City of Independence

Regular Meeting Agenda
City Council
Tuesday, March 10, 2026 @ 6:45 PM
Civic Center - Council Chambers

(see agenda footer for meeting attendance information)

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1. Call to Order

Call to order at 6:45 pm or immediately following the Urban Renewal Agency meeting.

2. Roll Call

3. Minutes

3.1. Regular Meeting 02/10/2026

3.2. Work Session 02/24/2026

4. Visitors/Public Comment

5. Reports/Presentations

5.1. Mayor

5.2. Council Liaison Reports

5.2.1. Library Board: Councilor Boisvert

5.2.2. Museum Board: Councilor Morton

5.2.3. Continuum of Care: Councilor Corr

5.2.4. Traffic Safety Commission: Councilor Roden

5.2.5. Historic Preservation Commission: Councilor Morton

5.2.6. Planning Commission: Councilor Martin-Willis

5.3. City Manager

5.4. Presentation

5.4.1. City Audit Presentation (Carey, Auditors)

6. Unfinished Business

6.1. 2nd Reading: Council Bill 2026-05, An Ordinance Amending the Standards for Mobile Vending Units in the Independence Municipal Code and Development Code (Evander)

6.2. 2nd Reading: Council Bill 2026-03, Annex, Redesignate and Rezone 46.7 acres along South 13th Street (Evander)

6.3. Council Bill 2026-07: Potential Change to the Requirements for Fences Associated with Governmental Uses (Evander)

7. New Business

7.1. Q2 Financials (Carey)

7.2. Public Hearing: CDBG Grant Funding (Irvine)

7.3. Public Hearing**:** Parks System Master Plan Adoption (Evander)

7.4. Council Bill 2026-6**,** Adopt Parks System Master Plan (Evander)

8. Executive Session, 3rd Floor Conference Room

Pursuant to ORS 192.660(2)(h) To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation.

9. Potential Action from Executive Session

9.1. Litigation Settlement (West)

10. Council Announcements

11. General Information

11.1. Management Team Notes

11.2. 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

11.3. Pending Agenda Calendar

12. 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/81856026483?pwd=MiSHWVRjg56TYooL83EDsIbayK5CXq.1
- To participate in the meeting **by phone, dial US: +1-253-215-8782** and enter **Webinar ID: 818 5602 6483** and **Passcode: 914641**

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, February 10, 2026

1. **Call to Order**. Mayor Schwarzler called the meeting to order at 6:01 PM

2. **Roll Call**. Mayor Schwarzler present.

Present:	Councilor Evan Sorce Councilor Bill Boisvert Councilor/Council President Kathy Martin-Willis Councilor Marilyn Morton Councilor Shannon Corr
Absent:	Councilor Dawn Roden, Excused
City Staff Present:	Kenna West, City Manager Myra Russell, City Recorder Amanda Carey, Finance Director Fred Evander, City Planner Shawn Irvine, Assistant City Manager Lyle Gilbert, Police Lieutenant Gerald Fisher, Public Works Director

3. **Minutes**. **Action:**
Councilor/Council President Martin-Willis moved to approve minutes from the Special meeting 1/13/2026, Regular meeting 1/13/2026 and Work Session 1/27/2026; Councilor Boisvert seconded. Discussion: None
Roll call vote. Motion 5-0-0
Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: None
Abstentions: None

3.1. **Special Meeting 01/13/2026**.

3.2. **Regular Meeting 01/13/2026**.

3.3. **Work Session 01/27/2026**.

4. **Visitors/Public Comment**.

1. **Ben Bodeda, Independence, OR: Gate Youth Association.** Spoke of the Gate's community outreach efforts and expansion plans. They are hoping to break ground on expansion in May to add classrooms and a dining area for student lunch. They collaborate with volunteers and mentors in the community,

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including WOU. They gave councilors a packet containing more information about the Gate.

2. **Edie Patrick & Anne Scheck, Independence, OR:** The two grandmothers read a prepared statement advocating for a welcoming and safe community for all residents.
3. **Jennifer McMullen, Independence, OR:** Spoke about concerns regarding city ordinances that favor certain businesses over others, particularly in regard to the mobile vending limitation in downtown.

5. Reports/Presentations.

5.1. **Mayor**.

- Noted that the legislative session had begun, and we are actively engaging with legislators to represent the city's interests. Kept comments brief due to full agenda.

6. Unfinished Business.

6.1. **2nd Reading: Council Bill 2025-08, An Ordinance Amending the Standards for Mobile Vending Units in the Independence Municipal Code and Development Code (Evander)**.
Council Bill #2025-08 came back to council for a 2nd and 3rd reading after the first reading passed, but not unanimously, at the previous council meeting. Before a motion was made, Council considered again whether to limit the number of food trucks downtown. After reviewing community feedback and robust council discussion, the council decided to reconsider the regulation approach, focusing instead on health and safety requirements while allowing market forces to determine the number of food trucks. Planner Evander was asked to provide a new copy of the council bill and exhibit C with the changes council agreed upon later in the agenda.

A second motion was not made, so the original motion died. This item will come back on the agenda as item 7.10 at the end of the meeting.

7. New Business.

7.1. **OLCC Annual Liquor License Renewal (Gilbert)**.
Lt. Gilbert presented information for the OLCC Annual Liquor License renewal process. He stated that the number of incidents seems to reduce every year. There were only 5 calls for service for alcohol-related issues in 2025.
Action:
Councilor Corr moved to recommend approval of all annual liquor license renewals upon receipt of City fees; Councilor Sorce seconded. Discussion: None
Roll call vote. Motion 5-0-0
Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr

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Nays: None
Abstentions: None

7.2. **Liquor License Application, Change of Ownership: Silk Thai LLC (Gilbert)**.

Lt. Gilbert explained that the original partnership for the business Silk Thai had changed and one of the owners is continuing the business on her own. Council asked about ownership changes and requirements from OLCC. Gilbert explained that the LLC name had changed (that runs Silk Thai), so OLCC required the new application and approval.

Action:

Councilor Morton moved to recommend approval of the above liquor license as received; Councilor/Council President Martin-Willis seconded. Discussion: None

Roll call vote. Motion 5-0-0

Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: None
Abstentions: None

7.3. **Proposed Resolution 26-1647, City Fee Schedule Update (Carey)**.

Finance Director Carey explained that the proposed resolution was presented based on staff recommendations and feedback from council at 2 previous work sessions. Councilor Sorce asked how fee changes would be communicated to the community. CM West said if the resolution passes, the city will provide a communication plan.

Action:

Councilor/Council President Martin-Willis moved to adopt Proposed Resolution 26-1647 and referenced Exhibit “A”.; Councilor Corr seconded. Discussion: None

Roll call vote. Motion 5-0-0

Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: None
Abstentions: None

7.4. **Contract Award: Corvallis Rd Waterline Improvements (Fisher)**.

Public Works Director Fisher explained the process for awarding the contract for the Corvallis Road Water Line Project. CM West noted that the money for this project is from a Federal Grant, so they have a say in how the contract is awarded. The city followed their process.

Action:

Councilor/Council President Martin-Willis moved to award the construction contract to Wickwire Contracting, LLC in the amount of $750,160.00 and authorize the City Manager to execute the contract and any change orders within the approved budget; Councilor Corr seconded. Discussion: Councilor

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Morton likes that the project is federally funded.
Roll call vote. Motion 5-0-0

Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: None
Abstentions: None

PW Director Fisher noted that the construction should end by mid-June so that it's not under construction during the 4th of July.

7.5. **Proposed Resolution 26-1646, City Accepting Jurisdiction Over Certain County Roadway (Fisher)**.

Public Works Director Fisher explained that the County has given us jurisdiction over certain roads, but the city hadn't accepted Hoffman Road because they were waiting for drainage issues to be addressed. Those have now been addressed, so the city is ready to accept jurisdiction of Hoffman Road from Polk County.

Action:

Councilor Corr moved to approve Proposed Resolution 26-1646 accepting jurisdiction of Hoffman Road within the urban growth boundary from Polk County; Councilor Boisvert seconded. Discussion: None
Roll call vote. Motion 5-0-0

Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: None
Abstentions: None

7.6. **Public Hearing: Annex 46.7 Acres East of 13th Street and Rezone Property to Mixed Density Residential (Evander)**.

Short recess at 7:09 PM while waiting for Planner Evander to come back to the meeting to present this agenda item. Meeting reconvened at 7:15 PM

Mayor Kate Schwarzler read the hearing script regarding how the meeting would be conducted. State Law Required Statements read.

- **Declaration of Conflicts of Interest, Ex-Parte Contact, Bias:** None
- Public Hearing opened at 7:16 pm by Mayor Schwarzler.
- **Staff Presentation:** Planner Evander presented the proposal of annexation of 46.7 acres east of 13th Street and a rezone of the property to a mixed-density residential annex. This is consistent with the Southwest Independence Concept Plan and meets various planning requirements. The development includes a mix of residential units, public spaces, and trails along the South Fork of Ash Creek. Staff recommends approval of the application for annexation and rezone.
- **Discussion**: Councilor Corr asked about the difference between cottages, townhomes and single-family homes. The applicant explained that it would be a mix of smaller homes at a more attainable price point. They will be centered around green space and form a stronger sense of community and pride in ownership. Councilor Martin-Willis mentioned the area was farm land and

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asked if it was no longer being farmed. The applicant explained that the owners have a shared vision and shared goals for development that has more of a sense of community. The owners will stay through the project, they are not selling the land. The owner shared that it hasn't been used as farmland in 50 or 60 years. Her goal is a beautiful development that is affordable. Families can move from multifamily property to homeownership. Councilor Sorce asked if the trails would be available to the public. Evander explained that it would be open to the public.

- **Further questions from the Council**. Councilor Sorce asked about communication to neighbors of the project, specifically St. Patrick's Church. Evander said the notice board was located right next door to the church. The city did not hear any feedback from the neighbors.
- **Objections or testimony received:** DLCD Letter received on Feb 10 and was given to councilors at the meeting and included in packet after the fact.
- **Public Testimony:** None
- **Discussion: Staff Response to testimony—**None
- Hearing closed at 7:43 PM.

7.7. **Council Bill 2026-03, Annex, Redesignate and Rezone 46.7 acres along South 13th Street (Evander)**.

Planner Evander explained that this was the council bill associated with the public hearing that was just held.

Action:

Councilor/Council President Martin-Willis moved to read the proposed Ordinance, Council Bill #2026-03, the annexation and rezone of 46.7 acres along S. 13th Street, the text of which is contained in the Council packet, for the first time.; Councilor Morton seconded. Discussion: None

Roll call vote. Motion 5-1-0

Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr

Nays: Dawn Roden-Absence counted as nay

Abstentions: None

City Recorder Russell read the bill by title.

Councilor Boisvert started a motion to proceed with the second reading. As the vote was being taken, Councilor Martin-Willis asked if the absent council member is counted as a no vote. CM West confirmed, and let council know that the second and third reading of the bill would come back at the next council meeting.

Mayor Schwarler asked if the rules on voting could be changed. CM West said staff would look into whether it is in the charter or city code and report back.

7.8. **Public Hearing: Potential Change to the Requirements for Fences Associated with Governmental Uses (Evander)**.

Mayor Kate Schwarzler read the hearing script regarding how the meeting would be conducted. State Law Required Statements read.

- **Declaration of Conflicts of Interest, Ex-Parte Contact, Bias:** None
- Public Hearing opened at 7:49 pm by Mayor Schwarzler.
- **Staff Presentation:** Staff Report as submitted in the agenda packet was reviewed by Assistant CM Irvine. The city reviewed fence standards for

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government facilities after complaints about barbed wire on a fence in a residential area at one city-owned location. They found existing development codes do not effectively address fences for government uses, with varying standards depending on the zone. Irvine explained that security cameras were considered insufficient for prevention as the large area would need so many cameras and the city does not have resources to monitor them 24/7. Barbed wire fences were deemed necessary for protecting facilities like water wells and water/wastewater treatment plants. The city is proposing a new standard for public service uses, allowing 6-foot-tall fences topped with barbed wire. The Planning Commission recommended a 15-foot setback for barbed wire fences when adjacent to three or more residential parcels. This proposal aims to balance the safety needs of public facilities with concerns about fence height and appearance in residential areas. Staff expressed concerns about the feasibility and implications of this requirement, particularly for existing facilities and future development scenarios. Staff maintained their recommendation for amending the city's development code to allow 6-foot-tall barbed wire fences without a setback, citing practical challenges and the need for a consistent standard.

- **Discussion:**Councilor Sorce said that everything explained makes sense and that we need to protect vulnerable soft targets, but questioned the communication to neighbors before the barbwire was installed. Irvine said that notice was not given ahead of time and that the city doesn't usually provide notice on city capital projects. Councilor Sorce mentioned it as constructive feedback for the future but agreed that the city needs to harden the public works facilities. Councilor Morton asked if there was feedback from neighbors. Two neighbors had testified. The Mayor was concerned about creating a one-off situation that would set a precedent for every other project. Councilor Sorce likes a uniform standard and wants to make sure the community knows why we need to protect these properties.
- **Further questions from the Council**. None
- **Objections or testimony received:** None
- **Public Testimony:** None
- **Discussion: Staff Response to testimony —** Council asked if the proposal in front of them included the 15-foot setback or not. Irvine confirmed that this was the original staff proposal with no setback, but that council had the option to approve, approve with an amendment or do nothing.
- Hearing closed at 8:18 PM.

7.9. **Council Bill 2026-01: Potential Change to the Requirements for Fences Associated with Governmental Uses (Evander, Irvine)**.

Action:

Councilor Morton moved to read the proposed Ordinance, Council Bill #2026-01 to adopt LA 2026-01 in full as the text is contained in the Council packet, for the first time; Councilor Corr seconded. Discussion: None

Roll call vote. Motion 5-1-0

Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr

Nays: Dawn Roden-Absence counted as nay

Abstentions: None

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City Recorder Russell read the title of the ordinance.
The second and third reading of the bill will come back at the next council meeting.

7.10. **Agenda item added during meeting: Council Bill 2026-05, An Ordinance Amending the Standards for Mobile Vending Units in the Independence Municipal Code and Development Code (Evander)**.
Planner Evander brought back a new council bill and new Exhibit C pertaining to the Mobile vending bill at item 6.1. The council bill was changed to 2026-05 instead of 2025-08. In Exhibit C, the section limiting mobile vending locations (on page 2, Section 8-419) item (c) was removed completely.
Action:
Councilor/Council President Martin-Willis moved to read the proposed ordinance, Council bill 2026-05, an ordinance amending the standards for mobile vending units, the text of which is contained in the council packet, for the first time; Councilor Morton seconded. Discussion: None
Roll call vote. Motion 5-1-0
Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: Dawn Roden-Absence counted as nay
Abstentions: None
City Recorder Russell read the title of the ordinance.
The second and third reading of the bill will come back at the next council meeting.

8. Council Announcements.

- Councilor Morton: Hearts are up downtown! The money raised by IDA pays for flower baskets in May. Dallas is participating this year.
- Councilor Boisvert: The coat drive is still going on for the Ella Curran food bank. Locations are here at City Hall, Grocery Outlet and Boisvert office.
- Councilor Sorce: WOU History Club students are working with the museum director to catalog textiles. Great opportunity for these students.
- Councilor Corr: Museum talk at Valkyrie on Thursday, February 12. The talk will be about Valsetz. Donations accepted. Non-alcoholic drinks available.

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

9.1. **Management Team Notes**.

9.1.1. **01/14/2026**.

9.1.2. **01/28/2026**.

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**

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of the official record.

9.3. **Pending Agenda Calendar**.

10. Adjournment. Mayor Schwarzler adjourned the meeting at pm.8:25 PM

MAYOR KATE SCHWARZLER

ATTEST:

Myra Russell, City Recorder

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City of Independence
Minutes

City Council Meeting
Tuesday, February 24, 2026

1. **Call to Order**. Mayor Schwarzler called the work session to order at 5:31 PM.

2. **Roll Call**. Mayor Schwarzler present.

Present:	Councilor Evan Sorce Councilor Dawn Roden Councilor Bill Boisvert Councilor/Council President Kathy Martin-Willis Councilor Marilyn Morton Councilor Shannon Corr
Absent:	
City Staff Present:	Kenna West, City Manager Myra Russell, City Recorder Fred Evander, City Planner Shawn Irvine, Assistant City Manager Gerald Fisher, Public Works Director

3. **Work Sessions**.

3.1. **Enterprise Zone School Fee (SEDCOR)**.
Assistant CM Irvine introduced Erik Andersson and Alex Paraskevas from SEDCOR. They presented information about the Enterprise Zone program, a federal initiative implemented at the state level to incentivize business recruitment and expansion through a 3–5 year property tax exemption for the trade sector industry. They explained the Enterprise Zone program and its management by SECOR, which handles recruitment leads and regional workforce information. The discussion focused on a new requirement for 4–5-year abatements, which mandates a school support fee of 15–30% of annual property tax savings, with both Central and Dallas school districts setting the fee at 15%. The meeting also addressed SECOR's funding sources, board composition, and the challenges of managing multiple zone sponsors and school districts. Andersson discussed strategies for attracting businesses to the region, including identifying suitable sites and meeting investor requirements. This will come back to the council at a future meeting as a resolution and any projects will come to the council on a case-by-case basis.

3.2. **Grant Updates (Irvine)**.
Assistant CM Irvine reviewed a handout that referenced ongoing and new grant applications, including a BUILD grant for infrastructure projects and a Travel

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Award for developing paddler access in Riverview Park. Comparisons were made between grants received in previous years; however, decreases in federal and state funding slowed the pace of grant awards over the past year. The discussion touched on the grant application process, noting that more requests were made than funding available, and emphasized the need for a compelling need statement in grant proposals. The presentation ended with a brief discussion about the continuity of grant writing responsibilities if Marshall, the current grant writer, were to leave. A grant tracking system is in development within Finance to assist with reporting and administration, especially in the event of staff turnover.

3.3. **Public Works Code Updates (Fisher)**.

Prior to the meeting, Public Works Director Fisher emailed information to the council with proposed changes to the city's public works code in chapters 26, 32 and 34 of the municipal code. The goal is to review and clarify several sections of the code, making updates to align with state and federal regulations. Planner Evander presented revisions to Section 26-46, which would require businesses to maintain clear paths on sidewalks, remove displays when closed, and assume liability for sidewalk use. The council expressed concerns about how these changes might affect specific businesses and discussed the need for clearer definitions and enforcement of the new standards.

Fisher then went page by page soliciting feedback from the council on the redline changes he had made. While reviewing and revising Chapter 32 of the city code, particularly sections related to traffic control and the delegation of powers, council members discussed concerns about the current language, including potential liability issues and the need to clarify the process for making decisions about traffic signage and other infrastructure. The group agreed to revise the code to specify that the Public Works Director would make recommendations to the council, which would then have the final say on major decisions. They also discussed the need to update language that is outdated or no longer relevant to modern practices. Fisher will draft new language for review by the council and the city attorney.

The council discussed other items such as regulations and processes related to backflow prevention, septic system decommissioning, and water line extensions. Fisher clarified that backflow prevention devices are necessary to prevent contaminants from entering the public water system, and the city must report annually to the Oregon Health Authority. The group also addressed the responsibility for water line extensions, noting that developers are required to extend services to the far end of their properties, but individual property owners are responsible for costs unless part of a capital project. The discussion concluded with concerns about the timeline for connecting septic systems to the public system, with a 90-day window proposed, and the possibility of adjusting this timeline based on individual circumstances. Council noted some typos to correct before the final version is compiled.

PW Director Fisher will send out revisions to the council for review and then bring back the proposed changes to the June council meeting.

4. **Adjournment**. Mayor Schwarzler adjourned the meeting at 8:10 pm.

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MAYOR KATE SCHWARZLER

ATTEST:

Myra Russell, City Recorder

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CITY OF INDEPENDENCE
STAFF REPORT

TO: Mayor and City Council
FROM: Amanda Carey, Finance Director
MEETING DATE: March 10, 2026
SUBJECT: Presentation of Audited Financial Statements for Year Ended June 30, 2025

[X] Information Only [ ] Action Requested

Statement of Issue:
The City of Independence's financial statements and related records are required to be audited annually by an independent CPA firm.

Background:
The auditors have completed their audit of the financial statements for the year ended June 30, 2025, and have issued their opinions and reports. 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 financial statements of the City of Independence 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.

The information contained in the audited financial statements has been reconciled directly to the underlying accounting records, certain additional procedures, or the basic financial statements themselves. The combined financial statements and individual fund schedules were found to be fairly stated in all material respects, in relation to the basic financial statements as a whole.

Recommendation/Suggested Motion:
This presentation is informational only; no action is requested.

Reviewed and approved by: Kenna West, City Manager

555 South Main Street / Post Office Box 7/ Independence, OR 97351
Phone: 503/838-1212 / Fax: 503/606-3282 / email: acarey@ci.independence.or.us

City of Independence

REPORT TO THE CITY COUNCIL

Year Ended June 30, 2025

Aldrich

CITY OF INDEPENDENCE

Report to the City Council

Year Ended June 30, 2025

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To assist you in your responsibilities as a member of the City Council, this section summarizes the most significant conclusions reached and issues addressed during our audit of the City of Independence and the Independence Urban Renewal Agency for the year ended June 30, 2025.

SIGNIFICANT CONCLUSIONS AND ISSUES

We have completed our audit and issued our report, dated February 25, 2026. Based on our work performed:

- Our audit scope was in accordance with that communicated in our engagement letter for the year ended June 30, 2025.
- We rendered an unmodified opinion on the June 30, 2025, financial statements for the City of Independence and the Independence Urban Renewal Agency.
- We performed tests of compliance with the Minimum Standards for Audits of Oregon Municipal Corporations and noted six instances of noncompliance with local budget law.
- We identified no material weaknesses or significant deficiencies in internal controls.
- Audit areas designated as greater than normal risk have been addressed and resolved to our satisfaction, in the context of the overall fairness of the presentation of the financial statements.
- We received the full cooperation of management and staff throughout the City and were kept informed as to developments and plans affecting our audit scope.

The following report includes required communications and additional information for the benefit of the City Council.

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

February 25, 2026

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 City of Independence (the City), and its component unit the Independence Urban Renewal Agency, for the year ended June 30, 2025. 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 22, 2025. 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 compensated absences and risk disclosures by adopting Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* and Statement No. 102, *Certain Risk Disclosures* in fiscal year 2025. We noted no transactions entered into by 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 estimates 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, 2022, and rolled forward to June 30, 2024. 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 Other Post-Employment Benefits (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, 2022, and rolled forward to June 30, 2024. 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, 2024, and rolled forward to June 30, 2024. 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 depreciation expense is based on the City's estimated useful lives of capital assets. We evaluated the key factors and assumptions used to develop the estimated useful lives and current year depreciation expense 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 City's receivables 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 compensated absences is based on the City's estimate of leave that is more likely than not to be used for time off or otherwise paid out. We evaluated the key factors and assumptions used to develop the estimate of leave that is more likely than not to be used 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 disclosures affecting the financial statements were:

The disclosure of cash and cash equivalents in Note 2 to the financial statements.

The disclosure of the defined benefit pension plan in Note 12 to the financial statements. This disclosure is based on audited information provided by the Oregon Public Employees Retirement System and includes actuarial assumptions and calculations.

The disclosure of the Other Postemployment Benefit Plans in Note 14 to the financial statements. This disclosure is based on audited information provided by the Oregon Public Employees Retirement System and includes actuarial assumptions and calculations.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes the misstatements detected as a result of audit procedures that 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 received certain representations from management that are included in the management representation letter dated February 25, 2026.

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 and Schedules of Proportionate Share of Net Pension Liability, Contributions - Pension, Proportionate Share of OPEB - RHIA, Contributions to OPEB - RHIA, Changes in OPEB Liability and Related Ratios - Implicit Rate Subsidy, which is 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 Mayor, City Council, and management of the City of Independence and the Independence Urban Renewal Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Aldrich CPAs + Advisors LLP

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To correct opening balance for individual fund presentation (proprietary funds) due to incorrect close of prior year compensated absences.			
510-00-21820	Accrued Compensated Absences	30,211	
510-00-32400	Assigned Fund Balance	30,211	
530-00-21820	Accrued Compensated Absences	31,289	
530-00-32400	Assigned Fund Balance	31,289	
540-00-21820	Accrued Compensated Absences	16,053	
540-00-32400	Assigned Fund Balance	16,053	
510-00-35000	GAAP Adjustments		30,211
510-3-03000-301000	Prior Period Adjustment		30,211
530-00-35000	GAAP Adjustments		31,289
530-3-03000-301000	Prior Period Adjustment		31,289
540-00-35000	GAAP Adjustments		16,053
540-3-03000-301000	Prior Period Adjustment		16,053
Total		**155,106**	**155,106**
Adjusting Journal Entries JE # 2			
To remove all GAAP Adjustment/accrual accounts from the City's financial information as the City will no longer be drafting the financial statements.			
100-00-35000	GAAP Adjustments	3,875,940	
230-00-35000	GAAP Adjustments	100,248	
420-00-35000	GAAP Adjustments	659,920	
430-00-35000	GAAP Adjustments	386,423	
441-00-22210	Loan/Bond Payable	3,880,261	
441-00-23000	Interfund Loan Payable	1,923,562	
510-00-12129	Allowance for Bad Debt	45,173	
510-00-14310	Accumulated Depreciation	7,012,830	
510-00-14380	Accumulated Amortization-Lease	7,689	
510-00-21700	Current Portion of Long-Term D	183,340	
510-00-21810	Accrued Interest Payable	367,855	
510-00-22210	Loan/Bond Payable	1,685,000	
510-00-22220	Note Payable	6,717,089	
510-00-22230	Lease Payable	6,149	
510-00-22510	Net Pension Liability	620,079	
510-00-22520	Net OPEB Liability	22,735	
510-00-22610	Deferred Inflow - Pension	67,233	
510-00-22620	Deferred Inflow - OPEB	11,188	
510-00-32100	Non-Spendable Fund Balance	2,242,260	
510-00-35000	GAAP Adjustments	1,601,310	
515-00-35000	GAAP Adjustment	413,012	
530-00-12129	Allowance for Bad Debt	47,573	
530-00-14260	Bond Premium/Discount	38,566	
530-00-14310	Accumulated Depreciation	4,796,531	
530-00-14380	Accumulated Amortization	7,689	
530-00-21700	Current Portion of Long-Term D	145,947	
530-00-21810	Accrued Interest Payable	2,977	

530-00-22210	Loan/Bond Payable	835,000	
530-00-22220	Note Payable	345,962	
530-00-22230	Lease Payable	6,149	
530-00-22510	Net Pension Liability	641,276	
530-00-22520	Net OPEB Liability	23,513	
530-00-22610	Deferred Inflow - Pension	69,532	
530-00-22620	Deferred Inflow - OPEB	11,570	
530-00-32100	Non-Spendable Fund Balance	4,447,030	
530-00-35000	GAAP Adjustments	795,994	
535-00-35000	GAAP Adjustments	273,653	
540-00-12129	Allowance for Bad Debt	14,720	
540-00-14310	Accumulated Depreciation	477,102	
540-00-14380	Accumulated Amortization - Lea	7,690	
540-00-22230	Lease Payable	6,150	
540-00-22510	Net Pension Liability	338,313	
540-00-22520	Net OPEB Liability	12,404	
540-00-22610	Deferred Inflow - Pension	36,682	
540-00-22620	Deferred Inflow - OPEB	6,104	
540-00-32100	Non-Spendable Fund Balance	921,911	
545-00-35000	GAAP Adjustments	24,126	
100-00-13441	Interfund Loan to Urban Renew		3,875,940
230-00-13000	Interfund Loan Receivable		100,248
420-00-13000	Interfund Loan Receivable		659,920
430-00-13000	Interfund Loan Receivable		386,423
441-00-35000	GAAP Adjustments		5,803,823
510-00-13000	Interfund Loans Receivable		157,534
510-00-14120	Construction in Progress		7,728,786
510-00-14210	Infrastructure		11,713,697
510-00-14220	Buildings		430,793
510-00-14230	Equipment		164,851
510-00-14240	Vehicles		144,411
510-00-14260	Bond Premium/Discount		9,227
510-00-14280	Lease Asset		13,904
510-00-15120	Net OPEB Asset		8,623
510-00-15210	Deferred Outflow - Pension		215,858
510-00-15220	Deferred Outflow - OPEB		2,246
515-00-13000	Interfund Loan Receivable		362,034
515-00-25300	Deferred/Unearned Revenue		50,978
530-00-14110	Land and Improvements		78,499
530-00-14120	Construction In Progress		671,236
530-00-14210	Infrastructure		8,952,321
530-00-14220	Buildings		593,704
530-00-14230	Equipment		585,088
530-00-14240	Vehicles		190,736
530-00-14270	Intangibles		895,343
530-00-14280	Lease Asset		13,904
530-00-15120	Net OPEB Asset		8,918
530-00-15210	Deferred Outflow - Pension		223,237

530-00-15220	Deferred Outflow - OPEB		2,323
535-00-13000	Interfund Loan Receivable		240,365
535-00-25300	Deferred/Unearned Revenue		33,288
540-00-14210	Intrastructure		996,918
540-00-14220	Buildings		111,204
540-00-14230	Equipment		96,043
540-00-14240	Vehicles		142,430
540-00-14280	Lease Asset		13,904
540-00-15120	Net OPEB Asset		4,705
540-00-15210	Deferred Outflow - Pension		117,771
540-00-15220	Deferred Outflow - OPEB		1,225
540-00-35000	GAAP Adjustments		336,876
545-00-13000	Interfund Loan Receivable		21,359
545-00-25300	Deferred/Unearned Revenue		2,767
Total		**46,163,460**	**46,163,460**

Adjusting Journal Entries JE # 3

To adjust unavailable revenue balance for Special Assessments Fund.

330-00-25300	Deferred/Unearned Revenue	349	
330-00-12510	Loan Receivable		349
Total		**349**	**349**

Adjusting Journal Entries JE # 4

To adjust economic development loan receivable balance to actual at year end.

230-00-12510	Loan Receivable	10,263	
230-00-25300	Deferred/Unearned Revenue		10,263
Total		**10,263**	**10,263**

Adjusting Journal Entries JE # 5

To adjust ODOT payment into correct fund.

100-41-42000	Intergovernmental Revenues	72,028	
220-00-10101	Cash by Fund	72,028	
100-00-10101	Cash by Fund		72,028
220-31-42230	State Gas Tax		72,028
Total		**144,056**	**144,056**

Adjusting Journal Entries JE # 6

To record correcting entry to add payable American Process Group payable related to FY25 and remove American process Group payable related to FY26.

510-00-21110	Accounts Payable	2,144,825	
510-71-71100	Plant	433,726	
510-00-21110	Accounts Payable		433,726
510-71-71100	Plant		2,144,825
Total		**2,578,551**	**2,578,551**

Adjusting Journal Entries JE # 7
To adjust MINET Debt Loan Receivable balance to actual at June 30, 2025.

360-00-25300	Deferred/Unearned Revenue	545,000	
360-00-12510	Loan Receivable		545,000
Total		**545,000**	**545,000**

Adjusting Journal Entries JE # 8
To record correct outstanding balance in MINET Loan Receivable as of year end.

530-00-12510	Loan Receivable	48,746	
530-00-13900	Allowance for Interfund Loan D		48,746
Total		**48,746**	**48,746**

Adjusting Journal Entries JE # 9
To adjust SDC loans receivable to actual at June 30, 2025.

420-00-12510	Loans Receivable	124,030	
430-00-12510	Loan Receivable	5,218	
515-00-12510	Loan Receivable	19,544	
535-00-12510	Loan Receivable	28,081	
545-00-12510	Loan Receivable	24,007	
420-00-25300	Deferred/Unearned Revenue		124,030
430-00-25300	Deferred/Unearned Revenue		5,218
515-00-25300	Deferred/Unearned Revenue		19,544
535-00-25300	Deferred/Unearned Revenue		28,081
545-00-25300	Deferred/Unearned Revenue		24,007
Total		**200,880**	**200,880**

Adjusting Journal Entries JE # 10
To move loan proceeds to interest income.

530-74-48500	Loan/Bond Proceeds	125,246	
530-74-46100	Interest Income		125,246
Total		**125,246**	**125,246**

Adjusting Journal Entries JE # 11
To adjust lease receivable and deffered inflow of resources as of June 30 2025.

100-00-22630	Deferred Inflow - Leases	20,622	
100-53-47203	Rent - Water Tower	1,107	
100-00-12124	Lease Receivable		21,729
Total		**21,729**	**21,729**

Adjusting Journal Entries JE # 12
To adjust unavailable opioid balance to actual at year end.

100-51-44100	Charges for Services	3,886	
100-00-25300	Deferred/Unearned Revenue		3,886
Total		**3,886**	**3,886**

Adjusting Journal Entries JE # 13

To record client PBC JE for Prepaid Expenses.

100-00-12130	Prepaid Expense		29,591
100-XX-63220 (var. dept.)	Dues, Memberships & Subscripti	29,591	
215-00-12130	Prepaid Expense		224
215-11-63220	Dues, Memberships & Subscripti	224	
220-00-12130	Prepaid Expense		1,485
220-31-63190	Other Contract & Professional	563	
220-31-63220	Dues, Memberships & Subscripti	922	
235-00-12130	Prepaid Expense		20,673
235-55-63220	Dues, Memberships & Subscripti	673	
235-55-65110	Independence Days Expense	20,000	
510-00-12130	Prepaid Expense		1,485
510-71-63190	Other Contract & Professional	563	
510-71-63220	Dues, Memberships & Subscripti	922	
530-00-12130	Prepaid Expense		1,485
530-74-63190	Other Contract & Professional	563	
530-74-63220	Dues, Memberships & Subscripti	922	
540-00-12130	Prepaid Expense		1,485
540-77-63190	Other Contract & Professional	563	
540-77-63220	Dues, Memberships & Subscripti	922	
Total		**56,428**	**56,428**

Adjusting Journal Entries JE # 14

To record client PBC JE for Accounts Receivable.

100-00-10101	Cash by Fund	1,459	
100-00-12120	Accounts Receivable	3,472	
100-11-44100	Charges for Services	205	
215-11-62291	Other Operating Supplies	2,484	
220-00-12120	Accounts Receivable	72,810	
220-31-42230	State Gas Tax	73,673	
235-55-47311	Independence Days Revenue	10,385	
235-55-47314	Summer Series Revenue	1,000	
420-00-12120	Accounts Receivable	1,459	
515-00-12120	Accounts Receivable	501	
535-74-44620	SDC - Principal	155	
545-00-12120	Accounts Receivable	718	
100-00-12120	Accounts Receivable		1,459
100-11-46613	SDC Admin Fee		2,767
100-15-43231	Building Permits		910
215-00-12120	Accounts Receivable		2,484
220-00-12120	Accounts Receivable		73,673
220-31-42230	State Gas Tax		72,810
235-00-12120	Accounts Receivable		11,385
420-00-10101	Cash by Fund		1,459
515-71-44630	SDC - Interest		501
535-00-12120	Accounts Receivable		155
545-77-44620	SDC - Principal		512
545-77-44630	SDC - Interest		206
Total		**168,321**	**168,321**

Adjusting Journal Entries JE # 15
To record client PBC JE for Special Assessments.

330-81-41210	Special Assessments -Principal	3,845	
330-81-41220	Special Assessments - Interest	599	
330-00-12120	Accounts Receivable		4,444
Total		**4,444**	**4,444**

Adjusting Journal Entries JE # 16
To record client PBC JE for transfers to balance.

510-71-71200	Collection System	1,641	
510-71-85000	Transfers Out		1,641
Total		**1,641**	**1,641**

Adjusting Journal Entries JE # 17
To record client PBC JE for Unbilled AR.

510-00-12122	Unbilled Utilities	48,743	
530-00-12122	Unbilled Utilities	76,338	
540-00-12122	Unbilled Utilities	11,244	
510-71-44520	Utility Billing		48,743
530-74-44520	Utility Billings		76,338
540-77-44520	Utility Billings		11,244
Total		**136,325**	**136,325**

Adjusting Journal Entries JE # 18
To record client PBC JE for Prepaid Expenses in the General Fund.

100-00-12130	Prepaid Expense	46,617	
100-11-61200	Rent & Lease Payments		384
100-11-61820	Insurance - General Liability		100
100-11-64000	Travel & Training		575
100-11-66130	Mayor & City Council		545
100-12-63240	Bank Fees		469
100-13-64000	Travel & Training		1,184
100-13-66120	Recruiting		189
100-21-61200	Rent & Lease Payments		595
100-21-62201	General Operating Supplies		13
100-21-63270	Software Subscriptions		504
100-21-65200	Police Programming Expense		195
100-21-66590	Other Miscellaneous Expenses		47
100-51-62254	Circulation - Periodicals/Subs		30
100-51-62254	Circulation - Periodicals/Subs		714
100-51-65900	Other Programs & Events Expens		192
100-51-65900	Other Programs & Events Expens		353
100-XX-63190 (various departments)	Other Contract & Professional		579
100-XX-63220 (various departments)	Dues, Memberships & Subscripti		39,949
Total		**46,617**	**46,617**

Adjusting Journal Entries JE # 19

To record client PBC JE for Prepaid Expenses in funds other than the General Fund.

215-00-12130	Prepaid Expense	915	
220-00-12130	Prepaid Expense	2,710	
235-00-12130	Prepaid Expense	28,046	
510-00-12130	Prepaid Expense	3,159	
530-00-12130	Prepaid Expense	2,805	
540-00-12130	Prepaid Expense	2,722	
215-11-63190	Other Contract & Professional		47
215-11-63220	Dues, Memberships & Subscripti		868
220-31-61200	Rent & Lease Payments		110
220-31-63220	Dues, Memberships & Subscripti		2,600
235-55-63220	Dues, Memberships & Subscripti		934
235-55-65110	Independence Days Expense		18,112
235-55-65140	Summer Series Expense		9,000
510-71-61200	Rent & Lease Payments		110
510-71-63210	Licenses & Permits		55
510-71-63220	Dues, Memberships & Subscripti		2,613
510-71-63230	Agent Fees		381
530-74-61200	Rent & Lease Payments		110
530-74-63210	Licenses & Permits		83
530-74-63220	Dues, Memberships & Subscripti		2,612
540-77-61200	Rent & Lease Payments		110
540-77-63220	Dues, Memberships & Subscripti		2,612
Total		**40,357**	**40,357**

Adjusting Journal Entries JE # 20

To record client PBC JE for developer deposits.

100-00-21620	Developer Deposits	4,508	
220-00-10101	Cash by Fund	1,127	
510-00-10101	Cash by Fund	1,127	
530-00-10101	Cash by Fund	1,127	
540-00-10101	Cash by Fund	1,127	
100-00-10101	Cash by Fund		4,508
220-31-63140	Engineering		1,127
510-71-63140	Engineering		1,127
530-74-63140	Engineering		1,127
540-77-63140	Engineering		1,127
Total		**9,016**	**9,016**

Adjusting Journal Entries JE # 21

To record client PBC JE to accrue receivable for SRO service provided Jan-June 2025.

100-00-12120	Accounts Receivable	60,500	
100-21-44100	Charges for Services		60,500
Total		**60,500**	**60,500**

Adjusting Journal Entries JE # 22

To record client PBC JE for accrual of franchise fee for June 2025.

100-00-12120	Accounts Receivable	20,667	
100-11-41410	Franchise Fee - Electricity		20,667
Total		**20,667**	**20,667**

Adjusting Journal Entries JE # 23

To record client PBC JE for reclassifying expenses to correct account.

100-51-52100	Employee Benefits	599	
100-51-63220	Dues, Memberships & Subscripti	9	
100-50-52100	Employee Benefits		599
100-50-63220	Dues, Memberships & Subscripts		9
Total		**608**	**608**

Adjusting Journal Entries JE # 24

To record client PBC JE for reclassing interfund loan payment recorded to wrong fund.

220-31-48130	Interfund Loan Repayment - Pri	130,482	
220-31-48230	Interfund Loan Repay - Int	10,370	
420-00-10101	Cash by Fund	140,852	
220-00-10101	Cash by Fund		140,852
420-31-48130	Interfund Loan Repayment - Pri		130,482
420-31-48230	Interfund Loan Repayment - Int		10,370
Total		**281,704**	**281,704**

Adjusting Journal Entries JE # 25

To record client PBC JE for recording AR items for prior year and at year end.

100-00-12120	Accounts Receivable	104,680	
100-11-42210	State Liquor Tax	15,356	
100-11-42250	State Revenue Sharing	30,962	
100-00-12120	Accounts Receivable		30,962
100-00-12120	Accounts Receivable		15,356
100-11-42210	State Liquor Tax		29,069
100-11-42250	State Revenue Sharing		29,293
100-ALD-37950	Prior Period Adjustment		30,962
100-ALD-37950	Prior Period Adjustment		15,356
Total		**150,998**	**150,998**

Adjusting Journal Entries JE # 26

To adjust unearned ARPA revenues to actual at year end and to record prepid for retainer paid using ARPA funding.

240-00-12130	Prepaid Expense	462,712	
240-00-25300	Deferred/Unearned Revenue	56,524	
240-00-25300	Deferred/Unearned Revenue	219,697	
240-00-37950	Prior Period Adjustment		219,697
240-21-42190	Federal Grants		56,524
240-74-71500	Water Treatment Plant		462,712
Total		**738,933**	**738,933**

Adjusting Journal Entries JE # 27

Client PBC JE - To reverse duplicate permit 429-24-00104 STR entry.

100-00-21630	Building Permit Surcharge	879	
100-15-43231	Building Permits	7,325	
100-15-43235	Fire & Life Permits	2,930	
100-15-43253	Plan Check Fees	4,760	
100-15-46650	BuildingTechnology Fee	601	
545-77-44611	SDC Improvement	4,001	
100-00-10101	Cash by Fund		11,735
100-00-10101	Cash by Fund		4,760
545-00-10101	Cash by Fund		4,001
Total		**20,496**	**20,496**

Adjusting Journal Entries JE # 28

Client PBC JE to correct entry to record PSU services related to negotiations.

100-13-63190	Other Contract & Professional	6,676	
100-00-10101	Cash by Fund		6,676
Total		**6,676**	**6,676**

Adjusting Journal Entries JE # 29

Client PBC JE to reverse duplicate receipt recorded (429-25-00009-DWL/10-DWL).

420-31-44611	SDC - Improvement	2,012	
420-31-44611	SDC - Improvement	2,011	
430-53-44611	SDC Improvements	1,804	
430-53-44611	SDC Improvements	1,804	
515-71-44611	SDC Improvement	2,278	
515-71-44611	SDC Improvement	2,278	
535-74-44611	SDC Improvement	758	
535-74-44611	SDC Improvement	758	
420-00-10101	Cash by Fund		4,023
430-00-10101	Cash by Fund		3,608
515-00-10101	Cash by Fund		4,556
535-00-10101	Cash by Fund		1,516
Total		**13,703**	**13,703**

Adjusting Journal Entries JE # 30

To adjust current year opioid revenues for prior year adjustment not made.

100-00-32500	Unassigned Fund Balance	11,882	
100-21-44100	Charges for Services		11,882
Total		**11,882**	**11,882**

Adjusting Journal Entries JE # 31

To reclassify negative revenue to an expenditure account for the Parks SDC fund.

430-53-63140	Engineering	3,557	
430-53-43254	Development Fees		3,557
Total		**3,557**	**3,557**

The City's statement of net position as compared to the prior year is as follows:

Statement of Net Position				
	June 30, 2025	June 30, 2024	$ Increase (Decrease)	% Increase (Decrease)
Current and other assets	$ 32,574,953	$ 29,250,147	$ 3,324,806	11.37%
Capital assets	50,044,759	47,398,778	2,645,981	5.58%
Total assets	82,619,712	76,648,925	5,970,787	7.79%
Deferred outflows of resources	4,275,781	3,749,993	525,788	14.02%
Long-term liabilities	42,374,921	42,845,251	(470,330)	-1.10%
Other liabilities	2,870,933	3,439,940	(569,007)	-16.54%
Total liabilities	45,245,854	46,285,191	(1,039,337)	-2.25%
Deferred inflows of resources	1,166,354	875,678	290,676	33.19%
Net position:				
Net investment in capital assets	23,661,181	21,576,366	2,084,815	9.66%
Restricted	10,330,800	9,342,121	988,679	10.58%
Unrestricted	6,491,304	2,319,562	4,171,742	179.85%
Total net position	$ 40,483,285	$ 33,238,049	$ 7,245,236	21.80%

In comparing the current year to prior year assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position, certain items of note are:

- Current and other assets increased $3.3M primarily due to an increase in cash and cash equivalents of $2.8M and an increase in accounts receivable of 400K.
- Capital assets increased $2.6M primarily due to an increase in the governmental activities assets of $885K (primarily related to street and park system development) and an increase in the business-type activities utility systems of $2.8M (primarily related to sewer and water system development) offset by general depreciation expense.
- Liabilities decreased $1M primarily due to a decrease in long-term debt for current year payments of $2M offset by an increase in the Oregon Public Employees Retirement Systems (OPERS) obligation of $420K and an increase in compensated absences with the implementation of GASB 101 of $550K.
- Net position increased $7.2M primarily due to the increase in unrestricted net position for governmental activities and business-type activities of $2.9M and $1.3M, respectively, an increase in restricted net position for capital projects of $865K, as well as an increase in net investment in capital assets of $2.1M.

