE CT
DANIEL ST
JAMES ST
LUKE ST
HYACINTH ST
MORNING GLORY DR
Ash Creek
N 16TH ST
RHODA LN
NORTHWAY ST
B ST
C ST
17TH ST
MONMOUTH ST
D ST
E ST
F ST
FALCON LP
RANDALL WY
SWEET CHERRY LN
TYLERS PL
S 10TH ST
S 13TH ST
RIDGEWAY TER
FORD DR
OLYMPIC DR
RAINIER DR
TETON DR
GWINN ST. E.
STERLING DR E
DENALI DR E
MAXWELL AV S
S.F. Ash Creek
S 9TH ST
S 8TH ST
S 6TH ST
S 5TH ST
S 7TH ST
S 4TH ST
S 3RD ST
S MAIN ST
G ST
H ST
I ST
ARBOR CT
RIVERWOOD CT
CEDAR CT
BECKEN RD
MAPLE CT
MAPLE DR
S SPRUCE AV
S SPRUCE CT
PINE CT
S FIR CT
CHESTNUT ST
HEMLOCK LP
BRIAR RD
RIVER OAK RD
CORVALLIS RD
MOUNTAIN FIR AV
Willamette R.
URBAN GROWTH BOUNDARY

LEGEND

City Limits | Urban Growth Boundary | Proposed Right-of-Way Annexation

EXHIBIT A

A unit of land situated in the south one-half of Section 28 and the north one-half of Section 33, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being a portion of Corvallis Road lying south of I Street, and more particularly described as follows:

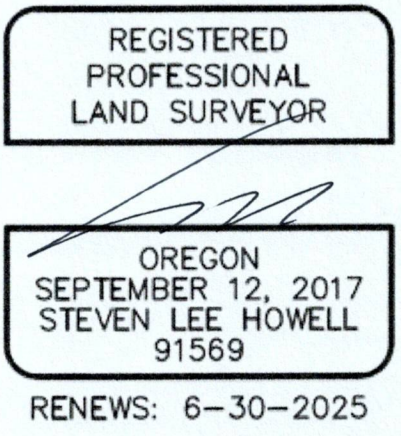
Beginning at the southwest corner of Parcel 2 of Partition Plat 2001-0014, Polk County Plat Records, being also on the east line of said Corvallis Road;

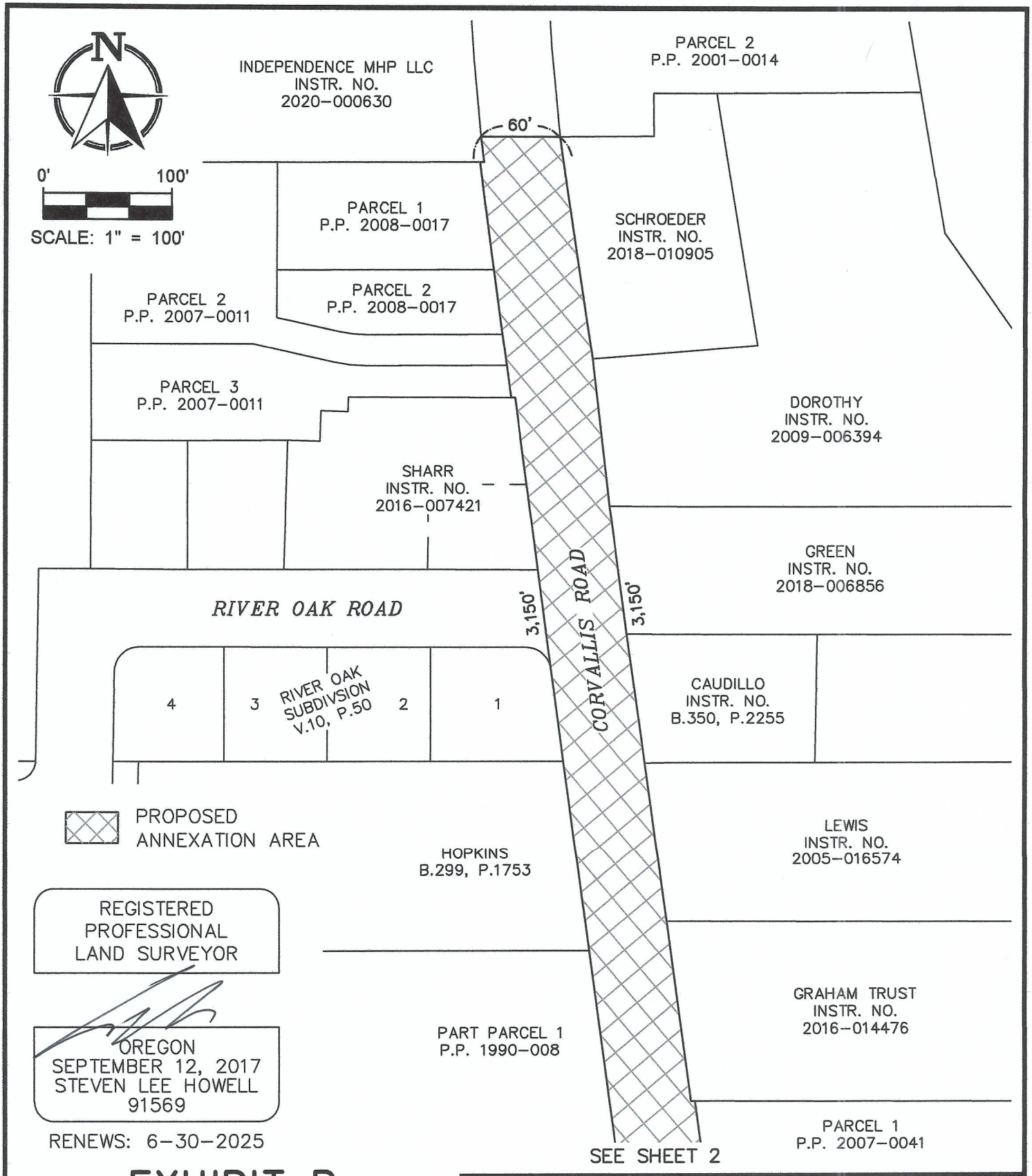
thence, going southerly along the east line of said Corvallis Road approximately 3,150 feet to the existing Urban Growth Boundary;

thence, going westerly along said Urban Growth Boundary approximately 60 feet to the west line of said Corvallis Road;

thence, going northerly along the west line of said Corvallis Road approximately 3,150 feet to a point which bears west of the Point of Beginning;

thence, going east approximately 60 feet to the Point of Beginning.





REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE S. 1/2 OF SECTION 28
& THE N. 1/2 OF SECTION 33
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON
DATE: NOVEMBER 25, 2024

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING
7230 3rd Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO.
23-477

SHEET
1/3

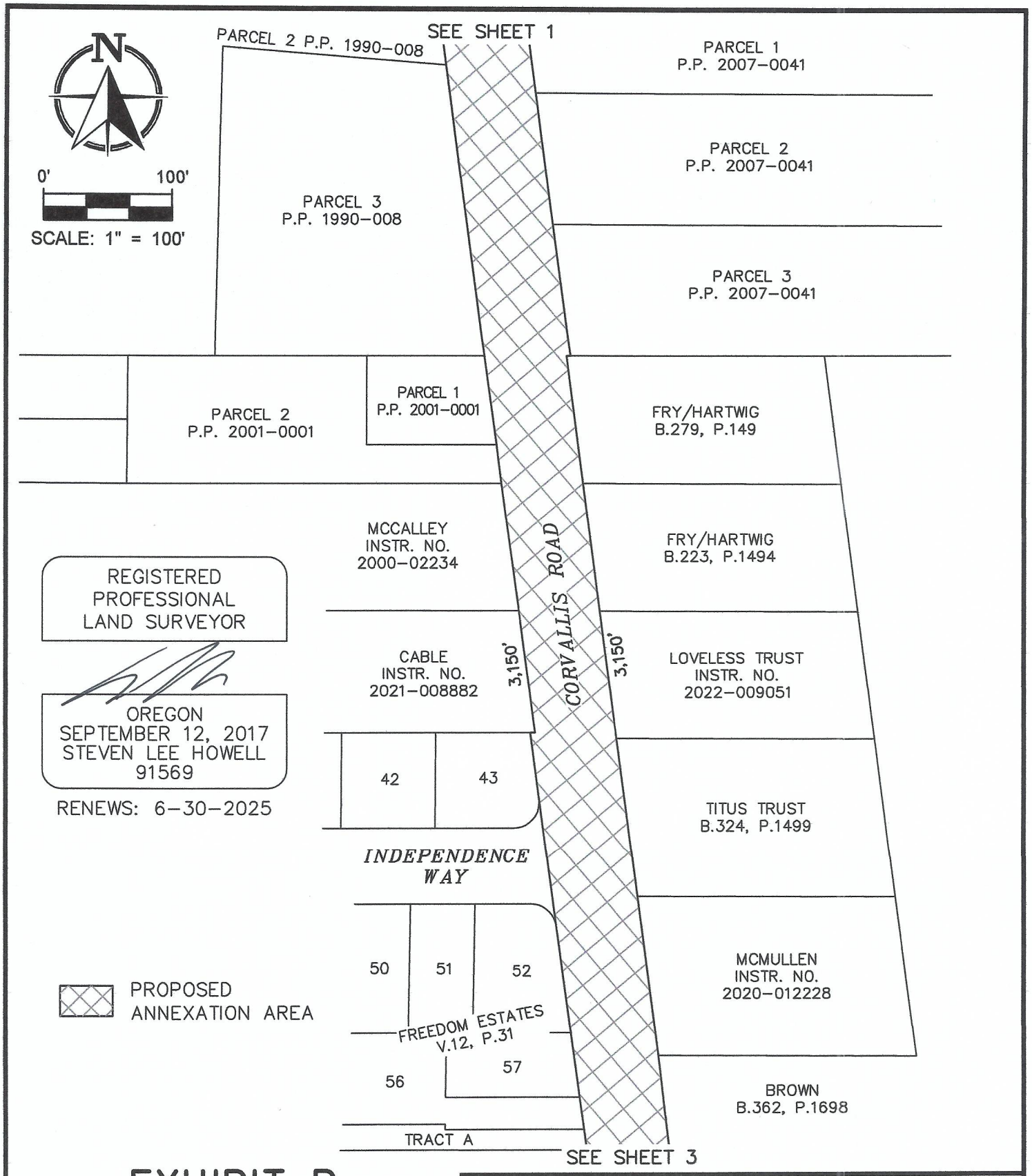


EXHIBIT B

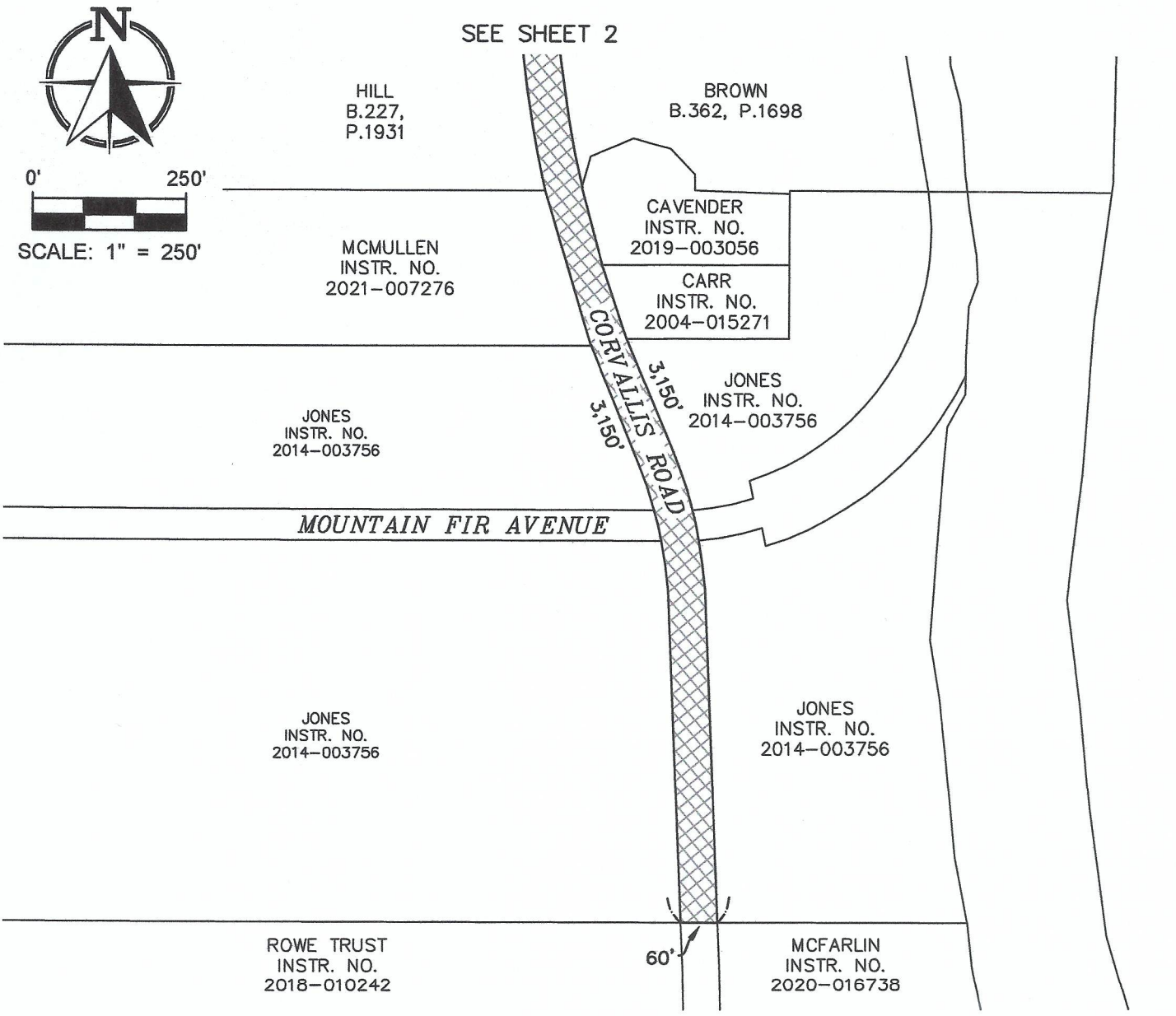
IN THE S. 1/2 OF SECTION 28
& THE N. 1/2 OF SECTION 33
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
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JOB NO. 23-477

SHEET 2/3



PROPOSED ANNEXATION AREA

REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE S. 1/2 OF SECTION 28
& THE N. 1/2 OF SECTION 33
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
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DATE: NOVEMBER 25, 2024

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P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO. 23-477

SHEET 3/3

EXHIBIT A

A unit of land situated in the northwest one-quarter of Section 20, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being a portion of Hoffman Road lying westerly of North Gun Club Road, and more particularly described as follows:

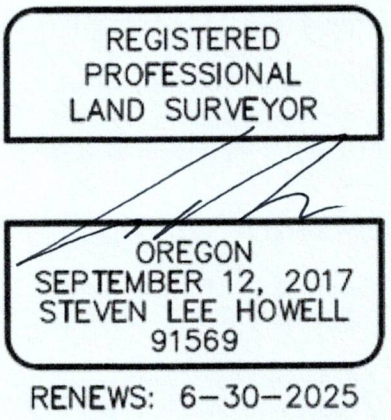
Beginning at the northeast corner of Parcel 1 of Partition Plat 2002-0030, Polk County Records, being coincident with the south line of said Hoffman Road;

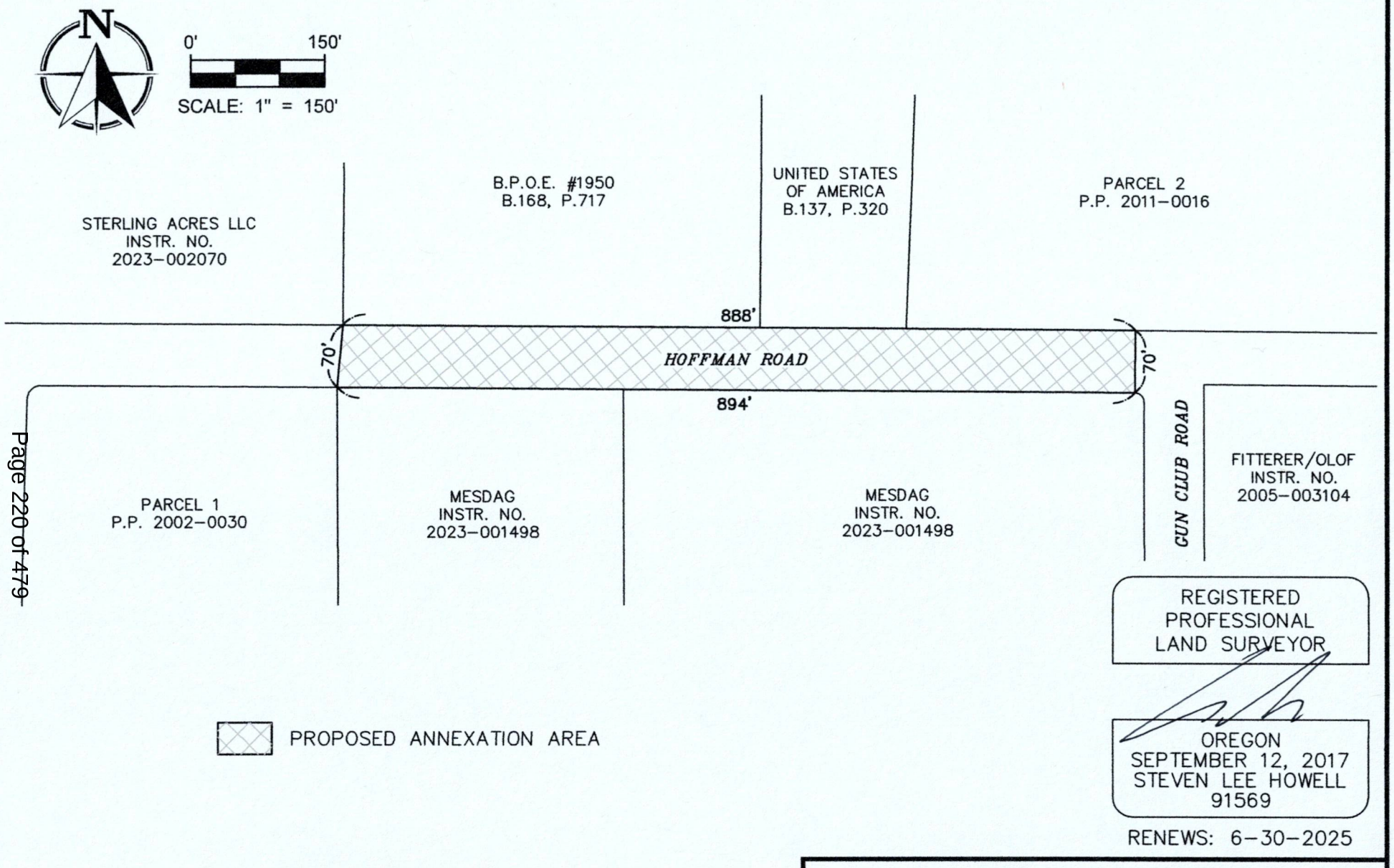
thence, going northerly approximately 70 feet to the north line of said Hoffman Road, being coincident with the southeast corner of that property conveyed to Sterling Acres LLC by Instrument Number 2023-002070, Polk County Deed Records;

thence, going easterly along the north line of said Hoffman Road approximately 888 feet to the Urban Growth Boundary;

thence, going southerly along said Urban Growth Boundary approximately 70 feet to a point of curvature on the south line of said Hoffman Road, being coincident with the north line of that property conveyed to Mezdag by Instrument Number 2023-001498, Polk County Deed Records;

thence, going westerly along the south line of said Hoffman Road, approximately 894 feet to the Point of Beginning.





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LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE NW 1/4 OF SECTION 20
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON

DATE: JANUARY 31, 2025

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING
7230 3rd Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO. 23-477

SHEET 1/1

EXHIBIT A

A unit of land situated in the southwest one-quarter of Section 28, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being the west 33 feet of Lots 10, 11, 12 and 22 of HILL PARK ADDITION NO. 3, recorded in Volume 6, Page 29, Polk County Book of Town Plats, a portion of Unimproved 6th Street lying south of Maple Drive and a portion of that property conveyed to Central School District 13J by Book 336, Page 2235, Polk County Records, and further described as follows:

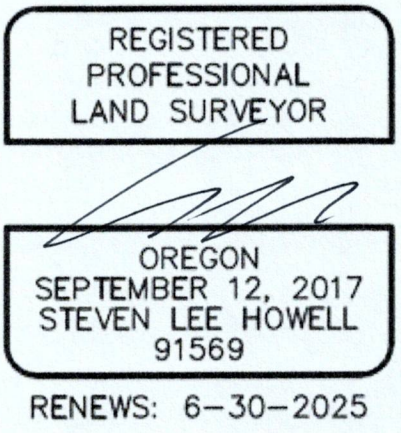
Beginning at the southwest corner of Lot 8 of said HILL PARK ADDITION NO. 3;

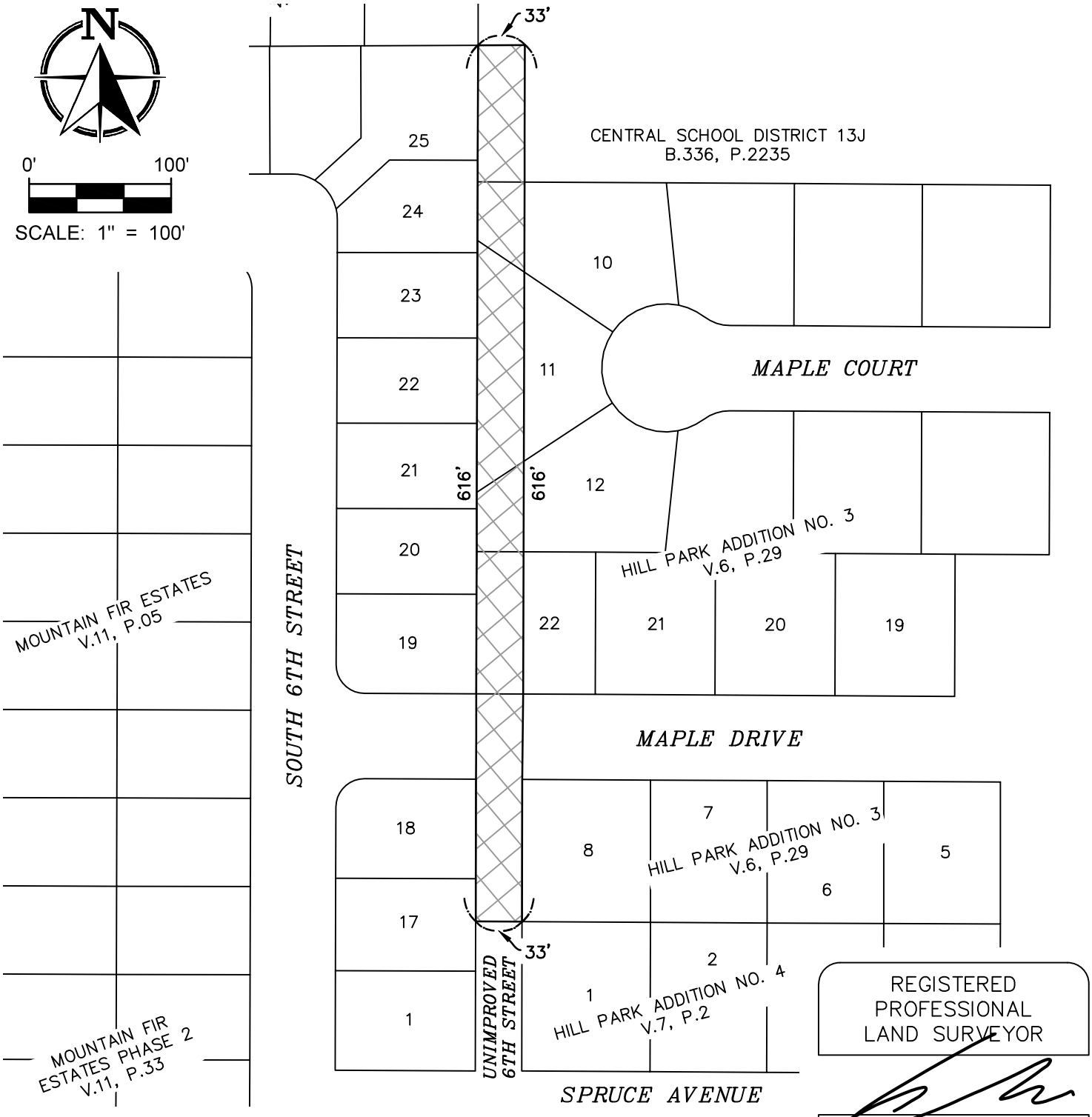
thence, going westerly along the south line of said HILL PARK ADDITION NO. 3 approximately 33 feet to the west line of said HILL PARK ADDITION NO. 3, being coincident with the east line of MOUNTAIN FIR ESTATES, recorded in Volume 11, Page 05, Polk County Book of Town Plats;

thence, going northerly along the east line of said MOUNTAIN FIR ESTATES approximately 616 feet to the northeast corner thereof;

thence, going easterly approximately 33 feet to a line parallel with and 33 feet easterly of the west line of said HILL PARK ADDTION NO. 3;

thence, going southerly along said parallel line approximately 616 feet to the Point of Beginning.





REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE SW 1/4 OF SECTION 28
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON

DATE: JANUARY 31, 2025

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING

7236 3rd Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO. 23-477

SHEET 1/1

Michelle Lewis
6240 Corvallis Road
Independence, OR 97351

April 4, 2025

City of Independence Council Members
555 S Main Street
Independence, OR 97351

RE: Opposition to the Annexation of Corvallis Road

Dear City Council Members,

I am writing to respectfully oppose the proposed annexation of a portion of Corvallis Road into the City of Independence. As a resident of the area in question, I am directly impacted by this proposal and concerned about its broader implications. This annexation appears to be the continuation of previous efforts to incorporate properties located in this area by first attempting to classify it as an "island", a claim that was invalidated due to the legal determination that Corvallis Road properties did not meet the criteria for such a designation. By now targeting only the road segment, the city seems to be reestablishing the conditions needed to renew its annexation efforts under a different strategy.

Although some residents have been told that broader annexation of surrounding properties is not within the city's five-year plan, this move signals a longer-term intention to bring additional properties into city limits. The annexation of the road alone, without the inclusion of adjacent residential parcels, raises serious questions about the city's rationale and transparency. If there is no immediate plan for expansion, it is unclear why the city would choose to assume the costs and responsibility of maintaining a county road, especially while facing a significant budget deficit. This suggests that the annexation may be financially motivated, aimed at eventually generating tax revenue and development fees from future property incorporation.

The city's existing infrastructure capacity also warrants concern. When my sister developed her home at 6309 Corvallis Road, we were informed by a city planner that water and sewer systems in this area were already at full capacity. Any additional development would require new infrastructure, including substations or pump stations, funded by private developers. Meanwhile, current city-maintained roads, such as sections of Fifth Street south of Monmouth Street, show visible signs of deterioration.

These examples indicate the city is already struggling to maintain its infrastructure, making it difficult to justify expansion.

My own property is large, borders the Willamette River, and is frequently subject to flooding. It is not suitable for subdivision or residential development. Yet if annexed in the future, I would be subject to increased taxes without any development opportunities. This creates a disproportionate burden on residents like myself who cannot benefit from the city's growth plans but are expected to absorb the costs.

Finally, this proposal raises a fundamental issue of fairness and representation. Annexing properties whose residents do not have a vote in City Council elections undermines principles of equitable governance. I urge the Council to consider extending voting rights or representation to county residents within the urban growth boundary before pursuing annexation efforts that will impact them directly.

In conclusion, I respectfully ask the Council to reconsider this annexation and instead seek more transparent, equitable, and fiscally responsible solutions to meet the city's needs—ones that involve genuine collaboration with all affected residents.

Sincerely,
Michelle Lewis

RECEIVED

APR 0 4 2025

CITY OF INDEPENDENCE

Michael D and Carol R Brown

6460 Corvallis Road

Independence, OR 97351

April 04, 2025

City of Independence

555 South Main Street

Independence, OR 97351

To Whom It May Concern:

Subject: Proposed Annexation of portions of Hoffman Road, Corvallis Road, and the old Sixth Street located within the Urban Growth Boundary of Independence but which have not been annexed into the City of Independence.

We respectfully wish to register our opposition to this annexation request for the following reasons:

- If you annex the designated portions of Corvallis Road south of Independence we fear that this will lead to a wholesale annexation of all of the contiguous properties. In our particular case our 8 acres is currently (and has been for more than 50 years) under a farm deferral arrangement granted by Polk County as we operate a small farm and sell blueberries, apple cider and various other locally produced farm products through our roadside farm stand.
- We are retired and raise this produce to supplement our social security allotment and our property taxes. This allows us to continue to live on that land. The majority of this property is located in the flood plain. Paying additional taxes on that land would force us to make other arrangements.
- We feel that this current use is enhancing the tax base of Independence and its good residents by providing them with the opportunity of purchasing quality produce at a reasonable price. It also creates a better comprehensive use of the annexed property by keeping the land in production.
- We do not need additional city services as we have our own source of water and provide for own sewer service.

Sincerely,

Mike and Carol Brown

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: City Manager Kenna West
MEETING DATE: April 8, 2025
SUBJECT: Council Bill #2025-03 to Annex Certain Rights-of-Way into the City of Independence

[ ] Information Only [X] Action Requested

Statement of Issue

Annexation of portions of various roadways identified on Exhibit A to the attached Council Bill 2025-03 into the City of Independence.

Background

The City of Independence initiated the annexation of portions of various roadways identified on Exhibit A to the attached Council Bill 2025-03.

A public hearing was properly noticed and held on April 8, 2025. This annexation is now ready for Council consideration.

Discussion

The City of Independence initiated the annexation of portions of various roadways identified on Exhibit A to the attached Council Bill 2025-03. These include portions of Corvallis Road and Hoffman Road, as well as a portion of the old 6th Street. The annexation is proposed in part to start a process to conduct jurisdictional transfer of county roads to city jurisdiction. The transfer is intended to:

- Ensure that the construction or reconstruction of roads is completed to city public works, transportation master plan, and development code standards when development happens along the roadways; and
- Streamline the process for property owners to make improvements to the roads that front their properties----of note, currently some of the roadways have portions in both the city and the county and any improvement projects would require the approval of both the jurisdictions unless this annexation is approved; and
- Allow the city to control the speed limits and set specific speed safety zones, such as zones for parks, businesses, and schools.

If the annexation is approved the city would have jurisdiction over all roadways within the Independence Urban Growth Boundary except for OR-51. The Oregon Department of Transportation would retain jurisdiction over the entirety of OR-51.

The annexation is primarily intended to ensure consistent management and improvement of rights-of-way in the Independence Urban Growth Area.

At the public hearing on April 8, 2025, staff presented the Type III Annexation and Zone Change Staff Report. The Council heard a staff presentation, reviewed the Type III Annexation and Zone Change Staff Report, and provided time for public testimony.

Now, based on the information in the staff report, the staff presentation, and any public comments, the Council must decide whether to approve Council Bill 2025-03 and adopt the proposed Ordinance.

Options

The Council may:

A. Approve Council Bill 2025-03 as submitted
B. Approve Council Bill 2025-03 with amendments
C. Take no action

Recommendation/Suggested Motion

Staff recommends Option A – Approval of Council Bill 2025-03 as submitted and suggests the following motion:

I move to approve Council Bill 2025-03 to adopt AX 2025-01, the text of which is contained in the Council packet, and read the proposed Ordinance for the first time.

If this motion passes unanimously, a second motion would be in order as follows:

I move to read the proposed Ordinance, Council Bill 2025-03 for the second time by title only.

If this motion passes a third motion would be order as follows:

I move to adopt the proposed Ordinance, Council Bill 2025-03

Attachments: Council Bill 2025-03 with attachments

Prepared by Fred Evander, Community Planner
Revised *and approved by Kenna West, JD, City Manager*

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
STATE OF OREGON, COUNTY OF POLK

An Ordinance Declaring Roadways Annexed to the City of Independence, and Stating an Effective Date	]]]	Council Bill #2025-03

ORDINANCE NO. 1623

WHEREAS, pursuant to ORS 222.111(2) and the City's Development Code Sections 11.002(C) and 12.005, the City of Independence ("City") initiated the annexation of portions of various roadways identified on Exhibit A ("Subject Properties") on February 11, 2025; and

WHEREAS, the Subject Properties are existing County roads, located within the City of Independence's Urban Growth Boundary; and

WHEREAS, the Subject Properties are either within or contiguous to the City of Independence City boundaries, as required by ORS 222.111(1); and

WHEREAS, the Subject Properties are designated Urban Reserve on the Polk County Comprehensive Plan Map and Suburban Residential in the Polk County Zoning code; and

WHEREAS, the request is to annex the Subject Properties into the City of Independence and apply the City Comprehensive Plan designation and City Zoning of Undesignated to the Subject Properties;

WHEREAS, on February 13, 2025, the city provided notice of the annexation hearing to the Department of Land Conservation and Development; and

WHEREAS, notice of the annexation hearing was published in the local newspaper, twice, on March 12 and March 19, 2025; and

WHEREAS, on April 8, 2025, the City Council conducted a properly noticed public hearing that met the requirements of ORS 222.120(3), at which time interested parties and the general public had an opportunity to be heard, and reviewed the record and recommendations of staff; and

WHEREAS, at the close of the public hearing, the City Council determined that the evidence and argument presented in the public hearing and on the record showed that the requested annexation of the Subject Properties complied with all applicable provisions of the City of Independence Development Code and state law, as explained in the findings contained in the Staff Report attached hereto as Exhibit C and incorporated herein by this reference;

NOW, THEREFORE, THE CITY OF INDEPENDENCE DOES ORDAIN AS FOLLOWS:

Section 1. Annexation. The Subject Properties described in Exhibit A, attached hereto and incorporated herein by this reference, are hereby declared annexed to the City of Independence.

Section 2. Redesignation and Rezoning. The Subject Properties, with the exception of those properties that currently have City zoning, are hereby redesignated and rezoned from Polk County Urban Reserve and Suburban Residential to City Undesignated. All official maps of the City are hereby amended to conform to the changes enacted by this Ordinance.

Section 3. Findings. The City of Independence hereby adopts the above recitals, and the findings contained in the Staff Report, attached hereto as Exhibit B and incorporated herein by this reference, as the basis for this decision to annex the Subject Properties.

Section 4. Recordation. The City Recorder is hereby authorized and directed to: (1) make and submit to the Secretary of the State of Oregon, the assessor of Polk County, the County Clerk of Polk County, and the Department of Revenue, State of Oregon, a certified copy of this Ordinance; (2) provide notice of the final adoption of this annexation Ordinance to the subject parcel property owners, anyone who participated in the public hearing, and anyone who requested notice of this decision; and (3) provide notice to public utilities as directed by ORS 222.005.

Section 4. The Ordinance shall take effect 30 days after second reading and final passage, and the annexation will be effective on the same date, unless a later date is required pursuant to ORS 222.040.

READ for the first time: _____
READ for the second time: _____
APPROVED by Council: _____
SIGNED by the Mayor: _____

_____
Kate Schwarzler, Mayor

ATTEST:

_____
Myra Russell, City Recorder

EXHIBIT A

A unit of land situated in the south one-half of Section 28 and the north one-half of Section 33, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being a portion of Corvallis Road lying south of I Street, and more particularly described as follows:

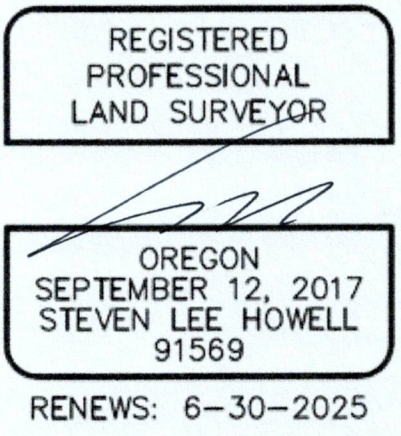
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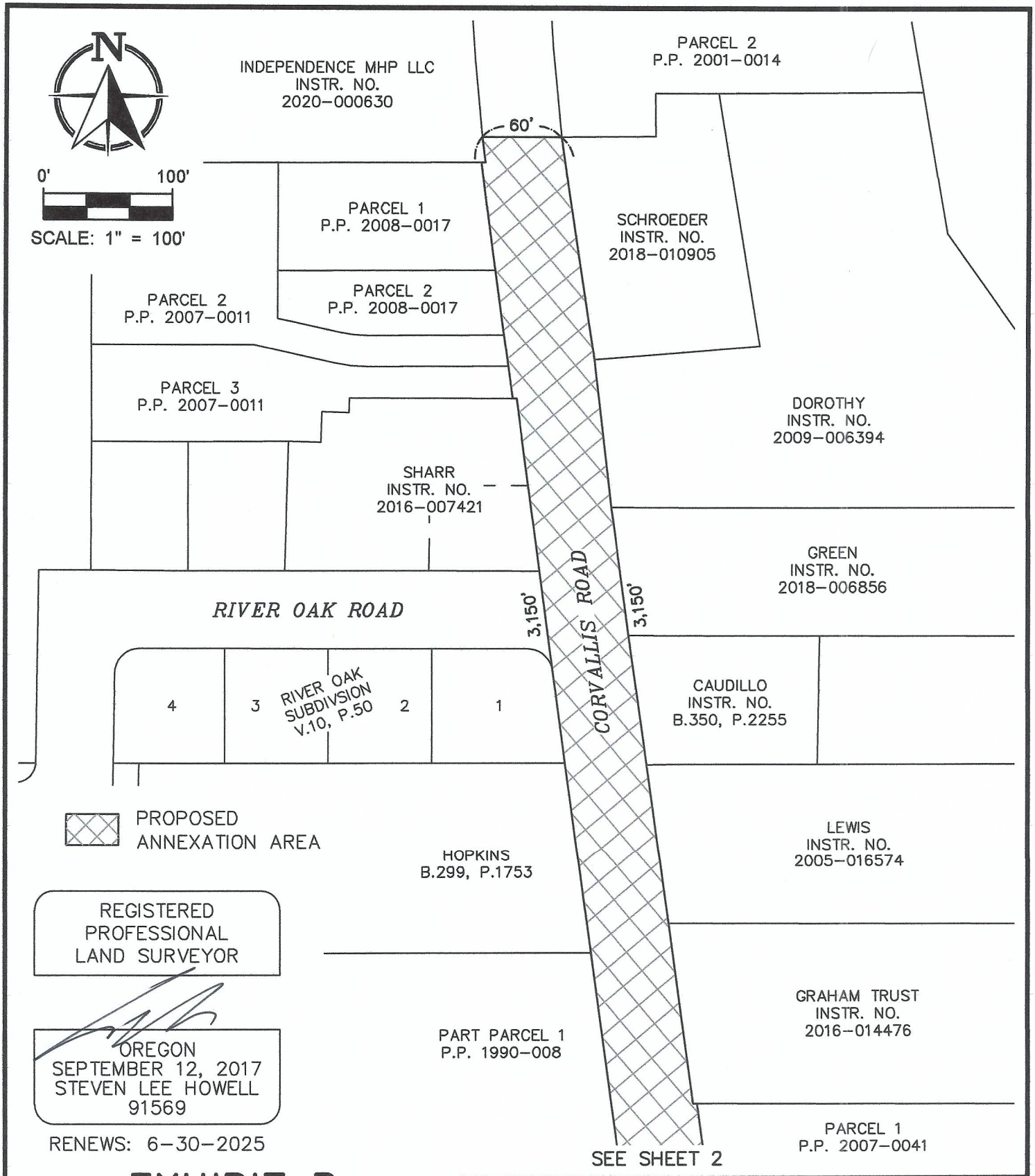
thence, going southerly along the east line of said Corvallis Road approximately 3,150 feet to the existing Urban Growth Boundary;

thence, going westerly along said Urban Growth Boundary approximately 60 feet to the west line of said Corvallis Road;

thence, going northerly along the west line of said Corvallis Road approximately 3,150 feet to a point which bears west of the Point of Beginning;

thence, going east approximately 60 feet to the Point of Beginning.





REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE S. 1/2 OF SECTION 28
& THE N. 1/2 OF SECTION 33
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON
DATE: NOVEMBER 25, 2024

SURVEYED FOR: CITY OF INDEPENDENCE

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JOB NO.
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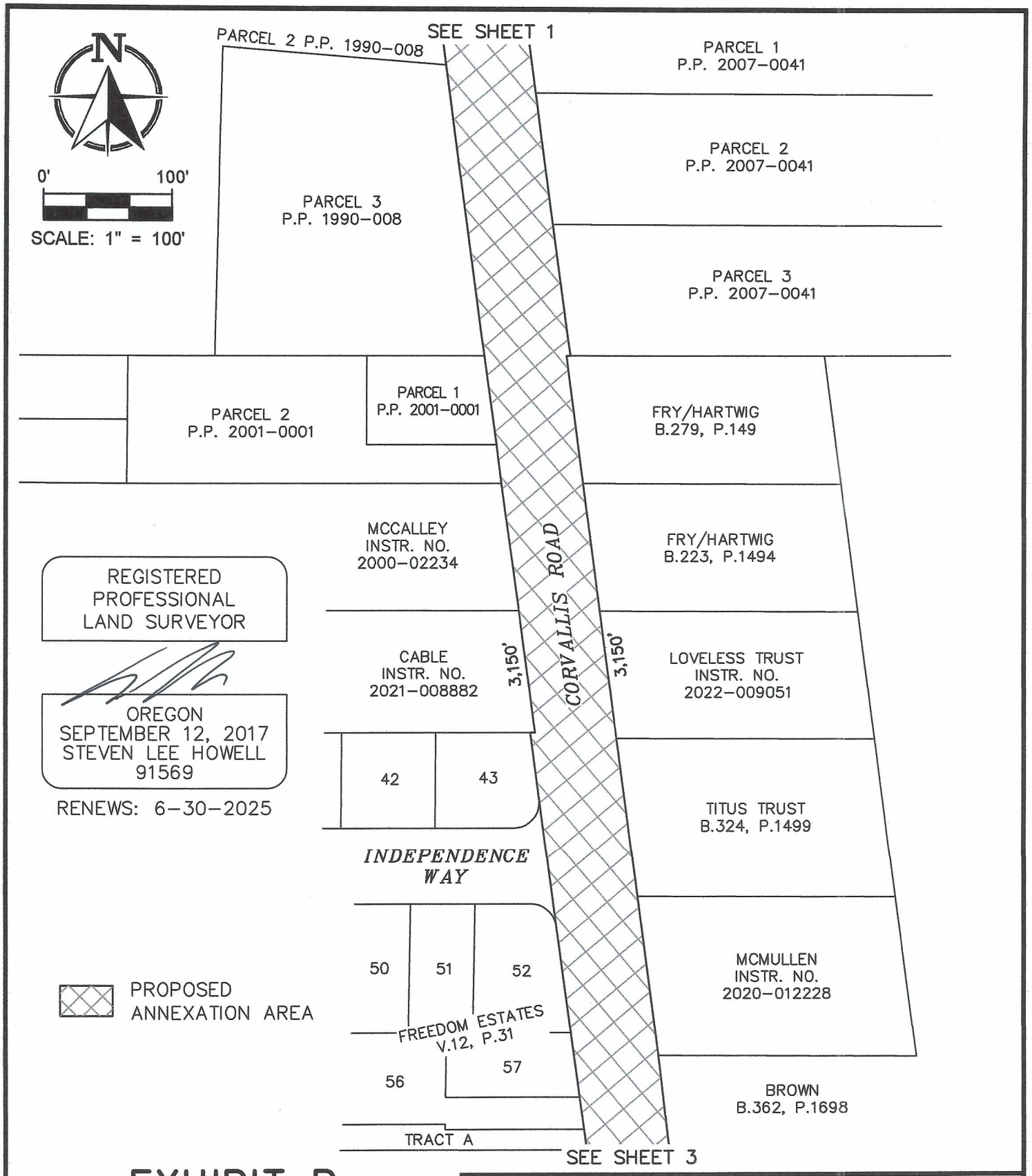


EXHIBIT B

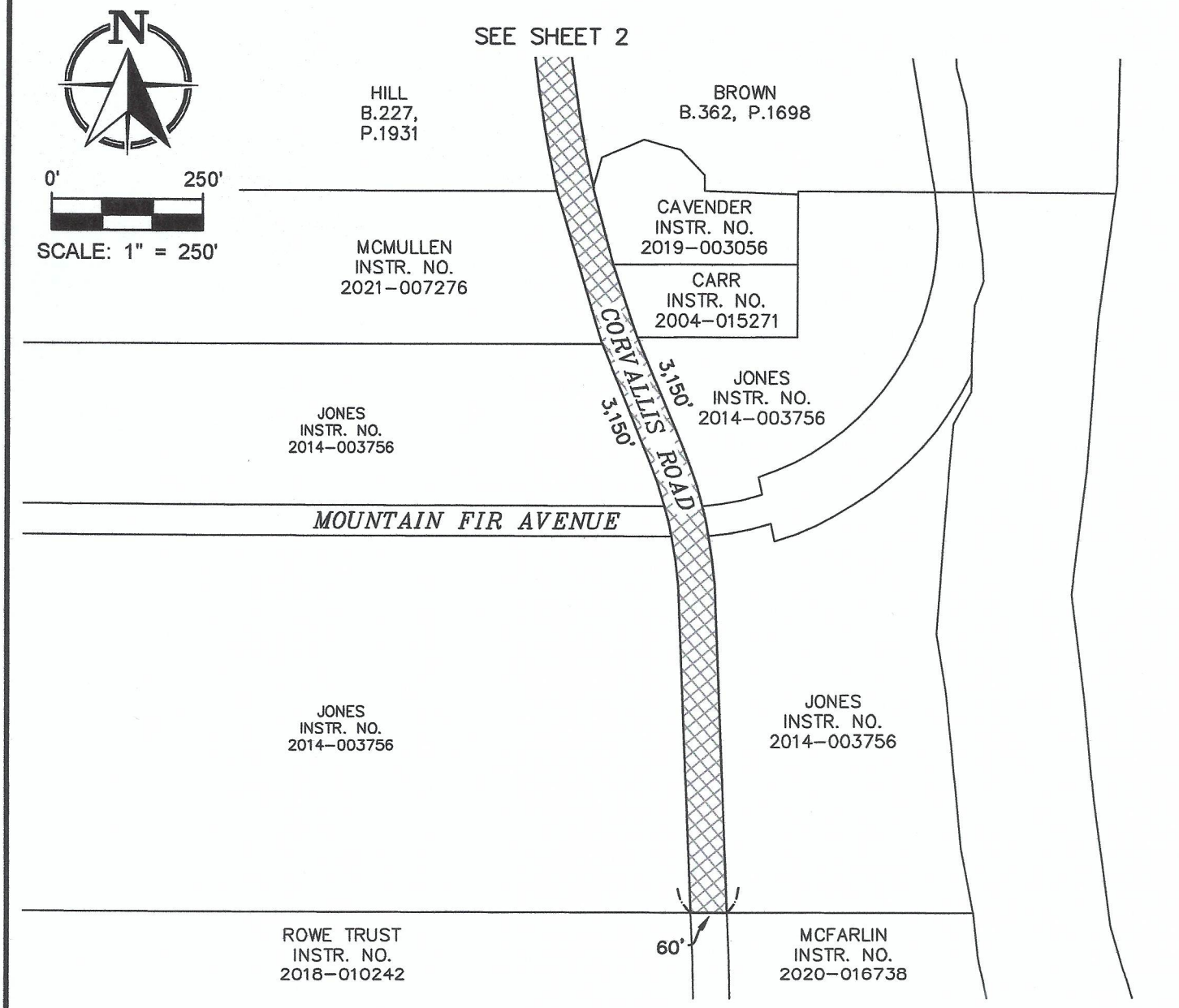
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TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
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JOB NO. 23-477

SHEET 2/3



PROPOSED ANNEXATION AREA

REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE S. 1/2 OF SECTION 28
& THE N. 1/2 OF SECTION 33
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON
DATE: NOVEMBER 25, 2024

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING
7230 3rd Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO. 23-477

SHEET 3/3

EXHIBIT A

A unit of land situated in the northwest one-quarter of Section 20, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being a portion of Hoffman Road lying westerly of North Gun Club Road, and more particularly described as follows:

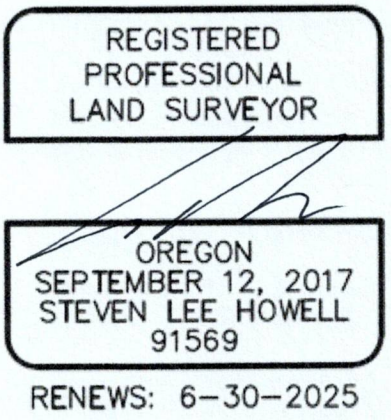
Beginning at the northeast corner of Parcel 1 of Partition Plat 2002-0030, Polk County Records, being coincident with the south line of said Hoffman Road;

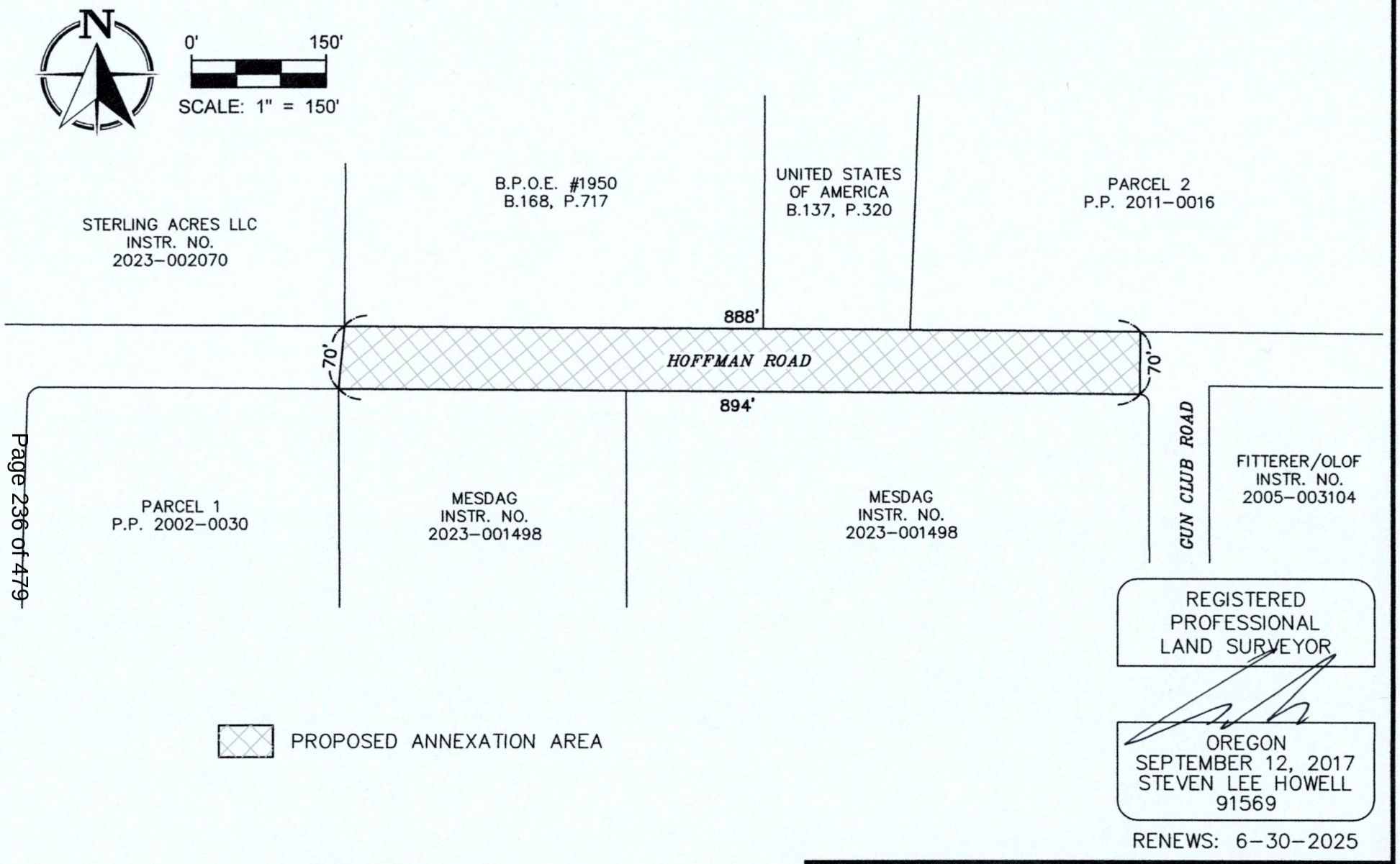
thence, going northerly approximately 70 feet to the north line of said Hoffman Road, being coincident with the southeast corner of that property conveyed to Sterling Acres LLC by Instrument Number 2023-002070, Polk County Deed Records;

thence, going easterly along the north line of said Hoffman Road approximately 888 feet to the Urban Growth Boundary;

thence, going southerly along said Urban Growth Boundary approximately 70 feet to a point of curvature on the south line of said Hoffman Road, being coincident with the north line of that property conveyed to Mezdag by Instrument Number 2023-001498, Polk County Deed Records;

thence, going westerly along the south line of said Hoffman Road, approximately 894 feet to the Point of Beginning.





REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE NW 1/4 OF SECTION 20
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON

DATE: JANUARY 31, 2025

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING
7230 3rd Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO. 23-477

SHEET 1/1

EXHIBIT A

A unit of land situated in the southwest one-quarter of Section 28, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being the west 33 feet of Lots 10, 11, 12 and 22 of HILL PARK ADDITION NO. 3, recorded in Volume 6, Page 29, Polk County Book of Town Plats, a portion of Unimproved 6th Street lying south of Maple Drive and a portion of that property conveyed to Central School District 13J by Book 336, Page 2235, Polk County Records, and further described as follows:

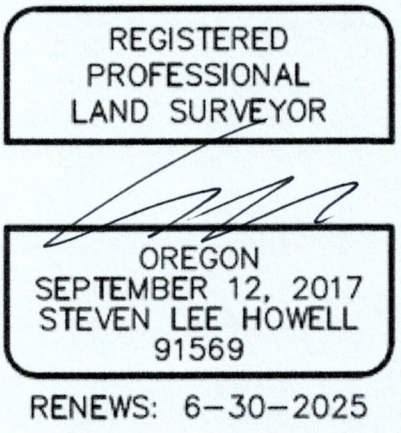
Beginning at the southwest corner of Lot 8 of said HILL PARK ADDITION NO. 3;

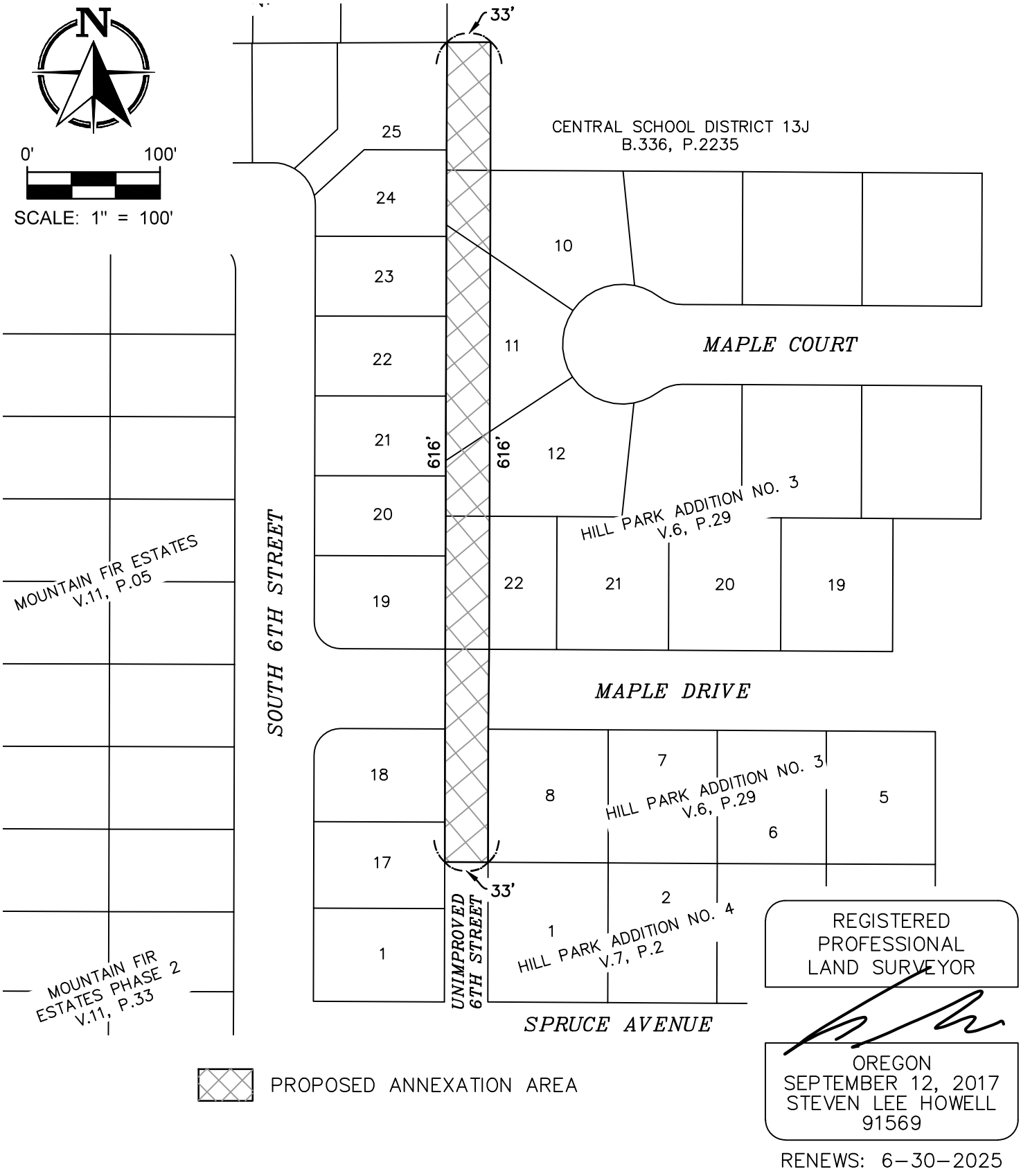
thence, going westerly along the south line of said HILL PARK ADDITION NO. 3 approximately 33 feet to the west line of said HILL PARK ADDITION NO. 3, being coincident with the east line of MOUNTAIN FIR ESTATES, recorded in Volume 11, Page 05, Polk County Book of Town Plats;

thence, going northerly along the east line of said MOUNTAIN FIR ESTATES approximately 616 feet to the northeast corner thereof;

thence, going easterly approximately 33 feet to a line parallel with and 33 feet easterly of the west line of said HILL PARK ADDTION NO. 3;

thence, going southerly along said parallel line approximately 616 feet to the Point of Beginning.





REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE SW 1/4 OF SECTION 28
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON

DATE: JANUARY 31, 2025

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING

3226 27th Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO. 23-477

SHEET 1/1

INDEPENDENCE
Oregon's Story Begins Here

BTYPE III ANNEXATION AND ZONE CHANGE (FILE NO. AX | 2025-01)
STAFF REPORT

MEETING DATE: April 8, 2025

RECOMMENDATION: **APPROVE**

FILE NUMBER: AX | 2025-01

APPLICANT: City of Independence

REQUEST: Annex Certain Rights-of-Way into the City of Independence. No New Comprehensive Plan Future Land Use Designation or Zoning would be Established for the Rights-of-Way

PROPERTY: Portions of Corvallis and Hoffman Roads. Also, a portion of the old 6th Street.

FUTURE LAND USE: Existing: County – Future Land Use: Urban Reserve
Proposed: City - Undesignated

ZONING: Existing: County – Suburban Residential (SR)
Proposed: City – No New Future Land Use/Zoning Proposed

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 11: Administration
-Subchapter 12: Zone Changes and Plan Amendments
-Subchapter 14: Annexation

CONTENTS:
I. Background and Process
II. Agency and Public Comments
III. Recommended Conditions of Approval
IV. Potential Council Actions
V. Staff Findings – Oregon State Planning Goals
VI. Staff Findings – Independence Comprehensive Plan
VII. Staff Findings – Independence Development Code

ATTACHMENTS:
A. Rights of Way Proposed to be Annexed (1 page)
B. Legals of Proposed Annexations (8 pages)

I. BACKGROUND AND PROCESS

This application seeks to annex three rights of way into the City of Independence. These rights-of-way include portions of Corvallis Road and Hoffman Road, as well as a portion of the old 6th Street. Attachment A provides a depiction of the rights-of-way.

The annexation is proposed in part to start a process to conduct a jurisdictional transfer of county roads to city jurisdiction. The transfer is intended:

- To ensure that the construction or reconstruction of roads is completed to city public works, transportation master plan, and development code standards when development happens along the roadways.
- To streamline the process for property owners to make improvements to the roads that front their properties (some of the roadways have portions in both the city and the county and any improvement projects would require the approval of both the jurisdictions).
- To allow the city to control the speed limits and set specific speed safety zones, such as zones for parks, businesses, and schools.

In short, the change is primarily intended to ensure the consistent management and improvement of rights-of-way in the Independence Urban Growth Area.[1]

If the annexation is approved, the city would have jurisdiction over all roadways within the Independence Urban Growth Boundary except for OR-51. The Oregon Department of Transportation would retain jurisdiction over the entirety of OR-51.

II. AGENCY AND PUBLIC COMMENTS

To provide notice of the annexation, the city sent out notice to individuals within 250 feet of each of the roadway segments on March 12, 2025. No official public comments were provided regarding the application as of the date of this staff report, though several individuals did ask staff about the annexation.

III. POTENTIAL COUNCIL ACTIONS

Based on the findings below, the Council may:

- Close the hearing and consider a Council Bill to approve of the changes.
- Modify the proposal.
- Request additional information.
- Deny the proposal.

[1] In making these changes, the City has also proposed the annexation of a small part of the old 6th Street right-of-way, a portion of which has existing City zoning. Four of the properties along the former right-of-way are partially in the City and partially in the County. Any permits to develop the land would additionally require the approval of both agencies.

IV. STAFF FINDINGS – OREGON STATE PLANNING GOALS

Annexations and changes to the Independence Comprehensive Plan and Zoning Map are required to meet the Oregon State Planning Goals. Among these goals include provisions related to Citizen Involvement (Goal 1), Land Use Planning (Goal 2), Housing (Goal 10), Public Facilities (Goal 11), Transportation (Goal 12) and Urbanization (Goal 14), which together are implemented through measures such as the Independence Comprehensive Plan and Development Code. Combined these goals seek to:

- Assure that citizens are involved in the planning process. (see Goal 1)
- "Provide and encourage a safe, convenient and economic transportation system." (see Goal 12)
- "Provide for an orderly and efficient transition from rural to urban land use." (see Goal 14)
- "Accommodate urban population and urban employment inside urban growth boundaries." (see Goal 14)

This annexation has been pursued with these provisions in mind.

The proposed annexation would allow the City of Independence to control the bulk of the roads in the Urban Growth Boundary, which would streamline the review of projects and ensure that future development meets city standards (ensuring an orderly and efficient transition of the Urban Growth Boundary from rural to urban land use). The proposal would also limit the possibility that both the County and the city would have to conduct separate reviews for projects. For example, with the existing city boundary, roads such as Corvallis Road have small strips of land that are within the city limits, and larger strips that are within the unincorporated Urban Growth Boundary. Given the configuration, an applicant is required to get approval from both the City of Independence and Polk County for an improvement to the roads. The proposed annexation would make the city solely responsible for the facilities.

Given these items, the proposal would help to promote the orderly development and maintenance of roads in the Independence Urban Growth Boundary and be consistent with the Oregon State Planning Goals.

V. STAFF FINDINGS – INTERGOVERNMENTAL AGREEMENT BETWEEN POLK COUNTY AND THE CITY OF INDEPENDENCE

Annexation of property is additionally required to be consistent with the intergovernmental agreement between Polk County and the City of Independence for the management of the Independence unincorporated Urban Growth Boundary. Per the agreement, the city and county agree that "the type and form of development within urbanizable areas is to be guided by the municipality's adopted land use and growth management plans" (see Policy 5), though Polk County would "retain responsibility for land use decisions and actions affecting the urbanizable area until such time as annexation to the city occurs" (see Policy 6). The inherent tension between these policies is a fundamental reason to annex the facilities.

Under the agreement, the county makes decisions about the design of roads based on city standards, so long as the roadways remain under county jurisdiction. This framework requires the county to use and interpret the city development standards and runs the risk that key standards (such as the depth of rock on which the road is built, the width of a sidewalk, or the placement of a pipe) are overlooked as part of the review. If a standard is missed, the improved roadway will not conform to city standards and the city will be forced to either annex a substandard road, pay to improve the road (to meet city standards), or elect to not annex the facility because of the cost to improve the street.

To limit the possibility of errors, the proposed annexation will put the roadways completely under the jurisdiction of the city and ensure that all future plan review and inspections are conducted by the City of Independence.

VI. STAFF FINDINGS – INDEPENDENCE COMPREHENSIVE PLAN

Proposals for annexation and Comprehensive Plan/Zoning Map changes must additionally be considered following the goals and policies of the Independence Comprehensive Plan. An analysis of the annexation and redesignation/rezone, considering these policies, is presented below.

Land Use

GOAL: To encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs.

Staff Response: The Land Use Element of the Independence Comprehensive Plan seeks to encourage efficient land use, and zone land consistent with Comprehensive Plan designations. This annexation and zone change meets these intents.

Corvallis Road and Hoffman Road (as well as the undesignated portion of the old 6th Street right-of-way) would not be designated with a Comprehensive Plan or zoning designation, in keeping with the historic approach of the city to the designation of roads. All future work on the facilities would occur in accordance with the road standards in the Transportation System Plan and the Public Works Design Standards.

The portion of the old 6th Street right-of-way that is designated as Low-Density Residential (RS) would retain the existing zoning.

This approach would achieve this goal.

Urbanization

GOAL: To provide for an orderly and efficient transition from rural to urban land.

Staff Response: Goals and policies related to Urbanization in the City of Independence seek to promote the orderly and efficient transition of properties from rural to urban land use. Key policies to implement this goal seek:

- To promote coordination with Polk County to manage the Urban Growth Boundary.
- To annex land in a manner that is consistent with the Comprehensive Plan and any concept plans adopted for the area.

This proposal effectively addresses these policies. The proposal is sought to allow the city to guide the design and construction of the roads as new development occurs to ensure the orderly and efficient transition of land from rural to urban land use.

Transportation

…

Staff Response: The goals of the Transportation System Plan seek:

- To “develop and maintain a transportation system that is consistent with the community vision of a vibrant, historic, riverfront, full-service community” (see Goal 1)

- To “support the development and implementation of transportation solutions that are future focused” (see Goal 5)
- To “maintain the financial stability of the city” (see Goal 6)

This annexation supports these intents.

The proposed annexation would ensure that the city has control of roadways that are envisioned to implement the community vision in the Transportation System Plan and guarantee that the roads are built in accordance with city standards. The annexation would anticipate future development, and be fiscally responsible, ensuring that the city would manage the review and construction of any improvements to the roads. City jurisdiction over the facilities would additionally help to ensure that roads were constructed in a manner that met city standards and minimize the confusion (and cost) that may result from another jurisdiction reviewing an Independence development project.

Given these considerations, the proposed annexation would support the community vision, be future focused, and be fiscally responsible. These goals would be achieved.

V. STAFF FINDINGS - INDEPENDENCE DEVELOPMENT CODE

The proposed annexation and rezone request is considered a Type III action under the Independence Development Code Section 11.002(C). The action requires a quasi-judicial review by the City Council, without a review by the Independence Planning Commission. Standards for the decision are presented in Subchapter 11 (Administrative Provisions), Subchapter 12 (Zone Changes and Plan Amendments) and Subchapter 14 (Annexations). These standards are presented below.

Subchapter 11: Administrative Provisions

Staff Response: The application to annex the roadways is considered a Type III action in the Independence Development Code. The application requires a Public Hearing and decision by the Independence City Council.

The annexation request is subject to ORS 222.170. At the meeting of February 11, 2025, the City Council elected to dispense with submitting the question to the electors of the city and directed staff to provide notice for a public hearing on the proposal. Following that decision, the city published notice of the hearing twice in the Polk County Itemizer-Observer, posted the notice in three locations in the city (the Civic Center, library and Heritage Museum), and sent the notice to property owners within 250 feet of the roadways on March 12, 2025. Given these items, the standards in Subchapter 11 are met.

No formal comments have been submitted as a result of the notice provided as part of the application.

Subchapter 12: Zone Changes and Plan Amendments

12.005 Initiation of a Zone Change or Plan Amendment

A zone change or plan amendment may be initiated in any one of the following ways:

A. The City Council may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

B. The Planning Commission may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

C. A property owner may initiate such action by petition for the owner's own property.

Staff Response: The City of Independence has worked with Polk County, the existing agency in control of the rights-of-way, as part of this annexation. This standard is met.

12.010 Zone Change and Plan Amendment by Petition

Any property owner may initiate a zone change or plan amendment for the property that he or she owns by submitting to the City Recorder a petition bearing the following:

…

Staff Response: The City of Independence has submitted the necessary paperwork for a future land use/rezone proposal. The application would annex portions of Corvallis Road, Hoffman Road and the old 6th Street. As part of the annexation, the County Comprehensive Plan map and zoning classifications would be removed from the roadways and the City would apply an undesignated Future Land Use/Zoning classification to the roads. This standard is achieved.

12.020 Action by the City Council

Upon receipt of a recommendation from the Planning Commission for any zone change or plan amendment, the City Council shall hold a public hearing. The City Council shall base its decision upon the findings, conclusions and recommendations reached by the Planning Commission unless, by a preponderance of the evidence, it finds facts and reaches conclusions different from those reached by the Planning Commission. All zone changes or plan amendments shall be based on written findings. Any zone change or plan amendment shall be by ordinance. Any denial of a request for a zone change or plan amendment shall be by resolution.

Staff Response: No Planning Commission review is required for the annexation and redesignation/rezone request per IDC Section 11.002(C). Any City Council decision on the proposal will be supported by written findings, and adoption of the change will be supported by an ordinance.

12.025 Standards for Zone Changes

No zone change shall be approved by the Planning Commission or enacted by the City Council unless it conforms to the Comprehensive Plan, including the Transportation System Plan, and at least one of the following standards is met:

A. The zoning on the land for which the zone change is initiated is erroneous and the zone change would correct the error;

B. Conditions in the neighborhood surrounding the land for which the zone change is initiated have changed to such a degree that the zoning is no longer appropriate and the zone change would conform to the new conditions of the neighborhood;

C. There is a public need for land use of the kind for which the zone change is initiated and that public need can best be met by the zone change.

Staff Response: The annexation of the roadways is intended to be a future focused, fiscally responsible approach that will ensure that roads in the Urban Growth Area are constructed in accordance with city standards.

The annexation would help:

- To ensure that the construction or reconstruction of roads is completed to city public works, transportation master plan, and development code standards when development occurs along the roadways.
- To streamline the process for property owners to make improvements to roads fronting their properties (many of the roadways currently have portions in both the city and the county and any improvement projects would require the approval of both jurisdictions).
- To allow the city to control speed limits and set specific speed safety zones, such as zones for parks, businesses, and schools.

Given these items, the annexation would address Criteria C above. This standard is met.

Subchapter 14: Annexation

14.030 Master Plan Requirement for Southwest Independence Concept Plan Area

…

Staff Response: Subchapter 14 of the Independence Development Code deals with annexations in the Southwest Independence Concept Area. No roads are proposed to be annexed within the area. This standard is achieved.

ATTACHMENT A

CITY OF INDEPENDENCE

Proposed Right-of-Way Annexations

PORTION OF HOFFMAN ROAD

PORTION OF OLD 6TH STREET

PORTION OF CORVALLIS ROAD

CORSAIR DR
SKYRAIDER DR
STEARMAN ST
CESSNA ST
STINSON ST
PIPER ST
AIRPORT WY
AERONICA ST
LUSCOMBE ST
MOONEY ST
KBEL-YLINIEMI LN
INDEPENDENCE HW 51
HANNA RD
STRYKER RD
AIRPORT RD
N MAIN ST
N POLK ST
BOAT LANDING ST
RIVER DR
N ASH ST
PICTURE ST
N WILLIAMS ST
N WALNUT ST
N GRAND ST
N OAK ST
THORPE ST
N LOG CABIN ST
S 2ND ST
B ST
C ST
HOFFMAN RD
MEADOWRIDGE AV
PARKMEADOW CT
GLAZEMEADOW ST
LAUREL RIDGE ST
JASMINE CR
MARIGOLD DR
PICTURE ST
RICHARD CT
HOWARD CT
N WILLIAMS ST
DALE CT
KELLI CT
SCOTT CT
KYLE CT
DAWN CT
N 13TH ST
WILD ROSE CT
DANIEL ST
JAMES ST
LUKE ST
E MATHEW ST
HYACINTH ST
MORNING GLORY DR
Ash Creek
N 16TH ST
RHODA LN
NORTHWAY ST
B ST
C ST
17TH ST
MONMOUTH ST
D ST
E ST
F ST
FALCON LP
RANDALL WY
S 13TH ST
SWEET CHERRY LN
TYLERS PL
S 10TH ST
S 9TH ST
S 8TH ST
S 6TH ST
S 5TH ST
S MAIN ST
G ST
H ST
I ST
ARBOR CT
RIVERWOOD CT
CEDAR CT
MAPLE CT
MAPLE DR
BECKEN RD
S 4TH ST
S 3RD ST
S SPRUCE AV
S SPRUCE CT
S FIR CT
PINE CT
CHESTNUT ST
HEMLOCK LP
BRIAR RD
RIVER OAK RD
CORVALLIS RD
MOUNTAIN FIR AV
S 7TH ST
FORD DR
OLYMPIC DR
RAINIER DR
TETON DR
GWINN ST. E.
STERLING DR E
DENALI DR E
MAXWELL AV S
RIDGEWAY AV
S.F. Ash Creek
Willamette R.
URBAN GROWTH BOUNDARY

LEGEND

City Limits
Urban Growth Boundary
Proposed Right-of-Way Annexation

EXHIBIT A

A unit of land situated in the south one-half of Section 28 and the north one-half of Section 33, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being a portion of Corvallis Road lying south of I Street, and more particularly described as follows:

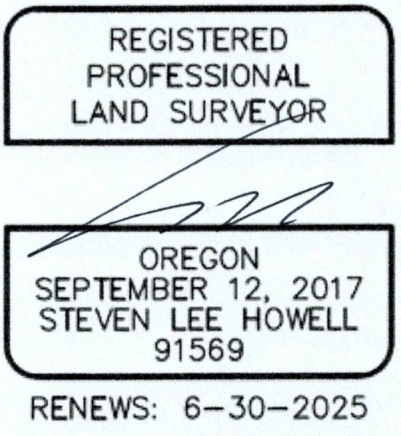
Beginning at the southwest corner of Parcel 2 of Partition Plat 2001-0014, Polk County Plat Records, being also on the east line of said Corvallis Road;

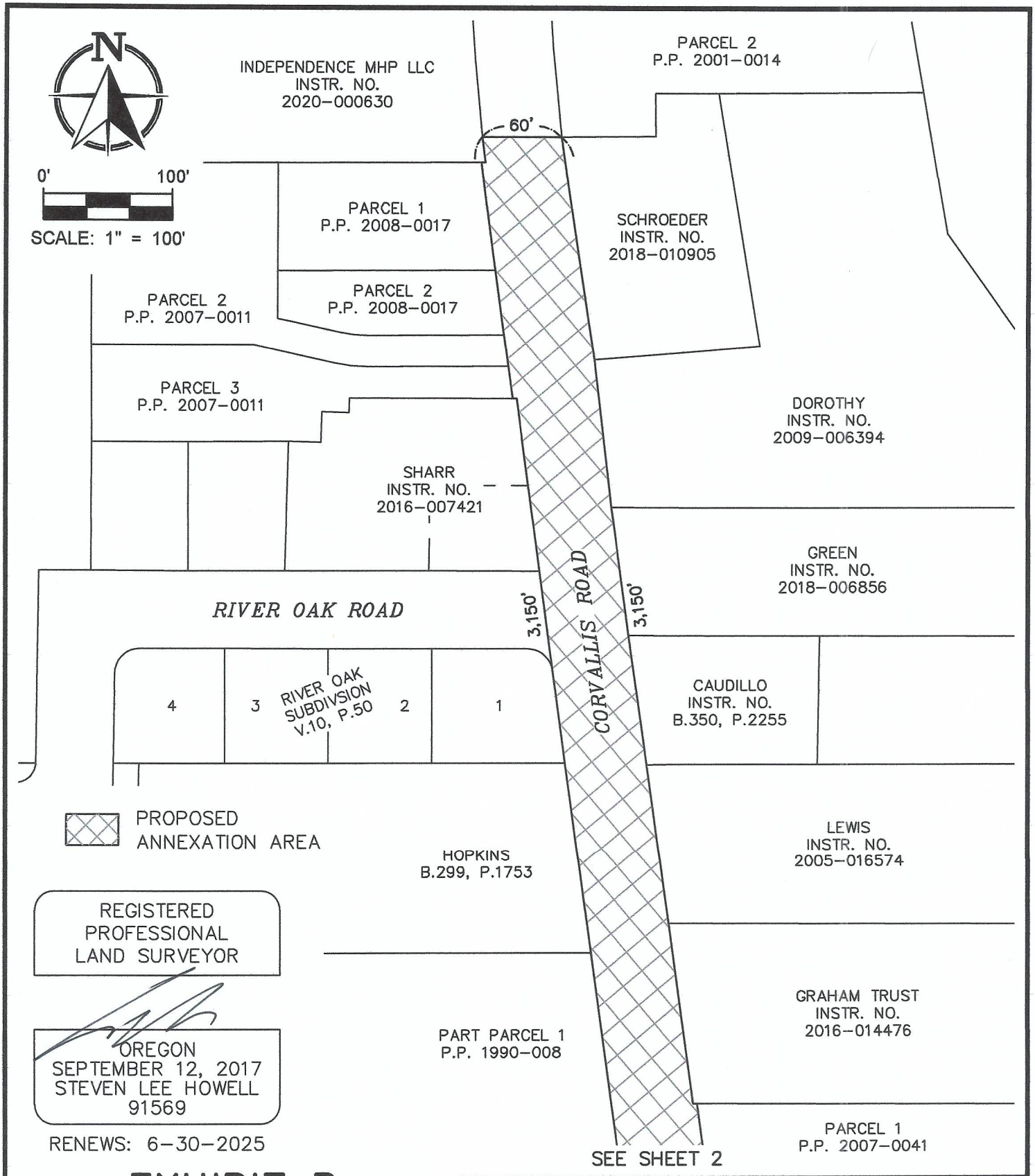
thence, going southerly along the east line of said Corvallis Road approximately 3,150 feet to the existing Urban Growth Boundary;

thence, going westerly along said Urban Growth Boundary approximately 60 feet to the west line of said Corvallis Road;

thence, going northerly along the west line of said Corvallis Road approximately 3,150 feet to a point which bears west of the Point of Beginning;

thence, going east approximately 60 feet to the Point of Beginning.





REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE S. 1/2 OF SECTION 28
& THE N. 1/2 OF SECTION 33
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DATE: NOVEMBER 25, 2024

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SHEET
1/3

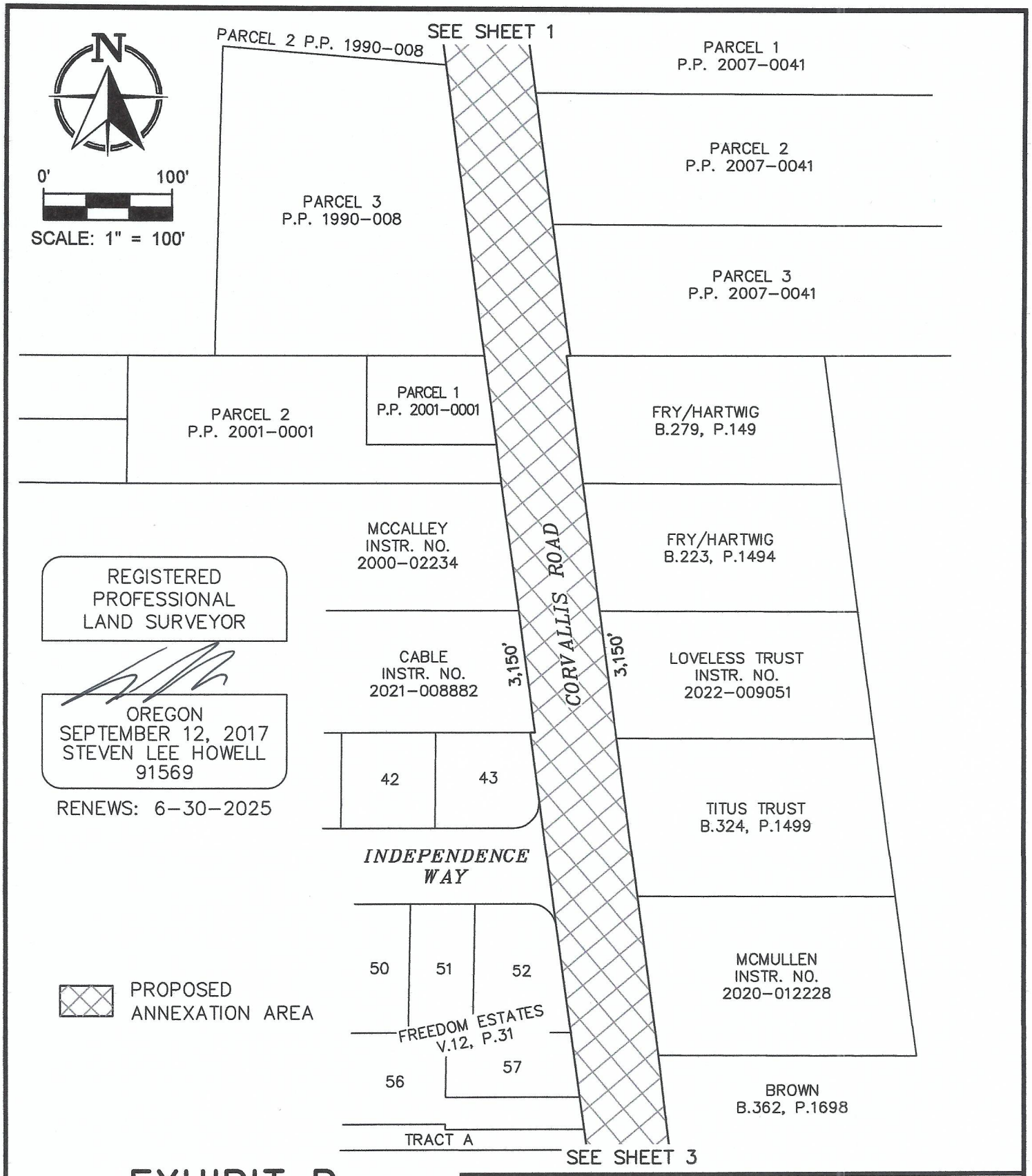


EXHIBIT B

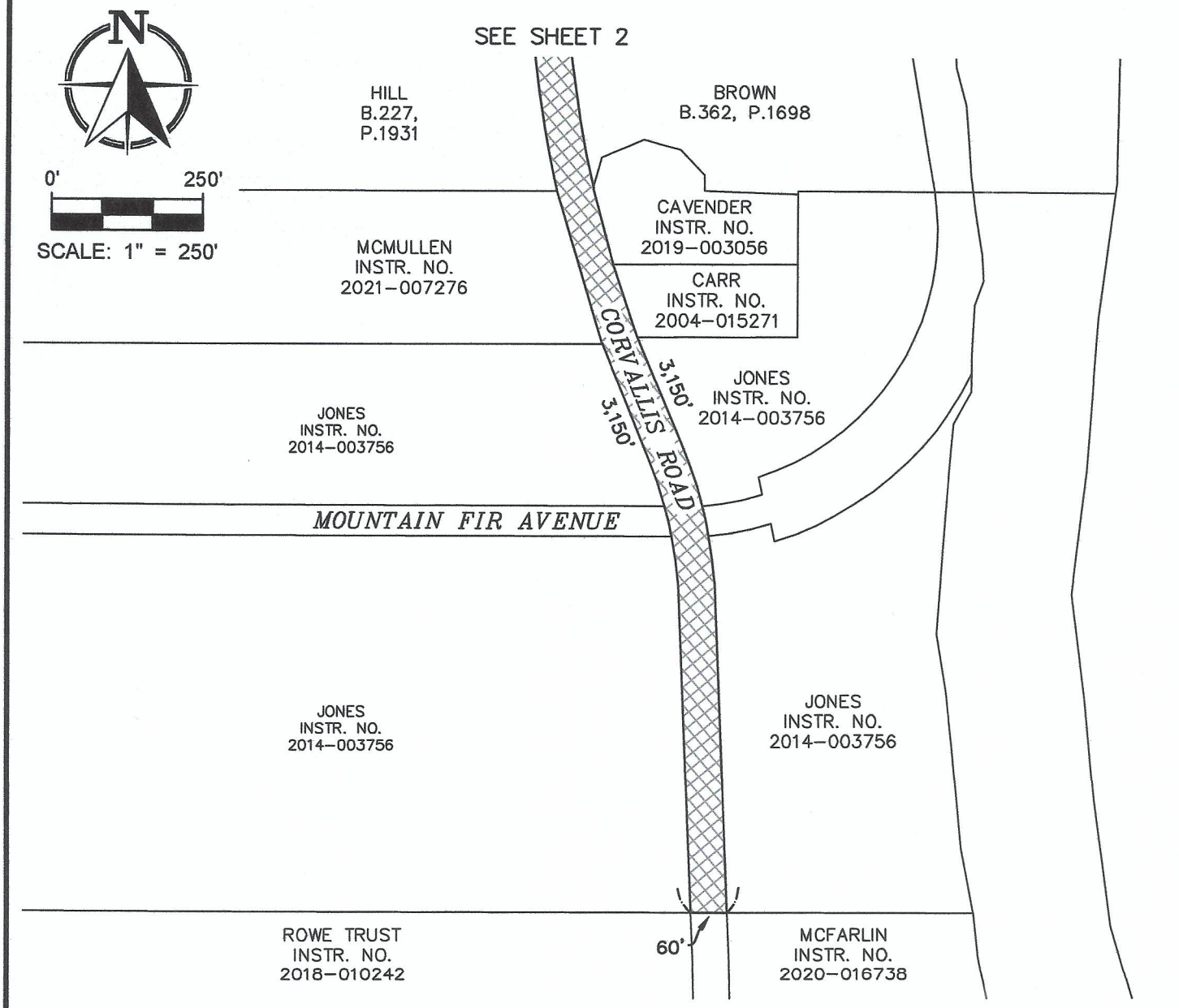
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SHEET 2/3



PROPOSED ANNEXATION AREA

REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
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91569

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EXHIBIT A

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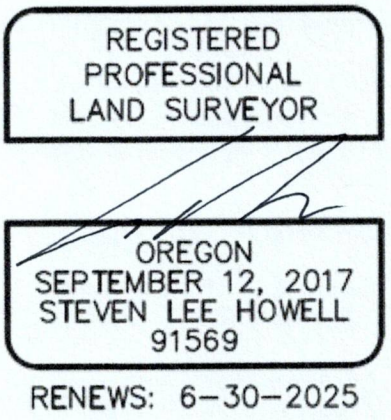
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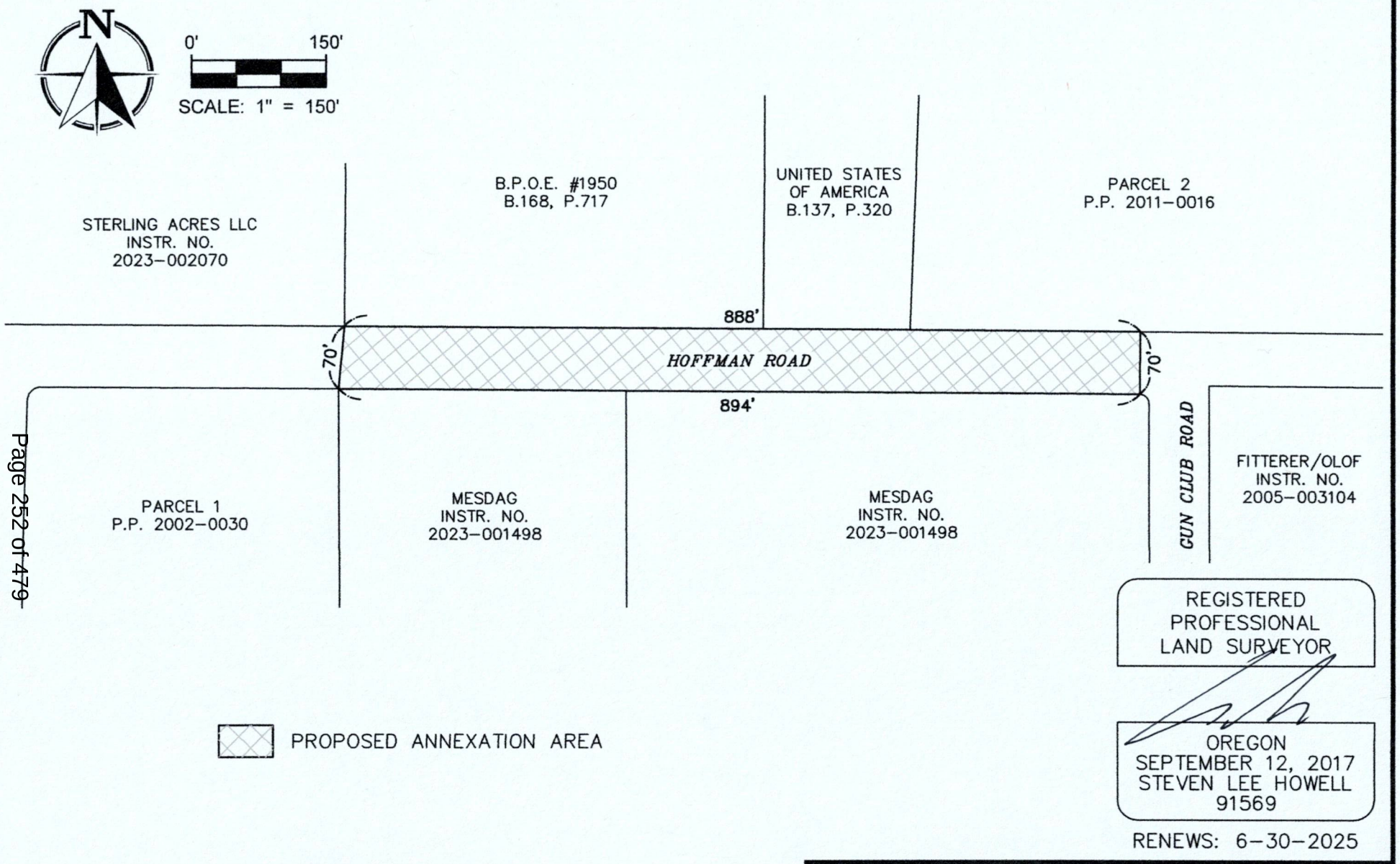
thence, going northerly approximately 70 feet to the north line of said Hoffman Road, being coincident with the southeast corner of that property conveyed to Sterling Acres LLC by Instrument Number 2023-002070, Polk County Deed Records;

thence, going easterly along the north line of said Hoffman Road approximately 888 feet to the Urban Growth Boundary;

thence, going southerly along said Urban Growth Boundary approximately 70 feet to a point of curvature on the south line of said Hoffman Road, being coincident with the north line of that property conveyed to Mezdag by Instrument Number 2023-001498, Polk County Deed Records;

thence, going westerly along the south line of said Hoffman Road, approximately 894 feet to the Point of Beginning.