The City's statement of activities as compared to the prior year is as follows:

Statement of Activities				
	June 30, 2025	June 30, 2024	$ Increase (Decrease)	% Increase (Decrease)
Revenues:				
Program revenues	$ 14,415,855	$ 10,684,412	$ 3,731,443	34.92%
General revenues	7,324,139	7,133,340	190,799	2.67%
Total revenues	21,739,994	17,817,752	3,922,242	22.01%
Expenses	14,637,139	15,506,118	(868,979)	-5.60%
Change in net position	7,102,855	2,311,634	4,791,221	207.27%
Restatement	142,381	-	142,381	100.00%
Net position, beginning	33,238,049	30,926,415	2,311,634	7.47%
Net position, ending	$ 40,483,285	$ 33,238,049	$ 7,245,236	21.80%

In comparing the current year to prior year revenues, expenses and overall change in net position, certain items of note are:

- Program revenues increased $3.7M due primarily to increases in utility rates and capital grants and contributions related to highways and streets for funding to pass through to Marion County of $4M.
- General revenues increased $200K due to increases in property tax revenues.
- Expenses decreased year over year primarily in general government, highways and streets, and interest on long-term debt.
- Overall, the change in net position for fiscal year 2025 was $7.1M and the prior year change was $2.3M.

The City's main operating fund is the General Fund. Its actual results for the year ended June 30, 2025 as compared to budget are as follows:

General Fund Budget to Actual

	Actual	Budget	$ Variance	% Variance
Revenues:				
Taxes	$ 3,709,929	$ 3,641,000	$ 68,929	1.89%
Other	1,825,177	1,966,663	(141,486)	-7.19%
Total revenues	5,535,106	5,607,663	(72,557)	-1.29%
Expenditures:				
Administration	437,271	440,882	3,611	0.82%
Finance	155,801	155,607	(194)	-0.12%
Human resources	128,789	135,497	6,708	4.95%
Building inspection	229,715	230,607	892	0.39%
Information technology	188,980	204,627	15,647	7.65%
Janatorial	73,757	72,172	(1,585)	-2.20%
Police	3,302,288	3,790,057	487,769	12.87%
Court	47,361	50,619	3,258	6.44%
Economic development	81,176	78,300	(2,876)	-3.67%
Community development	196,017	218,367	22,350	10.24%
Library	556,451	593,112	36,661	6.18%
Museum	163,588	161,162	(2,426)	-1.51%
Parks and recreation	341,279	384,247	42,968	11.18%
Pool	1,303	2,460	1,157	47.03%
Debt service	73,239	74,413	1,174	1.58%
Contingency	-	412,590	412,590	100.00%
Total expenditures	5,977,015	7,004,719	1,027,704	14.67%
Revenues over (under) expenditures	(441,909)	(1,397,056)	955,147	68.37%
Other financing sources (uses)	156,210	64,703	91,507	-141.43%
Net change in fund balance	$ (285,699)	$ (1,332,353)	$ 1,046,654	78.56%

As shown above, key variances in revenues and expenditures in the General Fund were as follows:

- Actual revenues were less than budgeted revenues by $73K. The variance was primarily a result of licenses, permits and fees as well as other revenue.
- Actual expenditures were less than budgeted expenditures by $1M. Overall, all departments, except four, within the General Fund expended less than was budgeted.
- Overall, actual expenditures exceeded actual revenues by $442K in FY25.
- The net change in fund balance for the General Fund in FY25 was a decrease of $286K.

INDEPENDENCE
Oregon's Story Begins Here

February 25, 2026

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

This representation letter is provided in connection with your audit of the financial statements of City of Independence (the 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, 2025, 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 22, 2025, 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 or in the schedule of findings and questioned costs.

8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP, if necessary.

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

Information Provided

10) We have provided you with:

    1) 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.

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

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

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

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

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

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

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

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

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

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

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

Government-specific

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

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

20) 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.

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

22) 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.

23) 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.

24) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87.

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

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

27) 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.

28) We have appropriately measured, recorded and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.

29) 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.

30) As part of your audit, you assisted with preparation of the financial statements and disclosures as well as the preparation of proposed journal entries. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

31) 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.

32) 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.

33) 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.

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

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

36) 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.

37) 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.

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

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

40) 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.

41) 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.

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

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

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

45) 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.

46) 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.

47) 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.

48) With respect to the combining financial statements and individual fund schedules identified in the table of contents as supplementary information (collectively "supplementary information"):

    1) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, 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 supplementary information 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.

    2) If the supplementary information 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

Finance Director

Title

Signature

City Manager

Title

City of Independence

FINANCIAL STATEMENTS

Year Ended June 30, 2025

Aldrich

CITY OF INDEPENDENCE

Financial Statements

Year Ended June 30, 2025

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City Officials

Kate Schwarzler, Mayor

Kathy Martin-Willis, Council President

Shannon Corr, Councilor

Marilyn Morton, Councilor

Dawn Roden, Councilor

Bill Boisvert, Councilor

Evan Sorce, Councilor

Kenna West, City Manager

Amanda Carey, Finance Director

FINANCIAL SECTION

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

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, 2025, 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, 2025, 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 it is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, General and major Special Revenue Funds 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, and 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, which 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 proportionate share of the net pension liability, schedule of contributions - pension, schedule of proportionate share - RHIA, schedule of contributions - RHIA, and schedule of changes in total OPEB liability and related ratios in accordance with GAAS, 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 General and major Special Revenue Funds 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, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

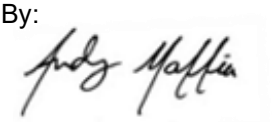
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining financial statements and individual fund schedules are presented for purposes of additional analysis and are not a required part of the 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 GAAS. In our opinion, the combining financial statements and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 February 25, 2026, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Aldrich CPAs + Advisors LLP

By:



Andrew Maffia, CPA, Partner
Salem, Oregon
February 25, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2025. Overall highlights of the City's financial position are offered in the following table for the current and prior fiscal year.

	June 30		
	2025	2024	Change
Net Position	$ 40,483,285	$ 33,238,049	$ 7,245,236
Change in Net Position	7,102,855	2,311,364	4,791,491
Governmental Net Position	17,933,809	13,163,931	4,769,878
Proprietary Net Position	22,549,476	20,074,118	2,475,358
Change in Governmental Net Position	4,662,624	(778,971)	5,441,595
Change in Proprietary Net Position	2,440,231	3,090,605	(650,374)

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 $40 million as of June 30, 2025. 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,

	2025			2024		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents	$ 11,695	$ 9,483	$ 21,178	$ 8,567	$ 9,834	$ 18,401
Other assets	9,743	1,654	11,397	4,322	1,504	5,826
Non-depreciable capital assets	1,961	4,787	6,748	1,506	9,463	10,969
Depreciable capital assets, net	23,926	19,371	43,297	24,576	11,854	36,430
Total Assets	47,325	35,295	82,620	38,971	32,655	71,626
Deferred Outflows of Resources	3,450	826	4,276	3,187	563	3,750
Current liabilities	1,811	852	2,663	1,983	1,181	3,164
Deposits	187	21	208	211	65	276
Long-term liabilities						
Portion due within one year	1,785	504	2,289	1,606	376	1,982
Portion due in more than one year	28,214	11,872	40,086	24,521	11,319	35,840
Total Liabilities	31,997	13,249	45,246	28,321	12,941	41,262
Deferred Inflows of Resources	844	322	1,166	673	202	875
Net investment in capital assets	10,532	13,129	23,661	10,219	11,357	21,576
Restricted	8,605	1,726	10,331	7,018	2,324	9,342
Unrestricted	(1,203)	7,694	6,491	(4,073)	6,393	2,320
Total Net Position	$ 17,934	$ 22,549	$ 40,483	$ 13,164	$ 20,074	$ 33,238

Statement of Activities. The City's net position increased by $7.1 million during the current fiscal year, largely due to grant revenue, decreased spending, and investment in capital infrastructure. The key elements of the change in the City's net position for the year ended June 30, 2025, relative to the prior year are as follows:

- Capital grant revenue for government services increased by $3.75 million over the previous fiscal year, and the newly implemented Public Safety fee generated $480k of revenue during the fiscal year.
- Expenses for business activities increased only slightly due to increased operational costs. Expenses in governmental activities decreased by $1.1 million, primarily reflecting decreases in interest paid on long-term debt.

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

	2025			2024		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
Program Revenues						
Charges for Services	$ 1,166	$ 6,760	$ 7,926	$ 738	$ 6,145	$ 6,883
Operating Grants	1,677	-	1,677	1,984	-	1,984
Capital Grants	4,652	161	4,813	897	922	1,819
General Receipts						
Property Taxes & Assessments	4,239	-	4,239	3,930	-	3,930
Other general receipts	2,451	634	3,085	2,643	560	3,204
Total Revenues	14,185	7,555	21,740	10,192	7,627	17,820
Expenses						
General Government	2,019	-	2,019	2,414	-	2,414
Public Safety	3,551	-	3,551	3,380	-	3,380
Transportation	814	-	814	1,134	-	1,134
Community Development	284	-	284	322	-	322
Culture and Recreation	2,624	-	2,624	2,073	-	2,073
Interest on Long-term Debt	993	-	993	2,061	-	2,061
Water	-	1,870	1,870	-	1,711	1,711
Sewer	-	1,785	1,785	-	1,833	1,833
Storm	-	697	697	-	578	578
Total Disbursements	10,285	4,352	14,637	11,384	4,122	15,506
Transfers	764	(764)	-	414	(414)	-
Change in Net Position	4,663	2,440	7,103	(779)	3,090	2,311
Net Position, beginning, as previously presented	13,164	20,074				
Restatement	107	35				
Net Position, beginning of year	13,271	20,109	33,380	13,943	16,984	30,927
Net Position, end of year	$ 17,934	$ 22,549	$ 40,483	$ 13,164	$ 20,074	$ 33,238

Governmental activities

The combined expenses of all governmental activities was $10.3 million for the year ended June 30, 2025. Property taxes, transient lodging taxes, and franchise fees provided $4.2 million of revenue to support governmental activities and operations. Those who directly benefited from programs (charges for services, including fines and fees) paid $1.17 million, or 8% of total governmental revenue. Transfers from proprietary funds for services provided account for $764 thousand in support of governmental activities.

Net position of governmental-type activities increased by $4.7 million during the fiscal year ended June 30, 2025, driven primarily by the increase in capital grant revenue and investments in infrastructure.

Business-type activities

As shown in the Statement of Activities, the City's net position for the business-type activities increased by $2.4 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 $12.2 million at June 30, 2025, an increase of $4 million 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 $5.17 million at the end of the current fiscal year. The General Fund saw a decrease of $381 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 decreased by $6 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 increased by $439 thousand as revenues from tax increment exceeded expenditures to repay loans to the City 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 $4.2 million.

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 decreased by $233 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.

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, 2025, totals $50 million (net of accumulated depreciation), a net increase of $2.6 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.

(Amounts presented in thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 1,475	$ 1,475	$ 167	$ 167	$ 1,642	$ 1,642
Work in progress	486	30	3,724	8,400	4,210	8,430
Intangibles	181	181	895	895	1,076	1,076
Buildings	15,612	15,612	1,026	1,136	16,638	16,748
Equipment & vehicles	1,149	1,068	1,153	1,323	2,302	2,391
Infrastructure	27,687	27,367	-	-	27,687	27,367
Right-to-use leased asset	109	109	42	42	151	151
SBITA assets	89	149	-	-	89	149
Water and sewer systems	-	-	29,866	21,663	29,866	21,663
	46,788	45,991	36,873	33,626	83,661	79,617
Less:						
Accumulated Depreciation/Amortization	(20,901)	(19,910)	(12,716)	(12,309)	(33,617)	(32,219)
	$ 25,887	$ 26,081	$ 24,157	$ 21,317	$ 50,044	$ 47,398

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 $33 million at the end of the current fiscal year, a decrease of $1.2 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 $2.66 million at June 30, 2025.

(Amounts are presented in thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	$ 2,660	$ 2,935	$ -	$ -	$ 2,660	$ 2,935
Full Faith & Credit Obligations	17,185	18,185	835	900	18,020	19,085
Notes	3,067	3,226	7,563	7,237	10,630	10,463
Sewer Revenue Bonds	-	-	1,685	1,775	1,685	1,775
	$ 22,912	$ 24,346	$ 10,083	$ 9,912	$ 32,995	$ 34,258

Additional information on the City's long-term debt can be found in the notes to the basic financial statements Note 6 – 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 2025-26 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 2025-26 included a public safety fee as a means to stabilize the City's Police Department, as well as combining the Library and Museum into one Community Services department to further reduce operational expenses in the General 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 2025-2026 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

CITY OF INDEPENDENCE

Statement of Net Position

June 30, 2025

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 11,695,197	$ 9,483,105	$ 21,178,302
Receivables:			
Accounts, net	638,943	808,799	1,447,742
Taxes	169,371	-	169,371
Loans, net	7,553,712	158,665	7,712,377
Internal Balances	(647,779)	647,779	-
Prepaid Expenses	540,990	8,686	549,676
Lease Receivables	1,825	-	1,825
Property Held for Resale	1,404,051	-	1,404,051
Net Other Postemployment Benefits Asset	80,728	30,881	111,609
Capital Assets:			
Land and construction in progress	1,961,252	4,786,823	6,748,075
Other capital assets, net of depreciation	23,926,225	19,370,459	43,296,684
Total Assets	47,324,515	35,295,197	82,619,712
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Items	2,122,974	812,128	2,935,102
Other Postemployment Benefits Related Items	13,233	5,064	18,297
Debt Refunding Excess	1,313,731	8,651	1,322,382
Total Deferred Outflows of Resources	3,449,938	825,843	4,275,781
LIABILITIES			
Accounts Payable	246,535	747,744	994,279
Payroll and Related Liabilities	145,333	58,216	203,549
Customer Deposits	187,396	20,719	208,115
Unearned Revenue	637,688	-	637,688
Accrued Interest	781,168	46,134	827,302
Long-Term Liabilities:			
Due within one year	1,784,650	504,204	2,288,854
Due in more than one year	28,213,879	11,872,188	40,086,067
Total Liabilities	31,996,649	13,249,205	45,245,854
DEFERRED INFLOWS OF RESOURCES			
Pension Related Items	720,656	275,682	996,338
Other Postemployment Benefits Related Items	122,021	46,677	168,698
Deferred Lease Resources	1,318	-	1,318
Total Deferred Inflows of Resources	843,995	322,359	1,166,354
NET POSITION			
Net Investment in Capital Assets	10,532,233	13,128,948	23,661,181
Restricted for:			
Highways and streets	785,161	-	785,161
Capital projects	2,481,604	1,696,997	4,178,601
Debt service	392,547	-	392,547
Grants	4,869,205	-	4,869,205
Other postemployment benefits	76,154	29,132	105,286
Unrestricted	(1,203,095)	7,694,399	6,491,304
Total Net Position	$ 17,933,809	$ 22,549,476	$ 40,483,285

See accompanying notes to basic financial statements.

CITY OF INDEPENDENCE

Statement of Activities

Year Ended June 30, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities:							
General government	$ 2,018,705	$ 118,736	$ 147,064	$ -	$ (1,752,905)	$ -	$ (1,752,905)
Public safety	3,551,134	767,160	65,200	-	(2,718,774)	-	(2,718,774)
Highways and streets	814,445	141,616	895,404	4,619,265	4,841,840	-	4,841,840
Community development	284,185	108,810	127,889	-	(47,486)	-	(47,486)
Culture and recreation	2,623,862	29,574	441,246	32,465	(2,120,577)	-	(2,120,577)
Interest on long-term debt	993,385	-	-	-	(993,385)	-	(993,385)
Total Governmental Activities	10,285,716	1,165,896	1,676,803	4,651,730	(2,791,287)	-	(2,791,287)
Business-Type Activities:							
Water	1,870,323	3,103,670	-	53,852	-	1,287,199	1,287,199
Wastewater	1,784,479	2,900,294	-	74,817	-	1,190,632	1,190,632
Storm drain	696,621	756,438	-	32,355	-	92,172	92,172
Total Business-Type Activities	4,351,423	6,760,402	-	161,024	-	2,570,003	2,570,003
Totals	$ 14,637,139	$ 7,926,298	$ 1,676,803	$ 4,812,754	(2,791,287)	2,570,003	(221,284)
General Revenues:							
Property taxes					4,239,021	-	4,239,021
Transient room taxes					240,782	-	240,782
Franchise fees					990,652	-	990,652
Other taxes					87,125	-	87,125
Unrestricted grants and contributions					318,949	-	318,949
Interest earnings					682,654	567,858	1,250,512
Other revenue					131,019	66,079	197,098
Transfers					763,709	(763,709)	-
Total General Revenues and Transfers					7,453,911	(129,772)	7,324,139
Change in Net Position					4,662,624	2,440,231	7,102,855
Net Position, beginning, as previously presented					13,163,933	20,074,116	33,238,049
Restatement					107,252	35,129	142,381
Net Position, beginning, as restated					13,271,185	20,109,245	33,380,430
Net Position, ending					$ 17,933,809	$ 22,549,476	$ 40,483,285

See accompanying notes to basic financial statements.

CITY OF INDEPENDENCE
Governmental Funds
Balance Sheet
June 30, 2025

	General	Transportation	Grants
ASSETS			
Cash and Cash Equivalents	$ 687,387	$ 774,351	$ 5,523,393
Receivables:			
Accounts	512,611	72,810	-
Taxes	113,586	-	-
Leases	1,825	-	-
Loans, net	-	-	-
Due from Other Funds	3,873,780	-	-
Prepaid Items	46,607	2,710	462,712
Property Held for Resale	-	-	-
Advances from Other Funds	749,449	-	-
Total Assets	$ 5,985,245	$ 849,871	$ 5,986,105
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 113,162	$ 43,144	$ 16,500
Payroll and related liabilities	113,035	18,856	-
Deposits	186,996	-	-
Unearned revenue	-	-	637,688
Due to other funds	-	-	-
Advances from other funds	-	-	-
Total Liabilities	413,193	62,000	654,188
Deferred Inflows of Resources:			
Unavailable revenues	315,928	-	-
Deferred lease resources	1,318	-	-
Total Deferred Inflows of Resources	317,246	-	-
Fund Balances:			
Nonspendable	46,607	2,710	462,712
Restricted	-	785,161	4,869,205
Committed	-	-	-
Assigned	37,582	-	-
Unassigned	5,170,617	-	-
Total Fund Balances	5,254,806	787,871	5,331,917
Total Liabilities and Fund Balances	$ 5,985,245	$ 849,871	$ 5,986,105

See accompanying notes to basic financial statements.

Urban Renewal Projects	MINET Debt Service	Nonmajor Governmental	Total Governmental Funds
$ -	$ 3,187	$ 4,706,879	$ 11,695,197
-	-	53,522	638,943
25,522	-	30,263	169,371
-	-	-	1,825
-	7,320,000	233,712	7,553,712
-	-	937,214	4,810,994
-	-	28,961	540,990
1,404,051	-	-	1,404,051
-	-	-	749,449
$ 1,429,573	$ 7,323,187	$ 5,990,551	$ 27,564,532
$ -	$ -	$ 73,729	$ 246,535
-	-	13,442	145,333
-	-	400	187,396
-	-	-	637,688
5,458,773	-	-	5,458,773
657,222	-	92,227	749,449
6,115,995	-	179,798	7,425,174
21,772	7,320,000	260,376	7,918,076
-	-	-	1,318
21,772	7,320,000	260,376	7,919,394
-	-	28,961	540,990
-	3,187	2,660,237	8,317,790
-	-	829,752	829,752
-	-	2,090,818	2,128,400
(4,708,194)	-	(59,391)	403,032
(4,708,194)	3,187	5,550,377	12,219,964
$ 1,429,573	$ 7,323,187	$ 5,990,551	$ 27,564,532

CITY OF INDEPENDENCE

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2025

Total Fund Balances for Governmental Funds		$ 12,219,964
Total Net Position Reported for the Governmental Activities in the Statement of Net Position is Different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets and related accumulated depreciation are reported as follows:		
Land and construction in progress	$ 1,961,252	
Other capital assets, net of depreciation, net of internal service funds	23,926,225	
Total Capital Assets		25,887,477
The net other postemployment benefit asset is reported in the statement of net position but is not reported in the funds		80,728
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds		7,918,076
The excess of the reacquisition price over the carrying amount of refunded long-term obligations is recognized as an asset and amortized over the term of the loan		1,313,731
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities:		
Long-term debt	(23,840,420)	
Lease liability	(22,917)	
Subscription liability	(58,540)	
Compensated absences	(740,849)	
Interest payable on long-term debt	(781,168)	
Other postemployment benefit liability	(144,767)	
Net pension liability	(5,191,036)	
Total Long-Term Liabilities		(30,779,697)
Certain changes in net pension and other postemployment benefit liabilities are deferred rather than recognized immediately. These items are amortized over time:		
Deferred outflows of resources - pension related	2,122,974	
Deferred inflows of resources - pension related	(720,656)	
Deferred outflows of resources - OPEB related	13,233	
Deferred inflows of resources - OPEB related	(122,021)	
		1,293,530
Total Net Position of Governmental Activities		$ 17,933,809

See accompanying notes to basic financial statements.

CITY OF INDEPENDENCE

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2025

	General	Transportation	Grants
Revenues:			
Taxes:			
Property	$ 2,696,537	$ -	$ -
Transient room	-	-	-
Other	87,125	-	-
Franchise fees, privilege taxes, licenses and permits	1,131,481	3,150	-
Intergovernmental	378,919	823,404	4,492,714
Charges for services	758,239	138,466	-
Fines and forfeitures	106,694	-	-
System development charges	-	-	-
Assessments	-	-	-
Interest earnings	248,916	32,280	121,859
Other revenue	127,529	123	33,500
Total Revenues	5,535,440	997,423	4,648,073
Expenditures:			
Current:			
General government	1,218,495	-	259,330
Public safety	3,349,649	-	-
Highways and streets	-	980,524	-
Community development	277,193	-	3,835
Culture and recreation	1,062,432	-	9,845
Capital outlay	148,445	2,704	174,344
Debt service:			
Principal	65,384	-	-
Interest	7,855	-	-
Total Expenditures	6,129,453	983,228	447,354
Excess (Deficiency) of Revenues over Expenditures	(594,013)	14,195	4,200,719
Other Financing Sources (Uses):			
Transfers in	544,844	-	-
Transfers out	(331,882)	(20,000)	-
Total Other Financing Sources (Uses)	212,962	(20,000)	-
Net Change in Fund Balances	(381,051)	(5,805)	4,200,719
Fund Balances, Beginning, as Previously Presented	5,601,421	793,676	911,501
Restatement	34,436	-	219,697
Fund Balances, Beginning, as Restated	5,635,857	793,676	1,131,198
Fund Balances, Ending	$ 5,254,806	$ 787,871	$ 5,331,917

See accompanying notes to basic financial statements.

Urban Renewal Projects	MINET Debt	Nonmajor Governmental	Total Governmental Funds
$ 683,978	$ -	$ 815,451	$ 4,195,966
-	-	240,782	240,782
-	-	-	87,125
-	-	-	1,134,631
-	545,000	-	6,240,037
-	-	-	896,705
-	-	-	106,694
-	-	78,272	78,272
-	-	1,346	1,346
-	254,527	266,743	924,325
-	-	764,384	925,536
683,978	799,527	2,166,978	14,831,419
2,466	-	255,331	1,735,622
-	-	-	3,349,649
-	-	-	980,524
-	-	-	281,028
-	-	722,628	1,794,905
-	-	582,005	907,498
-	545,000	823,916	1,434,300
242,164	251,505	599,541	1,101,065
244,630	796,505	2,983,421	11,584,591
439,348	3,022	(816,443)	3,246,828
-	-	583,182	1,128,026
-	-	-	(351,882)
-	-	583,182	776,144
439,348	3,022	(233,261)	4,022,972
(5,147,542)	165	5,783,638	7,942,859
-	-	-	254,133
(5,147,542)	165	5,783,638	8,196,992
$ (4,708,194)	$ 3,187	$ 5,550,377	$ 12,219,964

CITY OF INDEPENDENCE

Reconciliation of Change in Fund Balances of Governmental Funds to Statement of Activities

Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds		$ 4,022,972
The Change in Net Position Reported for Governmental Activities in the Statement of Activities is Different because:		
Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlay	$ 898,043	
Depreciation and amortization	(1,079,819)	(181,776)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds and other revenues reported in the funds are not revenues reported in the statement of activities		
Property taxes	20,315	
System development charges	129,246	
Miscellaneous	(554,185)	(404,624)
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		
Amortization of bond premium	67,098	
Amortization of debt refunding	(61,857)	
Accrued interest	(139,725)	
Change in leases payable	22,512	
Change in subscription payable	44,899	
Principal payments	1,434,300	1,367,227
The amount contributed to defined benefit pension plans is reported as an expenditure in the funds while governmental activities report pension expense as the change in net pension asset or liability, pension related deferred outflows of resources and deferred inflows of resources, net of the internal service funds		
Change in deferred outflows of resources - pension related	329,886	
Change in net pension liability	(40,176)	
Change in deferred inflows of resources - pension related	(162,162)	127,548
The amount contributed to defined benefit other postemployment benefit plans is reported as an expenditure in the funds while governmental activities report other postemployment benefit expense as the change in other postemployment benefit (OPEB) asset or liability, OPEB related deferred outflows of resources and deferred inflows of resources, net of the internal service funds		
Change in deferred outflows of resources - OPEB related	(5,424)	
Change in net OPEB asset	9,100	
Change in OPEB liability	44,092	
Change in deferred inflows of resources - OPEB related	(29,086)	18,682
Some expenses reported in the statement of activities do no require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds		
Compensated absences		(274,970)
The transfer of capital assets from the business-type activities is reported as an additional transfer in the governmental funds		(12,435)
Change in Net Position of Governmental Activities		$ 4,662,624

See accompanying notes to basic financial statements.

CITY OF INDEPENDENCE

Proprietary Funds

Statement of Net Position

June 30, 2025

	Business-Type Activities - Enterprise Funds			
ASSETS	Water Operations	Sewer Operations	Storm Drain Operations	Total
Current Assets:				
Cash and cash equivalents	$ 3,850,218	$ 4,834,796	$ 798,091	$ 9,483,105
Accounts receivable, net	391,268	321,798	95,733	808,799
Prepaid expenses	2,805	3,159	2,722	8,686
Due from other funds	205,945	425,058	16,776	647,779
Total Current Assets	4,450,236	5,584,811	913,322	10,948,369
Noncurrent Assets:				
Loans receivable	61,369	70,522	26,774	158,665
Net other postemployment benefits asset	12,332	12,270	6,279	30,881
Capital assets:				
Land and construction in progress	2,869,920	1,828,048	88,855	4,786,823
Other capital assets, net	5,342,249	13,113,663	914,547	19,370,459
Total Capital Assets	8,212,169	14,941,711	1,003,402	24,157,282
Total Noncurrent Assets	8,285,870	15,024,503	1,036,455	24,346,828
Total Assets	12,736,106	20,609,314	1,949,777	35,295,197
DEFERRED OUTFLOWS OF RESOURCES				
Refunded Debt Charges	-	8,651	-	8,651
Pension Related Items	324,319	322,687	165,122	812,128
Other Postemployment Benefits Related Items	2,022	2,012	1,030	5,064
Total Deferred Outflows of Resources	326,341	333,350	166,152	825,843
LIABILITIES				
Current Liabilities:				
Accounts payable	71,668	655,629	20,447	747,744
Payroll and related liabilities	20,909	21,585	15,722	58,216
Customer deposits	20,719	-	-	20,719
Accrued interest	2,521	43,613	-	46,134
Long-term obligations due within one year	178,799	309,061	16,344	504,204
Total Current Liabilities	294,616	1,029,888	52,513	1,377,017
Long-Term Obligations Due in More than One Year	2,439,501	8,990,104	442,583	11,872,188
Total Liabilities	2,734,117	10,019,992	495,096	13,249,205
DEFERRED INFLOWS OF RESOURCES				
Pension Related Items	110,092	109,538	56,052	275,682
Other Postemployment Benefits Related Items	18,641	18,546	9,490	46,677
Total Deferred Inflows of Resources	128,733	128,084	65,542	322,359
NET POSITION				
Net Investment in Capital Assets	6,492,645	6,536,262	1,000,041	14,028,948
Restricted for:				
Other postemployment benefits	11,633	11,575	5,924	29,132
Capital projects	452,178	834,572	410,247	1,696,997
Unrestricted	3,243,141	3,412,179	139,079	6,794,399
Total Net Position	$ 10,199,597	$ 10,794,588	$ 1,555,291	$ 22,549,476

See accompanying notes to basic financial statements.

CITY OF INDEPENDENCE

Proprietary Funds

Statement of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds			
	Water Operations	Sewer Operations	Storm Drain Operations	Total
Operating Revenues:				
Service charges and fees	$ 3,103,670	$ 2,900,294	$ 756,438	$ 6,760,402
Miscellaneous	1,875	64,204	-	66,079
Total Operating Revenues	3,105,545	2,964,498	756,438	6,826,481
Operating Expenses:				
Personnel services	945,692	958,450	469,895	2,374,037
Materials and services	655,077	460,761	175,395	1,291,233
Depreciation and amortization	221,570	219,575	51,263	492,408
Total Operating Expenses	1,822,339	1,638,786	696,553	4,157,678
Operating Income (Loss)	1,283,206	1,325,712	59,885	2,668,803
Nonoperating Revenues (Expenses):				
Interest income	302,112	233,776	31,970	567,858
Interest expense	(47,984)	(145,693)	(68)	(193,745)
Total Nonoperating Revenues (Expenses)	254,128	88,083	31,902	374,113
Income (Loss) Before Capital Contributions and Transfers	1,537,334	1,413,795	91,787	3,042,916
Capital Contributions	53,852	74,817	32,355	161,024
Transfers In	12,435	-	-	12,435
Transfers Out	(329,214)	(319,573)	(127,357)	(776,144)
Change in Net Position	1,274,407	1,169,039	(3,215)	2,440,231
Net Position, beginning, as previously presented	8,948,089	9,644,515	1,481,512	20,074,116
Restatement	(22,899)	(18,966)	76,994	35,129
Net Position, beginning, as adjusted or restated	8,925,190	9,625,549	1,558,506	20,109,245
Net Position, ending	$ 10,199,597	$ 10,794,588	$ 1,555,291	$ 22,549,476

See accompanying notes to basic financial statements.

CITY OF INDEPENDENCE
Proprietary Funds
Statement of Cash Flows
Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds			
	Water Operations	Sewer Operations	Storm Drain Operations	Total
Cash Flows from Operating Activities:				
Receipts from customers and users	$ 2,938,542	$ 2,834,298	$ 743,391	$ 6,516,231
Payments to suppliers	(1,028,200)	(96,591)	(187,041)	(1,311,832)
Payments to employees	(815,928)	(811,164)	(415,106)	(2,042,198)
Other revenues	1,875	64,204	-	66,079
Net Cash provided by (used in) Operating Activities	1,096,289	1,990,747	141,244	3,228,280
Cash Flows from Noncapital and Related Financing Activities:				
Transfer out	(329,214)	(319,573)	(127,357)	(776,144)
Interfund loan payments	34,420	94,510	4,583	133,513
Net Cash Flows provided by (used in) Noncapital and Related Financing Activities	(294,794)	(225,063)	(122,774)	(642,631)
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(1,246,373)	(1,986,633)	(2,514)	(3,235,520)
Proceeds from issuance of debt	500,000	-	-	500,000
Capital contributions	25,707	55,205	8,349	89,261
Principal paid	(148,736)	(186,129)	(2,789)	(337,654)
Interest paid	(51,586)	(469,291)	(68)	(520,945)
Net Cash Flows provided by (used in) Capital and Related Financing Activities	(920,988)	(2,586,848)	2,978	(3,504,858)
Cash Flows from Investing Activities:				
Investment income received	302,112	233,776	31,970	567,858
Net Increase (Decrease) in Cash and Cash Equivalents	182,619	(587,388)	53,418	(351,351)
Cash and Cash Equivalents, beginning	3,667,599	5,422,184	744,673	9,834,456
Cash and Cash Equivalents, ending	$ 3,850,218	$ 4,834,796	$ 798,091	$ 9,483,105

See accompanying notes to basic financial statements.

CITY OF INDEPENDENCE
Proprietary Funds
Statement of Cash Flows, continued
Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds			
	Water Operations	Sewer Operations	Storm Drain Operations	Total
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating income (loss)	$ 1,283,206	$ 1,325,712	$ 59,885	$ 2,668,803
Adjustments to reconcile operating income (loss) to net cash flows provided by (used in) operating activities:				
Depreciation and amortization	221,570	219,575	51,263	492,408
(Increase) decrease in assets and deferred outflows of resources:				
Accounts receivable	(120,432)	(65,996)	(13,047)	(199,475)
Prepaid expenses	(1,320)	(1,674)	(1,237)	(4,231)
Net other postemployment benefit asset	(3,414)	(3,647)	(1,574)	(8,635)
Deferred outflows of resources - pension related	(101,082)	(106,829)	(47,351)	(255,262)
Deferred outflows of resources - other postemployment benefits related	301	234	195	730
Increase (decrease) in liabilities and deferred inflows of resources:				
Accounts payable	(371,803)	365,844	(10,409)	(16,368)
Accrued liabilities	4,857	4,870	2,560	12,287
Accrued leave	31,128	34,778	13,908	79,814
Customer deposits	(44,696)	-	-	(44,696)
Net pension liability	151,741	168,948	65,439	386,128
Other postemployment benefits liability	(1,398)	(731)	(1,144)	(3,273)
Deferred inflows of resources - pension related	40,560	42,305	19,370	102,235
Deferred inflows of resources - other postemployment benefits related	7,071	7,358	3,386	17,815
Net Cash Flows provided by (used in) Operating Activities	$ 1,096,289	$ 1,990,747	$ 141,244	$ 3,228,280
Noncash Capital and Related Financing Activities:				
Transfers in	$ 12,435	$ -	$ -	$ 12,435

Note 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.

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.

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. Nonmajor funds are consolidated into a single column in the fund financial statements and are detailed in the supplemental information.

Note 1 - Summary of Significant Accounting Policies, continued

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. Nonmajor 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:

- 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 Transportation Fund accounts for street maintenance and improvements, funded with State of Oregon gas tax monies.
- The Grants Program Fund accounts for local, state, and federal grants received for operating and capital purposes, and the associated expenditures.
- The Urban Renewal Projects Fund accounts for the acquisition and construction of facilities financed through long-term borrowing.
- 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 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

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.

Note 1 - Summary of Significant Accounting Policies, continued

Measurement Focus and Basis of Accounting, continued

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 oof 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.

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.

Note 1 - Summary of Significant Accounting Policies, continued

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.

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."

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.

Note 1 - Summary of Significant Accounting Policies, continued

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.

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.

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.

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.

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.

Note 1 - Summary of Significant Accounting Policies, continued

Compensated Absences
The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example, paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – *vacation* and *sick leave*. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation
The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave
The City's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the City and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

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, granters, 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.

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, granters, 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.

Note 1 - Summary of Significant Accounting Policies, continued

Fund Balance, continued
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.

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.

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.

Implementation of a New Accounting Standard
The City of Independence adopted the provisions of GASB Statement No. 101, *Compensated Absences*. This statement was issued in June 2022 to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Other requirements include that a liability for certain types of compensated absences not be recognized until the leave commences, and that a liability for specific types of compensated absences not be recognized until the leave is used.

The City of Independence also adopted the provisions of GASB Statement No. 102, *Certain Risk Disclosures*. This statement was issued in December 2023 to improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to the City of Independence’s financial condition.

Note 2 - Cash and Cash Equivalents

The City’s cash, cash equivalents, and investments at June 30, 2025, are as follows:

Cash and cash equivalents:		
Deposits with financial institutions	$	2,215,569
Cash on hand		806
State of Oregon Treasurer's short-term investment pool		18,961,927
Total cash and cash equivalents	$	21,178,302

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.

Note 2 - Cash and Cash Equivalents, continued

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.

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.

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, 2025, the book value of the City's deposits was $2,602,960 and the bank balance was $2,230,071. $1,740,399 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.

Note 3 - Receivables

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.

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.

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, 2025, there were two loans outstanding totaling $214,815 with interest rates ranging between 3-5%. Monthly repayments are required.

Note 3 - Receivables, continued

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.

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, 2025, the loan receivable balance from MINET totaled $11,494,871. The City has estimated the collectability of the loan receivable and has recorded an allowance for doubtful accounts in the amount of $4,174,871. The loan receivable is as follows:

	MINET Debt Service Fund	Water Fund	Total
Loan receivable balance	$ 7,320,000	$ 4,174,871	$ 11,494,871
Allowance for doubtful accounts	-	(4,174,871)	(4,174,871)
	$ 7,320,000	$ -	$ 7,320,000

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, 2025, the value of the lease receivable is $1,825. 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, 2025 was $1,318, and the City recognized lease revenue of $21,867 during the fiscal year. The lessee has three extension options, each for 60 months.

Allowance for Doubtful Accounts
Accounts receivable in the water operations, sewer operations, and storm drain operations funds has been reduced by the City for an estimate of uncollectible receivables at year-end. At June 30, 2025, the Water Operations, Sewer Operations, and Storm Drain Operations Funds report an allowance for doubtful accounts of $68,826, $52,276, and $16,298, respectively.

Note 4 - Capital Assets

Capital asset activity for the governmental activities for the year ended June 30, 2025, was as follows:

	June 30, 2024	Additions	Deletions and Reclassifications	June 30, 2025
Capital assets not being depreciated:				
Land	$ 1,475,473	$ -	$ -	$ 1,475,473
Construction in progress	30,361	455,418	-	485,779
Total capital assets not being depreciated	1,505,834	455,418	-	1,961,252
Capital assets being depreciated:				
Building and structures	15,612,007	-	-	15,612,007
Equipment	467,401	24,631	-	492,032
Vehicles	601,001	85,664	(29,093)	657,572
Infrastructure	27,366,828	319,895	-	27,686,723
Intangibles	180,747	-	-	180,747
Right-to-use assets:				
Equipment	108,785	-	-	108,785
SBITA	149,296	-	(60,177)	89,119
Total capital assets being depreciated	44,486,065	430,190	(89,270)	44,826,985
Less accumulated depreciation:				
Building and structures	(5,789,289)	(389,648)	-	(6,178,937)
Equipment	(297,937)	(43,220)	-	(341,157)
Vehicles	(329,722)	(64,568)	29,093	(365,197)
Infrastructure	(13,235,250)	(488,900)	-	(13,724,150)
Intangibles	(168,110)	(3,159)	-	(171,269)
Right-to-use assets:				
Equipment	(63,042)	(22,350)	-	(85,392)
Subscription assets	(26,861)	(67,974)	60,177	(34,658)
Total accumulated depreciation	(19,910,211)	(1,079,819)	89,270	(20,900,760)
Total capital assets being depreciated, net	24,575,854	(649,629)	-	23,926,225
Total capital asset, net	$ 26,081,688	$ (194,211)	$ -	$ 25,887,477

Depreciation for the governmental activities were charged as follows:

General government	$ 408,277
Public safety	58,019
Highways and streets	269,601
Culture and recreation	343,922
	$ 1,079,819

Note 4 - Capital Assets, continued

Capital asset activity for the business-type activities for the year ended June 30, 2025, was as follows:

	June 30, 2024	Additions	Deletions and Reclassifications	June 30, 2025
Capital assets not being depreciated:				
Land	$ 167,354	$ -	$ -	$ 167,354
Construction in progress	8,400,022	3,208,961	(7,884,857)	3,724,126
Intangibles	895,343	-	-	895,343
Total capital assets not being depreciated	9,462,719	3,208,961	(7,884,857)	4,786,823
Capital assets being depreciated:				
Building and structures	1,135,701	-	(110,108)	1,025,593
Distribution & collections systems	21,662,936	31,452	8,171,747	29,866,135
Equipment	1,323,555	7,542	(178,004)	1,153,093
Right-to-use lease assets:				
Equipment	41,712	-	-	41,712
Total capital assets being depreciated	24,163,904	38,994	7,883,635	32,086,533
Less accumulated depreciation:				
Building and structures	(558,808)	(15,184)	115,293	(458,699)
Distribution & collections systems	(10,760,123)	(423,363)	(203,226)	(11,386,712)
Equipment	(967,538)	(45,554)	173,800	(839,292)
Right-to-use lease assets:				
Equipment	(23,064)	(8,307)	-	(31,371)
Total accumulated depreciation	(12,309,533)	(492,408)	85,867	(12,716,074)
Total capital assets being depreciated, net	11,854,371	(453,414)	7,969,502	19,370,459
Total capital asset, net	$ 21,317,090	$ 2,755,547	$ 84,645	$ 24,157,282

Depreciation for the business-type activities was as follows:

Water	$ 221,570
Sewer	219,575
Storm Drain	51,263
	$ 492,408

Note 5 - Unavailable Revenues

Governmental funds report unavailable revenue in connection with revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the unavailable revenue reported in the governmental funds was as follows:

	General	Urban Renewal Projects	MINET Debt Service	Nonmajor Governmental	Totals
Property taxes	$ 97,124	$ 21,772	$ -	$ 30,698	$ 149,594
Settlements	181,725	-	-	-	181,725
Loans	-	-	7,320,000	46,462	7,366,462
System development charges	-	-	-	164,319	164,319
Assessments	-	-	-	18,897	18,897
Court fines	37,079	-	-	-	37,079
Total unavailable revenue	$ 315,928	$ 21,772	$ 7,320,000	$ 260,376	$ 7,918,076

Note 6 - Interfund Transfers, Loans, and Advances

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 In	Transfers Out
General	$ 544,844	$ 331,882
Transportation	-	20,000
Nonmajor governmental	583,182	-
Governmental activities - noncash	-	12,435
Water Operations	-	329,214
Water Operations - noncash	12,435	-
Sewer Operations	-	319,573
Storm Drain Operations	-	127,357
	$ 1,140,461	$ 1,140,461

Interfund Capital 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 $3,867,233. 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, 2025, the balance of this loan is $1,404,900. This loan receivable is reported as interfund loans in the General Fund, Transportation SDC Fund, Parks SDC, Sewer Fund, Water Fund, and Storm Drain Fund.

Note 6 - Interfund Transfers, Loans, and Advances, continued

The URA incurred other loans with the City in prior years to supplement project-related cash flows. The balance of these loans at June 30, 2025, totaled $186,640.

The interfund capital loans are scheduled to be repaid over a five- or ten-year period.

Balances at June 30, 2025, are as follows:

Loan From (Receivable)	Loan To (Payable)		June 30, 2025 Balance
General	Urban Renewal Projects	$	3,873,780
Nonmajor Governmental	Urban Renewal Projects		937,214
Water	Urban Renewal Projects		205,945
Sewer	Urban Renewal Projects		425,058
Storm Drain	Urban Renewal Projects		16,776
		$	5,458,773

Interfund Advances
The URA owes the City $657,222 related to deficit cash balances in the Urban Renewal Projects Fund at June 30, 2025.

The Tourism and Events Fund owes the General Fund $92,227 related to deficit cash balances at June 30, 2025.

Franchise Fee Payments
The Proprietary funds paid franchise fees to the General Fund for fiscal year ended June 30, 2025, are as follows:

Fund		Amount
Water Fund	$	367,688
Sewer Fund		217,097
Storm Drain Fund		50,357
	$	635,142

Note 7 - Long-Term Obligations

During the year ended June 30, 2025, transactions for the governmental activities' long-term obligations were as follows:

	June 30, 2024 Balance (as Restated)	Additions	Reduction	June 30, 2025 Balance	Due Within One Year
Long-Term Debt:					
Bonds					
2013 GO Refunding	$ 2,935,000	$ -	$ 275,000	$ 2,660,000	$ 290,000
2015 FF&C MINET	2,190,000		240,000	1,950,000	250,000
2016A FF&C Refunding Obligation	7,800,000	-	40,000	7,760,000	40,000
2017A FF&C Refunding Obligation	2,520,000		415,000	2,105,000	430,000
2017C FF&C MINET	895,000	-	305,000	590,000	315,000
2020 FF&C MINET Refunding	4,780,000	-	-	4,780,000	-
Direct Borrowings and Placements					
2020 Chase Bank (Museum)	412,760	-	65,384	347,376	66,711
2021 IFA Loan - Indy Landing	2,813,248	-	93,916	2,719,332	96,574
Total Long-Term Debt	24,346,008	-	1,434,300	22,911,708	1,488,285
Other Long-Term Obligations:					
Unamortized premium	995,810	-	67,098	928,712	-
Net pension liability	5,150,860	40,176	-	5,191,036	-
Compensated absences	465,879	274,970	-	740,849	246,950
Other postemployment benefits liability	188,859	-	44,092	144,767	-
Lease payable	45,429	-	22,512	22,917	19,606
Subscription payable	103,439	-	44,899	58,540	29,809
Total Other Long-Term Obligations	6,950,276	315,146	178,601	7,086,821	296,365
Total	$ 31,296,284	$ 315,146	$ 1,612,901	$ 29,998,529	$ 1,784,650

Bonds

The City issued $3,468,000 of general obligation bonds at rates varying from 2% and 4.375% in July 2013. The bonds were issued to retire other debt of the City. Interest is payable semiannually on December 15 and June 15 of each year. The bonds mature in fiscal year 2033. The balance outstanding at June 30, 2025, is $2,660,000. Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 290,000	$ 111,719
2027	300,000	100,119
2028	315,000	88,119
2029	325,000	75,519
2030	335,000	61,706
2031-2035	1,095,000	96,688
	$ 2,660,000	$ 533,870

Note 7 - Long-Term Obligations, continued

Bonds, continued

In May 2015, the City issued $4,145,000 of full faith and credit obligation bonds at interest rates varying from 0.65% to 4.05% to retire a portion of the 2010 MINET bonds. Semi-annual principal and interest payments are due on December 1 and June 1 of each year. The bonds mature in 2032. At June 30, 2025, the balance outstanding is $1,950,000. Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 250,000	$ 71,150
2027	255,000	62,185
2028	265,000	52,693
2029	275,000	42,221
2030	290,000	30,780
2031-2035	615,000	25,211
	$ 1,950,000	$ 284,240

The City issued $8,070,000 of full faith and credit obligation refunding bonds to retire existing debt of the City in April 2016. Interest rates range from 3% to 4%. Annual principal payments are due June 15 and semi-annual interest payments are due June 15 and December 15. The bonds mature in 2040. At June 30, 2025, the balance outstanding is $7,760,000. Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 40,000	$ 294,806
2027	40,000	293,206
2028	45,000	291,606
2029	45,000	289,806
2030	265,000	288,006
2031-2035	3,310,000	1,132,230
2036-2040	4,015,000	430,481
	$ 7,760,000	$ 3,020,141

Note 7 - Long-Term Obligations, continued

Bonds, continued

In December 2017, the City issued three series of full faith and credit bonds in the amounts of $4,035,000 (2017A), $4,570,000 (2017B), and $2,160,000 (2017C) to refund existing debt. Interest rates range from 2.2% to 4%. The bond principal is payable annually on June 1 and interest is payable semi-annually on June 1 and December 1. The bonds mature in 2030, 2040, and 2027, respectively. In June 2020, the City refunded the 2017B bonds. At June 30, 2025, the balance outstanding is $2,105,000 for the 2017A bonds and $590,000 for the 2017C bonds.

Annual debt service requirements to maturity for the 2017A bonds are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 430,000	$ 84,200
2027	450,000	67,000
2028	465,000	49,000
2029	485,000	30,400
2030	275,000	11,000
	$ 2,105,000	$ 241,600

Annual debt service requirements to maturity for the 2017C bonds are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 315,000	$ 19,450
2027	275,000	9,212
	$ 590,000	$ 28,662

In June 2020, the city issued full faith and credit bonds in the amount of $4,780,000 to refund existing MINET debt. Interest rates range from 2% to 3%. Annual bond principal payments are due June 1 and semi-annual interest payments are due June 1 and December 1. The bonds mature in 2040. At June 30, 2025, the balance outstanding is $4,780,000. Annual debt service requirements to maturity for bonds are as follows:

Year Ending June 30,	Principal	Interest
2026	$ -	$ 143,050
2027	35,000	143,050
2028	315,000	142,350
2029	315,000	132,900
2030	330,000	123,450
2031-2035	1,820,000	461,850
2036-2040	1,965,000	173,400
	$ 4,780,000	$ 1,320,050

Note 7 - Long-Term Obligations, continued

Direct Borrowings and Placements

In February 2020, the City entered into a loan agreement with JP Morgan Chase Bank N.A., borrowing $650,000 for the purchase and improvements of the museum. The interest rate is 2.03% and the loan matures December 2029. Annual principal payments are due December 1 and semi-annual interest payments are due June 1 and December 1. The balance outstanding at June 30, 2025 is $347,376. Annual debt service requirements to maturity for the loan are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 66,711	$ 6,375
2027	68,066	5,007
2028	69,447	3,611
2029	70,857	2,187
2030	72,295	733
	$ 347,376	$ 17,913

In December 2016, the City entered into an agreement with the Business Oregon Infrastructure Finance Authority to borrow $3,250,000 to finance infrastructure projects. The interest rate is 2.83% and the loan matures in December 2045. Annual principal and interest payments are due December 1. The City has pledged incremental property tax revenues for payment of the loan and in the event of a default, the outstanding amounts become immediately due. The balance outstanding at June 30, 2025 is $2,719,332. Annual debt service requirements to maturity for the loan are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 96,574	$ 76,957
2027	99,307	71,224
2028	102,118	71,414
2029	105,008	68,524
2030	107,979	65,552
2031-2035	587,500	280,156
2036-2040	675,472	192,184
2041-2045	776,616	91,040
2046-2050	168,758	4,776
	$ 2,719,332	$ 921,827

Note 7 - Long-Term Obligations, continued

During the year ended June 30, 2025, transactions for the business-type activities' long-term obligations were as follows:

	June 30, 2024 Balance (as Restated)	Additions	Reduction	June 30, 2025 Balance	Due Within One Year
Long-Term Debt:					
Bonds					
2013 Sewer	$ 1,775,000	$ -	$ 90,000	$ 1,685,000	$ 90,000
2016A FF&C Water	900,000	-	65,000	835,000	65,000
Direct Borrowings and Placements					
CWSRF Loan	6,810,429	-	93,340	6,717,089	188,673
2019 Chase Bank Loan	426,909	-	80,947	345,962	83,092
Umpqua Bank Water Loan	-	500,000	-	500,000	-
Total Long-Term Debt	9,912,338	500,000	329,287	10,083,051	426,765
Other Long-Term Obligations:					
Unamortized premium	38,416	-	3,214	35,202	-
Net pension liability	1,599,668	386,128	-	1,985,796	-
Compensated absences	127,068	79,815	-	206,883	68,961
Other postemployment benefits liability	58,652	-	3,273	55,379	-
Lease payable	18,448	-	8,367	10,081	8,478
Total Other Long-Term Obligations	1,842,252	465,943	14,854	2,293,341	77,439
Total	$ 11,754,590	$ 965,943	$ 344,141	$ 12,376,392	$ 504,204

Bonds

In 2013, the City issued $2,900,000 in sewer system revenue bonds to refund the City's loan with the State of Oregon Department of Environmental Quality (DEQ) and its sewer revenue bond issued to the US Department of Agriculture Rural Utilities Service. The City pledged income derived from net revenue of the City's sewer systems to pay debt service. Principal payments are due annually on June 1 and interest payments are due semi-annually on June 1 and December 1. Interest rates range from 2% to 3.5%. The balance outstanding at June 30, 2025 is $1,685,000. Annual debt service requirements to maturity for the bonds are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 90,000	$ 54,950
2027	95,000	52,250
2028	95,000	49,400
2029	100,000	46,550
2030	100,000	43,550
2031-2035	560,000	169,625
2036-2040	645,000	69,125
	$ 1,685,000	$ 485,450

Note 7 - Long-Term Obligations, continued

Bonds, continued

In October 2016, the City issued $1,335,000 in full faith and credit bonds 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 as payment for the bonds. Interest rates range from 1.65% to 3%. Annual principal payments are due June 15 and semi-annual interest payments are due June 15 and December 15. The balance outstanding at June 30, 2025 is $835,000. Annual debt service requirements to maturity for the bonds are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 65,000	$ 25,050
2027	65,000	23,100
2028	70,000	21,150
2029	70,000	19,050
2030	75,000	16,950
2031-2035	405,000	49,950
2036-2040	85,000	2,550
	$ 835,000	$ 157,800

Direct Borrowings and Placements

In November 2017, the City entered into a Clean Water State Revolving Fund (CWSRF) Loan agreement with the State of Oregon Department of Environmental Quality for $7,310,429 to finance sewer treatment facility improvements. The interest rate is 1.42% and semi-annual principal and interest payments are due February 1 and August 1. The balance outstanding at June 30, 2025 is $6,717,089. Annual debt service requirements to maturity for the loan are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 188,673	$ 94,715
2027	191,361	92,027
2028	194,088	89,300
2029	196,854	86,534
2030	199,660	83,728
2031-2035	1,259,146	375,145
2036-2040	1,134,106	298,768
2041-2045	1,217,248	216,795
2046-2050	1,306,489	128,807
2051-2055	829,464	35,378
	$ 6,717,089	$ 1,501,197

Note 7 - Long-Term Obligations, continued

Direct Borrowings and Placements, continued

In April 2019, the City entered into a loan agreement with Chase Bank to finance the purchase of water rights on the Willamette River. The note payable is secured by the City's full faith and credit and taxing power. The interest rate on the loan is 2.9%. Annual principal payments are due May 1 and semi-annual interest payments are due May 1 and November 1. The balance outstanding at June 30, 2025 is $345,962. Annual debt service requirements to maturity for the loan are as follows:

Year Ending June 30,	Principal	Interest
2026	$ 83,224	$ 9,164
2027	85,638	6,962
2028	88,121	4,702
2029	88,979	2,382
	$ 345,962	$ 23,210

On January 30, 2025, the City entered into a non-revolving credit facility and financing agreement with Umpqua Bank for $7,500,000 to fund water projects. The loan is secured by the full faith and credit of the City. The interest rate on the loan is 6.75% and the loan matures January 30, 2030. Interest-only payments are due semi-annually on June 1 and December 1 commencing June 1, 2025. The balance outstanding at June 30, 2025, is $500,000.

Note 8 - Leases Payable

During the year ended June 30, 2025, leases payable activity was as follows:

	June 30, 2024 Balance	Additions	Reductions	June 30, 2025 Balance
Governmental activities:				
Office copier, postage, and plotting machines; interest ranges between 0.74-2.36%, monthly payments of principal and interest of $1,854, due 2027	$ 45,429	$ -	$ 22,512	$ 22,917
Business-type activities:				
Office copier, postage, and plotting machines; interest ranges between 0.74-2.36%, monthly payments of principal and interest of $226, due 2027	$ 18,448	$ -	$ 8,367	$ 10,081

Note 8 - Leases Payable, continued

Future maturities are as follows:

Year Ending June 30,	Governmental activities		Business-type activities	
	Principal	Interest	Principal	Interest
2026	$ 19,606	$ 204	$ 8,478	$ 94
2027	3,311	27	1,603	14
	$ 22,917	$ 231	$ 10,081	$ 108

Note 9 - 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 fiscal year. On June 30, 2025, the principal balance outstanding totaled $0.
- A VOiP telephone solution - interest calculated at 5.25% per year, combined principal and interest payments totaling $32,172 per year through the 2027 fiscal year. The principal balance outstanding on June 30, 2025, totals $58,540.

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

	June 30, 2024 Balance	Additions	Reductions	June 30, 2025 Balance
Governmental activities:				
Network detection and response system	$ 14,320	$ -	$ 14,320	$ -
VOiP telephone solution	89,119	-	30,579	58,540
Total governmental activities	$ 103,439	$ -	$ 44,899	$ 58,540

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

Year Ending June 30,	Governmental activities	
	Principal	Interest
2026	$ 29,809	$ 760
2027	28,731	-
	$ 58,540	$ 760

Note 10 - Deficit Fund Balances

The following funds had deficit fund balances at June 30, 2025. These deficits will be financed through future revenues.

Fund	Amount
Urban Renewal Projects Fund	$ (4,708,194)
Tourism and Events	(31,345)
	$ (4,739,539)

Note 11 - Fund Balances and Net Position

Governmental Fund Balances

The fund balance amounts for governmental funds have been reported in the categories listed below with each specific purpose:

Fund Balance Categories	General	Transportation	Grants	Urban Renewal Projects	MINET Debt Service	Nonmajor Governmental	Total Governmental
Nonspendable:							
Prepaid expenses	$ 46,607	$ 2,710	$ 462,712	$ -	$ -	$ 28,961	$ 540,990
Restricted for:							
Highways and streets	-	785,161	-	-	-	-	785,161
Grants	-	-	4,869,205	-	-	-	4,869,205
Debt service	-	-	-	-	3,187	342,952	346,139
Committed for:							
Economic development	-	-	-	-	-	829,752	829,752
Capital projects	-	-	-	-	-	2,317,285	2,317,285
Assigned for:							
Capital projects	-	-	-	-	-	2,090,818	2,090,818
Parks and recreation	37,582	-	-	-	-	-	37,582
Unassigned	5,170,617	-	-	(4,708,194)	-	(59,391)	403,032
	$ 5,254,806	$ 787,871	$ 5,331,917	$ (4,708,194)	$ 3,187	$ 5,550,377	$ 12,219,964

Net Position Through Enabling Legislation

The government-wide statement of net position reports $8,604,671 of restricted net position of which $2,481,604 is restricted through enabling legislation.

Note 12 - Pension Plan

Plan description

Employees of the City are provided with pensions through OPERS.

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

OPERS produces an independently audited Annual Comprehensive Financial Report which includes detailed information about the pension plan's fiduciary net position. The report can be found at: https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf

Note 12 - Pension Plan, continued

Description of benefit terms
All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A.

Tier One / Tier Two retirement benefit (Chapter 238)
Tier One / Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003.

Pension benefits
The OPERS retirement allowance is payable monthly for life. It may be selected from thirteen retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (1.67% for general service employees) 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 will be limited for all members beginning in 2020. The limit is equal to $232,976 as of January 1, 2024, and will be indexed with 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. General service employees may retire after reaching age 55. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60.

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

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

Disability benefits
A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including OPERS judge members) for disability benefits regardless of the length of OPERS-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.

Note 12 - Pension Plan, continued

Description of benefit terms, continued

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

Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

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

Pension benefits
The OPSRP pension program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

> General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
> Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 60, or age 53 with 25 years of retirement credit.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020. The limit is equal to $232,976 as of January 1, 2024, and will be indexed with inflation in later years.

A member of the OPSRP pension program becomes vested on the earliest of the following dates: the date the member 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 nonretired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50% of the pension that would otherwise have been paid to the deceased member. The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70 1/2 years.

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

Benefit changes after retirement
Under ORS 238A.210, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

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

Employer contribution rates during the period were based on the December 31, 2021, actuarial valuation, which became effective July 1, 2023. Tier One/Tier Two employer contribution rates are 26.69%. The OPSRP employer contribution rates are 20.17% for general service employees and 24.96% for police and fire employees. Employer contributions to OPERS for the year ended June 30, 2025, were $1,027,136.

Note 12 - Pension Plan, continued

Net pension liability, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions

Net pension liability

At June 30, 2025, the City reported a liability of $7,176,832 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 employers, actuarially determined. The projected long-term contribution effort is equal to the sum of the present value of future normal costs (PVFNC) and the unfunded actuarial liabilities (UAL).

Normal Cost Rate: The economic value, stated as a percent of payroll, for the portion of each active member's total projected retirement benefit that is allocated to the upcoming year of service. The rate is in effect for as long as each member continues in OPERS-covered employment. The current value of all projected future Normal Cost Rate contributions is the Present Value of Future Normal Costs (PVFNC). The PVFNC represents the portion of the projected long-term contribution effort related to future service.

An employer's PVFNC depends on both the normal cost rates charged on the employer's payrolls, and on the underlying demographics of the respective payrolls. For OPERS funding, employers have up to three different payrolls, each with a different normal cost rate: (1) Tier One/Tier Two payroll, (2) OPSRP general service payroll, and (3) OPSRP police and fire payroll.

The employer's Normal Cost Rates for each payroll are combined with system-wide present value factors for each payroll to develop an estimated PVFNC. The present value factors are actuarially determined at a system level for simplicity and to allow for the PVFNC calculations to be audited in a timely, cost-effective manner.

UAL Rate: If system assets are less than the actuarial liability, a UAL exists. UAL can arise when an event such as experience differing from the assumptions used in the actuarial valuation occurs. An amortization schedule is established to eliminate the UAL that arises over a fixed period of time if future experience follows assumption. The UAL Rate is the upcoming year's component of the cumulative amortization schedules, stated as a percent of payroll. The present value of all projected UAL Rate contributions is equal to the UAL. The UAL represents the portion of the projected long-term contribution effort related to past service.

The UAL has Tier One/Tier Two and OPSRP pieces. The Tier One/Tier Two piece is based on the employer's Tier One / Tier Two pooling arrangement. If an employer participates in one of the two large Tier One/Tier Two rate pools [State & Local Government Rate Pool (SLGRP) or School Districts Rate Pool], then the employer's Tier One/Tier Two UAL is their pro rata share of their pool's UAL. The pro rata calculation is based on the employer's payroll in proportion to the pool's total payroll. The OPSRP piece of the UAL follows a parallel pro rata approach, as OPSRP experience is mandatorily pooled at a state-wide level. Employers that do not participate in a Tier One/Tier Two pooling arrangement, who are referred to as "Independent Employers," have their Tier One/Tier Two UAL tracked separately in the actuarial valuation.

The projected long-term contribution effort is the sum of the PVFNC and the UAL. The PVFNC part of the contribution effort pays for the value of future service while the UAL part of the contribution effort pays for the value of past service not already funded by accumulated contributions and investment earnings. Each of the two contribution effort components are calculated at the employer-specific level. The sum of these components across all employers is the total projected long-term contribution effort.

At measurement date June 30, 2024, the City's proportion was 0.03228845%, which was a decrease of 0.00375149% from its proportion measured as of June 30, 2023.

Note 12 - Pension Plan, continued

Net pension liability, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions, continued

Pension expense
For the year ended June 30, 2025, the City recognized pension expense of $1,115,707.

Deferred inflows of resources and deferred outflows of resources
Deferred outflows of resources and deferred inflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2024, employers will report the following deferred outflows of resources and/or deferred inflows of resources:

- Difference between expected and actual experience
- Changes in assumptions
- Changes in employer proportion since the prior measurement date
- Net differences between projected and actual investment earnings

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period.

The average remaining service lives determined as of the beginning of each measurement period are described below:

Fiscal Year ended June 30, 2024 – 5.3 years
Fiscal Year ended June 30, 2023 – 5.4 years
Fiscal Year ended June 30, 2022 – 5.5 years
Fiscal Year ended June 30, 2021 – 5.4 years
Fiscal Year ended June 30, 2020 – 5.3 years
Fiscal Year ended June 30, 2019 – 5.2 years

The net difference between projected and actual investment earnings attributable to each measurement period is amortized over a closed five-year period.

At June 30, 2025, 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	$ 425,161	$ 17,129
Changes of assumptions	721,561	924
Net difference between projected and actual earnings on investments	455,930	-
Changes in proportionate share	202,624	622,302
Differences between employer contributions and employer's proportionate share of system contributions	102,690	355,983
Contributions subsequent to the measurement date	1,027,136	-
	$ 2,935,102	$ 996,338

Note 12 - Pension Plan, continued

Net pension liability, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions, continued

Deferred inflows of resources and deferred outflows of resources
Deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement in the amount of $1,027,136 will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. 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 Ending June 30,		
2026	$	(104,957)
2027		644,667
2028		250,129
2029		104,717
2030		17,072
	$	911,628

Actuarial methods and assumptions used in developing total pension liability
The total pension liability measured as of June 30, 2024, was based on an actuarial valuation as of December 31, 2022, using the following methods and assumptions:

Experience study	2022, published July 24, 2023
Actuarial cost method	Entry age normal
Inflation rate	2.40%
Long-term expected rate of return	6.90%
Discount rate	6.90%
Administrative expenses	$64 million per year is added to the total system normal cost and allocated between Tier One/Tier Two and OPSRP based on valuation payroll.
Projected salary increases	3.40%
Cost of living adjustments (COLA)	Blend of 2% 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 Employee, 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 Disabled Retiree, sex-distinct, generational with Unisex Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Note 12 - Pension Plan, continued

Actuarial methods and assumptions used in developing total pension liability, continued
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 2022 Experience Study which reviewed experience for the four-year period ending on December 31, 2022.

Discount rate
The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

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

Long-term expected rate of return
To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023, the PERS Board reviewed long-term assumptions developed by both the actuary's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. 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 forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf.

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 (fair value of assets) 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 asset values. 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.

Note 12 - Pension Plan, continued

Actuarial methods and assumptions used in developing total pension liability, continued

Depletion date projection
The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- OPERS 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 of 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 OPERS 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.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate.
The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.9%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.9%) or 1 percentage point higher (7.9%) than the current rate:

	1 Percentage Point Lower	Current Discount Rate	1 Percentage Point Higher
Proportionate share of the net pension liability	$ 11,321,161	$ 7,176,832	$ 3,705,754

Changes in Plan Provisions During the Measurement Period
A legislative change that occurred after the December 31, 2022, Actuarial Valuation date affected the plan provisions reflected for June 30, 2024, financial reporting liability calculations.

House Bill 4045, enacted in April 2024, lowered the normal retirement age for OPSRP Police & Fire members from age 60 to age 55 effective January 1, 2025. Members still qualify for earlier unreduced retirement if age 53 with 25 or more years of service. This plan change is reflected in the June 30, 2024, Total Pension Liability, including the revised retirement rates for OPSRP Police & Fire members to reflect the lower normal retirement age as disclosed in the December 31, 2023, Actuarial Valuation published on September 19, 2024.

House Bill 4045 also made the following changes which are not reflected in the June 30, 2024, Total Pension Liability since no data was available to measure their impact:

- Effective January 1, 2025, forensic scientists and elected District Attorneys are now included in the "Police & Fire" definition of membership.
- Effective January 1, 2030, a new "hazardous position" member classification was created for OPSRP members with benefit levels and retirement eligibilities that fall in between existing classifications for General Service and Police & Fire members. The hazardous position membership classification is statutorily limited to emergency telecommunicator employees at Oregon State Hospital with direct patient contact.

Note 13 - Defined Contribution Plan

Plan description
Individual account program (IAP) - Participants in OPERS defined benefit pension plan also participate in the defined contribution plan.

Pension benefits
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 IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period, or an anticipated life span option. Each distribution option has a $200 minimum distribution limit.

Death benefits
Upon the death of a nonretired 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.

Contributions
Starting July 1, 2020, Senate Bill 1049 required a portion of member contributions to their IAP accounts to be redirected to the Defined Benefit fund. If the member earns more than $2,535 per month, 0.75% (if OPSRP member) or 2.5% (if Tier 1/Tier 2 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.

The City makes the employee contributions of 6% of covered payroll to the plan. Contributions for the year ended June 30, 2025, were $253,167.

Recordkeeping
PERS contracts with VOYA Financial to maintain IAP participant records.

Note 14 - Other Postemployment Benefit Plans

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.

Note 14 - Other Postemployment Benefit Plans, continued

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:

	Oregon Public Employees Retirement System RHIA	City of Independence Other Postemployment Benefit Plan	Total
Net OPEB asset	$ 111,609	$ -	$ 111,609
Deferred outflows of resources - OPEB related	3,175	15,122	18,297
Other postemployment benefits liability	-	(200,146)	(200,146)
Deferred inflows of resources - OPEB related	(9,499)	(159,199)	(168,698)
OPEB (income) expense	(21,848)	11,777	(10,071)

Oregon Public Employees Retirement System (PERS)

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

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

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

The report can be found at: https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf.

Description of benefit terms
All benefits of the System are established by the legislature pursuant to Oregon Revised Statues Chapters 238 and 238A.

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

Other Postemployment Healthcare Benefits

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

To be eligible, the member must:

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

Note 14 - Other Postemployment Benefit Plans, continued

Description of benefit terms, continued

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

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

The City contributed 0.05% of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. Since the funded status of the RHIA UAL is in excess of 100%, no contributions were required to fund the RHIA UAL. For the year ended June 30, 2025, the City made $24 of contributions to the RHIA.

Net OPEB liability/(asset), pension expense and deferred outflows and deferred inflows of resources related to other postemployment benefits

Net OPEB liability (asset)
At June 30, 2025, the City reported an (asset) of $(111,609) for its proportionate share of the net OPEB liability/(asset). The net OPEB liability/(asset) was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2022. The City's proportion of the net OPEB liability/(asset) was based on its actual, legally required contributions made during the fiscal year with the total actual contributions of all employers during the fiscal year.

At June 30, 2024, the City's proportion was 0.02763216%, which was an increase of 0.00199523% from its proportion measured as of June 30, 2023.

OPEB expense
For the year ended June 30, 2025, the City recognized OPEB revenue of $21,848.

Deferred inflows of resources and deferred outflows of resources
Deferred inflows of resources and deferred outflows of resources are calculated at the plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2024, employers will report the following deferred inflows or resources and/or deferred outflows of resources:

- Difference between expected and actual experience
- Changes in assumptions
- Changes in employer proportion since the prior measurement date
- Net difference between projected and actual investment earnings. One-year's amortization is recognized in the employer's total OPEB expense for the measurement period.

Differences between expected and actual experience, changes in assumptions and changes in employer proportionate are amortized over the average remaining service lives of all plan participants, including retirees, determined at the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service lives determined as of the beginning of each measurement period are described below:

Fiscal Year ended June 30, 2024 – 2.1 years
Fiscal Year ended June 30, 2023 – 2.3 years
Fiscal Year ended June 30, 2022 – 2.5 years

Note 14 - Other Postemployment Benefit Plans, continued

Net OPEB liability/(asset), pension expense and deferred outflows and deferred inflows of resources related to other postemployment benefits, continued

The net difference between projected and actual investment earnings attributable to each measurement period is amortized over a closed five-year period.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,183
Changes of assumptions	-	1,412
Net difference between projected and actual earnings on investments	3,151	-
Changes in proportionate share	-	5,904
Contributions subsequent to the measurement date	24	-
	$ 3,175	$ 9,499

Deferred outflows of resources related to OPEB resulting from the City's contributions subsequent to the measurement date in the amount of $24 will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2026	$ (11,893)
2027	3,477
2028	1,705
2029	363
	$ (6,348)

Actuarial methods and assumptions used in developing the total OPEB liability (asset)

Except as identified below, actuarial methods and assumptions used in developing the total OPEB liability are the same as those used to develop the total PERS pension liability as discussed in Note 11.

Retiree healthcare participation

Healthy retirees are assumed to participate 25% of the time, while disabled retirees are assumed to participate 15% of the time.

Healthcare cost trend rate

A healthcare cost trend rate is not utilized in the actuarial valuation as statue stipulates a $60 monthly payment to retirees for health insurance.

Note 14 - Other Postemployment Benefit Plans, continued

Actuarial methods and assumptions used in developing the total OPEB liability (asset), continued

Depletion date projection

GASB 75 generally requires that a blended discount rate be used to measure the Net OPEB 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 (fair value of assets) 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 75 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB 75 (paragraph 82) 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 Oregon PERS (OPERS):

- OPERS 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 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of 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 OPERS independent actuary's opinion that the detailed depletion date projections outlined in GASB 75 would clearly indicate that the fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

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

The following presents the proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.9%, as well as what the proportionate share of the net OPEB liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9%) or 1-percentage-point higher (7.9%) than the current rate:

	1 Percentage Point Lower	Current Discount Rate	1 Percentage Point Higher
Net OPEB liability (asset)	$ (103,316)	$ (111,609)	$ (118,749)

Note 14 - Other Postemployment Benefit Plans, continued

City of Newport Other Postemployment Benefit Plan

Plan description and benefits provided
The City provides other postemployment benefits (OPEB) for employees, retirees, spouses, and dependents through a single-employer defined benefit plan in the form of group health insurance benefits. As required by ORS 243.303(2), retirees who were hired after July 1, 2003, are allowed to continue, at the retirees' expense, coverage under the group health insurance plan until age 65. The difference between the premium actually paid by the retirees under the group insurance plan and the premium that they would pay if they were not included in the plan is considered to be an implicit subsidy under the provisions of GASB 75. The plan does not issue a separate standalone financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Plan membership
As of July 1, 2024, there were 41 active employees, 0 eligible retirees, and 0 spouses of ineligible retirees, for a total of 41 plan members.

Contributions
The City funds the plan only to the extent of current year insurance premium requirements on a pay-as-you-go basis. The average monthly premium requirements for the City are as follows:

For retirees	$	799
For spouses of retirees		900

Total OPEB liability, changes in OPEB liability, OPEB expense, deferred outflows of resources, and deferred inflows of resources related to OPEB
At June 30, 2025, the City reported a total OPEB liability of $200,146. The total OPEB liability was measured as of June 30, 2024, and determined by an actuarial valuation as of that date.

Changes in the total OPEB liability is as follows:

		OPEB Liability
Balance as of June 30, 2024	$	247,511
Changes for the year:		
Service cost		22,403
Interest on total OPEB liability		9,748
Effect of economic/demographic gains or losses		(52,054)
Effect of assumptions changes or inputs		(21,737)
Benefit payments		(5,725)
Balance as of June 30, 2025	$	200,146

Note 14 - Other Postemployment Benefit Plans, continued

Total OPEB liability, changes in OPEB liability, OPEB expense, deferred outflows of resources, and deferred inflows of resources related to OPEB, continued

For the year ended June 30, 2025, the City recognized OPEB expense of $11,777. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,755	$ 92,755
Changes of assumptions	8,929	66,444
Benefit payments	2,438	-
	$ 15,122	$ 159,199

Deferred outflows of resources related to OPEB resulting from benefit payments in the amount of $2,438 will be recognized as an adjustment to the total OPEB liability in the year ended June 30, 2026. 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 Ending June 30,	
2026	$ (20,374)
2027	(19,833)
2028	(18,578)
2029	(17,172)
2030	(18,098)
Thereafter	(52,460)
	$ (146,515)

Actuarial valuation

The City contributions are based on the accruing benefit costs measured using the individual entry age normal actuarial cost method. The present value of benefits is allocated over the service for each active employee from their date of hire to their expected retirement age, as a level percent of the employee's pay. This level percent times pay is referred to as the service cost and is that portion of the present value of benefits attributable to an employee's service in a current year. The service cost equals $0 for retired members. The total OPEB liability is the present value of benefits less the actuarial present value of future normal costs and represents the liabilities allocated to service up to the valuation date. For retirees, the total OPEB liability is equal to the present value of benefits.

Note 14 - Other Postemployment Benefit Plans, continued

Actuarial methods and assumptions used in developing the total OPEB liability

Valuation date	July 1, 2024
Actuarial cost method	Entry age normal
Inflation rate	2.4%
Projected salary increases	3.4%
Mortality	Pub-2010 General and Safety Employee and Healthy Retiree Table, sex distinct for members and dependents, with a one-year setback for male general service employees and female public safety employees
Withdrawal	Based on Oregon PERS assumptions. Annual rates are based on employment classification, gender and duration from hire date
Retirement	Based on Oregon PERS assumptions. Annual rates are based on age, Tier/OPSRP, duration of service, and employment classification
Election and lapse rates	30% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage 5% annual lapse rate

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.

Discount rate
The discount rate used to measure the total OPEB liability was 3.93%. The discount rate is based on the Bond Buyer 20-year General Obligation Bond Index. The discount rate at the prior measurement date was 3.65%.

Note 14 - Other Postemployment Benefit Plans, continued

Healthcare cost trend rate
The assumed healthcare cost trend for is as follows:

Year	Pre-65 Trend
2024	6.90%
2025	6.00%
2026	5.50%
2027 - 2028	5.00%
2029 - 2030	4.75%
2031 - 2032	4.50%
2033 - 2065	4.25%
2066 - 2071	4.00%
2072+	3.75%

Sensitivity of the City's OPEB liability to changes in the discount and healthcare cost trend rates
The following presents the City's OPEB liability calculated using the discount rate of 3.93%, as well as what the City's OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93%) or 1 percentage point higher (4.93%) than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	1 Percentage Point Lower	Current Discount Rate	1 Percentage Point Higher
City's total OPEB liability	$ 221,832	$ 200,146	$ 180,449

	1 Percentage Point Lower	Current Trend Rate	1 Percentage Point Higher
City's total OPEB liability	$ 172,160	$ 200,146	$ 233,898

Note 15 - 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.

Note 16 - 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, 2025	Remaining Commitment
2021-03	Water Rights	$ 64,973	$ 38,658	$ 26,315
2022-09	Waste Water Treatment Plant Upgrade	2,204,344	1,072,846	1,131,498
2023-04	Surface Water Treatment Plant	12,586,260	425,930	12,160,330
2022-17	9th Street Pump Station Phases 2-3	786,800	331,690	455,110
2023-06	Stormwater Master Plan	380,900	87,420	293,480
2023-11	Parks Master Plan	244,300	120,416	123,884
2023-13	Corvallis Road Waterline	358,600	147,012	211,588

Note 17 - 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, 2025, is shown below:

MINET Loan	Purpose	Amount	Interest Rate	Repayment Term
2015 Full Faith & Credit Obligation	Capital/Infrastructure	$ 1,950,000	0.65%–4.05%	15 years
2017 Full Faith & Credit Obligation	Capital/Infrastructure	590,000	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	4,174,871	3%	12 years

Note 17 - Concentration of Credit Risk, continued

Summarized financial data for MINET is as follows:

Description	June 30, 2025	June 30, 2024
Assets:		
Current assets	$ 2,217,370	$ 2,057,934
Capital assets, net of depreciation	12,506,872	12,278,358
Total assets	14,724,242	14,336,292
Deferred Outflows of Resources:		
Deferred charges for debt refunding	557,119	651,973
Liabilities:		
Current liabilities	1,988,214	1,559,904
Long-term liabilities	25,176,983	26,356,133
Total liabilities	27,165,197	27,916,037
Net Position:		
Net investment in capital assets	(4,073,905)	(4,230,226)
Unrestricted	(7,809,931)	(8,697,546)
Total net position	$ (11,883,836)	$ (12,927,772)

Note 18 - Restatements

Change in Accounting Principle – Restatement of Beginning Net Position

During the year, the City implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the "Restatement – GASB 101 implementation" column.

Error Corrections

Previously, the City did not accrue accounts receivable at year end related to intergovernmental revenues from the State of Oregon. An adjustment to beginning fund balance was made in the current year to increase accounts receivable and equity $46,318. In addition, the City improperly included $11,882 in opioid settlement revenue in the General Fund's fund financial statements. An additional correction was made to decrease beginning fund balance $11,882 for this error.

The City identified an error in tracking the Grants Fund's unearned revenue in the current year which resulted in an error correction in the Grants Fund of $219,697. The error correction decreased unearned revenue and increased beginning fund balance.

The City identified errors in capital assets for the Water, Sewer, and Storm Drain Funds which resulted in adjustments to beginning net position. The errors identified decreased beginning net position in the Water and Sewer Funds $1,672 and $1,270, respectively and increased beginning net position in the Storm Drain Fund $87,587.

Note 18 - Restatements, continued

The summary of restatements and their impacts on beginning net position and fund balance is as follows:

	Net position/ fund balance June 30, 2024 as previously reported	Restatement - GASB 101 implementation	Error Corrections	Net position/ fund balance June 30, 2024 as previously reported
Government-wide				
Governmental activities	$ 13,163,933	$ (146,881)	$ 254,133	$ 13,271,185
Business-type activities	20,074,116	(49,516)	84,645	20,109,245
Total government-wide	$ 33,238,049	$ (196,397)	$ 338,778	$ 33,380,430
Governmental funds				
Major funds				
General	$ 5,601,421	$ -	$ 34,436	$ 5,635,857
Grants	911,501	-	219,697	1,131,198
Total governmental funds	$ 6,512,922	$ -	$ 254,133	$ 6,767,055
Proprietary funds				
Enterprise funds				
Water	$ 8,948,089	$ (21,227)	$ (1,672)	$ 8,925,190
Sewer	9,644,515	(17,696)	(1,270)	9,625,549
Storm Drain	1,481,512	(10,593)	87,587	1,558,506
Total proprietary funds	$ 20,074,116	$ (49,516)	$ 84,645	$ 20,109,245

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF INDEPENDENCE

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenues:				
Property taxes	$ 2,698,000	$ 2,698,000	$ 2,719,277	$ 21,277
Franchise fees	943,000	943,000	990,652	47,652
Licenses, permits, and fees	634,000	634,000	148,369	(485,631)
Intergovernmental	611,300	611,300	511,665	(99,635)
Charges for services	5,000	5,000	685,703	680,703
Fines and forfeitures	79,000	79,000	103,329	24,329
Rent	27,000	27,000	23,026	(3,974)
Loan repayments	-	-	2,160	2,160
Interest earnings	52,000	52,000	246,422	194,422
Other revenue	558,363	558,363	104,503	(453,860)
Total Revenues	5,607,663	5,607,663	5,535,106	(72,557)
Expenditures:				
Administration	403,882	440,882	437,271	3,611
Finance	170,607	155,607	155,801	(194)
Human resources	110,497	135,497	128,789	6,708
Building inspection	221,607	230,607	229,715	892
Information technology	198,627	204,627	188,980	15,647
Janitorial	69,172	72,172	73,757	(1,585)
Police	3,796,057	3,790,057	3,302,288	487,769
Court	50,619	50,619	47,361	3,258
Economic development	72,300	78,300	81,176	(2,876)
Community development	205,367	218,367	196,017	22,350
Library	559,112	593,112	556,451	36,661
Museum	210,162	161,162	163,588	(2,426)
Parks and recreation	384,247	384,247	341,279	42,968
Pool	2,460	2,460	1,303	1,157
Debt service	74,413	74,413	73,239	1,174
Contingency	699,663	412,590	-	412,590
Total Expenditures	7,228,792	7,004,719	5,977,015	1,027,704
Excess of Revenues Over Expenditures	(1,621,129)	(1,397,056)	(441,909)	955,147
Other Financing Sources (Uses):				
Transfers in	579,185	579,185	488,092	(91,093)
Transfers out	(290,409)	(514,482)	(331,882)	182,600
Total Other Financing Sources (Uses)	288,776	64,703	156,210	91,507
Net Change in Fund Balance	(1,332,353)	(1,332,353)	(285,699)	1,046,654
Fund Balances, beginning, as previously presented	1,332,353	1,332,353	1,582,825	250,472
Restatement	-	-	46,318	46,318
Fund Balances, beginning, as restated	1,332,353	1,332,353	1,629,143	296,790
Fund Balance, ending	$ -	$ -	$ 1,343,444	$ 1,343,444

CITY OF INDEPENDENCE

Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenues:				
Licenses, permits, and fees	$ -	$ -	$ 3,150	$ 3,150
Intergovernmental	815,000	815,000	823,404	8,404
Charges for services	50,000	50,000	138,466	88,466
Interest earnings	7,000	7,000	32,280	25,280
Other revenue	2,500,000	2,500,000	123	(2,499,877)
Total Revenues	3,372,000	3,372,000	997,423	(2,374,577)
Expenditures:				
Personnel services	628,000	638,000	611,176	26,824
Materials and services	462,150	462,150	369,348	92,802
Capital outlay	2,503,000	2,503,000	2,704	2,500,296
Contingency	343,374	333,374	-	333,374
Total Expenditures	3,936,524	3,936,524	983,228	2,953,296
Excess of Revenues Over Expenditures	(564,524)	(564,524)	14,195	578,719
Other Financing Sources (Uses):				
Transfers out	(20,000)	(20,000)	(20,000)	-
Total Other Financing Sources (Uses)	(20,000)	(20,000)	(20,000)	-
Net Change in Fund Balance	(584,524)	(584,524)	(5,805)	578,719
Fund Balance, beginning	614,524	614,524	793,676	179,152
Fund Balance, ending	$ 30,000	$ 30,000	$ 787,871	$ 757,871

CITY OF INDEPENDENCE

Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	$ 1,505,000	$ 3,505,000	$ 4,492,714	$ 987,714
Grants and donations	-	-	33,500	33,500
Interest earnings	30,000	30,000	121,859	91,859
Total Revenues	1,535,000	3,535,000	4,648,073	1,113,073
Expenditures:				
Materials and services	82,250	2,082,250	273,010	1,809,240
Capital outlay	1,500,000	1,590,000	174,344	1,415,656
Contingency	558,802	558,802	-	558,802
Total Expenditures	2,141,052	4,231,052	447,354	3,783,698
Net Change in Fund Balance	(606,052)	(696,052)	4,200,719	4,896,771
Fund Balance, beginning	606,052	696,052	911,501	215,449
Fund Balance, ending	$ -	$ -	$ 5,331,917	$ 5,331,917

CITY OF INDEPENDENCE

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Oregon Public Employees Retirement System

Last 10 Plan Years

Year Ended June 30,	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered-Employee Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.03228845%	$ 7,176,832	$ 4,184,973	171.49%	79.3%
2023	0.03603994%	6,750,528	3,608,313	187.08%	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	0.03078830%	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%

Notes to Schedule

Changes in Benefit Terms:

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

Changes of Assumptions:

The PERS Board adopted impacting June 30, 2016 including the lowering of the long-term expected rate of return to 7.50 percent and lowering of the assumed inflation to 2.50 percent. For June 30, 2018, the long-term expected rate of return was lowered to 7.20 percent. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay were updated. In plan year 2021, the long-term expected rate of return was reduced to 6.90 percent and at the same time, the inflation and payroll growth assumptions were lowered to 2.40 percent and 3.40 percent, respectively.

CITY OF INDEPENDENCE

Schedule of Contributions - Pension

Oregon Public Employees Retirement System

Last 10 Fiscal Years

Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percent of Covered Payroll
2025	$ 1,027,136	$ 1,027,136	$ -	$ 4,401,030	23.34%
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%

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	December 31, 2011
Effective	July 2023 - June 2025	July 2021 - June 2023	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017	July 2013 - June 2015
Actuarial cost method	Entry Age Normal					Projected Unit Cost
Amortization method	Level percentage of payroll					
Asset valuation method	Fair Value					
Remaining amortization periods	20 years					N/A
Actuarial assumptions:						
Inflation rate	2.4 percent		2.5 percent			2.75 percent
Projected salary increases	3.4	3.5 percent				
Investment rate of return	6.9 percent		7.2 percent	7.5 percent	7.75 percent	8 percent

CITY OF INDEPENDENCE

Schedule of Proportionate Share of the Net Other Postemployment Benefit Liability (Asset)

Oregon Public Employees Retirement System

Last 10 Plan Years*

Year Ended June 30,	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered-Employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2024	0.02763216%	$ (111,609)	$ 4,184,973	-2.67%	220.60%
2023	0.00025637%	(93,874)	3,608,313	-2.60%	201.60%
2022	0.02018283%	(71,717)	3,379,700	-2.12%	194.60%
2021	0.02436595%	(83,673)	3,793,030	-2.21%	183.90%
2020	0.03021349%	(61,563)	3,665,402	-1.68%	150.09%
2019	0.02915515%	(56,338)	3,437,258	-1.64%	144.38%
2018	0.02776841%	(30,997)	3,211,306	-0.97%	123.99%
2017	0.02714883%	(11,330)	2,965,410	-0.38%	108.88%

*Information will be accumulated annually until 10 years is presented

Notes to Schedule

Changes of Assumptions:

The PERS Board adopted assumption changes that were used to measure the June 30, 2018 total OPEB liability. The changes include lowering of the long-term expected rate of return to 7.20 percent. In addition, healthy retiree participation and healthy mortality assumptions were changes to reflect an updated trends and mortality improvement scale for all groups. In plan year 2021, the long-term expected rate of return was reduced to 6.90 percent and at the same time, the inflation and payroll growth assumptions were lowered to 2.40 percent and 3.40 percent, respectively

CITY OF INDEPENDENCE

Schedule of Contributions to OPEB - RHIA

Oregon Public Employees Retirement System

Last 10 Fiscal Years*

Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percent of Covered Payroll
2025	$ 24	$ 24	$ -	$ 4,401,030	0.00%
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%

*Information will be accumulated annually until 10 years is presented

Notes to Schedule

Actuarial assumptions and methods used to set the actuarially determined contribution rates are the same as those used to set the Oregon Public Employees Retirement Systems' pension contribution rates. See PERS' pension contribution required supplementary information for additional information.

CITY OF INDEPENDENCE

Schedule of Changes in Total OPEB Liability and Related Ratios

Last 10 Plan Years*

	2024	2023	2022	2021	2020	2019	2018	2017
Service Cost	$ 22,403	$ 21,986	$ 26,202	$ 25,411	$ 18,835	$ 16,637	$ 18,322	$ 19,773
Interest	9,748	8,587	6,736	6,285	9,593	9,642	9,095	7,422
Effect of economic/demographic gains or losses	(52,054)	-	(47,651)	-	(23,396)	-	12,511	-
Changes of Assumptions or Other Inputs	(21,737)	(2,695)	(47,960)	1,453	8,242	9,285	(26,636)	(17,378)
Benefit Payments	(5,725)	(1,868)	(2,974)	(9,862)	(9,256)	(16,293)	(16,737)	(12,793)
Net Change in Total OPEB Liability	(47,365)	26,010	(65,647)	23,287	4,018	19,271	(3,445)	(2,976)
Total OPEB liability - beginning	247,511	221,501	287,148	263,861	259,843	240,572	244,017	246,993
Total OPEB Liability - ending	$ 200,146	$ 247,511	$ 221,501	$ 287,148	$ 263,861	$ 259,843	$ 240,572	$ 244,017
Covered-Employee Payroll	$ 4,184,973	$ 3,608,313	$ 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	4.78%	6.86%	6.55%	7.57%	7.20%	7.56%	7.49%	8.23%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Information will be accumulated annually until 10 years is presented

Note 1 - Stewardship, Compliance, and Accountability

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, 2025.