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POLK COUNTY, OREGON

DATE: JANUARY 31, 2025

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING
7230 3rd Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO.
23-477

SHEET
1/1

EXHIBIT A

A unit of land situated in the southwest one-quarter of Section 28, Township 8 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being the west 33 feet of Lots 10, 11, 12 and 22 of HILL PARK ADDITION NO. 3, recorded in Volume 6, Page 29, Polk County Book of Town Plats, a portion of Unimproved 6th Street lying south of Maple Drive and a portion of that property conveyed to Central School District 13J by Book 336, Page 2235, Polk County Records, and further described as follows:

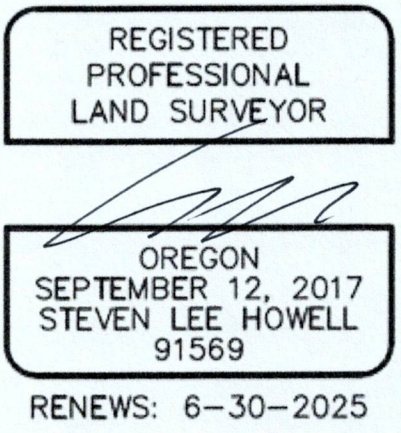
Beginning at the southwest corner of Lot 8 of said HILL PARK ADDITION NO. 3;

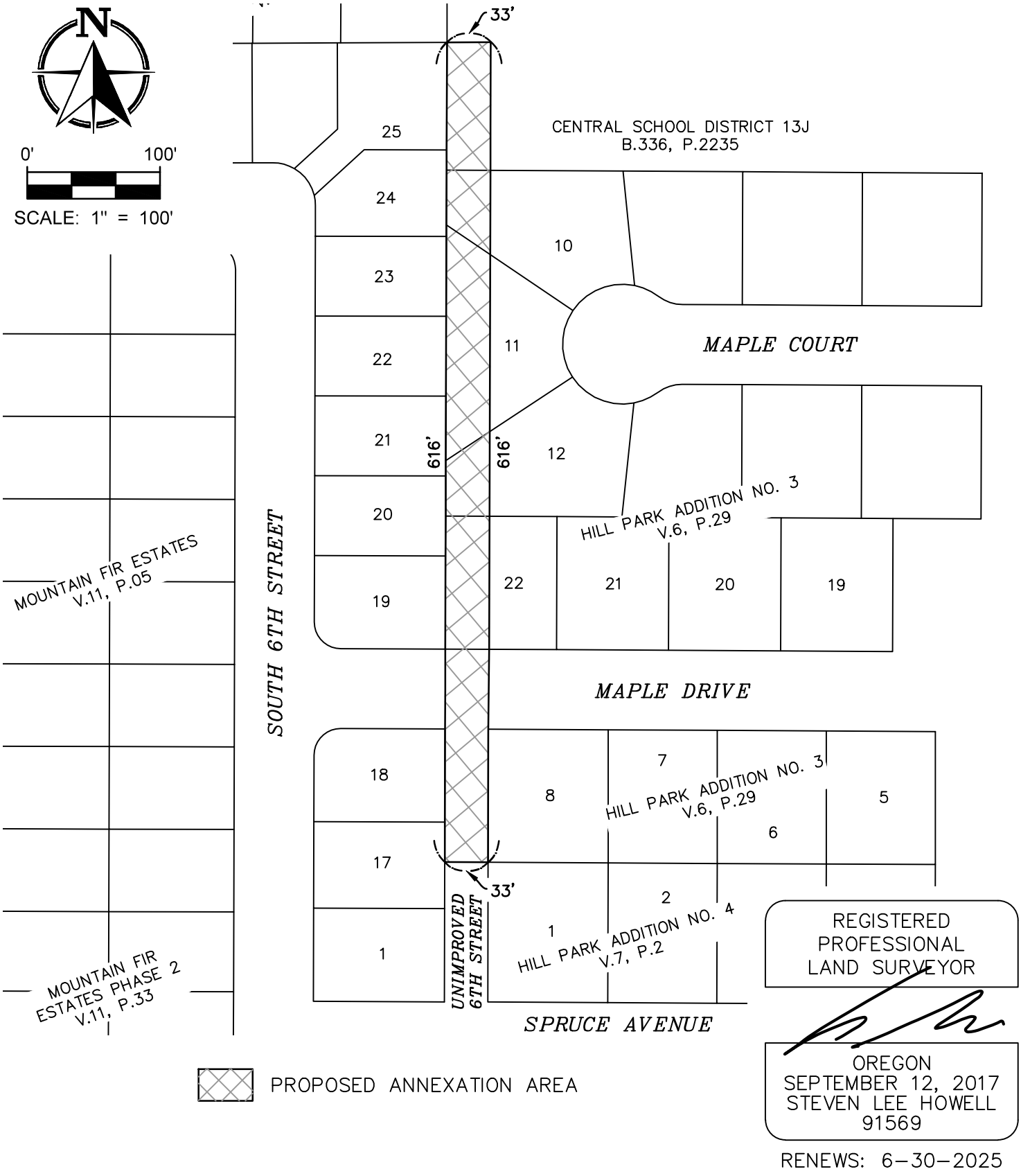
thence, going westerly along the south line of said HILL PARK ADDITION NO. 3 approximately 33 feet to the west line of said HILL PARK ADDITION NO. 3, being coincident with the east line of MOUNTAIN FIR ESTATES, recorded in Volume 11, Page 05, Polk County Book of Town Plats;

thence, going northerly along the east line of said MOUNTAIN FIR ESTATES approximately 616 feet to the northeast corner thereof;

thence, going easterly approximately 33 feet to a line parallel with and 33 feet easterly of the west line of said HILL PARK ADDTION NO. 3;

thence, going southerly along said parallel line approximately 616 feet to the Point of Beginning.





REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
SEPTEMBER 12, 2017
STEVEN LEE HOWELL
91569

RENEWS: 6-30-2025

EXHIBIT B

IN THE SW 1/4 OF SECTION 28
TOWNSHIP 8 SOUTH, RANGE 4 WEST, W.M.
POLK COUNTY, OREGON

DATE: JANUARY 31, 2025

SURVEYED FOR: CITY OF INDEPENDENCE

FFN SURVEYING

7226 27th Street SE #145, Turner, OR 97392
P: (503) 558-3330 E: info@ffnsurveying.com

JOB NO. 23-477

SHEET 1/1

INDEPENDENCE
Oregon's Story Begins Here

TYPE III ANNEXATION AND ZONE CHANGE (FILE NO. AX | 2024-04)
STAFF REPORT

MEETING DATE:	April 8, 2025
RECOMMENDATION:	**APPROVE WITH CONDITIONS**
FILE NUMBER:	AX	2024-04
APPLICANT:	Brendan McMullen
REQUEST:	Annex and Designate 8.9 Acres at 6675 Corvallis Road located west of the Southern Pacific Railroad along with a portion of the 50-foot right-of-way located directly north of the property
PROPERTY:	Site Address: 6675 Corvallis Road Map Number: 8.4.33; Taxlot: 200 Site Address: Unaddressed Right-of-Way Map Number: 8.4.33; Taxlot: 201
ZONING:	6675 Corvallis Road Existing: County – Suburban Residential (SR) Proposed: City – Low-Density Residential (RS) Unaddressed Right-of-Way Existing: County – Suburban Residential (SR) Proposed: City – Low-Density Residential (RS)
CRITERIA:	Oregon State Planning Goals Independence Comprehensive Plan Independence Development Code (IDC) -Subchapter 11: Administration -Subchapter 12: Zone Changes and Plan Amendments -Subchapter 14: Annexation
CONTENTS:	I. Background and Process II. Agency and Public Comments III. Recommended Conditions of Approval IV. Potential Council Actions V. Staff Findings – Oregon State Planning Goals VI. Staff Findings – Independence Comprehensive Plan VII. Staff Findings – Independence Development Code
ATTACHMENTS:	A. Type III/IV Application (5 pages) B. Tax Map (1 page)

C. Statutory Warranty Deed (7 pages)
D. Petition for Annexation and Zone Change (2 pages)
E. Annexation Map (and Detail of Area) (2 page)
F. Revised Annexation Legal (1 pages)

I. BACKGROUND AND PROCESS

This application seeks to annex an 8.9-acre portion of 6675 Corvallis Road (Taxmap 8.4.33, Taxlot: 200) that is located west of the Southern Pacific Railroad, along with a portion of the 50-foot-wide parcel that is located directly north of the lot (see Attachment E for an illustration of the proposed annexation area). The properties would be zoned as Low-Density Residential (RS).

II. AGENCY AND PUBLIC COMMENTS

No public comments have been received as of the date of this Staff Report.

III. RECOMMENDED CONDITIONS OF APPROVAL

Two conditions are proposed for the annexation and zone change:

Condition 1: **The applicant shall assist the city in the submittal of a Wetland Land Use Notification for any future development on the site.**

Condition 2: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

IV. POTENTIAL COUNCIL ACTIONS

Based on the findings below, the Council may:

- Close the hearing and consider a Council Bill to approve of the changes.
- Modify the proposal.
- Request additional information.
- Deny the proposal.

V. STAFF FINDINGS – OREGON STATE PLANNING GOALS

Annexations and changes to the Independence Zoning Map are required to meet the Oregon State Planning Goals. These goals are primarily implemented through planning documents, such as the Independence Comprehensive Plan, Transportation System Plan, and Housing Needs Analysis, as well as infrastructure plans such as the water and wastewater master plans. Implementing regulations, such as the requirements of the Independence Development Code, also help to achieve these goals.

Consideration of many of the statewide planning goals is provided below:

Goal 1. Citizen Participation. The city has offered notice for the proposed annexation and rezone by:

- Mailing the notice to properties within 250 feet of the site.
- Posting the notice on the State Department of Land Conservation and Development "PAPA" website.
- Posting the notice on the City of Independence Planning Department website.
- Publishing notice in the Polk County Itemizer-Observer.

The City Council will also discuss the proposed annexation and map change at a Public Hearing on April 8.

Given these items, individuals will have several opportunities to learn about the annexation and rezone and to be involved in the process. This goal has been achieved.

Goal 2. Land Use Planning. Goal 2 of the Oregon State Planning Goals seeks to ensure that community plans and policies are consistent and are crafted as part of a standard planning process (that includes the identification of issues and problems, the inventory of existing information, the evaluation of alternative courses of action, and the selection of ultimate policy choices).

The proposed annexation has effectively addressed these items. The property was included within the original Independence Urban Growth Boundary (in 1979) after the city weighed potential directions for the community to grow. Since that time, the city has consistently prepared for the future urbanization of the site. All major city facilities plans (including the Transportation System Plan, Water Systems Master Plan and Wastewater System Facilities Plan) effectively address the property.

The applicant has requested the Low-Density Residential (RS) Zone to apply to the area. This zone is appropriate, as the Future Land Use Map designates the area for Residential Use and similar low-density zoning is located directly to the west of the site. No zoning has been established for the property to the east to date, though the area is anticipated to be developed (at least in part) with residential homes.

Based on these considerations, this goal has been achieved.

Goal 5: Natural Resources, Scenic and Historic Areas, and Open Spaces. Goal 5 of the Oregon State Planning Goals seeks "to protect natural resources and conserve scenic and historic areas and open spaces." As part of this goal, local governments are intended to implement policies and programs that "protect natural resources and conserve scenic, historic, and open space resources for present and future generations." The annexation and rezone proposed as part of this action effectively achieves this goal.

The area proposed for the annexation has been in the City of Independence Urban Growth Boundary since 1979 and does not contain any mapped wetlands or environmental resources, though hydric soils are noted in the area. To evaluate the environmental resources on the site, and to avoid or mitigate any impacts that may occur, the city will require any future development on the site to provide notice of the development project to the Oregon Department of State Lands using the Wetland Land Use Notification process. The following condition reflects this requirement:

Condition 1: **The applicant shall assist the city in the submittal of a Wetland Land Use Notification for any future development on the site.**

Goal 10: Housing. Goal 10 of the Oregon State Planning Goals seeks "to provide for the housing needs of citizens of the state." Principles to achieve Goal 10, as outlined in OAR 660-015-0000(10), include ensuring that adequate land is available for residential development within a city and making sure that appropriate amounts of different types of housing are allowed on the land. The recently adopted Housing Needs Analysis and Housing Production Strategy addressed these requirements and determined that sufficient land was available for needed housing in the City of Independence Urban Growth Boundary, so long as new land was primarily annexed and zoned as the Mixed Density Residential (MX) Zone.

The land that is proposed to be annexed as part of this application is sought to be brought into the city as Low-Density Residential (RS). Since the area is adjacent to Low-Density Residential and constitutes only a minimal part of the land that remains to be annexed in the Urban Growth Boundary, this proposed zone is appropriate in this limited instance. Like the Mixed-Density Residential Zone, the Low-Density Residential (RS) Zone allows a variety of units such as duplexes, townhouses and accessory dwelling units, which are recognized as needed housing types in the community.

Goal 12: Transportation. Goal 12 of the Oregon State Planning Goals seeks "to provide and encourage a safe, convenient and economic transportation system." This goal is implemented locally through the Independence Transportation System Plan, which considered the future development of the site as part of its transportation scenarios. This goal is achieved.

Goal 14: Urbanization. Finally, Goal 14 of the Oregon State Planning Goals seeks "to provide for an orderly and efficient transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities." The proposed annexation and rezone effectively achieves this goal, ensuring that the area would accommodate urban population and employment, encourage the efficient use of land, and promote the development of a livable community. These items meet the intent of Goal 14.

Based on these considerations, the proposed changes have promoted the efficient use of urban land and incorporated opportunities for public feedback, all while effectively balancing considerations about housing, economic development, transportation, and the natural environment. This proposal satisfies the Oregon State Planning Goals.

VI. STAFF FINDINGS - INDEPENDENCE COMPREHENSIVE PLAN

An application for an annexation and Zoning Map change is required to be reviewed in accordance with the goals and policies of the Independence Comprehensive Plan. An analysis of the annexation and rezone considering these goals and policies is presented below.

Land Use

GOAL: To encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs.

Staff Response: The City of Independence Comprehensive Plan seeks to create and utilize land use regulations that promote the efficient use of land and honor the character of Independence. Among the policies in the plan include the establishment and utilization of appropriate residential land use designations for various portions of the community and the assurance that new residential land uses are consistent with the Comprehensive Plan designations of the area. This annexation and rezone achieves this goal.

The proposed annexation is sought in an area that is designated for residential use on the City of Independence Future Land Use map, and future development will be required to progress through a Subdivision and/or Site Design Review process, with a public notice period and potential public hearing required, prior to any development. These policies will be achieved given these items.

Urbanization

GOAL: To provide for an orderly and efficient transition from rural to urban land.

Staff Response: The Comprehensive Plan goal related to Urbanization seeks to promote the orderly and efficient transition of properties from rural to urban land uses. Key policies to implement this goal seek to:

- Promote coordination with Polk County to manage the Urban Growth Boundary.
- Encourage uniformity between planning documents to determine what land uses are anticipated.
- Assess the degree to which any annexation would impact public facilities.

The proposed annexation and rezone would effectively achieve these policies.

The proposal is sought in an area that is shown as Residential Use on the City of Independence Future Land Use Map, and the site will be required to address future water, wastewater and transportation needs as part of any future subdivision and/or other development (per Condition 2). Given these items, the goal and policies of the Urbanization Element will be achieved.

Public Facilities

…

Staff Response: The policies of the Public Facility Element seek to:

- Implement facility plans.
- Limit the extension of utilities to areas outside of the city limits.
- Have land use developments extend facilities to serve the development sites.

The applicant will be required to effectively address these policies as part of any future subdivision and/or development of the site.

Water and sewer services are currently available along 6th Street, west of the proposed annexation, though the city has not evaluated whether the lines will be adequate to serve the site. When a development is proposed on the property, the applicant will be required to show how the site will either tie into those lines or utilize some other option. Future development will require appropriate facilities that are consistent with the policies of the Public Facilities Element and the Public Works Design Standards. Given the variety of requirements that will apply to the site, the policies of the Public Facilities Element will be achieved.

VII. STAFF FINDINGS - INDEPENDENCE DEVELOPMENT CODE

The proposed annexation and rezone is considered a Type III action under the Independence Development Code Section 11.002(C). The action requires a quasi-judicial review by the City Council, without a review by the Independence Planning Commission. Standards for the decision are presented in Subchapter 11

(Administrative Provisions), Subchapter 12 (Zone Changes and Plan Amendments) and Subchapter 14 (Annexations). These standards are presented below.

Subchapter 11: Administrative Provisions

Staff Response: The application is considered a Type III action in the Independence Development Code. As such, the application requires a Public Hearing and decision by the Independence City Council.

The annexation request is subject to ORS 222.170. At the meeting of January 28, 2025, the City Council elected to dispense with submitting the question to the electors of the city. Following that decision, the city published notice of the hearing twice in the Polk County Itemizer-Observer, posted the project site as well as three other locations in the city (the Civic Center, library and Heritage Museum), and sent the notice to property owners within 250 feet of the annexation area. With those actions, the standards in Subchapter 11 will be met, so long as the following condition is achieved:

Condition 2: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

Subchapter 12: Zone Changes and Plan Amendments

12.005 Initiation of a Zone Change or Plan Amendment

A zone change or plan amendment may be initiated in any one of the following ways:

A. The City Council may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

B. The Planning Commission may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

C. A property owner may initiate such action by petition for the owner's own property.

Staff Response: Brendan McMullen, the property owner of the site, has submitted the request for the annexation. To include a more appropriate boundary for the site, the City chose to include their small portion of right-of-way adjacent to the site in the proposal. This standard is met.

12.010 Zone Change and Plan Amendment by Petition

Any property owner may initiate a zone change or plan amendment for the property that he or she owns by submitting to the City Recorder a petition bearing the following:

…

Staff Response: The applicant has submitted the necessary paperwork for the annexation and rezone. The application seeks to zone a portion of the property at 6675 Corvallis Road as City – Low Density Residential (RS) (from its current zoning of County –

Suburban Residential (SR)). The proposed zone is appropriate given the residential designation on the Future Land Use map for the property, and the Low-Density Residential (RS) Zone that borders the site to the west.

12.020 Action by the City Council

Upon receipt of a recommendation from the Planning Commission for any zone change or plan amendment, the City Council shall hold a public hearing. The City Council shall base its decision upon the findings, conclusions and recommendations reached by the Planning Commission unless, by a preponderance of the evidence, it finds facts and reaches conclusions different from those reached by the Planning Commission. All zone changes or plan amendments shall be based on written findings. Any zone change or plan amendment shall be by ordinance. Any denial of a request for a zone change or plan amendment shall be by resolution.

Staff Response: No Planning Commission review is required for the annexation and rezone per IDC Section 11.002(C). Any City Council decision on the application will be supported by written findings. Adoption of the change will be supported by an adopting ordinance.

12.025 Standards for Zone Changes

No zone change shall be approved by the Planning Commission or enacted by the City council unless it conforms to the Comprehensive Plan, including the Transportation System Plan, and at least one of the following standards is met:

A. The zoning on the land for which the zone change is initiated is erroneous and the zone change would correct the error;

B. Conditions in the neighborhood surrounding the land for which the zone change is initiated have changed to such a degree that the zoning is no longer appropriate and the zone change would conform to the new conditions of the neighborhood;

C. There is a public need for land use of the kind for which the zone change is initiated and that public need can best be met by the zone change.

Staff Response: The annexation of the property would create a situation where the existing zoning for the site (County – Suburban Residential Zone) is no longer appropriate. As such, a zone change will be required concurrent with the annexation.

Previous planning for the 8.9-acre site in the Independence Housing Needs Analysis identified the property as a developable area that is suitable for residential uses, which would help satisfy some of the housing needs in Independence. While the analysis anticipated bringing the majority of the Urban Growth Area into the city as Mixed-Density Residential (MX), the most flexible zone in the city, bringing this site in as Low-Density Residential (RS) is warranted in this limited instance due to the presence of nearby Low-Density Residential land and the flexibility in uses that is present in the zone.

Given these items, the annexation of the land would address both Criteria A and C above. This standard is met.

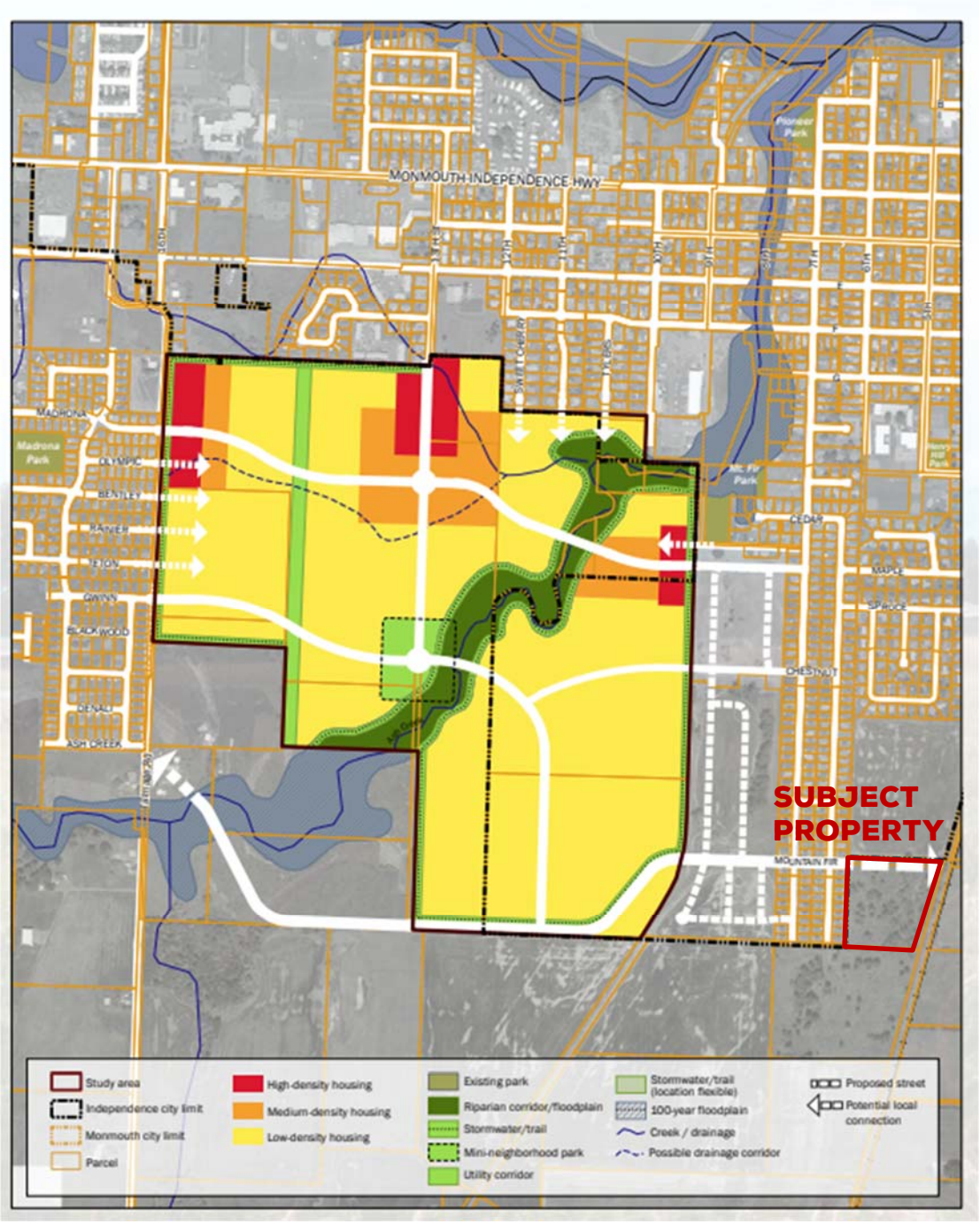
Subchapter 14: Annexation

14.030 Master Plan Requirement for Southwest Independence Concept Plan Area

…

Staff Response: The annexation subchapter in the Independence Development Code (Subchapter 14) only deals with annexations that are within the Southwest Independence Concept Area. The proposed annexation property lies east of the concept area boundary (see Figure 1). As such, the chapter does not apply to this application.

FIGURE 1: SOUTHWEST INDEPENDENCE CONCEPT AREA



APPLICATION FOR A

TYPE III OR IV PROPOSAL

City of Independence
555 S. Main St./ P.O. Box 7
Independence, OR 97351
Phone 503-838-1212 / Fax 503-606-3282

RECEIVED
NOV 04 2024
CITY OF INDEPENDENCE

OFFICE USE ONLY	
Permit #:	Date Rec:
Land Use Fee:	
Notice Fee:	$60.00
Certified Labels (Opt.):	
Admin. Fee (10% or $500 Max):	
Total:	2835.00

GENERAL INFORMATION

Site Address: 6675 CORVALLIS RD.	Nearest Cross Street: MOUNTAIN FIR AVE
Tax Map: SEC. 33 T. 8S. R. 4W. W.M.	Tax Lot(s): 200 TRACT 3
Site Size: 8.73 AC	Site Dimensions: 614' x 616' (Avg.)

Project Summary (Attach Additional Sheets if Necessary):

Request annexation and simultaneous zone change of site so that residential development can occur with city services.

PROPERTY OWNER

Name: BRENDAN MCMULLEN		
Mailing Address: P.O. Box 3245		
City: SALEM	State: OR	Zip: 97302
Phone: —	Cell: 503-269-8171	Email: brendan.mcmullen@yahoo.com

APPLICANT

Name: same		
Business Name (if Applicable):		
Mailing Address:		
City:	State:	Zip:
Phone:	Cell:	Email:
Applicant's Interest in Property:		

SIGNATURES

THE PROPERTY OWNER(S)/APPLICANT(S) SHALL CERTIFY THAT:

A. The request does not violate any deed restrictions that may be attached to or imposed upon the subject property.

B. If the application is granted, the Applicant will exercise the rights granted in accordance with the terms and subject to all the conditions and limitations of the approval.

C. All the above statements and the statements in the plot plan, attachments and exhibits transmitted herewith are true. The applicant(s) so acknowledge that any permit issued on this application may be revoked if it be found that any such statements are false.

Signature of Each Property Owner and Applicant (Husband/Wife/Contract Purchaser/etc.):

Print Name:	Signature:	Date:
BRENDAN MCMULLEN		11/1/24

APPLICATION TYPE

Type III Action:	Fee: (+$60 Notice Fee)	Type IV Action:	Fee: (+$60 Notice Fee)
Land Use Pre-Application (Should be completed prior to submittal of application)	$300	**Land Use Pre-Application** (Should be completed prior to submittal of application)	$300
Land Use Actions*:		**Land Use Actions[1]:**	
[✓] Annexation *Attach petition to this application*	$2,000*	[ ] Comprehensive Plan Amendments/Revisions	$300[1,*]
[ ] Comprehensive Plan Map Amendment	$2,500*	[ ] Master Plan Adoptions	*[1]Private parties may request a Type IV action; however, it must be initiated by the Planning Commission or City Council*
[✓] Zone Change	$2,500*	[ ] Development Code Amendments	
[ ] Site Design Review *For Larger Commercial/ Industrial Development*	$500*		

**All land use application fees are a base fee amount to be paid to the City. An Agreement for Payment of Land Use Application Fees in the form attached hereto, must be executed by the property owner and submitted to the City with the application Base Fee, as a component of the City's required application fees. The Agreement shall be recorded against the subject property and run with the land. If the City's costs for processing an application exceed the Base Fee, the full cost due and payable will be the City's actual cost, including but not limited to hourly rates for planning, public works, engineering, City administration, legal, wetland and other consultants.*

NOTE: ALL FEES ARE NON-REFUNDABLE

REQUIRED SUBMITTALS

[✓] Details necessary for the proposal as specified in the Independence Development Code.

[✓] Plot plan of subject property - show scale, north arrow, location of all existing and proposed structures, road access to property, names of owners of each property, etc. Plot plans can be submitted on tax assessor's maps, which can be obtained from the Assessor's office in the Polk County Courthouse, Dallas, OR.

[✓] Legal description of the property as it appears on the deed (metes and bounds). This can be obtained at the Polk County Clerk's office in the Courthouse.

[✓] For a Zone Change, Comprehensive Plan Amendment or Urban Growth Boundary change, the names, addresses and zip codes of all the owners of record of the property(ies) to be reclassified, if not shown above.

[✓] A certified list of names and addresses of each owner of all properties within 250' of the subject property. 2 sets of mailing labels for each property owner must also be provided. For an additional $25, the city will provide the list and labels. CITY TO PREPARE

CHECK HERE FOR THIS OPTION [✓] and include $25 to the total due with your application.

[✓] Agreement for Payment of Land Use Application Fees (notarized).

After Signing Return To:
City of Independence
PO Box 7
Independence, OR 97351

Send Statement To:
BRENDAN McMULLEN
P.O. BOX 3245
SALEM, OR 97302

AGREEMENT FOR PAYMENT OF LAND USE APPLICATION FEES

CITY OF INDEPENDENCE ("City")
_____ ("Developer")

RECITALS

1. Developer has submitted a Land Use Application for Annexation & Zone change 6675 Corvallis Rd (Tract 3) ("Application") pertaining to real property located at _____ within the City of Independence, Polk County, Oregon, and as more particularly described in the legal description attached as Exhibit A (Property).
2. The parties acknowledge that Developer has paid the base fee and costs as established in the latest Fee Schedule adopted by the City of Independence as part of Developer's Application.
3. The Developer acknowledges that the payment of the base fee may not cover the City's costs associated with processing the Application, and additional fees may be incurred. The Developer further agrees to pay these additional fees in the manner specified within this Agreement.

AGREEMENT

Based upon the above recitals, the parties agree as follows:

Section 1. Payment.
In consideration of the City requiring only a minimum base fee in order to begin processing the Developer's application, the Developer agrees to pay all City costs associated with processing the Application, including technical and legal review and public notice costs, over the base fee amount, on a monthly basis. Said costs shall include but not be limited City's planning, public works, engineering, administration, legal, wetland specialists, geologists, biologists, arborists, and any other services provided in processing the Application, at the rate(s) charged to the City.

Section 2. Binding Effect.

The terms of this Agreement shall extend to and be binding upon the heirs, administrators, executors, personal representatives, successors and assigns of the parties hereto.

Section 3. Remedies.

Failure to pay City costs over the base fee amounts, as charged monthly by the City, shall result in the City pursuing any and all legal remedies available, including but not limited to placing a lien on the Property in the amount owed; prosecution for a violation of the adopted Fee Schedule, City Zoning Code, and Subdivision Regulations; issuance of a stop work order and/or non-issuance of building permits for Property; and turning the amount owed over to a collection agency.

Section 4. Arbitration.

If any disputes, disagreements, or controversies arise between the parties pertaining to the interpretation, validity, or enforcement of this Agreement, the parties shall, upon the request of either party, submit such dispute to binding arbitration. Except as otherwise provided in this Agreement, arbitration shall be requested by delivering to the other party a written request for arbitration. Within five (5) days of receipt of such request, the parties shall select a mutually agreeable arbitrator and designate mutually agreeable rules of arbitration. If the parties cannot agree upon an arbitrator within five (5) days, an arbitrator may be appointed by the Polk County Circuit Court, upon the request of either party submitted in accordance with ORS 36.310. If the parties have not designated mutually agreeable rules of arbitration at such time as the arbitrator is appointed, the arbitrator shall adopt rules for the arbitration. The arbitrator's decision shall be binding upon the parties.

Section 5. Attorney Fees and Costs.

If suit, action or arbitration is brought either directly or indirectly to enforce the terms of this Agreement, the prevailing party shall recover, and the losing party shall hereby agree to pay, reasonable attorney fees incurred in such proceeding, in both the trial and appellate courts, as well as the prevailing party's costs and disbursements. Further, if it becomes necessary for the City to contract for the services of an attorney to enforce any provision of the Agreement without initiating litigation, the Developer agrees to pay City's attorney fees so incurred.

CITY OF INDEPENDENCE:

By:_____

Date:_____

DEVELOPER:

By:_____

Date:_____

STATE OF OREGON)
) ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____,

20_____, by _____, an authorized representative for CITY OF

INDEPENDENCE.

_____
Notary Public for Oregon

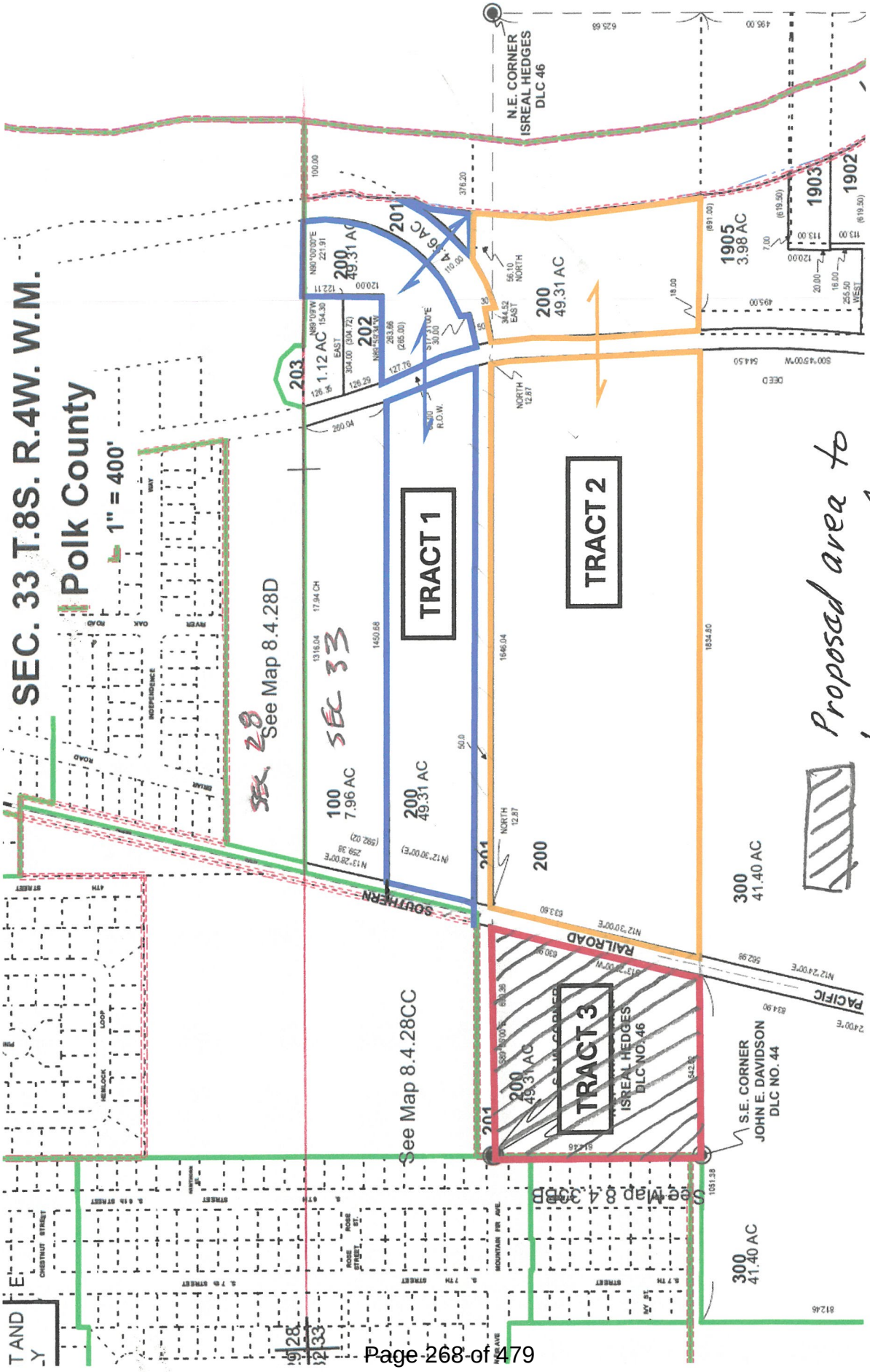
STATE OF OREGON)
) ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____,

20_____, by _____.

_____
Notary Public for Oregon

ATTACHMENT B



FIRST AMERICAN 4/6 5230

After recording return to:
Brendan McMullen
PO Box 3245
Salem, OR 97302

Until a change is requested all tax statements shall be sent to the following address:
Brendan McMullen
PO Box 3245
Salem, OR 97302

File No.: 7081-4165220 (TJ)
Date: May 13, 2024

THIS SPACE RESERVED FOR RECORDER'S USE

RECORDED IN POLK COUNTY
Kimberly Williams, County Clerk
2024-005730
08/01/2024 10:51:02 AM
REC-WD Cnt=1 Stn=7 K. WILLIAMS
$35.00 $11.00 $10.00 $60.00 $5.00
$121.00

STATUTORY WARRANTY DEED

James L. Jones and Garlin M. Jones, Trustees of the Jones Family Trust dated May 8, 2014 as to a one half interest and Patrick W. Henderson as to a one half interest, Grantor, conveys and warrants to **Brendan McMullen**, Grantee, the following described real property free of liens and encumbrances, except as specifically set forth herein:

See Legal Description attached hereto as Exhibit A and by this reference incorporated herein.

Subject to:

1. The **2024-2025** Taxes, a lien not yet payable.
2. Covenants, conditions, restrictions and/or easements, if any, affecting title, which may appear in the public record, including those shown on any recorded plat or survey.

The true consideration for this conveyance is **$1,200,000.00**. (Here comply with requirements of ORS 93.030)

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON'S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

Dated this 31 day of July, 2024.

Jones Family Trust dated May 8, 2014

James L. Jones, Trustee

James L. Jones, Trustee

Garlin M. Jones, Trustee

Garlin M. Jones, Trustee

Patrick W. Henderson

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON'S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

Dated this 31st day of July, 2024.

Jones Family Trust dated May 8, 2014

_____

James L. Jones, Trustee

_____

Garlin M. Jones, Trustee

Patrick W. Henderson

Patrick W. Henderson

STATE OF Oregon)
)ss.
County of ~~Polk~~ Clackamas)

This instrument was acknowledged before me on this 31st day of July, 2024 by James L. Jones and Garlin M. Jones as Trustees of Jones Family Trust, on behalf of the Trust.

OFFICIAL STAMP
MICHAEL JOHN SEIBL
NOTARY PUBLIC - OREGON
COMMISSION NO. 1012347A
MY COMMISSION EXPIRES MAY 11, 2025

Notary Public for Oregon
My commission expires:

Michael John Seibl
Notary Public - State of Oregon
Commission Expires 5/11/2025

STATE OF Oregon)
)ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____, 20____ by **Patrick W. Henderson.**

Notary Public for Oregon
My commission expires:

STATE OF Oregon)
)ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____, 20____ by James L. Jones and Garlin M. Jones as Trustees of Jones Family Trust, on behalf of the Trust.

_____

Notary Public for Oregon
My commission expires:

STATE OF Oregon)
)ss.
County of ~~Polk~~ Marion)

This instrument was acknowledged before me on this 31st day of July, 20 24 by **Patrick W. Henderson**.

_____

Notary Public for Oregon
My commission expires: 2-23-27

OFFICIAL STAMP
TIFFANY REBECCA JOHNSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034179
MY COMMISSION EXPIRES FEBRUARY 23, 2027

EXHIBIT A

LEGAL DESCRIPTION: Real property in the County of Polk, State of Oregon, described as follows:

Tract 1: Dewey Hill Place: Beginning at a point on the Section line between Sections 28 and 33, in Township 8 South, Range 4 West of the Willamette Meridian, which is crossed by the East line of the Southern Pacific Railroad right-of-way 17.94 chains West of the Quarter Section corner between the two said Sections; thence South 12 1/2 degrees West along said right-of-way 8.97 chains to a point on said right-of-way 19 1/2 links beyond where said right-of-way is interx by the South line of the Henry Hill Donation Land Clain; thence East 24.94 chains to the County road; thence North along said road 19 1/2 links to the interx of the South line of the Henry Hill Donation Land Claim; thence East along said line 5.22 chains; thence North 85 links; thence East to the Bank of the Willamette River; thence in a Northerly direction along the bank of said river to a point due East of the Place of Beginning; thence West to the Place of Beginning.

Save and except: That certain tract of land conveyed to Ralph Tautfest by deed recorded in Volume 121, Page 50, Deed Records for Polk County, Oregon. Also save and except a conveyance to Inman-Paulsen Lumber Company in Volume 110, Page 368, Deed Records, Polk County, Oregon.

Further save and except: Beginning at an iron pipe which is 527.31 feet East of the Quarter corner between Sections 28 and 33, Township 8 South, Range 4 West, Willamette Meridian in Polk County, Oregon; and running thence West 339.87 feet to the East line of Polk County Market Road No. 9; thence Southeasterly along said East Line 252.58 feet; thence East to a point which is South of the Place of Beginning; thence North to the Place of Beginning.

Tract 2: Commencing at a point on the East side of the Southern Pacific railroad right-of-way, which is due East of the Southeast corner of the J.E. Davidson Donation Land Claim, Township 8 South, Range 4 West of the Willamette Meridian, Polk County, Oregon; thence North 12 1/2 degrees East 9.60 chains to a point on said right-of-way 19 1/2 links South 12 1/2 degrees West of the interx of the South line of the Henry Hill Donation Land Claim with the East line of said right-of-way; thence East 24.94 chains to the County Road; thence North 19 1/2 links to the South line of the Henry Hill Donation Land Claim; thence East 5.22 chains to a point marked by iron pipe on East bank of slough about 6.00 chains West of the bank of the Willamette River; thence North 85 Links; East 5.70 chains to the bank of the Willamette River; thence Southerly along the bank of the river to a point due East of the Place of Beginning; thence West to the Place of Beginning.