Expenditures in the following funds/departments/categories exceeded appropriations for the fiscal year ended June 30, 2025:

Fund	Department/Category	Amount
General	Finance	$ (194)
General	Janitorial	(1,585)
General	Economic development	(2,876)
General	Museum	(2,426)

Note 2 - Budgetary Perspective Differences, continued

	General	Urban Renewal Projects
Other Financing Sources (Uses)		
Total other financing sources (uses) - budgetary basis	$ 156,210	$ -
Other financing sources (uses) of separately budgeted fund which is included in the fund on the governmental fund financial statements:		
Information Services Equipment	54,752	
Parks Capital Reserve	2,000	-
Total other financing sources (uses) reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	$ 212,962	$ -

	General	Urban Renewal Projects
Beginning Fund Balance		
Total beginning fund balance - budgetary basis	$ 1,629,143	$ 656,281
Beginning fund balance of separately budgeted fund which is included in the fund on the governmental fund financial statements:		
Information Services Equipment	(50,570)	
Parks Capital Reserve	181,344	-
Interfund loan	3,875,940	(5,803,823)
Total beginning fund balance reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	$ 5,635,857	$ (5,147,542)

	General	Urban Renewal Projects
Ending Fund Balance		
Total ending fund balance - budgetary basis	$ 1,343,444	$ 750,579
Ending fund balance of separately budgeted fund which is included in the fund on the governmental fund financial statements:		
Parks Capital Reserve	37,582	-
Interfund loan	3,873,780	(5,458,773)
Total ending fund balance reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	$ 5,254,806	$ (4,708,194)

Note 2 - Budgetary Perspective Differences, continued

	General	Urban Renewal Projects
Other Financing Sources (Uses)		
Total other financing sources (uses) - budgetary basis	$ 156,210	$ -
Other financing sources (uses) of separately budgeted fund which is included in the fund on the governmental fund financial statements:		
Information Services Equipment	54,752	
Parks Capital Reserve	2,000	-
Total other financing sources (uses) reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	$ 212,962	$ -

	General	Urban Renewal Projects
Beginning Fund Balance		
Total beginning fund balance - budgetary basis	$ 1,629,143	$ 656,281
Beginning fund balance of separately budgeted fund which is included in the fund on the governmental fund financial statements:		
Information Services Equipment	(50,570)	
Parks Capital Reserve	181,344	-
Interfund loan	3,875,940	(5,803,823)
Total beginning fund balance reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	$ 5,635,857	$ (5,147,542)

	General	Urban Renewal Projects
Ending Fund Balance		
Total ending fund balance - budgetary basis	$ 1,343,444	$ 750,579
Ending fund balance of separately budgeted fund which is included in the fund on the governmental fund financial statements:		
Parks Capital Reserve	37,582	-
Interfund loan	3,873,780	(5,458,773)
Total ending fund balance reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	$ 5,254,806	$ (4,708,194)

SUPPLEMENTARY INFORMATION

CITY OF INDEPENDENCE
General Fund
Combining Balance Sheet
June 30, 2025

	General	Information Services Equipment	Parks Capital Reserve	Total
ASSETS				
Cash and Cash Equivalents	$ 649,805	$ -	$ 37,582	$ 687,387
Receivables:				
Accounts	512,611	-	-	512,611
Taxes	113,586	-	-	113,586
Leases	1,825	-	-	1,825
Due from Other Funds	3,873,780	-	-	3,873,780
Prepaid Items	46,607	-	-	46,607
Advances from Other Funds	749,449	-	-	749,449
Total Assets	$ 5,947,663	$ -	$ 37,582	$ 5,985,245
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 113,162	$ -	$ -	$ 113,162
Payroll and related liabilities	113,035	-	-	113,035
Customer deposits	186,996	-	-	186,996
Total Liabilities	413,193	-	-	413,193
Deferred Inflows of Resources:				
Unavailable revenues	315,928	-	-	315,928
Deferred lease resources	1,318	-	-	1,318
Total Deferred Inflows of Resources	317,246	-	-	317,246
Fund Balances:				
Nonspendable	46,607	-	-	46,607
Assigned	-	-	37,582	37,582
Unassigned	5,170,617	-	-	5,170,617
Total Fund Balances	5,217,224	-	37,582	5,254,806
Total Liabilities and Fund Balances	$ 5,947,663	$ -	$ 37,582	$ 5,985,245

CITY OF INDEPENDENCE

General Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	General	Information Services Equipment	Parks Capital Reserve	Total
Revenues:				
Taxes:				
Property	$ 2,696,537	$ -	$ -	$ 2,696,537
Other	87,125	-	-	87,125
Franchise fees, privilege taxes, licenses, and permits	1,131,481	-	-	1,131,481
Intergovernmental	378,919	-	-	378,919
Charges for services	758,239	-	-	758,239
Fines and forfeitures	106,694	-	-	106,694
Interest earnings	246,422	-	2,494	248,916
Other revenue	127,529	-	-	127,529
Total Revenues	5,532,946	-	2,494	5,535,440
Expenditures:				
Current:				
General government	1,214,313	4,182	-	1,218,495
Public safety	3,349,649	-	-	3,349,649
Community development	277,193	-	-	277,193
Culture and recreation	1,062,432	-	-	1,062,432
Capital outlay	189	-	148,256	148,445
Debt service:				
Principal	65,384	-	-	65,384
Interest	7,855	-	-	7,855
Total Expenditures	5,977,015	4,182	148,256	6,129,453
Excess (Deficiency) of Revenues over Expenditures	(444,069)	(4,182)	(145,762)	(594,013)
Other Financing Sources (Uses):				
Transfers in	488,092	54,752	2,000	544,844
Transfers out	(331,882)	-	-	(331,882)
Total Other Financing Sources (Uses)	156,210	54,752	2,000	212,962
Net Change in Fund Balances	(287,859)	50,570	(143,762)	(381,051)
Fund Balances, Beginning, as Previously Presented	5,470,647	(50,570)	181,344	5,601,421
Restatement	34,436	-	-	34,436
Fund Balances, beginning, as restated	5,505,083	(50,570)	181,344	5,635,857
Fund Balances, ending	$ 5,217,224	$ -	$ 37,582	$ 5,254,806

CITY OF INDEPENDENCE

Information Services Equipment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Expenditures:			
Materials and services	$ -	$ 4,182	$ (4,182)
Total Expenditures	-	4,182	(4,182)
Excess of Revenues Over Expenditures	-	(4,182)	(4,182)
Other Financing Sources (Uses):			
Transfers in	13,279	54,752	41,473
Total Other Financing Sources (Uses)	13,279	54,752	41,473
Net Change in Fund Balance	13,279	50,570	37,291
Fund Balance, beginning	(13,279)	(50,570)	(37,291)
Fund Balance, ending	$ -	$ -	$ -

CITY OF INDEPENDENCE

Parks Capital Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 75,000	$ -	$ (75,000)
Interest earnings	600	2,494	1,894
Total Revenues	75,600	2,494	(73,106)
Expenditures:			
Capital outlay	302,550	148,256	154,294
Contingency	7,599	-	7,599
Total Expenditures	310,149	148,256	161,893
Excess of Revenues Over Expenditures	(234,549)	(145,762)	88,787
Other Financing Sources (Uses):			
Transfers in	2,000	2,000	-
Total Other Financing Sources (Uses)	2,000	2,000	-
Net Change in Fund Balance	(232,549)	(143,762)	88,787
Fund Balance, beginning	232,549	181,344	(51,205)
Fund Balance, ending	$ -	$ 37,582	$ 37,582

CITY OF INDEPENDENCE

Urban Renewal Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Property taxes	$ 300,000	$ 683,978	$ 383,978
Interest earnings	500	-	(500)
Total Revenues	300,500	683,978	383,478
Expenditures:			
Materials and services	-	2,466	(2,466)
Debt service	889,000	587,214	301,786
Contingency	6,567	-	6,567
Total Expenditures	895,567	589,680	305,887
Net Change in Fund Balance	(595,067)	94,298	689,365
Fund Balance, beginning	595,067	656,281	61,214
Fund Balance, ending	$ -	$ 750,579	$ 750,579

CITY OF INDEPENDENCE

MINET Debt Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 796,580	$ 545,000	$ (251,580)
Interest earnings	-	254,527	254,527
Total Revenues	796,580	799,527	2,947
Expenditures:			
Debt service	796,593	796,505	88
Total Expenditures	796,593	796,505	88
Net Change in Fund Balance	(13)	3,022	3,035
Fund Balance, beginning	13	165	152
Fund Balance, ending	$ -	$ 3,187	$ 3,187

CITY OF INDEPENDENCE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2025

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 2,235,283	$ 343,387	$ 2,128,209	$ 4,706,879
Receivables:				
Accounts	53,522	-	-	53,522
Taxes	-	30,263	-	30,263
Loans, net	214,815	18,897	-	233,712
Due from Other Funds	937,214	-	-	937,214
Prepaid Items	28,046	-	915	28,961
Total Assets	$ 3,468,880	$ 392,547	$ 2,129,124	$ 5,990,551
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 39,116	$ -	$ 34,613	$ 73,729
Payroll and related liabilities	10,664	-	2,778	13,442
Deposits	400	-	-	400
Advances from other funds	92,227	-	-	92,227
Total Liabilities	142,407	-	37,391	179,798
Deferred Inflows of Resources:				
Unavailable revenues	210,781	49,595	-	260,376
Total Deferred Inflows of Resources	210,781	49,595	-	260,376
Fund Balances:				
Nonspendable	28,046	-	915	28,961
Restricted	2,317,285	342,952	-	2,660,237
Committed	829,752	-	-	829,752
Assigned	-	-	2,090,818	2,090,818
Unassigned	(59,391)	-	-	(59,391)
Total Fund Balances	3,115,692	342,952	2,091,733	5,550,377
Total Liabilities and Fund Balances	$ 3,468,880	$ 392,547	$ 2,129,124	$ 5,990,551

CITY OF INDEPENDENCE

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Taxes:				
Property	$ -	$ 815,451	$ -	$ 815,451
Transient room	240,782	-	-	240,782
System development charges	78,272	-	-	78,272
Assessments	-	1,346	-	1,346
Interest earnings	127,133	47,402	92,208	266,743
Other revenue	298,316	-	466,068	764,384
Total Revenues	744,503	864,199	558,276	2,166,978
Expenditures:				
Current:				
General government	-	-	255,331	255,331
Culture and recreation	722,628	-	-	722,628
Capital outlay	482,512	-	99,493	582,005
Debt service:				
Principal	-	823,916	-	823,916
Interest	-	599,541	-	599,541
Total Expenditures	1,205,140	1,423,457	354,824	2,983,421
Excess (Deficiency) of Revenues Over Expenditures	(460,637)	(559,258)	203,452	(816,443)
Other Financing Sources (Uses):				
Transfers in	-	213,052	370,130	583,182
Total Other Financing Sources (Uses)	-	213,052	370,130	583,182
Net Change in Fund Balances	(460,637)	(346,206)	573,582	(233,261)
Fund Balances, beginning	3,576,329	689,158	1,518,151	5,783,638
Fund Balances, ending	$ 3,115,692	$ 342,952	$ 2,091,733	$ 5,550,377

CITY OF INDEPENDENCE

Nonmajor Special Revenue Funds

Combining Balance Sheet

June 30, 2025

	Economic Development Loan	Tourism and Events	Transportation SDC	Parks SDC	Total
ASSETS					
Cash and Cash Equivalents	$ 757,969	$ -	$ 1,033,152	$ 444,162	$ 2,235,283
Receivables:					
Accounts	-	52,423	1,099	-	53,522
Loans, net	46,462	-	159,101	9,252	214,815
Due from Other Funds	71,783	-	529,438	335,993	937,214
Prepaid Items	-	28,046	-	-	28,046
Total Assets	$ 876,214	$ 80,469	$ 1,722,790	$ 789,407	$ 3,468,880
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ 8,523	$ -	$ 30,593	$ 39,116
Payroll and related liabilities	-	10,664	-	-	10,664
Customer deposits	-	400	-	-	400
Advances from other funds	-	92,227	-	-	92,227
Total Liabilities	-	111,814	-	30,593	142,407
Deferred Inflows of Resources:					
Unavailable revenues	46,462	-	159,101	5,218	210,781
Total Deferred Inflows of Resources	46,462	-	159,101	5,218	210,781
Fund Balances:					
Nonspendable	-	28,046	-	-	28,046
Restricted	-	-	1,563,689	753,596	2,317,285
Committed	829,752	-	-	-	829,752
Unassigned	-	(59,391)	-	-	(59,391)
Total Fund Balances	829,752	(31,345)	1,563,689	753,596	3,115,692
Total Liabilities and Fund Balances	$ 876,214	$ 80,469	$ 1,722,790	$ 789,407	$ 3,468,880

CITY OF INDEPENDENCE

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	Economic Development Loan	Tourism and Events	Transportation	Parks SDC	Total
Revenues:					
Taxes:					
Transient room	$ -	$ 240,782	$ -	$ -	$ 240,782
System development charges	-	-	51,023	27,249	78,272
Interest earnings	34,679	132	58,513	33,809	127,133
Other revenue	11,794	286,522	-	-	298,316
Total Revenues	46,473	527,436	109,536	61,058	744,503
Expenditures:					
Current:					
Culture and recreation	-	598,655	-	123,973	722,628
Capital outlay	-	-	287,222	195,290	482,512
Total Expenditures	-	598,655	287,222	319,263	1,205,140
Net Change in Fund Balances	46,473	(71,219)	(177,686)	(258,205)	(460,637)
Fund Balances, beginning	783,279	39,874	1,741,375	1,011,801	3,576,329
Fund Balances, ending	$ 829,752	$ (31,345)	$ 1,563,689	$ 753,596	$ 3,115,692

CITY OF INDEPENDENCE
Nonmajor Debt Service Funds
Combining Balance Sheet
June 30, 2025

	General Obligation Bond	Special Assessment	Urban Renewal Debt	Total
ASSETS				
Cash and Cash Equivalents	$ 80,609	$ 20,824	$ 241,954	$ 343,387
Receivables:				
Taxes	9,382	-	20,881	30,263
Loans, net	-	18,897	-	18,897
Total Assets	$ 89,991	$ 39,721	$ 262,835	$ 392,547
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Deferred Inflows of Resources:				
Unavailable revenues	$ 12,885	$ 18,897	$ 17,813	$ 49,595
Total Deferred Inflows of Resources	12,885	18,897	17,813	49,595
Fund Balances:				
Restricted	77,106	20,824	245,022	342,952
Total Fund Balances	77,106	20,824	245,022	342,952
Total Liabilities and Fund Balances	$ 89,991	$ 39,721	$ 262,835	$ 392,547

CITY OF INDEPENDENCE

Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	General Obligation Bond	Special Assessment	Urban Renewal Debt	Total
Revenues:				
Taxes:				
Property	$ 371,696	$ -	$ 443,755	$ 815,451
Assessments	-	1,346	-	1,346
Interest earnings	10,630	804	35,968	47,402
Total Revenues	382,326	2,150	479,723	864,199
Expenditures:				
Debt service:				
Principal	275,000	-	548,916	823,916
Interest	122,720	-	476,821	599,541
Total Expenditures	397,720	-	1,025,737	1,423,457
Excess (Deficiency) of Revenues over Expenditures	(15,394)	2,150	(546,014)	(559,258)
Other Financing Sources (Uses):				
Transfers in	-	-	213,052	213,052
Total Other Financing Sources (Uses)	-	-	213,052	213,052
Net Change in Fund Balances	(15,394)	2,150	(332,962)	(346,206)
Fund Balances, beginning	92,500	18,674	577,984	689,158
Fund Balances, ending	$ 77,106	$ 20,824	$ 245,022	$ 342,952

CITY OF INDEPENDENCE
Nonmajor Capital Projects Funds
Combining Balance Sheet
June 30, 2025

	Building Repair and Replacement	Capital Projects	Total
ASSETS			
Cash and Cash Equivalents	$ 1,209,239	$ 918,970	$ 2,128,209
Prepaid Items	915	-	915
Total Assets	$ 1,210,154	$ 918,970	$ 2,129,124
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 34,613	$ -	$ 34,613
Payroll and related liabilities	2,778	-	2,778
Total Liabilities	37,391	-	37,391
Fund Balances:			
Nonspendable	915	-	915
Assigned	1,171,848	918,970	2,090,818
Total Fund Balances	1,172,763	918,970	2,091,733
Total Liabilities and Fund Balances	$ 1,210,154	$ 918,970	$ 2,129,124

CITY OF INDEPENDENCE

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	Building Repair and Replacement	Capital Projects	Total
Revenues:			
Interest earnings	$ 58,390	$ 33,818	$ 92,208
Other revenue	21,363	444,705	466,068
Total Revenues	79,753	478,523	558,276
Expenditures:			
Current:			
General government	255,331	-	255,331
Capital outlay	99,493	-	99,493
Total Expenditures	354,824	-	354,824
Excess (Deficiency) of Revenues over Expenditures	(275,071)	478,523	203,452
Other Financing Sources (Uses):			
Transfers in	370,130	-	370,130
Total Other Financing Sources (Uses)	370,130	-	370,130
Net Change in Fund Balances	95,059	478,523	573,582
Fund Balances, beginning	1,077,704	440,447	1,518,151
Fund Balances, ending	$ 1,172,763	$ 918,970	$ 2,091,733

CITY OF INDEPENDENCE

Economic Development Loan Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Loan repayments	$ 110,623	$ 40,259	$ (70,364)
Interest earnings	17,000	34,679	17,679
Other revenue	14,500	-	(14,500)
Total Revenues	142,123	74,938	(67,185)
Expenditures:			
Materials and services	120,000	-	120,000
Contingency	998,179	-	998,179
Total Expenditures	1,118,179	-	1,118,179
Net Change in Fund Balance	(976,056)	74,938	1,050,994
Fund Balance, beginning	976,056	683,031	(293,025)
Fund Balance, ending	$ -	757,969	$ 757,969
Reconciliation to generally accepted accounting principles			
Due from other funds		71,783	
Fund balance, ending - generally accepted accounting principles		$ 829,752	

CITY OF INDEPENDENCE

Tourism and Events Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Other taxes	$ 200,000	$ 240,782	$ 40,782
Rent	-	1,820	1,820
Interest earnings	1,500	132	(1,368)
Other revenue	482,180	284,702	(197,478)
Total Revenues	683,680	527,436	(156,244)
Expenditures:			
Personnel services	371,000	354,580	16,420
Materials and services	306,350	244,075	62,275
Contingency	34,824	-	34,824
Total Expenditures	712,174	598,655	113,519
Net Change in Fund Balance	(28,494)	(71,219)	(42,725)
Fund Balance, beginning	28,494	39,874	11,380
Fund Balance, ending	$ -	$ (31,345)	$ (31,345)

CITY OF INDEPENDENCE

Transportation SDC Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
System development charges	$ 511,100	$ 50,530	$ (460,570)
Loan repayments	140,852	130,482	(10,370)
Interest earnings	6,600	59,006	52,406
Total Revenues	658,552	240,018	(418,534)
Expenditures:			
Capital outlay	864,000	287,222	576,778
Contingency	549,370	-	549,370
Total Expenditures	1,413,370	287,222	1,126,148
Net Change in Fund Balance	(754,818)	(47,204)	707,614
Fund Balance, beginning	754,818	1,081,455	326,637
Fund Balance, ending	$ -	1,034,251	$ 1,034,251
Reconciliation to generally accepted accounting principles			
Due from other funds		529,438	
Fund balance, ending - generally accepted accounting principles		$ 1,563,689	

CITY OF INDEPENDENCE

Parks SDC Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
System development charges	$ 292,000	$ 27,249	$ (264,751)
Loan repayments	62,023	50,430	(11,593)
Interest earnings	5,000	33,809	28,809
Total Revenues	359,023	111,488	(247,535)
Expenditures:			
Materials and services	257,683	123,973	133,710
Capital outlay	325,300	195,290	130,010
Contingency	292,000	-	292,000
Total Expenditures	874,983	319,263	555,720
Net Change in Fund Balance	(515,960)	(207,775)	308,185
Fund Balance, beginning	515,960	625,378	109,418
Fund Balance, ending	$ -	417,603	$ 417,603
Reconciliation to generally accepted accounting principles			
Due from other funds		335,993	
Fund balance, ending - generally accepted accounting principles		$ 753,596	

CITY OF INDEPENDENCE

General Obligation Bond Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Property taxes	$ 384,000	$ 371,696	$ (12,304)
Interest earnings	-	10,630	10,630
Total Revenues	384,000	382,326	(1,674)
Expenditures:			
Debt service	397,719	397,720	1
Total Expenditures	397,719	397,720	1
Net Change in Fund Balance	(13,719)	(15,394)	(1,673)
Fund Balance, beginning	82,281	92,500	10,219
Fund Balance, ending	$ 68,562	$ 77,106	$ 8,546

CITY OF INDEPENDENCE

Special Assessment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Assessments	$ 3,845	$ 1,346	$ (2,499)
Interest earnings	800	804	4
Total Revenues	4,645	2,150	(2,495)
Net Change in Fund Balance	4,645	2,150	(2,495)
Fund Balance, beginning	18,571	18,674	103
Fund Balance, ending	$ 23,216	$ 20,824	$ (2,392)

CITY OF INDEPENDENCE

Urban Renewal Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Property taxes	$ 897,000	$ 443,755	$ (453,245)
Interest earnings	8,000	35,968	27,968
Total Revenues	905,000	479,723	(425,277)
Expenditures:			
Debt service	1,026,000	1,025,737	263
Total Expenditures	1,026,000	1,025,737	263
Excess of Revenues Over Expenditures	(121,000)	(546,014)	(425,014)
Other Financing Sources (Uses):			
Transfers in	213,052	213,052	-
Total Other Financing Sources (Uses)	213,052	213,052	-
Net Change in Fund Balance	92,052	(332,962)	(425,014)
Fund Balance, beginning	548,261	577,984	29,723
Fund Balance, ending	$ 640,313	$ 245,022	$ (395,291)

CITY OF INDEPENDENCE

Facilities, Vehicles and Equipment Replacement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Interest earnings	$ 15,000	$ 58,390	$ 43,390
Other revenue	25,000	21,363	(3,637)
Total Revenues	40,000	79,753	39,753
Expenditures:			
Personnel services	108,000	109,173	(1,173)
Materials and services	312,500	146,158	166,342
Capital outlay	104,600	99,493	5,107
Total Expenditures	525,100	354,824	170,276
Excess of Revenues Over Expenditures	(485,100)	(275,071)	210,029
Other Financing Sources (Uses):			
Transfers in	452,730	370,130	(82,600)
Total Other Financing Sources (Uses)	452,730	370,130	(82,600)
Net Change in Fund Balance	(32,370)	95,059	127,429
Fund Balance, beginning	962,370	1,077,704	115,334
Fund Balance, ending	$ 930,000	$ 1,172,763	$ 242,763

CITY OF INDEPENDENCE

Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 6,178,502	$ -	$ (6,178,502)
Interest earnings	4,000	33,818	29,818
Other revenue	-	444,705	444,705
Total Revenues	6,182,502	478,523	(5,703,979)
Expenditures:			
Capital outlay	6,640,650	-	6,640,650
Total Expenditures	6,640,650	-	6,640,650
Net Change in Fund Balance	(458,148)	478,523	936,671
Fund Balance, beginning	458,148	440,447	(17,701)
Fund Balance, ending	$ -	$ 918,970	$ 918,970

CITY OF INDEPENDENCE

Water Operations Combining

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	Water Operating	Water SDC	Total Water Operations
Revenues:			
Charges for services	$ 3,124,923	$ -	$ 3,124,923
System development charges	-	25,771	25,771
Loan repayments	-	34,420	34,420
Interest earnings	273,577	28,535	302,112
Other revenue	1,819	120	1,939
Total Revenues	3,400,255	88,846	3,489,101
Expenditures:			
Personnel services	820,785	-	820,785
Materials and services	664,576	-	664,576
Capital outlay	1,131,170	109,844	1,241,014
Debt service	196,250	-	196,250
Total Expenditures	2,812,781	109,844	2,922,625
Excess of Revenues Over Expenditures	587,474	(20,998)	566,476
Other Financing Sources (Uses):			
Transfers out	(329,214)	-	(329,214)
Total Other Financing Sources (Uses)	170,786	-	170,786
Net Change in Fund Balance	758,260	(20,998)	737,262
Fund Balance, beginning	2,979,089	452,181	3,431,270
Fund Balance, ending	$ 3,768,638	$ 431,183	4,199,821
Reconciliation to Net Position - GAAP Basis			
Allowance for doubtfuf accounts			(68,826)
Interfund loan			205,945
Loan receivable			61,369
Capital assets, net			8,212,169
Net OPEB asset			12,332
Deferred outflows related to pensions			324,319
Deferred outflows related to OPEB			2,022
Accrued interest			(2,521)
Compensated absences			(83,644)
Long-term debt			(1,716,164)
Leases payable			(3,360)
Net pension liability			(793,017)
OPEB liability			(22,115)
Deferred inflows related to pension			(110,092)
Deferred inflows related to OPEB			(18,641)
Net position, ending			$ 10,199,597

CITY OF INDEPENDENCE

Water Operating Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 20,000	$ -	$ (20,000)
Charges for services	3,077,700	3,124,923	47,223
Rent	1,500	-	(1,500)
Loan repayments	125,246	-	(125,246)
Interest earnings	25,000	273,577	248,577
Other revenue	-	1,755	1,755
Total Revenues	3,249,446	3,400,255	150,809
Expenditures:			
Personnel services	847,000	820,785	26,215
Materials and services	745,500	664,576	80,924
Capital outlay	5,042,200	1,131,170	3,911,030
Debt service	186,650	196,250	(9,600)
Contingency	518,364	-	518,364
Total Expenditures	7,339,714	2,812,781	4,526,933
Excess of Revenues Over Expenditures	(4,090,268)	587,474	4,677,742
Other Financing Sources (Uses):			
Proceeds from long-term debt	2,000,000	500,000	(1,500,000)
Transfers out	(443,011)	(329,214)	113,797
Total Other Financing Sources (Uses)	1,556,989	170,786	(1,386,203)
Net Change in Fund Balance	(2,533,279)	758,260	3,291,539
Fund Balance, beginning	2,588,279	2,979,089	390,810
Fund Balance, ending	$ 55,000	$ 3,768,638	$ 3,713,638

CITY OF INDEPENDENCE

Water SDC Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
System development charges	$ 174,000	$ 25,771	$ (148,229)
Loan repayments	40,983	34,420	(6,563)
Interest earnings	3,000	28,535	25,535
Other revenue	-	120	120
Total Revenues	217,983	88,846	(129,137)
Expenditures:			
Capital outlay	414,619	109,844	304,775
Contingency	174,000	-	174,000
Total Expenditures	588,619	109,844	478,775
Net Change in Fund Balance	(370,636)	(20,998)	349,638
Fund Balance, beginning	370,636	452,181	81,545
Fund Balance, ending	$ -	$ 431,183	$ 431,183

CITY OF INDEPENDENCE

Sewer Operations Combining

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	Sewer Operating	Sewer SDC	Total Sewer Operations
Revenues:			
Charges for services	$ 2,907,401	$ -	$ 2,907,401
System development charges	-	55,273	55,273
Loan repayments	42,678	51,832	94,510
Interest earnings	175,956	57,820	233,776
Other revenue	64,083	121	64,204
Total Revenues	3,190,118	165,046	3,355,164
Expenditures:			
Personnel services	816,034	-	816,034
Materials and services	449,983	-	449,983
Capital outlay	1,270,274	729,994	2,000,268
Debt service	652,631	-	652,631
Total Expenditures	3,188,922	729,994	3,918,916
Excess of Revenues Over Expenditures	1,196	(564,948)	(563,752)
Other Financing Sources (Uses):			
Transfers out	(317,932)	(1,641)	(319,573)
Total Other Financing Sources (Uses)	(317,932)	(1,641)	(319,573)
Net Change in Fund Balance	(316,736)	(566,589)	(883,325)
Fund Balance, beginning	3,986,768	1,401,161	5,387,929
Fund Balance, ending	$ 3,700,243	$ 834,572	4,534,815
Reconciliation to Net Position - GAAP Basis			
Allowance for doubtulf accounts			(52,276)
Interfund loan			425,058
Loan receivable			70,522
Capital assets, net			14,941,711
Net OPEB asset			12,270
Refunded debt charges			8,651
Deferred outflows related to pensions			322,687
Deferred outflows related to OPEB			2,012
Accrued interest			(43,613)
Compensated absences			(82,685)
Long-term debt			(8,402,089)
Leases payable			(3,360)
Net pension liability			(789,027)
OPEB liability			(22,004)
Deferred inflows related to pension			(109,538)
Deferred inflows related to OPEB			(18,546)
Net position, ending			$ 10,794,588

CITY OF INDEPENDENCE

Sewer Operating Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Charges for services	$ 2,835,000	$ 2,907,401	$ 72,401
Loan repayments	6,043,466	42,678	(6,000,788)
Interest earnings	25,000	175,956	150,956
Other revenue	500	64,083	63,583
Total Revenues	8,903,966	3,190,118	(5,713,848)
Expenditures:			
Personnel services	842,000	816,034	25,966
Materials and services	559,250	449,983	109,267
Capital outlay	9,461,600	1,270,274	8,191,326
Debt service	537,650	652,631	(114,981)
Contingency	399,061	-	399,061
Total Expenditures	11,799,561	3,188,922	8,610,639
Excess of Revenues Over Expenditures	(2,895,595)	1,196	2,896,791
Other Financing Sources (Uses):			
Transfers out	(301,126)	(317,932)	(16,806)
Total Other Financing Sources (Uses)	(301,126)	(317,932)	(16,806)
Net Change in Fund Balance	(3,196,721)	(316,736)	2,879,985
Fund Balance, beginning	3,712,501	3,986,768	274,267
Fund Balance, ending	$ 515,780	$ 3,700,243	$ 3,184,463

CITY OF INDEPENDENCE

Sewer SDC Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
System development charges	$ 430,000	$ 55,273	$ (374,727)
Loan repayments	61,719	51,832	(9,887)
Interest earnings	5,000	57,820	52,820
Other revenue	-	121	121
Total Revenues	496,719	165,046	(331,673)
Expenditures:			
Capital outlay	901,769	729,994	171,775
Contingency	430,000	-	430,000
Total Expenditures	1,331,769	729,994	601,775
Excess of Revenues Over Expenditures	(835,050)	(564,948)	270,102
Other Financing Sources (Uses):			
Transfers out	-	(1,641)	(1,641)
Total Other Financing Sources (Uses)	-	(1,641)	(1,641)
Net Change in Fund Balance	(835,050)	(566,589)	268,461
Fund Balance, beginning	835,050	1,401,161	566,111
Fund Balance, ending	$ -	$ 834,572	$ 834,572

CITY OF INDEPENDENCE

Storm Drain Operations Combining

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2025

	Storm Drain Operating	Storm Drain SDC	Total Storm Drain Operations
Revenues:			
Charges for services	$ 758,291	$ -	$ 758,291
System development charges	-	8,349	8,349
Loan repayments	-	4,583	4,583
Interest earnings	12,062	19,633	31,695
Total Revenues	770,353	32,565	802,918
Expenditures:			
Personnel services	417,666	-	417,666
Materials and services	107,292	70,770	178,062
Capital outlay	2,704	-	2,704
Total Expenditures	527,662	70,770	598,432
Excess of Revenues Over Expenditures	242,691	(38,205)	204,486
Other Financing Sources (Uses):			
Transfers out	(127,357)	-	(127,357)
Total Other Financing Sources (Uses)	(127,357)	-	(127,357)
Net Change in Fund Balance	115,334	(38,205)	77,129
Fund Balance, beginning	335,041	448,452	783,493
Fund Balance, ending	$ 466,428	$ 410,247	876,675
Reconciliation to Net Position - GAAP Basis			
Allowance for doubtful accounts			(16,298)
Interfund loan			16,776
Loan receivable			26,774
Capital assets, net			1,003,402
Net OPEB asset			6,279
Deferred outflows related to pensions			165,122
Deferred outflows related to OPEB			1,030
Compensated absences			(40,554)
Leases payable			(3,361)
Net pension liability			(403,752)
OPEB liability			(11,260)
Deferred inflows related to pension			(56,052)
Deferred inflows related to OPEB			(9,490)
Net position, ending			$ 1,555,291

CITY OF INDEPENDENCE

Storm Drain Operating Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 200,000	$ -	$ (200,000)
Charges for services	736,300	758,291	21,991
Interest earnings	1,900	12,062	10,162
Total Revenues	938,200	770,353	(167,847)
Expenditures:			
Personnel services	428,000	417,666	10,334
Materials and services	239,600	107,292	132,308
Capital outlay	203,000	2,704	200,296
Contingency	176,319	-	176,319
Total Expenditures	1,046,919	527,662	519,257
Excess of Revenues Over Expenditures	(108,719)	242,691	351,410
Other Financing Sources (Uses):			
Transfers out	(123,100)	(127,357)	(4,257)
Total Other Financing Sources (Uses)	(123,100)	(127,357)	(4,257)
Net Change in Fund Balance	(231,819)	115,334	347,153
Fund Balance, beginning	261,819	335,041	73,222
Fund Balance, ending	$ 30,000	$ 466,428	$ 436,428

CITY OF INDEPENDENCE

Storm Drain SDC Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget
Revenues:			
System development charges	$ 52,000	$ 8,349	$ (43,651)
Loan repayments	4,842	4,583	(259)
Interest earnings	2,000	19,633	17,633
Total Revenues	58,842	32,565	(26,277)
Expenditures:			
Materials and services	376,163	70,770	305,393
Contingency	52,789	-	52,789
Total Expenditures	428,952	70,770	358,182
Net Change in Fund Balance	(370,110)	(38,205)	331,905
Fund Balance, beginning	370,110	448,452	78,342
Fund Balance, ending	$ -	$ 410,247	$ 410,247

COMPLIANCE SECTION

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

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, 2025, and have issued our report thereon dated February 25, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes (ORS) 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:

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

	Per Detail Budget Sheets	Per LB-1	Difference
2023–2024 Resources	$ 39,425,507	$ 39,412,609	$ 12,898
2023–2024 Requirements	39,425,507	39,412,609	12,898

- ORS 294.456 unless the amended budget document is republished in the same manner as the original budget and another public hearing is held, the amount of estimated expenditures for each fund in an annual budget may not be increased by more than $5,000 or 10 percent of the estimated expenditures, whichever is greater. Changes made to the budget after the public hearing for the Parks Capital Reserve Fund and the Tourism and Events Fund exceeded this limitation, with differences from the published budget of $286,260 for Parks Capital Reserve and $306,064 for Tourism and Events.

- ORS 294.358 requires the budget document detail sheets to present the actual budget resources and requirements for the two fiscal years next preceding the current year. The General Fund amounts reported as actual for fiscal year 2023–24 on the budget detail information did not agree to the financial statements, with actual resources in the financial statements $60 less than the amount reported in the budget document and actual requirements in the financial statements $61 less than the amount reported in the budget document.

- ORS 294.426(5) requires that when notice of a budget committee meeting is published only in a newspaper, the notice must be published at least two separate times, not more than 30 days and not less than five days before the meeting date. The first notice was appropriately advertised within the required five-to-30-day window; however, a second notice of the budget committee meeting was not published as required.

- ORS 294.438(1) requires that not more than 30 days and not less than five days before the budget hearing meeting of the governing body, a notice of the meeting and the required financial summary must be published at least once. No notice of the budget hearing was published.

- Expenditures in the following funds exceeded appropriations for the year ended June 30, 2025:

Fund	Budget Category	Budget	Actual	Overexpenditure
General	Finance	$ 155,607	$ 155,801	$ (194)
General	Janitorial	72,172	73,757	(1,585)
General	Economic development	78,300	81,176	(2,876)
General	Museum	161,162	163,588	(2,426)
Information Services Equipment	Materials and services	-	4,182	(4,182)
Urban Renewal Projects	Materials and services	-	2,466	(2,466)
Facilities, Vehicles, and Equipment Replacement	Personnel services	108,000	109,173	(1,173)
Water	Debt service	186,650	196,250	(9,600)
Sewer	Debt service	537,650	652,631	(114,981)

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.

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
February 25, 2026

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Planning Manager Fred Evander
MEETING DATE: March 10, 2026
SUBJECT: Council Bill #2026-05, Amending the Standards for Mobile Vending Units in the Independence Municipal Code and Development Code

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

Statement of Issue: At the meeting of March 10, 2026, the City Council is being asked to hold a second reading of its proposed amendments to the Independence Municipal Code and Development Code related to revisions to the Independence mobile vending standards.

Background / Discussion:

What is the Problem? In recent years, Independence has seen more mobile vendors and food trucks. To operate, each vendor must apply for a permit and work with a property owner to construct the necessary improvements—like installing pipes to connect to the wastewater treatment system. This process is complex and places the full burden of compliance on the vendor, even though the vendor operates on the site only temporarily. At the same time, it excludes the property owner, who is directly affected and stands to benefit from the arrangement.

This current vendor-focused, piecemeal approach does not create mobile vending/food truck locations that function well as a whole.

What is the Proposal? The proposed approach would permit a mobile vending location first, working with the property owner to install the needed improvements like water and wastewater. Once a site was ready, vendors could then apply for a simpler permit to operate at the location, making it easier for food trucks to set up and leave without having to repeat the full approval process each time.

The changes would:

- Involve property owners from the start.
- Better plan and build sites for multiple vendors.
- Make it easier for vendors to operate from approved locations.

The proposed approach would encourage more comprehensive development of mobile vending sites and ensure that regulatory requirements reflect the City's experience and lessons learned from several years of permitting mobile vending and food truck uses.

The City Council conducted a Public Hearing on the ordinance at their meetings on November 25, 2025 and January 13, 2026. A first reading of the attached ordinance occurred at the meeting of February 10, 2026.

Fiscal Impact: None.

Options:

A. Make a motion to approve CB #2026-05 as submitted.
B. Take no action.

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

2nd MOTION: "I move to read the proposed Ordinance, Council Bill #2026-05 for the second time by title only."

Should the motion pass, a third motion would be in order:

3rd MOTION: "I move to adopt the proposed Ordinance, Council Bill #2026-05."

Attachments:

A. Council Bill #2026-05, with Exhibits.

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
IN THE COUNTY OF POLK, STATE OF OREGON

An Ordinance Amending the Standards for Mobile Vending Units in the Independence Municipal Code and Development Code	)))	Council Bill #2026-05

ORDINANCE NO. 1628

WHEREAS, the City of Independence requires a mobile vending permit for any food truck or mobile vending device that locates in the City; and

WHEREAS, the current standards for mobile vending permits apply to each vendor individually and do not effectively include property owners in the process or consider sites as a whole; and

WHEREAS, the City of Independence desires to improve the existing requirements to promote the more holistic development of mobile vending sites and better reflect the learning that the City has gained from permitting mobile vending/food truck uses over the past several years; and

WHEREAS, the Independence Planning Commission ("Commission") studied the possibility of changing the mobile vending standards in the Independence Municipal Code and Development Code at their meeting on July 7, 2025, and agreed to consider the proposal further as part of a formal code amendment process; and

WHEREAS, the City of Independence set a date for a public hearing on September 8, and posted notice of the proposed change and hearing on the Department of Land Conservation and Development website on July 14, 2025, and in the Polk County Itemizer Observer on August 20, 2025; and

WHEREAS, the Independence Planning Commission conducted a properly noticed public hearing to consider the changes at their meeting on September 8 and continued the hearing on October 6, at which time interested parties and the general public had an opportunity to be heard; and

WHEREAS, after the hearing on October 6, the Commission recommended that the City Council amend the standards for mobile vending in the Independence Municipal Code and Development Code; and

WHEREAS, the Independence City Council conducted a properly noticed public hearing about the proposed changes at their meeting on November 25, 2025, during which time the Council reviewed the record and recommendations of the Planning Commission and heard from interested parties, and the general public about the proposal; and

WHEREAS, the Council finds that the proposed amendments comply with applicable provisions of the Statewide Planning Goals, the City of Independence Comprehensive Plan, and the Independence Development Code, as shown in the findings contained in the Staff Report, attached as Exhibit A.

NOW, THEREFORE, THE CITY OF INDEPENDENCE DOES ORDAIN AS FOLLOWS:

Section 1. Independence Development Code, Subchapter 84, Mobile Vending Locations, is hereby added to the Independence Development Code as provided in Exhibit B.

Section 2. Independence Municipal Code, Chapter 8, Article XI, Mobile Vending Locations, is hereby amended and restated in its entirety as provided in Exhibit C.

Section 3. Findings. The City of Independence hereby adopts the above recitals and findings contained within the Staff Report, attached hereto as Exhibit A and incorporated herein by this reference, in support of the proposed amendments.

Section 4. Effective Date. This ordinance shall become effective thirty (30) days after final passage and its signature by the Mayor.

First Reading to the Council this ___ day of _____, 2025.
Second Reading to the Council this ___ day of _____, 2025.
Adopted this day of ___ day of _____, 2025.
Signed by the Mayor this ___ day of _____, 2025.

_____
KATE SCHWARZLER, MAYOR

ATTEST:

_____
Myra Russell, City Recorder

INDEPENDENCE
Oregon's Story Begins Here

PUBLIC HEARING
REVISIONS TO MOBILE VENDING STANDARDS
(FILE NO. LA | 2025-05)
STAFF REPORT

MEETING DATE: November 25, 2025

FILE NUMBER: LA | 2025-05

RE: **REVISIONS TO MOBILE VENDING STANDARDS**

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 10: General Provisions
-Subchapter 11: Administrative Provisions

CONTENTS:

I. Summary
II. What is the Problem?
III. What is the Proposal?
IV. What We have Heard
V. Staff Findings – Oregon State Planning and Independence Comprehensive Plan Goals
VI. Staff Findings – Independence Development Code

ATTACHMENTS:

A. IDC Subchapter 84: Mobile Vending Locations (5 pages)
B. IMC Chapter 8: Article 11. Mobile Vending Devices (10 pages)
C. Comment from Chase, August 27, 2025 (2 pages)

I. SUMMARY

At the meeting of November 25, 2025, the Independence City Council will hold a public hearing on revisions to the Independence mobile vending standards.[1]

II. WHAT IS THE PROBLEM?

In recent years, Independence has seen more mobile vendors and food trucks. To operate, each vendor must apply for a permit and work with a property owner to make necessary improvements—like installing pipes to connect to the wastewater treatment system. This process is complicated and puts all the responsibility on the vendor, even though they will only be located on a site temporarily. It also leaves out the property owner, who is directly affected and will benefit from the setup.

[1] This report uses the term mobile vending devices to refer to food trucks as well as other portable devices that may be used to sell merchandise.

The problem is more obvious when multiple vendors use the same site. Under the current code, each vendor applies for a separate permit, and the city does not consider the property as a whole. Issues like wastewater, trash collection, and parking, which are better handled together at the site level, are reviewed separately for each vendor.

This current vendor-focused, piecemeal approach does not create mobile vending/food truck locations that function well as a whole.

III. WHAT IS THE PROPOSAL?

Rather than permitting each vendor separately, the proposed approach would permit the site first, working with the property owner to install needed improvements like water and wastewater. Once the site was ready, vendors could then apply for a simpler permit to operate at the location, making it easier for food trucks to set up and leave without repeating the whole process.[2]

The changes would:

- Involve property owners from the start.
- Better plan and build sites for multiple vendors.
- Make it easier for vendors to operate from approved locations.

In addition to these changes, the revisions would enhance the existing mobile vending standards (based on lessons learned over several years of permitting mobile vending devices) and:

- Establish two separate types of locations that are available for mobile vending units – mobile vending pads and mobile vending pods – to better reflect the types of locations where mobile vending occurs (see definitions in IDC 84.030).
- Define the improvements, such as restroom facilities, and wastewater and water connections, that are necessary to accommodate mobile vending at specific locations (see draft standards in IDC 84.040).
- Establish improved standards for lighting, signage and spacing (see provisions IDC 84.040(I), (J) and (K)).

The proposed approach would engage the property owner to install necessary site improvements, encourage the more comprehensive development of mobile vending sites and ensure that the standards reflect the learning that the City has gained from permitting mobile vending/food truck uses.

IV. WHAT WE HAVE HEARD

To provide notice of the proposed change, the City sent direct mailings to each of the properties that have mobile vending units/food trucks and posted details about the change online.[3] Additionally, staff included information about the public hearings in the City of Independence newsletter and on the City's Facebook page.

To date, the City has received one comment about the proposal (see Attachment C). This comment raised concerns about the impact of food trucks on brick-and-mortar restaurants and suggested a limitation on the number of food trucks that are allowed in Independence. The Planning Commission considered this comment and weighed a potential limitation on the number of units downtown. The language considered by the Commission read:

> *Limitations on the Number of Licenses Issued for Mobile Food Units in Downtown Overlay Zone. The City shall issue no more than 8 licenses for mobile food units to be located within the Downtown Overlay Zone*

[2] Please see IDC Subchapter 84 (Attachment A) to see the standards for locations, and IMC Chapter 8 (Attachment B) for the standards for individual mobile vending devices

[3] The City of Independence did not send notice to individual mobile vendors that are currently in operation in the City, as the requirements to continue their operation would remain the same under these code changes. Requirements that apply to current mobile vending operations include the need to annually renewal their approval.

Following significant discussion about the language, the Commission felt that they were not suited to set a limit on the number of mobile vendors and recommended that the City Council weigh the item. The existing draft does not contain any limitation on the number of units, but staff could easily reinsert the suggested language.

The comment also raised concerns about the impacts of food trucks on available parking and the appearance of downtown. These comments are addressed in part below.

V. STAFF FINDINGS - OREGON STATE PLANNING AND INDEPENDENCE COMPREHENSIVE PLAN GOALS

Updates to the Independence Development Code 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), Economic Development (Goal 9), Transportation (Goal 12), and Urbanization (Goal 14). Combined these goals seek to "accommodate urban population and urban employment inside urban growth boundaries" and "ensure efficient use of land" (see Goal 14), while assuring that citizens are involved in the planning process and considerations related to future transportation and economic development are made.

The Oregon State Planning Goals are implemented in part in Independence through the goals, policies and standards of the Independence Comprehensive Plan and the Independence Development Code.

The proposed mobile vending standards have been drafted based on this planning framework. Key findings related to the proposed changes are addressed below:

Goal 1. Citizen Participation. Goal 1 of the Oregon State Planning Goals looks "to develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process." This goal is implemented by the Citizen Involvement Element of the Comprehensive Plan, as well as Subchapter 11 of the Independence Development Code.

To provide notice of the proposed changes, the City posted notice on its website, in its bi-weekly newsletter, on its Facebook page, and posted/mailed notice to:

- Every property that has a mobile vending use.
- The State Department of Land Conservation and Development "PAPA" website.
- The Polk County Itemizer-Observer.

The proposed changes were also discussed by the Independence Planning Commission in a work session on July 7, 2025, and heard at public hearings before the Independence Planning Commission on September 8 and October 6 (both of which were streamed live and posted to YouTube). The Independence City Council will additionally hold a public hearing on the proposal on November 25th.

Given the number of hearings and methods of notice provided, individuals have had and will have several opportunities to learn about the proposed code change and to be involved in the process. This goal will be achieved.

Goal 2. Land Use Planning. Goal 2 of the Oregon Planning Goals looks "to establish a land use planning process and policy framework as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions." This goal is implemented by the Land Use Element of the Independence Comprehensive Plan, which seeks "to encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs," as well as the Independence Development Code.