Tract 3: Beginning at the iron pipe at the Southeast corner of the J.E. Davidson Donation Land Claim Notification No. 1515, Claim No. 44 in Section 33 of Township 8 South, Range 4 West of the Willamette Meridian in Polk County, Oregon; thence North 9.31 chains to an iron pipe on the South boundary of the railroad right-of-way of the Inman-Paulsen Lumber Company; thence South 89 degrees 55' East 10.46 chains to an iron pipe on the West boundary of the Southern Pacific Railroad right-of-way; thence South 13 degrees 28 West 9.56 chains to an iron pipe on said right-of- way; thence West 8.22 chains to the Place of Beginning. Reserving a right-of-way over and across a strip of land 50 links wide on the West side of the above described tract of land, for road purposes.

PETITION FOR ANNEXATION AND ZONE CHANGE

This petition is for a property owner initiated Annexation and Zone Change under Chapters 11 and 12 of the Independence Development Code (IDC). The following information is provided as required by IDC 12.010.

A. The present zoning of the property is Suburban Residential (SR) as designated by Polk County and the Plan designation is Urban Reserve (UR).

B. The proposed zoning is Low-Density Residential (RS) as designated by City of Independence and the Plan Designation is Residential.

C. The street address of the property is:

6675 Corvallis Road; Independence , Or 97351

Tax Map : SEC 33, T. 8 S., R. 4 W. W.M.; Tax Lot 200 (TRACT 3)

D. Legal description of the property:

Beginning at the iron pipe at the Southwest corner of the J.E. Davidson Donation Land Claim Notification No. 1515, Claim No. 44 in Section 33 of Township 8 South, Range West of the Willamette Meridian in Polk County, Oregon; thence North 9.31 chains to an iron pipe on the South boundary of the railroad right-of-way of the Inman-Paulsen Lumber Company; thence South 89 degrees 55' East 10.46 chain to an iron pipe on the West boundary of the Southern Pacific Railroad right-of-way; thence South 13 degrees 28' West 9.56 chains to an iron pipe on said right-of-way; thence West 8.22 chains to the Place of Beginning. Reserving a right-of-way over and across a strip of land 50 links wide on the West side of the above described tract of land, for road purposes.

E. Name and address of the owner of the property to be reclassified is:

Brendan McMullen; P.O. Box 3245; Salem, Oregon; 97302

F. Signature of the owner of Property to be reclassified:

Signature  Date 11/1/24

G. Map showing all properties within the notification area.

To be prepared by City

H. Certified list of names and addresses of all owners within the notification area.

To be prepared by City

ATTACHMENT E

CITY OF INDEPENDENCE ZONING MAP

Proposed Annexation

AD
IP
RSA
IH
IL
PS
AG
RS
RH
RM
MUPC
DRZ
MX
MX
RM

CORSAIR DR
SKYRAIDER DR
STEARMAN ST
CESSNA ST
STINSON ST
PIPER ST
AIRPORT WY
AERONICA ST
LUSCOMBE ST
MOONEY ST
KBEL YLINIEMI LN
INDEPENDENCE HW 51
HANNA RD
STRYKER RD
N MAIN ST
AIRPORT RD
N POLK ST
BOAT LANDING ST
RIVER DR
PICTURE ST
PICTURE ST
N WILLIAMS ST
N GRAND ST
N OAK ST
ALBERT ST
N WALNUT ST
THORPE ST
DOWNTOWN OVERLAY
HISTORIC DISTRICT
B ST
C ST
D ST
E ST
F ST
S 2ND ST
S 5TH ST
S 6TH ST
S 8TH ST
S 12TH ST
S 13TH ST
HOFFMAN RD
MEADOWRIDGE AV
PARKMEADOW CT
GLAZEMEADOW ST
E MATHEW ST
WILD ROSE CT
DANIEL ST
JAMES ST
LUKE ST
LAUREL RIDGE ST
JASMINE CR
HYACINTH ST
MORNING GLORY DR
MARIGOLD DR
PICTURE ST
RICHARD CT
HOWARD CT
N WILLIAMS ST
DALE CT
WILDFANG DR
DAWN CT
KYLE CT
Ash Creek
N 16TH ST
NORTHWAY ST
RHODA LN
B ST
C ST
BOYD LN
MONMOUTH ST
E ST
FALCON LP
F ST
RANDALL WY
TYLERS PL
SWEET CHERRY LN
S 10TH ST
ARBOR CT
RIVERWOOD CT
CEDAR CT
BEGKEN RD
MAPLE CT
MAPLE DR
S 4TH ST
S 3RD ST
I ST
H ST
S SPRUCE AV
S SPRUCE CT
S FIR CT
PINE CT
CHESTNUT ST
HEMLOCK LP
BRIAR RD
RIVER OAK RD
CORVALLIS RD
S 7TH ST
S 9TH ST
MOUNTAIN FIR AV
FORD DR
OLYMPIC DR
RAINIER DR
TETON DR
GWINN ST. E.
BLACKWOOD DR E
STERLING DR E
DENALI DR E
ASH CREEK DR E
YELLOWSTONE DR
CRATER DR
MAXWELL AV S
S.F. Ash Creek
Willamette R.

PROPOSED ANNEXATION

LEGEND

ZONE

- Low-Density Residential (RS)
- Medium-Density Residential (RM)
- High-Density Residential (RH)
- Residential Single-Family Airpark Overlay (RSA)
- Mixed Residential (MX)
- Mixed-Use Pedestrian Friendly Commercial (MUPC)
- MUPC-Transitional (MUPC-T)
- Downtown Riverfront Zone (DRZ)
- Light Industrial (IL)
- Heavy Industrial (IH)
- Industrial Park (IP)
- Airport District (AD)
- Agricultural (AG)
- Public Service (PS)
- City Limits
- Urban Growth Boundary
- Downtown Overlay
- Historic District

Updated 01.21.2025

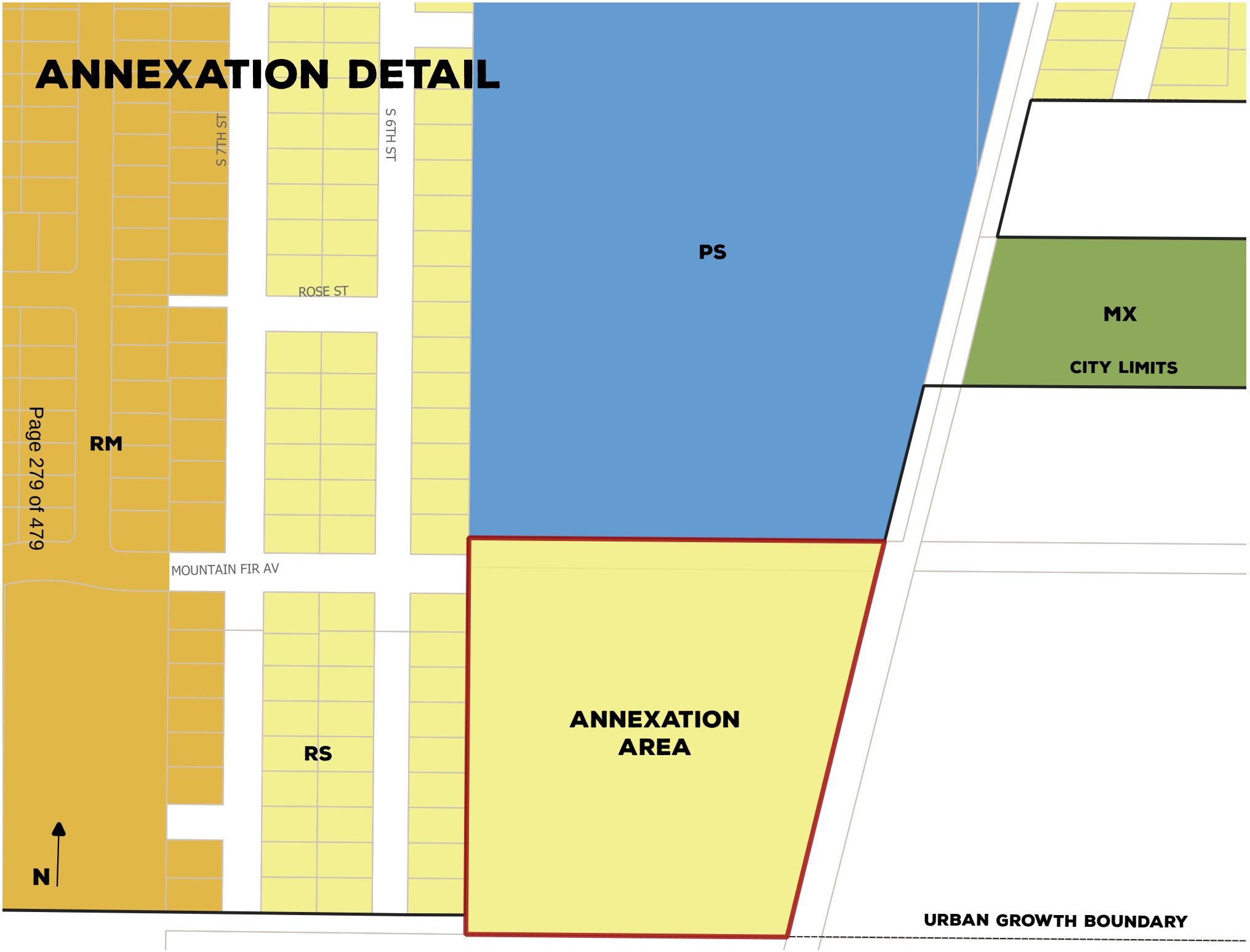

ANNEXATION DETAIL
S 7TH ST
S 6TH ST
ROSE ST
PS
MX
CITY LIMITS
RM
MOUNTAIN FIR AV
RS
ANNEXATION AREA
N
URBAN GROWTH BOUNDARY

EXHIBIT A

LEGAL DESCRIPTION: Real property in the County of Polk, State of Oregon described as follows:

Beginning at the iron pipe at the Southeast corner of the J.E. Davidson Donation Land Claim Notification No. 1515, Claim No. 44 in Section 33 of Township 8 South, Range 4 West of the Willamette Meridian in Polk County, Oregon; thence North 9.31 chains to an iron pipe on the South boundary of the railroad right-of-way of the Inman-Poulsen Lumber Company; thence South 89 degrees 55 minutes East 10.46 chains to an iron pipe on the West boundary of the Southern Pacific Railroad right-of-way; thence South 13 degrees 28 minutes West 9.56 chains to an iron pipe on said right-of-way; thence West 8.22 chains to the place of beginning. Reserving a right-of-way over and across a strip of land 50 links wide on the West side of the above-described tract of land, for road purposes.

ALSO, a parcel of land lying in Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon conveyed to Georgia-Pacific Corporation by Inman-Poulsen Timber Corporation described as Parcel 2 on page 353 by document recorded February 11, 1963, in Volume 184, Page 342, Deed Records, Polk County, Oregon, more particularly described as follows:

Commencing at a Southwest corner of the Henry Hill Donation Land Claims in Sections 28 and 33, Township 8 South, Range 4 West of the Willamette Meridian, thence running South 4.62 feet, thence running North 89 degrees 17 minutes East 690 feet to the West line of the right-of-way of the Southern Pacific Railroad, thence running North 13 degrees 28 minutes East 51.4 feet along said right-of-way line, thence running South 89 degrees 17 minutes West 700 feet to a point in the West boundary line of the Henry Hill Donation Land Claims, thence running South 45.38 feet to a point of beginning, all lying within the Henry Hill Donation Land Claims in Sections 28 and 33, Township 8 South, Range 4 West of the Willamette Meridian.

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: City Manager Kenna West
MEETING DATE: April 8, 2025
SUBJECT: Council Bill #2025-04 to Annex and Designate 8.9 Acres at 6675 Corvallis Road located west of the Southern Pacific Railroad along with a portion of the 50-foot right-of-way located directly north of the property

[ ] Information Only [X] Action Requested

Statement of Issue

Annexation of the property at 6675 Corvallis Road and the city owned right of way to the north of this property into the City of Independence and assign Low Density Residential (RS) zoning to the property.

Background

The owner of 6675 Corvallis Road requested that their property brought into the city limits of Independence. The City also owns a small strip of land (a right-of-way) directly north of this property. The City Council previously voted to include this right-of-way in the annexation request for 6675 Corvallis Road.

A public hearing was properly noticed and held on April 8, 2025. This combined annexation request (the private property and the city right-of-way) is now ready for Council consideration.

Discussion

The City received a request from the owner of 6675 Corvallis Road to annex the property into Independence and assign Low-Density Residential (RS) zoning. City staff noted that the City owns a small right-of-way just north of the property. The City Council previously voted to include this right-of-way in the 6675 Corvallis Road annexation request.

At the public hearing on April 8, 2025, staff presented the Type III Annexation and Zone Change Staff Report. The Council heard a staff presentation, reviewed the Type III Annexation and Zone Change Staff Report, and provided time for public testimony.

Now, based on the information in the staff report, the staff presentation, and any public comments, the Council must decide whether to approve Council Bill 2025-04 and adopt the proposed Ordinance.

Options

The Council may:

A. Approve Council Bill 2025-04 as submitted
B. Approve Council Bill 2025-04 with amendments
C. Take no action

Recommendation/Suggested Motion

Staff recommends Option A – Approval of Council Bill 2025-04 as submitted and suggests the following motion:

I move to approve Council Bill 2025-04 to adopt AX 2024-04, the text of which is contained in the Council packet, and read the proposed Ordinance for the first time.

If this motion passes unanimously, a second motion would be in order as follows:

I move to read the proposed Ordinance, Council Bill 2025-04 for the second time by title only.

If this motion passes a third motion would be order as follows:

I move to adopt the proposed Ordinance, Council Bill 2025-04

Attachments: Council Bill 2025-04 with attachments

Prepared by Fred Evander, Community Planner
Revised *and approved by Kenna West, JD, City Manager*

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
STATE OF OREGON, COUNTY OF POLK

An Ordinance Declaring Territory Annexed to the City of Independence and Amending the Zoning Map for Portions of Tax Lot 200 and 201, Map 8S 4W 33 and Stating an Effective Date	]]]]]	Council Bill #2025-04

ORDINANCE NO. 1624

WHEREAS, pursuant to ORS 222.111(2) and the City's Development Code Sections 11.002(C) and 12.005, the City of Independence received a request to annex and rezone an approximately 8.9-acre portion of tax lot 200 on Polk County tax map 8S 4W 33; and

WHEREAS, as part of the applicants' application, City received written consent from all property owners of record to the annexation of said territory and area which is on file with the City of Independence, which meets the consent requirements of ORS 222.170(1); and

WHEREAS, the City owns a small right-of-way directly to the north and adjacent to the Property, identified as a portion of tax lot 201 on Polk County tax map 8S 4W 33.

WHEREAS, given the proximity to the Property, the City Council of the City of Independence voted to include the annexation of the Right-of-Way, pursuant to ORS 222.111(2) and the City's Development Code Sections 11.002(C) and 12.005;

WHEREAS, the Property and Right-of-Way (together, Subject Properties) are: (1) located within the City of Independence Urban Growth Boundary; and (2) designated as Urban Reserve on the Polk County Comprehensive Plan Map and as Suburban Residential in the Polk County Zoning Code; and

WHEREAS, the request is to: (1) annex the Subject Properties into the City of Independence; and (2) apply City Zoning of Low Density Residential (RS) to the Property; and

WHEREAS, the Subject Properties are contiguous to the City of Independence as required by ORS 222.111(1); and

WHEREAS, the City Council conducted a properly noticed public hearing meeting the requirements of ORS 222.120(3) to consider the requests on April 8, 2025, at which time the public was given full opportunity to be present and heard on the matter; and

WHEREAS, at the close of the public hearing, the City Council determined that the evidence and argument presented in the public hearing and on the record showed that the application request was in compliance with applicable criteria and directed staff to prepare an Ordinance for the annexation and rezone; **NOW, THEREFORE,**

THE CITY OF INDEPENDENCE DOES ORDAIN AS FOLLOWS:

Section 1. Annexation. The Subject Properties described on Exhibit A attached hereto and incorporated herein by this reference are hereby declared annexed to the City of Independence.

Section 2. Rezoning. The Subject Properties described above, and as more particularly described in Exhibit A are hereby rezoned from Polk County Suburban Residential to City Low Density Residential (RS) zoning, as illustrated on Exhibit B, which is attached hereto and incorporated herein by this reference. All official maps of the City are hereby amended to conform to the changes enacted by this Ordinance.

Section 3. Findings. The City of Independence hereby adopts the findings supporting this annexation and Zoning Map amendments contained in the Staff Report attached hereto as Exhibit C and incorporated herein by this reference.

Section 4. Recordation. The City Recorder is hereby authorized and directed to: (1) make and submit to the Secretary of the State of Oregon, the assessor of Polk County, the County Clerk of Polk County, and the Department of Revenue, State of Oregon, a certified copy of this Ordinance; (2) provide notice of the final adoption of this annexation Ordinance to the subject parcel property owners, anyone who participated in the public hearing, and anyone who requested notice of this decision; and (3) provide notice to public utilities as directed by ORS 222.005.

Section 5. The Ordinance shall take effect 30 days after second reading and final passage, and the annexation will be effective on the same date, unless a later date is required pursuant to ORS 222.040.

READ for the first time: _____
READ for the second time: _____
APPROVED by Council: _____
SIGNED by the Mayor: _____

_____
Kate Schwarzler, Mayor

ATTEST:

_____
Myra Russell, City Recorder

EXHIBIT A

LEGAL DESCRIPTION: Real property in the County of Polk, State of Oregon described as follows:

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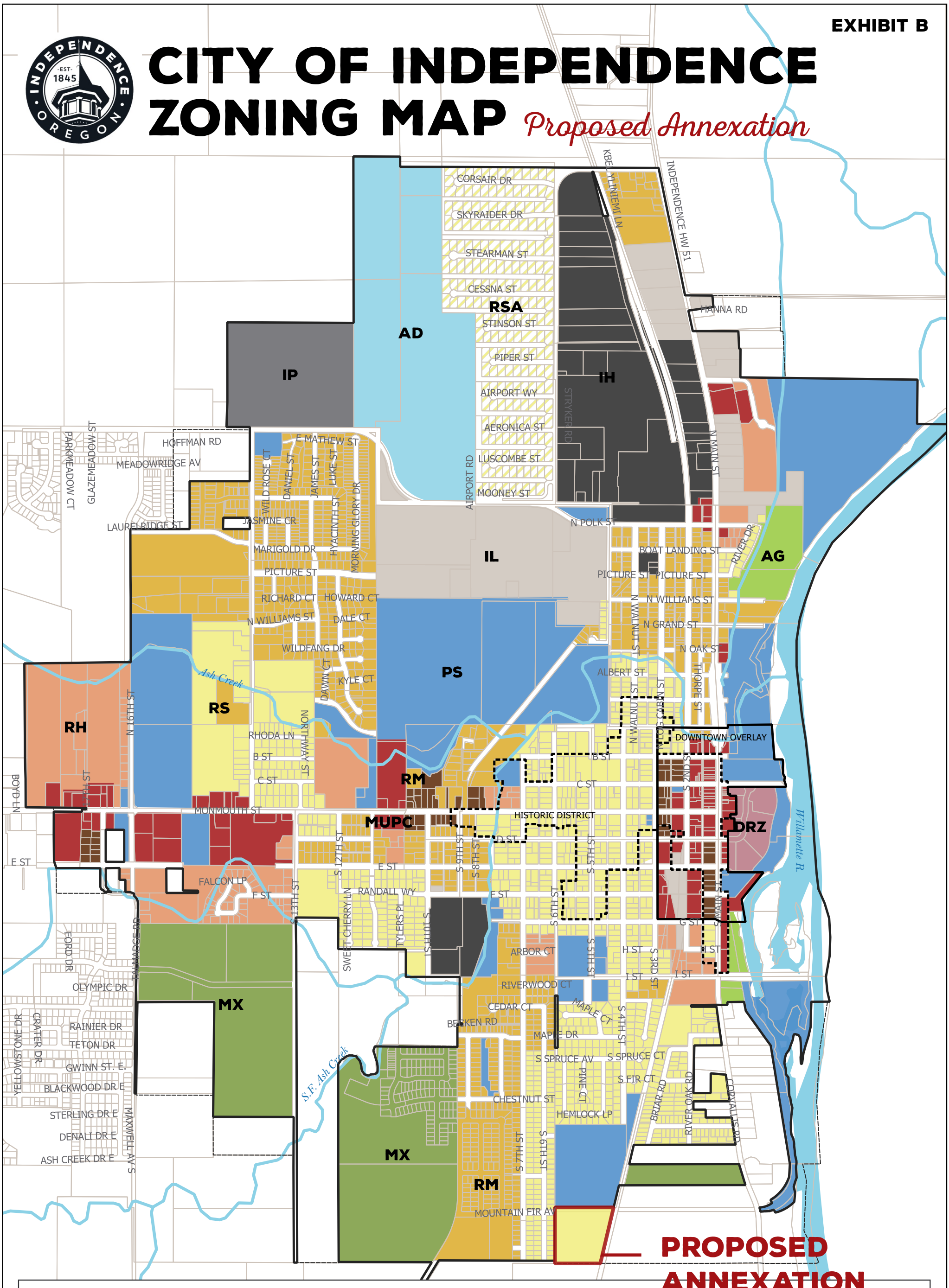
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Commencing at a Southwest corner of the Henry Hill Donation Land Claims in Sections 28 and 33, Township 8 South, Range 4 West of the Willamette Meridian, thence running South 4.62 feet, thence running North 89 degrees 17 minutes East 690 feet to the West line of the right-of-way of the Southern Pacific Railroad, thence running North 13 degrees 28 minutes East 51.4 feet along said right-of-way line, thence running South 89 degrees 17 minutes West 700 feet to a point in the West boundary line of the Henry Hill Donation Land Claims, thence running South 45.38 feet to a point of beginning, all lying within the Henry Hill Donation Land Claims in Sections 28 and 33, Township 8 South, Range 4 West of the Willamette Meridian.

EXHIBIT B

CITY OF INDEPENDENCE ZONING MAP

Proposed Annexation

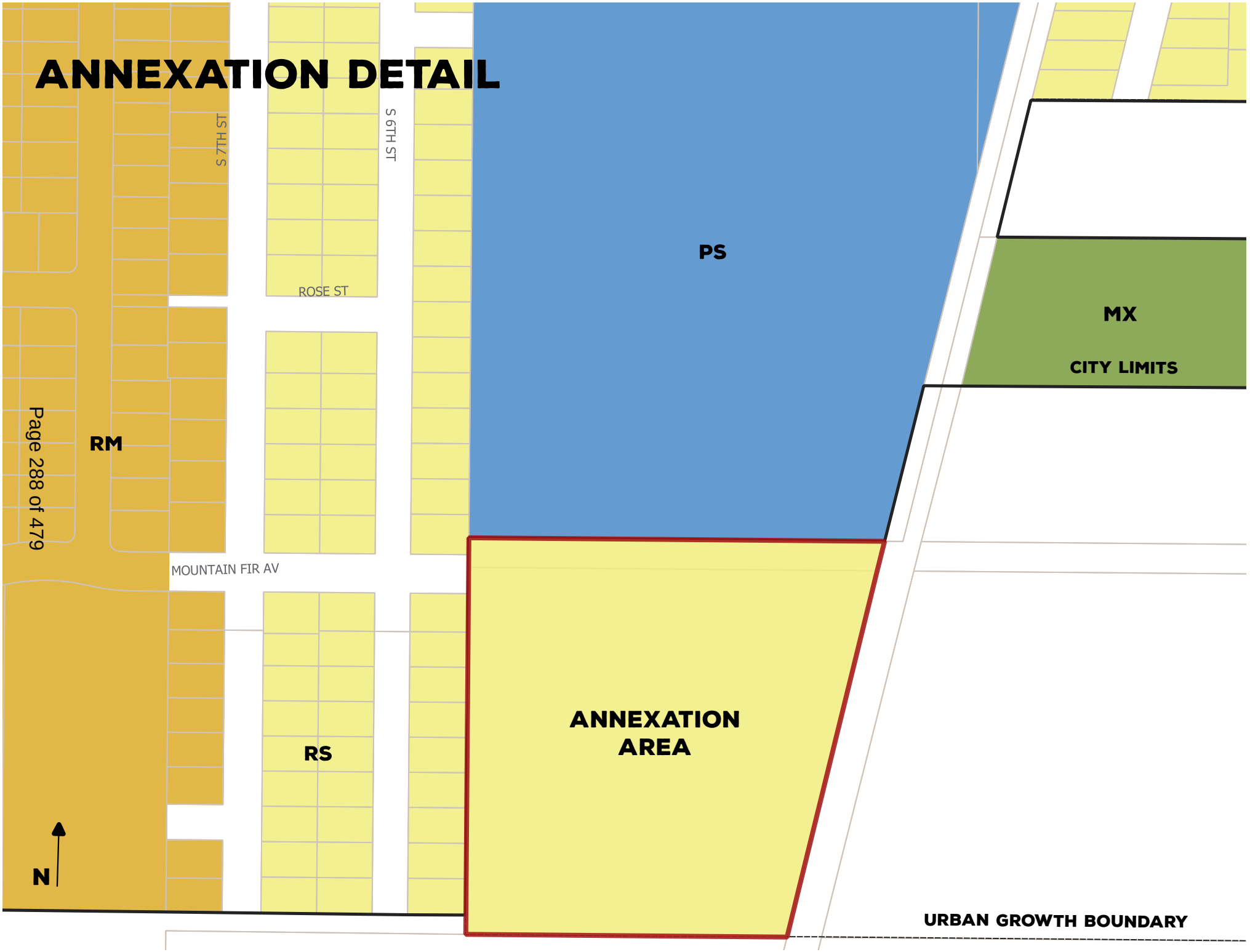


LEGEND

ZONE

- Low-Density Residential (RS)
- Medium-Density Residential (RM)
- High-Density Residential (RH)
- Residential Single-Family Airpark Overlay (RSA)
- Mixed Residential (MX)
- Mixed-Use Pedestrian Friendly Commercial (MUPC)
- MUPC-Transitional (MUPC-T)
- Downtown Riverfront Zone (DRZ)
- Light Industrial (IL)
- Heavy Industrial (IH)
- Industrial Park (IP)
- Airport District (AD)
- Agricultural (AG)
- Public Service (PS)
- City Limits
- Urban Growth Boundary
- Downtown Overlay
- Historic District

Updated 01.21.2025


ANNEXATION DETAIL
S 7TH ST
S 6TH ST
ROSE ST
PS
MX
CITY LIMITS
RM
MOUNTAIN FIR AV
RS
ANNEXATION AREA
N
URBAN GROWTH BOUNDARY

INDEPENDENCE
Oregon's Story Begins Here

TYPE III ANNEXATION AND ZONE CHANGE (FILE NO. AX | 2024-04)
STAFF REPORT

MEETING DATE: April 8, 2025

RECOMMENDATION: **APPROVE WITH CONDITIONS**

FILE NUMBER: AX | 2024-04

APPLICANT: Brendan McMullen

REQUEST: Annex and Designate 8.9 Acres at 6675 Corvallis Road located west of the Southern Pacific Railroad along with a portion of the 50-foot right-of-way located directly north of the property

PROPERTY:
Site Address: 6675 Corvallis Road
Map Number: 8.4.33; Taxlot: 200

Site Address: Unaddressed Right-of-Way
Map Number: 8.4.33; Taxlot: 201

ZONING:
6675 Corvallis Road
Existing: County – Suburban Residential (SR)
Proposed: City – Low-Density Residential (RS)

Unaddressed Right-of-Way
Existing: County – Suburban Residential (SR)
Proposed: City – Low-Density Residential (RS)

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 11: Administration
-Subchapter 12: Zone Changes and Plan Amendments
-Subchapter 14: Annexation

CONTENTS:
I. Background and Process
II. Agency and Public Comments
III. Recommended Conditions of Approval
IV. Potential Council Actions
V. Staff Findings – Oregon State Planning Goals
VI. Staff Findings – Independence Comprehensive Plan
VII. Staff Findings – Independence Development Code

ATTACHMENTS:
A. Type III/IV Application (5 pages)
B. Tax Map (1 page)

C. Statutory Warranty Deed (7 pages)
D. Petition for Annexation and Zone Change (2 pages)
E. Annexation Map (and Detail of Area) (2 page)
F. Revised Annexation Legal (1 pages)

I. BACKGROUND AND PROCESS

This application seeks to annex an 8.9-acre portion of 6675 Corvallis Road (Taxmap 8.4.33, Taxlot: 200) that is located west of the Southern Pacific Railroad, along with a portion of the 50-foot-wide parcel that is located directly north of the lot (see Attachment E for an illustration of the proposed annexation area). The properties would be zoned as Low-Density Residential (RS).

II. AGENCY AND PUBLIC COMMENTS

No public comments have been received as of the date of this Staff Report.

III. RECOMMENDED CONDITIONS OF APPROVAL

Two conditions are proposed for the annexation and zone change:

Condition 1: **The applicant shall assist the city in the submittal of a Wetland Land Use Notification for any future development on the site.**

Condition 2: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

IV. POTENTIAL COUNCIL ACTIONS

Based on the findings below, the Council may:

- Close the hearing and consider a Council Bill to approve of the changes.
- Modify the proposal.
- Request additional information.
- Deny the proposal.

V. STAFF FINDINGS – OREGON STATE PLANNING GOALS

Annexations and changes to the Independence Zoning Map are required to meet the Oregon State Planning Goals. These goals are primarily implemented through planning documents, such as the Independence Comprehensive Plan, Transportation System Plan, and Housing Needs Analysis, as well as infrastructure plans such as the water and wastewater master plans. Implementing regulations, such as the requirements of the Independence Development Code, also help to achieve these goals.

Consideration of many of the statewide planning goals is provided below:

Goal 1. Citizen Participation. The city has offered notice for the proposed annexation and rezone by:

- Mailing the notice to properties within 250 feet of the site.
- Posting the notice on the State Department of Land Conservation and Development "PAPA" website.
- Posting the notice on the City of Independence Planning Department website.
- Publishing notice in the Polk County Itemizer-Observer.

The City Council will also discuss the proposed annexation and map change at a Public Hearing on April 8.

Given these items, individuals will have several opportunities to learn about the annexation and rezone and to be involved in the process. This goal has been achieved.

Goal 2. Land Use Planning. Goal 2 of the Oregon State Planning Goals seeks to ensure that community plans and policies are consistent and are crafted as part of a standard planning process (that includes the identification of issues and problems, the inventory of existing information, the evaluation of alternative courses of action, and the selection of ultimate policy choices).

The proposed annexation has effectively addressed these items. The property was included within the original Independence Urban Growth Boundary (in 1979) after the city weighed potential directions for the community to grow. Since that time, the city has consistently prepared for the future urbanization of the site. All major city facilities plans (including the Transportation System Plan, Water Systems Master Plan and Wastewater System Facilities Plan) effectively address the property.

The applicant has requested the Low-Density Residential (RS) Zone to apply to the area. This zone is appropriate, as the Future Land Use Map designates the area for Residential Use and similar low-density zoning is located directly to the west of the site. No zoning has been established for the property to the east to date, though the area is anticipated to be developed (at least in part) with residential homes.

Based on these considerations, this goal has been achieved.

Goal 5: Natural Resources, Scenic and Historic Areas, and Open Spaces. Goal 5 of the Oregon State Planning Goals seeks "to protect natural resources and conserve scenic and historic areas and open spaces." As part of this goal, local governments are intended to implement policies and programs that "protect natural resources and conserve scenic, historic, and open space resources for present and future generations." The annexation and rezone proposed as part of this action effectively achieves this goal.

The area proposed for the annexation has been in the City of Independence Urban Growth Boundary since 1979 and does not contain any mapped wetlands or environmental resources, though hydric soils are noted in the area. To evaluate the environmental resources on the site, and to avoid or mitigate any impacts that may occur, the city will require any future development on the site to provide notice of the development project to the Oregon Department of State Lands using the Wetland Land Use Notification process. The following condition reflects this requirement:

Condition 1: **The applicant shall assist the city in the submittal of a Wetland Land Use Notification for any future development on the site.**

Goal 10: Housing. Goal 10 of the Oregon State Planning Goals seeks "to provide for the housing needs of citizens of the state." Principles to achieve Goal 10, as outlined in OAR 660-015-0000(10), include ensuring that adequate land is available for residential development within a city and making sure that appropriate amounts of different types of housing are allowed on the land. The recently adopted Housing Needs Analysis and Housing Production Strategy addressed these requirements and determined that sufficient land was available for needed housing in the City of Independence Urban Growth Boundary, so long as new land was primarily annexed and zoned as the Mixed Density Residential (MX) Zone.

The land that is proposed to be annexed as part of this application is sought to be brought into the city as Low-Density Residential (RS). Since the area is adjacent to Low-Density Residential and constitutes only a minimal part of the land that remains to be annexed in the Urban Growth Boundary, this proposed zone is appropriate in this limited instance. Like the Mixed-Density Residential Zone, the Low-Density Residential (RS) Zone allows a variety of units such as duplexes, townhouses and accessory dwelling units, which are recognized as needed housing types in the community.

Goal 12: Transportation. Goal 12 of the Oregon State Planning Goals seeks "to provide and encourage a safe, convenient and economic transportation system." This goal is implemented locally through the Independence Transportation System Plan, which considered the future development of the site as part of its transportation scenarios. This goal is achieved.

Goal 14: Urbanization. Finally, Goal 14 of the Oregon State Planning Goals seeks "to provide for an orderly and efficient transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities." The proposed annexation and rezone effectively achieves this goal, ensuring that the area would accommodate urban population and employment, encourage the efficient use of land, and promote the development of a livable community. These items meet the intent of Goal 14.

Based on these considerations, the proposed changes have promoted the efficient use of urban land and incorporated opportunities for public feedback, all while effectively balancing considerations about housing, economic development, transportation, and the natural environment. This proposal satisfies the Oregon State Planning Goals.

VI. STAFF FINDINGS - INDEPENDENCE COMPREHENSIVE PLAN

An application for an annexation and Zoning Map change is required to be reviewed in accordance with the goals and policies of the Independence Comprehensive Plan. An analysis of the annexation and rezone considering these goals and policies is presented below.

Land Use

GOAL: To encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs.

Staff Response: The City of Independence Comprehensive Plan seeks to create and utilize land use regulations that promote the efficient use of land and honor the character of Independence. Among the policies in the plan include the establishment and utilization of appropriate residential land use designations for various portions of the community and the assurance that new residential land uses are consistent with the Comprehensive Plan designations of the area. This annexation and rezone achieves this goal.

The proposed annexation is sought in an area that is designated for residential use on the City of Independence Future Land Use map, and future development will be required to progress through a Subdivision and/or Site Design Review process, with a public notice period and potential public hearing required, prior to any development. These policies will be achieved given these items.

Urbanization

GOAL: To provide for an orderly and efficient transition from rural to urban land.

Staff Response: The Comprehensive Plan goal related to Urbanization seeks to promote the orderly and efficient transition of properties from rural to urban land uses. Key policies to implement this goal seek to:

- Promote coordination with Polk County to manage the Urban Growth Boundary.
- Encourage uniformity between planning documents to determine what land uses are anticipated.
- Assess the degree to which any annexation would impact public facilities.

The proposed annexation and rezone would effectively achieve these policies.

The proposal is sought in an area that is shown as Residential Use on the City of Independence Future Land Use Map, and the site will be required to address future water, wastewater and transportation needs as part of any future subdivision and/or other development (per Condition 2). Given these items, the goal and policies of the Urbanization Element will be achieved.

Public Facilities

…

Staff Response: The policies of the Public Facility Element seek to:

- Implement facility plans.
- Limit the extension of utilities to areas outside of the city limits.
- Have land use developments extend facilities to serve the development sites.

The applicant will be required to effectively address these policies as part of any future subdivision and/or development of the site.

Water and sewer services are currently available along 6th Street, west of the proposed annexation, though the city has not evaluated whether the lines will be adequate to serve the site. When a development is proposed on the property, the applicant will be required to show how the site will either tie into those lines or utilize some other option. Future development will require appropriate facilities that are consistent with the policies of the Public Facilities Element and the Public Works Design Standards. Given the variety of requirements that will apply to the site, the policies of the Public Facilities Element will be achieved.

VII. STAFF FINDINGS – INDEPENDENCE DEVELOPMENT CODE

The proposed annexation and rezone is considered a Type III action under the Independence Development Code Section 11.002(C). The action requires a quasi-judicial review by the City Council, without a review by the Independence Planning Commission. Standards for the decision are presented in Subchapter 11

(Administrative Provisions), Subchapter 12 (Zone Changes and Plan Amendments) and Subchapter 14 (Annexations). These standards are presented below.

Subchapter 11: Administrative Provisions

Staff Response: The application is considered a Type III action in the Independence Development Code. As such, the application requires a Public Hearing and decision by the Independence City Council.

The annexation request is subject to ORS 222.170. At the meeting of January 28, 2025, the City Council elected to dispense with submitting the question to the electors of the city. Following that decision, the city published notice of the hearing twice in the Polk County Itemizer-Observer, posted the project site as well as three other locations in the city (the Civic Center, library and Heritage Museum), and sent the notice to property owners within 250 feet of the annexation area. With those actions, the standards in Subchapter 11 will be met, so long as the following condition is achieved:

Condition 2: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

Subchapter 12: Zone Changes and Plan Amendments

12.005 Initiation of a Zone Change or Plan Amendment

A zone change or plan amendment may be initiated in any one of the following ways:

A. The City Council may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

B. The Planning Commission may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

C. A property owner may initiate such action by petition for the owner's own property.

Staff Response: Brendan McMullen, the property owner of the site, has submitted the request for the annexation. To include a more appropriate boundary for the site, the City chose to include their small portion of right-of-way adjacent to the site in the proposal. This standard is met.

12.010 Zone Change and Plan Amendment by Petition

Any property owner may initiate a zone change or plan amendment for the property that he or she owns by submitting to the City Recorder a petition bearing the following:

…

Staff Response: The applicant has submitted the necessary paperwork for the annexation and rezone. The application seeks to zone a portion of the property at 6675 Corvallis Road as City – Low Density Residential (RS) (from its current zoning of County –

Suburban Residential (SR)). The proposed zone is appropriate given the residential designation on the Future Land Use map for the property, and the Low-Density Residential (RS) Zone that borders the site to the west.

12.020 Action by the City Council

Upon receipt of a recommendation from the Planning Commission for any zone change or plan amendment, the City Council shall hold a public hearing. The City Council shall base its decision upon the findings, conclusions and recommendations reached by the Planning Commission unless, by a preponderance of the evidence, it finds facts and reaches conclusions different from those reached by the Planning Commission. All zone changes or plan amendments shall be based on written findings. Any zone change or plan amendment shall be by ordinance. Any denial of a request for a zone change or plan amendment shall be by resolution.

Staff Response: No Planning Commission review is required for the annexation and rezone per IDC Section 11.002(C). Any City Council decision on the application will be supported by written findings. Adoption of the change will be supported by an adopting ordinance.

12.025 Standards for Zone Changes

No zone change shall be approved by the Planning Commission or enacted by the City council unless it conforms to the Comprehensive Plan, including the Transportation System Plan, and at least one of the following standards is met:

A. The zoning on the land for which the zone change is initiated is erroneous and the zone change would correct the error;

B. Conditions in the neighborhood surrounding the land for which the zone change is initiated have changed to such a degree that the zoning is no longer appropriate and the zone change would conform to the new conditions of the neighborhood;

C. There is a public need for land use of the kind for which the zone change is initiated and that public need can best be met by the zone change.

Staff Response: The annexation of the property would create a situation where the existing zoning for the site (County – Suburban Residential Zone) is no longer appropriate. As such, a zone change will be required concurrent with the annexation.

Previous planning for the 8.9-acre site in the Independence Housing Needs Analysis identified the property as a developable area that is suitable for residential uses, which would help satisfy some of the housing needs in Independence. While the analysis anticipated bringing the majority of the Urban Growth Area into the city as Mixed-Density Residential (MX), the most flexible zone in the city, bringing this site in as Low-Density Residential (RS) is warranted in this limited instance due to the presence of nearby Low-Density Residential land and the flexibility in uses that is present in the zone.

Given these items, the annexation of the land would address both Criteria A and C above. This standard is met.

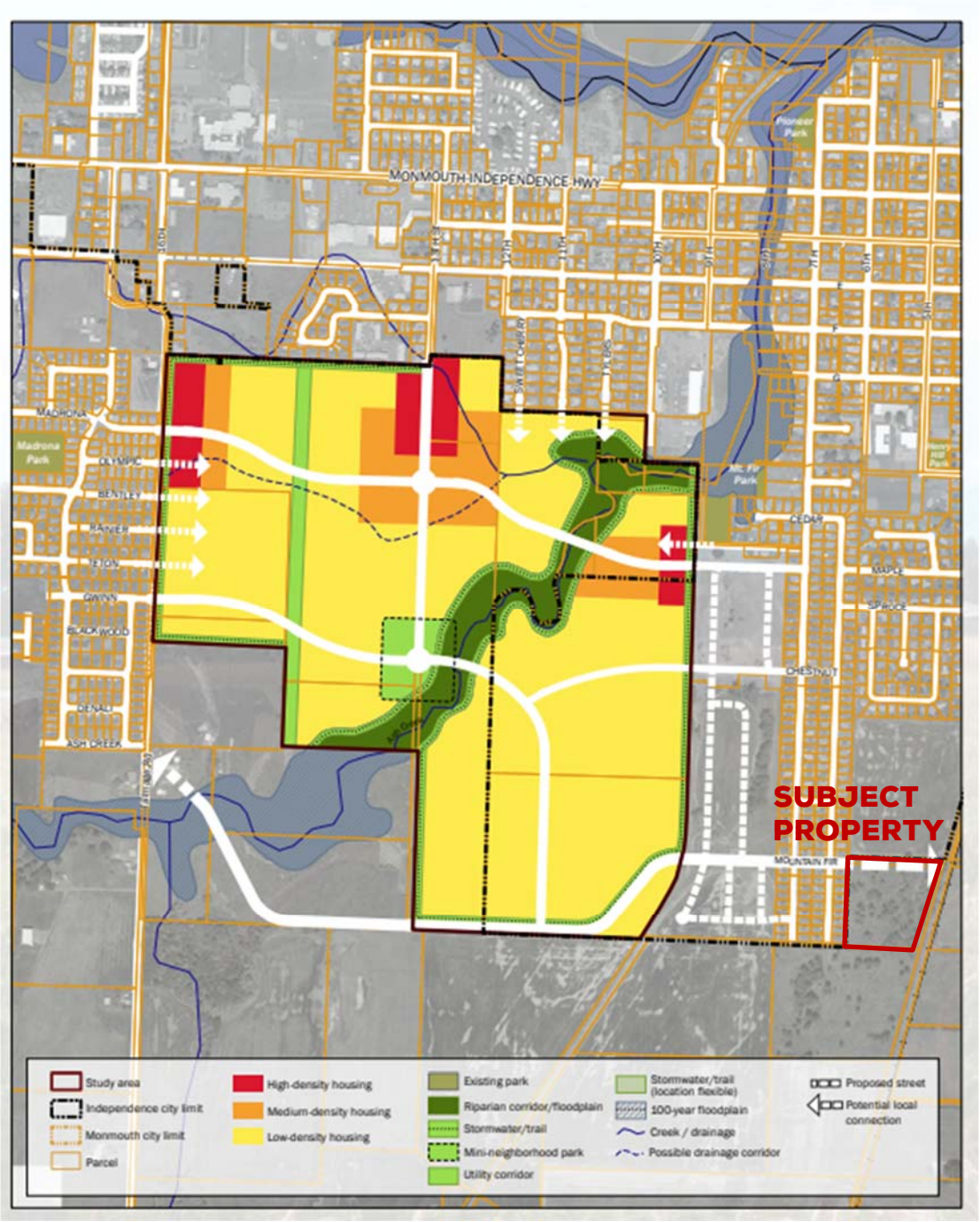
Subchapter 14: Annexation

14.030 Master Plan Requirement for Southwest Independence Concept Plan Area

…

Staff Response: The annexation subchapter in the Independence Development Code (Subchapter 14) only deals with annexations that are within the Southwest Independence Concept Area. The proposed annexation property lies east of the concept area boundary (see Figure 1). As such, the chapter does not apply to this application.