The draft mobile vending standards support this framework by seeking to modify the standards for mobile vending devices to best suit the character of Independence.

The amendments look to:

- Better engage with landowners as they develop mobile vending pads and pods.

- Encourage better designed locations for mobile vendors/food trucks in Independence.
- Streamline the mobile vendor/food truck review process for food truck operators that look to operate on an approved site.

The amendments also address problems that have arisen under the current code over the past few years. This goal has been met.

Goal 9: Economic Development. Goal 9 of the Oregon State Planning Goals looks "to provide adequate opportunities throughout the state for a variety of economic activities vital to the health, welfare, and prosperity of Oregon's citizens." This goal is implemented in part by the City of Independence Comprehensive Plan Economic Development Element and its vision "to provide for and maintain a viable and diverse economy while preserving the present sense of community and high level of environmental quality."

The draft mobile vending standards support these goals. Current rules make it possible for people to start a small business on a trial basis, before investing in a permanent location. The proposed revisions take this encouragement of small business one step further by encouraging improved design for food truck areas—such as requiring mobile vending pods to connect to city water and sewer—and simplifying the permit process for new vendors (once a mobile vending location has been established).

As noted in the public comment received for this proposal (see Attachment C), food truck operations often operate with lower overhead than brick-and-mortar restaurants and compete with the businesses. However, the best way to address this concern is complicated. Some food trucks, especially those offering unique food options, don't directly compete with existing businesses — they provide something new. Similarly, while food trucks may have a smaller overhead, they also lack many of the benefits associated with a permanent restaurant, such as the ability to host events, offer indoor seating, and serve alcohol. These advantages at least in part help explain the higher costs associated with a fixed restaurant. The City Council should weigh these items, among others, in evaluating how best to regulate the number of mobile vendors/food trucks in Independence.

Goal 11: Public Facilities. Goal 11 of the Oregon State Planning Goals looks "to plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development." This goal is implemented in part by the Independence Comprehensive Plan Public Facilities Element and its related capital facilities plans (including the Wastewater System Plan and Water Master Plan).

The proposed changes to the mobile vending standards support Oregon State Planning Goal 11 and adopted city facility goals and plans. The standards clarify how water and wastewater treatment may be provided for mobile vending operations including:

- Requiring a connection to the public water/sewer system when more than one mobile vending device is located on a site.
- Allowing a self-contained water and wastewater system when a site allows a single mobile vendor (see IDC 84.040(D)).

Additionally, the standards clarify the expectations for a bathroom, requiring:

- Permanent restroom facilities for employees when multiple vendors are located on a site.
- A permanent restroom for employees within 300 feet of the activity when a single mobile vending device is sought (see IDC 84.040(L)).

Goal 12: Transportation. Goal 12 of the Oregon State Planning Goals seeks "to provide and encourage a safe, convenient and economic transportation system." No increase in the number of mobile vending units that are allowed in the community (and hence no increase in the anticipated amount of traffic) will occur because of the proposed changes to the standards.

Goal 14: Urbanization. Goal 14 of the Oregon State Planning Goals looks "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." This goal is implemented through the Intergovernmental Agreement between Polk County and the City of Independence Regarding the Urban Growth Boundary, the Urbanization Element of the Independence Comprehensive Plan, and the Independence Development Code.

The proposed amendments to the mobile vending standards help achieve these goals. The city currently allows mobile vendors/food trucks, and the amendments would:

- Continue to offer the opportunity to start a small business, while simplifying the opportunity for an entrepreneur to locate on an approved site.
- Promote the efficient use of land, better using vacant or underutilized parcels.
- Encourage a high degree of livability, offering of a variety of mobile vending/food options at well-designed sites.

All told, the changes to the mobile vending standards help to promote the overall livability of Independence. Mobile vending locations are often sited in areas that are not otherwise used for either activity or economic benefit, and the units promote added vitality. Additionally, successful food truck businesses regularly move into brick-and-mortar buildings – helping to further enhance community quality of life. While mobile vendors/food trucks offer competition to existing businesses, the activation of underutilized spaces and creation of more business options generally encourages community livability.

Given these items, Goal 14 will be achieved.

Based on these considerations, the proposed changes effectively balance considerations about land use, economic development, public facilities, and transportation. While the City Council may elect to make further revisions to the code, the proposed code change generally achieves the Oregon State Planning Goals.

VII. STAFF FINDINGS – INDEPENDENCE DEVELOPMENT CODE

Beyond the Oregon State Planning and Independence Comprehensive Plan goals, the proposed changes are required to conform with the standards of the Independence Development Code.

Subchapter 10: General Provisions

…

10.040 Amendment of Development Code

Any amendment of the text of this development code shall be accomplished by ordinance of the City Council. Proposals for such amendments shall be submitted to the Planning Commission for public hearing. The Planning Commission shall submit to the City Council its written recommendation regarding the proposed amendment. Such recommendation shall be submitted to the City Council within 30 days of the Planning Commission's action on the proposed amendment. Notice shall also be provided to state land use agencies in accordance with statutory requirements. This is a Type IV action – See 11.002 (D).

Staff Response: The Independence Planning Commission held a public hearing on the changes on September 8 and October 6. Following the hearing, the Commission discussed whether they wanted to make any changes and offered a recommendation to the Independence City Council.

The City Council will consider the proposed changes at a public hearing on November 25. At the meeting, the Council will be given a draft of an ordinance to potentially adopt the changes. Given this process, this standard will be met.

…

Subchapter 11: Administrative Provisions

11.002 Application Types and Review Procedures

All development permits and land use actions are processed under the City's administrative procedures. There are four types of actions, each with its own procedures.

…

D. Type IV Action

A Type IV action is a legislative review in which the City considers and enacts or amends laws and policies. Private parties may request a Type IV action; however, it must be initiated by the Planning Commission, or City Council. The City Council makes the final, local decision. Sections 11.025 and 11.030 list the notice and hearing requirements.

1. Amendments and Revisions of the Comprehensive Plan
2. City Plan Document Adoption, e.g. Water System Plan
3. Zoning Code Amendments

Staff Response: Staff has reviewed the amendment as a Type IV – Legislative Review, which was originally initiated by staff and the Independence Planning Commission. This standard has been met.

11.015 General Provisions

In order to provide for citizen review of the planning process and the orderly keeping of records of actions relating to this Ordinance, the City shall ensure that the following measures are maintained and available for public review.

…

Staff Response: Staff has taken appropriate steps to ensure compliance with the standards in Independence Development Code Section 11.015, including publishing a notice of the changes in the Polk County Itemizer-Observer, writing a staff report for the revisions, and keeping a file for the proposal. This standard has been achieved.

11.025 Notice of Public Hearings

…

B. Legislative Hearings (Type IV). Notice of Public Hearing by the Planning Commission or City Council relating to any legislative action shall be published in a newspaper of general circulation a minimum of 10 days prior to the date of the hearing. Notice shall be provided to the Department of Land Conservation and Development in conformance with DLCD rules prior to the first evidentiary hearing by the City for any legislative action.

Staff Response: Staff sent notice of the changes to the Oregon Department of Land Conservation and Development on July 14, 2025, and included information about the changes on the City of Independence Planning Department website. Staff additionally published a notice of the public hearings in the Polk County Itemizer-Observer on August 20 and November 12, 2025. This standard has been met.

SUBCHAPTER 84: MOBILE VENDING LOCATIONS

Please Note: This new subchapter would regulate the approval of locations for mobile vending devices. Many of the standards previously existed in IMC Section 8. The related standards for mobile vending devices would remain in IMC Section 8.

84.010 Purpose.

The purpose of this subchapter is to regulate the locations of mobile vending devices and mobile food units.

84.020 Applicability.

This subchapter does not apply to:

A. Lemonade stands and other similar limited sales by minors.

B. Garage sales.

C. Car wash fundraisers.

D. Vendors at farmers' or flea markets while working under the event organizer's city-granted authorization.

E. Mobile vendors conducting business at a community event or on a temporary street closure while working under the event organizer's city granted authorization.

F. The sale of raw agricultural products or commodities marketed for human consumption, where the vendor does not prepare, process or convert the item, for no more than seven days within a 30-day period.

84.030 Definitions.

The following words, terms and phrases, when used in this subchapter, shall have the meanings ascribed to them in this subchapter, except where the context clearly indicates a different meaning:

“Conduct business” means carrying, conveying, transporting, selling or offering for sale food or beverage of any type or fresh cut flowers, balloons, souvenirs, other non-food merchandise for immediate delivery, or service either from a mobile vending device or as a pedestrian.

“Mobile food unit” is any moveable motor vehicle, trailer or wagon that is used for the purpose of preparing, processing or converting food for immediate consumption as a drive-in, drive-through, curb or walk-up service.

“Mobile vending device” includes devices used to conduct business, such as pushcarts as defined in this section, motorized vehicles, trailers, recreational vehicles, or any device in, upon or by which any person or property is or may be transported, moved or drawn or any structure or enclosure, which because of its size, construction or use of materials is not regulated by the Uniform Building Code. Mobile vending devices include mobile food units, as well as mobile devices that sell items other than food.

“Mobile vending location” is a location approved by the City to conduct mobile vending. A mobile vending location may be either a mobile vending pad or a mobile vending pod.

“Mobile vending pad” means a location that allows one mobile vendor and their associated amenities.

“Mobile vending pod” means a location that allows two or more mobile vendors and their associated amenities under common management on one property.

“Mobile vendor” is any person(s), entity(ies) or other parties that conduct business either from a mobile vending device, pushcart, table, tent or other temporary device.

“Pushcart” means a wheeled, non-motorized vehicle of such size and weight that it may be easily moved by no more than two people.

“Sidewalk” means that portion of the street between the curblines or the lateral lines of a roadway and the adjacent property line intended for the use of pedestrians.

84.040 Standards

Mobile vending locations shall be processed using the Site Design Review requirements in Subchapter 80. The following standards shall be used by the City Manager or designee to process the permits:

A. Allowed zones. Mobile vending locations are allowed in all zones except the Low Density Residential (RS), Medium Density Residential (RM), High Density Residential (RH), and Mixed Density Residential (MX) zones.

B. General location requirements. Mobile vending locations are only allowed in paved parking lots or other hard surface areas.

C. Use of public right-of-way or city property:

1. Mobile vending pads are not allowed within a public right-of-way or on other city property, unless:

a. The applicant demonstrates that the use will not have a negative impact to pedestrian or vehicular travel and

b. The city agrees to the use of the location prior to the submittal of the application.

2. Mobile vending pods are not allowed within a public right-of-way or on city-owned property, unless the city initiates the application.

D. Clear travel ways. Mobile vending locations, including all vehicles, devices and items associated with the operation, shall not obstruct travel lanes, driveways, drive aisles of any off-street parking area, or pedestrian pathways. The City Manager may consider adopted, non-discretionary city standards, including but not limited to the standards set forth in the Independence Development Code and the City Public Works Standards to ensure this standard is met.

E. Sufficient parking. Mobile vending locations shall only be allowed in areas that have adequate parking for the use and any other activities on the site. The number of spaces needed for mobile vending locations shall be determined using the Table in Section 73.010, and be calculated based on the amount of seating area that is available for restaurant uses and the amount of display area that is available for retail

and service uses. If the location fails to maintain adequate parking at any point during the life of the use, the city may revoke the permit pursuant to Section 84.040(O).

F. Disposal of waste. Locations approved for mobile vending shall maintain clean environs, pick up any litter that is deposited by any person on the subject property and dispose of the waste generated by mobile vending activities.

G. Utilities.

1. Mobile Vending Pads. A mobile vending pad that is intended to accommodate a mobile food unit may connect to City services or utilize self-contained water and graywater tanks. When an applicant seeks to rely on a tank to store graywater, the mobile vendor that utilizes the site shall ensure that the unit is regularly pumped.

2. Mobile Vending Pods.

a. Water and Sewer Service. Connection to the City water and sewer systems are required for all mobile vendor pods. Applicable City Public Works Design Standards and/or the Oregon Plumbing Specialty Code standards shall be met.

b. Stormwater. Stormwater treatment, when required, shall be consistent with the Independence Public Design Standards.

H. System development charges. Applicable System Development Charges shall be paid prior to the issuance of any development permits in accordance with the Independence Municipal Code, Chapter 34, Article VII, Utility System Development Charges.

I. Lighting. Site lighting proposed for a mobile vending location shall be shielded and directed downward and shall not spill onto adjacent properties.

J. Signage.

1. Mobile Vending Pads. Signs for a mobile vending pad shall be limited to what may be displayed on the mobile vending unit and a sign that meets the standards for sandwich board or temporary signs in Independence Development Code Section 58.040(N). No feather flags or other signs prohibited in IDC 58.150 are allowed.

2. Mobile Vending Pods. Signs for a mobile vending pod (and any other use on a subject site) shall meet the size standard in Subchapter 58.190(A). Individual mobile vending devices may be allowed to have additional signage on the mobile vending device and to have a sandwich board or temporary sign so long as the sign is located entirely on the site associated with the mobile vending pod. No feather flags or other signs prohibited in IDC 58.150 are allowed.

K. Drive through not allowed. No location proposed for mobile vending shall operate as a drive-through facility, as defined in the Independence Development Code, Subchapter 13.

L. Spacing requirements. All mobile vending units shall meet the setbacks for the underlying zone and allow five feet of separation between each unit. Potentially flammable and/or explosive items shall additionally meet the setbacks required in the Oregon Fire Code.

M. Restroom Facilities.

1. A mobile vending pad shall be located within a 300-foot walking distance of an available permanent restroom for employees during all anticipated hours of operation. For any property that is not under the control of the applicant, a signed agreement that allows the use of the restroom shall be provided as part of the application.

2. A mobile vending pod shall have a permanent restroom that is available for employees during all anticipated hours of operation. The restroom shall be located on the same site as the mobile vending pod and be within 300 feet of every mobile vending space.

N. Conditions of Approval. A mobile vending location shall comply with applicable conditions of approval for previous land use decisions for the subject property.

O. Violation. The property owner and any representative of the property owner shall be jointly and severally responsible for any violation of this Subchapter or other applicable Subchapters of the Independence Development Code. Any such violation may result in the immediate revocation of a mobile vending location approval granted under this Subchapter and/or any mobile vending device license issued under Independence Municipal Code Chapter 8, Article XI and may result in the denial of any future mobile vending license for the site upon which the violation occurred.

84.050 Application

A. No person may establish a new location for mobile vending without first submitting an application and obtaining a permit under this Subchapter 84 from the City Manager or his or her designee.

B. Each application shall be accompanied by a nonrefundable fee, as established by Council resolution.

C. Applications shall be made in a form approved by the City Manager.

D. The application shall include, but not be limited to, the following information:

1. The name and address of the property owner. For the purposes of this code, the property owner will be considered the applicant for the project.

2. A site plan that shows the following information:

a. The anticipated types of mobile vending devices that will occupy the location.

b. The proposed location of the mobile vending devices, and the distance to the property lines and nearby sidewalks, driveways or structures.

b. The location of the hard-surface area where mobile vending devices will be located.

c. The location of any power service to a mobile vending space.

d. The location of proposed garbage and recycling receptacles, restrooms, chairs, tables and other site features.

e. The location of the public water, sanitary sewer and storm drainage lines (if applicable). If the applicant proposes a mobile vending pad, served with self-

contained water and/or graywater tanks, the applicant should specify the plan anticipated for the disposal of wastewater and gray water.

f. The location of any proposed lighting.

g. A traffic plan, showing the in/out flow of cars; and the parking for customers and employees.

E. Mobile vending devices may operate on city-owned property subject to a site-specific lease or license, with the city approving the use and location, which is conspicuously displayed on-site.

84.060 Form and conditions of permit

A. The City Manager shall grant a Site Design Review permit for a mobile vending location if the City Manager or designee finds that the mobile vending location meets the standards set in Sections 84.040 (Standards) and 84.050 (Application), can comply with all applicable City Code provisions, and will not detract from the health, safety, and general welfare of the city.

B. Site Design Review approvals issued under this subchapter shall be in a form prescribed by the City Manager and contain the following conditions:

1. The approved mobile vending location shall be valid only when used in conformance with the Site Design Review approval.

2. The Site Design Review approval shall be subject to the conditions and restrictions of this subchapter.

C. Under an approved permit, no mobile vending location shall:

1. Operate in a manner which creates a danger to persons or property.

2. Deliberately hinder or impede pedestrian or vehicular traffic.

3. Obstruct the clear vision of the driver of any vehicle.

4. Operate in a manner which will hinder emergency or utility services.

5. Operate in violation of any of the city's land use regulations or municipal codes.

MOBILE VENDING DEVICES

Please Note: These standards would regulate mobile vending devices that are proposed for approved locations. Approved mobile vending locations would be established per the related requirements in the proposed Subchapter 84.

Sec. 8-416. Purpose.

~~The purpose of this section is to regulate mobile vending, mobile vending devices and mobile food units.~~ The purpose of this subchapter is to regulate the operation of mobile vending devices and mobile food units at approved mobile vending locations.

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

Sec. 8-417. Applicability.

This section shall not apply to:

(a) Lemonade stands and other similar limited sales by minors.

(b) Garage sales.

(c) Car wash fundraisers.

(d) Vendors at farmers' or flea markets while working under the event organizer's city-granted authorization.

(e) Mobile vendors conducting business at a community event or on a temporary street closure while working under the event organizer's city granted authorization.

(f) The sale of raw agricultural products or commodities marketed for human consumption~~consumables~~, where the vendor does not prepare, process or convert the item, for no more than seven days within a 30-day period.

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

Sec. 8-418. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Conduct business means carrying, conveying, transporting, selling or offering for sale food or beverage of any type or fresh cut flowers, balloons, souvenirs, other non-food merchandise for immediate delivery, or service either from a mobile vending device or as a pedestrian.

Mobile food unit is any moveable motor vehicle, trailer or wagon that is used for the purpose of preparing, processing or converting food for immediate consumption as a drive-in, drive-through, curb or walk-up service.

Mobile vending device includes devices used to conduct business, such as pushcarts as defined in this section, motorized vehicles, trailers, recreational vehicles, or any device in, upon or by which any person or property is or may be transported, moved or drawn or any structure or enclosure, which because of its size, construction or use of materials is not regulated by the Uniform Building Code.

Mobile vendor is any person(s), entity(ies) or other parties that conduct business either from a mobile vending device, pushcart, table, tent or other temporary device.

Pushcart means a wheeled, non-motorized vehicle of such size and weight that it may be easily moved by no more than two people.

Sidewalk means that portion of the street between the curblines or the lateral lines of a roadway and the adjacent property line intended for the use of pedestrians.

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

Sec. 8-419. ~~Standards.~~ Mobile Vending License for Approved Mobile Vending Locations

~~(a) The following standards shall be used by the City Manager, per section 8-422, to process mobile vendor permits:~~

~~(a) Allowed zones. Mobile vendors may operate in all zones except the RS, RM, RH, and MX zones.~~

~~(b) General location requirements. Mobile vendors may only operate in paved parking lots or other hard surface areas.~~

~~(c) Use of public right-of-way. Mobile vendors may not operate or locate within a public right-of-way, unless the applicant demonstrates that the use will not have an impact to pedestrian or vehicular travel and the city approves such use by permit.~~

~~(d) Use of city property. Mobile vendors may operate on city-owned property, if the location is approved as part of the permit.~~

~~(e) Clear travel ways. Mobile vendors, including all vehicles, devices and items associated with the operation, shall not obstruct pedestrian pathways, driveways or drive aisles of any off-street parking area and shall not be located anywhere except the specific location designated in an approved permit. The City Manager may consider adopted, non-discretionary city standards, including but not limited to city vision clearance standards set in Independence Development Code Section 75.050 and City Public Works Standards, to determine appropriate locations.~~

~~(f) Sufficient parking. Mobile vendors shall only be allowed in locations that have adequate parking to accommodate the use, and any existing uses on the site. Mobile vendors permitted under this article must maintain adequate parking (per Independence Development Code Subchapter 73) at their locations at all times. A determination of the needed spaces shall be based on the amount of seating area that is available for restaurant uses, and the amount of display area that is available for retail and service uses, plus one parking space. If a mobile vendor fails to maintain adequate parking, the city may revoke his or her mobile vending permit pursuant to section 8-423.~~

~~(g) Disposal of waste. Mobile vendors shall account for the waste generated by the proposed use, including solid waste and wastewater. Receipts proving continued wastewater and solid waste disposal service may be requested by the city at any time during the permit term.~~

~~(h) Clean environs. Mobile vendors shall pick up any paper, cardboard, wood, or plastic containers, wrappers, or any litter which is deposited by any person within 20 feet of the mobile vendor when conducting business.~~

~~(i) Site-obscuring materials. All mobile food units or mobile vending devices parked in an approved location for more than seven days shall provide sight-obscuring materials for all conduit, tanks and storage areas visible to the public and skirting along the perimeter of the mobile food unit or vending device. Sight-obscuring materials include screening, fencing or temporary landscaping and must comply with all applicable city ordinances and codes.~~

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~~(j) Transportable. Mobile vending devices and mobile food units shall remain movable at all times and maintain vehicle licensing for travel upon the road if applicable.~~

~~(k) Signage. Signs for a mobile vendor, other than on the mobile vending device itself, shall meet the standards for sandwich board or temporary signs set in Independence Development Code Section 58.040(N).~~

~~(l) Drive through not allowed. A mobile vendor shall not operate as a drive through facility, as defined in the Independence Development Code.~~

~~(m) Consistent with health standards. All mobile food units shall conform to all applicable State and County health codes.~~

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

Applicants for a mobile vending license shall apply on the forms prescribed by the City of Independence and meet the standards listed below.

(b) A mobile vending license is valid for one year from issuance, at which time the City will reinspect the mobile vending device. The City may extend the permit annually so long as the mobile vending device continues to operate in accordance with the original permit and the standards in this Section.

Sec. 8-420. Application.

(a) ~~(a) No person may conduct any mobile vending business (including the operation of a mobile food unit) in the city without first submitting an application and obtaining a permit from the City Manager or his or her designee.~~

~~(b) Each application shall be accompanied by a nonrefundable fee, as established by Council resolution.~~

~~(c) Applications shall be made in a form approved by the City Manager. A separate application shall be required for each mobile vending business.~~

~~(d) The application shall include, but not be limited to, the following information:~~

~~(1) The name and address of applicant.~~

~~(2) A description of the type of merchandise to be sold.~~

(3) A valid copy of all necessary permits required by state or local health authorities.

(4) A site plan that shows the following information:

a. The proposed location of the mobile vendor, and the distance to nearby sidewalks, driveways or structures.

b. The location of the hard-surface area where a mobile vending device will be located.

c. The location of any power service to the unit.

d. The location of proposed garbage receptacles, chairs or other temporary furniture.

e. The location of any utilities that will serve the unit.

f. A traffic plan, showing the in/out flow of cars; and the parking for customers and employees.

(5) A project narrative that includes:

a. The means used to conduct the business including, but not limited to, a photo and description of any mobile vending device or mobile food unit to be used for the transport or display of merchandise.

b. The proposed hours of operation for the use.

c. An explanation of how employees will use the restroom during the hours of operation and proximity of the restrooms to the location of the mobile vending unit.

d. A disposal plan or contract for wastewater and gray water.

(6) Written consent from the property owners where the use will be located, if not the applicant. Mobile vending devices may operate on city-owned property provided that the city grant the vendor a site-specific permit, which shall be conspicuously displayed on-site.

(7) If the mobile vendor will be located on city property or right-of-way, a signed statement that the permittee shall hold harmless the city, its officers and employees, and shall indemnify the city, its officers, agents and employees for any claims for damage to property or injury to persons occasioned by any activity carried on under

~~the terms of the permit. Permittee shall furnish and maintain public liability, food products liability and property damage insurance to protect the permittee and the city from all claims for damage to property or bodily injury, including death, which may arise from operations under the permit or in connections with it. The insurance shall provide coverage of not less than $1,000,000.00 for bodily injury for each person, $2,000,000.00 for each occurrence and not less than $500,000.00 for property damage per occurrence. The insurance shall be without prejudice to coverage otherwise existing therein, and shall name as additional insureds the city, its officers, agents and employees, and shall further provide that the policy shall not terminate or be canceled prior to the completion of the mobile vending activity without 30 days written notice to the City Manager.~~

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

To apply for a mobile vending license, the applicant shall submit:

1. A description of the type of merchandise to be sold.
2. A project narrative that includes:
    a. The means used to conduct the business, including but not limited to a photo and description of any mobile vending device to be used for the transport and/or display of merchandise.
    b. The proposed hours of operation of the use.
    c. Any flammable materials proposed for the activity, and the location the materials are proposed to be stored.
    d. The disposal plan or contract for wastewater and gray water.
    e. If applicable, the specifications for any generator or any other mechanical device proposed to be used.
    f. If applicable, details associated with any lighting proposed for the activity.
    g. Identification of the proposed device site which has received City approval as a mobile vending location.
3. Written consent from the property owners of the proposed devise site, if the applicant is not the property owner.

(b) Prior to operation of the use, the applicant additionally shall submit a valid copy of all necessary permits required by state or local health authorities.

Sec. 8-421. ~~Form and conditions of permit.~~ Standards applicable to Mobile Vending Devices

~~(a) The City Manager shall grant a mobile vendor permit if:~~

~~(1) The City Manager or his/her designee finds that the mobile vendor meets the standards set in 8-420 and will not detract from the health, safety, general welfare of the city.~~

~~(2) The Fire Marshall certifies that a cooking or heating apparatus is in conformance with the provisions of the Oregon Fire Code and that all other health and life safety requirements have been satisfied.~~

~~(b) Permits issued under this section shall be in a form prescribed by the City Manager and contain the following conditions:~~

~~(1) Each permit shall be issued for a one-year period.~~

~~(2) The permit issued shall be personal only and shall not be transferable in any manner.~~

~~(3) The permit shall be valid only when used at the location designated on the permit.~~

~~(4) The permit shall be subject to the conditions and restrictions of this article.~~

~~(5) The permit as it applies to a given location may be suspended by the City Manager for a period up to ten days when Council actions allowing a community event shall so provide.~~

~~(c) Under an approved permit, no mobile vendor shall:~~

~~(1) Operate in a manner which creates a danger to persons or property.~~

~~(2) Deliberately hinder or impede pedestrian traffic.~~

~~(3) Obstruct the clear vision of the driver of any vehicle approaching or entering an intersection.~~

~~(4) Operate in a manner which will hinder emergency or utility services.~~

~~(5) Operate in violation of any of the city's land use regulations or municipal codes.~~

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~~(d) All mobile vendors that obtain an approved mobile vending permit shall conspicuously display the permit or any written approvals relating to mobile vending under this article during all times that a vendor's mobile vending unit or device occupies the location designated on his or her permit.~~

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

(a) The following standards apply to mobile vending devices that seek to locate in approved mobile vending locations.

1. Consistency with Standards for an Approved Mobile Vending Location. All mobile vending units shall conform to the approval for the mobile vending location where the activity is proposed.
2. Transportable. All mobile vending devices shall remain movable at all times and, if applicable, maintain vehicle licensing for travel upon the road.
3. Minimization of Off-Site Impacts.
   A. All mobile vending devices and associated mechanical equipment (including any generators) shall generate less than 75 decibels of sound during operation.
   B. All mobile vending devices shall direct all exterior lighting down and shall not allow the spill of light onto adjacent properties.
4. Site-obscuring materials. Mobile vending devices proposed to be parked in an approved location for more than seven days shall provide sight-obscuring materials for all conduit, tanks and storage areas visible to the public. Sight-obscuring materials include screening, fencing or temporary landscaping and shall comply with all applicable city ordinances and codes.
5. Insurance. If a mobile vendor will be located on city property or right-of-way, the applicant shall provide a signed statement that the applicant shall hold harmless the city, its officers and employees, and shall indemnify the city, its officers, agents and employees for any claims for damage to property or injury to persons occasioned by any activity carried on under the terms of the permit. The applicant shall furnish and maintain public liability, food products liability and property damage insurance to protect the permittee and the city from all claims for damage to property or bodily injury, including death, which may arise

from operations under the permit or in connections with it. The insurance shall provide coverage of not less than $1,000,000.00 for bodily injury for each person, $2,000,000.00 for each occurrence and not less than $500,000.00 for property damage per occurrence. The insurance shall be without prejudice to coverage otherwise existing therein, and shall name as additional insureds the city, its officers, agents and employees, and shall further provide that the policy shall not terminate or be canceled prior to the completion of the mobile vending activity without 30 days written notice to the City Manager.

(b) The following additional standards apply to mobile food units:

1. Consistent with health standards. All mobile food units shall conform to all applicable State and County health codes.

2. Consistent with Oregon Fire Code. All mobile food units shall be certified by the Fire Marshall to ensure that the cooking or heating apparatus is in conformance with the provisions of the Oregon Fire Code and that all other health and life safety requirements have been satisfied.

Sec. 8-422. Denial or revocation of permit.

(a) The City Manager or their designee may deny, revoke or suspend the permit of any person to conduct a mobile vending business if ~~the City Manager finds~~it is found:

~~(~~1.~~)~~ That the person has violated any of the standards or provisions set in this article.

~~(~~2.~~)~~ Any necessary health or other permit has been suspended, revoked or canceled.

~~(~~3.~~)~~ The permittee does not have a currently effective insurance policy in the minimum amount provided in section 8-421(~~7~~5).

~~(~~4.~~)~~ Criminal conduct in relation to the service provided has been determined.

(b) Upon denial or revocation, the City Manager or their designee shall give notice of the action to the permit holder in writing stating the action taken and the reasons for it. The action shall be effective upon giving the notice to the permittee. Any revocation may be appealed to the City Council by filing a written notice of appeal within ten days.

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

Sec. 8-423. Violation.

A mobile vendor that violates this article, or the placement of a mobile vending device on any street, sidewalk, or private property in violation of the provisions of this article is declared to be a public nuisance. The offense is an Independence Municipal Code Class A violation, per section 1-22. The City Manager or their designee may, after following the nuisance procedures in article II of chapter 14, cause the removal of any vendor, cart or device found on a street, sidewalk or private property in violation of this article and may store the cart or device until the owner redeems it by paying the removal and storage charges established by the Manager or designee. Remedial actions taken by the city are in addition to, not in lieu of any other remedies available to the city.

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

Sec. 8-424. Appeal.

Any decision ~~of the City Manager~~made under this article may be appealed to the City Council upon filing a written appeal with the City Recorder. The appeal must specify the grounds where the Manager or designee failed to follow the terms of this article. The appeal must be filed within 30 days of the decision on the permit. The appeal must be filed by a resident of the city or by the applicant. The appeal may be accompanied by any other information the appellant deems appropriate. The Council shall make a decision on the appeal by reviewing the record of the ~~Manager's~~ decision and the appeal. The Council decision shall be provided to the applicant within seven days from the date of the decision.

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

Sec. 8-425. Prohibited solicitation.

It is unlawful for any person to solicit or demand any pecuniary benefit from any vendor in return for the vendor locating a mobile device on any public street or sidewalk in front of a particular business.

~~(Ord. No. 1571, § 1(Exh. A), 8-13-2019)~~

~~**Secs. 8-426—8-440. Reserved.**~~

Fred Evander

From: Myra Russell
Sent: Wednesday, August 27, 2025 12:37 PM
To: Golden Hop Saloon
Cc: Fred Evander
Subject: RE: Mobile Food Vendors Ordinance

Thank you for sending this. I never saw it as it was sent to Shawn. Would you like this included in the public testimony for the planning commission meeting?

Thank you!

Myra Russell
City Recorder/Executive Assistant to the City Manager

Office 503.837.1174 | Fax 503.606.3282
www.ci.independence.or.us

INDEPENDENCE
Oregon's Story Begins Here

From: Golden Hop Saloon <thegoldenhopsaloon@gmail.com>
Sent: Wednesday, August 27, 2025 11:37 AM
To: Myra Russell <mrussell@ci.independence.or.us>
Subject: Fwd: Mobile Food Vendors Ordinance

Hi Myra,

This is the original email we sent to Shawn over a year ago regarding our concern for mobile food vendors. Since then, the Mexican restaurant noted in the email, and a subsequent restaurant under new ownership in the same location,
have both closed, creating a vacant building on Main St... while the food truck in question remains open.

I understand that the Planning Commission has thrown out the verbiage in the proposed ordinance updates to include a cap on the amount in the city, which is disheartening. My concern remains about there being no limit on the amount of food trucks
permitted in the City, as the more you allow in, the more your brick and mortar businesses will suffer.

Thank you,
Heather Chase

---------- Forwarded message ---------
From: **Golden Hop Saloon** <thegoldenhopsaloon@gmail.com>

Date: Fri, Apr 12, 2024 at 3:53 PM
Subject: Mobile Food Vendors Ordinance
To: <sirvine@ci.independence.or.us>

Hi Shawn,

This is Heather with the Golden Hop Saloon. I spoke with Karin Johnson yesterday and she recommended I reach out to you with my question/suggestion in regard to the City's Ordinance for mobile food vendors (food trucks).

Recently, a new Mexican restaurant opened in an existing building right downtown. It took them months and (I can only assume) thousands, if not tens of thousands of dollars, to remodel the space and prepare it for opening. But within only a couple weeks of opening, a new food truck serving very similar fare unexpectedly showed up less than a block away in the 7 Star parking lot. Now this new brick-and-mortar restaurant is unexpectedly competing for the same customers desiring Mexican food with a food truck with much less overhead cost.

As a fellow downtown restaurant owner, who has also invested a substantial amount of money improving the building and infrastructure for our business, It is disheartening to see more and more food trucks show up unregulated. They have little to no overhead because they have no investment in the community. They do not contribute to any downtown improvement or infrastructure. Most do not have their own utility accounts or connections. Most do not employ anyone other than the owner(s). All of these factors provide an unfair advantage compared to a permanent restaurant.

Having an unregulated amount of mobile food vendors in a town of only 10,000 people, could be disastrous to downtown brick and mortar businesses if the competition is growing faster than the population. If the worst should happen, a mobile food vendor can just pack up and roll to the next community. But a restaurant that goes out of business leaves an empty and expensive store front.

Aside from the concern from a business perspective, these food trucks are also taking valuable downtown parking spaces, not to mention cluttering the downtown with unattractive picnic tables and pop up sun/rain tents.

As it stands now, the ordinance allows an unlimited number of trucks as long as they meet the few requirements outlined in the ordinance. As an owner of a brick-and-mortar restaurant, this gives me pause. A solution that I would propose would be the city modify the ordinance to enact a cap on the number of mobile food vendor licenses allowed (outside of special events - Independence Days, Hop and Heritage, etc.). If all the licenses are taken, a new mobile food vendor wouldn't be able to move in until an existing one moves out.

I'd love to hear your thoughts or ideas on other ways to level the playing field.

Thank you for your time,
Heather Chase
Golden Hop Saloon

SUBCHAPTER 84: MOBILE VENDING LOCATIONS

84.010 Purpose.

The purpose of this subchapter is to regulate the locations of mobile vending devices and mobile food units.

84.020 Applicability.

This subchapter does not apply to:

A. Lemonade stands and other similar limited sales by minors.

B. Garage sales.

C. Car wash fundraisers.

D. Vendors at farmers' or flea markets while working under the event organizer's city-granted authorization.

E. Mobile vendors conducting business in association with a community event or on a temporary street closure while working under the event organizer's city granted authorization.

F. The sale of raw agricultural products or commodities marketed for human consumption, where the vendor does not prepare, process or convert the item, for no more than seven days within a 30-day period.

84.030 Definitions.

The following words, terms and phrases, when used in this subchapter, shall have the meanings ascribed to them in this subchapter, except where the context clearly indicates a different meaning:

“Conduct business” means carrying, conveying, transporting, selling or offering for sale food or beverage of any type or fresh cut flowers, balloons, souvenirs, other non-food merchandise for immediate delivery, or service either from a mobile vending device or as a pedestrian.

“Mobile food unit” is any moveable motor vehicle, trailer or wagon that is used for the purpose of preparing, processing or converting food for immediate consumption as a drive-in, drive-through, curb or walk-up service.

“Mobile vending device” includes devices used to conduct business, such as pushcarts as defined in this section, motorized vehicles, trailers, recreational vehicles, or any device in, upon or by which any person or property is or may be transported, moved or drawn or any structure or enclosure, which because of its size, construction or use of materials is not regulated by the Uniform Building Code. Mobile vending devices include mobile food units, as well as mobile devices that sell items other than food.

“Mobile vending location” is a location approved by the City to conduct mobile vending. A mobile vending location may be either a mobile vending pad or a mobile vending pod.

“Mobile vending pad” means a location that allows one mobile vendor and their associated amenities.

“Mobile vending pod” means a location that allows two or more mobile vendors and their associated amenities under common management on one property.

“Mobile vendor” is any person(s), entity(ies) or other parties that conduct business either from a mobile vending device, pushcart, table, tent or other temporary device.

“Pushcart” means a wheeled, non-motorized vehicle of such size and weight that it may be easily moved by no more than two people.

“Sidewalk” means that portion of the street between the curblines or the lateral lines of a roadway and the adjacent property line intended for the use of pedestrians.

84.040 Standards

Mobile vending locations shall be processed using the Site Design Review requirements in Subchapter 80. The following standards shall be used by the City Manager or designee to process the permits:

A. Allowed zones. Mobile vending locations are allowed in all zones except the Low Density Residential (RS), Medium Density Residential (RM), High Density Residential (RH), and Mixed Density Residential (MX) zones.

B. General location requirements. Mobile vending locations are only allowed in paved parking lots or other hard surface areas.

C. Use of public right-of-way or city property:

1. Mobile vending pads are not allowed within a public right-of-way or on other city property, unless:

a. The applicant demonstrates that the use will not have a negative impact to pedestrian or vehicular travel and

b. The city agrees to the use of the location prior to the submittal of the application.

2. Mobile vending pods are not allowed within a public right-of-way or on city-owned property, unless the city initiates the application.

D. Clear travel ways. Mobile vending locations, including all vehicles, devices and items associated with the operation, shall not obstruct travel lanes, driveways, drive aisles of any off-street parking area, or pedestrian pathways. The City Manager may consider adopted, non-discretionary city standards, including but not limited to the standards set forth in the Independence Development Code and the City Public Works Standards to ensure this standard is met.

E. Sufficient parking. Mobile vending locations shall only be allowed in areas that have adequate parking for the use and any other activities on the site. The number of spaces needed for mobile vending locations shall be determined using the Table in Section 73.010, and be calculated based on the amount of seating area that is available for restaurant uses and the amount of display area that is available for retail

and service uses. If the location fails to maintain adequate parking at any point during the life of the use, the city may revoke the permit pursuant to Section 84.040(O).

F. Disposal of waste. Locations approved for mobile vending shall maintain clean environs, pick up any litter that is deposited by any person on the subject property and dispose of the waste generated by mobile vending activities.

G. Utilities.

1. Mobile Vending Pads. A mobile vending pad that is intended to accommodate a mobile food unit may connect to City services or utilize self-contained water and graywater tanks. When an applicant seeks to rely on a tank to store graywater, the mobile vendor that utilizes the site shall ensure that the unit is regularly pumped.

2. Mobile Vending Pods.

a. Water and Sewer Service. Connection to the City water and sewer systems are required for all mobile vendor pods. Applicable City Public Works Design Standards and/or the Oregon Plumbing Specialty Code standards shall be met.

b. Stormwater. Stormwater treatment, when required, shall be consistent with the Independence Public Design Standards.

H. System development charges. Applicable System Development Charges shall be paid prior to the issuance of any development permits in accordance with the Independence Municipal Code, Chapter 34, Article VII, Utility System Development Charges.

I. Lighting. Site lighting proposed for a mobile vending location shall be shielded and directed downward and shall not spill onto adjacent properties.

J. Signage.

1. Mobile Vending Pads. Signs for a mobile vending pad shall be limited to what may be displayed on the mobile vending unit and a sign that meets the standards for sandwich board or temporary signs in Independence Development Code Section 58.040(N). No feather flags or other signs prohibited in IDC 58.150 are allowed.

2. Mobile Vending Pods. Signs for a mobile vending pod (and any other use on a subject site) shall meet the size standard in Subchapter 58.190(A). Individual mobile vending devices may be allowed to have additional signage on the mobile vending device and to have a sandwich board or temporary sign so long as the sign is located entirely on the site associated with the mobile vending pod. No feather flags or other signs prohibited in IDC 58.150 are allowed.

K. Drive through not allowed. No location proposed for mobile vending shall operate as a drive-through facility, as defined in the Independence Development Code, Subchapter 13.

L. Spacing requirements. All mobile vending units shall meet the setbacks for the underlying zone and allow five feet of separation between each unit. Potentially flammable and/or explosive items shall additionally meet the setbacks required in the Oregon Fire Code.

M. Restroom Facilities.

1. A mobile vending pad shall be located within a 300-foot walking distance of an available permanent restroom for employees during all anticipated hours of operation. For any property that is not under the control of the applicant, a signed agreement that allows the use of the restroom shall be provided as part of the application.

2. A mobile vending pod shall have a permanent restroom that is available for employees during all anticipated hours of operation. The restroom shall be located on the same site as the mobile vending pod and be within 300 feet of every mobile vending space.

N. Conditions of Approval. A mobile vending location shall comply with applicable conditions of approval for previous land use decisions for the subject property.

O. Violation. The property owner and any representative of the property owner shall be jointly and severally responsible for any violation of this Subchapter or other applicable Subchapters of the Independence Development Code. Any such violation may result in the immediate revocation of a mobile vending location approval granted under this Subchapter and/or any mobile vending device license issued under Independence Municipal Code Chapter 8, Article XI and may result in the denial of any future mobile vending license for the site upon which the violation occurred.

84.050 Application

A. No person may establish a new location for mobile vending without first submitting an application and obtaining a permit under this Subchapter 84 from the City Manager or his or her designee.

B. Each application shall be accompanied by a nonrefundable fee, as established by Council resolution.

C. Applications shall be made in a form approved by the City Manager.

D. The application shall include, but not be limited to, the following information:

1. The name and address of the property owner. For the purposes of this code, the property owner will be considered the applicant for the project.

2. A site plan that shows the following information:

a. The anticipated types of mobile vending devices that will occupy the location.

b. The proposed location of the mobile vending devices, and the distance to the property lines and nearby sidewalks, driveways or structures.

b. The location of the hard-surface area where mobile vending devices will be located.

c. The location of any power service to a mobile vending space.

d. The location of proposed garbage and recycling receptacles, restrooms, chairs, tables and other site features.

e. The location of the public water, sanitary sewer and storm drainage lines (if applicable). If the applicant proposes a mobile vending pad, served with self-

contained water and/or graywater tanks, the applicant should specify the plan anticipated for the disposal of wastewater and gray water.

f. The location of any proposed lighting.

g. A traffic plan, showing the in/out flow of cars; and the parking for customers and employees.

E. Mobile vending devices may operate on city-owned property subject to a site-specific lease or license, with the city approving the use and location, which is conspicuously displayed on-site.

84.060 Form and conditions of permit

A. The City Manager shall grant a Site Design Review permit for a mobile vending location if the City Manager or designee finds that the mobile vending location meets the standards set in Sections 84.040 (Standards) and 84.050 (Application), can comply with all applicable City Code provisions, and will not detract from the health, safety, and general welfare of the city.

B. Site Design Review approvals issued under this subchapter shall be in a form prescribed by the City Manager and contain the following conditions:

1. The approved mobile vending location shall be valid only when used in conformance with the Site Design Review approval.

2. The Site Design Review approval shall be subject to the conditions and restrictions of this subchapter.

C. Under an approved permit, no mobile vending location shall:

1. Operate in a manner which creates a danger to persons or property.

2. Deliberately hinder or impede pedestrian or vehicular traffic.

3. Obstruct the clear vision of the driver of any vehicle.

4. Operate in a manner which will hinder emergency or utility services.

5. Operate in violation of any of the city's land use regulations or municipal codes.

ARTICLE XI: MOBILE VENDING DEVICES

Sec. 8-416. Purpose.

The purpose of this subchapter is to regulate the operation of mobile vending devices and mobile food units at approved mobile vending locations.

Sec. 8-417. Applicability.

This section shall not apply to:

(a) Lemonade stands and other similar limited sales by minors.

(b) Garage sales.

(c) Car wash fundraisers.

(d) Vendors at farmers' or flea markets while working under the event organizer's city-granted authorization.

(e) Mobile vendors conducting business in association with a community event or on a temporary street closure while working under the event organizer's city granted authorization.

(f) The sale of raw agricultural products or commodities marketed for human consumption, where the vendor does not prepare, process or convert the item, for no more than seven days within a 30-day period.

Sec. 8-418. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Conduct business means carrying, conveying, transporting, selling or offering for sale food or beverage of any type or fresh cut flowers, balloons, souvenirs, other non-food merchandise for immediate delivery, or service either from a mobile vending device or as a pedestrian.

Mobile food unit is any moveable motor vehicle, trailer or wagon that is used for the purpose of preparing, processing or converting food for immediate consumption as a drive-in, drive-through, curb or walk-up service.

Mobile vending device includes devices used to conduct business, such as pushcarts as defined in this section, motorized vehicles, trailers, recreational vehicles, or any device in, upon or by which any person or property is or may be transported, moved or drawn or any structure or enclosure, which because of its size, construction or use of materials is not regulated by the Uniform Building Code.

Mobile vendor is any person(s), entity(ies) or other parties that conduct business either from a mobile vending device, pushcart, table, tent or other temporary device.

Pushcart means a wheeled, non-motorized vehicle of such size and weight that it may be easily moved by no more than two people.

Sidewalk means that portion of the street between the curblines or the lateral lines of a roadway and the adjacent property line intended for the use of pedestrians.

Sec. 8-419. Mobile Vending License for Approved Mobile Vending Locations

(a) Applicants for a mobile vending license shall apply on the forms prescribed by the City of Independence and meet the standards listed below.

(b) A mobile vending license is valid for one year from issuance, at which time the City will reinspect the mobile vending device. The City may extend the permit annually so long as the mobile vending device continues to operate in accordance with the original permit and the standards in this Section.

Sec. 8-420. Application.

(a) To apply for a mobile vending license, the applicant shall submit:

1. A description of the type of merchandise to be sold.
2. A project narrative that includes:
    a. The means used to conduct the business, including but not limited to a photo and description of any mobile vending device to be used for the transport and/or display of merchandise.
    b. The proposed hours of operation of the use.
    c. Any flammable materials proposed for the activity, and the location the materials are proposed to be stored.

d. The disposal plan or contract for wastewater and gray water.
e. If applicable, the specifications for any generator or any other mechanical device proposed to be used.
f. If applicable, details associated with any lighting proposed for the activity.
g. Identification of the proposed device site which has received City approval as a mobile vending location.

3. Written consent from the property owners of the proposed devise site, if the applicant is not the property owner.

(b) Prior to operation of the use, the applicant additionally shall submit a valid copy of all necessary permits required by state or local health authorities.

Sec. 8-421. Standards applicable to Mobile Vending Devices

(a) The following standards apply to mobile vending devices that seek to locate in approved mobile vending locations.

1. Consistency with Standards for an Approved Mobile Vending Location. All mobile vending units shall conform to the approval for the mobile vending location where the activity is proposed.
2. Transportable. All mobile vending devices shall remain movable at all times and, if applicable, maintain vehicle licensing for travel upon the road.
3. Minimization of Off-Site Impacts.
   A. All mobile vending devices and associated mechanical equipment (including any generators) shall generate less than 75 decibels of sound during operation.
   B. All mobile vending devices shall direct all exterior lighting down and shall not allow the spill of light onto adjacent properties.
4. Site-obscuring materials. Mobile vending devices proposed to be parked in an approved location for more than seven days shall provide sight-obscuring materials for all conduit, tanks and storage areas visible to the public. Sight-obscuring materials include screening, fencing or temporary landscaping and shall comply with all applicable city ordinances and codes.

5. Insurance. If a mobile vendor will be located on city property or right-of-way, the applicant shall provide a signed statement that the applicant shall hold harmless the city, its officers and employees, and shall indemnify the city, its officers, agents and employees for any claims for damage to property or injury to persons occasioned by any activity carried on under the terms of the permit. The applicant shall furnish and maintain public liability, food products liability and property damage insurance to protect the permittee and the city from all claims for damage to property or bodily injury, including death, which may arise from operations under the permit or in connections with it. The insurance shall provide coverage of not less than $1,000,000.00 for bodily injury for each person, $2,000,000.00 for each occurrence and not less than $500,000.00 for property damage per occurrence. The insurance shall be without prejudice to coverage otherwise existing therein, and shall name as additional insureds the city, its officers, agents and employees, and shall further provide that the policy shall not terminate or be canceled prior to the completion of the mobile vending activity without 30 days written notice to the City Manager.

(b) The following additional standards apply to mobile food units:

1. Consistent with health standards. All mobile food units shall conform to all applicable State and County health codes.

2. Consistent with Oregon Fire Code. All mobile food units shall be certified by the Fire Marshall to ensure that the cooking or heating apparatus is in conformance with the provisions of the Oregon Fire Code and that all other health and life safety requirements have been satisfied.

Sec. 8-422. Denial or revocation of permit.

(a) The City Manager or their designee may deny, revoke or suspend the permit of any person to conduct a mobile vending business if it is found:

1. That the person has violated any of the standards or provisions set in this article.

2. Any necessary health or other permit has been suspended, revoked or canceled.

3. The permittee does not have a currently effective insurance policy in the minimum amount provided in section 8-421(5).

4. Criminal conduct in relation to the service provided has been determined.

(b) Upon denial or revocation, the City Manager or their designee shall give notice of the action to the permit holder in writing stating the action taken and the reasons for it. The action shall be effective upon giving the notice to the permittee. Any revocation may be appealed to the City Council by filing a written notice of appeal within ten days.

Sec. 8-423. Violation.

A mobile vendor that violates this article, or the placement of a mobile vending device on any street, sidewalk, or private property in violation of the provisions of this article is declared to be a public nuisance. The offense is an Independence Municipal Code Class A violation, per section 1-22. The City Manager or their designee may, after following the nuisance procedures in article II of chapter 14, cause the removal of any vendor, cart or device found on a street, sidewalk or private property in violation of this article and may store the cart or device until the owner redeems it by paying the removal and storage charges established by the Manager or designee. Remedial actions taken by the city are in addition to, not in lieu of any other remedies available to the city.

Sec. 8-424. Appeal.

Any decision made under this article may be appealed to the City Council upon filing a written appeal with the City Recorder. The appeal must specify the grounds where the Manager or designee failed to follow the terms of this article. The appeal must be filed within 30 days of the decision on the permit. The appeal must be filed by a resident of the city or by the applicant. The appeal may be accompanied by any other information the appellant deems appropriate. The Council shall make a decision on the appeal by reviewing the record of the decision and the appeal. The Council decision shall be provided to the applicant within seven days from the date of the decision.

Sec. 8-425. Prohibited solicitation.

It is unlawful for any person to solicit or demand any pecuniary benefit from any vendor in return for the vendor locating a mobile device on any public street or sidewalk in front of a particular business.

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Planning Manager Fred Evander
MEETING DATE: March 10, 2026
SUBJECT: Council Bill #2026-03, to Annex, Redesignate and Rezone 46.7 Acres along S. 13th Street

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

Statement of Issue:
At the meeting of March 10, 2026, the Independence City Council will consider a second reading of an ordinance to annex 46.7 acres of land east of S. 13th Street and change the zone of the property from County – Exclusive Farm Use to City Mixed-Density Residential.

Background:
On February 10, 2026, the Independence City Council held a public hearing to consider a request from the owners of Taxlots 1100 and 2100 of Map 8.4.29 to annex and rezone 46.7 acres along S. 13th Street. As part of the proposal, the property would be annexed, redesignated to City – Residential (from County Urban Reserve) and rezoned to City – Mixed Density Residential (MX) (from Exclusive Farm Use).

The Independence Development Code Section 11.002(C)(3) considers a request for an annexation and a rezone to be a Type III quasi-judicial action, when the proposals are requested concurrently. The City Council is required to hold a public hearing before making a decision on the matter. No Planning Commission hearing is necessary.

The attached ordinance would adopt the annexation and zone change and integrate the proposed changes into current city planning documents.

Fiscal Impact:
No direct fiscal impacts are anticipated as a result of the annexation.

Options:
The Council may:

A. Approve CB #2026-03 as submitted
B. Take no action

Recommendation/Suggested Motion:
Staff recommend approval of Option A.

Suggested Motions:

"I move to read the proposed Ordinance, Council Bill #2026-03 for the second time by title only."

Should the motion pass, a third motion would be in order:

"I move to adopt the proposed Ordinance, Council Bill #2026-03."

Attachment:

A. CB #2026-03 and Exhibits

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
STATE OF OREGON, COUNTY OF POLK

Annex, Redesignate and Rezone	]
46.7 acres along South 13th Street	]
(Taxlots 1100 and 2100 of Map 8.4.29)	]

ORDINANCE NO. 1632

WHEREAS, on November 14, 2025, pursuant to ORS 222.111(2) and Independence Development Code (IDC) Sections 11.002(C) and 12.005(C), Matt Brown of Mahonia Northwest LLC ("Applicant") submitted the proper application requesting annexation and redesignation/rezone of Map Number: 8.4.29; Taxlots 1100 and 2100, 46.7 acres of property along 13th Street ("Subject Property"); and

WHEREAS, the application is supported by the requisite Master Plan to ensure compliance with and supplant the Southwest Independence Concept Plan Area and 2024 Central Talmadge Plan for the Subject Property upon Council adoption; and

WHEREAS, the Subject Property is: (1) located within the City of Independence Urban Growth Boundary; and (2) designated as Urban Reserve on the Polk County Comprehensive Plan Map and Exclusive Farm Use on the Polk County Zoning Map; and

WHEREAS, the request is to: (1) annex the Subject Property into the City of Independence; and (2) apply the City Comprehensive Plan designation of Residential and the City zone of Mixed Density Residential (MX) to the Subject Property; and

WHEREAS, the Subject Property is contiguous to the City of Independence City boundary, as required by ORS 222.111(1); and

WHEREAS, the City provided notice of the annexation and redesignation/rezone hearing to the Department of Land Conservation and Development on January 5, 2026; and

WHEREAS, a notice of the hearing was published in the local newspaper, twice, on January 21 and January 28, 2026, posted on the City website, mailed to property owners of lands within 250-feet of the site, and posted in four prominent locations; and

WHEREAS, on February 10, 2026, 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 present and be 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 requested annexation and redesignation/rezone 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 as Exhibit B;

NOW, THEREFORE, THE CITY OF INDEPENDENCE DOES ORDAIN AS FOLLOWS:

Section 1. Annexation. The Subject Property described in Exhibit A, attached hereto and incorporated herein by this reference, is hereby declared annexed to the City of Independence.

Section 2. Redesignation of City-Owned Property. The Subject Property is hereby redesignated from Polk County Future Land Use – Urban Reserve to City – Future Land Use – Residential. The Independence Comprehensive Plan Future Land Use map is hereby amended to conform to the change enacted by this Ordinance.

Section 3. Rezone of City-Owned Property. The Subject Property is hereby rezoned from Polk County – Exclusive Farm Use to City – Mixed Density Residential (MX). The Independence Zoning Map is hereby amended to conform to the changes enacted by this Ordinance.

Section 4. Master Plan. Pursuant to IDC 14.030.B.3, the Master Plan attached as Exhibit C is hereby adopted as a refinement plan, to replace and supersede the adopted Southwest Independence Concept Plan Area and 2024 Central Talmadge Plan for the Subject Property

Section 5. 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 reference, as the basis for this decision.

Section 6. 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 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 7. 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: _____

_____
ATTEST: Kate Schwarzler, Mayor

_____
Myra Russell, City Recorder

EXHIBIT A

Beginning at a point which is 1,955 feet East of the Southwest corner of the John E. Davidson DLC No. 44 in Township 8 South, Range 4 West of the Willamette Meridian, Polk County, Oregon; thence North a distance of 4,105 feet to the Southwest corner of that certain tract of land conveyed to the Archdiocese of Portland in Oregon, a non-profit corporation, by deed recorded March 1, 1960 in Volume 173, Page 361, Deed Records for Polk County, Oregon; thence South 89°56' East 496.0 feet to the Southeast corner of said tract of land conveyed to the Archdiocese of Portland in Oregon, said point also being on the Westerly line of that certain tract of land conveyed to Henry N. Mattison by deed recorded April 7, 1942 In Volume 110, Page 267, Deed records for Polk County, Oregon; thence South along the West line of said Mattison tract and an extension thereof a distance of 4,105 feet, more or less, to the South line of said Davidson DLC; thence west a distance of 496 feet to the place of beginning,

INDEPENDENCE
Oregon's Story Begins Here

TYPE III ANNEXATION AND ZONE CHANGE (FILE NO. AX | 2026-01)
STAFF REPORT

DATE:	February 10, 2026
RECOMMENDATION:	**APPROVE WITH CONDITIONS**
FILE NUMBER:	AX | 2026-01
APPLICANT:	Mahonia Northwest, LLC (Matt Brown)
REQUEST:	Annex 46.7 Acres East of 13th Street and Rezone Property to Mixed Density Residential (MX)
PROPERTY:	Site Address: 6120 S. 13th Street Map Number: 8.4.29. Taxlots: 1100 and 2100
FUTURE LAND USE:	Existing: County – Urban Reserve Proposed: City – Residential
ZONING:	Existing: County – Exclusive Farm Use (EFU) Proposed: City – Mixed Density Residential (MX)
CRITERIA:	Oregon State Planning Goals and 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. Staff Findings – Oregon State Planning Goals and Independence Comprehensive Plan
V. Staff Findings – Independence Development Code

ATTACHMENTS:

A: Application for Type III/IV Land Use Action (4 pages)
B: Annexation Petitions (4 pages)
C. Proposed Master Plan (1 page)
D. Master Plan and Annexation Approval Criteria Narrative (10 pages)
E. Annexation Map and Detail (2 pages)

I. BACKGROUND AND PROCESS

This proposal seeks to annex 46.7 acres east of 13th Street (Map Number: 8.4.29. Taxlots: 1100 and 2100) into the City of Independence. With the annexation, the land would be rezoned from County – Exclusive Farm Use (EFU) to City – Mixed Density Residential (MX).

Any future subdivision of the land or project applications for the site would occur as part of a separate land use application.

II. AGENCY AND PUBLIC COMMENTS

No agency or public comments have been received as of the date of this Staff Report.

III. RECOMMENDED CONDITIONS OF APPROVAL

One condition is proposed for the Annexation and Zone Change:

- Condition 1: The applicant shall collaborate with the state on any review that may be required following the submittal of a Wetland Land Use Notification for future development on the site and comply with any Department of State Lands requirements.

With this condition, the annexation and rezone is able to be approved. All future development will additionally be required to meet City of Independence standards including but not limited to standards for Site Design Review and Subdivisions (as applicable), and the Public Works Design Standards.

IV. STAFF FINDINGS – OREGON STATE PLANNING GOALS AND INDEPENDENCE COMPREHENSIVE PLAN

Annexations and zone changes 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 water and wastewater master plans. Implementing regulations, such as the requirements of the Independence Development Code, also help to achieve these goals.

A consideration of several of the statewide planning goals is provided below:

Goal 1. Citizen Participation. Goal 1 of the Oregon State Planning Goals looks "to develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process." This goal is implemented by the Citizen Involvement Element of the Comprehensive Plan, as well as Subchapter 11 of the Independence Development Code.

The proposed application has been processed in accordance with these standards. The city has offered notice of 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 and social media feeds.
- Publishing the notice in the Polk County Itemizer-Observer.

A City Council public hearing on the proposed annexation and map change will occur on February 10, 2026.

Given these items, individuals have had 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 Planning Goals looks "to establish a land use planning process and policy framework as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions." This goal is implemented by the Land Use Element of the Independence Comprehensive Plan as well as the Independence Development Code.

The Land Use Element of the Independence Comprehensive Plan seeks "to encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs" (see Goal 1). Policies in the plan seek:

- To establish and use appropriate residential land use designations for various portions of the community.
- To ensure that new residential land uses are consistent with the underlying Comprehensive Plan designations.
- To use the Southwest Independence Concept Plan and Central Talmadge Plans as ancillary documents of the Independence Comprehensive Plan to guide the future development of the areas covered by the plans.

The proposed annexation and rezone effectively achieve these policies.

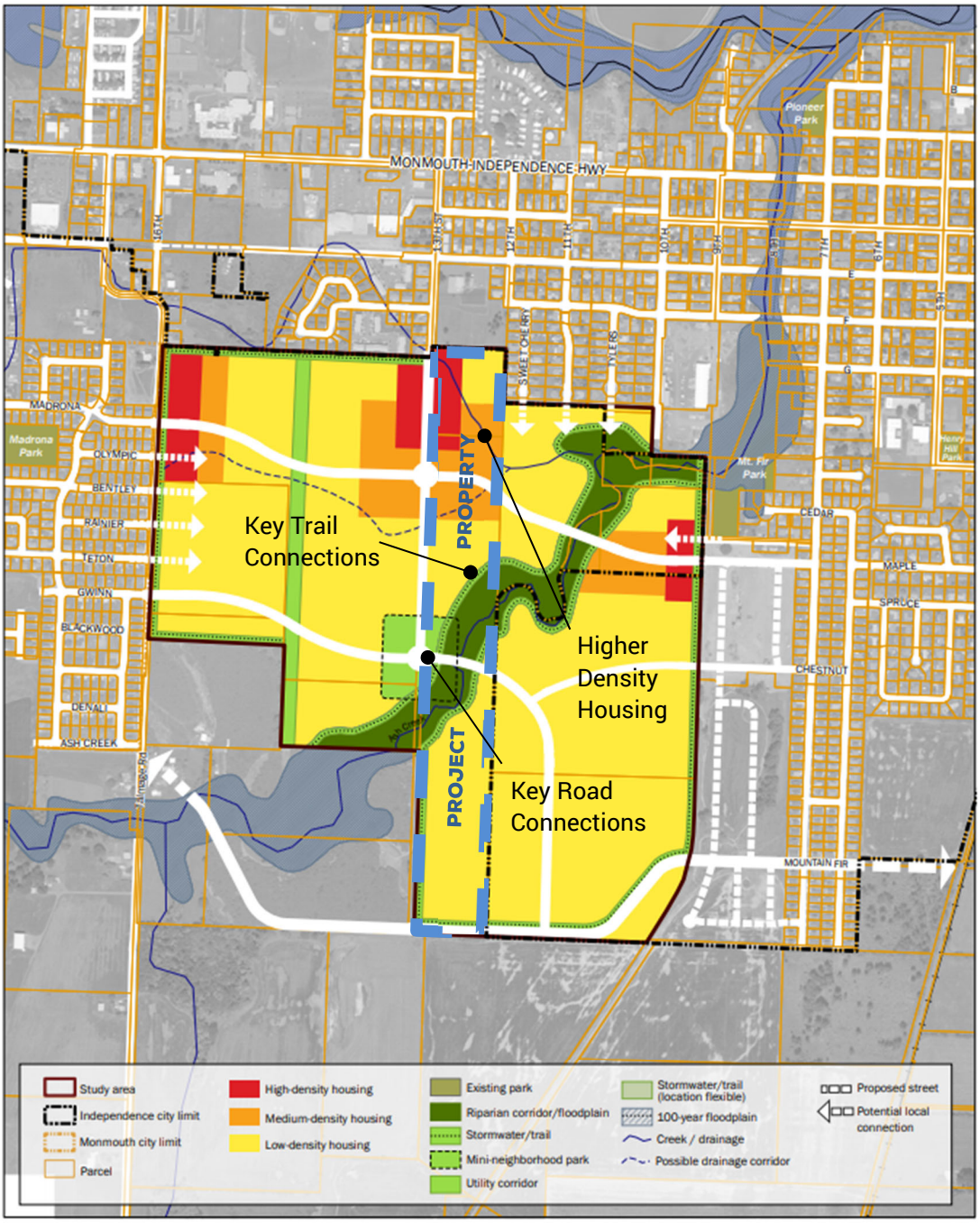
The City of Independence included the site of the proposed annexation and rezone within the Independence Urban Growth Boundary as part of the 2009 boundary expansion, after the city weighed potential directions for the community to grow. Since that time, the city has consistently prepared for the future urbanization of the site. The City planned for the property as part of the 2012 Southwest Independence Concept Plan and reevaluated the north portion of the site as part of the 2025 Central Talmadge Plan. The Independence Future Land Use map anticipated residential use on the site and the Southwest Independence Concept Plan and Housing Needs Analysis anticipated that the land would enter the City as part of the MX Zone. The Central Talmadge Plan furthered this work and presumed that the site would be zoned MX, with multifamily development on the northern portion of the site.

The master plan submitted by the applicant (see Attachment C) addresses these various policies. The submittal shows:

- Multifamily development in the northern part of the site, with lower density single-family homes and cottages located on the south of the property.
- The creation of key road connections along 13th Street, I Street and Chestnut Street (key principles of the Southwest Independence Concept and Transportation System Plans).
- The establishment of trail network along the South Fork of Ash Creek (a key concept articulated in the City of Independence Transportation System Plan, Parks and Open Space Master Plan, and Southwest Independence Concept Plan).

Figure 1 shows how these concepts are met on the project site.

FIGURE 1: SOUTHWEST INDEPENDENCE CONCEPT PLAN



While the trail and roadways incorporated within the master plan will not be created as a direct result of this annexation and rezone application (and will occur through future projects on the site), future development of the site will:

- Be required to be consistent with the master plan provided as part of this application.

- Be required to progress through a Subdivision and/or Site Design Review process, with a public notice period (and potentially a public hearing) for each of the future phases to ensure these items are achieved.

Items such as the anticipated density, road connections, bicycle and pedestrian amenities, etc. will be evaluated for consistency with the master plan submitted as part of this application as part of each of the phases.

Given these considerations, a robust land use framework has been crafted to apply to the property, and the proposed annexation and rezone fits effectively within this framework. This goal is 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."

To implement this goal, the Independence Comprehensive Plan states that:

> *Independence will compile an inventory of wetlands and riparian corridors and complete the Goal 5 process when adequate information pertaining to location, quality and quantity becomes available. In the interim, an assessment of riparian and wetland resources and appropriate measures of protection shall be applied at the time of plan amendment and zone change approval (see Natural Resources, Scenic and Historic Areas and Open Spaces, Water Resources Policy 1).*

Based on the requirements of OAR 660-023-0090 and 660-023-0100, however, the City still does not have "adequate information pertaining to location, quality, and quantity of wetlands," especially those wetlands considered significant. The Goal 5 process has not been completed as a result. Given these considerations, the City is required to utilize interim steps to analyze riparian and wetland resources on the site and establish "appropriate measures" to protect the resources. To ensure these "appropriate measures" are achieved, the City plans to use a "belt and suspenders" series of related approaches to address this application.

To understand the features that constitute a locally significant wetland under the Goal 5 requirements in the context of the City of Independence, the City reviewed the Monmouth Local Wetland Inventory. This local wetland inventory, from the City's neighbor directly to the west, considered the same stream systems, similar soils and the same relatively flat topography as Independence, and showed that the significant wetlands within the area are located almost exclusively along stream corridors – typically within the floodplain of the streams. So long as the floodplain corridors are protected, the bulk of significant wetlands will be protected as well.

The master plan proposed as part of this project seeks to safeguard wetlands consistent with this finding – largely protecting the floodplain of the South Fork of Ash Creek from development. With the protection of the floodplain from development, significant wetlands along the creek will largely be retained.

The Southwest Independence Concept Plan also emphasized the importance of protecting wetlands along the South Fork of Ash Creek. Discussing the protection of wetlands, the document stated:

> *The city will encourage mitigation of wetland impacts through a combination of avoidance, on-site enhancement or restoration of existing wetlands and participation in the State of Oregon's wetland mitigation payment-in-lieu program. Within the Concept Plan area, the* ***city places a particularly high priority on enhancement or restoration of wetlands adjacent to the South Fork of Ash Creek****, including the designated South Fork Ash Creek open space corridor identified in "Figure 12. Approach to Natural Resources Management" on page 17. The* ***City considers other wetland areas such as those in areas historically used for agriculture, to be of a lower priority for enhancement, restoration or avoidance.***

> *However, property owners will address potential impacts to wetland areas through coordination and consistency with requirement of the Oregon Department of State Lands (DSL) and Army Corps of Engineers. Approval of development will be conditional on meeting these requirements (see Southwest Independence Concept Plan, page 21; emphasis added).*

The southwest plan placed a high priority on the enhancement or restoration of wetlands along the South Fork of Ash Creek and considered other previously farmed wetlands to be a lower priority for protection.

Open Space Policy 4 in the Natural Resources, Scenic and Historic Areas and Open Spaces Element of the Independence Comprehensive Plan supported this approach saying:

> *The City will create an open space corridor along the South Fork of Ash Creek to provide for a combination of riparian area protection, flood storage capacity, wetland preservation and enhancement, stormwater management and development of a linear park and trail (see Natural Resources, Scenic and Historic Areas and Open Spaces Element, Open Space Policy 4).*

Given these considerations, the proposed master plan supports the approach articulated in the Independence Comprehensive Plan and the Southwest Independence Concept Plan – protecting the high priority wetlands adjacent to the South Fork of Ash Creek and placing less priority on those areas more disturbed by agriculture.

Federal and State Requirements – Federal and state standards provide further support of the "belt and suspenders" effort to ensure the use of "adequate measures" to protect Goal 5 resources:

Federal Emergency Management Agency – In 2009, environmental advocacy organizations sued the Federal Emergency Management Agency (FEMA) for failing to consult with the National Marine Fisheries Service on impacts to endangered species from the National Flood Insurance Program. Following a settlement on the suit, FEMA agreed to consult with the National Marine Fisheries Service on key aspects of the program.

Following several years of consultation and analysis, the National Marine Fisheries Service issued a Biological Opinion for the National Flood Insurance Program in 2016. This opinion considered several items that would ensure the continued protection of endangered or threatened species in Oregon and assumed in part that cities would implement mitigation strategies at the local level to help protect the species. With this opinion, FEMA now requires local governments to ensure that no net loss of habitat functions occurs in floodplains and uses three key proxies to gauge the retention of habitat functions – the amount of undeveloped space, the total impervious surfaces, and the number of trees.

Implementing these federal requirements related to the three proxies in the floodplain of the South Fork of Ash Creek will ensure that the floodplain and its associated riparian area and wetlands are protected as the limited development in the floodplain (trails and stormwater facilities) associated with this development occurs.

Requirement for 100-Foot Setback – Further supplementing the various requirements to protect riparian features and wetlands along the South Fork of Ash Creek are recent state standards related to required creek setbacks. In 2019, the State of Oregon established a 100-foot creek setback in riparian areas of communities that do not have an adopted Goal 5 analysis (such as Independence). This 100-foot setback is intended to address Goal 5 for middle housing development and states "if a Medium or Large City has not adopted land use regulations pursuant to OAR 660-023-0090, it must apply a 100-foot setback to Middle Housing developed along a riparian corridor" (see OAR 660-046-0010(3)(A)(iii)). While this standard is specifically intended to target the protection of riparian Goal 5 resources, in a context like Independence, the requirement also helps to protect wetlands located along stream corridors (the likely location of most significant wetlands in the city).

The proposed master plan submitted with this annexation looks to dedicate more than 100-feet adjacent to the S. Fork of Ash Creek adjacent to the middle housing development proposed on the north of the site.

Wetland Requirements Outside of Goal 5 – Finally, to ensure that specific requirements for wetlands are met, 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) and to address any conditions that apply. The following condition reflects this requirement:

Condition 1: **The applicant shall collaborate with the state on any review that may be required following the submittal of a Wetland Land Use Notification for future development on the site and comply with any Department of State Lands requirements.**

Conclusion – With this "belt and suspenders" approach – including dedicating the floodplain to the City of Independence, ensuring that any development that occurs within the area (such as trails or stormwater facilities) is adequately mitigated to ensure no-net loss of floodplain functions, and providing a wetland notification at the time of development – Goal 5 will be met.

Goal 8: Recreational Needs. Goal 8 of the Oregon State Planning Goals seeks "to satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, to provide for the siting of necessary recreational facilities…" The Independence Comprehensive Plan Recreation Element, Parks System Master Plan and Southwest Independence Concept Plan help to implement this goal in Independence.

The annexation, rezone, and master plan associated with this application are consistent with this recreational planning framework. The submittal shows the following lands for parks, open space and recreation:

- The floodplain of the South Fork of Ash Creek, which will be used for riparian and wetland area protection, as well as trails along the creek.
- A park dedication, which will be located near the future intersection of Chestnut and 13th Streets.
- Walkways and bike lanes for people to walk and cycle for recreation, travel, and fitness. The project would include walkways on all the roadways and include bike lanes on collector streets (I Street, 13th and Chestnut).

With these items, this goal will be achieved.

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 660-015-000(10), include:

- Ensuring that adequate lands are available for development.
- Ensuring that a mix of housing types are developed on those lands.

The Housing Element of the Independence Comprehensive Plan, Housing Needs Analysis, and Housing Production Strategy help to implement these principles in Independence.

In the Independence Housing Needs Analysis, the City found that Independence had adequate land to meet its housing needs, so long as the majority of the land within the unincorporated Urban Growth Boundary was developed under the requirements of the Mixed Density Residential (MX) Zone and further steps were taken to expand the number of areas where multifamily homes could be developed. Among the recommendations within the plan included the action to "Evaluate strategies to increase development of multi-family and townhouse units in the Mixed-Density Residential (MX) zone" to ensure that sufficient multifamily units were available.

To help expand the number of areas where multifamily units could occur, the Housing Needs Analysis suggested that the City should consider whether to require a higher proportion of multifamily units in the Mixed Density Residential zone (beyond the existing 15 percent requirement), and/or whether to establish a

location standard for multifamily units. The Central Talmadge Plan responded to these considerations and stated a preference for multifamily housing on the north portion of properties in the MX zone, near the Central Plaza Shopping Center. Following the adoption of the plan, the City adopted a new standard for multi-unit housing in the Central Talmadge area as part of its annexation standards (see IDC 14.030(D)(1)).

The proposed annexation, rezone, and accompanying master plan fit well within this framework.

- The proposal seeks to enter the City as part of the Mixed Density Residential (MX) Zone. The zone is appropriate because the property is identified as Mixed Density Residential in the Southwest Independence Concept Plan and is adjacent to the Mixed Density Residential Zone on two sides.
- The proposal prioritizes the development of multifamily housing on the north portion of the site (in conformance with the Central Talmadge Plan) and seeks a range of multiple-unit housing that would exceed the 15 percent requirement articulated for the MX Zone.

Given these items, the proposed annexation, rezone, and master plan for the site meets Goal 10 as well as the City planning goals related to housing.

Goal 11: Public Facilities. Goal 11 of the Oregon State Planning Goals looks "to plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development." The Independence Comprehensive Plan Public Facilities Element and its related capital facilities plans (including the Wastewater System Plan and Water Master Plan) help to implement this goal.

The Independence Public Facility Element seeks to:

- Have land use developments extend facilities to serve development sites based on the frameworks articulated in City facility plans.
- Limit the extension of utilities to areas outside of the city limits.

The annexation and rezone application fits well within this policy framework.

The proposal would bring the 46.7-acre property into the City of Independence and allow the applicant to extend services to the site. As development occurs, the City will evaluate the various phases for consistency with adopted facilities plans as well as the Independence Public Works Design Standards.

Given these items, the goals and policies of the Public Facilities Element will be achieved.

Goal 12: Transportation. Goal 12 of the Oregon State Planning Goals seeks "to provide and encourage a safe, convenient and economic transportation system." The Independence Transportation System Plan and the Independence Public Works Design Standards help to implement this goal in Independence.

The proposed annexation and rezone application, and associated master plan, effectively responds to these standards. Future traffic from the site was evaluated as part of the Independence Transportation System Plan (using the standards of the MX zone) and no offsite improvements were considered necessary, so long as the transportation network included major streets, such as Chestnut Street, I Street and 13th Street to help route traffic to various locations within the City. The applicant will be required to help build out these major streets as development occurs. Additionally, the applicant will be required to supply Traffic Impact Analyses as part of future phases of development to confirm the opinion of the Transportation System Plan and see if any improvements are needed (beyond the on-site local and collector street system shown in the Independence Transportation System Plan).

Further:

- Road widths suggested by the applicant are consistent with the standards required for collector and local streets.

- Non-motorized facilities shown, including the shared use paths along the South Fork of Ash Creek and the walkways and bikeways along collector streets, are consistent with City Plans.

Given these items, the proposal is consistent with Goal 12 and City planning documents. This goal is achieved.

Goal 14: Urbanization. Goal 14 of the Oregon State Planning Goals looks "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 Intergovernmental Agreement between Polk County and the City of Independence Regarding the Urban Growth Boundary, the Urbanization Element of the Independence Comprehensive Plan, and the Independence Development Code help to implement this goal in Independence.

The proposed annexation and rezone application effectively supports these goals and policies. The area would accommodate an urban population with urban services, encourage the efficient use of land, and promote the development of a livable community.

Based on these considerations, the proposed annexation and rezone promotes the efficient use of urban land and has incorporated opportunities for public feedback, all while effectively balancing considerations about housing, economic development, transportation, and the natural environment. Given these findings, the proposed annexation is consistent with the Oregon State Planning Goals.

V. STAFF FINDINGS - INDEPENDENCE DEVELOPMENT CODE

Subchapter 11: Administrative Provisions

11.002 Applications and Review Procedures

…

C. Type III Action

A Type III action is a quasi-judicial process in which the City Council applies a mix of objective and subjective standards, and makes the final, local decision. The Planning Commission plays an advisory role. Public notice is provided and, except as noted in subsection (4), public hearings are held before both the Planning Commission and City Council. Sections 11.025 and 11.030 list the notice and hearing requirements. Appeal of the decision is to the Land Use Board of Appeals (LUBA). The following actions are processed under a Type III procedure:

1. Zone Change
2. Comprehensive Plan Map Amendment
3. Annexation and Zone Change when requested concurrent with one another. The City Council reviews such a request without review or recommendation by the Planning Commission.

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, but because it combines a request for annexation with a redesignation and zone change, pursuant to 11.002.C.3, the Independence Planning Commission neither reviews nor recommends Council action. Standards for the decision are presented in Subchapter 12 (Zone Changes and Plan Amendments) and Subchapter 14 (Annexations), presented and addressed below.

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: Matthew Brown (of Mahonia Development) has submitted the request to annex and rezone 6130 S. 13th Street in collaboration with the owners of the property. 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 documents for a plan amendment and rezone. The application seeks to designate the land as Residential on the Future Land Use Map and Mixed Density Residential (MX) on the Independence Zoning Map. This standard is met.

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/rezone request per IDC Section 11.002(C)(3). Written findings supporting the adopted ordinance will form the basis of the City Council's decision.

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: Annexation of the site would create a situation where the existing zoning (County – Exclusive Farm Use) is no longer appropriate.

Previous planning conducted for southwest Independence identified the Mixed Density Residential (MX) Zone as the desired zone for the area. As stated within the Southwest Independence Concept Plan "in 2009, Independence adopted the Mixed Density Residential (MX) Zone with the intent of applying it to land in the Southwest Independence Concept Plan area as it is annexed into the city." (see Southwest Independence Concept Plan, page 23)

Given the work completed on the Southwest Independence Concept Plan, its adoption by reference in the Independence Comprehensive Plan, and the presence of two neighboring properties with the same zoning, staff considers the MX zone to be the correct zone for the area.

12.030 Standards for Plan Amendment

No plan amendment shall be approved by the Planning Commission or enacted by the City Council unless at least one of the following standards is met:

A. The Comprehensive Plan designation for the land for which the plan amendment is initiated is erroneous and the plan amendment would correct the error;

B. Conditions in the neighborhood surrounding the land for which the plan amendment is initiated have changed to such a degree that the Comprehensive Plan designation is no longer appropriate and the plan amendment would conform to the new conditions in the neighborhood;

C. There is a public need for land use of the kind for which the plan amendment is initiated and that public need can best be met by the plan amendment.

Staff Response: Annexation of the site would additionally create a situation where the existing future land use designation (County – Urban Reserve) is no longer appropriate.

Previous planning conducted for southwest Independence and Central Talmadge identified Residential as the desired use for the area. Given the work completed on the Southwest Independence Concept Plan and the Central Talmadge Plan, and their adoption by reference in the Independence Comprehensive Plan, staff considers the Residential to be the appropriate Future Land Use Designation for the area. The designation will meet a public need that can best be met by the plan amendment.

Subchapter 14: Annexation

14.030 Master Plan Requirement for Southwest Independence Concept Plan Area

A. **Purpose.** A master plan is required as part of the annexation of any property within the Southwest Independence Concept Plan Area. This requirement is intended to provide the City with a concept of the holistic development of the annexation area to ensure that the project meets the various standards included within this Section, while providing the applicant with a reasonable assurance that the various phases of the project are feasible.

The 2012 Southwest Independence Concept Plan establishes the overall vision and land use framework for the area in the Southwest Independence Concept Plan, which should form the basis of any Master Plan submitted. The Southwest Plan, however, has been refined in part by the 2024 Central Talmadge Plan. Where the Central Talmadge Plan addresses a site or a portion of a site, that plan shall govern.

Staff Response: The proposed annexation includes land both within the Southwest Independence Concept Plan and the Central Talmadge Plan boundaries. A master plan that offers a

framework for future development has been submitted concurrent with the application in accordance with the requirements of Subchapter 14.

B. **Applicability and Procedure.**

1. A Master Plan approval is required concurrent with the annexation of any property within the Southwest Independence Concept Plan boundaries (see Figure 9 in the Concept Plan).

2. A Master Plan shall include the entire subject tax lot. At the option of the applicant, a Master Plan may include adjacent tax lots under the same or different ownership. All subject property owners must be listed as applicants and provide signatures on the application form.

3. Once approved, a Master Plan does not expire. The approved Master Plan shall replace and supersede the adopted Southwest Independence Concept Plan for the subject property or properties. An approved Master Plan may be amended pursuant to Section 14.030(E).

4. Once approved, subsequent land division and development review applications shall be reviewed for consistency with the Master Plan.

Staff Response: The master plan submitted as part of the application incorporates a design framework that will guide the organization of the area proposed for annexation. If approved, staff will review future subdivisions and developments for conformity with the master plan.

C. **Submittal Requirements.** A Master Plan shall be drawn at a minimum scale of 1" = 100 ft and may include multiple sheets. The following information shall be shown on the plan:

1. The general location of collector streets (within a corridor width of 100 feet);

2. The general size and location of any park land;

3. The general size and location of any trail/stormwater/drainage corridors, with potential off-site connections shown;

4. Identification of the required riparian corridor setback along South Fork Ash Creek, if applicable to the subject property or properties;

5. The general location and size of areas intended for low, medium and high-density housing, along with anticipated densities for each, and a description of how any high-density housing proposed is in the following locations.

   a. In locations shown in the Central Talmadge Plan, if applicable.

   b. At locations that meet one of the following characteristics if the project is not located in the Central Talmadge Plan boundaries:

      i. At gateways and along corridor and arterial streets.
      ii. Closest to existing services and commercial areas.
      iii. Adjacent to parks, natural areas, or other amenities.

6. An indication of how the master plan meets the overall minimum average density of 9 units per acre.

7. Anticipated phasing of development, if applicable.

Staff Response: The master plan is consistent with the submittal requirements articulated in IDC 14.030(C). The plan shows the anticipated locations of collector streets, park land, areas of low, medium and high-density residential development, and trail/stormwater/drainage corridors, and provides information about how the project

plans to meet a minimum average density of 9 units per acre. Additionally, in personal communications, the proponents of the development have stated their intention to develop the site moving from the northern portions to the south. With this information, the submittal requirements in IDC 14.030(C) have been met.

D. **Approval Criteria.** A Master Plan shall be approved as part of the annexation process if it meets the following criteria:

1. The Master Plan is generally consistent with the locations and amounts of low, medium and high-density residential development shown in Figure 9 of the Southwest Independence Concept Plan. Provided that, if the property is within both the Southwest Independence Concept Plan and the Central Talmadge Plan, the plan is consistent with Figure 33 of the Central Talmadge Plan.

Staff Response: The master plan submitted as part of this application is consistent with the locations and amounts of low, medium and high-density residential development shown in Figure 9 of the Southwest Independence Concept Plan and Figure 33 of the Central Talmadge Plan. Higher density development is concentrated in the northern portions of the site, near the Central Plaza Shopping Center and key community facilities such as Central High School and local transit routes. Given the proposed location of the higher density development, as well as the other details about the anticipated mix of housing, this approval criterion is achieved.

2. The Master Plan achieves the minimum target density of an average 9 units per net acre.

Staff Response: The master plan proposes a mixture of housing types including:

- Multifamily housing on the north end of the site.
- Cottages and townhomes between the multifamily and the South Fork of Ash Creek.
- Single-family housing and cottages south of the creek.

The overall target net density is anticipated to be approximately 16 units per acre, with the bulk of units located on the north portions of the site. This approval criterion is achieved.

3. The Master Plan demonstrates that at least 15 percent of all dwelling units will be either in multiple-family or attached single-family structures.

Staff Response: The master plan looks to include a mixture of housing types that exceeds the 15 percent requirement for multifamily and attached single-family in the zone. The proposal includes a housing mix where 47.5 percent of the overall homes are multiple family, far exceeding the 15 percent target for the zone. This approval criterion is achieved.

4. The Master Plan is consistent with the Concept Plan policies in Section 3 of the adopted Concept Plan.

Staff Response: The master plan also addresses many of the policies in the Southwest Independence Concept Plan.

The Southwest Independence Concept Plan establishes policies related to:

- Siting Residential Density
- Master Planning
- Housing Types

- School Siting
- Major Roadways
- Local Street Connections and Street Connectivity
- Cul-de-sacs
- Green Street Design
- Pedestrian Facilities
- Bicycle Facilities
- Stormwater
- Ash Creek Riparian Corridor
- Park Development
- Open Space and Natural Resources
- Wetlands
- Trails
- Intermittent Drainages

This staff report has addressed many of these items. Those not addressed are largely covered in the applicant's submitted narrative (see Attachment D). Among those not fully covered by the applicant, the following additional notes will be components that help guide City review as future development occurs.

Cul-De-Sacs – Per the requirements of the Southwest Independence Concept Plan and IDC 90.90.010(M), the City seeks a well-connected street network and only allows cul-de-sacs in a limited number of circumstances. As local streets fill in the network of the major roadways shown on the master plan submitted as part of this application, the City will take care to ensure that roadways are well-connected.

Ash Creek Riparian Corridor and Pedestrian Facilities – Additionally, the Southwest Independence Concept Plan envisions a robust pedestrian network (comprised of trails along the South Fork of Ash Creek and along major streets in the area) that serves as the foundation for the quality of life in Southwest area. To ensure that these features are not just built, but act as a focus of the development and have future homes that are oriented to provide "eyes on the street" for the features, the City will evaluate future subdivisions to ensure that the lot layouts take care to orient homes to the high-quality public spaces that are created. Features like the use of alleys may be used to help orient the fronts of homes to the features.

5. The Master Plan identifies trail/riparian/stormwater corridor easements along South Fork Ash Creek that are consistent with Figure 9 of the Concept Plan. The width of the corridor may vary from the Concept Plan depending on the results of wetland delineation and location of any wetland restoration or mitigation. At a minimum, the corridor must include the following:

   a. The required 25-foot setback along Ash Creek as established in Subchapter 54.105;

   b. Identified floodplain area;

   c. Additional 40-foot wide area for stormwater management and multi-use trail (can be inside floodplain but outside any established wetland); and

   d. Wetland areas as follows:

      i. Any delineated wetland area that will be protected and/or restored.
      ii. Any new wetland area created as mitigation for removal of wetlands in other areas of the site.

Staff Response: The master plan submitted as part of this application looks to protect the floodplain along the South Fork of Ash Creek, and in so doing protect the features desired in IDC 14.030(D)(5). The mapped floodplain through the site shows the width of the floodplain (measured from side to side) ranging from around 280 feet to 540 feet. Sufficient land is available within that area to incorporate the required 25-foot stream setback, an additional 40-foot-wide area for stormwater management, and space for trails on both sides of the stream.

Additionally, any wetlands to be protected or restored along the stream corridor will be incorporated in the trail/riparian/stormwater corridor.

With these features, this standard is met.

E. **Modifications to an Approved Master Plan.** Any modifications to an approved Master Plan must be approved by the City through a Type I administrative review (Planning Director decision with no public hearing). Modifications to an approved Master Plan must meet the following criteria:

…

Staff Response: Any change to the proposed master plan will be required to meet the requirements in IDC 14.030(E). Staff will ensure that this standard is met.

Informational Item

Given this review, staff concludes that the annexation proposal is approvable with Condition 1. However, Site Design Review and Subdivision standards in the Independence Development Code, as well as in the Independence Public Works Design Standards will need to be met, as future development occurs. The following note recognizes these requirements:

- All future development will be required to meet City of Independence standards including but not limited to standards for Site Design Review and Subdivisions (as applicable), and the Public Works Design Standards.

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

OFFICE USE ONLY	
Permit #:	Date Rec:
Land Use Fee:	
Notice Fee:	$60.00
Certified Labels (Opt.):	
Admin. Fee (10% or $500 Max):	
Total:	

GENERAL INFORMATION

Site Address: 6120 S 13th Street	Nearest Cross Street: F Street
Tax Map: 08429	Tax Lot(s): 01100 and 02100
Site Size: 46.68 Acres	Site Dimensions: 4,100' x 500'

Project Summary (Attach Additional Sheets if Necessary): Annexation of the property located at 6120 S 13th Street into the City of Independence. See attached narrative for detailed explanation.

PROPERTY OWNER

Name: Independence Property LLC

Mailing Address: [redacted]

City: Salem	State: OR	Zip: 97301
Phone: [redacted]	Cell:	Email: [redacted]

APPLICANT

Name: Matthew Brown

Business Name (if Applicable): Mahonia Northwest LLC

Mailing Address: [redacted]

City: Lake Oswego	State: OR	Zip: 97034
Phone:	Cell: 503-341-3794	Email: [redacted]

Applicant's Interest in Property: Development Manager

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:		Date:
Lois M. Cole	[redacted]	8/13/25

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

OFFICE USE ONLY	
Permit #:	Date Rec:
Land Use Fee:	
Notice Fee:	$60.00
Certified Labels (Opt.):	
Admin. Fee (10% or $500 Max):	
Total:	

GENERAL INFORMATION

Site Address: 6120 S 13th Street	Nearest Cross Street: F Street
Tax Map: 08429	Tax Lot(s): 01100 and 02100
Site Size: 46.68 Acres	Site Dimensions: 4,100' x 500'

Project Summary (Attach Additional Sheets if Necessary): Annexation of the property located at 6120 S 13th Street into the City of Independence. See attached narrative for detailed explanation.