FIGURE 1: SOUTHWEST INDEPENDENCE CONCEPT AREA



APPLICATION FOR A

TYPE III OR IV PROPOSAL

City of Independence
555 S. Main St./ P.O. Box 7
Independence, OR 97351
Phone 503-838-1212 / Fax 503-606-3282

RECEIVED
NOV 04 2024
CITY OF INDEPENDENCE

OFFICE USE ONLY	
Permit #:	Date Rec:
Land Use Fee:	
Notice Fee:	$60.00
Certified Labels (Opt.):	
Admin. Fee (10% or $500 Max):	
Total:	2835.00

GENERAL INFORMATION

Site Address: 6675 CORVALLIS RD.	Nearest Cross Street: MOUNTAIN FIR AVE
Tax Map: SEC. 33 T. 8S. R. 4W. W.M.	Tax Lot(s): 200 TRACT 3
Site Size: 8.73 AC	Site Dimensions: 614' x 616' (Avg.)

Project Summary (Attach Additional Sheets if Necessary):

Request annexation and simultaneous zone change of site so that residential development can occur with city services.

PROPERTY OWNER

Name: BRENDAN MCMULLEN		
Mailing Address: P.O. Box 3245		
City: SALEM	State: OR	Zip: 97302
Phone: —	Cell: 503-269-8171	Email: brendan.mcmullen@yahoo.com

APPLICANT

Name: same		
Business Name (if Applicable):		
Mailing Address:		
City:	State:	Zip:
Phone:	Cell:	Email:
Applicant's Interest in Property:		

SIGNATURES

THE PROPERTY OWNER(S)/APPLICANT(S) SHALL CERTIFY THAT:

A. The request does not violate any deed restrictions that may be attached to or imposed upon the subject property.

B. If the application is granted, the Applicant will exercise the rights granted in accordance with the terms and subject to all the conditions and limitations of the approval.

C. All the above statements and the statements in the plot plan, attachments and exhibits transmitted herewith are true. The applicant(s) so acknowledge that any permit issued on this application may be revoked if it be found that any such statements are false.

Signature of Each Property Owner and Applicant (Husband/Wife/Contract Purchaser/etc.):

Print Name:	Signature:	Date:
BRENDAN MCMULLEN		11/1/24

APPLICATION TYPE

Type III Action:	Fee: (+$60 Notice Fee)	Type IV Action:	Fee: (+$60 Notice Fee)
Land Use Pre-Application (Should be completed prior to submittal of application)	$300	**Land Use Pre-Application** (Should be completed prior to submittal of application)	$300
Land Use Actions*:		**Land Use Actions[1]:**	
[✓] Annexation *Attach petition to this application*	$2,000*	[ ] Comprehensive Plan Amendments/Revisions	$300[1,*]
[ ] Comprehensive Plan Map Amendment	$2,500*	[ ] Master Plan Adoptions	*[1]Private parties may request a Type IV action; however, it must be initiated by the Planning Commission or City Council*
[✓] Zone Change	$2,500*	[ ] Development Code Amendments	
[ ] Site Design Review *For Larger Commercial/ Industrial Development*	$500*		

**All land use application fees are a base fee amount to be paid to the City. An Agreement for Payment of Land Use Application Fees in the form attached hereto, must be executed by the property owner and submitted to the City with the application Base Fee, as a component of the City's required application fees. The Agreement shall be recorded against the subject property and run with the land. If the City's costs for processing an application exceed the Base Fee, the full cost due and payable will be the City's actual cost, including but not limited to hourly rates for planning, public works, engineering, City administration, legal, wetland and other consultants.*

NOTE: ALL FEES ARE NON-REFUNDABLE

REQUIRED SUBMITTALS

[✓] Details necessary for the proposal as specified in the Independence Development Code.

[✓] Plot plan of subject property - show scale, north arrow, location of all existing and proposed structures, road access to property, names of owners of each property, etc. Plot plans can be submitted on tax assessor's maps, which can be obtained from the Assessor's office in the Polk County Courthouse, Dallas, OR.

[✓] Legal description of the property as it appears on the deed (metes and bounds). This can be obtained at the Polk County Clerk's office in the Courthouse.

[✓] For a Zone Change, Comprehensive Plan Amendment or Urban Growth Boundary change, the names, addresses and zip codes of all the owners of record of the property(ies) to be reclassified, if not shown above.

[✓] A certified list of names and addresses of each owner of all properties within 250' of the subject property. 2 sets of mailing labels for each property owner must also be provided. For an additional $25, the city will provide the list and labels. CITY TO PREPARE

CHECK HERE FOR THIS OPTION [✓] and include $25 to the total due with your application.

[✓] Agreement for Payment of Land Use Application Fees (notarized).

After Signing Return To:
City of Independence
PO Box 7
Independence, OR 97351

Send Statement To:
BRENDAN McMULLEN
P.O. BOX 3245
SALEM, OR 97302

AGREEMENT FOR PAYMENT OF LAND USE APPLICATION FEES

CITY OF INDEPENDENCE ("City")
_____ ("Developer")

RECITALS

1. Developer has submitted a Land Use Application for Annexation & Zone change 6675 Corvallis Rd (Tract 3) ("Application") pertaining to real property located at _____ within the City of Independence, Polk County, Oregon, and as more particularly described in the legal description attached as Exhibit A (Property).
2. The parties acknowledge that Developer has paid the base fee and costs as established in the latest Fee Schedule adopted by the City of Independence as part of Developer's Application.
3. The Developer acknowledges that the payment of the base fee may not cover the City's costs associated with processing the Application, and additional fees may be incurred. The Developer further agrees to pay these additional fees in the manner specified within this Agreement.

AGREEMENT

Based upon the above recitals, the parties agree as follows:

Section 1. Payment.
In consideration of the City requiring only a minimum base fee in order to begin processing the Developer's application, the Developer agrees to pay all City costs associated with processing the Application, including technical and legal review and public notice costs, over the base fee amount, on a monthly basis. Said costs shall include but not be limited City's planning, public works, engineering, administration, legal, wetland specialists, geologists, biologists, arborists, and any other services provided in processing the Application, at the rate(s) charged to the City.

Section 2. Binding Effect.

The terms of this Agreement shall extend to and be binding upon the heirs, administrators, executors, personal representatives, successors and assigns of the parties hereto.

Section 3. Remedies.

Failure to pay City costs over the base fee amounts, as charged monthly by the City, shall result in the City pursuing any and all legal remedies available, including but not limited to placing a lien on the Property in the amount owed; prosecution for a violation of the adopted Fee Schedule, City Zoning Code, and Subdivision Regulations; issuance of a stop work order and/or non-issuance of building permits for Property; and turning the amount owed over to a collection agency.

Section 4. Arbitration.

If any disputes, disagreements, or controversies arise between the parties pertaining to the interpretation, validity, or enforcement of this Agreement, the parties shall, upon the request of either party, submit such dispute to binding arbitration. Except as otherwise provided in this Agreement, arbitration shall be requested by delivering to the other party a written request for arbitration. Within five (5) days of receipt of such request, the parties shall select a mutually agreeable arbitrator and designate mutually agreeable rules of arbitration. If the parties cannot agree upon an arbitrator within five (5) days, an arbitrator may be appointed by the Polk County Circuit Court, upon the request of either party submitted in accordance with ORS 36.310. If the parties have not designated mutually agreeable rules of arbitration at such time as the arbitrator is appointed, the arbitrator shall adopt rules for the arbitration. The arbitrator's decision shall be binding upon the parties.

Section 5. Attorney Fees and Costs.

If suit, action or arbitration is brought either directly or indirectly to enforce the terms of this Agreement, the prevailing party shall recover, and the losing party shall hereby agree to pay, reasonable attorney fees incurred in such proceeding, in both the trial and appellate courts, as well as the prevailing party's costs and disbursements. Further, if it becomes necessary for the City to contract for the services of an attorney to enforce any provision of the Agreement without initiating litigation, the Developer agrees to pay City's attorney fees so incurred.

CITY OF INDEPENDENCE:

By:_____

Date:_____

DEVELOPER:

By:_____

Date:_____

STATE OF OREGON)
) ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____,

20_____, by _____, an authorized representative for CITY OF

INDEPENDENCE.

_____
Notary Public for Oregon

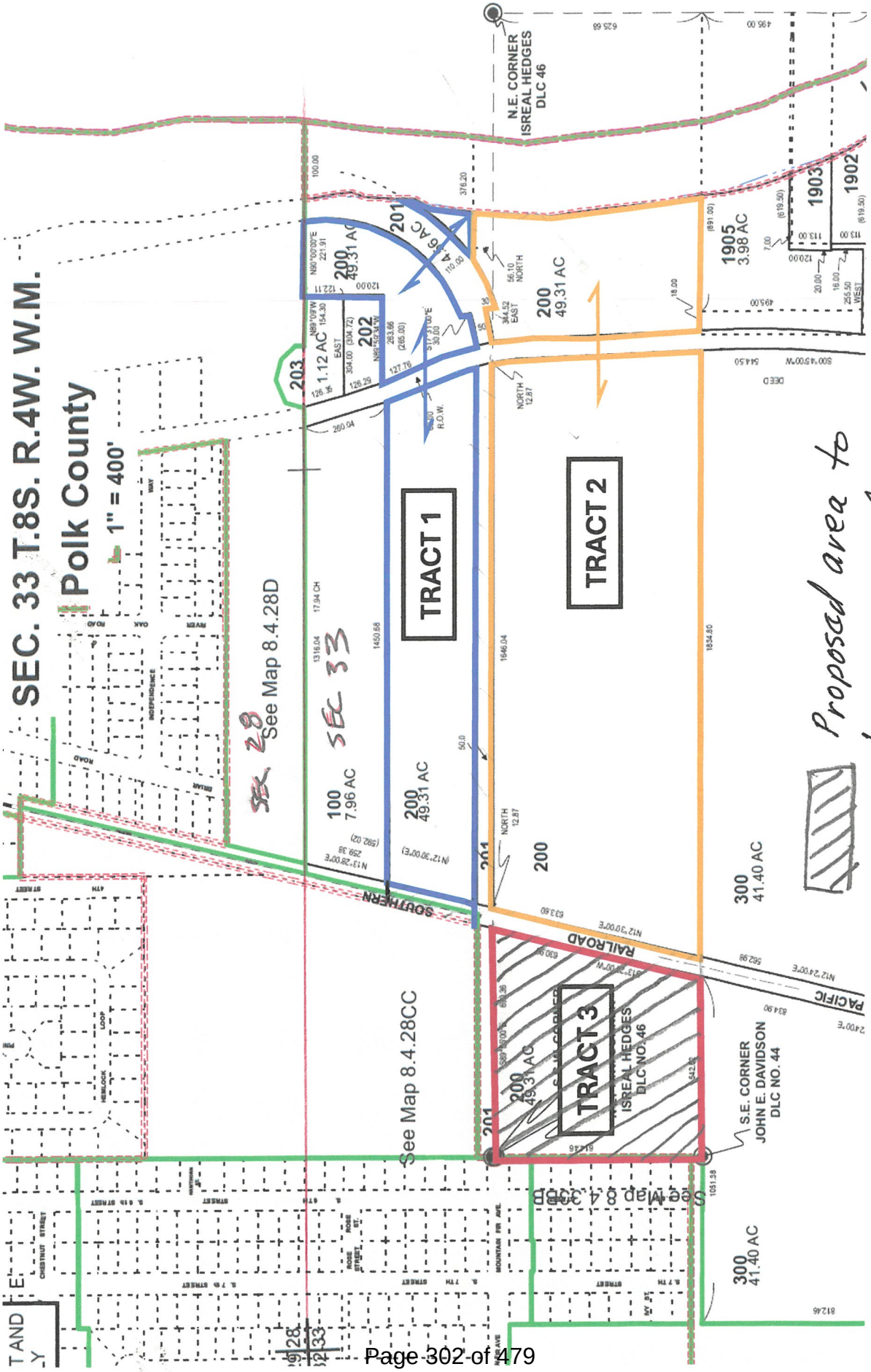
STATE OF OREGON)
) ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____,

20_____, by _____.

_____
Notary Public for Oregon

ATTACHMENT B



FIRST AMERICAN 4/6 5230

After recording return to:
Brendan McMullen
PO Box 3245
Salem, OR 97302

Until a change is requested all tax statements shall be sent to the following address:
Brendan McMullen
PO Box 3245
Salem, OR 97302

File No.: 7081-4165220 (TJ)
Date: May 13, 2024

THIS SPACE RESERVED FOR RECORDER'S USE

RECORDED IN POLK COUNTY
Kimberly Williams, County Clerk
2024-005730
08/01/2024 10:51:02 AM
REC-WD Cnt=1 Stn=7 K. WILLIAMS
$35.00 $11.00 $10.00 $60.00 $5.00
$121.00

STATUTORY WARRANTY DEED

James L. Jones and Garlin M. Jones, Trustees of the Jones Family Trust dated May 8, 2014 as to a one half interest and Patrick W. Henderson as to a one half interest, Grantor, conveys and warrants to **Brendan McMullen**, Grantee, the following described real property free of liens and encumbrances, except as specifically set forth herein:

See Legal Description attached hereto as Exhibit A and by this reference incorporated herein.

Subject to:

1. The **2024-2025** Taxes, a lien not yet payable.
2. Covenants, conditions, restrictions and/or easements, if any, affecting title, which may appear in the public record, including those shown on any recorded plat or survey.

The true consideration for this conveyance is **$1,200,000.00**. (Here comply with requirements of ORS 93.030)

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON'S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

Dated this 31 day of July, 2024.

Jones Family Trust dated May 8, 2014

James L. Jones, Trustee

James L. Jones, Trustee

Garlin M. Jones, Trustee

Garlin M. Jones, Trustee

Patrick W. Henderson

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON'S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

Dated this 31st day of July, 2024.

Jones Family Trust dated May 8, 2014

_____

James L. Jones, Trustee

_____

Garlin M. Jones, Trustee

Patrick W. Henderson

Patrick W. Henderson

STATE OF Oregon)
)ss.
County of ~~Polk~~ Clackamas)

This instrument was acknowledged before me on this 31st day of July, 2024 by James L. Jones and Garlin M. Jones as Trustees of Jones Family Trust, on behalf of the Trust.

OFFICIAL STAMP
MICHAEL JOHN SEIBL
NOTARY PUBLIC - OREGON
COMMISSION NO. 1012347A
MY COMMISSION EXPIRES MAY 11, 2025

Notary Public for Oregon
My commission expires:

Michael John Seibl
Notary Public - State of Oregon
Commission Expires 5/11/2025

STATE OF Oregon)
)ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____, 20____ by **Patrick W. Henderson.**

Notary Public for Oregon
My commission expires:

APN: **211219** Statutory Warranty Deed - continued File No.: **7081-4165220 (TJ)**

STATE OF Oregon)
)ss.
County of Polk)

This instrument was acknowledged before me on this _____ day of _____, 20____ by James L. Jones and Garlin M. Jones as Trustees of Jones Family Trust, on behalf of the Trust.

_____

Notary Public for Oregon
My commission expires:

STATE OF Oregon)
)ss.
County of ~~Polk~~ Marion)

This instrument was acknowledged before me on this 31st day of July, 2024 by **Patrick W. Henderson**.

_____

Notary Public for Oregon
My commission expires: 2-23-27

OFFICIAL STAMP
TIFFANY REBECCA JOHNSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034179
MY COMMISSION EXPIRES FEBRUARY 23, 2027

EXHIBIT A

LEGAL DESCRIPTION: Real property in the County of Polk, State of Oregon, described as follows:

Tract 1: Dewey Hill Place: Beginning at a point on the Section line between Sections 28 and 33, in Township 8 South, Range 4 West of the Willamette Meridian, which is crossed by the East line of the Southern Pacific Railroad right-of-way 17.94 chains West of the Quarter Section corner between the two said Sections; thence South 12 1/2 degrees West along said right-of-way 8.97 chains to a point on said right-of-way 19 1/2 links beyond where said right-of-way is interx by the South line of the Henry Hill Donation Land Clain; thence East 24.94 chains to the County road; thence North along said road 19 1/2 links to the interx of the South line of the Henry Hill Donation Land Claim; thence East along said line 5.22 chains; thence North 85 links; thence East to the Bank of the Willamette River; thence in a Northerly direction along the bank of said river to a point due East of the Place of Beginning; thence West to the Place of Beginning.

Save and except: That certain tract of land conveyed to Ralph Tautfest by deed recorded in Volume 121, Page 50, Deed Records for Polk County, Oregon. Also save and except a conveyance to Inman-Paulsen Lumber Company in Volume 110, Page 368, Deed Records, Polk County, Oregon.

Further save and except: Beginning at an iron pipe which is 527.31 feet East of the Quarter corner between Sections 28 and 33, Township 8 South, Range 4 West, Willamette Meridian in Polk County, Oregon; and running thence West 339.87 feet to the East line of Polk County Market Road No. 9; thence Southeasterly along said East Line 252.58 feet; thence East to a point which is South of the Place of Beginning; thence North to the Place of Beginning.

Tract 2: Commencing at a point on the East side of the Southern Pacific railroad right-of-way, which is due East of the Southeast corner of the J.E. Davidson Donation Land Claim, Township 8 South, Range 4 West of the Willamette Meridian, Polk County, Oregon; thence North 12 1/2 degrees East 9.60 chains to a point on said right-of-way 19 1/2 links South 12 1/2 degrees West of the interx of the South line of the Henry Hill Donation Land Claim with the East line of said right-of-way; thence East 24.94 chains to the County Road; thence North 19 1/2 links to the South line of the Henry Hill Donation Land Claim; thence East 5.22 chains to a point marked by iron pipe on East bank of slough about 6.00 chains West of the bank of the Willamette River; thence North 85 Links; East 5.70 chains to the bank of the Willamette River; thence Southerly along the bank of the river to a point due East of the Place of Beginning; thence West to the Place of Beginning.

Tract 3: Beginning at the iron pipe at the Southeast corner of the J.E. Davidson Donation Land Claim Notification No. 1515, Claim No. 44 in Section 33 of Township 8 South, Range 4 West of the Willamette Meridian in Polk County, Oregon; thence North 9.31 chains to an iron pipe on the South boundary of the railroad right-of-way of the Inman-Paulsen Lumber Company; thence South 89 degrees 55' East 10.46 chains to an iron pipe on the West boundary of the Southern Pacific Railroad right-of-way; thence South 13 degrees 28 West 9.56 chains to an iron pipe on said right-of- way; thence West 8.22 chains to the Place of Beginning. Reserving a right-of-way over and across a strip of land 50 links wide on the West side of the above described tract of land, for road purposes.

ATTACHMENT D

PETITION FOR ANNEXATION AND ZONE CHANGE

This petition is for a property owner initiated Annexation and Zone Change under Chapters 11 and 12 of the Independence Development Code (IDC). The following information is provided as required by IDC 12.010.

A. The present zoning of the property is Suburban Residential (SR) as designated by Polk County and the Plan designation is Urban Reserve (UR).

B. The proposed zoning is Low-Density Residential (RS) as designated by City of Independence and the Plan Designation is Residential.

C. The street address of the property is:

6675 Corvallis Road; Independence , Or 97351

Tax Map : SEC 33, T. 8 S., R. 4 W. W.M.; Tax Lot 200 (TRACT 3)

D. Legal description of the property:

Beginning at the iron pipe at the Southwest corner of the J.E. Davidson Donation Land Claim Notification No. 1515, Claim No. 44 in Section 33 of Township 8 South, Range West of the Willamette Meridian in Polk County, Oregon; thence North 9.31 chains to an iron pipe on the South boundary of the railroad right-of-way of the Inman-Paulsen Lumber Company; thence South 89 degrees 55' East 10.46 chain to an iron pipe on the West boundary of the Southern Pacific Railroad right-of-way; thence South 13 degrees 28' West 9.56 chains to an iron pipe on said right-of-way; thence West 8.22 chains to the Place of Beginning. Reserving a right-of-way over and across a strip of land 50 links wide on the West side of the above described tract of land, for road purposes.

E. Name and address of the owner of the property to be reclassified is:

Brendan McMullen; P.O. Box 3245; Salem, Oregon; 97302

F. Signature of the owner of Property to be reclassified:

Signature Brendan McMullen Date 11/1/24

G. Map showing all properties within the notification area.

To be prepared by City

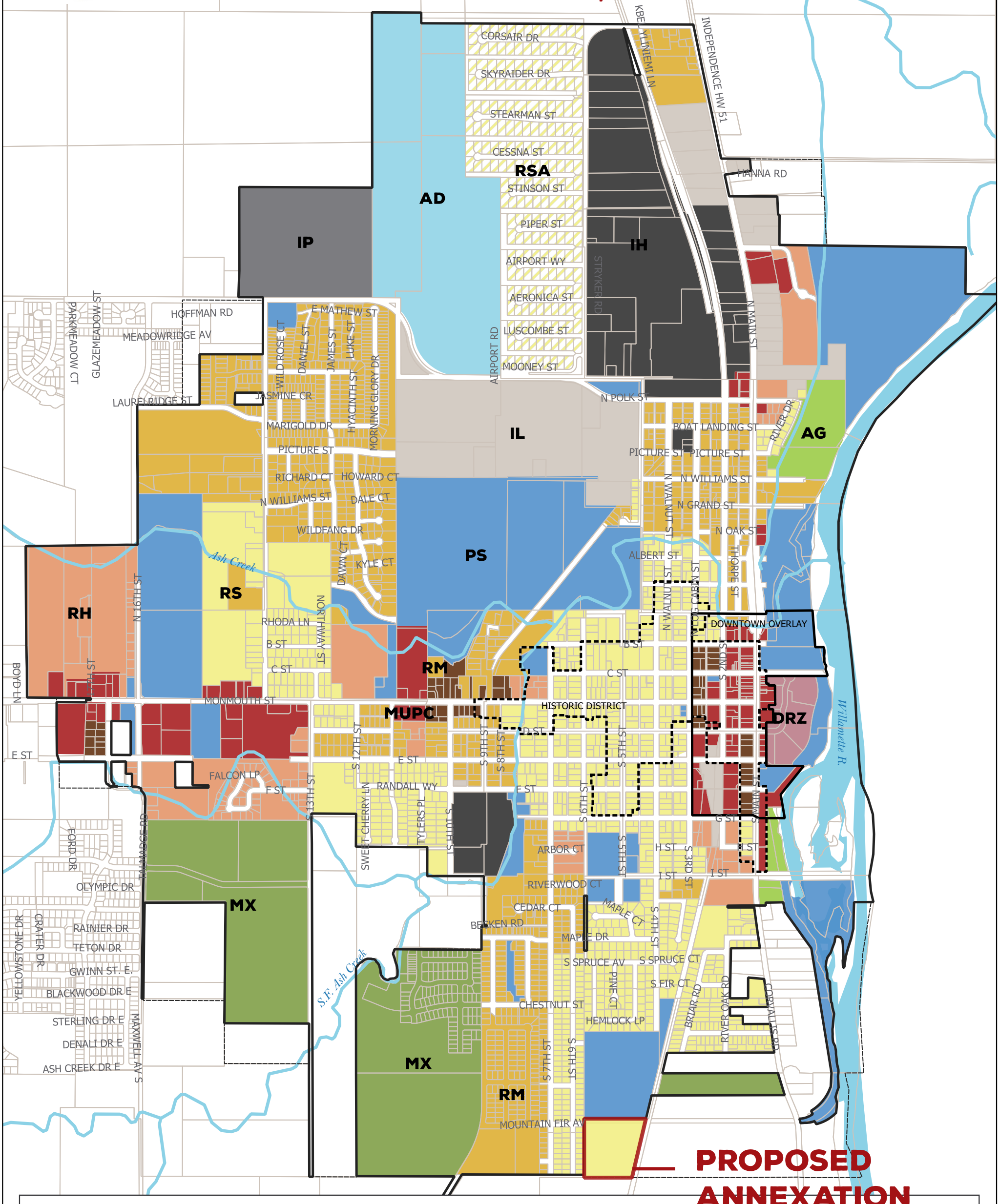
H. Certified list of names and addresses of all owners within the notification area.

To be prepared by City

ATTACHMENT E

CITY OF INDEPENDENCE ZONING MAP

Proposed Annexation



LEGEND

ZONE

- Low-Density Residential (RS)
- Medium-Density Residential (RM)
- High-Density Residential (RH)
- Residential Single-Family Airpark Overlay (RSA)
- Mixed Residential (MX)
- Mixed-Use Pedestrian Friendly Commercial (MUPC)
- MUPC-Transitional (MUPC-T)
- Downtown Riverfront Zone (DRZ)
- Light Industrial (IL)
- Heavy Industrial (IH)
- Industrial Park (IP)
- Airport District (AD)
- Agricultural (AG)
- Public Service (PS)
- City Limits
- Urban Growth Boundary
- Downtown Overlay
- Historic District

Updated 01.21.2025

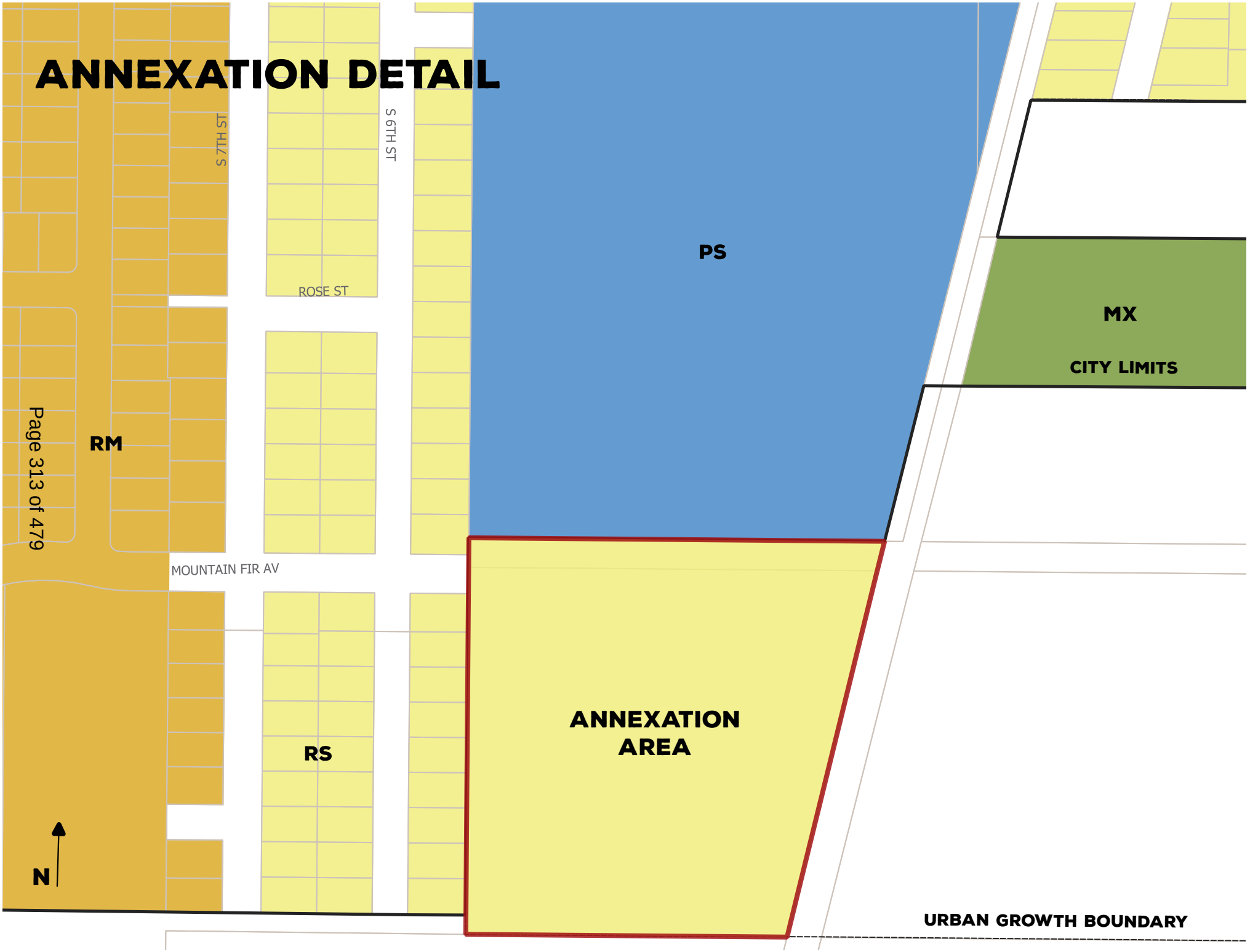

ANNEXATION DETAIL
S 7TH ST
S 6TH ST
ROSE ST
PS
MX
CITY LIMITS
RM
MOUNTAIN FIR AV
RS
ANNEXATION AREA
N
URBAN GROWTH BOUNDARY

EXHIBIT A

LEGAL DESCRIPTION: Real property in the County of Polk, State of Oregon described as follows:

Beginning at the iron pipe at the Southeast corner of the J.E. Davidson Donation Land Claim Notification No. 1515, Claim No. 44 in Section 33 of Township 8 South, Range 4 West of the Willamette Meridian in Polk County, Oregon; thence North 9.31 chains to an iron pipe on the South boundary of the railroad right-of-way of the Inman-Poulsen Lumber Company; thence South 89 degrees 55 minutes East 10.46 chains to an iron pipe on the West boundary of the Southern Pacific Railroad right-of-way; thence South 13 degrees 28 minutes West 9.56 chains to an iron pipe on said right-of-way; thence West 8.22 chains to the place of beginning. Reserving a right-of-way over and across a strip of land 50 links wide on the West side of the above-described tract of land, for road purposes.

ALSO, a parcel of land lying in Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon conveyed to Georgia-Pacific Corporation by Inman-Poulsen Timber Corporation described as Parcel 2 on page 353 by document recorded February 11, 1963, in Volume 184, Page 342, Deed Records, Polk County, Oregon, more particularly described as follows:

Commencing at a Southwest corner of the Henry Hill Donation Land Claims in Sections 28 and 33, Township 8 South, Range 4 West of the Willamette Meridian, thence running South 4.62 feet, thence running North 89 degrees 17 minutes East 690 feet to the West line of the right-of-way of the Southern Pacific Railroad, thence running North 13 degrees 28 minutes East 51.4 feet along said right-of-way line, thence running South 89 degrees 17 minutes West 700 feet to a point in the West boundary line of the Henry Hill Donation Land Claims, thence running South 45.38 feet to a point of beginning, all lying within the Henry Hill Donation Land Claims in Sections 28 and 33, Township 8 South, Range 4 West of the Willamette Meridian.

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: City Manager Kenna West
MEETING DATE: April 8, 2025
SUBJECT: Board/Committee/Commission Appointment

[ ] Information Only [X] Action Requested

Statement of Issue:
Appointment of members to City of Independence Boards, Committees, and Commissions.

Background:
Pursuant to Section 20 of the Independence Charter, the Mayor is authorized to make appointments to City committees and all appointments shall be approved by vote of the Council.

In collaboration with Mayor Schwarzler, staff developed an updated Committee Appointment Application and appointment process. This revised process was presented to the Council as an Informational Staff Report at the January 14, 2025 City Council meeting. It was subsequently implemented, and the first-quarter appointments are now due.

Discussion
In response to the Council's goal of enhancing transparency and clarity in filling vacancies, the Committee Appointment Application and application process was updated to:

- Align Council Vacancy and Committee Appointment applications for ease of use by community members.
- Provide more detailed information for Council review.
- Ensure a consistent and efficient process for filling vacancies.

Based on that new process, applications have been accepted and collected for all open positions and redacted copies are attached to this staff report. Below is a summary of the openings, members requesting reappointment, and new applications for each board/committee/commission with openings.

Budget Committee
Residency Requirement: Members must reside within city limits. All applicants meet this requirement.

The Budget Committee has three openings as follows:

- Position 2 – Expiration Date: December 31, 2027
- Position 3 – Expiration Date: December 31, 2027
- Position 5 – Expiration Date: December 31, 2026

The applicants include:
- Jesica Porter – Applying for reappointment to Position 2
- Gregory Aydelott – New Application
- Willis Homann – New Application
- Bradley Karkanen – New Application
- Vickie McCubbin – New Application
- Kellie McWilliams – New Application
- Alex Medina – New Application
- Mike Rhoades – New Application
- Dana Sharman – New Application
- Catherine Underwood-Bush – New Application

Planning Commission

Restrictions: Not more than two non-residents and no more than two members engaged in real estate may serve. There are currently no non-residents or members engaged in real estate on the Planning Commission.

The Planning Commission has one opening as follows:
- Position 1 – Expiration Date: December 31, 2027

The applicants include:
- J. Patrick Fugeman – New Application
- Bradley Karkanen – New Application
- Kellie McWilliams – New Application
- Dale Russell – New Application

Historic Preservation Committee

Residency Allowance: Up two members may reside outside city limits. All applicants are city residents.

The Historic Preservation Committee has four openings as follows:
- Position 1 – Expiration Date: December 31, 2025
- Position 2 – Expiration Date: December 31, 2027
- Position 3 – Expiration Date: December 31, 2027
- Position 5 – Expiration Date: December 31, 2027

The applicants include:
- Anne Devane – Applying for reappointment to Position 5

- Jennifer Flores – Applying for reappointment to Position 3
- Catherine Underwood-Bush – New Application

Heritage Museum Board
Residency Requirement: A majority of members must reside in city limits. All applicants meet this requirement.

The Heritage Museum Board has three openings as follows:
- Position 1 – Expiration Date: December 31, 2027
- Position 4 – Expiration Date: December 31, 2027
- Position 7 – Expiration Date: December 31, 2027

The applicants include:
- Kathleen Dinges Rice – New Application
- Jasper Smith – New Application

Parks Board
Eligibility: Members of the Park Board must live, work, or own property in Independence. A majority must reside in Independence. All applicants are residents.

The Parks Board has two openings as follows:
- Position 1 – Expiration Date: December 31, 2027
- Position 6 – Expiration Date: December 31, 2027

The applicants include:
- Jasper Smith – Applying for reappointment to Position 1
- Bill Henley – New Application

Traffic Safety Commission
Residency Requirement: At least three members must be residents. All applicants are residents of the city.

The Traffic Safety Commission has two openings as follows:
- Position 2 – Expiration Date: December 31, 2025
- Position 3 – Expiration Date: December 31, 2027

The applicants include:
- Kellie McWilliams – New Application

The updated process reflects the Council's commitment to transparency, efficiency, and effective communication in filling positions.

Suggested Process for Committee Appointments

The Mayor and Council may proceed in the manner in which they deem appropriate in making committee appointments. One option for consideration is as follows:

The Mayor may begin by announcing her recommended appointments for the first committee on the list (Budget Committee). If the Council chooses, a motion and second may be made to approve the appointment, followed by Council discussion. If the Council votes to approve the appointment, the Mayor will then proceed to the next committee on the list (Planning Commission), and the same process would be followed.

If the Council does not make a motion, receive a second, or vote to approve the Mayor's recommendation, the Mayor may choose to delay the appointment to a later time or select different appointees for consideration.

This process is consistent with the City Charter and provides an opportunity for structured, transparent discussion. However, it is only an option, and the Mayor and Council retain full discretion to determine how they wish to proceed.

Attachment: Redacted Applications and Resumes (if submitted)

Prepared by Kenna West, JD, City Manager

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Jesica Porter (Madronal) DATE: 1/23/25

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

_____

Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   N/a

2. Experience volunteering with the City of Independence:

   Community representative for Independence Budget Committee from 2019-2024

3. Describe your community involvement experience:

   I have always sought jobs/roles that supported people and community in some way. Specifically in Polk County I have worked as the SIT Coordinator for Polk County FCO; I was co-owner to Musical Independence, which provided over 5,000 hours of free music education to local youth; and I currently work as the GED Teacher at Community Services Consortium, supporting at risk youth and young adults in preparing for their GED exams and advising on career pathways.

4. Describe your vision for the future of Independence:

   I love this city and have chosen to raise my son here. I want to actively participate in working to make this a safe and inclusive community for all who live here, and to support the infrastructure (physical and interpersonal) necessary to grow a strong and resilient community.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

   Community representative for Independence Budget Committee from 2019-2024
   Co-owner/CFO for Musical Independence 2018-2024 (managed all finances, including grants applications and reporting)

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   As required- available for all meetings and a thorough review of the budget document in preparatio

7. Your reason(s) for applying for the Committee/Commission/Board:

   It has been an honor to serve on the committee for the last 6 years. This is a position that I feel best utilizes my skills and I appreciate the opportunity to be a voice for the community. I have no stakes in this other than the fact that I live here and my family will be directly impacted by all the decisions made at the city level.

Jesica Porter

[redacted]

Experience

Community Services Consortium - Independence, OR **Sept 2019 – Present**
GED Teacher

- Education Re-engagement: Supported 100+ students in completing their GED with individualized study plans, intensive tutoring, and authentic connection.
- Program administration: Established a training platform for the GED Teacher position, which was used to cross train team members. Responsible for case-noting across 3 information management systems, per funder specifications. Implemented the STEP program for our worksite, based on DHS specifications. Assisted the program director in preparing for file monitoring/compliance (for both our federally-funded programs).
- Program enrollment/orientation: Consulted on enrollment and orientation practices to create a more streamlined intake procedures for staff; and to nurture a student culture of engagement and accountability. Indirectly supported with tours, processing applications, and other enrollment services as needed.

Greenwood Group/eXp Realty - Independence, OR **Oct 2019 – Present**
Operations Manager

- Transaction Coordinator for all real estate transactions including file management/compliance monitoring; liaison between agent, client, lender and escrow; and support in tracking terms met, completion of repairs, and payment of invoices.
- Systems Manager: Developed management tools to track and support daily operations; and established a manual for our standard operating procedures.

Musical Independence - Independence, OR **Dec 2018 – Nov 2024**
Co-Owner

Musical Independence was a community music center with a mission to eliminate barriers for anyone seeking a connection with music. We offered a free youth music program, which was supported by local partnerships, grants, and a small music retail store; as well as an instrument library. In our time of operation, we reached over 300 unique Polk County youth and provided over 5,000 hours of free music education/exploration. My partner provided all the music education and managed the retail store; whereas I worked behind the scenes to establish/ maintain the business entity, manage finances, and write grants to support our youth program.

Polk County Family & Community Outreach - Dallas, OR **Sept 2018 – June 2019**
Community Engagement Coordinator

- Service Integration Program Coordinator: facilitated six Service Integration Team (SIT) meetings throughout Polk County; processed funding requests and monitored team ledgers; responsible for data collection and reporting to local stakeholders.
- Community engagement: co-organized community events, including recruitment of partners for participation in resource fairs.

211info - Portland, OR **Mar 2017 – Aug 2018**

Maternal and Child Health Coordinator

- Provided referrals to health and social services, specific to prenatal/postpartum, and early childhood needs.
- Program administration: developed a training platform for the MCH program; prepared quarterly reports for OHA stakeholders; coordinated program-specific resource database cleaning.
- Outreach and engagement: tabled at professional conferences and community health fairs; and represented the organization at community meetings.

Mercy Corps - Portland, OR **Dec 2016 – June 2017**

Cascadia School Initiative Intern and Latino Outreach Coordinator

- Led age-appropriate preparedness workshops to school-aged (K-3) children
- Represented organization at partnership meetings with PPS school administrators
- Developed a strategic plan for outreach to Hispanic families

Wake County Health Department - Raleigh, NC **Sept 2011 – May 2015**

WIC Nutritionist

- Conducted individual nutrition counseling for 4,000+ WIC participants per year
- Tabled at community outreach events to promote program participation

Education

East Carolina University - Greenville, NC

Master of Public Health	May 2015
BS Nutrition and Dietetics	May 2011

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Gregory S. Aydelott DATE: 3/30/20

ADDRESS: [redacted]

PHONE / EMAIL [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   Previousuly served on the board for Sprague Little League (President, Purchasing Agent, Maintenance, etc.) and Skyline Baseball Club (President and Treasurer)

2. Experience volunteering with the City of Independence:

   None, I moved here about 3 years ago.

3. Describe your community involvement experience:

   I grew up in Salem, OR and have been involved in organizations such as:
   Sprague Little League, Skyline Baseball Club, Pop Warner, Pentacle Theater, Parents Night Out (foster kids support), 4Him2Day (help families facing pediatric cancer)

4. Describe your vision for the future of Independence:

   Since moving to Independence I've heard quite a few concerns around the city budget. I'd like to help stabilize the budget and ensure Independence is on a sustainable path.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

   I've previously worked for the State of Oregon, DHS and was the Sr Fiscal Analyst responsible for the budget for Seniors and People with Disabilities. I've also been responsible for budgets in multiple other positions I've held in the private sector (see resume).

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   My time is fairly flexible in the evenings and I am open to helping in whatever way is needed.

7. Your reason(s) for applying for the Committee/Commission/Board:

I believe I have a skillset that can be helpful to the communittee as a member of the Budget Committee. Given the budget constraints the city and other jurisdications are facing I beleive it is important to assist where I can.

Greg Aydelott

Independence, OR [redacted]

SUMMARY

Experience includes over 20 years in the health care and insurance industries. Proven ability to provide adaptive leadership and organized support through increased efficiencies, strategic planning, industry compliance, leveraging of resources, and balancing corporate objectives with customer expectations.