PROPERTY OWNER

Name: Independence Property LLC

Mailing Address: [redacted]

City: Salem	State: OR	Zip: 97301
Phone: [redacted]	Cell:	Email: [redacted]

APPLICANT

Name: Matthew Brown

Business Name (if Applicable): Mahonia Northwest LLC

Mailing Address: [redacted]

City: Lake Oswego	State: OR	Zip: 97034
Phone:	Cell: [redacted]	Email: [redacted]

Applicant's Interest in Property: Development Manager

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:		Date:
Paul Fender	[redacted]	8/14/25

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

OFFICE USE ONLY	
Permit #:	Date Rec:
Land Use Fee:	
Notice Fee:	$60.00
Certified Labels (Opt.):	
Admin. Fee (10% or $500 Max):	
Total:	

GENERAL INFORMATION

Site Address: 6120 S 13th Street	Nearest Cross Street: F Street
Tax Map: 08429	Tax Lot(s): 01100 and 02100
Site Size: 46.68 Acres	Site Dimensions: 4,100' x 500'

Project Summary (Attach Additional Sheets if Necessary): Annexation of the property located at 6120 S 13th Street into the City of Independence. See attached narrative for detailed explanation.

PROPERTY OWNER

Name: Independence Property LLC

Mailing Address: [redacted]

City: Salem	State: OR	Zip: 97301
Phone: [redacted]	Cell:	Email: [redacted]

APPLICANT

Name: Matthew Brown

Business Name (if Applicable): Mahonia Northwest LLC

Mailing Address: [redacted]

City: Lake Oswego	State: OR	Zip: 97034
Phone:	Cell: [redacted]	Email: [redacted]

Applicant's Interest in Property: Development Manager

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:	[redacted]	Date:
Michael Buck		August 13, 2025

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]:**	
[X] 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.

CHECK HERE FOR THIS OPTION [X] and include $25 to the total due with your application.

[ ] Agreement for Payment of Land Use Application Fees (notarized).

City of Independence
555 South Main Street
PO Box 7
Independence, OR 97351
Phone: 503.838.1212 / Fax: 503.606.3282
TTY: 1.800.735.2900

ANNEXATION PETITION

ORS 222.125

We, the undersigned legal owner(s) or contract purchaser(s) of a certain parcel of land, as set forth in the attached legal description, marked as Exhibit 'A', petition the Honorable Mayor and City Council of the City of Independence for annexation of certain property to the City of Independence. We further desire that by this petition that the certain property be annexed to and be included within the corporate limits of the City of Independence, Oregon, a municipal corporation, and we do hereby consent to such annexation, without the necessity of any election being called within the area above described, and we do hereby take steps as are necessary to determine whether or not the said above described area shall be annexed.

Owner(s) or Contract Purchaser(s):	Address:
Independence Property LLC	[redacted]

DATED this 13th day of ~~July~~ AUGUST, 20 25.

I certify that the above Petition for Annexation of the territory described therein contains the names of all the owners of land in that territory and not less than 50 percent of the electors, if any, residing in the territory.

Lois Ok
Name

Member
Title

Date: 8/13/25

City of Independence
555 South Main Street
PO Box 7
Independence, OR 97351
Phone: 503.838.1212 / Fax: 503.606.3282
TTY: 1.800.735.2900

ANNEXATION PETITION

ORS 222.125

We, the undersigned legal owner(s) or contract purchaser(s) of a certain parcel of land, as set forth in the attached legal description, marked as Exhibit 'A', petition the Honorable Mayor and City Council of the City of Independence for annexation of certain property to the City of Independence. We further desire that by this petition that the certain property be annexed to and be included within the corporate limits of the City of Independence, Oregon, a municipal corporation, and we do hereby consent to such annexation, without the necessity of any election being called within the area above described, and we do hereby take steps as are necessary to determine whether or not the said above described area shall be annexed.

Owner(s) or Contract Purchaser(s):	Address:
Independence Property LLC	[redacted]

DATED this 13th day of July August, 20 25.

I certify that the above Petition for Annexation of the territory described therein contains the names of all the owners of land in that territory and not less than 50 percent of the electors, if any, residing in the terr[redacted]

Member
Title

Date: 8/13/25

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Owner(s) or Contract Purchaser(s):	Address:
Independence Property LLC	[redacted]

DATED this 14th day of July August, 20 25.

I certify that the above Petition for Annexation of the territory described therein contains the names of all the owners of land in th[redacted] percent of the electors, if any, residing in the terr[redacted]

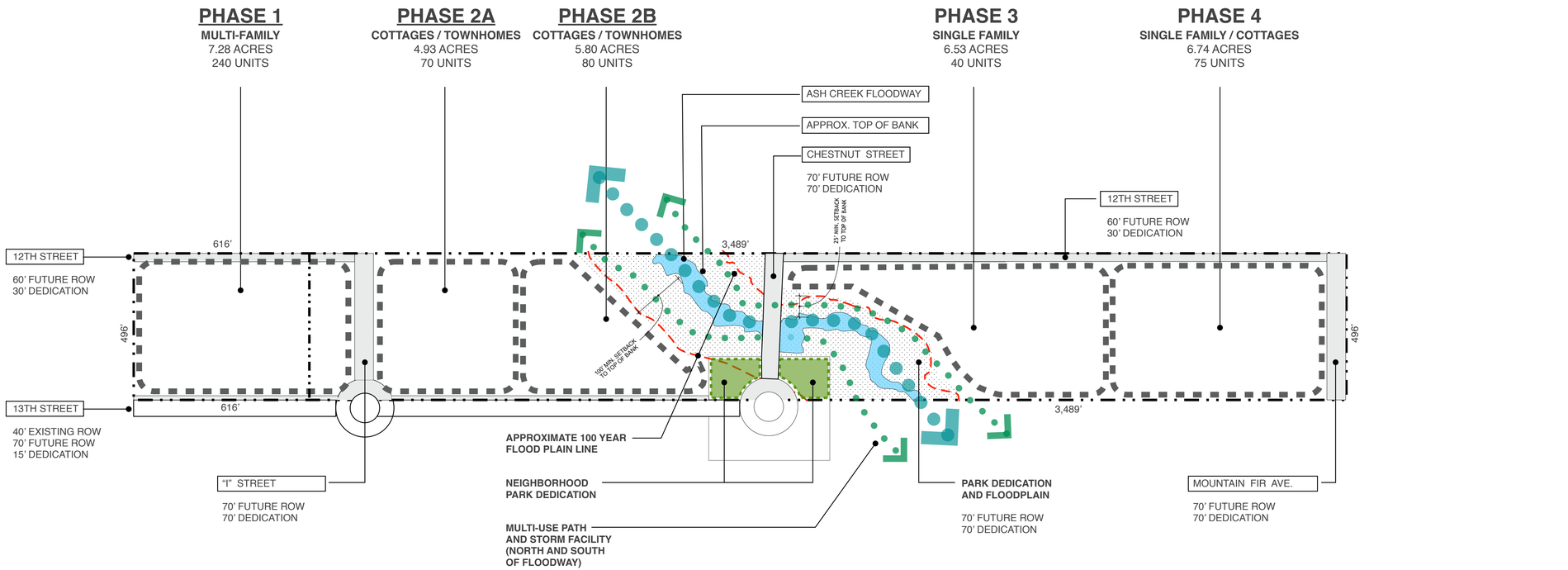
[redacted]
Name

Owner
Title

Date: 8/14/25

EXHIBIT A

Beginning at a point which is 1,955 feet East of the Southwest corner of the John E. Davidson DLC No. 44 in Township 8 South, Range 4 West of the Willamette Meridian, Polk County, Oregon; thence North a distance of 4,105 feet to the Southwest corner of that certain tract of land conveyed to the Archdiocese of Portland in Oregon, a non-profit corporation, by deed recorded March 1, 1960 in Volume 173, Page 361, Deed Records for Polk County, Oregon; thence South 89°56' East 496.0 feet to the Southeast corner of said tract of land conveyed to the Archdiocese of Portland in Oregon, said point also being on the Westerly line of that certain tract of land conveyed to Henry N. Mattison by deed recorded April 7, 1942 In Volume 110, Page 267, Deed records for Polk County, Oregon; thence South along the West line of said Mattison tract and an extension thereof a distance of 4,105 feet, more or less, to the South line of said Davidson DLC; thence west a distance of 496 feet to the place of beginning,



PHASE: ANNEXATION

PROJECT: **13TH STREET MASTER PLAN**

LOCATION: 6120 S. 13TH STREET, INDEPENDENCE, OREGON
(MAP 08429, TAX LOTS 01100 AND 02100)

MAHONIA NW
NORTHWEST COMMUNITY DEVELOPMENT
811 Sunny Hill Dr, Lake Oswego OR 97034

Independence Property LLC
PO Box 843
Salem, OR 97308

JANUARY 1, 2026

ANNEX MP-001

Independence Property LLC
PO Box 843, Salem, OR 97308

Mahonia Northwest LLC
811 Sunny Hill Drive, Lake Oswego, OR 97034

Application for Annexation
Master Plan and Annexation Approval Criteria Narrative
January 5, 2026

OVERVIEW

Independence Property LLC is the owner of two parcels located along S 13th Street in Independence, OR, with a site address of 6120 S 13th Street, Independence, OR. The two parcels are more specifically described as Map and Taxlot 08429-00-02100 (7.01 Acres) and 08429-00-01100 (39.67 Acres), and together are described in the document below as the "Property."

In total, the Property comprises 46.68 Acres, and is located along S 13th Street. The Property is adjacent to properties that are already within the City limits to the north, northwest (north of Ash Creek to the northern property line), and southeast (south of Ash Creek to the southern property line). The Property lies entirely within the urban growth boundary for Independence, and is eligible for Annexation into the City of Independence.

APPROVAL CRITERIA

The Annexation process is governed by Subchapter 14 of the Independence Development Code. Specifically, Section 14.030.D identifies five approval criteria for Annexation, each of which is addressed through the Master Plan submittal (attached as Exhibit A) and further described in the sections below.

Approval Criteria #1 *- The Master Plan is generally consistent with the locations and amounts of low, medium and high density residential development shown in Figure 9 of the Southwest Independence Concept Plan.*

The Master Plan shows a distribution of density across the site that is consistent with Figure 9 of the Southwest Independence Concept Plan. In general, the Concept Plan shows medium to high density on the northern portions of the property (north of Ash Creek), and lower densities to the south (south of Ash Creek). The Master Plan proposes higher density development on the northernmost phase of development, with approximately 240 multi-family garden apartments.

South of the multi-family parcel up to Ash Creek, a medium-density combination of townhome and cottage cluster development is proposed. For the parcels south of Ash

Creek, a mix of single family residential and cottage cluster development is anticipated. The diverse mix of housing types and locations of low, medium and high density housing depicted on the master plan meet the approval criteria.

Approval Criteria #2 *- The Master Plan achieves the minimum target density of an average 9 units per net acre.*

Overall, the Master Plan anticipates an overall density of 14.9 units per acre, as depicted in Table 1 below. This density calculation is based on the net developable acreage of the site, which deducts street dedications (approximately 5.14 acres) and open space dedications (7.71 acres), resulting in a net developable area of 33.83 acres. This approval criteria is satisfied due by exceeding the minimum residential density of 9 units per acre.

Table 1 – Master Plan Density Calculations

	Acres	Square Feet		
Parcel 1 - Lot 2100	7.01	305,356		
Parcel 2 - Lot 1100	39.67	1,728,025		
Total Area	**46.68**	**2,033,381**		
Less Street Dedications	5.14	223,800		
Less Open Space Dedications	10.26	335,875		
Total Dedications	**15.40**	**559,675**		
Net Developable Area	**31.28**	**1,473,706**		
Preliminary Development Program	**Acres**	**Square Feet**	**Number of Units**	**Density/AC**
Phase 1 - Multi Family	7.28	286,700	240	33.0
Phase 2A - Cottages/Townhomes	4.93	244,400	70	14.2
Phase 2B - Cottages/Townhomes	5.80	283,706	80	13.8
Phase 3 - Single Family	6.53	317,000	40	6.1
Phase 4 - Cottages	6.74	341,900	75	11.1
	31.28	**1,473,706**	**505**	**16.1**

Note: parcel sizes are approximate - final areas will be determined upon completion of subdivision/PUD process and final mapping of the 100-year floodplain boundary

Approval Criteria #3 *- The Master Plan demonstrates that at least 15 percent of all dwelling units will be either in multiple-family or attached single-family structures.*

Table 2 below shows that 62.4% of the total dwelling units proposed under the Master Plan will be either multi-family or single family attached dwelling units. Phase 1 is intended to be entirely multi-family apartments, while Phases 2A and 2B are anticipated to be a mix of townhome and cottage cluster development. While there may be some duplex cottages constructed, those units have not been included in this calculation. Therefore, this approval criteria is satisfied.

Table 2 – Multifamily and Attached Single Family Units

Preliminary Development Program	Acres	Square Feet	Number of Units	Multi Family or Attached Single Family Units	Percent of Total Units
Phase 1 - Multi Family	7.28	286,700	240	240	100.0%
Phase 2A - Cottages/Townhomes	4.93	244,400	70	35	50.0%
Phase 2B - Cottages/Townhomes	5.80	283,706	80	40	50.0%
Phase 3 - Single Family	6.53	317,000	40	0	0.0%
Phase 4 - Cottages	6.74	341,900	75	0	0.0%
	31.28	**1,473,706**	**505**	**315**	62.4%

Approval Criteria #4 *- The Master Plan is consistent with the Concept Plan policies in Section 3 of the adopted Concept Plan.*

Each of the policies below is outlined in the Southwest Independence Concept Plan. The narrative below describes how the Master Plan complies with these policies.

4.1 Land Use Policies

A. Siting Residential Density

As described above, the Master Plan depicts the location of high and medium density housing consistent with the Concept Plan; Specifically, higher density housing (multi-family garden apartments) is proposed on the northernmost portion of the Property, with medium density housing (townhomes and cottage clusters) proposed for the parcel between the higher density parcel and Ash Creek. Therefore, the Concept Plan policy is met.

B. Master Planning

Subchapter 14 of the Independence Development Code requires the submittal of a Master Plan, consistent with the Southwest Independence Concept Plan, as part of the application for Annexation. The attached Master Plan (Exhibit A) meets this requirement and will guide the future development of the Property. Therefore, the Concept Plan policy is met.

C. Housing Types

The Concept Plan anticipates that Master Plan proposals should provide a variety of housing types, including multi-family, attached single family, duplex, and single family dwelling units, achieving a minimum density of 9 dwelling units per acre. The Master Plan, as depicted in Table 1 above, includes a full spectrum of housing types,

including garden style multi-family apartments, townhomes, cottage clusters (which may include duplex units), and single family units. This unit mix achieves an overall density of 14.9 units per acre. Therefore, the Concept Plan policy is met.

D. School Siting

The Concept Plan notes that if the Central School District were to identify the need for a new school to be sited in the planning area, that the Master Plan should consider potential school sites as part of the plan submittal. As of the date of this Annexation application, the Central School District has not identified the need for a new school in the planning area. Therefore, the Concept Plan policy does not apply.

4.2 Transportation Policies

A. Major Roadways

The Concept Plan identifies a number of Major Roadways that are sited adjacent to or on the Property. Each of these streets has been depicted on Exhibit A, consistent with the street cross sections shown on Figure 14, 15, and 16 in the Concept Plan document. Specifically, the Master Plan shows the following Major Roadways that are intended to serve the site and the surrounding community:

- S 13th Street, from the northern Property line to future Chestnut Street Extension. This would include a 15' dedication which, when added to the 40' existing right-of-way and dedication of a corresponding 15' on the west side of 13th would result in a 70' right-of-way.
- Chestnut Street, connecting to a future extension on the east Property line to a new traffic circle at the intersection with S 13th Street. This would include the dedication of a 70' right-of-way (or narrower, as determined by the City), along with adequate space for a traffic circle at the intersection with S 13th Street.
- I Street, which will connect the existing Madrona Street right-of-way on the west side of the Property to the eastern Property line. This would include a 70' right-of-way dedication (or narrower, as determined by the City), along with adequate space for a traffic circle at the intersection with S 13th Street.
- Mountain Fir Avenue, running along the south property line. This would include a 70' right-of-way dedication for a future collector road connecting properties on the south side of Independence.

Each of these roadways is shown in a location, and with the proper width, to be consistent with the Concept Plan. Therefore, the Concept Plan policy is met.

B. Local Street Connections and Street Connectivity

Currently, the Property is isolated from adjacent development – there are no existing local streets that lead to or are directly adjacent to the Property, other than the streets noted above. However, at this time, there are two street connections that we are proposing to help serve the development and further connect the Property to adjacent areas:

- S 12th Street (north), from Madrona Street north to the northern Property line – We are proposing a 30' street dedication along the east property line, in anticipation of a future 60' right-of-way shared with the property directly to the east. It is still unclear as to the future connection to the north, as the most likely connection (as shown in the Concept Plan) would jog slightly east to connect with 12th Street further north in an established neighborhood.
- S 12th Street (south), from Chestnut Street Extension south to future Mountain Fir Avenue – We are proposing a 30' street dedication along the east property line, in anticipation of a future 60' right-of-way shared with the property directly to the east. This street connection is critical to serving the southern half of the Property, as this provides the only potential for a connection to the north once the Chestnut Street extension and S 13th Street are built.

We anticipate that other local street connections may be proposed or planned as the subdivision process for the Property commences and/or development of adjacent parcels is underway. The local street connections proposed in the Master Plan provide for a fully served and connected development; therefore, the Concept Plan policy is met.

C. Cul-de-sacs

The Concept Plan requires that cul-de-sacs comply with Section 96.90 of the Development Code. At this time, no cul-de-sacs are proposed. Therefore, the Concept Plan policy does not apply.

D. Green Street Design

The Concept Plan encourages green street design in order to accommodate green street features on local and collector streets as a way to minimize stormwater impacts on nearby natural areas, rivers, and streams. Through adequate right-of-way dedication as described above, the Master Plan anticipates incorporating surface stormwater management techniques, including bio-swales, stormwater planters, and other potential treatments that will both provide water quality benefits as well as a more naturalistic character for the streets and adjacent developments. Therefore, the Concept Plan policy is met.

E. Pedestrian Facilities

The Concept Plan requires the incorporation of sidewalks on all public streets or, where appropriate, a wider multi-use path. Each of the roadways described above shall have adequate right-of-way to meet this standard, and the Property Owner is in full support of a safe, comfortable, and attractive pedestrian environment that supports the Property's development and density goals. Therefore, the Concept Plan policy is met.

F. Bicycle Facilities

Figure 11 in the Concept Plan identifies Madrona Street, Chestnut Street, Mountain Fir Avenue, and S 13th Street from Chestnut Street north to the Property line as streets that must accommodate bike facilities. The proposed right-of-way widths for these streets is adequate to provide standard bike lanes, and the Property Owner is in full support of providing a bicycle network that supports the overall development and density goals for the Property. Therefore, the Concept Plan policy is met.

4.3 Public Facilities Policies

A. Stormwater

The Concept Plan encourages "natural stormwater drainage systems designed to manage and filter as much stormwater on site as reasonably possible and to incorporate natural drainage and management techniques."

The Master Plan contemplates incorporating surface stormwater management throughout the Property, including along roadways with stormwater swales and planters as well as with stormwater retention facilities located within or adjacent to the Ash Creek floodplain, including linear facilities that parallel the proposed Ash Creek multi-use paths.

The design and incorporation of these elements will further underscore the green character that the Owner intends to implement as part of its placemaking efforts on the Property. Each of these approaches is consistent with the policy outlined in the Concept Plan; therefore, the Concept Plan policy is met.

4.4 Parks, Open Space, Natural Area and Trails Policies

A. Ash Creek Riparian Corridor

The Concept Plan policy calls for the City to establish an open space corridor along the South Fork of Ash Creek. The proposed Master Plan calls for the dedication to

the City of an area roughly corresponding to the Ash Creek 100-year floodplain. (*Note: the FEMA flood insurance maps covering the Property have not been finalized through a more detailed study; the actual 100-year floodplain boundary will need to be established through further analysis during the subdivision/PUD stage of development. The Applicant has reached out to Polk County Public Works/Askh Creek Flood Control District for more detailed information on flood elevations in the Ask Creek Corridor.)*Through this dedication, the City's goal of establishing this open space corridor can be achieved, and therefore, the Concept Plan policy is met.

B. Park Development

The Concept Plan calls for and depicts the general location of a "Mini Neighborhood Park" near the intersection of s 13th Street, Chestnut Street, and the Ash Creek corridor. While the specific location is not clearly defined in the Concept Plan, the proposed Master Plan does depict a park dedication north of Ash Creek at the intersection of S 13th Street and Chestnut Street. This park area can be combined with or incorporated into the dedication of the 100-year floodplain along Ash Creek, which would bring total open space/park dedication on the Property to approximately 10.26 acres (approximately 22.0% of the gross Property area). Therefore, the Concept Plan policy is met.

C. Open Space and Natural Resources

The Concept Plan notes that "the City will support "green" development approaches, including co-location of stormwater swales in parks and along linear trail corridors." As noted above, the Master Plan contemplates green stormwater treatment along streets and within internal pedestrian corridors, as well as in facilities that are located within or adjacent to parks or dedicated open space (including the Ash Creek corridor and multi-use pathway). Therefore, the Concept Plan policy is met.

D. Wetlands

Consistent with Oregon Goal 5 ,The Concept Plan states that the City will encourage the mitigation of wetland impacts through a combination of means, with a priority on protecting and restoring wetland resources adjacent to Ash Creek. Further, the policy acknowledges that some wetland areas that may be present have a lower priority for mitigation, given their historic and ongoing use as actively farmed land.

The Master Plan provides full protection and avoidance of all wetland areas along the Ash Creek corridor, consistent with the Concept Plan Policy. Further, any other wetlands that may be present on the balance of the site – which continues to be farmed for grass seed production – would fall into the City's definition for lower priority/non-significant wetland.

However, any impacts on identified wetlands, regardless of historic use, will still require compliance with State and Federal environmental regulations. Given the protection of the high value wetlands along Ash Creek and the requirement for regulatory approval for any other potential wetlands, the Master Plan complies with the Concept Plan policy.

E. Trails

As part of the dedication of the 100-year floodplain area, the Master Plan also contemplates the dedication of a public easement to accommodate a multi-use trail along the north bank of Ash Creek. The final alignment of the trail and location of the easement will be determined through further design work at the property subdivision phase.

The City has further indicated that they are planning a trail connection on the south side of Ash Creek to better connect current and future development along Ash Creek and into the City. We would anticipate that the trails on the north and south side of Ash Creek will be combined with stormwater facilities and other neighborhood open space amenities to provide an attractive connection for those traversing the neighborhood on foot.

The provision of these trail connections is consistent with the Concept Plan and complies with this Concept Plan policy.

F. Intermittent Drainages

There is currently an intermittent drainage that cuts across the northernmost parcel (Lot 2100) on the Property, from northwest to southeast. Currently, this drainage provides little to no natural resource value on the Property, and represents a significant impediment to the development of higher density housing in the City's preferred location.

The Master Plan contemplates a surface stormwater treatment facility parallel to S 13th Street and S. Madrona Street/S. I Street, effectively moving the drainage parallel to these roadways and providing an opportunity for combining green treatment into the drainage. This would also accommodate a recent stormwater improvement just west of the site, along Madrona Street, that connects into this intermittent drainage via a swale along S. 13th Street.

This treatment is consistent with the Concept Plan, and will likely require, as suggested in the Concept Plan, coordination and approval with state and possibly federal agencies prior to implementation. Therefore, the Concept Plan policy is met.

Approval Criteria #5 *- The Master Plan identifies trail/riparian/stormwater corridor easements along South Fork Ash Creek that are consistent with Figure 9 of the Concept Plan. The width of the corridor may vary from the Concept Plan depending on the results of wetland delineation and location of any wetland restoration or mitigation. At a minimum, the corridor must include the following:*

a. The required 25-foot setback along Ash Creek as established in Subchapter 54.105;
b. Identified floodplain area;
c. Additional 40-foot wide area for stormwater management and multi-use trail (can be inside floodplain but outside any established wetland); and
d. Wetland areas as follows:
(1) Any delineated wetland area that will be protected and/or restored
(2) Any new wetland area created as mitigation for removal of wetlands in other areas of the site

The Master Plan shows a significant open space corridor that encompasses Ash Creek along with associated riparian wetlands, the 100-year floodplain, and a multi-use path running parallel to Ash Creek. In fact, the minimum width of the proposed corridor is well in excess of the 25' setback and additional 40' wide stormwater corridor.

The Master Plan does not propose any fill or development within the 100-year floodplain other than multi-use trails and opportunities for development of stormwater treatment and retention facilities. Both of these features are consistent with the green development policies of the Concept Plan.In no event will the development of the Property result in any diminishment of flood storage capacity.

Within the Ash Creek 100-year floodplain, no wetlands have been identified to the best of Owner's knowledge (excluding areas below the ordinary high water/top of bank for Ash Creek). The ordinary high water mark of Ash Creek has been mapped, however, and that area will be fully protected and free from development through the open space dedication. The one exception to development intrusion in the Ash Creek corridor in this area is a current City project currently in design, which would construct the Chestnut Street extension across the Property, including a bridge/structure across Ash Creek.

Because the Master Plan fully protects the Ash Creek corridor, including the entirety of the 100-year flood plain and the sensitive riparian habitat therein, and the minimum development setback of 25' from ordinary high water and the additional 40' stormwater corridor fit well within the proposed open space dedication, this approval criteria is met.

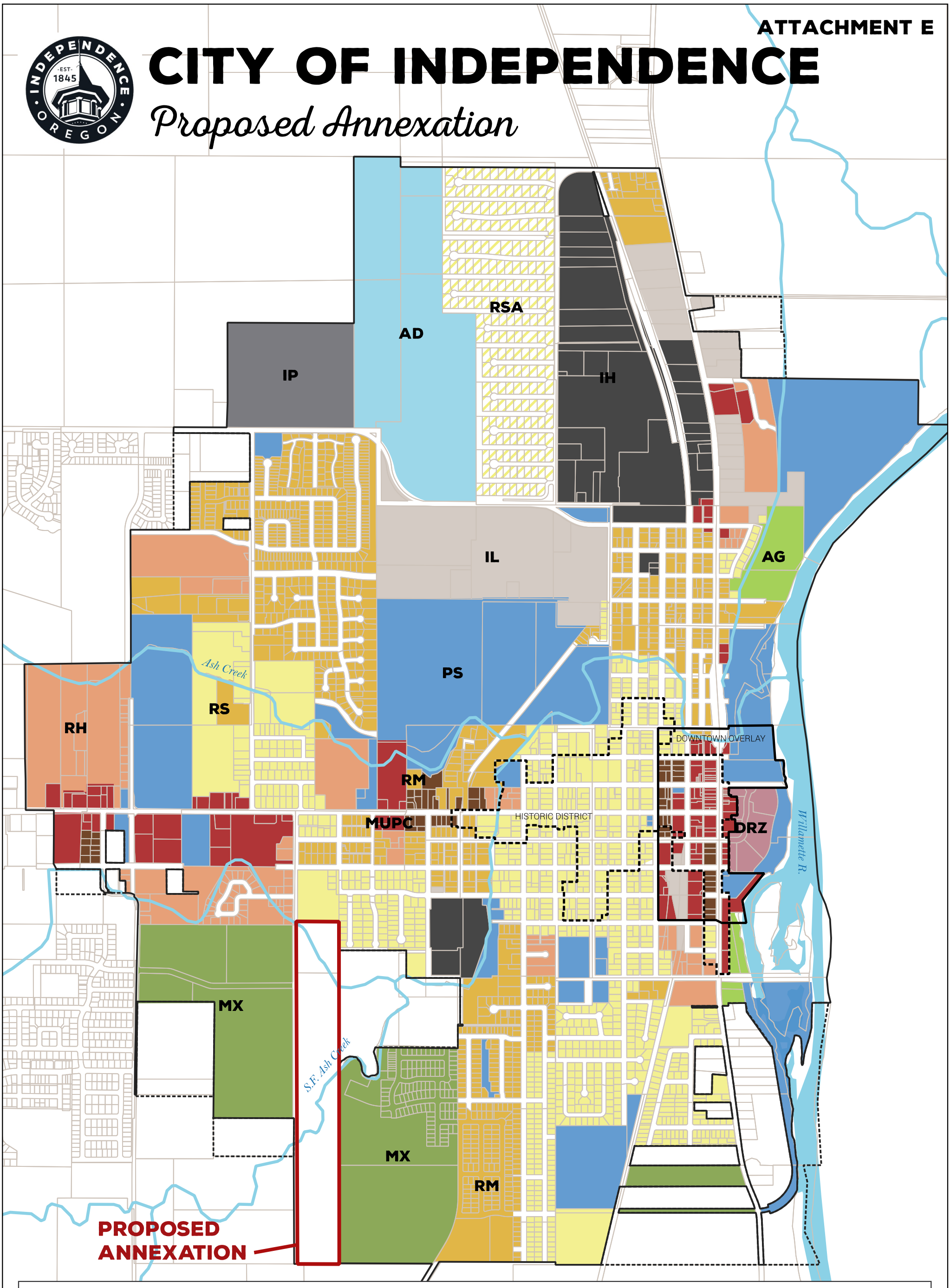
SUMMARY

The Master Plan submitted for the Property is entirely consistent with the policies of the Southwest Independence Concept Plan and meets all of the Approval Criteria outlined in Section 14.030 of the Independence Development Code. The Property Owners are looking forward to developing Independence's next great neighborhood, and urge the prompt approval of this Annexation request.

ATTACHMENT E

CITY OF INDEPENDENCE

Proposed Annexation

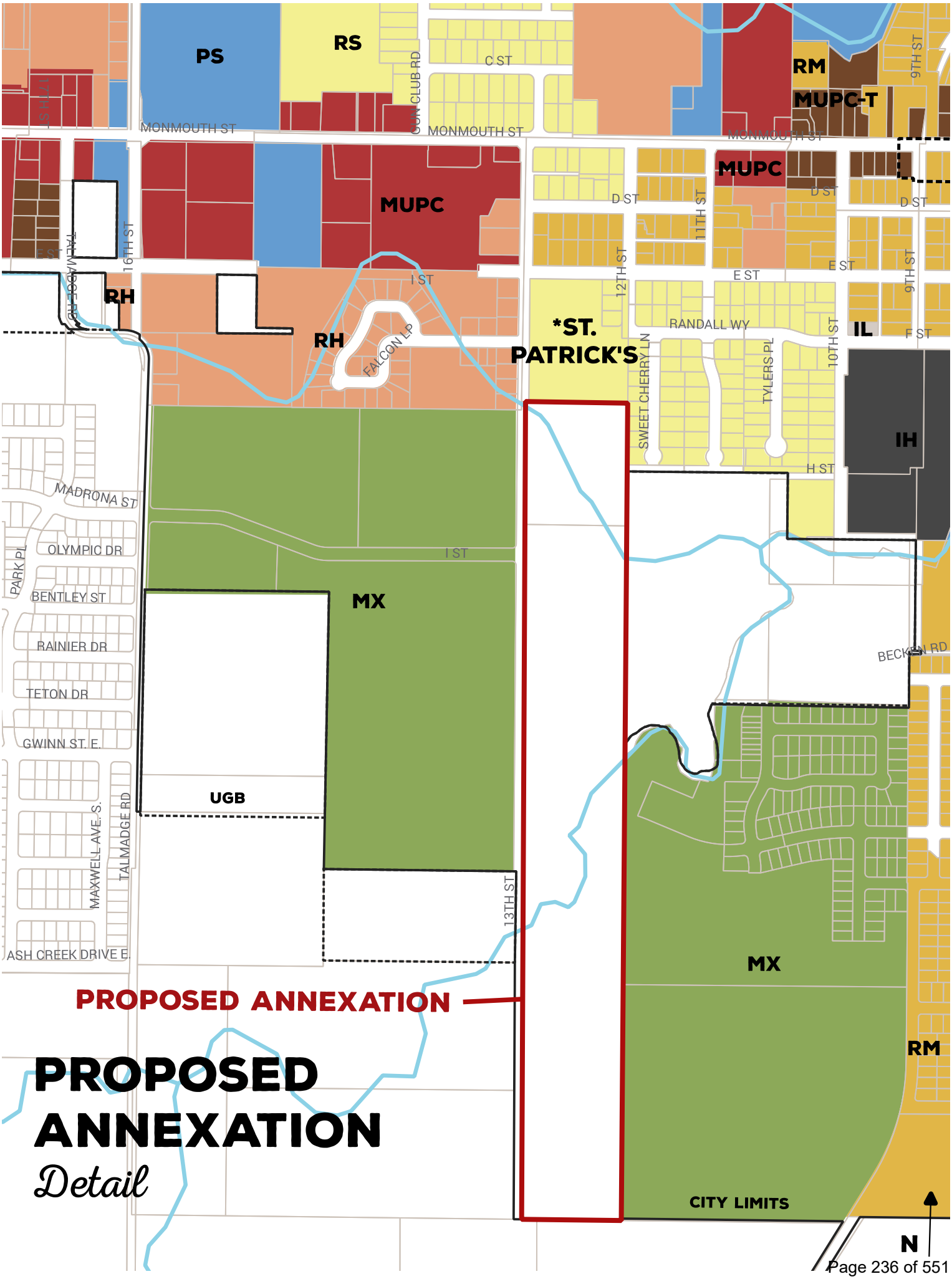


LEGEND

ZONE

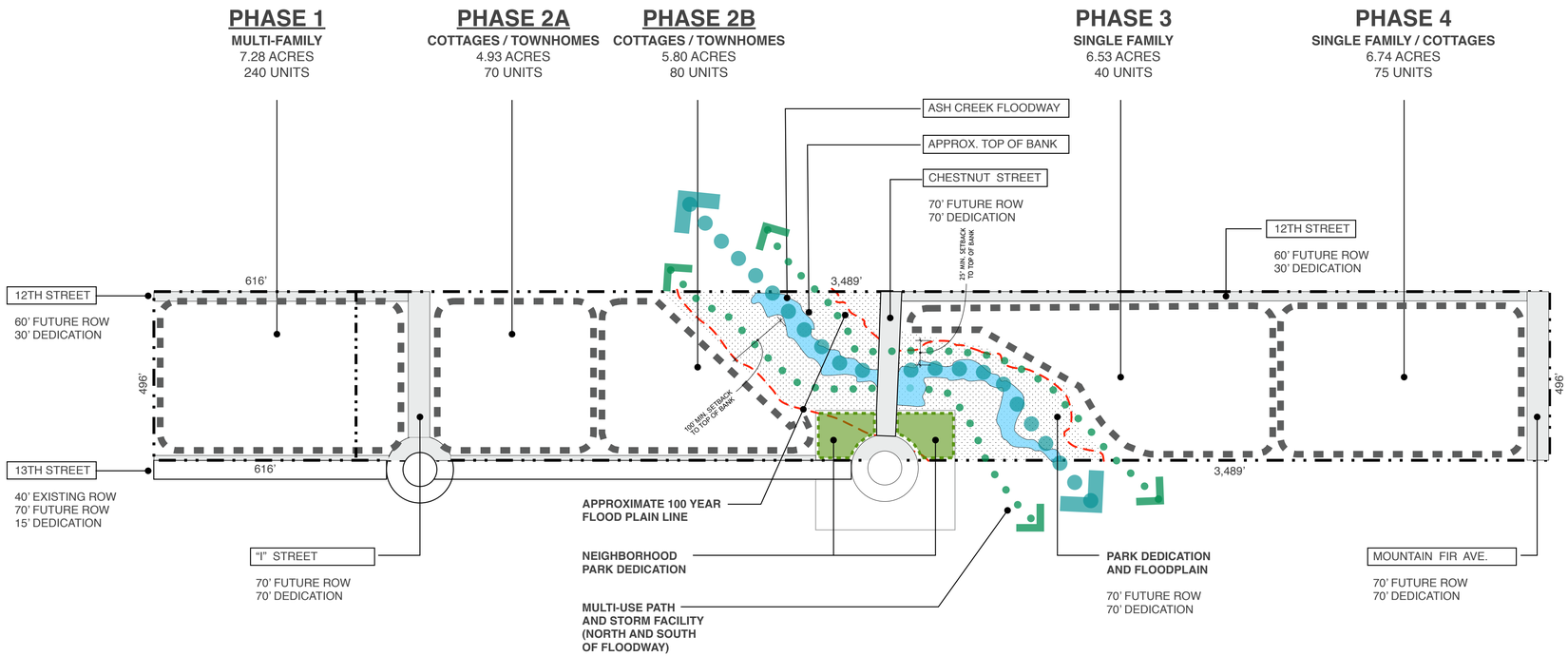
- Low-Density Residential (RS)
- Medium-Density Residential (RM)
- High-Density Residential (RH)
- Residential Single-Family Airpark Overlay (RSA)
- Mixed Residential (MX)
- Mixed-Use Pedestrian Friendly Commercial (MUPC)
- MUPC-Transitional (MUPC-T)
- Downtown Riverfront Zone (DRZ)
- Light Industrial (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 06.12.2025



PROPOSED ANNEXATION

Detail



PHASE: ANNEXATION

PROJECT: **13TH STREET MASTER PLAN**

LOCATION: 6120 S. 13TH STREET, INDEPENDENCE, OREGON
(MAP 08429, TAX LOTS 01100 AND 02100)

MAHONIA NW
NORTHWEST COMMUNITY DEVELOPMENT
811 Sunny Hill Dr, Lake Oswego OR 97034

Independence Property LLC
PO Box 843
Salem, OR 97308

JANUARY 1, 2026

ANNEX MP-001

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Planning Manager Fred Evander
MEETING DATE: March 10, 2026
SUBJECT: Council Bill #2026-07 – Code Revision adopting Legislative Amendment (LA) 2026-01, a Change to the Requirements for Fences Associated with Governmental Uses

---

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

Statement of Issue:
Adoption of proposed Ordinance, Council Bill #2026-07 regarding fencing for government uses.

Background
On February 10, 2026 a public hearing was held regarding fencing for government uses with significant discussion regarding the proposed changes. A first reading was approved on the proposed Ordinance allowing barbed wire on top of six foot-tall chain link fences for governmental uses. An administrative error was then found in that Exhibit B of the Council Bill contained language different than that intended by the Council. The attached Council Bill #2026-07 now contains the language as intended by the Council.

Procedurally, a public hearing has been held, and now should the Council still wish to move forward as previously discussed, a motion for a first reading proposed Ordinance is appropriate as it now contains corrected language.

Fiscal Impact:
No direct fiscal impacts would occur because of the adoption of the code revision.

Options:
The Council may:

A. Approve CB #2026-07 as submitted
B. Approve CB #2026-07 with amendments
C. Take no action

Recommendation/Suggested Motion:
Staff recommend Option A.

Suggested Motions:

"I move to read the proposed Ordinance, Council Bill #2026-07 to adopt LA 2026-01 in full as the text is contained in the Council packet, for the first time."

Should the motion pass unanimously, a second motion would be in order:

"I move to read the proposed Ordinance, Council Bill #2026-07 for the second time by title only."

Should the motion pass, a third motion would be in order:

"I move to adopt the proposed Ordinance, Council Bill #2026-07."

Attachment:

A. CB #2026-07 and Exhibits

Reviewed and approved by City Manager Kenna West

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
STATE OF OREGON, COUNTY OF POLK

An Ordinance Amending Independence Development Code, Section 74.020, Specific Standards for Accessory Uses, To Establish Standards for Fences associated with Governmental Facilities; and Declaring an Effective Date	]]]]	CB #2026-07

ORDINANCE NO. 1630

WHEREAS, the City of Independence has no standards that effectively regulate the fencing of governmental facilities, including facilities such as water and wastewater infrastructure; **AND**

WHEREAS, vandalism to or damage of water or wastewater facilities could cause significant impacts to the public health, safety and general welfare of residents of the City, including but not limited to the inability to effectively provide water to residents, the inability to treat wastewater from uses, and/or the exposure of individuals to hazardous chemicals; **AND**

WHEREAS, notice about potential revisions to the fence standards was provided on the Oregon Department of Land Conservation "PAPA" website on November 24, 2025; **AND**

WHEREAS, the Planning Commission considered revisions to the fence standards at their meeting of December 4, 2025; **AND**

WHEREAS, on December 24, 2025, the City of Independence published notice in the local newspaper about hearings to be held by the Independence Planning Commission ("Commission") and the Independence City Council ("Council"); **AND**

WHEREAS, on January 5, 2026, the Planning Commission conducted a properly noticed public hearing to consider the proposed amendments to the Independence Development Code ("Code"), at which time interested parties and members of the general public had an opportunity to be heard; **AND**

WHEREAS, following the public hearing, the Planning Commission recommended that the City Council approve the proposed amendments; **AND**

WHEREAS, on February 10, 2026, the Council conducted a properly noticed public hearing regarding the proposed Code amendments, at which time interested parties and members of the public had an opportunity to be heard, and reviewed the record and recommendations of the Commission and City Staff; **AND**

WHEREAS, on February 10, 2026, following the close of the public hearing and after due deliberation, the City Council found that the proposed amendments to the Code

complied with applicable provisions of the City of Independence Comprehensive Plan and the Independence Development Code, as shown in the findings contained in the Staff Report attached as Exhibit A.

NOW THEREFORE, THE CITY OF INDEPENDENCE DOES ORDAIN AS FOLLOWS:

Section 1. The City of Independence hereby adopts the above recitals and the findings contained in the Staff Report, attached hereto as Exhibit A and incorporated herein by this reference, in support of the amendments to the Independence Development Code.

Section 2. Section 74.020 of the Independence Development Code is hereby amended as provided in Exhibit B.

Section 3. All unamended provisions of the Code shall remain unchanged and in full force and effect.

Section 4. Severability. The sections, subsections, paragraphs, and clauses of this ordinance and the attached code provisions are severable. The invalidity of one section, subsection, paragraph, or clause shall not affect the validity of the remaining sections, subsections, paragraphs, and clauses.

Section 5. Codification. Provisions of this Ordinance shall be incorporated into the Independence Development Code, and the words “ordinance” or “section” may be changed to “code,” “article,” “chapter,” “division,” or another word, and the sections of this Ordinance may be renumbered or re-lettered, provided however, that any recital clause and boiler plate provisions of this Ordinance need not be codified, and the City Recorder is authorized to correct any cross-references and any typographical errors.

Section 6. Effective Date. This ordinance will take effect thirty (30) days after the date of passage and signature by the Mayor.

First Reading to the Council, this _____ day of _____, 2026
Second Reading to the Council, this _____ day of _____, 2026
Adopted, this _____ day of _____, 2026
Signed by the Mayor, this _____ day of _____, 2026

_____
ATTEST: KATE SCHWARZLER, MAYOR

_____
Myra Russell, City Recorder

INDEPENDENCE
Oregon's Story Begins Here

CHANGES TO FENCE STANDARDS (FILE NO. LA | 2026-01)
STAFF REPORT

MEETING DATE: February 10, 2026

RECOMMENDATION: **APPROVAL**

FILE NUMBER: LA | 2026-01

RE: Public Hearing – Potential Change to the Requirements for Fences Associated with Governmental Uses

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 10: General Provisions
-Subchapter 11: Administrative Provisions

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ATTACHMENTS :

A. Proposed Code Change (2 pages)
B. Public Comment from Clyne, dated 2025 December 16 (2 pages)

I. SUMMARY

At the meeting of February 10, 2026, the Independence City Council will discuss a potential change to the fence standards in the City of Independence.

Staff Proposal: Staff proposed that the Planning Commission should recommend the approval of a change to City fence standards that allows governmental uses and structures to be surrounded by fences that were six feet tall and topped with barbed wire.

Planning Commission Recommendation: The Planning Commission largely agreed with the staff proposal but recommended a requirement that a public use adjacent to three or more existing residential parcels can only use barbed wire if it is on a second fence that is setback 15-feet from the property line..

II. WHAT IS THE PROBLEM?

The City of Independence recently embarked on an initiative to ensure that its critical infrastructure facilities were secure from acts of vandalism or terrorism. To discourage access to these properties, the City installed barbed wire fences around key facilities that either did not have barbed wire or were not fenced at all. These properties included the wastewater treatment plant and the south wellfield and water tank located along River Oak Road. Existing six foot tall fences at these facilities were topped with barbed wire. Properties lacking fencing were secured with new six-foot-tall fences that were topped with barbed wire.

Two neighbors of the south wellfield property objected to the placement of barbed wire around the facility, among other things because the wire was added to an existing fence in a residential zone and was less than eight feet above the ground.

Given the complaint, the City reviewed its existing fence standards in Independence Development Code (IDC) Section 74.020 and the fences surrounding several similar governmental uses. Staff's review revealed that:

- The current code does not effectively address fences for government uses. The IDC allows barbed wire fences in commercial and industrial zones and requires them to be at least eight feet high. No standards exist for any kind of fence in the Public Service or Airport Development zones. Governmental facilities and uses are allowed in Residential zones, but they are required to meet the fence standards for residential uses – 3.5 feet tall in the front yard unless the fence is see-through. No chain link or barbed wire is allowed in residential zones. Additionally, some City facilities are located in rights of way which have no zoning and therefore no fence standards.
- Construction of an eight-foot-tall fence to ensure the barbed wire is at least eight feet from the ground is difficult, particularly on an existing six-foot-tall fence. To make the change, an individual would need to conduct an engineering analysis and either add onto the fencing and fence posts or entirely remove and replace the fencing and posts (at a potentially significant cost). A detailed explanation of that process is offered below.
- Requiring all barbed wire fences surrounding governmental uses to be eight feet tall would make several government fences with barbed wire at six feet non-conforming. Uses with barbed wire fencing at six feet, and the zone where they are located, include the following:
    - The airport (operated by the Oregon Department of Aviation), located in the Airport Development District.
    - Polk Well 1, just south of the Independence Sports Park, located in the Public Services Zone.
    - The River Drive Well, located in the Low-Density Residential Zone and sharing a property line with the Light Industrial Zone and the Agricultural Zone.
    - The Riverview Park Pump Station, located in the Public Services Zone and sharing a property line with the Mixed-Use Pedestrian Friendly Commercial Zone.
    - The Oak Street Pump Station, located in un-zoned City right-of-way
    - The 9th Street Pump Station, located in un-zoned City right-of-way and bordering residential property in the Medium-Density Residential zone.
    - The Monmouth Street Reservoir, located in the Public Services Zone and sharing a property line with the Residential High-Density Zone and the Hazel Glen Manufactured Home Park.