- Financial Planning & Statistical Reporting
- Data, Trend, & Variance Analysis
- Creative Problem Solving
- Organizational & Project Planning
- Technical & Strategic Thinking
- Account Reconciliations
- AR, AP, GL, P&L, Balance Sheet, Cash Flow
- Budget Development & Oversight
- Business Optimization Management
- Database and Ad Hoc Reporting

EDUCATION

BS, Business Administration, University of Oregon, Eugene, OR

PROFESSIONAL EXPERIENCE

Sr Financial Analyst – Samaritan Health Services Jan 2025 – Present

- Serve as budgeting, financial modeling and financial analysis resource for physician compensation

CFO – Expion360 Inc. Jan 2023 – Dec 2024
CAO – Expion360 Inc. May 2022 – Jan 2023
Controller – Expion360 Inc. Feb 2022 – May 2022

- Oversee daily activities of accounting department
- Maintain company capitalization table
- Prepare and review SEC reports (S-1, 10-Q, 10-K)
- Oversee company business insurance coverages, GM Fleet vehicle program, and employee benefits
- Work with board members to maintain company compliance

Sr Financial Analyst – Samaritan Health Services Jun 2021 – Mar 2022

- Served as expert budgeting, financial modeling and financial analysis resource with system wide annual gross patient revenues over $1.5 billion
- Primary focus was to support the flagship hospital with annual gross patient revenues over $750 million
- Organized and tracked discretionary capital annual budget of $3 million

Director of Business Operations - Mission Senior Living Jan 2016 – Jun 2021

- Oversaw accounting, budgeting, and expense management of 6 assisted living and memory care communities with combined yearly revenues of $20 million
- Managed insurance portfolio for General Liability, Property, Auto and Workers' Compensation
- Negotiated contracts and procured IT hardware and services in addition to serving as the primary IT resource for end users
- Adapted to shifting priorities while balancing role responsibilities of Accounting, IT, Insurance and vendor relations in growing company
- Streamlined statistical data collection for communication companywide

Key Accomplishments

- Identified opportunities for correcting balance sheets and updating accounting processes for 6 communities as company grew from initial structure to expanded business models, including development and implementations of processes and procedures for monthly reconciliation
- Ensured compliancy for lender and HUD community financial audits, including preparation, facilitation, and response to initial audit that had been in-arrears and provision for ongoing compliance

- Transitioned company computers to a newly established domain structure for increased security, inventory tracking, and improved help desk response capabilities via remote desktop

Finance and Budget Analyst – Family Help & Wellness Feb 2014 – Dec 2015

- Responsible for the budgeting and expense analysis of programs with an EBITDA of $10 million
- Redesigned and consolidated company-wide chart of accounts to increase standardization
- Provided essential support during payroll conversion from multiple payroll processes to ADP
- Customized and increased functionality of financial reports to improve uniformity and comparability
- Proactively designed and developed new process that enabled consolidation of financial reports

Expense Analyst – Empres Healthcare Jun 2012 – Feb 2014

- Oversight of labor hours and overtime for 43 centers throughout the western United States
- Identified centers with staffing difficulties and recommended actions for improvement
- Determined best practice for staffing schedules at each center
- Prepared weekly staffing report for leadership review, evaluation and decision making
- Developed staffing calculator to better identify individual center staffing needs
- Worked with centers on an ad hoc basis to prepare for state compliance surveys

Senior Fiscal Analyst (Fiscal Analyst 3) – State of Oregon Dec 2010 – Jun 2012

- Developed biennial budget of $1.3 billion for the Seniors and People with Developmental Disabilities program within the Department of Human Services
- Prepared monthly financial reports for leadership review, evaluation and decision making
- Determined cost of program adjustments for consideration in the decision-making process
- Provided fiscal analysis of proposed legislative concepts and bills
- Tracked legislative changes impacting program budget to ensure accurate implementation
- Proactively developed and implemented methodologies for increased reporting efficiencies
- Selected as a member of the testing team for the new Budget vs. Actual reporting system

Operations Analyst & Staffing Manager – Senenet (Sunwest Management) May 2006 – Jul 2010

- Organized monthly financial statement reviews with annual expenses of $250 million
  - Performed monthly variance analysis
  - Conducted internal revenue and expense audits
- Developed standardized budgeting process as company grew from 126 to over 275 communities
  - Increased efficiency resulting in a savings of 3,100 hours in first year
  - Improved budget functionality and accuracy
  - Anticipated and planned expenses based on seasonality, trends, flat-line, and expense factors
- Led the creation and implementation of the Operations Analyst Department
  - Evaluated and implemented work methods, procedures and controls
  - Managed all personnel decisions within the department
- Coached, trained and developed financial understanding throughout the company
  - Provided bi-monthly financial training for administrators to impact decision making
  - Developed methods and procedures for financial review training for administrators
  - Conducted operational financial review and performance methodologies to over 300 employees ranging from Administrators to Senior Vice-Presidents
- Evaluated and recommended changes to the financial analysis process
  - Designed and created automated monthly labor reports for communities
  - Improved financial distribution process between accounting and communities resulting in more timely distribution of information
- Integrated oversight of the Staffing Department
  - Led a detailed weekly review of each community's labor variance to budget resulting in a reduction of over 2,000 hours per week in labor overages from 2008 to 2009

- Improved efficiencies in the staffing audit process by increasing automation, reducing the audit process by 1 FTE per shift while maintaining service levels

Police Officer Recruit – City of Phoenix, AZ	Jan 2006 – Mar 2006
Grocers Compliance Supervisor – Grocers Insurance/Royal & SunAlliance	Jul 2004 – Mar 2005
Compliance Specialist – Grocers Insurance	Mar 2001 – Jul 2004
Financial Planner - Capital Financial Planners	Dec 1999 – Dec 2000
Compliance Specialist – Grocers Insurance	Sep 1997 – Dec 1999
Workplace Consultant – Grocers Insurance	Dec 1995 – Sep 1997

SOFTWARE USED

- Microsoft Excel, Word, Access, PowerPoint, Outlook
  - Highly proficient in Excel including items such as vlookup, matching, pivot tables, and the use of VBA programming
  - Consolidated over 275 individual financial statements into single excel based, automated summary report for executive review and decision making
  - Established an Access database of raw data extracted from payroll systems, then applied VBA programming to query and extract information into standardized, automated Excel-based summaries that were used by management teams for staff planning, overtime examination, wage analysis, and scheduling optimization
- ADP
- SAGE 50
- Quicken, QuickBooks Pro, QuickBooks Enterprise
- Dynamics
- Kronos
- Matrixcare
- SharePoint
- NetSuite
- Axiom
- EPIC
- Oracle/PeopleSoft

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Willis Homann DATE: 2/2/20

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Applicant Signature

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*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

2. Experience volunteering with the City of Independence:

3. Describe your community involvement experience:

4. Describe your vision for the future of Independence:

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

7. Your reason(s) for applying for the Committee/Commission/Board:

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

I have never served on an elected board, but I have had several years experience serving on various nonprofit boards. In Coos Bay Oregon, I formally was on the board for the New Community Coalition and I was the Board President for ORCO Arts where I organized program operations, fundraising and events. Currently I serve as the Board Secretary for the Oregon Labor Candidate School and serve on the board for PADTC (Polk Adolescent Day Treatment Center).

2. Experience volunteering with the City of Independence:

I have organized volunteers in Independence while I was Campaign Manager for Representative Evans and while I was the Event and Donor Development Manager for PCL. I have also spent time outside my duties as Campaign Manager knocking on doors for other candidates. I also serve on the board PADTC, which serves students in Independence and the rest of Polk County.

3. Describe your community involvement experience:

In 2022, I was the Campaign Manager for Representative Evans, which involved organizing events in this community, making connections with community leaders and knocking on countless doors. After that I was the Event and Donor Development Manager for PCL (Partnerships in Community Living), where I got involved in organizations like MICC, MBA and PADTC.

4. Describe your vision for the future of Independence:

Independence is set in the ideal location with a great sense of community and decades of work done to make it the picturesque town it is today. There are community leaders dedicated to seeing us improve cracks in our foundation and expand on what makes this area great. We need to invest in that foundational infrastructure, like the new water treatment plant, in order to stay on the path we are on. Professor Miller at Portland State University calls this the Pothole Problem - constituents will not always notice when city functions are running as normal, but whenever they hit a pothole they will curse the city. In my opinion, it is important to ask what other foundational problems are coming down the line, even twenty or thirty years out - and how can we make sure we are prepared for those so that the city is always sitting on stable ground.

But, after accounting for these foundational issues, what do we want out of a city - how do we want to grow and evolve? I would love to see a more seamless connection between Monmouth and Independence. Imagine if you could start at Divine Distillers and ride the Trolley all the way to Western Oregon University and as you looked out your window it never felt like you left Main

Street. I want to see our streets packed in the summers as people soak up everything this community has to offer. I want to see everyday people in our community not only get involved, but feel a personal connection in our cities' future. Whether this means more people showing up at council meetings, serving on city boards, volunteering at our great nonprofits - or even just showing up to events and shopping at local businesses.

More than most communities I have lived in, there are amazing people here that are dedicated to seeing what this town can be. I think there is room in this town to both plan responsibly and dream big, and I am excited to see where this town can go.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

I was on the finance team for Governor Kotek as she was running for Governor and helped organize a budget that had millions coming in and going out, I also organized Representative Evans campaign budget when I was managing his campaign. While I was a Legislative Aide for Representative Gomberg he was the Vice Chair of the Ways and Means Committee - and I developed a real understanding of the state budget process. This understanding I believe would be useful on the budget committee as I understand the interplay between state and city budgets, how cities get state dollars to fund new projects and the effects Measures 5 and 50 have had on city budgets.

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

I work from 8am-5pm Monday through Friday, with other commitments as needed. As long as I am not working I am willing to volunteer my time.

7. Your reason(s) for applying for the Committee/Commission/Board:

I believe it is the responsibility of all of us to find ways we can help out where we can. The City of Independence has both real challenges and opportunities on the horizon over the next several years - and I believe the tools and experiences I have gained working in the Legislature, on campaigns and in the nonprofit world could serve the city as we write our budget for the next fiscal year and beyond. As I wrote about earlier - it is ultimately the city's job to balance immediate needs, long term needs, and community goals/aspirations. All of that comes down to how much money we have to work with. These decisions are often contentious and hard, but I have had to make these sort of hard decisions before. I know how to look at the numbers, hear multiple points of view and balance the flurry of factors that go into budget processes. That is why I am throwing my hat in the ring to serve on the Budget Committee.

Willis Finn Homann

[redacted]

EXPERIENCE

Government Relations Specialist, Oregon School Employees Association, 07/2024-current

- Managed relationships with legislators and lobbied on behalf of the organization
- Recruited, managed and trained volunteers to campaign across the state
- Managed member priorities and tracked relevant legislation

Event and Donor Development Manager, Partnerships in Community Living, 4/2023-07/2025

- Managed all fundraising events, campaigns and development - raising 30% more for the organization than they had raised the previous year.
- Formed and maintained relationships with sponsors, donors and volunteers.
- Represented the organization at community events like Chamber Meetings, Rotary Clubs and Business Associations.

Campaign Manager, Paul Evans for HD 20, 5/2022 - 11/2022

- Fundraised and managed an over $600,000 budget and prioritized spending for staff salaries, a robust media plan including tv, digital and radio ads, events, and direct mail.
- Recruited, managed, and trained volunteers to complete over 200 volunteer shifts.
- Crafted messaging on a variety of topics based on issue-based polls.

Finance Assistant, Tina Kotek for Governor, 11/2021-2/2022

- Conducted donor research, data entry and managed candidate call time.
- Assisted with fundraising event planning.
- Assisted in scheduling around strict deadlines and competing requests.

Organizing Director, Representative Brad Witt for HD 31, 6/2020-11/2020

- Managed, trained, and recruited dozens of volunteers.
- Drafted messaging for and assisted volunteers in writing and publishing Letters to the Editor to local newspapers.
- Made direct contact with voters primarily via phone and email

Legislative Aide, Oregon Legislative Assembly, Rep. Gomberg, 12/2020-6/2021
Legislative Aide, Oregon Legislative Assembly, Rep. McKeown, 1/2019-3/2020

- Handled constituent casework by connecting Oregonians to state services (unemployment, health insurance, wildfire relief and more).
- Managed scheduling requests and general calendar management.
- General office administration, including greeting visitors.
- Assisted with policy and committee work.

Programming and Events Student Coordinator, PSU Campus Rec., 09/2016-12/2018

- Planned events and facilitated programming in the aquatic facility.
- Trained lifeguards and swim instructors and scheduled staff shifts.

SKILLS

Skilled in volunteer management, policy and communications.

Experienced in donor research, event planning and constituent casework.

Proficient in Microsoft Office, Google, VAN and OLIS.

EDUCATION

BA Political Science

Portland State University

09/2016-12/2019

Wrote for the school newspaper, participated in student government, and worked at the Rec. Center.

Link to PSU Vanguard Portfolio: http://psuvanguard.com/author/willis-homann/

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

REC...
FEB 12 2025
CITY OF
INDEPENDENCE

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Bradley Karkanen DATE: 2/12/20

ADDRESS: [redacted]

PHONE / EMA [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [x] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Bradley Karkanen

Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   I have no experience serving on an elected board, but I currently serve in a board elected capacity with the Friends of the Library. I am the Vice Chair.

2. Experience volunteering with the City of Independence:

   In addition to my service with the Friends of the Library, I was a dedicated volunteer for the city's local operating levy in support of the Heritage Museum, public library, and city parks. I canvassed residents, participated in rallies, sign waving opportunities, and postcard events, and donated my time and expertise to develop advocacy videos for the campaign.

3. Describe your community involvement experience:

   For the past year, I've attended city council meetings to gain an understanding of the issues facing the city and how they could impact residents. As stated above, I serve on the Friends of the Library board and volunteered to support the recent local operating levy.

4. Describe your vision for the future of Independence:

   I'd like to ensure younger voices are heard by the city regarding affordable housing, technology jobs (to support Central High School and Western Oregon University graduates), and continued transportation efforts to support lower income residents, students, and seniors.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

   While I don't have specific budgeting and public finance experience, I watched last year's budget committee meetings and have a deeper appreciation for the fiscal issues facing the city. This is one reason I chose to personally and professionally support the local operating levy.

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   Although I have a full-time job, it is flexible enough to allow me to commit to the prescribed meetings.

7. Your reason(s) for applying for the Committee/Commission/Board:

For the budget committee I believe very strongly libraries are the load bearing pillar of any community. If we lose our library, it is going to disproportionately impact the lowest income families in our community. It will also make it even more difficult for people without homes to access resources they may be eligible for. This will ultimately lead to an increase in crime. For the planning commission I believe one of the several possible solutions to our issues is to grow. I know there have been public comments at past council meetings about how we should simply stop building. Any community that is not growing is dying or already dead. Growth is not something that can be stopped in a healthy way, but we can shape growth in a way that will benefit all of us.

Bradley Karkanen
[redacted]

Summary

Dedicated and community-oriented IT professional with a proven track record of leadership, problem-solving, and project management. Skilled in building consensus, communicating effectively, and implementing solutions to complex challenges. Seeking to leverage my experience and expertise to serve the Independence community as a City Council member.

Work Experience

IT Solutions Engineer
Appen | July 2020 - Current

- Collaborates with cross-functional teams and leadership to assess needs, identify priorities, and implement IT solutions that support organizational goals.
- Spearheaded multiple successful projects, including planning and migrating to the Microsoft Defender platform, deploying Intune for PC management.
- Demonstrated expertise in cloud infrastructure design and migration, network architecture and management, and cybersecurity.
- Provided training and support to IT staff, ensuring smooth transitions and effective adoption of new technologies and processes.

Desktop Support Technician, System Administrator
Western Oregon University | November 2016 - July 2020

- Provided comprehensive technical support to end users, resolving issues efficiently and effectively.
- Played a key role in major IT initiatives, including deploying Microsoft System Center Configuration Manager, managing Windows updates, and implementing Azure AD hybrid.
- Proactively identified and addressed system vulnerabilities, ensuring data security and compliance.

Education

Western Oregon University
Information Systems, Computer Science

Skills

- **Leadership & Teamwork:** Proven ability to lead and collaborate effectively within diverse teams.
- **Problem Solving:** Adept at analyzing complex issues and developing creative, effective solutions.
- **Communication:** Excellent written and verbal communication skills, capable of explaining technical concepts clearly and concisely.
- **Technical Expertise:** Proficient in a wide range of technologies, including Microsoft Windows Server, PowerShell, Linux, and cloud infrastructure (AWS, Azure).

Key Qualifications for City Council

- **Community-Focused:** Deeply invested in the well-being of Independence and its residents.
- **Collaborative Approach:** Committed to working effectively with fellow council members and city staff to achieve common goals.
- **Technology Advocate:** Understands the importance of technology in modern governance and service delivery.
- **Problem Solver:** Eager to tackle the challenges facing our city and find innovative solutions that benefit the entire community.

I am excited by the opportunity to serve my community and contribute my skills and experience to the betterment of Independence. I am confident that I have the qualifications and commitment to be an effective member of the City Council.

RECEIVED
JAN 31 2025
CITY OF INDEPENDENCE

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Vickie McCubbin DATE: 1/30/25

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Vickie McCubbin

Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

I currently serve on the Library and Museum Advisory Board. I also served several years on the Independence Downtown Association Board. While living in Alaska I served on the Professional Teaching Practices Commission and The State of Alaska State Teacher Certification Board. I was also elected to the Alaska - National Education Association Delegate Assembly and the NEA Rep Assembly, and was elected as an NEA-Alaska Building Representative.

2. Experience volunteering with the City of Independence:

I have been a volunteer at the Heritage Museum, the Library, and Independence Days as well as serving on the boards mentioned above. I did extensive research for the "Talk to the Lamppost" a grant funded project that provides information about the downtown buildings in Independence. I was a participant in Vision 2040.

3. Describe your community involvement experience:

Along with volunteering for the above mentioned groups, I currently serve on two committees in the Independence Airpark where I live. They are for the revision of the election policies and the revision of the CC&Rs for the Airpark. I have been a board member for Artful Indy, a nonprofit promoting arts and culture in Independence. I am on the committee for The Wall That Heals.

4. Describe your vision for the future of Independence:

Independence has a strong legacy and is a role model for many other rural communities in Oregon. It should continue to be a welcoming, safe, and inclusive community that supports families sustainable growth, and businesses. City government should continue to strive for transparency and be fiscally responsible. We need to continue to reflect upon and utilize the goals set out in Vision 2040.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

I have been an observer, either online or in person for most of the budget meetings for Independence for the past several years. Service on the Advisory Boards requires members to review the budgets for the Library and Museum. While acting in my capacity as a delegate to the NEA, we reviewed and voted on budgets for the organization at the local and state level.

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

I will commit to attend all Committee meetings and do the advance work of reading the materials available to help make the best decisions for the budget. I will carefully review and study the budget documents as the process proceeds.

7. Your reason(s) for applying for the Committee/Commission/Board:

Determining the budget for the upcoming fiscal year for Independence is an important responsibility and should be accomplished by people who are involved in the community, have been observers of Council business, and have an understanding of the future goals of the City. I believe I have accomplished those things. Since moving to Independence over 10 years ago I have been an active participant in the community. I believe my involvement and ability to be an active listener and respecter of other people's points of view qualifies me as an applicant for the Budget Committee.

Vickie L. McCubbin
[redacted]

Education:

MLA, 1995, Alaska Pacific University – Anchorage, AK
Thesis: Model Development of Math Instruction based on Gardner's Theory Multiple Intelligences and NCTM Standards
BS Elementary Education, 1981 Western Oregon University – Monmouth, OR

Work History:

2012 – 2013 - Adjunct Faculty, University of Alaska Anchorage – Anchorage, AK
1982 – 2005, 2007 - 2012 - Educator, Elementary/ Middle School - Anchorage School District, Anchorage, AK
2005 – 2007 – Sales Representative and In-Service Provider, Houghton Mifflin Publishing Boston, MA

Professional Activities:

State of Alaska
Teacher Education and Certification Committee Member –
Professional Teaching Practices Commission Member
Anchorage Education Association
Educational Excellence Committee, Chair
Instructional & Professional Development Committee – Co-Chair
Teacher Evaluation Committee – Member
Building Representative, Policy Assembly, and Delegate Assembly
Anchorage School District
Co-Chair, Social Studies Department - Hanshew Middle School
Teacher Coordinator for the AEA/Anchorage School District Mentor Program
Participant and Trainer for "Project Citizen" (middle school civics project)
Whole Child Project – Staff trainer and Presenter
Elementary School Accreditation Review Team, Bethel Primary School, AK
Cook Inlet Literacy Council Board Member and Corresponding Secretary
Chaired various staff committees and provided In-Service training
International Reading Association
Phi Delta Kappa

Professional Honors:

Exemplary Teaching for Disabled Students
Literacy Award – Cook Inlet Literacy Council

Vickie L. McCubbin
[redacted]

Education:

MLA, 1995, Alaska Pacific University – Anchorage, AK
Thesis: Model Development of Math Instruction based on Gardner's Theory Multiple Intelligences and NCTM Standards
BS Elementary Education, 1981 Western Oregon University – Monmouth, OR

Work History:

2012 – 2013 - Adjunct Faculty, University of Alaska Anchorage – Anchorage, AK
1982 – 2005, 2007 - 2012 - Educator, Elementary/ Middle School - Anchorage School District, Anchorage, AK
2005 – 2007 – Sales Representative and In-Service Provider, Houghton Mifflin Publishing Boston, MA

Professional Activities:

State of Alaska
- Teacher Education and Certification Committee Member –
- Professional Teaching Practices Commission Member

Anchorage Education Association
- Educational Excellence Committee, Chair
- Instructional & Professional Development Committee – Co-Chair
- Teacher Evaluation Committee – Member
- Building Representative, Policy Assembly, and Delegate Assembly

Anchorage School District
- Co-Chair, Social Studies Department - Hanshew Middle School
- Teacher Coordinator for the AEA/Anchorage School District Mentor Program
- Participant and Trainer for "Project Citizen" (middle school civics project)
- Whole Child Project – Staff trainer and Presenter
- Elementary School Accreditation Review Team, Bethel Primary School, AK
- Cook Inlet Literacy Council Board Member and Corresponding Secretary
- Chaired various staff committees and provided In-Service training
- International Reading Association
- Phi Delta Kappa

Professional Honors:

- Exemplary Teaching for Disabled Students
- Literacy Award – Cook Inlet Literacy Council

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Kelie McWilliams DATE: 2/12/25

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [x] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [x] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

_____

Applicant Signature

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*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   I don't have prior experience on city committees or commissions, but I have worked on various non-profit boards and am a state appointee to a youth suicide prevention board.

2. Experience volunteering with the City of Independence:

   I've previously volunteered alongside various organizations and supporting local community events not directly affiliated with the city.

3. Describe your community involvement experience:

   I lead a local non-profit that does advocacy work in the community. We focus on three policy areas: resilience, growth and well-being of our people and place. I've helped to distribute food to hungry children, provide support to those needing special assistance, and am currently working on a project to install new or replace dilapidated little free libraries in Polk County.

4. Describe your vision for the future of Independence:

   I love Independence. It's a unique and special place that deserves the best our people have to offer, and to offer the best quality of life possible to its people. I would love to help be part of the solutions we create. When thinking about the future of the city, we should be considering both what makes Independence special and the needs of the community as we modernize. We should also focus on community safety, strategic planning, and emergency preparation.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

   I previously worked for OHSU where I uncovered a systematic issue in a billing system, and was able to recover 2 years worth of missed or incorrect billings, successfully capturing $3M+ in funds. I'm also familiar with grant solicitation and giving in amounts that ranged from $500 to $500,000.

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   I'm able to provide up to 5 hours per week (20 hours per month) to a city committee, commission, or board.

7. Your reason(s) for applying for the Committee/Commission/Board:

I love Independence. It's a unique and special place that deserves the best our people have to offer, and to offer the best quality of life possible to its people.

I'm raising my children here, and would like them to be able to live here throughout their lives. When I think about the lives they and other children in our community deserve, I'd love to help be part of the solutions we create for them to have a sustainable, happy, healthy community.

Kelie McWilliams

EDUCATION

BA General Studies • Minors in History, Political Science, & Womens Studies — May 2010
Idaho State University · Pocatello, Idaho

EMPLOYMENT HISTORY

Chasm Consulting • Independence, Oregon — January 2025—current
- *Principal Consultant*

McWilliams Ink • Independence, Oregon — November 2014—December 2024
- *Director of Programs & Policy Advocacy* — *February 2019—December 2024*
- *Communications & Policy Manager* — *July 2014—January 2019*

Oregon Health & Science University • Portland, Oregon — September 2012—January 2015
- *Board Operations Specialist at Office of Integrity*

Family Medicine Residency at Idaho State University • Pocatello, Idaho — June 2010—January 2012
- *Assistant to the Director*

Teleperformance USA • Pocatello, Idaho — May 2008—June 2010
- *Workforce Management Analyst* — *April 2009—June 2010*
- *Escalations Lead* — *February 2009—June 2009*
- *Escalations Team Member* — *November 2008—February 2009*
- *Customer Service Representative* — *May 2008—November 2008*

VOLUNTEER EXPERIENCE

Voting Member (State Appointment) · Oregon Alliance to Prevent Suicide — 03/2023—current
- *Serving as Legislative Liaison and Co-Chair of the Lethal Means Committee*

Executive Director · Cultivating Solutions (formerly the Rural Engagement Project) — 03/2021—current

Classroom Aide · Local Public Schools — 09/2014—current

PROFESSIONAL SKILLS

Program Management and Strategic Leadership

- 10+ years building diverse teams and positive organizational culture around shared values, leading to reduced turnover, improved team morale, and increased loyalty (including 4 years with no turnover)
- A transformative and collaborative approach to cross-functional teams focused on aligning systems and improving organizational efficiency and institutional knowledge, proven by productivity gains of more than 30% year-over-year between 2019 and 2022 through functional assessment, development, and implementation of internal policies and procedures
- Demonstrated commitment to diversity, equity, and inclusion, including integrated feminist education, anti-racism frameworks, and transformative leadership models that lift the voices of those who have been historically marginalized in employment, government, and social spaces, including difficult but productive conversations with state and federal legislators and others
- Extensive experience engaging, recruiting, and managing volunteers through personal relationship building, engagement ladder development, and recognition programs
- Fastidious, pragmatic, and entrepreneurial approach to building consensus, solving problems, overcoming

obstacles, and developing policy initiatives

- Proven ability to lead, supervise, and expand teams while fostering workforce development and managing discipline, evaluations, and budgets
- Successful management of internal and external projects over full life cycles, including scope, objectives, tracking/reporting, and budgeting, including electoral campaigns, ballot measures, and policy initiatives

Strategic Communications & Advocacy

- 10+ years developing and implementing strategic communications plans, including narrative shift campaigns that resulted in up to 27-point changes in electoral outcomes and initiatives to engage historically underserved communities
- 8+ years in policy advocacy and thought partnership, including lobbying state and federal legislators, developing processes, and managing advocacy strategies for human rights, economic equity, environmental justice and community-led initiatives
- Considerable oversight of marketing campaigns, community and voter outreach programs, online training modules, and documentation protocols that build brand and campaign awareness, including through the deployment of editorial calendars, media repositories, and other strategic tools
- Expertise in public speaking, facilitation, and stakeholder engagement, including delivering presentations to diverse audiences, creating compelling written materials, and leading public-facing campaigns
- Passion-driven, comprehensive fluency in creative and technical writing and editing designed to move people to immediate and long-term action, including generating donations to charitable causes, education programs, and lobbying efforts
- Proven track record of driving team growth and functioning, including team structure development, annual work plan oversight, and goal setting, with personal preference for the objectives & key results (OKRs) model

Operational Efficiency & Systems Development

- Development and support of document management systems and internal- and external-facing document repositories, including oversight of grant proposals and reports; development of databases, research, and evidence; rigorous maintenance of confidential records and compliance with federal/state regulations
- Essential knowledge of IT security strategies, including asset management, data integrity, password management, two-factor authentication (2FA), encryption, etc.
- Familiarity with third-party applications for managing ongoing projects (Asana, Trello, Bootcamp)
- Leadership in developing and implementing efficient operational processes and systems
- Proficient in Microsoft Office Suite, Adobe Creative Suite, WordPress, and Google Analytics, and in using content and learning management systems, CRM/CMS, analytics, and list-building tools
- Substantial experience in creating, distributing, and maintaining metrics and program statistics

Regional Knowledge and Advocacy

- Extensive relationships and lived experience in the Northern Willamette Valley, particularly in Polk and Yamhill Counties, as well as with the Confederated Tribes of Grand Ronde
- Deep understanding of the region's unique challenges and opportunities, including rural development, economic equity, suicide prevention, and community resilience
- Advocacy and coalition building on issues such as suicide prevention, literacy, disability justice, child care access, rural water concerns, and economic development

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

RECEIVED
FEB 28 2025
CITY OF
INDEPENDENCE

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Alex Medina DATE: 2/27/25

ADDRESS: [redacted]

PHONE / EMA [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Alex Medina

Applicant Signature

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*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   I worked as fiscal analyst for 2 years for the Oregon State Marine Board.

2. Experience volunteering with the City of Independence:

   Last year I volunteered as interpreter in tax preparation for AARP.

3. Describe your community involvement experience:

   I stay informed with the City's newsleters and recenlty I attended a couple of City Council Meetings which sparked my interest in all the work that board members, mayor, and staff do in order to keep the city running and improving day-in and day-out.

4. Describe your vision for the future of Independence:

   I see Independence as a rising city in terms of quality of life, culture, and wealth. Through the years, the city has taken the right steps to bring economic growth, improve safety and attract new residents. Independence has a unique history and a strategic location in the Willamette Valley. The city is a perfect blend of Oregon's identity and values mixed with a renewed vision of progress.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

   I hold a Bachelor's Degree in Accounting and a Master's Degree in Finance. I have more than 20 years of experience in accounting, taxes, auditing, and banking in the private sector and 10 years of experiece in accouting and budgetting in Goverment (State level). In my current role as Senior Fiscal Analyst in the Oregon Health Authority I am responsible for a biennial budget of 4 billion dollars. Part of my duties include budget tracking, forecasting, and fiscal impact analysis.

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   I have plenty of flexibility in terms of days and hours that would allow me to perform the duties in the Committee and do my job in OHA.

7. Your reason(s) for applying for the Committee/Commission/Board:

I want to bring my experience in Finance, State Government and Budgeting to the community where I live and help the City Management on their quest for serving their comunity, maximizing the resources and being fiscally responsible.

Alex Medina
[redacted]

Professional summary:

CPA with more than 20 years of experience in the main areas related to accounting, taxes, budgets, treasury, payroll, and administration. I have worked at all different levels of responsibilities, from basic activities to strategical decisions. This exposure provided me with the required skills to be able to develop and lead a team, understand the business processes, and actively help the organization to achieve its goals, based on a continuous improvement philosophy, work ethics and customer service. On the other hand, one key feature that I have been able to develop in my career is the one related to information technologies. I have attended several training programs related to coding, data bases and ERP such as SAP, JD Edwards, Solomon IV, and Oracle. This knowledge has been a perfect tool to help in ERP implementations, and technology improvements.

Professional history:

Oregon Health Authority
Salem, OR
From November 2021 to Present
Fiscal Analyst 3
Responsibilities:

- Budget analysis
- Developing pricing models
- Fiscal Impact Statements
- Policy Option Packages

Oregon State Marine Board
Salem, OR
From Apr 2019 to November 2021
Fiscal Analyst
Responsibilities:

- Budget preparation, execution, and monitoring
- Revenue forecasts.
- Accounting and reporting
- Monitoring revenue and AP
- Cash control
- Federal Grant reporting and management

Department of Administrative Services – CFO/SARS
Salem, OR
From May 2018 to April 2019
Accountant 3
Responsibilities:

- Comprehensive Annual Financial Report Preparation
- Cash flows
- Budgetary Statement of Legal Compliance
- Subrecipient Monitoring
- Review financial information prepared by state agencies including SEFA and Debt reports.
- GASB implementation

From April 2016 to April 2018
Accountant 2
Responsibilities:

- Statewide Security Officer
- Comprehensive Annual Financial Report Preparation
- Review financial information prepared by state agencies.
- Assistance in the Year End Closing
- Provide guidance to state agencies in terms of statewide policies and procedures.

Oregon Department of Education
Salem, OR
From December 2015 to March 2016
Accounting Technician
Responsibilities:

- Accounts Payable
- Interagency transactions
- FFATA reports (Federal Funding Accountability and Transparency Act)
- Cost Allocations
- Travel Expenses

Distroller
www.distroller.com
Consumer products (Toys, jewelry, and accessories).
Mexico City
From July 2010 to June 2014
CFO
Responsibilities:

- Quarterly reports and its presentation to the Board of Administration.
- Planning, cash flow, Capex
- Financial Statements
- Budget.
- Supervised areas: IT, Taxes, Accounting, HR, Logistic and Production.

Achievements:

- SAP Implementation.
- Developing an information system and dashboard for CEO and Directors.
- Leading the project to build new building and facilities for the company.

América Móvil
www.americamovil.com
Telecom (Telcel, Claro, Trackfone).
Mexico City
From August 2006 to July 2010
Corporate Accounting Manager
Responsibilities:

- Analysis and reporting of financial statements of holding company and subsidiaries.
- Financial statement consolidation and translation.
- Reporting to Mexican Stock Exchange Commission (BMV), SEC, SRE and Mexican Internal Revenue Services (SAT).

Achievements:

- Developing the corporate accounting policies for the group (MX-GAAP, US-GAAP, IFRS).
- SOX.

Grupo Carso
www.carso.com.mx
Manufacturing and Services Conglomerate.
Mexico City
From December 2002 to August 2006
Controller
Responsibilities:

- Analysis and reporting of financial statements of holding company and subsidiaries.
- Financial statement consolidation.
- Reporting to Mexican Stock Exchange Commission (BMV), SEC, SRE and Mexican Internal Revenue Services (SAT).
- Tax planning.
- Managing 3 external auditors for 15 subsidiaries.
- Derivatives.
- Reports for the shareholder meetings and minutes.

Achievements:

- Corporate reorganization (merges and split-off).

ICA Fluor
www.fluor.com
Oil and Manufacturing Contractor
Mexico City
From October 1999 to December 2002
Finance and Treasury Manager
Responsibilities:

- Analysis and reporting of financial statements.
- Financial reports for Grupo ICA and Fluor Corporation based on SFAS-52.
- Planning and budget control.
- Project appraisal. Financial models and scenarios.
- Treasury. Investment in MXP y USD. Online Banking.

Achievements:

- Developing the investment policies for the Treasury area.
- Increase the profit in short term investments.
- Release a model to develop the company projects.

Financiera Independencia
www.independencia.com.mx
Financial Institution
Mexico City
From August 1998 to October 1999
Accounting and Administration Manager
Responsibilities:

- Analysis and reporting of financial statements.
- Budget control.
- Information for the Board of Administration.
- Reporting to Mexican Stock Exchange Commission (BMV), and Mexican Internal Revenue Services (SAT).
- Investment plan.
- Supervising branches.

Achievements:

- Developing strategies for cost reductions.

BDF México
www.beiersdorf.com
Consumer Products (Nivea, tesa, Hansaplast).
Mexico City
From July 1996 to August 1998
Accounting Supervisor
Responsibilities:

- Accounting.
- Accounts Payable.
- File Taxes.
- Investment plan and fixed assets control.
- Import and Export transactions.

Achievements:

- Reconciliation of the General Ledger.
- Automatization of foreign exchange transactions in the General Ledger.

Education

- **Master's Degree**
  - Universidad Anáhuac, Mexico City (April 2007 – June 2009)
- **Certificate in Economics**
  - ITAM, Mexico City (April 2002 – March 2003)
- **Certificate in Financial Engineering**
  - Universidad Iberoamericana, Mexico City (March 2001 – January 2002)
- **Bachelor's Degree (CPA)**
  - Universidad Tecnológica de Mexico, Mexico City (September 1993 – August 1995)

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Mike Rhodes DATE: 2-25-25

ADDRESS: [redacted]

PHONE / EMAI [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic Safety Commission

RECEIVED
FEB 26 2025
CITY OF INDEPENDENCE

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

M A Rhodes
Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. **Experience serving on an elected board:**
   Member-At-Large BOD EAA Chapter 902
   Member-At-Large BOD Dry Creek Airpark HOA
   Treasurer - Independence Airpark HOA

2. **Experience volunteering with the City of Independence:**
   - EAA 292 Volunteer pilot giving free airplane rides to Kids 6-17 y.o.
   - Instructor/Mentor for EAA 292 "Teen Aviation" weekend workshops

3. **Describe your community involvement experience:**
   See #2

4. **Describe your vision for the future of Independence:**
   Becoming a viable community living within it's financial means.

5. **If applying for the Budget Committee, please describe your experience with budgeting and public finance:**
   - Owner T. Specialties LLC for 26 yrs
   - Conducted internal audit of Indy Airpark HOA finances 2017 to 2023
   - Treasurer Indy Airpark starting 2024
   - Working w/ Schwindt ECO CPA's on IAHA finances.

6. **Describe the time commitment you are able to make to your chosen Committee/Commission/Board:**
   Retired so lots of time

7. **Your reason(s) for applying for the Committee/Commission/Board:**

Provide an "outside" perspective on budgeting and setting priorities

Mike A Rhodes



I have worked extensively in multi-disciplined teams at all levels in complex and small organizations. I am detail oriented, self-directed, decisive and a dedicated team player.

Education:

Oregon Health & Science University — Graduated 2005
- BS. Radiation Therapy (GPA 3.83)

Portland Community College (1yr) — 2002-2003
- Medical Diagnostic Radiography (GPA 3.9)

Oregon State University — Graduated 1976
- BS. Nuclear Engineering Technology

Professional Experience:

May 2019 to Nov 1 2022 **Retired** — Prineville, OR

Medical Dosimetrist MDCB - CMD #1478490

MDCB Certification current through 2025

On-Call / Locum Dosimetry on Pinnacle or RayStation treatment planning platforms.

Aug 2011 to May 2019 **Providence Health & Services** — Portland, OR

Medical Dosimetrist MDCB - CMD #1478490

Supervisor: Albert Yan (MSc Medical Physics)

- Perform Irreg & 3DC, IMRT, VMAT, SBRT, SRS treatment plans using Pinnacle V9.8 and RayStation V8A for implementation on Elekta treatment machines. Perform CT-MRI-PET image fusions. Implementation of treatment plans using Mosaiq R&V system.

Jun 2010 to Aug 2011 **Meridian Park Radiation Oncology** — Tualatin, OR

Medical Dosimetrist/Radiation Therapist MDCB - CMD #1478490

Supervisor: Robert Miller (MSc Medical Physics)

- Perform Irreg & 3D conformal treatment plans using Pinnacle and Varis R&V. Perform IMRT Tomotherapy treatment planning.

Sept. 2005 to Jun 2010 **Meridian Park Radiation Oncology** — Tualatin, OR

Radiation Therapist RT(T) AART #396648

Supervisor: Chrisse Fletcher RT (R)(T)

- Radiation therapy clinical experience includes operation of:
  - Varian LINAC 2100CX, 80 leaf MLC's
  - Tomotherapy
  - Elekta simulator,
  - Electronic Imaging Portal Vision
  - Varis Record & Verify software,

Experience Cont.

2003 to Aug. 2005 **Oregon Health & Science University** Portland, OR

Radiation Therapy BS Degree Program

- Radiation therapy clinical experience (approximately 2000 hrs), includes operation of:
  - Varian 2100EX, C/D & 2300EX, C/D CLINAC's with 120 leaf MLC's
  - Elekta SL-18 & 25 LINAC with and without MLC's,
  - Varian Ximatron and Elekta simulators,
  - I-View, Portal Vision & Kodak CR digital imaging systems,
  - IMPAC software,
  - Pinnacle treatment planning software.
- Observed HDR and Novalis SRS treatments.
- Clinical rotations in nursing aspects of patient care.

2002 to 2003 **Portland Community College** Portland, OR

Kaiser Permanente – Sunnyside Hospital Radiography

- Completed 1 year of the PCC Diagnostic Radiography Program.
- Radiography clinical experience (approximately 500 hours) at Sunnyside Hospital, with rotations to Mt. Talbert and Interstate clinics. Accomplished all required radiography competencies as scheduled by the program.

1980 to 2002 **Pacific Gas & Electric Co.** Avila Beach, CA

Diablo Canyon Nuclear Pwr Plant(DCPP) Supv: Paul Roller; 805/545-6000

Operations Shift Foreman / Work Week Manager USNRC SRO# 4562 (Ret)

- Supervised 15-20 bargaining unit nuclear operators in the direct operation of the power plant.
- Perform daily risk evaluations and work order approvals within the facility in accordance with NRC maintenance rule requirements and 10 CFR 50.56.
- Responsible for implementing on-crew training, company policy implementation and enforcement of company and facility expectations.
- Responsible for daily decisions regarding the power plant operating parameters and equipment conditions in accordance with facility licensing requirements and safe operating practices.
- Supervise and coordinate emergency response and facility recovery during facility transients.

1978 to 1980 **JA Jones Construction Co.** Hanford, WA

Field Project Engineer

- Responsible for cost estimating, scheduling, procurement, engineering support for field construction and acceptance testing of Department of Energy radwaste storage and plutonium reprocessing systems.
- US Dept. of Energy "Q" Secret level clearance.

1974 to 1978 **Bechtel Power Corp.**

Field Scheduling Engineer (1977-1978) Hanford, WA

- Responsible for field construction scheduling of various piping systems at the DOE Fast Flux Test Facility (FFTF).

Engineer (1976-1977) San Francisco, CA

- Involved with license document preparation, and design scheduling of Mechanical / Nuclear systems for Susquehanna Nuclear Project.

Asst. Engineer (1974-1975) Engineering Internship San Francisco, CA

- Involved with design and procurement specifications for Radwaste systems on the Skagit Nuclear Power Plant, Sedro Woolley, WA

Professional Accomplishments:

- MDCB - CMD #1478490
- ARRT Certified RT(T) (#396648) - Retired
- State of Oregon Radiation Therapy License (206130) - Retired
- State of Washington Radiation Therapy License (RT7415) - Retired
- Phlebotomy Certification (ASCP - Pbt-025116)
- NRC Senior Reactor Operator License (SRO-4265) - Retired
- CA Nuclear Professional Engineering License (NU2265) - Retired
- CA Mechanical Professional Engineering License (M20272) - Retired

Personal Accomplishments:

- Private Pilot w/ Instrument Rating - 55 yrs
- Built 2 aircraft from plans / Restored 2 aircraft
- Open Water SCUBA Certification - PADI
- Owner: Ti Specialties LLC - Custom Titanium anodizing
- Owner: PNW Drone Solutions LLC - Real Estate photography
- Member-At-Large BOD & Newsletter Editor EAA Chapter 902
- Member-At-Large BOD Dry Creek Airpark HOA - Prineville, OR
- Treasurer - Independence Airpark HOA - Independence, OR

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DEC 12 2024
CITY OF INDEPENDENCE

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Dana Sharman DATE: 12/12/2024

ADDRESS: [redacted]

PHONE / EMA [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [X] Budget Committee
- [ ] Independence Days Commission
- [ ] Museum Advisory Board
- [ ] Planning Commission*
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission*
- [ ] Library Board
- [ ] Parks & Recreation Board
- [ ] Traffic Safety Commission

Please briefly state why you are interested in serving on the boards you have selected (Use reverse side if additional space is needed):

Looking to further engage with community planning and provide community input to city decisons.

Do you have previous experience serving on city committees or commissions? (Prior service is not a requirement for appointment). If you do, please describe the experience and your length of service:

No

Any additional information you would like to add:

Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

***Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.**

REC
JAN 28 2025
CITY OF
INDEPENDENCE

NAME Dana Sharman DATE: 1/28/25

STREET ADDRESS: [redacted]

MAILING ADDRESS:

EMAIL ADDRESS: [redacted]

Present employment: Self Employed

May we contact you at work? ☐ No ☑ Yes / Work phone #: [redacted]

Occupational Background *previous employment – paid or unpaid:*
Photographer 2018-Present
Assistant Program Manager @ Easter Seals Oregon 2012-2012
Oregon Army National Guard - Full time 2007-2011

Educational Background *schools attended:*

School name (no acronyms)	Last grade level completed	Diploma/degree/certificate	Course of study *(optional)*
Amercian Military Un	Freshman		Business Management
Chekemeta Commur			General Classes

Prior governmental experience *elected or appointed*
N/A

By signing this document, I hereby state:

- ***That I will accept the nomination for office indicated;***
- ***That I will qualify for said office if appointed;***
- ***That all information provided by me on this form, including my occupation, educational and occupational background, and prior governmental experience is true to the best of my knowledge.***

Applicant's signature 1/28/2025 Date signed

This information is a matter of public record, and may be published or reproduced.

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   None, although I have extensively studied Roberts Rules of Order, Oregon public meeting law, the Independence city charter, home rule, and the LOC course for newly elected officials available through their website and YouTube, if understanding decorum and procedure are part of the underlying question. Positions as assistant program manager at Easter Seals Oregon and as a noncommissioned officer in the Oregon National Guard provided leadership experience.

2. Experience volunteering with the City of Independence:

   No direct experience specifically for the city - volunteered planting trees behind the fire dept, as well as attended several park cleanups in the early 2000s. Performed junk removal from ash creek in 2002

3. Describe your community involvement experience:

   Personally connected to many local residents after 32 years of living in the area. From working in the boy scouts with local groups, to 7 years in the Oregon National Guard responding to natural disasters, to assisting with the Homeless Veterans Reintegration Program in Salem, I have made public service a predominant portion of my life.

4. Describe your vision for the future of Independence:

   I envision a growing yet tight knit Independence that preserves its small-town spirit while embracing sustainable development. By prioritizing infrastructure, affordable housing and local business support, we can foster a vibrant economy that serves all residents. I also believe in transparent governance and collaborative decision-making to ensure everyone's voice is heard.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

   I attended budget meetings and supported decision-making while serving at Battalion HQ in the National Guard. As Assistant Program Manager at Easter Seals Oregon, I salvaged a two-million-dollar annual grant by revamping documentation and creating detailed budgeting reports, thus securing vital funding for nonprofit services.

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   No more than 119 hours a week. I do need to sleep.

7. Your reason(s) for applying for the Committee/Commission/Board:

I'm applying because I love our city and have lived here for decades, learning every street and every neighbor's concern. I believe my critical thinking skills, local knowledge, and genuine passion will make me an effective voice on the council. I'm ready to work hard and collaborate for the good of Independence.

RECEIVED
MAR 0 4 2025
CITY OF INDEPENDENCE

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Catherine Underwood-Bush DATE: 3/4/2025

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [x] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [x] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Catherine Underwood Bush
Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

None

2. Experience volunteering with the City of Independence:

I volunteered weekly at the Heritage museum from 9/2006 - 2007 at which time a quarter time paid position was created for me and then I worked as an employee until (I believe) 2014

3. Describe your community involvement experience:

I regularly volunteered at IES, Talmadge, Ash Creek and Central High School from 9/93 - until about 2007. I have also done some 1 time volunteering for various events throughout the Town until 2014

4. Describe your vision for the future of Independence:

I hope to see in this City that has been my home for 40 year a balanced budget that allows for our Library, Museum, Parks and police force to be funded. I would like to continue to see thoughtful development of affordable housing and services for community members who need them

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance: I have no experience with public finance. I have however been a successful business owner for over 40 years and have of course budgets for my personal household & current companies. I do understand that City budgets are vastly different than personal Budgets

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

I am Self employed and make my own schedule as my Childer are also grown & gone I do not have the time constraints that some people may have with children at home, I am able to make whatever commitments I choose to.

7. **Your reason(s) for applying for the Committee/Commission/Board:**

Budget Committe; I believe I can bring a fresh perspective and hopefully some New ideas to a committe that appears to Need more people to serve on it. I believe my Common Sense approach to problems and ability to Look at issues from all sides would be an asset to the committe.

HPC: my Experience in Dealing with the HPC in The Past, over a 30 year period, Showed me that the HPC, while Wanting to Do Good Things and Save historic Properties Lacks Cohesion And has Little Understanding of What is actually required to restor and/or Maintain historic & Older Homes. I found most members while with good intentions were working with personal opinions with No direction and No guidelines. I believe This committe needs Guidelines & Training and I believe That my Background in Real Estate, Oregon principal Broker with 19 years Experience, and as a general Contractor who has restored 2 historic homes & 1 "Old" home in Independence I would bring a Unique & Common Sense perspective to The HPC.

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: J. PATRICK FUGEMAN DATE: 2/11/25

ADDRESS: [redacted]

PHONE / EMA [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- ☐ Budget Committee
- ☐ Independence Days
- ☐ Commission Museum
- ☐ Advisory Board
- ☒ Planning Commission *
- ☐ Other: (please specify) _____
- ☐ Historic Preservation Commission *
- ☐ Library Board
- ☐ Parks & Recreation Board Traffic
- ☐ Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

_____

Applicant Signature

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*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

HOME OWNER ASSN IN FLORIDA & DELAWARE

AS AN REGISTERED ARCHITECT I HAVE PARTICIPATED IN MANY PLANNING SESSIONS ON BOTH SIDES (REVIEWER AND PRESENTER) AND I UNDERSTAND THE ISSUES INVOLVED IN A COHESIVE COMMUNITY, DEVELOPMENT, ROI, CODES, VARIENCES AND PROGRESS.

2. Experience volunteering with the City of Independence:

3. Describe your community involvement experience:

- PROFESSIONAL REVIEW BOARD, JACKSONVILLE FL (4 YRS)
- YOUTH SAILING PROGRAM JACKSONVILLE FL
- RONALD McDONALD HOUSE WILMINGTON, DE (8 YR BOARD MEMBER)
- AMERICAN INSTITUTE of ARCHITECTS-DELAWARE (10 YR BOARD MEMBER)
- HABITAT for HUMANITY FLORIDA & DELAWARE

4. Describe your vision for the future of Independence:

MAINTAINING THE SMALL TOWN VIBE I'VE COME TO LOVE SINCE MOVING HERE IN 2021 WHILE HELPING THE CITY FLOURISH & EXPAND TO MEET THE NEEDS OF FUTURE GROWTH & DEVELOPMENT.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

I'M NOT APPLYING FOR THE BUDGET COMMITTEE BUT I HAVE BUDGETED AND MANAGED CAPEX PROJECTS IN EXCESS OF $50 MILLION ANNUALY FOR 28 YEARS AS VP DESIGN & CONSTRUCTION for CHRISTIANA CARE HEALTH SYSTEM - DELAWARE

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

I AM A RETIRED PROFESSIONAL AND OTHER THAN TRAVEL (AND WATCHING OUR GRANDSON 1 DAY/WEEK) I'M ABLE TO DEDICATE SEVERAL HOURS/WEEK TO THE COMMITTEE'S WORK.

7. **Your reason(s) for applying for the Committee/Commission/Board:**

I FEEL MY EXPERIENCE AS AN ARCHITECT & MANAGER OF CAPEX PROJECTS COULD BE USEFUL IF I WERE SELECTED TO PARTICIPATE IN THE COMMITTEE'S WORK.

* SEE ATTACHED RESUME'



PROFILE

Mr. Fugeman retired from an active architectural practice of 50 years on the east coast. He now enjoys spending time with his children & grandchildren, who live on the west coast.

He and his wife Marianne settled in Independence, Oregon to experience the wonders of small town life and now want to give back to their new community. They have become involved in the Monmouth Senior Center and volunteer with Meals on Wheels.

While work experience is listed chronologically, it does not totally define Mr. Fugeman. He has been an active member of the American Institute of Architects since 1970, serving on boards & director roles. Additionally, he has volunteered with Habitat for Humanity and been a board member for Ronald McDonald house of Delaware.

CONTACT

[redacted]

HOBBIES

Travel with my wife
Sailing
Watching grandson

J. PATRICK FUGEMAN

Architect

EDUCATION

Jacksonville University – Masters of Business Administration

University of Kentucky – Bachelor of Architecture

WORK EXPERIENCE

Wohlsen Construction – Wilmington, Delaware
2021 - Present
Preconstruction Manager -HealthCare
Part-time consultant for major healthcare projects to plan, estimate & coordinate design work until construction commences

Christiana Care Health System – Wilmington, Delaware
1994 – 2020
Vice President – Design & Construction
Responsible for overseeing all CAPEX projects for the HealthCare system. This typically involved 30+ projects totaling $50million annually in addition to major projects (over $50million) each year. The CAPEX projects were spread over 4 hospital campuses & 60+ outpatient facilities.

Saxelbye Architects – Jacksonville, Florida
1978 - 1992
Vice President – Operations Manager
Managed 25+ design professionals for an architectural firm while also acted as Project Manager on healthcare and educational projects.

KBJ Architects – Jacksonville, Florida
1971 – 1977
Project Manager
Design Architect & Project Manager on multiple banking, military & healthcare projects in Florida and the southeast.

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Robert "Dale" Russell DATE: 2/7/25

ADDRESS: [redacted]

PHONE / EMA[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [ ] Budget Committee
- [ ] Independence Days
- [ ] Commission Museum
- [ ] Advisory Board
- [x] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

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Applicant Signature

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REV: JAN 2025

1. Experience serving on an elected board:
I served on the Christian Camping Conference Association (CCCA) Sectional Board for our regional Northwest Sectional Meeting, where I played an active role in shaping policies and strategies that impact camps across the region. This experience has given me valuable knowledge in governance, policy development, and strategic planning, which connect well with the responsibilities of the Planning Commission.

In this role, I worked with stakeholders, reviewed policies, and supported the growth and sustainability of organizations in our area. These experiences have strengthened my ability to evaluate complex issues, work with different perspectives, and make informed decisions. These are important skills for reviewing land use proposals, planning infrastructure, and guiding community development.

With my background in operations management, public relations, and strategic planning, I am ready to contribute to the Planning Commission's work in reviewing land use actions, subdivision plans, and public facilities projects. I am eager to be part of studies, hearings, and reports to help shape the city's future growth while ensuring it follows city ordinances and long-term community goals.

2. Experience volunteering with the City of Independence
I haven't volunteered directly with the City of Independence, but I've always supported small local businesses and stayed involved in the community. I believe good planning, smart growth, and a strong local economy are key to the city's future. That's why I'm excited about the opportunity to serve on the Planning Commission, helping review land use proposals, supporting responsible development, and making recommendations that keep Independence a great place to live and work.

I've always believed that if you want to be part of the solution, you should step up and get involved rather than just watch from the sidelines. This is a chance to contribute to important discussions about zoning, public spaces, and community planning that impact both residents and businesses, and I'm looking forward to being part of that process.

3. Describe your community involvement experience
I support small local businesses by shopping locally, attending community events, and advocating for policies that encourage economic growth. I served on the Christian Camping Conference Association (CCCA) Sectional Board for the Northwest Sectional Meeting, where I helped shape policies and strategies that support camps across the region. This experience gave me valuable insight into how organizations work, how policies are developed, and how to collaborate with different groups to make meaningful changes.

I've always believed that if you want to make a difference, you must step up and get involved rather than just watch from the sidelines. That's why I'm excited about the opportunity to serve on the Planning Commission. I want to be part of the discussions and decisions about zoning, land use, and public spaces that will shape the future of Independence. My experience in operations management and strategic planning has helped me work with different teams to support growth and problem-solving, and I look forward to applying those skills to serve the community in a real and lasting way.

4. Describe your vision for the future of Independence
My vision for the future of Independence is a city that grows while keeping its small-town charm, making sure development benefits both residents and businesses. I want to see smart planning that supports growth, protects green spaces, and improves public infrastructure.

A strong local economy is key to a thriving community, so I support efforts to bring in and support small businesses, create local job opportunities, and encourage investment in the city. I also believe in well-planned housing that meets the needs of a growing population while staying affordable and accessible.

Beyond development, I want Independence to be a place where people feel connected. That means well-maintained parks, public spaces, and walkable neighborhoods that bring the community together. I also believe in improving transportation options to make it easier and safer for people to get around town, whether they're walking, biking, or driving.

Independence has a rich history and a bright future. By focusing on smart growth, a strong economy, and a connected community, we can create a city that remains welcoming, vibrant, and sustainable for generations to come.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance

Throughout my career, I've worked with budgeting, financial planning, and managing resources in different leadership roles. My experience in operations management has given me a strong understanding of making financial decisions, analyzing costs, and planning. These skills directly relate to smart land use and city development, where financial planning plays a key role in sustainable growth.

While I'm applying for the Planning Commission, I know that planning and budgeting are closely connected. Every development project, zoning decision, and infrastructure improvement needs careful financial planning to make sure the city grows in a way that's sustainable and beneficial for the community. My background in reviewing costs, managing resources, and making informed decisions will help me contribute to planning efforts that support the city's long-term financial health and future goals.

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

I'm fully committed to dedicating the time needed to serve on the Planning Commission. I'm available for all meetings, training sessions, and any other responsibilities that come with the role. I understand that good city planning requires time, careful review, and teamwork, and I'm ready to put in the effort to contribute in a meaningful way. I'm also open to attending community meetings or events to stay engaged and informed about the city's planning efforts.

7. Your reason(s) for applying for the Committee/Commission/Board

I'm applying for the Planning Commission because I want to play an active role in shaping the future of Independence. Smart growth, thoughtful planning, and responsible development are essential to keeping our city a great place to live and work. I believe that good planning doesn't just happen. It takes dedicated people who are willing to step up, engage in meaningful discussions, and make informed decisions that balance growth with the community's needs. I'm ready to be one of those people.

With my experience in management, strategic planning, and working with diverse groups, I bring a strong ability to evaluate land use proposals, think critically about development, and contribute practical, community-focused solutions. I don't just want to watch from the sidelines. I want to be part of shaping policies that ensure Independence grows in a way that benefits both residents and businesses. I am fully committed to making a meaningful impact on our city's future and would be honored to contribute to this important work.

Robert Russell
High-Energy Management Professional
[redacted]

Professional Summary

Dynamic professional with expertise in strategic planning, Adept at conducting research, analyzing data, and providing recommendations to support urban planning and growth initiatives. Strong background in public engagement, stakeholder collaboration, and administrative leadership.

Key Skills

- Public Policy & Regulatory Compliance
- Strategic Development & Research
- Community Engagement & Stakeholder Relations
- Budgeting & Project Management
- Public Speaking & Report Preparation

Work Experience

Staffing Coordinator

Canstaff Employment Services – Keizer, OR | *August 2020 – Present*

- Collaborates with local businesses and government entities to align workforce needs with economic development initiatives.
- Engages in compliance oversight, ensuring adherence to labor regulations and employment policies.
- Manages public relations and social media outreach to strengthen community partnerships.

Restaurant Manager

Gilgamesh Brewing – Salem, OR | *January 2020 – August 2020*

- Optimized operations and implemented cost-effective labor strategies to improve business sustainability.
- Led community engagement efforts through events and promotions that boosted local economic activity.

Executive Chef/Kitchen Manager

SAMBICA Camp & Retreat Center – Bellevue, WA | *September 2015 – October 2019*

- Oversaw operations, logistics, and budget management, ensuring compliance with health codes and sustainability initiatives.
- Managed high-performing teams and coordinated large-scale food service operations for community and private events.

Legislative Staff to Representative Susan McClain (Session Seasonal)

Oregon House of Representatives – Salem, OR | *January 2015 – May 2015*

- Conducted policy research and drafted reports on legislative issues, including land use, infrastructure, and economic development.
- Attended committee hearings and public meetings, summarizing discussions for legislative decision-making.
- Engaged with constituents and stakeholders on planning and development concerns.

Sous Chef (Seasonal)

Aldersgate Retreat Center – Turner, OR | *April 2015 – September 2015*

- Managed kitchen operations and procurement, ensuring compliance with state and local health regulations.

Summer Camp Counselor/Lead Shift Cook/Assistant Program Director

Canyonview Ministries – Silverton, OR | *May 2009 – January 2015*

Server/Bar Captain

Sonnenalp Resort – Vail, CO | *November 2008 – May 2009*

Mountain Lab School Instructor (Seasonal)

Camp Id-Ra-Ha – Bailey, CO | *September 2008 – November 2008*

Server (Seasonal)

Glacier Park Inc. – Glacier National Park, MT | *May 2007 – August 2007*

Assistant Manager/Server/Host/Front Desk Agent

Xanterra Parks and Resorts – Springdale, UT | *May 2005 – March 2007*

Education

M.A. in Political Science – Liberty University (2016)
B.S. in Business Administration – Liberty University (2014)
A.A. in Culinary Arts – Clark College (2005)

Certifications & Licenses

- **Human Resources Management** (Oxford Home Study)
- **ServSafe Manager Certification** (2018-2023)
- **First Aid & CPR Certified**

RECEIVED
JAN 29 2025
CITY OF INDEPENDENCE

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: ANNE DEVANE DATE: 01/28/2025

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- ☐ Budget Committee
- ☐ Independence Days
- ☐ Commission Museum
- ☐ Advisory Board
- ☐ Planning Commission *
- ☐ Other: (please specify) _____
- ☒ Historic Preservation Commission *
- ☐ Library Board
- ☐ Parks & Recreation Board Traffic
- ☐ Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Anne Devane

Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

20 YEARS AT PORTLAND OREGON SMILE TRANSPORTATION BOARD. CO-PRESIDENT OF SE UPLIFT LAND USE AND TRANSPORTATION BOARD, PORTLAND.

2. Experience volunteering with the City of Independence:

WELL ... 5+ YEARS ON HRC COMMISSION.

3. Describe your community involvement experience:

CENTRAL SCHOOL DISTRICT BUDGET COMMITTEE MEMBER 2024-25 SCHOOL YEAR.

4. Describe your vision for the future of Independence:

TO CONTINUE AS COMMISSIONER OF THE HISTORIC PRESERVATION COMMISSION.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

MONTHLY MEETING ATTENDING.

7. Your reason(s) for applying for the Committee/Commission/Board:

WAS EMAILED MY COMMISSION EXPIRED END OF DEC '24.

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Jennifer Flores DATE: 1/21/2025

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- ☐ Budget Committee
- ☐ Independence Days
- ☐ Commission Museum
- ☐ Advisory Board
- ☐ Planning Commission *
- ☐ Other: (please specify) _____
- ☑ Historic Preservation Commission *
- ☐ Library Board
- ☐ Parks & Recreation Board Traffic
- ☐ Safety Commission

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Applicant Signature

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REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:
I have been on HPC the last eight (I think) years. Maybe only seven. But definitely more than 3

2. Experience volunteering with the City of Independence:
Four years on Independence Days Commission
Nine years Ghost Host for Ghost Walk

3. Describe your community involvement experience: I am a yearly Ghost Host for The Ghost Walk.
I have been serving on Historic Preservation for many years as well.

4. Describe your vision for the future of Independence: To Preserve the Historic Resources we have remaining while growing in this ever changing climate

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance: N/A

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:
I have missed maybe 3 or 4 meetings in all these years. Always excused. So I will be at most every meeting. And I usually do research at home

7. Your reason(s) for applying for the Committee/Commission/Board:

I am RE-applying because my term apparently expired.

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Kathleen Dinges Rice DATE: 3/14/25

ADDRESS: [redacted]

PHONE / EMA [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- [ ] Budget Committee
- [ ] Independence Days
- [x] Commission Museum
- [ ] Advisory Board
- [ ] Planning Commission *
- [ ] Other: (please specify) _____
- [ ] Historic Preservation Commission *
- [ ] Library Board
- [ ] Parks & Recreation Board Traffic
- [ ] Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

_____
Applicant Signature

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REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   Past board positions include:
   Ash Creek Art Center 2023
   Oregon Alliance for Arts Education, President 2004 - 2007

2. Experience volunteering with the City of Independence:

3. Describe your community involvement experience:

   Please view attached CV for community work through my position at an arts non profit in Salem and New York.

4. Describe your vision for the future of Independence:

   A vibrant and resourceful small town that is creative, diverse, and friendly as well as financially stable and safe. A place that serves our large population of upcoming youth who have new ideas as well as a space for the older generation in our community. Ideally an environment that connects these two populations as well as others for communication, conversation and engagement for all.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   Meeting times and perhaps some additional

7. Your reason(s) for applying for the Committee/Commission/Board:

I have a lot to offer my community through my personal and work experience. I also feel that I can provide some guidance as to best practices, along with others, to build our community. I believe in the arts in Independence and want to see that continue.

Kathleen Dinges Rice

[redacted]

AREAS OF EXPERTISE

Strategic and Programmatic Visioning | Grant Writer | Curriculum Development
Project Development and Management | Innovative Programming | Team Player
Arts Administrator | Facilitator | Professional Development | Teaching Artist

EXPERIENCE

Western Oregon University, Monmouth, OR, *Instructor*

ARE 414 - Art & Design Education Seminar Fall 2024
ED 434/534 – Content Pedagogy 1: Visual Art Methods Fall 2024
ED 436/536 – Content Pedagogy 2: Visual Art Methods Winter 2025

Salem Art Association, Salem, OR, *Community Arts Education Director* and *Artists Resources and Outreach Director (current)*

Responsible for vision, strategic planning, programming and staff within the Community Arts Education Department serving Marion, Polk and Yamhill Counties

School Programs:

Arts Integrated Artists in the Schools Programs / Curriculum, Professional Development for teachers and teaching artists, after school programs, High School Art Mentorship Program, online and in-person workshops, grant based projects, summer youth programs, events, programming with incarcerated youth, long-term school and district collaborations, partnerships, hiring Teaching Artists

Artists Resources and Outreach Program:

EDIA focused exhibitions (est. 10 per year) in partnership with diverse community members, Artist in Residence Program, grant based projects, collaborative projects and relationships/IDEA, lectures and panel discussions, pop up gallery projects, small group projects, and multi-programmatic projects

Managed team of Teaching Artists in curriculum development in arts/integration connecting to Oregon State and National Standards
Develop programming that addresses Equity, Diversity, Inclusion and Access
Support the advancement of Arts Education in Marion, Polk, and Yamhill Counties through committees, advocacy, and conferences
Coordinate with SAA staff to raise necessary funds from private foundations, corporations, businesses, and participating groups, as well as federal, state, county, city or other governmental grants
Develop annual program budgets and contracts, grant narratives and reports
Ongoing evaluation, assessment and strategic planning for School and Artists Resources Programs
Develop community partnerships with a wide range of organizations and entities
Oversee 2500 sq. ft SAA Annex with a mission of *an experimental space to show, make, and learn about art*

Dancing in the Streets, New York, NY, *Education Director*

Managed Education Department, including recruiting and supervising teaching artists, overseeing curriculum design, ongoing evaluation and assessment, and developing new initiatives for school programs
Wrote grant proposals, contracts, budgets, and managed daily operations of Education Program

ArtsAmerica Inc., New York, NY, *Artistic Director* , start-up

Developed vision and educational philosophy of ArtsAmerica in collaboration with Executive Director
Oversight of $600,000 yearly in programs, Program Department, 150 artists and 250 programs in 75 schools
Created district-wide *Professional Development Teacher Training in the Arts for Teachers*
Collaborated with large institutions to carry out Teacher Training events
Designed, developed, and wrote arts programming integrated into subject curriculum – residency, performance, professional development and corporate training - using new technology and innovative design, addressing New York State Standards
Implemented, evaluated and documented residencies, performances, professional development
Created and reviewed artist roster and maintained familiarity with all artists and their work
Outreach to New York and New Jersey public schools to create site specific programs

Artsgenesis Inc., Jersey City, NJ, *Director of Program Administration*
Supervised Program department in bringing arts integrated programs to New York City public schools
Hired and assessed teaching artists
Designed, implemented, and assessed six Annenberg programs, NYSCA program, Parent grants - total of $185,000 and directed Special Projects / collaborations with other organizations

Solomon R. Guggenheim Museum, New York, NY, *Learning Through Art Education Associate*
Wrote mini guides for Guggenheim Museum *Bilbao*
Collaborated on development of key concepts and editing of departmental guides
Lead and aided in presenting educational and interactive tours for *Learning Through Art* / The Guggenheim Museum Children's Program
Assessed *Learning Through Art* program

Institute for Collaborative Education, *Public School Art Teacher*, New York, NY
Full time art teacher, grades 6 – 12
Designed and taught the after - school Studio Art and Photography Program

Mannes School of Music, *The New School*, New York, NY, *Assistant to Dean*
Editor of *Mannes Catalog*, circulation 50,000 and initiated and compiled *Mannes Student Newsletter*
Supervised maintenance staff, building renovations and redesigning of student lounge
Responsible for all general advertising of Mannes College
Planned annual and non annual special events, including Commencement and Orientation
Actively developed community student life - 60% foreign students

United States Peace Corps, *Art Teacher / Community Development*, Sierra Leone and Togo, W Africa
Initiated, designed, documented and taught *Art Curriculum for Centre des Aveugles*, from primary to high school levels, possibly the first art program for the blind in Togo
Conducted an intensive field study on cocoa production in Togo and Ghana
Established an *Adult Literacy Program* in local language in Sierra Leone
Collaborated with agricultural organizations, independent farmers, and farming associations in villages to provide workshops, and a continuing information exchange system

EDUCATION
Masters in Art and Art Education
Teachers College, Columbia University, New York, NY

Bachelor of Arts in Studio Art

University of Maryland, College Park, MD
University of London, London, England

LANGUAGES
German – fluent / first language
Spanish – language learner
West African French – partial fluency

CURRICULUM AND TEACHING
Zine Art Kits, Lessons, and Collections – pre-school to adult. *Salem Art Association Zine Collection*.
***Learning the Basics,* Kindergarten Art Making** – Arts Integrated into Curriculum Program. Central SD, OR.
***Bush House Museum*, Art Portfolios –** Series of 3 Portfolios. Addressed Grade 4 Standards, Bush House Museum history, and visual art. Portfolios included lesson, support and resource materials and all supplies for a classroom of 35 students.
Art for Kids Videos – Series of five videos for K-2 created during covid.
Art Club –Grade 2, full year, weekly after school program, 25 – 40 children, 2D and 3D, EDIA, Elements of Art | Principles of Design. Central SD, OR.
Exploring Art Media 2D | 3D – Grade 3, full year approach in exploring various art media. Integrated Elements of Art | Principles of Design, Art History, EDIA. Central SD, OR.
Grades K – 12 – Teaching Artist, Professional Development programming.
High School Art Mentorship Program – Created program at Salem Art Association. Twice monthly meetings, lectures, panel discussions, one-on-one mentorships, full school year with final exhibition. 11 year tenure.
Artists in the Schools Art Modules – Modules created with Teaching Artists at Salem Art Association, including lesson plan template design, curriculum integration with the arts, K-12 Standards inclusion, and mentorship.
Art Kits, Art Boxes, Art Portfolios –Salem Art Association. Kits, Boxes, Portfolios created for teacher sign out. All materials, lessons, resources for classroom of 35 students.
Preservation of Oregon's Artistic Heritage – Salem Art Association. Lesson plan format design and lessons.
Art Beat in the Schools – Oregon Public Broadcasting. Lessons alongside shows.
New York City Public Art Resource Guide for Teachers – Columbia University Thesis. Multi resourced packet.
Art Curriculum for Centre des Aveugles – Art Curriculum for the Blind from primary to high school levels, Togo, W. Africa

COMMUNITY PROJECTS AND COLLABORATIONS
2024
•*Artist in Residence Program*, 8 residencies
•*Legacy Project*, collaborative, internships
•*Mini Conference*, graduating college seniors
2023
•*Zine Project* | 16 businesses, 4 workshops, 3 zinester events
•*Artists Hangouts* | Series of Six. Collaboration with Polk County. Monthly
•*Artists Studio Tours* | Series of Five. Weekly
• *Artist in Residence Program*, 9 residencies, off-site
2022
•Artist Talks | 4, *Artists Lecture Series*
2021
•*Poetry|Art* collaborative project. 7 groups | 15 artists. AIR
•*The Collaborative Body*, un-simultaneous group residency | 12 artists
2020
•*Artist in Residence Program*, 2 residencies

•Virtual educational programming
2019
•*Artist in Residence Program*, 14 residencies
• Collaborative grant funded project with *Latinos Unidos Siempre*: exhibitions *Bridging the Gap: Machismo in the Latinx Community and Culture* and *Latinos Unidos Siempre* | *School to Prison Pipeline*; panel discussion; two graffiti art walls at Artfair 2019; five workshops at LUS; field trips for youth.
•*Veterans Project* funded by *National Endowment for the Arts* grant. Exhibitions include *Yellow Squares, or The Opposite of War* | Matthew Boulay and *Yellow Squares Bombed* | Eddie Caine and Matthew Boulay; Artist in Residence; four workshops; curator discussion; youth education.
2018
•*Artist in Residence Program*, 14 residencies
•Co-curated grant funded project: exhibition *Fractals of Identity*, writing workshops, AIR, lecture
2017
•*Artist in Residence Program*, 15 residencies
2016
•*Statesman Journal* articles on the arts series. 12 articles
•*Artist in Residence Program*, 3 residencies
•*July 4 Mural*, Willamina, OR
2015
•*Statesman Journal* articles on the arts series. 12 articles
•*Alzheimer's Network* collaboration, workshops
2014
•*Artmarket*, one month art shop
•*Statesman Journal* articles on the arts series. 12 articles
•*Salem Hospital* project, workshops and projects
2013
•*Artmarket*, one month art shop
•*Salem Weekly* articles on the arts. 12 articles
2012
•*Artmarket*, one month art shop
•*Salem Weekly* articles on the arts series. 10 articles
•*Statesman Journal* articles on the arts series. 12 articles
2011
•*Statesman Journal* articles on the arts series. 12 articles
2010
•*Statesman Journal* articles on the arts series. 10 articles
•*New Works Lecture Series*
2004
•*Preservation of Oregon's Artistic Heritage*. Participated in creation of four films; curriculum; exhibitions.

CURATORIAL
2024
•*Queer Love*, Group Show
•*In the Yard*, Artist in Residence exhibition, Jennie Castle
•*Outside the Lines*, Artist in Residence exhibition, Kay Pendleton and Sharon C. Cook
•*Fresh Perspectives: Artwork from Graduating Seniors,* Group Show
•*Propelled Flora*, Eric Tautkus & Jodi Thomas
•*Tattoo Show*, Group Show
•*Somos Oaxaca*, Dick Keis

•*El Nahual*, Carloz Marquez
•*This Is Not A Tree*, Kristin Kuhns
2023
•*The Opulence - A Paint with Cami Collection*, Camilla Cummings. Painting
•*Memory Project Part 2: SHREDS. An Installation of Transformed Personal Ephemera*, Susan Napack. Installation
•*Random Acts of Decommodification*, Patricia Vasquez. Installation
•*Investigation and Collaboration*, Katy Vigeland and Corrine Loomis Dietz. Drawing and Mixed Media
•*Zine Project:* Exhibition, 16 businesses|site specific zines, AIR, video, paper, workshops, zinster body doubling events. community zines
•*Murmurations*, Mike Nord / Ann Kresge. Installation
•*Passages*, Doug Dacar and Sara Swanberg. Ceramics and wood
2022
•*Poetry/Art: in collaboration with Mid Valley Poetry Society*, group show | collaborative AIR
•*Traces, group show*. Mixed media
•*Rivers Series #2*, Sara Swanberg. Wood sculpture
•*Reminiscences*, Sung Eun Park. Installation
•*Mi Cuerpo Es Mi Hogar*, Stephanie Juanillo. Mural and installation
•*Corridors*, Michael Hernandez. 2D mixed media
2021
•*new paintings and some not so new*, Jon Colburn. Paintings
•*Resistance Without Borders,* Alex Buron. Photography
•*Roberto Oran*. Paintings
•*The Pastoral Landscape is on Fire*, EGOR, Eilish Gormley. Paintings
•*Ofrendas*, Eddie Caine. Installation. Dia de los Muertos celebration
•*Native Salem*, curator David G. Lewis. Installation
2020
•*Yellow Squares Bombed*, Eddie Caine and Matthew Boulay. Grant funded
•*Dimentia's Memoirs*: Eric Tautkus. Graffiti art
•*The Collaborative Body*, group project and exhibition
•*Stroll By Gallery*. Response to covid. 3 exhibits
2019
•*Bridging the Gap: Machismo in the Latinx Culture and Community,* group show. Grant funded, programming
•*Objects for Which There Is No Satisfactory Resolution,* Chelsea Couch
•*Consumption*, Jessica Ramey. Recycling and environment
•*Final Nuance / Software Dreams,* Leo Cuanas. AIR
•*Yellow Squares, Or the Opposite of War*, Matthew Boulay. NEA grant funded, programming
•*The Zine Show*. 91 artists, 110 zines, academic advisor, development of *SAA Zine Collection and Library*, workshops, zine club, educational online zine modules and art boxes for K-12
•*Wake,* Diane Jacobs
•*School to Prison Pipeline* with *Latinos Unidos Siempre*. grant funded, programming
2018
•*Combat Grass*, Matthew Boulay, focused on women Veterans
•*Braids and Brawn. The Power of Girls*, Diane Beals, images of girls from around Oregon. Photography
•*Fractals of Identity*, grant funded, programming with two LGBTQ+ community members, workshops
•*Show and Tell: Salem Art Group in Conversation*, group show
•*In Residence*, Karen White. AIR and exhibition
•*Driven: The Culture and Thrill of the Willamette Speedway*, photographer Kelly James, motocross culture and community

•*Imprint*, collaboration with *A 6000* in Bend, OR. Printmaking. Co-curated with printmaking committee
•Pre-school show with *Young at Art*, group show
•*Prints & Books: Workshop Instructors & Students*, group show
•*TedX Artist in Residence*
2017
•*Stronger Together: Images from the Women's March in Salem. S*treet photography
•*Beyond the Wall,* Avantika Bawa. Installation
•*A Show of Shows*, Jon Colburn. Paintings
•*Solar Shadows*, Group Show. Printmaking and installation
•*Corrine Loomis Dietz*, AIR and exhibition. Mixed media
•*Symbols*, Group Show. Mixed media
2016
•*Project Space*, summer pop up art space, grant funded. Two sites | three spaces | 10 exhibits, projects
•*looking forward : LOOKING BACK.* Inaugural exhibition in renovated space
•*Annex Prints!* Collaboration with *Print Arts Northwest*. Co-curated with printmaking committee
2015
•*Project Space*, summer pop up art space in mall, grant funded. Four spaces | 15 exhibits, projects
2014
•*Project Space*, summer pop up art space, grant funded. One space | 8 exhibits, projects
2013
•*Project Space*, summer pop up art space, grant funded. Three spaces | 14 exhibits
•*Rivers Series #1,* Sara Swanberg. Wood sculpture.
2012
•*Project Space*, summer pop up art space, AIR, grant funded. Three spaces | 11 exhibits
•*Artist in Residence,* 3 exhibits
2011
•con temporary, pop up art space, group show
2010
•*Dialogical*, curator Pat Boas, group show
•*Project Space*, summer pop up art space, AIR, grant funded, seven spaces | 35 exhibits
2009
•*Project Space*, summer pop up art space in un-leased downtown location, grant funded. Six spaces | 17 exhibits

ORGANIZATIONS
Positive Impact, Independent projects
Positive Impact Kids, Independent projects
Ash Creek Arts Center, Board Member, past
Ben Franklin Circle, Facilitator, 2016 - current
National Arts Education Association, member
American Alliance of Museums, member
Oregon Museum Association, member

ART
Website www.kathleendinges.com
Etsy hibiscusandpaper (handmade books)
Instagram @hibiscusandpaper
Private Collections- Australia, Canada, Finland, Japan, Norway, USA, United Kingdom

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Jasper Smith DATE: 1/21/25

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- ☐ Budget Committee
- ☐ Independence Days
- ☑ Commission Museum
- ☐ Advisory Board
- ☐ Planning Commission *
- ☐ Other: (please specify) _____
- ☐ Historic Preservation Commission *
- ☐ Library Board
- ☑ Parks & Recreation Board Traffic
- ☐ Safety Commission

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Applicant Signature

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*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

RECEIVED
JAN 22 2025
CITY OF
INDEPENDENCE

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Jasper Smith DATE: 1/21/25

A [redacted]

P [redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- ☐ Budget Committee
- ☐ Independence Days
- ☐ Commission Museum
- ☐ Advisory Board
- ☐ Planning Commission *
- ☐ Other: (please specify) _____
- ☐ Historic Preservation Commission *
- ☐ Library Board
- ☑ Parks & Recreation Board Traffic
- ☐ Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

Applicant Signature

Volunteer service on commissions, committees and boards does require effort and time from members. Your interest and participation can help your community and is greatly appreciated. Appointments made to boards, commissions and committees are made by the Mayor, with the confirmation of the City Council.

*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

REV: JAN 2025

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   I have served on the Parks Board previously. I am seeking reappointment. I have also served on the Museum Board for the city. I have served on the city of Corvallis' King Legacy Board. I have also been appointed by the governor to state boards and commissions including currently the Human Rights Commission and previously the Oregon Council on Developmental Disabilities.

2. Experience volunteering with the City of Independence:

   Mostly the Parks Board and Museum board and some community events and elections.

3. Describe your community involvement experience:

   Professionally, I work with people with developmental disabilities in Benton County. I am connected to many of the community organizations and events for that community. I have long been connected to and involved with groups working for nonviolent community solutions to oppression and exploitation and to build healthy communities.

4. Describe your vision for the future of Independence:

   People live in a healthy community (physically, socially, emotionally) feeling supported and included to live full and meaningful lives valued by others in their community. We work towards greater equality and equity of life opportunities and experiences. We take time to honor beauty and joy.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   I can attend meetings and do some research and activities in addition to the scheduled meetings.

7. Your reason(s) for applying for the Committee/Commission/Board:

Parks (green and blue spaces) contribute to the health and well-being of a community and connect people to deeper experiences of place. They are gathering spaces for children, families, and individuals of all ages. How we use available space and how we connect to each other can have important impacts on people's lives.

Jasper Smith



Work Experience:

Program Manager
Benton County Developmental Diversity Program
(2003-Present)

I currently supervise the community developmental disabilities program (CDDP) for Benton County. I help to build an inclusive community that welcomes its intellectual and developmental diversity. We are particularly known for being leaders in our enhanced support of children and families, integration of mental health supports, service equity, and supports for employment.

Program Manager
ACIST (A Community Integrated Service Team)
(2008-2009)

I supervised the youth mental health program for Benton County. The program expanded services and supports and increased coordination and integration while I was there.

Services Coordinator
Benton County Developmental Disabilities Program
(2001-2003)

I was responsible for identifying, accessing, coordinating, and monitoring services and supports for children and adults with intellectual and developmental disabilities.

Educational Background:

Master of Arts in Interdisciplinary Studies from Oregon State University in Corvallis, Oregon. Completed in 1992.
Areas of study: Religious Studies, Human Development and Family Studies, and Counseling.

Bachelor of Arts from The Evergreen State College in Olympia, Washington. Completed in 1988.
Areas of study: Gender, culture, and disability studies.

Other relevant work experience:

I served on the Human Rights Committee at Fairview Training Center to review behavior and medication plans to ensure human rights and dignity were respected.

I served as a behavior consultant for serving people with developmental disabilities leaving institutions for community settings in the US and New Zealand.

I worked for The Society of the Intellectually Handicapped in New Zealand (IHC) providing behavior support, developing housing and jobs programs, and consulting with community agencies to serve people transitioning from institutional care.

I worked on three federal mental health research grants to show the value of supports for people with mental health challenges.

I have visited and studied social support programs in Sweden and Cuba for health care, disability, mental health, children, and aging.

CITY OF INDEPENDENCE
COMMITTEE APPOINTMENT APPLICATION

The City of Independence solicits applications from individuals who have an interest in public service for appointment to periodic vacancies in City Boards, Commissions and Committees. If you have such an interest, please provide the following information:

NAME: Bill Henley DATE: 1/20/25

[redacted]

I am interested in appointment to (feel free to indicate interest in more than one):

- ☐ Budget Committee
- ☐ Independence Days
- ☐ Commission Museum
- ☐ Advisory Board
- ☐ Planning Commission *
- ☐ Other: (please specify) _____
- ☐ Historic Preservation Commission *
- ☐ Library Board
- ☑ Parks & Recreation Board Traffic
- ☐ Safety Commission

Please complete the questionnaire attached with this document and return this application, the completed questionnaire and a resume or CV to the Office of the City Recorder, Independence City Hall, 555 S. Main Street, PO Box 7, Independence, OR 97351.

William Henley Digitally signed by William Henley Date: 2025.01.20 09:45:57 -08'00'

Applicant Signature

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*Attendance at city-funded training is required for appointees to the Planning Commission and Historic Preservation Commission.

Please answer the following questions, attaching additional sheets as needed may be necessary.

1. Experience serving on an elected board:

   None at municipal level. Many committees as faculty member at Oklahoma State University, and church committees and Elder at FPC Stillwater.

2. Experience volunteering with the City of Independence:

   Member of the Monmouth-Independence Climate Committee 2022-present

3. Describe your community involvement experience:

   In addition to Climate Committee, I have attended a couple City Council meetings and had occasional meetings/conversations about various issues with City Councilors, Mayor McArdle, City Manager Kenna West, and City Planner Fred Evander. Provided feedback at two public information sessions for city planning.

4. Describe your vision for the future of Independence:

   My wife Terry and I moved here in 2022 and immediately fell in love with the city. It is safe, walkable, has beautiful parks and gardens, and wonderful small businesses. I see Independence as a flagship small city in Oregon, and want it to continue to develop in an environmentally responsible, energy-efficient, and climate-resilient manner. For the Parks and Recreation Board, I would like to see preference for low-maintenance native vegetation wherever possible.

5. If applying for the Budget Committee, please describe your experience with budgeting and public finance:

6. Describe the time commitment you are able to make to your chosen Committee/Commission/Board:

   I am retired and therefore able to devote a reasonable amount of time (maybe up to 2-4 hours/weel

7. Your reason(s) for applying for the Committee/Commission/Board:

   Now that I am retired and have time, I want to offer my knowledge and skills as a plant biologist and environmental scientist to environmentally-responsible Independence development and management.

Retired 2021 from Dept. of Plant Biology, Ecology & Evolution (PBEE)
Oklahoma State University, Stillwater [redacted]
[redacted]

Personal: Born and raised in Rochester, NY, USA
Married (Theresa Henley, retired from USDA Farm Service Agency)
Hobbies: hiking, cycling, acoustic guitar

Professional interests: Physiological ecology, photobiology, algal biofuels/bioproducts, evolution and phylogeography of algae/cyanobacteria under stress, especially in extreme environments

Education: B.S. in Marine Science (*summa cum laude*), Southampton College, 1982
Ph.D. in Botany, Duke University, 1988. Physiological response of *Ulva* to changes in growth irradiance. (Joe Ramus, advisor)

Volunteering experience (not career-related)

2023-present: Cascade Volunteers, Willamette National Forest; trail maintenance
2022-present: Monmouth-Independence Climate Committee; advises cities on climate-related issues
2022-present: Habitat for Humanity of the Mid-Willamette Valley, Salem; home construction
Summer 2022: Grand Teton National Park, vegetation management team
2021-22: Truman Heritage Habitat for Humanity, Missouri; home construction
2010s and 2019-21: two 3-year terms as Elder, First Presbyterian Church, Stillwater, OK; Elders are collectively responsible for Church budget and governance
ca. 2010-2020: FPC Stillwater Saturday Brunch (weekly meal for 50-100 citizens)
ca. 1999-2006: Assistant Scoutmaster, Boy Scouts of America
late 1990s: Youth soccer coach, Stillwater Parks & Recreation

Professional experience:

Sabbatical leave, Biology, Colorado State University, May-December 2018
Sabbatical leave, Ecology & Evolutionary Biology, University of Colorado, June-December 2009
Professor, Department of Botany/PBEE, Oklahoma State University, 2004-2021
Head, Department of Botany, Oklahoma State University, 2004-2008
Sabbatical leave, Horn Point Laboratory, University of Maryland, July 1999-July 2000
Associate Professor, Department of Botany, Oklahoma State University, 1997-2004
Assistant Professor, Department of Botany, Oklahoma State University, 1992-1997
Postdoctoral Fellow, Marine Science Institute, Univ. of Texas, July 1991-1992 (with Ken Dunton)
Assistant Research Professor, Duke University Marine Laboratory, 1991-1992
Postdoctoral Research Associate, Duke University Marine Laboratory, 1988-1991 (with C. Barry Osmond and Joe Ramus)
Teaching Assistant, Duke University Botany and Marine Laboratory, 1982-88

Selected peer-reviewed publications (33 total):

Franks, D.T., T.J. Sabella & W.J. Henley. 2022. Minimum nitrogen cell quota for maximal growth rate in cycloturbidostat cultures of *Picochlorum oklahomense*. *Algal Research* 67:102818. https://doi.org/10.1016/j.algal.2022.102818

Henley, W.J. 2019. The past, present and future of algal continuous cultures in basic research and commercial applications. *Algal Research* 43:101636. https://doi.org/10.1016/j.algal.2019.101636

Henley, W.J., M. Cobbs, L. Novoveská & M.A. Buchheim. 2018. Phylogenetic analysis of *Dunaliella* (Chlorophyta) emphasizing new benthic and supralittoral isolates from Great Salt Lake. *J. Phycol.* 54: 483–493. https://onlinelibrary.wiley.com/doi/abs/10.1111/jpy.12747

Novoveská, L., D.T. Franks, T.A. Wulfers & W.J. Henley. 2016. Stabilizing continuous poly-cultures of microalgae. *Algal Research* 13:126-133. http://dx.doi.org/10.1016/j.algal.2015.11.021

Novoveská, L. & W.J. Henley. 2014. Lab-scale testing of a two-stage continuous culture system for microalgae. *Indust. Biotechnol.* 10:228-236. http://dx.doi.org/10.1089/ind.2013.0034

Henley, W.J., R.W. Litaker, L. Novoveská, C.S. Duke, H.D. Quemada & R.T. Sayre. 2013. Initial risk assessment of genetically modified (GM) microalgae for commodity-scale biofuel cultivation. *Algal Research* 2:66-77. http://dx.doi.org/10.1016/j.algal.2012.11.001

Buchheim, M.A., A.E. Kirkwood, J.A. Buchheim, B. Verghese & W.J. Henley. 2010. Hypersaline soil supports a diverse community of *Dunaliella* (Chlorophyceae). *J. Phycol.* 46:1038–1047.

Kirkwood, A.E., J.A. Buchheim, M.A. Buchheim & W.J. Henley. 2008. Cyanobacterial diversity and halotolerance in a variable hypersaline environment. *Microb. Ecol.* 55:453-465.

Kirkwood, A.E. & W.J. Henley. 2006. Algal community dynamics and halotolerance as related to the extreme conditions of a terrestrial, hypersaline environment. *J. Phycol.* 42:537-547.

Major, K.M., A.E. Kirkwood, C.S. Major, J.W. McCreadie & W.J. Henley. 2005. *In situ* studies of algal biomass in relation to physicochemical characteristics of the Great Salt Plains, Oklahoma, USA. *Saline Systems* 1:11 (journal since renamed *Aquatic Biosystems*).

Competitive research funding:

Oklahoma Center for the Advancement of Science & Technology (OCAST) PS16-003: W.J. Henley, *Enhanced Lipid Production by Diatoms in Continuous Culture*, 1 Sept. 2016 – 28 Feb. 2019; $99,568. View here

OCAST PS11-013B: W.J. Henley, *Continuous Cultures of Algae: Basic Research Toward Biofuels*, 1 March 2011 – 28 Feb. 2013; $99,972.

National Science Foundation (NSF) DBI-0533896: M. Palmer, E. Hellgren, K. Hickman, K. Mansy & W. Henley, *Lessons From A Dynamic Natural Landscape: A Planning Proposal for The Tallgrass Prairie Ecological Research Station*. 1 Jan. 2006 – 31 Dec. 2008; $25,000. View here

NSF MCB-0514652: REU supplement to MCB-0132097. 1 April, 2005 – 31 March 2006; $6,000.

NSF MCB-0334508: REU supplement to MCB-0132097. 1 April, 2003 – 31 March 2004; $6,000.

NSF MCB-0132097: W. Henley, R. Miller, M. Buchheim & M. Schneegurt, *Collaborative Research: Salt Plains Microbial Observatory*. 1 April, 2002 – 31 March 2009 (3-yr no-cost extension); ~$1M total; $601,807 OSU; $362,761 Henley. View here

NSF MCB-9978203: *LExEn: Response of photosynthetic microbes of the Salt Plains National Wildlife Refuge to dynamic extreme conditions*. 1 Oct., 1999 – 30 Sept. 2003 (2-yr no-cost extension); $247,866. View here

NSF DUE-9752402: D. French et al. *A new general education biology course: An integrated approach*. 1/98-12/99; $200,000. View here

Professional service and outreach:

Associate Editor, *Journal of Phycology* (2016-present); Editorial Boards of *Algal Research* (2014-2018), *Journal of Phycology* (2014-16, 1994-96), *Mar. Ecol. Prog. Ser.* (1995-2002)

Review proposals/manuscripts for NSF, USDA, DOE, DFG (Deutsche Forschungsgemeinschaft), *Algal Res.*, *J. Phycol.*, *Eur. J. Phycol.*, *PLoS ONE*, *Aquat. Bot.*, *Microb. Ecol.*, *Phycologia*, *Limnol. Oceanogr.*, *Oecologia*, *Photosyn. Res.*, *Deep-Sea Res.*, *Aquat. Microb. Ecol.*, *Extremophiles*, *Sci. Reports*, etc.

Reviewed student posters for Lewin Award at 2012 PSA Annual Mtg., Charleston, SC and 2014 in Portland, OR

Grant panel service: NSF-IOS-IEP, NSF Microbial Observatories; NOAA/EPA/NSF Ecology of Harmful Algae (twice); DOE Biomass Program; DOE/USDA Biomass Research and Development Initiative

Invited participant in 2008 DOE Algal Biofuels Biotechnology Roadmap meeting, Univ. Maryland

Participant in Nov. 2013 DOE BETO Algal Biofuels Strategy Workshop, Arizona State Univ.

Paid consultant for the NSF EPSCoR Centers Development Initiative, July 2003.

July 2016 OETS Agricultural Extension show SUNUP: What is Blue-Green Algae? (http://sunup.okstate.edu/category/seg/2016-second-half/072316-algae?searchterm=algae).

Administration and university service:

2019-2021: OSU College of Arts & Science Reappointment, Promotion & Tenure Committee (Chair in 2021); evaluate faculty across the college for personnel actions and advise Dean.

2011-2018: Coordinator of the OSU interdisciplinary Plant Science Ph.D. program. Involves processing applicants and corresponding with Graduate College; assisting current students; signing plans of study; establishing, enforcing and clarifying rules and procedures; annual program assessment and five-year program review.

2010-2012: Botany representative to the College of Arts & Science Faculty Council; Chair of the ASFC Rules & Procedures Committee (AY 2011-12); ASFC Secretary (AY 2012-13).

2005-2009: member of the OSU planning and design committee for a $70M Interdisciplinary Science Complex construction project (new building plus renovations)

July 2004-June 2008: Head of the Dept. of Botany, OSU.

AY 2003-4: Vice Chair, College of Arts & Science Faculty Council, OSU. This followed several years of service as the Botany representative to the ASFC.

AY 2002-3 and 2003-4: Chair of the ASFC Policy & Procedures Committee. Completed major revisions to the A&S College Personnel Procedures document in consultation with the Interim Dean. The document was ultimately approved by the ASFC and a vote of the College faculty.

Teaching and mentoring:

At OSU I taught the following courses:
Environment and Society
Introductory Biology
Biology of Biofuels
Ecology of Algae & Aquatic Plants
Professional Development in Botany

Postdoctoral, graduate & undergraduate student supervision:

From 1993-2021 I advised or hosted: 6 Ph.D. and 8 M.S. students, 4 postdoctoral fellows, and 36 undergraduate and high school students

Served on graduate committees for 30 Ph.D. and M.S. students in 12 departments/degree programs

Management Team Notes
Wednesday, March 12, 2025

Present: Kenna, Myra, Juventino, Gerald, Fred, Shawn, Emmanuel, Amy, Jason, Patrick, Rob, Amanda

- Pending agenda review.

Fred:

- Central Talmadge Project – Code and Comprehensive Plan changes associated with the Central Talmadge Plan were passed at the March 11 meeting. Will update the code and Comprehensive Plan and put them online soon.
- Annexation Hearings – Two annexation public hearings are scheduled for April 8th. One is for the annexation of a portion of 6675 Corvallis Road, and the other is for the annexation of certain rights-of-way. Notice for the annexation of 6675 Corvallis Road has already been mailed and the notice for the right-of-way annexation will be sent out soon.
- Gun Club Rezone – A public hearing for a rezone on Gun Club Road, including the property that contains the Legacy Oaks Apartments and the neighboring four acres, is scheduled for the Planning Commission meeting on April 7th. The rezone would change the area from Medium Density Residential to the High-Density Residential zone. Notice for the rezone will be sent out soon.
- Infill Housing Code Update – Had a kickoff meeting for the project. Waiting to receive the anticipated schedule for the update.
- Trolley – Continuing to look for trolley funding.
- Commission Meetings – Cancelled the Planning Commission meeting on March 3 and the Historic Preservation Commission meeting on March 17. Plan to have a Planning Commission meeting on April 7.
- Project Review – Reviewing various development permits.

Juventino:

- New recruit is fitting in well and has Police Academy start date set for April 21.
- Lateral applicant being interviewed tonight.
- Sgt. Fleming attending Supervisory Leadership Academy this week.
- Det. Thissell attended a train the trainer for Trauma Informed Response Training last week
-

Gerald:

Project Updates

- **2018-03 Polk Well #4**: Waiting on Pacific Power.
- **2022-03 Polk Co Hoffman-Gun Club Rd SRTS**: County working on drainage issue.
- **2022-09 WWTP Upgrade**: 90% design underway.
- **2022-12 OR 51–5th St SRTS Crossing**: Reviewing scope of work.
- **2022-13 Sunset Park Improvements**: Meeting scheduled for next week with Pacific Power.
- **2022-17 9th St PS Ph 2-3**: Design on same schedule as WWTP upgrade.
- **2023-04 Surface Water Treatment Plant:** Project on hold.
- **2023-06 Stormwater Master Plan Update:** Reviewing scope of work.
- **2023-09 Road Annexation-Juris Transfer:** Waiting on Polk Co. Annexation on **4/8/25**.
- **2023-11 Parks Master Plan Update:** Second open house scheduled for **06/12/25**, and virtual open house on 06/13/24. Parks Board review of documents scheduled for **04/25/26**, and 07/17/25.
- **2023-12 Chestnut St Bridge:** Project to be managed by Marion County.
- **2023-13 Corvallis Rd Waterline:** Bidding in the late summer 2025.
- **2024-01 ODOT ADA Upgrades:** Constructing anticipated in 2025.
- **2024-04 Polk-Main Intersection Improvement:** Design underway.
- **2024-05 Biosolids Removal (Lagoon 1):** Pre-proposal meeting scheduled for 3/26/25 and award on **5/13/25**.

- **2024-07 F Street Water Tower Structural Assessment:** Submitted request for scope of work.
- **2024-08 Polk WTP Pump Upgrade:** Kick-off meeting scheduled for 03/31/25.
- **2024-09 Sludge Survey:** Approved scope of work request.
- **2024-10 Water Loss Survey:** Approved scope of work request.

Administrative Updates

- Staff updating public works standards and detail drawings.
- Staff working on multiple development applications, design, and construction reviews. The following is a status update on larger projects still underway. Projects with no progress or plan approvals have been removed.
    a. 2021-02 SW Crossing: Plans approved.
    b. 2022-18 478 S Main Mixed-Use: Construction underway.
    c. 2023-02 Brandy Meadows 5-6: Plan approval final extension to 08/27/25.
    d. 2023-14 601 Stryker Rd Industrial: Construction underway.

Shawn:

- Draft of BRIC grant is in, Marshall and I are working with OEM to make edits by the end of the month. (would fund drinking water treatment plant design)
- Rural & Tribal grant due Monday, finalizing details for that (would fund design and engineering for south arterial/access to drinking water plant)
- Working on quarterly reports for several grants and IDA
- Putting information together for budget open house, and preparing department budgets
- Met with new industrial business (dairy supply and ice cream production). Pre-app meeting later today
- Forest river site will be listed soon – did a walkthrough with SEDCOR. They seem motivated to sell which is good.
- State created a new revolving loan fund to support infrastructure for affordable (120% of AMI and below) housing. Looking at details and will probably pursue it.

Emmanuel:

- Working on newsletter campaign
- Working on City Budget outreach, i.e. podcast interview with KMUZ
- Editing MI Trolley community impact stories
- Working on Wall that Heals promotions/communications
- Working on editing next Curator's corner, Rosie the Riveter
- Working on Polk Fire newsletter and comms
- Working on APWA conference logistics
- Working on OPOAPIO conference presentation

Amy:

- Historic Independence Newspapers Exhibit – Now on display through the end of June. This exhibit highlights newspapers that shaped our community from 1876 to the 1970s.
- Upcoming Traveling Exhibit: Vanport – April 8 – May 31, 2025
- On Memorial Day in 1948, the Columbia River flooded, destroying the city of Vanport and leaving thousands homeless. This traveling exhibit from the Oregon Historical Society tells the story of Vanport through four pull-up banners, exploring its role as the nation’s largest wartime housing development and Oregon’s second-largest city before the flood.
- Curator’s Corner Preview – Stay tuned for an upcoming Curator’s Corner interview featuring 103-year-old local resident and Rosie the Riveter, Clarice Lafreniere.

Jason:

- Completed cost allocations for software subscriptions for all departments.

- Followed up with Pacific Power for Osprey Nest repairs. They confirmed again that they are committed to donating a crew and a boom truck to the project, I'm still waiting for confirmation on the date. All other details for the project are in place.
- Completed my re-certifications required for my position as our Police Department's LASO.
    - A Local Agency Security Officer (LASO) is a designated individual within a local law enforcement or government agency responsible for overseeing and ensuring the security of sensitive information, systems, and networks. The LASO serves as the primary point of contact for security-related matters and ensures compliance with applicable security policies, procedures, and regulations set by the FBI.
- Continuing to work on repairs to our Safe Exchange camera that was damaged during the windstorm.
- Continuing work on the Windows 11 upgrade project.

Rob:

- We are busy realigning duties with Nikki's return to the team
- Collecting and aggregating budget information from departments to build initial draft of proposed budget

Patrick:

- Youth Coding League regular season is wrapping up. Playoffs will begin March 24.
- Patrick has been working with the Conference Committee for the Oregon Library Association annual conference. Conference will be in Eugene April 23-25, so planning meetings are becoming more frequent.
- Programming planned for Spring Break week - Indy Public Works visits the library (3/25 @ 3pm); All Ages Storytime (3/26 @ 10:30 am); Kid's Build It - Design a Lego City (3/27 @ 3pm).

Amanda:

- Prioritizing a fast turnaround on PAFs this week.
- Continuing work on the budget.

Management Team Notes
Wednesday, March 31, 2025

Present: Kenna, Myra, Juventino, Gerald, Fred, Shawn, Jason, Patrick, Rob, Amanda

- Pending agenda review.

Fred:

- -Out the Past Two Weeks due to emergency. Working half days (plus or minus) and doing some remote work for the next couple weeks.
- -Annexation Hearings – Two annexation public hearings are scheduled at the Council meeting on April 8th. One is for the annexation of a portion of 6675 Corvallis Road, and the other is for the annexation of certain rights-of-way.
- -Gun Club Rezone – A public hearing for a rezone on Gun Club Road, including the property that contains the Legacy Oaks Apartments and the neighboring four acres, is scheduled for the Planning Commission meeting on April 7th. The rezone would change the area from Medium Density Residential to High-Density Residential.
- -Historic Preservation Commission – Two public hearings are scheduled for the meeting on April 21. One is for siding changes to 451 S. 2nd and the other is for the reestablishment of the transom windows at 260-278 S. Main.
- -Trolley – Continuing to look for trolley funding.
- -Project Review – Reviewing various development permits.

Juventino:

- April is Child Abuse Prevention Month. Pinwheels out.
- Meeting with Dennis Sebring regarding Wall that Heals escort route.
- Staffing will be very tight in April with PLO, Vacation, Conferences and trainings.
- Swearing-In Ceremony for Stephenson next week.

Gerald:

Project Updates

- **2018-03 Polk Well #4**: Moving forward with change order to construct electrical connection.
- **2022-03 Polk Co Hoffman-Gun Club Rd SRTS**: Final payment to County submitted. County working on drainage issue.
- **2022-09 WWTP Upgrade**: 90% design underway.
- **2022-12 OR 51–5th St SRTS Crossing**: Reviewing scope of work.
- **2022-13 Sunset Park Improvements**: Working on electrical connection for pathway lights.
- **2022-17 9th St PS Ph 2-3**: Design on same schedule as WWTP upgrade.
- **2023-04 Surface Water Treatment Plant:** Project on hold.
- **2023-06 Stormwater Master Plan Update:** Reviewing scope of work.
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- **2024-10 Water Loss Survey:** Approved scope of work request.

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    - Staff working on multiple development applications, design, and construction reviews. The following is a status update on larger projects still underway. Projects with no progress or plan approvals have been removed. 2021-02 SW Crossing: Plans approved.
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    - 2023-02 Brandy Meadows 5-6: Plan approval final extension to 08/27/25.
    - 2023-14 601 Stryker Rd Industrial: Construction underway.

Shawn:

- Working on budget - Downtown Manager leaving at end of August so we need to figure out the best way to proceed with her work - particularly events.
- Finalizing summer series details - sound, sponsorships, promo kickoff meeting next week. It's our best lineup ever.
- Kick off meeting for HUD TA is tomorrow - will help us review URD and other finance/budget details.

Jason:

- Returned from vacation and working through emails.
- Osprey camera repairs were completed. Unfortunately, we have still been unable to get audio added to the live stream. The live stream should be up and running later this week.
- Our aging finance server suffered a failed hard drive. Replacement parts have been ordered and should arrive tomorrow (4/1/2025).

Patrick:

- Youth Coding League Playoffs started last Monday. The first round will continue this week and voting for Community Favorite will open up on Thursday morning. I'll work with Emmanuel to get messaging out on Facebook when voting begins.
- Huge attendance at our events we held during Spring Break, especially at our Public Works day last Tuesday. Thanks again to the Public Works Department for their willingness to come and engage with all the kids who were excited to see the vehicles and machinery they brought.
- Working on getting a truck and trailer for when the Book Bike is finished to help save on delivery costs.
- Patrick will be attending the Oregon Library Association Conference April 22-25, so will Zoom in for the budget meeting scheduled for April 23.

Myra:

- Working with Downtown Manager on information about Independence Days for the Chamber
- Looking at online system for Public Records Requests and agenda management

From: Billy Whisenant <whitebloom@live.com>
Sent: Saturday, March 15, 2025 12:16 PM
To: Bill Boisvert <bboisvert@ci.independence.or.us>; Dawn Roden <droden@ci.independence.or.us>; Evan Sorce <esorce@ci.independence.or.us>; marilyn97351@gmail.com; Kathy Martin-Willis <martin-willis.kathy@ci.independence.or.us>; Shannon Corr <scorr@ci.independence.or.us>
Cc: Kate Schwarzler <kschwarzler@ci.independence.or.us>; Kenna West <kwest@ci.independence.or.us>
Subject: support of museum

Hello,
I'm sending the attached previous veterans of the month PowerPoint to express one of the community services that the Independence Heritage Museum provides for citizens.

It has been my pleasure to attend the veteran of the month ceremonies and in each recognition and honoring of local veterans I've experienced how meaningful this is for surviving family members, friends and citizens.

Our museum has been a contributing partner in representing and holding events such as the Veteran of the Month.

Please consider alternatives to completely shutting down our museum so that we together can continue just one of the many contributions that the museum has made to the citizens of the City of Independence.
Thank you
Billy Whisenant
Commander American Legion post 33 Independence

Indpendence post 33 American Legion

History of Independence Or. Veteran of the Month

Previous veterans of the month

2/22/2019

My name is Billy Whisenant I am the commander of post 33 American Legion in Independence Oregon and I am proposing that a location for a dedicated flag staff be designated to honor deceased local veterans and their families. When veterans die the family is given an American flag to commemorate the service of their loved one. This flag is special to the families, but few families have a way to display their loved ones flag.

The purpose of a designated Flagstaff is to fly a deceased Veterans flag to bring attention to the community of the service of Veterans in our community and to recognize this by flying the flag for a different veteran each month to show our support, recognition, and honor of the veteran and their family. This would be offered to families if they chose to participate. Every effort would be made through as many media means as possible to share whatever information the family may wish to share.

I understand if this proposal is accepted it would be at the discretion of the parks department for the city of Independence to designate a location. I am requesting that this location be at the Independence Heritage Museum grounds if possible.

In conclusion both the flagpole 20 foot collapsible as well as an all weather flag to fly in lieu of the burial flag will be provided jointly by the American Legion post 33



Rick Seniff, left, and Brent DeMoe install the Veteran of the Month display.
Background: Carly Annable, left, and Billy Whisenant observe.

Audrey Caro | Itemizer-Observer

VETERAN OF THE MONTH

June 2019

BRANCH OF SERVICE:

United States Navy

RANK:

Seaman First Class

ENTRANCE DATE:

July 20, 1943

DISCHARGE DATE:

April 5th, 1946



Mancil Ivan Russell

THANK YOU FOR YOUR SERVICE!!





Local veterans honored

•Audrey Caro

• Jul 17, 2019

INDEPENDENCE — Visitors to the Independence Heritage Museum can appreciate some local history before they even walk into the building.

June 15 marked the first Veteran of the Month installation by American Legion Post 33, Independence. About 40 people attended the inaugural event in honor of Mancil Ivan Russell, former commander of Post 33. Russell was Seaman First Class in the United States Navy. The ceremony offers a way for families to talk about their loved one that is not in a funeral setting, said Post Commander Billy Whisenant.He drew inspiration from a similar program at American Legion Post 44 in Bantam, Conn. Whisenant's wife Rhonda modified that Post's application paperwork for Post 33. The program is open to veterans from the Independence and Monmouth communities who are deceased and were honorably discharged, died while serving in the armed forces, or who are Missing in Action. A small display case to house a photo and information about each veteran of the month was installed in front of the flag pole outside the entrance to museum on July 12.

Brent DeMoe, director of Polk County Family and Community Outreach, constructed one for the first event, and Rick Seniff created the permanent case. "It is a small contribution to help remember those who have served in the past," Seniff said. "I was glad to do it."

He said his wife Anne is an artist and helped him with the design and layout. He said the veteran of the month program is meaningful to him. "I was in the Marine Corps," Seniff said. "When I came home from Vietnam, there was not a lot of attention (given to the returning veterans). Now I have a lot of people coming up to me saying 'thank you for your service.'" What happens at the ceremony can vary. At the June 15 event, Mancil Russell's son, Steven Russell, who also is member of Post 33, spoke about his dad. His widow, Ramona Russell, thought they should sing a song, Whisenant said. She sang a pitch-perfect version of "You're a Grand Old Flag," he said. The museum and the legion are a natural partnership, said Carly Annable, museum manager. "It's wonderful," Annable said of the program. "(Whisenant) approached me pretty quickly after I started (in November). He did all of the leg work."

VETERAN OF THE MONTH

August 2019

BRANCH OF SERVICE:

United States Air Force

RANK:

1st Lieutenant

ENTRANCE DATE:

December 1939

DISCHARGE DATE:

May 1958



Edgar (Eddie) Fulton Pomeroy

March 10, 1918 - June 22, 2017

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)



Please join the American Legion Post 33
& Independence Heritage Museum in recognizing

EDGAR (EDDIE) FULTON POMEROY

as the Post's July

VETERAN OF THE MONTH

July 20th, 1:00 PM

Independence Heritage Museum

Please join us as we raise a flag in honor of 1st Lt Edgar Pomeroy (USAF).
His flag will fly over the museum for the next month.
Refreshments will follow the ceremony.

VETERAN OF THE MONTH

AUGUST 2019

BRANCH OF SERVICE:

United States Army

RANK:

Captain

ENTRANCE DATE:

April 1941

DISCHARGE DATE:

1946



JOHN PFAFF

08/10/1917 - 05/16/2010

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)




•VETERAN OF THE MONTH•
VETERAN OF THE MONTH
AUGUST 2019
JOHN PFAFF

VETERAN OF THE MONTH

September 2019

BRANCH OF SERVICE:

United States Navy

RANK:

AN - Airman

ENTRANCE DATE:

April 16, 1948

DISCHARGE DATE:

April 15, 1952



James E. Williams

July 31, 1929 - December 21, 2011

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)



Please join the American Legion Post 33
& Independence Heritage Museum in recognizing

JIM WILLIAMS

as the Post's September

VETERAN OF THE MONTH

September 21st, 1:00 PM

Independence Heritage Museum

Please join us as we raise a flag in honor of Navy Airman Jim Williams.
His flag will fly over the museum for the next month.
Refreshments will follow the ceremony.

VETERAN OF THE MONTH

OCTOBER 2019

BRANCH OF SERVICE:

United States Navy

RANK:

Culinary Specialist

ENTRANCE DATE:

October 19, 1951

DISCHARGE DATE:

October 17, 1955



Marvin D. Ainsworth

January 22, 1932 - January 31, 2014

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)





VETERAN OF THE MONTH

NOVEMBER 2019

BRANCH OF SERVICE:

United States Army

RANK:

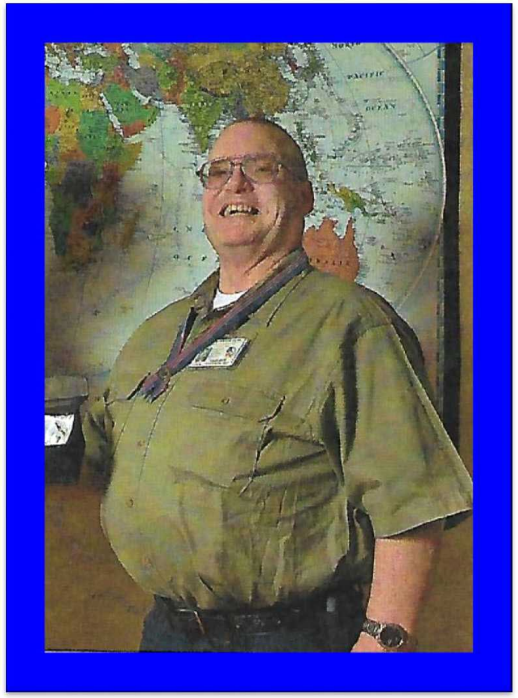
E3 - Helicopter Gunner

ENTRANCE DATE:

October 17, 1968

DISCHARGE DATE:

December 4, 1970



Kelly William Cape

July 2, 1949 - August 13, 2017

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)




VETERAN OF THE MONTH
VETERAN OF THE MONTH
NOVEMBER 2019
Kelly William Cape
July 2, 1949 - August 13, 2017
THANK YOU FOR YOUR SERVICES

VETERAN OF THE MONTH

December 2019

BRANCH OF SERVICE:

Army Air Corp.

RANK:

Staff SGT

ENTRANCE DATE:

November 18, 1942

DISCHARGE DATE:

September 27, 1945



Warren (Bud) Newton

February 17, 1916 - 1973

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)





VETERAN OF THE MONTH

January 2020

BRANCH OF SERVICE:

Marine Corp.

RANK:

Lance Corporal

ENTRANCE DATE:

March 27, 1968

DISCHARGE DATE:

October 24, 1969



Rodney D. DeMoe

January 28, 1948 - December 23, 2015

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)


OREGON


YES WE'RE OPEN

The Heritage Museum has a long-standing partnership with the American Legion Post 33. In the early 2000s the Legion contributed funds, time, and artifacts to establish a Veterans Corner in the museum, building a strong relationship between the two organizations. In 2017 the military exhibit at the museum's former location was refreshed, further strengthening ties with Legion members through their input and contributions.

In 2019 the Legion proposed creating a Veteran of the Month program. As part of this initiative, Legion members installed a flagpole at the museum's previous site where a flag was raised each month to honor a Veteran until the next dedication. When the museum relocated to its current site at 2nd and C Streets, the partnership expanded to include raising the Veteran of the Month flag at the Veterans Memorial Plaza in Riverview Park. Each ceremony is followed by a reception at the museum, further connecting the museum, the Legion, and the community. The Legion also holds its monthly meetings in the museum's conference room.

The partnership between the Heritage Museum and the American Legion Post 33 is a mutually enriching collaboration. It strengthens the museum's mission to preserve and share ongoing history, fosters meaningful community connections, and provides a platform to honor local Veterans.



VETERAN OF THE MONTH

MARCH 2020

BRANCH OF SERVICE:

US Air Force

RANK:

Tech Sergeant

ENTRANCE DATE:

1952

DISCHARGE DATE:

1972



LARRY G. MILLER

Jan. 31, 1934 - Dec. 18, 2007

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)


ADOPT-A
HIGHWAY
PROGRAM
River Gallery


VETERAN OF THE MONTH
VETERAN OF THE MONTH
OCTOBER 2021
LARRY G. MILLER

VETERAN OF THE MONTH

DECEMBER 2021

BRANCH OF SERVICE:

US Air Force

RANK:

Captain

ENTRANCE DATE:

11/25/1966

DISCHARGE DATE:

7/21/1972



Lee Alan Phillips

Nov. 30, 1944 - May 10, 2011

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)




River Gallery

VETERAN OF THE MONTH

FEBRUARY 2022

BRANCH OF SERVICE:

US Navy

RANK:

Seaman Apprentice (SA)

ENTRANCE DATE:

03/12/1964

DISCHARGE DATE:

03/17/1967



Harold M. Birge

Feb. 5, 1943 - Jul. 29, 2014

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)





VETERAN OF THE MONTH

APRIL 2022

BRANCH OF SERVICE:

US Marine Corps

RANK:

Corporal

ENTRANCE DATE:

01/08/1961

DISCHARGE DATE:

01/08/1965



Robert D. Birge

Aug. 21, 1941 - Oct. 8, 2020

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)


VETERAN OF THE MONTH
VETERAN OF THE MONTH
APRIL 2022
BRANCH OF SERVICE:
US Marine Corps
RANK:
Corporal
ENTRANCE DATE:
01/01/1951
DISCHARGE DATE:
01/01/1953
Robert D. Birge
Aug. 21, 1941 - Oct. 8, 2020
THANK YOU FOR YOUR SERVICE!!!


River Gallery

VETERAN OF THE MONTH

MAY 2022

BRANCH OF SERVICE:

US Army

RANK:

SP5 (T)

ENTRANCE DATE:

02/04/1966

DISCHARGE DATE:

12/12/1967



Donald G. Ediger

Aug. 13, 1943 - Jan. 29, 2022

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)


VETERAN OF THE MONTH
VETERAN OF THE MONTH
MAY 2022
BRANCH OF SERVICE:
US Army
RANK:
SP4 (T)
ENTRANCE DATE:
DISCHARGE DATE:
Donald G. Ediger
Aug. 13, 1943 - Jan. 29, 2022
THANK YOU FOR YOUR SERVICE!!



VETERAN OF THE MONTH

JULY 2022

BRANCH OF SERVICE:

US Navy

RANK:

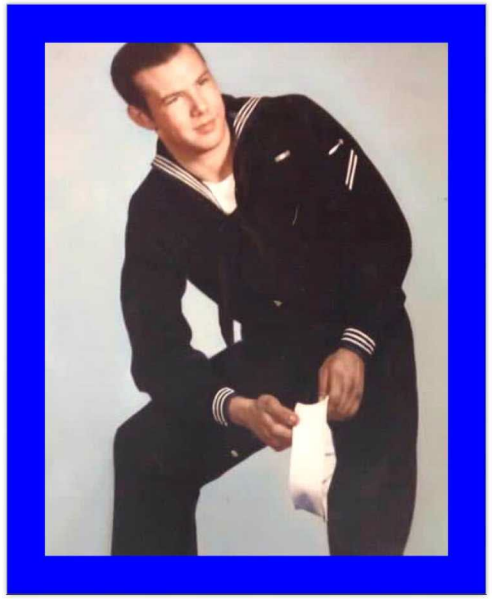
TM3 (SS)

ENTRANCE DATE:

11/03/1965

DISCHARGE DATE:

09/15/1969



James J. Branske

May 28, 1946 - Dec. 23, 2020

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)




VETERAN OF THE MONTH
VETERAN OF THE MONTH
JULY 2022
James J. Branske
THANK YOU FOR YOUR SERVICE!!

VETERAN OF THE MONTH

November 2022

BRANCH OF SERVICE:

US Marine Corps

RANK:

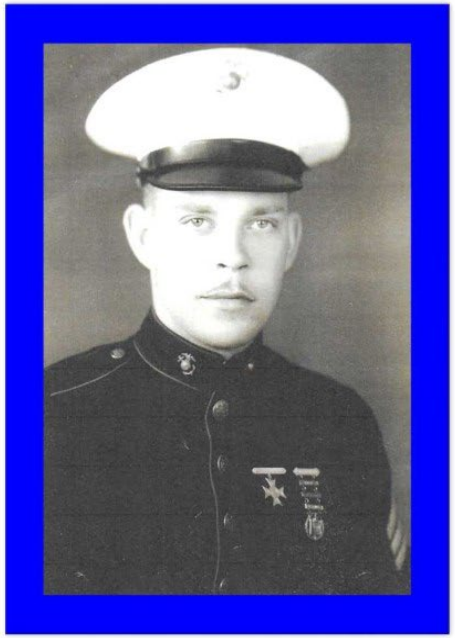
Second Lieutenant

ENTRANCE DATE:

04/16/1942

DISCHARGE DATE:

02/05/1946



Glen S. Pederson

Feb. 15, 1921 - Sept. 18, 1999

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)


VETERAN OF THE MONTH
VETERAN OF THE MONTH
November 2022
BRANCH OF SERVICE:
US Marine Corps
RANK:
Second Lieutenant
ENTRANCE DATE:
04/16/1942
DISCHARGE DATE:
02/05/1946
Glen S. Pederson
Feb. 15, 1921 - Sept. 18, 1999
THANK YOU FOR YOUR SERVICE!!


THE WAY IT WA

VETERAN OF THE MONTH

April 2023

BRANCH OF SERVICE:

US Navy

RANK:

E6

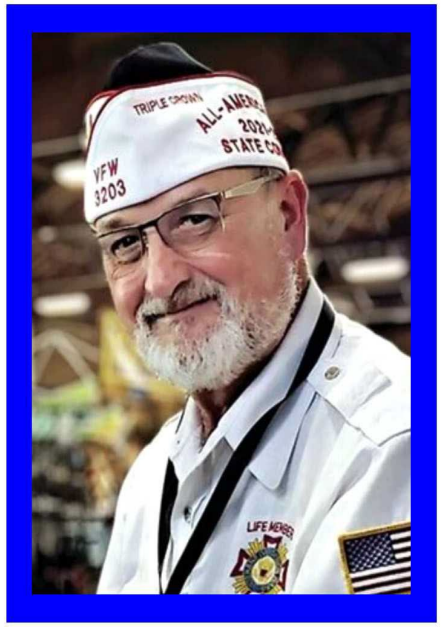
First Class Petty Officer

ENTRANCE DATE:

1983

DISCHARGE DATE:

1989



Dennis R. Pratt

Dec. 27, 1963 - Feb. 23, 2023

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)


VETERAN OF THE MONTH
VETERAN OF THE MONTH
April 2023
Dennis R. Pratt



VETERAN OF THE MONTH

May 2023

BRANCH OF SERVICE:

US Navy

RANK:

E6

Machinist Mate

ENTRANCE DATE:

1976

DISCHARGE DATE:

1984



Steven M. Forbes

May 26, 1958 - Dec. 23, 2022

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)




C STREET
OPEN


Veteran Of The Month
David K. Tonkin
US
Air Force
VETERAN OF THE MONTH
June 2023
US Air Force
RANK:
MSgT
ENTRANCE DATE:
June 1961
DISCHARGE DATE:
March 1989
David K. Tonkin
Aug. 18, 1943 - Oct. 29, 2022
THANK YOU FOR YOUR SERVICE!!




VETERAN OF THE MONTH
VETERAN OF THE MONTH
June 2023
BRANCH OF SERVICE:
US Air Force
RANK:
MSGT
ENTRANCE DATE:
June 1961
DISCHARGE DATE:
March 1987
David K. Tonkin
Aug. 18, 1943 - Oct. 29, 2022
THANK YOU FOR YOUR SERVICE!

VETERAN OF THE MONTH

July 2023

BRANCH OF SERVICE:

US Navy

RANK:

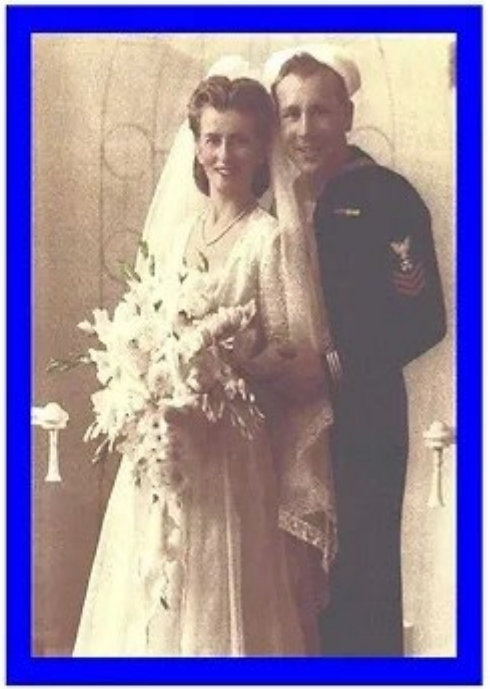
1st Class Motor Machinist Mate

ENTRANCE DATE:

November 23, 1942

DISCHARGE DATE:

September 29, 1945



Walter A. Krummel

Apr. 4, 1922 - Mar. 11, 2011

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-623-9188)




VETERAN OF THE MONTH
July 2023
BRANCH OF SERVICE:
US Navy
RANK:
1st Class Motor
Machinist Mate
ENTRANCE DATE:
November 23, 1942
DISCHARGE DATE:
September 29, 1945
Walter A. Krummel
Apr. 4, 1922 - Mar. 11, 2011
THANK YOU FOR YOUR SERVICE!!
Provided By: Polk County Veteran Services Office (503-623-9188)

VETERAN OF THE MONTH

JULY 2024

BRANCH OF SERVICE:

U.S. Army

RANK:

Major

ENTRANCE DATE:

1959

DISCHARGE DATE:

1980



James Colton Corr

February 1, 1936 - July 9, 2014

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-751-1644)




VETERAN OF THE MO

VETERAN OF THE MONTH

August 2024

BRANCH OF SERVICE:

U.S. Army

RANK:

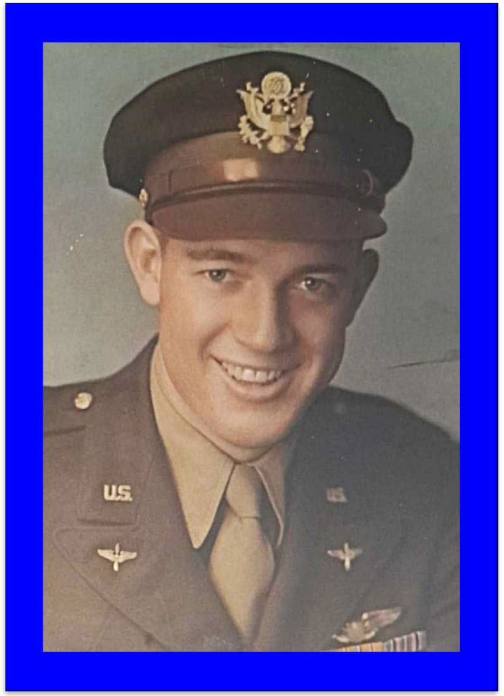
1 Lt.

ENTRANCE DATE:

01/07/1942

DISCHARGE DATE:

MIA/KIA



Leo W. Rice

July 4, 1920 - Nov. 11, 1944

(Date Buried at Sea)

THANK YOU FOR YOUR SERVICE!!

Provided By: Polk County Veteran Services Office (503-751-1644)




VETERAN OF THE MONTH
VETERAN OF THE MONTH
August 2024
BRANCH OF SERVICE:
U.S. Army
RANK:
1 Lt.
ENTRANCE DATE:
01/07/1942
DISCHARGE DATE:
MIA/KIA
Leo W. Rice
July 4, 1920 - Nov. 11, 1944
THANK YOU FOR YOUR SERVICE!!

From: David Clyne <davidclyne29@gmail.com>
Sent: Friday, March 28, 2025 9:40 AM
To: Myra Russell <mrussell@ci.independence.or.us>
Cc: Kenna West <kwest@ci.independence.or.us>; kate@indycommons.com
Subject: Fwd: Budgeting

Hi Myra

Was this below email distributed to Council per the below request? It seems I no longer get responses from the Mayor, Council or City Manager and am hoping that the lack of basic customer service skills isn't pervasive in the organization.

Please share this with them as well.

David Clyne
Just a resident

Sent from my iPhone

Begin forwarded message:

From: David Clyne <davidclyne29@gmail.com>
Date: March 22, 2025 at 8:45:03 AM PDT
To: Kate Schwarzler <kate@indycommons.com>
Cc: Kenna West <kwest@ci.independence.or.us>
Subject: Budgeting

Hi Kate,

As you may have heard, I've just taken on the role as interim city manager for Toledo. It's a smaller community (about 3,500) that certainly is seeing its share of struggles economically, organizationally and politically.

It has an economy that has struggled for years with the changes in the timber industry and has seen the vast majority of its mills shuttered. GP is pretty much the last significantly-sized one still operating. The results are retail struggling, investment lagging and tough challenges facing families.

That all said, they are still keeping the pool open and even have agreed to substantially reinvest in it. Moreover, they are operating a top notch library and have plans to relocate core city services to a larger and improved civic center. With that move, they are hopeful of further standing up their museums in the current city hall site.

Why do I tell you this? This is a much more conservative community than Independence yet they believe it is in their interests, perhaps even "essential", that these services survive

and thrive. They have made creative and perhaps a bit risky (but totally “legal”) choices in pursuit of these goals.

I admire this attitude that is so reminiscent of how Independence was operated previously and would urge you yet again to expand the echo chamber.

Please share with the rest of city council.

Regards
David Clyne, resident of Independence

Sent from my iPad

March 18, 2025

Dear Independence City Council and Mayor,

I am writing as the City of Independence is facing a $776,000 budget shortfall for the 2025-26 fiscal year, and the solution being considered to close the Independence Heritage Museum, possibly sell the Museum building, impose cuts to the Library, and cut funding for Independence City Parks is, with all due respect, not the best idea for our tow-.

As long-time residents and home owners in Independence, we DO NOT support this direction for Independence, which has worked so hard to create a vibrant and cultural community.

What will happen when 16,000 visitors are no longer coming to Independence?

The decision to buy the current building aligned with the City's strategic plan, Vision 2040 Plan at the time of purchase. Independence has put in a lot of work and effort to create a vibrant hub! I work in Salem and folks tell me all the time that they come to Independence from Salem to visit, and that they bring visitors here. You have expanded the downtown through the Independence Hotel, waterfront park, Heritage Museum, outdoor pathways along the river, and more. All of this supports the new restaurants and businesses. This environment brings tourism funds every year. Since moving to its current location in April 2022, over 16,000 people have visited the Heritage Museum, including school groups and tourists, many of whom also support local businesses. *What will happen when 16,000 visitors are no longer coming to Independence?*

Preserving Independence History

For 49 years, the Independence Heritage Museum has preserved the history of our community. The museum's collection showcases the stories, artifacts, and culture of Independence and its people. Part of what makes Independence, Independence, is its history. *What will happen when there is no longer anyone telling our story?*

Long term fiscal health

I understand that the City was trying to manage a budget in past years that was not sufficient. Now the City is in a deficit (approximately $776,000 for the 2025-26 fiscal year) However, selling the Heritage Museum building ($250,000 net?) and closing the Museum ($200,000 per year?) to shore up *this* years shortfall (one year only!) **is making one entity pay the price for another. This will fail in the long term.** *What will happen next year when there is no Museum building to sell and no organization to close?*

Ideas

There must be another way. Is it possible to consider:

1. adding the Museum onto the CREF (Cultural Resources Economic Fund) through the Cultural Advocacy Coalition of Oregon (CACO)?
2. members of CACO such as Chris Ayzoukian, from the Reser Center for the Arts, or with Patricia Reser who has funded PRAX in Corvallis and the Beaverton Reser Center?
3. Speaking with CACO board member Emily Hartlerode from Oregon Folklife Network to see how OFN rebuilt itself about ten years ago?
4. Speaking with CACO board member Nicole Yasuhara from Oregon Historical Society to see if there are paths of funding for Oregon history endeavors?
5. Working with our representatives to find ways to expand funding for Independence, such as the funding Deb Patterson found to start the Trolley?
6. Selling other downtown buildings that are at a deficit.
7. Selling undeveloped properties.
8. Merging or otherwise coordinating the Independence and Monmouth police departments to streamline management.
9. Evaluating staffing structures in city departments for possible efficiencies.

I understand that the City Council approved funding for the Museum, Library, and Parks through June 30, 2025. Thank you! However, no funding was allocated for the 2025-26 budget starting on July 1, 2025. **I hope that the City will fully continue to fund these important cultural institutions that make living in Independence worthwhile** and find other ways of taking responsibility for decisions made in the past by allowing a broader swath of entities to share in a solution.

Our family members (children age 11 and 17) support the arts and culture in our community, and value this vibrant place for all generations. Let's keep it growing for our young people (26% are under 18), older folks (only 10% are over age 65), and those in between! We have many years ahead and these decisions are important.

Thank you,

Kathleen Dinges

846 Skyraider Drive, Independence, OR 97351

PENDING CITY COUNCIL AGENDA ITEMS: 3/31/2025

APR 8, 2025 - 6:30 PM	APR 22, 2025 - 6:30 PM
Agenda items due: Noon, 04/02/2025	Agenda items due: Noon, 04/16/2024
» Brandt's rate adjustment (Josh Brandt/Estle Harlan)	» Work Session-Moderate Income Revolving loan fund (Irvine)
» PH: Right of way annexation (Evander)	» Work Session-Trolley IGA (West)
» Public Hearing Annexation Corvallis Rd (Evander)	» Work Session-URA finance (Moody/Irvine)
» Audit presentation (Moody)	»
» Board appointments (West)	»
»	»
»	»
» Liaison Reports: MINET, Parks Board, and Independence Days Commission	»
» Minutes/Misc Corresp/Notes/PAC	»
+ Urban Renewal Agency Meeting, if needed	***+ Urban Renewal Agency Meeting, if needed***
MAY 13, 2025 - 6:63 PM	**MAY 27, 2025 - 6:30 PM**
Agenda items due: Noon, 05/07/2025	Agenda items due: Noon, 05/21/2024
» Contract Award-Lagoon 1 Biosolids removal (Fisher)	» Work Session-Council Procedure-Council Bills, Public Hearing (West)
» Budget Adjustment(Moody)	»
» Q3 Financial report (Moody)	»
» PH: Gun Club Rezone (Evander)	»
»	»
»	»
»	»
» Liaison Reports: Library Board, Museum Board and Continuum of Care	»
» Minutes/Misc Corresp/Notes/PAC	»
+ Urban Renewal Agency Meeting, if needed	***+ Urban Renewal Agency Meeting, if needed***
JUN 10, 2025 - 6:30 PM	**JUN 24, 2025 - 6:30 PM**
Agenda items due: Noon, 06/04/2025	Agenda items due: Noon,06/18/2024
» Budget Adoption (Moody)	»
»	»
»	»
»	»
»	»
»	»
»	»
»	»
»	»
» Liaison Reports: Traffic Safety, Historic Preservation, and Planning Commission	»
» Minutes/Misc Corresp/Notes/PAC	»
+ Urban Renewal Agency Meeting, if needed	***+ Urban Renewal Agency Meeting, if needed***

Future Items:
Update Fee Schedule (Events fees - parks)
Franchise Agreements (updates ongoing)
Resolution: Purchasing Authority *(West)*
IGA - Mon/Indy Trolley Board *(West/Evander)*
Code Change-HB3395 (Evander)
Work Session-Dusk to Dawn

Future Council Work Sessions:

Future PW Agenda Items:
Code and Utility Billing

City Council Liaisons:
Historic Preservation Commission: Councilor Morton
Planning Commission: Councilor Martin-Willis
Independence Days Commission: Councilor Boisvert
Library Board: Councilor Boisvert
Museum Advisory Board: Councilor Morton
Parks & Rec Committee: Councilor Roden
MINET: Councilor Sorce
Traffic Safety Commission: Councilor Roden
Continuum of Care: Councilor Corr