- The City of Monmouth well and water tank site, located in the Public Services Zone along 4th Street and bordering the Low-Density Residential Zone along its northern extent.[1]

Within the City as a whole, the City of Independence contains only a few eight-foot-tall fences. A few examples of eight-foot-tall fences with barbed wire include:

- Polk Wells 2 and 3, just south of the Independence Sports Park.
- A portion of the City Shops at 160 F Street.
- The fence for Mobility Solutions at 155 E Street.
- The industrial building 905 N. Main.
- Portions of G&R Auto Wreckers at 4695 Independence Highway.
- Portions of the Pick a Part at 1074 Monmouth Street.

Fences shorter than eight feet with barbed wire also exist for commercial and industrial uses including:

- The industrial property at 10th and F Street (900 F Street).
- The Robert Lloyd Sheet Metal Complex at 4485 Independence Highway.
- The old Oregon Alder Property off both Hoffman Road and Stryker Road.
- The industrial property at 4770 Independence Highway.
- The industrial property at 900 N Main.
- The storage units at 885 N Main, which border the Greystone Apartments on two sides.
- The storage units at 590 Hoffman Road.
- Portions of the storage units at 350 N. Ash.
- The Pacific Power Substation along Monmouth Street, which borders the Hazel Glen Manufactured Home Park.
- The Century Link building at Talmadge Road and Monmouth Street.

III. WHAT IS PROPOSED?

Given these findings, and the fact that the City will continue to build new infrastructure facilities (including a new drinking water facility which is underway), City staff propose to create a new fence standard for public service uses, regardless of the zone where the use is located. The proposed new fence standard would allow a six-foot-tall fence with barbed wire.

The proposed language read:

> *Government Service Structures or Uses. Notwithstanding the standards above, fences enclosing municipal or government service structures or uses, including, but not limited to, a reservoir, water tower, pump station, airport, bus terminal or station, fire station, transformer station or sub-station, may be constructed of chain link. The fences, for which there is no height limitation, must be at least six (6) feet tall if topped with barbed wire.*

This language was intended to address the issue at the south wellfield, as well as the lack of standards for fences associated with public uses. As noted above, the Public Service Zone lacks a fence standard, and the standard in the residential zone (which currently requires a maximum 3'6" fence in the front yard, unless the fence is non-site obscuring and does not allow chain link) is not adequate to protect government facilities. It should be noted that barbed wire is not the same as razor wire, which is typically strung on top of fences in coils while barbed wire is strung in straight lines.

The Planning Commission generally agreed with the intention of staff's proposal but recommended a 15-foot setback for barbed wire fences when the property is adjacent to at least three residential parcels. The proposed language added the following sentence to staff's original recommendation:

[1] This list and lists to follow do not include all fences. Staff has taken care to look for barbed wire fences throughout the City but recognizes that some fences may have been overlooked.

…provided that where a barbed wire topped fence abuts three or more existing residential parcels, a second fence that contains the barbed wire shall be set back at least 15 feet from the property line.

IV. WHAT CONSIDERATIONS WENT INTO STAFF'S PROPOSAL?

Fundamental considerations that staff weighed regarding how best to proceed included questions related to safety, visual impact, and the ease and cost of completion. These issues are explored below:

Safety of Facilities – The fundamental reason that the City seeks to install barbed wire fences around its facilities is to protect City infrastructure, including multimillion dollar facilities such as the wastewater treatment plant, the south wellfield, and the 9th Street Pump Station.

While impacts to the facilities may seem theoretical, any vandalism and related failure of a public/governmental facility could significantly impact the public health, safety and welfare of the community including the ability to provide clean water to residents or to handle or treat wastewater. For instance:

- If the inflow of the wastewater treatment plant was damaged, the City would not be able to treat wastewater. Sewer pipes would back up and, if the problem was not addressed quickly, raw sewage would eventually spill from low points in the system, creating a public health hazard.
- If one of the several pump stations in town was damaged, a sizable portion of the City would not be able to transmit wastewater to the wastewater treatment plant. Failure of a pump station would cause sewer pipes to back up and, if the problem was not addressed quickly, would result in raw sewage spilling from low points in the system, causing a public health hazard.
- If a water reservoir were damaged, the City may not be able to provide sufficient water pressure to serve certain portions of the community and/or have sufficient pressure to fight fires.

All these examples would also incur potentially significant costs for repair and cleanup. Given the importance of these and other public facilities, taking precautions, even as simple as adding barbed wire, is prudent.

Some individuals have suggested the installation of security cameras as a potential alternative to the installation of a barbed wire fence. Widespread use of cameras, however, is not practical in many instances. The south wellfield, for instance (just one of the many city facilities with fences), has five different wells, each of which are in different buildings, a pump station, and a 1.5-million-gallon reservoir with an approximately 319-foot circumference. Adequately filming the area would require at least 7 cameras, though given the size of the reservoir, more would likely be necessary. Additionally, even if filming did occur, the feeds would not be monitored.

Cameras would only be useful if something happened to a facility, and culprits were sought after the damage was done. The cameras would not serve as a preventive security tool. Given the potential impact to health, safety and general welfare, this use of cameras is not as effective a deterrent as the installation of barbed wire, which would physically discourage people from entering. The use of cameras should occur in conjunction with physical barriers, not instead of them.

The airport, which is operated by the Oregon Department of Aviation, offers another illustration of the usefulness of fences compared with cameras. The fence line at the airport is more than 5,000 feet long and is primarily intended to keep people and animals away from the runway. Using a camera to achieve a similar result would not be effective.

Safety for Animals/Children – In discussions about fencing, individuals have also expressed a concern over the safety to animals and people from a six-foot-tall fence topped with barbed wire. While this danger seems valid in theory, six-foot-tall fences with barbed wire on top are not necessarily dangerous. In fact, in reviewing the codes of other cities, several cities allow barbed wire at six feet including Dallas

(in industrial areas), Canby, Salem (with a warning sign placed every 15 feet), Eugene, and Springfield.[2] Eugene prohibits barbed wire along a sidewalk or public way unless the barbed wire is intended to protect a hazardous area or facility and Springfield and Canby do not allow barbed wire to extend over a street or sidewalk. If six-foot-tall fences with barbed wire on top were inherently dangerous, it is likely that more cities would either prohibit them or require higher fences.

In fact, the City of Independence has several fences with barbed wire on top of a six-foot-tall fence and has never had a report of a child or animal injured on a City fence (or on any privately-owned barbed wire fence). Several six-foot-tall fences with barbed wire are present near known wildlife corridors and residential developments in Independence. Despite this fact, an informal poll of current and recently retired City staff found that no one recalls any child or animal ever being stuck in barbed wire or issuing a complaint for being harmed by barbed wire.

Visual Impact – Submitted comments and testimony about the proposed fence standards have argued that barbed wire obscures neighboring property views. However, any increase in the height of a fence or additional fencing obstructs the view to some degree, and barbed wire likely obstructs views less than other available options. As shown in Figure 1, barbed wire includes three parallel lines of wire, while chain link involves a grid of wires (of a similar diameter) that covers a greater proportion of the same space. Slats in chain link and cedar fencing are even more visually obstructive. The use of chain link or any another type of fencing would have more of an impact than barbed wire on the view.

FIGURE 1
COMPARING THE VIEW OF BARBED WIRE AND CHAIN LINK

Difficulty of Adding Height to a Fence – Finally, replacing a six-foot fence with an eight-foot fence is difficult, expensive, and often requires the complete replacement of the posts and chain link. While fence-height extenders exist, the use of the extenders requires an applicant to submit an engineering analysis to evaluate whether new hinge points would be created on the fence and whether the original

[2] Staff has reviewed several fence codes and practices as part of this report. Multiple other cities do not allow barbed wire fences at all according to their codes but have barbed wire on top of six-foot-tall fences on various properties in those same cities.

concrete footings would be able support the added height (any fence over seven feet in height requires a similar engineering analysis related to the possibility of wind throw). Because of the difficulties in avoiding the creation of hinge points and determining how much concrete was used for the fence posts, the installation of an entirely new fence would likely be necessary.

Conclusion – Given these considerations, staff recommended amending the City's Development Code to allow public agencies to add barbed wire to six-foot-tall fences (particularly for fences that currently exist) to protect governmental facilities.

V. WHAT CONSIDERATIONS WENT INTO THE PLANNING COMMISSION'S RECOMMENDATION?

The Planning Commission considered these perspectives as well as statements from community members to determine how best to create a requirement for fences around governmental uses.

To balance the need to protect governmental facilities with neighboring residential properties, the Commission recommended that a 15-foot setback be established for a fence with barbed wire when the fence was adjacent to at least three existing residential parcels. The Planning Commission anticipated the installation of a second fence to accommodate the barbed wire.

In making this recommendation, the Commission established the threshold of three residential parcels for the standard because they realized that some City facilities such as pump stations were quite small and may not allow the City the ability to meet the 15-foot setback. The Commission passed the motion with a vote of 3 to 2.

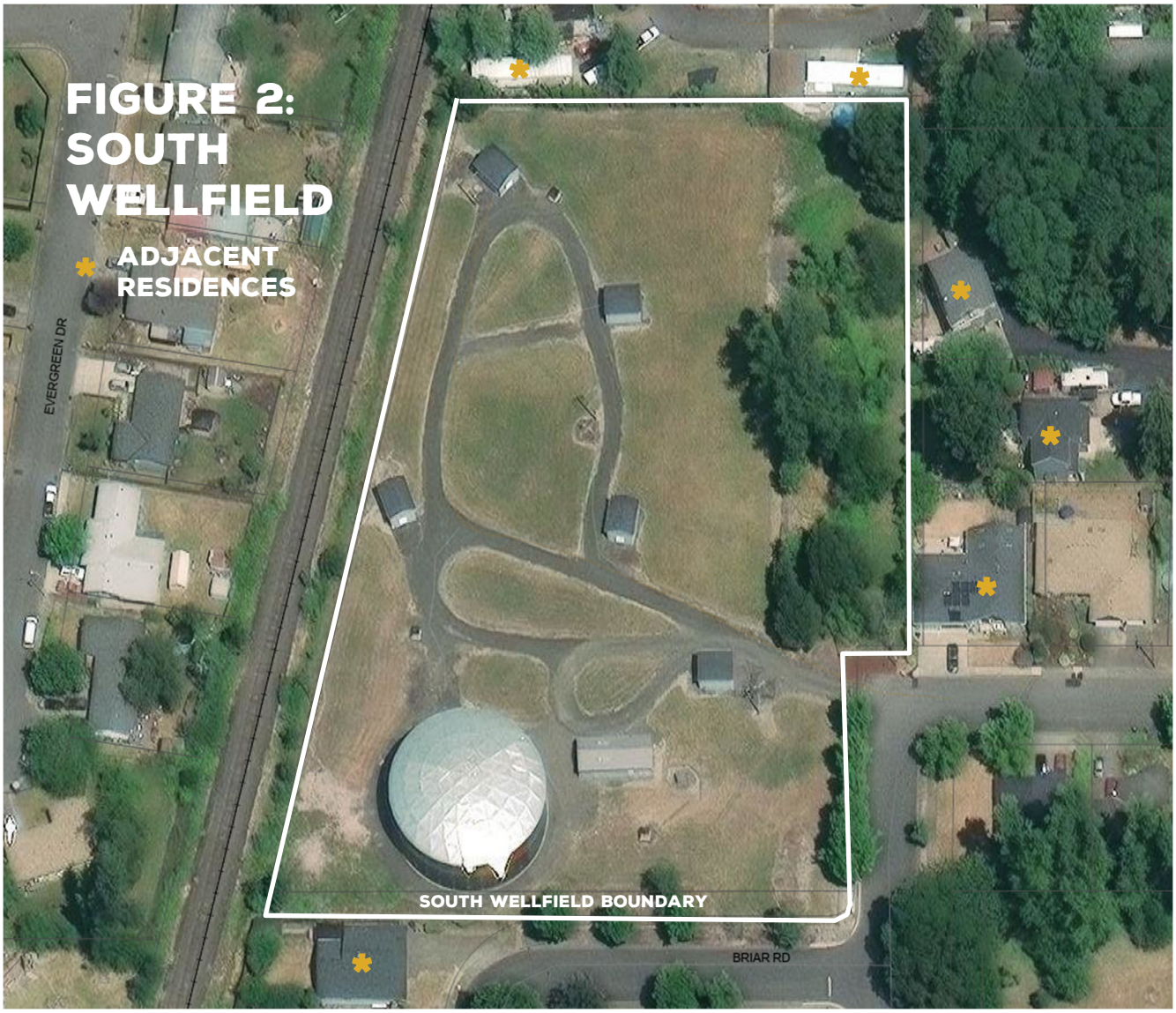
VI. WHAT QUESTIONS ARE RAISED BY THE PLANNING COMMISSION RECOMMENDATION?

This recommendation raises a few questions that should be addressed before the City Council adopts the code. These questions include:

How would the required setback address parcels (as proposed by the Planning Commission) vs residential units? The language proposed by the Planning Commission referenced residential parcels but ignored situations where a fence may abut a multifamily structure or a use such as a manufactured home park (which have many residential units but are only one parcel). Several multifamily properties are currently adjacent to City facilities with 6 foot barbed wire fences on their perimeter.

What is considered abutting? And does the required setback relate to the entire fence line? The language proposed by the Planning Commission sought a 15-foot setback and a second fence line when a governmental use abutted three or more residential parcels. However, as proposed, the language was not clear about how the proposal would relate to a site such as the south wellfield. As seen in Figure 2, the wellfield has three residences on its east side, is adjacent to the Independence Mobile Home Park on its north side and is adjacent to one parcel on its south. All told the roughly 1,680-foot fence line abuts a total of six residential structures. Given this configuration, would the 15-foot setback apply to the entire site? Or would it only apply on sides that are adjacent to three or more residential properties?

Should the distance that a home is located from the fence be considered in the determination of what is abutting? The Planning Commission language suggested that a second six-foot-tall fence, topped with barbed wire and set back 15 feet from the property line, would be required when a governmental use was adjacent to three residential parcels. However, no requirements were established to address circumstances where the homes on the parcels were not located anywhere near the property line – for example adjacent to the property where the City's new drinking water facility will be constructed. If the homes on the residential parcels were a significant distance from the fence line, would the standard still apply?



How would the non-conforming use standards affect existing fences on property lines? The language proposed by the Planning Commission sought to allow a 6-foot-tall fence with barbed wire along a property line so long as there was less than three adjacent residential properties. The Planning Commission's recommended language would cause a variety of existing public uses, such as the water reservoir on Monmouth Street (which is surrounded by a 6' barbed wire fence and is adjacent to several manufactured homes in Hazel Glen Mobile Home Park), to be nonconforming. The City's nonconforming use standards would not allow the City to repair or replace the fence in the future without coming into conformance with the code. In the case of the reservoir on Monmouth Street, achieving the additional required setback would not be possible, since the tank is less than 15 feet from the current fence. The Pacific Power substation next door would be similarly affected.

As the community continues to develop, new residential properties will be platted adjacent to public facilities. If the City were to construct a barbed wire fence around the perimeter of its planned new drinking water facility, planned residential developments will eventually create multiple new residential lots adjacent to the facility. The new residential development would cause the City facility to be out of compliance with the City's code and would make the existing fence a non-conforming use. A similar situation might be created in southwest Independence, where a sewer pump station must be constructed

to serve planned residential developments. In both of these cases, it would be costly and potentially impossible for the City to meet the 15 foot setback requirement if the fences needed to be repaired for some reason.

Does the recommendation's requirement of two fences create excessive cost? In the creation of the proposed standard, the Planning Commission largely focused on the situation at the south wellfield, where barbed wire was added onto an existing six-foot-tall fence. Responding to the situation, the drafted language required a second fence to be installed (since a fence previously existed on the property line). However, if the City or another governmental use sought to install an entirely new fence at a property adjacent to at least three residential parcels, it would be significantly more expensive to construct two fences as the recommended language appears to propose.

VII. STAFF RECOMMENDATION

Staff recommends that the City Council proceed with the original recommended code change. A standard is needed for fences surrounding governmental uses so that the City and other public entities can secure their critical infrastructure. The Planning Commission's recommendation for a 15 foot setback when adjacent to three or more residential parcels is well intentioned but would be challenging and expensive to implement while creating a potentially problematic situation at current and future public facilities.

Findings for the revisions to the fence standards, regardless of the approach selected by the City Council, are presented below.

IX. STAFF FINDINGS - OREGON STATE PLANNING GOALS AND INDEPENDENCE COMPREHENSIVE PLAN GOALS

Updates to the Independence Development Code 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), Public Facilities (Goal 11), and Urbanization (Goal 14). Combined these goals seek to "accommodate urban population and urban employment inside urban growth boundaries" and "ensure efficient use of land" (see Goal 14), while assuring that citizens are involved in the planning process and considerations related to public facilities are made. The Independence Comprehensive Plan, public facilities plans, and Independence Development Code help to implement the Oregon State Planning Goals in Independence.

The proposed fence standards appropriately fit into this planning framework.

Key findings related to the proposed changes are addressed below:

Goal 1. Citizen Participation. Goal 1 of the Oregon State Planning Goals looks "to develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process." The Citizen Involvement Element of the Comprehensive Plan and Subchapter 11 of the Independence Development Code help to implement this goal.

To provide notice of the proposed changes, the City offered notice on its website, newsletter and Facebook page, posted notice on the Department of Land Conservation and Development "PAPA" website, and published notice in the Polk County Itemizer-Observer. The Planning Commission also discussed the proposed changes in a work session on December 1, 2025, and held a public hearing on the changes on January 5.

The Independence City Council will hold a public hearing on the proposal on February 10th.

Given these methods, individuals have had and will have several opportunities to learn about the proposed code change and to be involved in the process. The proposed amendment addresses and meets Goal 1.

Goal 2. Land Use Planning. Goal 2 of the Oregon Planning Goals seeks "to establish a land use planning process and policy framework as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions." The Land Use Element of the Independence Comprehensive Plan, which seeks "to encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs," and the Independence Development Code help to implement this goal.

The draft fence standards fit appropriately within this planning framework. The amendments look to effectively use the various land use designations in Independence (see Land Use Policies 2 through 4) and "update and revise land use designations when necessary to accommodate demonstrated need for changing circumstances" (see Land Use Policy 1). The standards seek to establish a set of fence standards for governmental service uses that could apply for all properties owned by the City and similar governmental agencies.

Existing fence standards and zoning designations in Independence do not effectively regulate government facilities. With the existing standards, the fence requirements for public service uses vary depending on the underlying zone:

- Fences for governmental uses in public service zones have no standards.
- Fences for governmental uses in industrial/commercial zones can have chain link and are required to be at least eight in height if barbed wire is used.
- Fences for governmental use in residential zones are not allowed to use chain link and are required to be 3.5 feet tall in the front yard unless constructed of a non-site obscuring material. No barbed wire is allowed in residential zones.

The approach does not provide a consistent set of standards for government uses or effectively promote the protection of important governmental facilities.

Additionally, with the underlying zoning acting as the basis for the fence requirements, the standards are unclear about what happens when a transition in zones occur. For instance, the 9th Street pump station is located on an un-zoned former rail right-of-way that is bound on two sides by residential zoning. With the existing standards, it is not clear how to address the transition between the undesignated right-of-way and the residential zone (i.e. is the fence required to be 7-foot cedar or can it be chain link). The proposed revision would address this uncertainty by clarifying that the standards apply to the entire governmental use that is enclosed by the fence. The proposed amendment addresses and meets Goal 2.

Goal 11: Public Facilities. Goal 11 of the Oregon State Planning Goals looks "to plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development." The Independence Comprehensive Plan Public Facilities Element and its related capital facilities plans (including the Wastewater System Plan and Water Master Plan) help to implement this goal.

The proposed allowance of barbed wire on the top six-foot-tall fences supports the City's capital facilities efforts by ensuring that taxpayer investments are well protected and that water and sewer infrastructure is functional. The proposed amendment addresses and meets Goal 11.

Goal 14: Urbanization. Goal 14 of the Oregon State Planning Goals looks "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 Intergovernmental Agreement between Polk County and the City of Independence Regarding the Urban Growth Boundary, the Urbanization Element of the Independence Comprehensive Plan, city facility plans and the Independence Development Code implement this goal.

The various plans and policies in Independence seek to provide urban services (including water and sewer) within the City limits and limit the extension of utility services outside of the community. Key to the success of the services and this vision of growth inside City limits is the assurance that the facilities are well protected and able to continue to function. Well-functioning water and sewer systems are foundational to the quality of life in Independence and the ability for future urbanization to occur.

The proposed amendment addresses and meets Goal 14.

Based on this evaluation, the proposed changes effectively balance considerations about citizen involvement, public facilities, and urbanization. While the City Council may elect to make further revisions to the code, the proposed code changes generally achieve the Oregon State Planning Goals.

X. STAFF FINDINGS – INDEPENDENCE DEVELOPMENT CODE

Beyond the Oregon State Planning Goals and the Comprehensive Plan, the proposed changes are required to conform with the standards of the Independence Development Code.

Subchapter 10: General Provisions

…

10.040 Amendment of Development Code

Any amendment of the text of this development code shall be accomplished by ordinance of the City Council. Proposals for such amendments shall be submitted to the Planning Commission for public hearing. The Planning Commission shall submit to the City Council its written recommendation regarding the proposed amendment. Such recommendation shall be submitted to the City Council within 30 days of the Planning Commission's action on the proposed amendment. Notice shall also be provided to state land use agencies in accordance with statutory requirements. This is a Type IV action – See 11.002 (D).

Staff Response: The Independence Planning Commission considered the proposed changes during a public hearing on January 5, 2025. The City Council will consider the changes on February 10, 2026. The Council will be given a draft of an ordinance to potentially adopt the changes at the meeting of February 10. Given the process, this standard will be met.

…

Subchapter 11: Administrative Provisions

11.002 Application Types and Review Procedures

All development permits and land use actions are processed under the City's administrative procedures. There are four types of actions, each with its own procedures.

…

D. Type IV Action

A Type IV action is a legislative review in which the City considers and enacts or amends laws and policies. Private parties may request a Type IV action; however, it must be initiated by the Planning Commission, or City Council. The City Council makes the final, local decision. Sections 11.025 and 11.030 list the notice and hearing requirements.

1. Amendments and Revisions of the Comprehensive Plan
2. City Plan Document Adoption, e.g. Water System Plan
3. Zoning Code Amendments

Staff Response: Staff has reviewed the changes as a Type IV – Legislative Review. Staff and the Independence Planning Commission initiated the changes to consider how best to

address fence requirements for government facilities. Given the process, this standard will be met.

11.015 General Provisions

In order to provide for citizen review of the planning process and the orderly keeping of records of actions relating to this Ordinance, the City shall ensure that the following measures are maintained and available for public review.

…

Staff Response: Staff has taken proper steps to ensure compliance with the standards in Independence Development Code Section 11.015, including publishing a notice of the changes in the Polk County Itemizer-Observer, writing a staff report for the amendments, and keeping a file related to the proposal. This standard is met.

11.025 Notice of Public Hearings

…

B. Legislative Hearings (Type IV). Notice of Public Hearing by the Planning Commission or City Council relating to any legislative action shall be published in a newspaper of general circulation a minimum of 10 days prior to the date of the hearing. Notice shall be provided to the Department of Land Conservation and Development in conformance with DLCD rules prior to the first evidentiary hearing by the City for any legislative action.

Staff Response: Staff sent notice of the changes to the Oregon Department of Land Conservation and Development on November 24, 2025, and included information about the changes on the City of Independence Planning Department website. Staff additionally published a notice of the public hearing in the Polk County Itemizer-Observer on December 24, 2025. Comments received were included and addressed within this Staff Report. This standard is met.

PROPOSED CHANGE TO IDC 74.020

74.020 Specific Standards for Accessory Uses

A. Fences.

1. Standards for Zones and Uses

a. Residential Zones.

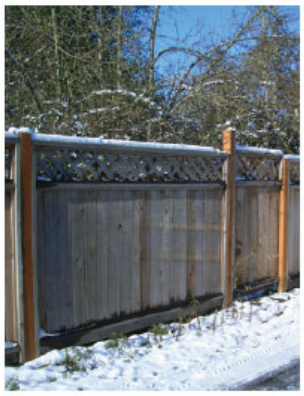
i. Height. In the RS, RM and MX zones, fences in the front yard shall not exceed 3 ½ feet in height unless the fence is constructed of a non sight-obscuring material. Side, rear and non sight-obscuring front yard fences shall not exceed seven (7) in height.

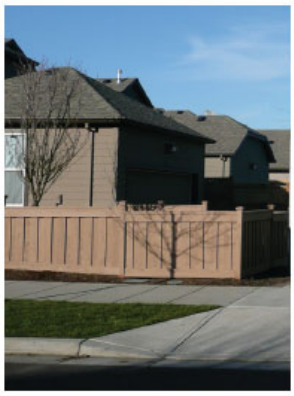
ii. Materials.

A. Fences shall be made of wood, brick, vinyl or wrought iron.

B. Chain link fences shall be prohibited, unless 50 percent of the residential lots on the same block or cul-de-sac have chain link at the time of application submittal. In those instances, chain link may be used in a similar location on the lot as the other properties on the block/cul-de-sac (i.e. along a front, side or rear property line, if the existing fences are found in those locations on the other properties). No new chain link shall be allowed in the Independence Historic District.

[1]





[2]

Fences. *[1] Fences should be made of wood brick or wrought iron. [2] Front yard fences should not exceed 3 1/2 so as not to inhibit surveillance.*

b. Commercial and Industrial Zones.
Fences enclosing commercial or industrial uses, for which there is no height limitation, must be at least eight (8) feet high if topped with barbed wire or other injurious material.

c. Government Service Structures or Uses. Notwithstanding the standards

above, fences enclosing municipal or government service structures or uses, including, but not limited to, a reservoir, water tower, pump station, airport, bus terminal or station, fire station, transformer station or sub-station, may be constructed of chain link. The fences, for which there is no height limitation, must be at least six (6) feet tall if topped with barbed wire.

~~c.~~

2. Vision Clearance Standards for All Fences. All fences which are located within vision clearance areas at street and alley intersections shall not exceed 3 ½ feet in height from the adjacent curb elevation and shall be constructed of a material which is non sight-obscuring.

3. Standards for Materials. All fences shall be constructed of such material as to be compatible with the surrounding area. No sheet metal, metal roofing, plywood, broken or splintered material, pallets, barbed wire, pig wire, woven wire or farm fence wire shall be used, unless otherwise allowed by this code. Stained or discolored fence material shall be painted. All fencing shall be constructed so that the finished side shall face outward. All fences shall be maintained so as to be in an upright, self-standing condition and repaired with the same or similar materials used in the existing fence.

4. Required to Meet State and Local Codes. The construction of the fence shall meet all State and local codes. Fees and plans showing the location, materials and design of all fences shall be submitted to the city for a permit prior to construction.

B. Swimming Pools.

1. A swimming pool may be located within a rear yard or side yard provided that the pool meets the setback requirements for the zone in which the pool is located. Any pool installed shall be protected against accidental entry by a fence not less than 48" in height with a self-closing, self-locking gate not less than 48" from the edge of the pool.

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December 16, 2025

Formal Complaint – Unpermitted, Prohibited, and Boundary-Uncertain Barbed Wire Installation at the South Well Fields

I submit this formal complaint concerning the knowing, unpermitted, and unlawful installation of barbed wire on the western perimeter fence of the City's south well fields. The violation has continued since November 6, 2025.

1. Prior Notice to the City and Decision to Proceed Anyway

On November 5, 2025, I emailed both the City Manager and the Public Works Director notifying them that I did not consent to and did not wish to have a barbed-wire addition placed on the shared western fence line. Construction temporarily halted following that notice.

Despite receiving explicit notice—and with knowledge that the installation would violate the City Code—the City proceeded on November 6, 2025, completing the addition of barbed wire.

2. City Acknowledgment That No Permit Was Issued

At a recent Planning Commission hearing, City staff acknowledged that no fence permit application was taken out for the barbed wire installation.

This violates Independence Municipal Code § 74.020(A)(4), which requires a permit before undertaking such construction. The City acted without the permit that it routinely requires of residents and developers.

3. Prohibited Material Under the Municipal Code

Independence Municipal Code § 74.020(A)(3) states:

> "No sheet metal, metal roofing, plywood, broken or splintered material, pallets, **barbed wire** (emphasis added), pig wire, woven wire or farm fence wire shall be used."

There is no ambiguity: barbed wire is prohibited. The only limited exception applies to industrial or commercial zones where the uses are indeed industrial or commercial properties when an existing 8-foot fence is present. Even in that instance, the resulting fence can not cause an abutting residential property to become non-compliant.

The well field:

- Is not an industrial or commercial use,
- Is currently zoned residential, and
- Has an existing chain link fence that is 5–6 feet, not 8 feet.

Therefore, no exception applies, and City staff, Planning Director Evanger, have publicly acknowledged that the current installation violates the Code and is illegal.

4. City Lacked Knowledge of the Property Line and Acted on a Presumption

At the same Planning Commission hearing, the Planning Director was asked how the City knew the fence was located on City property. His response:

- The City "presumed" it was,
- The City has no survey, and
- The fence line's location is unknown.

Thus, the City installed a prohibited, unpermitted, and potentially trespassing improvement without knowing whether the structure lies on City land, my land, or a shared boundary.

5. Ongoing, Daily, and Potentially Intentional Violations

Subchapter 100 under the Code, each day a violation continues constitutes a separate violation punishable by up to $500 per day. The City received notice of this violation on November 6, 2025 and failed to take mitigation measures nor follow the procedures laid out in Subchapter 100 for Enforcement.

As the City obviously is not willing to follow the Code objectively against its own staff, I am asking with this complaint that either the Police Department undertake the enforcement or turn this over to a third party enforcement agency for an objective and fair investigation and charging determination. Ultimately, I am seeking either the removal of the barbed-wire fence adjacent to my property or that this matter be brought before the municipal judge pursuant to the provisions of the Code.

Public Works Department
PO Box 7
555 S. Main Street
Independence, OR 97351
Phone: (503) 838-1212
Fax: (503) 606-3282

INTEROFFICE MEMORANDUM

DATE: February 3, 2026

TO: Fred Evander, Community Planner

CC: Kenna West, City Manager
Shawn Irvine, Assistant City Manager

FROM: Gerald Fisher, Public Works Director

RE: ***Security Requirements for Public Water Facilities***

Fred,

In response to recent event surrounding the installation of fencing and barbed wire around the south water treatment facility, I am providing the following information related to security requirements around public water facilities.

Federal security requirements for public water facilities, often guided by EPA best practices and DoD standards (UFC 4-022-03), require an intruder-resistant perimeter fence, usually at least 6 feet high and topped with three strands of barbed wire. Fences should be placed at least 10 feet from tanks, feature locked gates, and include warning signs.

Key Federal and General Security Standards

- Fence Structure: Minimum 6-foot high, intruder-resistant fence, such as chain link.
- Barbed Wire: At least three strands of barbed wire at the top are recommended to increase security.
- Clear Zone: Fencing should be positioned at least 10 feet away from the tanks, with cleared space around it to prevent hiding spots.
- Signage: "No Trespassing" and warning signs are required, often in both English and Spanish.
- Access Control: All gates must be locked. In high-security areas, vehicle access may be restricted by bollards or heavy-duty barriers.
- Materials: Fence posts and hardware should adhere to Federal Specification RR-F-191K/GEN, often requiring concrete footings for stability.
- Inspection: Regular checks for tampering, structural integrity, and proper, locked function of gates are advised.

Regulatory Context

- Safe Drinking Water Act (SDWA): Defines "tampering" as a federal offense. Federal law requires signs to be posted, such as "Warning, Tampering With This Facility is a Federal Offense".
- State Primacy: Under the SDWA, the EPA allows states to set their own standards as long as they are at least as stringent as federal ones. Most states adopt the American Water Works Association (AWWA) standards.

State of Oregon Guidelines – 2006 Guidelines for the Physical Security of Water Utilities

Recommends the use of appropriate perimeter fences and gates, adequate perimeter and area lighting, and hardened locks often provide sufficient deterrence from all but the most motivated vandals.

Protective approaches against the base level of criminal threat with limited hand tools are focused on deterrence and delay. Visual barriers act as a deterrent to prevent the detection of assets by an opportunistic criminal. Prevention or delay of the removal of equipment and other targets can result from physical separation from public areas, adequate lighting, and physical barriers such as fences, protected heavy duty locks, high-quality doors and strikes, cabinets, and similar features. Multiple layers of protection provide additional delay to the adversary in completing his objective.

A saboteur is typically motivated by political, doctrinal, or religious causes, although revenge may also be a motivation. These individuals primarily use stealth to achieve their objectives, but they can be armed and willing to injure or kill others if threatened. The saboteur is bent on damage or destruction of the utility's facilities or generating a lack of public confidence in the utility's ability to protect the public. The difference between a base and enhanced level of threat from a saboteur is defined by the capabilities and methods. The base saboteur threat often possesses simple tools and attempts to either contaminate the water system by introducing a toxic compound or damage the facility components to prevent its operation. The security approach for defeating this threat is to detect the intruders, quickly assess that the intruders are a threat, and delay them until a response force interrupts their actions. Additional physical delay features are required to adequately impede an enhanced saboteur threat with more sophisticated tools and weapons, which can include explosives, and the ability to not only contaminate the water but also to destroy critical facilities.

The state standard is a higher standard than federal standards which is allowed under federal code. In addition to the south water treatment plant, we also have chain link fencing with barbed wire around the wastewater plant, north water treatment, all Polk Wells, Monmouth Street reservoir, Riverview lift station, Williams Street lift station, Oak Street lift station (on Main Street), and the Albert Street lift station (on Log Cabin Street). These measures were put in place years ago with the exception of two locations; the fencing around the wastewater treatment plant site which was finished last year and the addition of barbed wire at the south water treatment plant last year.

Public Works followed guidelines for protecting the community's drinking water system and wastewater system from vandalism and sabotage and to also protect the community from potential state violations related to damage to lift stations and sanitary sewer overflows. There is more work that needs to be done but that work will happen in the future as funding allows. Thanks and let me know if you have any questions.

PLANNING COMMISSION RECORD

INDEPENDENCE
Oregon's Story Begins Here

CHANGES TO FENCE STANDARDS (FILE NO. LA | 2026-01)
STAFF REPORT

MEETING DATE: January 5, 2026

RECOMMENDATION: **APPROVAL**

FILE NUMBER: LA | 2026-01

RE: Public Hearing – Potential Change to the Requirements for Fences Associated with Governmental Uses

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 10: General Provisions
-Subchapter 11: Administrative Provisions

CONTENTS:

I. Summary
II. What is the Problem?
III. What is Proposed?
IV. What are Alternatives?
V. Public Process
VI. Staff Recommendation
VII. Staff Findings - Oregon State Planning Goals and Independence Comprehensive Plan Goals
VIII. Staff Findings – Independence Development Code

ATTACHMENTS:

A. Proposed Code Change (2 pages)
B. Alternative Options (2 pages)

I. SUMMARY

At the meeting of January 5, 2026, the Independence Planning Commission will discuss a potential change to the fence standards in the City of Independence to allow fences that are six feet tall with barbed wire on top surrounding government structures and uses.

II. WHAT IS THE PROBLEM?

The City of Independence recently embarked on an initiative to ensure that its critical infrastructure facilities are secure from acts of vandalism or terrorism. To discourage access to these properties, the City installed barbed wire fence around key facilities that either did not have barbed wire or were not fenced at all. These properties included the wastewater treatment plant and the south wellfield and water

tank located along River Oak Road. Existing fences of 6 feet tall were topped with barbed wire. Properties lacking fencing were secured with new 6-foot fences, topped with barbed wire.
Neighbors of the South Wellfield property objected to the placement of barbed wire because the wire was added to an existing fence in a residential zone and was less than eight feet above the ground.

Given this complaint, the City reviewed its existing fence standards in IDC 74.020 in comparison with fences for surrounding several similar governmental uses. Staff's review revealed that:

- The current code does not effectively address fences for government uses. The Development Code requires barbed wire fences in commercial and industrial zones to be at least eight feet high. No standards exist for any kind of fence in the Public Service or Airport Development zones. Residential zones require fences for governmental facilities to meet the standards for residential uses – 3.5 feet tall in the front yard, unless the fence is see-through, and no chain link. Barbed wire is prohibited in residential zones.
- Constructing an eight-foot-tall fence to ensure the barbed wire is at least eight feet from the ground is difficult, particularly for existing six-foot-tall fences. To make the change, an individual needs to conduct an engineering analysis and either needs to add onto the fencing and fence posts or entirely remove and replace the fencing and posts (at a potentially significant cost). A detailed explanation of that process is presented below.

Additionally, requiring all fences surrounding governmental uses to be eight feet would make several government fences with barbed wire at six feet non-conforming. Uses with barbed wire fencing at six feet, and the zone where they are located, include the following:

- The airport (operated by the Oregon Department of Aviation), located in the Airport Development District.
- Polk Well 1, just south of the Independence Sports Park, located in the Public Services Zone.
- The River Drive Well, located in the Low-Density Residential Zone and sharing a property line with the Light Industrial Zone and the Agricultural Zone.
- The Riverview Park Pump Station, located in the Public Services Zone and sharing a property line with the Mixed-Use Pedestrian Friendly Commercial Zone.
- The Oak Street Pump Station, located in un-zoned City right-of-way
- The 9th Street Pump Station, located in un-zoned City right-of-way and bordering residential property in the Residential Medium Density zone.
- The Monmouth Street Reservoir, located in the Public Services Zone and sharing a property line with the Residential High-Density Zone and Hazel Glen Court.
- The City of Monmouth well and water tank site, located in the Public Services Zone along 4th Street and bordering the Low-Density Residential Zone along its northern extent.[1]

In fact, within the City as a whole, the City of Independence contains only a few eight-foot-tall fences. A few examples of eight-foot-tall fences with barbed wire include:

- Polk Wells 2 and 3, just south of the Independence Sports Park.
- A portion of the City Shops at 160 F Street.
- The fence for Mobility Solutions at 155 E Street.
- The industrial building 905 N. Main.
- Portions of G&R Auto Wreckers at 4695 Independence Highway.
- Portions of the Pick a Part at 1074 Monmouth Street.

[1] This list and lists to follow do not include all fences. Staff has taken care to look for barbed wire fences throughout the City but recognizes that some fences may have been overlooked.

Several fences that are shorter than eight feet with barbed wire exist for commercial and industrial uses include:

- The industrial property at 10th and F Street (900 F Street).
- The Robert Lloyd Sheet Metal Complex at 4485 Independence Highway.
- The old Oregon Alder Property off both Hoffman Road and Stryker Road.
- The industrial property at 4770 Independence Highway.
- The industrial property at 900 N Main.
- The storage units at 885 N Main, which border the Greystone Apartments on two sides.
- The storage units at 590 Hoffman Road.
- Portions of the storage units at 350 N. Ash.
- The Pacific Power Substation along Monmouth Street.
- The Century Link building at Talmadge Road and Monmouth Street.

III. WHAT IS PROPOSED?

Given these findings and associated considerations, and the fact that the City will continue to build new infrastructure facilities (including a new drinking water facility) within the next five years, the proposed amendment seeks to create a general fencing standard for governmental facilities. As noted above, the Public Service Zone lacks such a standard, and the standard in the residential zone (which currently requires a 3'6" fence in the front yard, unless the fence is non-site obscuring and does not allow chain link) is inadequate to protect government facilities. The proposed standard is not tied to any zone, but would apply to all government facilities and allow six-foot-tall fences with barbed wire on top. This would allow the City to add barbed wire to the top of the existing six-foot-tall fence at the South Wellfield and other facilities in Independence to help ensure the security of the facilities.

IV. WHAT ARE ALTERNATIVES?

A variety of other options are available to address the issue:

- Do nothing.
- Allow barbed wire on a six-foot-tall fence, so long as the fence has existed for a certain period of time.
- Allow barbed wire on six-foot-tall fences for commercial, industrial and public uses.
- Require all barbed wire fences to be at least eight feet tall in commercial, industrial and public zones.

Fundamental considerations related to these alternatives include questions related to safety, visual impact, and ease/cost of completion. These issues are explored below:

Safety of Facilities – The fundamental reason that the City installed barbed wire on its facilities is to protect City infrastructure, including multimillion dollar facilities such as the wastewater treatment plant, the South Wellfield, and the 9th Street Pump Station.

While impacts to the facilities may seem theoretical, any vandalism and related failure of a public/governmental facility could significantly impact the public health, safety and welfare of the community including the ability to provide clean water to residents or handle or treat wastewater. For instance:

- If the inflow of the wastewater treatment plant was damaged, the City would not be able to treat wastewater. Sewer pipes would back up and, if the problem was not addressed quickly, eventually result in raw sewage spilling from low points in the system.
- If one of the several pump stations in town was damaged, a sizable portion of the City would not be able to transmit wastewater to the wastewater treatment plant. This would cause sewer pipes

to back up and, if the problem was not addressed quickly, would result in raw sewage spilling from low points in the system.
- If a water reservoir were damaged, the City may not be able to provide sufficient water pressure to serve certain portions of the community and/or have sufficient pressure to fight fires.

Given the importance of these and other public facilities, the City believes that taking precautions, even as simple as adding barbed wire, is prudent.

Some individuals have proposed installing security cameras as a potential alternative to the installation of a barbed wire fence. The widespread use of cameras, however, is not practical in many instances. The South Wellfield, for instance (just one of the many city facilities with fences), has five different wells, each of which are in different buildings, a pump station, and a 1.5-million-gallon reservoir with an approximately 319-foot circumference. Adequately filming the area would require at least 7 cameras, though given the size of the reservoir, more would likely be necessary. Additionally, even if filming could occur, the feeds would not be monitored. The cameras would only be useful if something happened to a facility, and culprits were sought after the damage was done. The cameras would not be a preventive security tool. Given the potential impact to City and other public facilities, cameras do not seem as useful as installing barbed wire fencing, which physically discourages people from entering. When installed, cameras should be used in conjunction with physical barriers, not instead of them.

The airport, which is operated by the Oregon Department of Aviation, offers another example of the usefulness of fences compared with cameras. The fence line at the airport is more than 5,000 feet long and is primarily intended to keep people and animals away from the runway. Using a camera to achieve a similar result would not be effective.

Safety for Animals/Children – In initial discussions and comments received related to fencing, individuals have also expressed a concern over the safety to animals and people from a six-foot-tall fence with barbed wire on top. While this danger seems valid in theory, six-foot-tall fences with barbed wire on top are not necessarily dangerous. In fact, in reviewing the codes of other cities, several cities allow barbed wire at six feet including Dallas (in industrial areas), Canby, Salem (with a warning sign placed every 15 feet), Eugene, and Springfield.[2] Eugene prohibits barbed wire along a sidewalk or public way unless the barbed wire is intended to protect a hazardous area or facility and Springfield and Canby do not allow barbed wire to extend over a street or sidewalk. If six-foot-tall fences with barbed wire on top were inherently dangerous, it is likely that more cities would either prohibit them or require higher fences.

In fact, the City of Independence has several fences with barbed wire on top of a six-foot-tall fence and has never had a report of a child or animal injured in one of the fences (or on any barbed wire fence for that matter). Several six-foot-tall fences with barbed wire are present near known wildlife corridors and residential developments in Independence. Despite this fact, an informal poll of current and recently retired City staff found that no one recalls any child or animal ever being stuck in barbed wire or issuing a complaint for being harmed by barbed wire.

Visual Impact – Submitted comments and testimony about the proposed fence standards argue that barbed wire obscures neighboring property views. However, any increase in the height of a fence will obscure the view to some degree, and barbed wire obstructs views less than other available options. As shown in Figure 1, barbed wire includes three parallel lines of wire, while chain link involves a grid of wires (of a similar diameter) that cover a greater proportion of the same space. Slats in chain link and cedar fencing are even more visually obstructive. Chain link or any another type of fencing will have more of an impact than barbed wire has on the view.

[2] Staff has reviewed several fence codes and practices as part of this report. Multiple other cities do not allow barbed wire fences at all according to their codes but have barbed wire on top of six-foot-tall fences in various areas of the cities.

FIGURE 1
COMPARING THE VIEW OF BARBED WIRE AND CHAIN LINK

Difficulty of Adding Height to a Fence – Finally, replacing a six-foot fence with an eight-foot fence is difficult, expensive, and often requires the complete replacement of the posts and chain link. While fence-height extenders exist, the use of the extenders requires an applicant to submit an engineering analysis to evaluate whether new hinge points would be created on the fence and whether the original concrete footings would be able support the added height (any fence over seven feet in height requires a similar engineering analysis related to the possibility of wind throw). Because of the difficulties in avoiding the creation of hinge points and determining how much concrete was used for the fence posts, the installation of an entirely new fence would likely be necessary.

Conclusion – Given these considerations, staff recommends amending the City's Development Code to allow public agencies to add barbed wire to six-foot-tall fences (particularly fences that currently exist) to protect governmental facilities. The proposed draft would make this Code change.

If the Commission does not believe that the proposed amendment effectively addresses the identified security and safety issue or is too narrowly written, staff has attached two additional alternatives (see Attachment B):

- Allow commercial, industrial and public uses to add barbed wire to a six-foot-tall fence that has existed for a certain period of time.
- Allow six-foot-tall fences with barbed wire for all commercial, industrial, and public uses.

Any of these proposed changes would address the issue at the South Wellfield.

V. PUBLIC PROCESS

To inform area landowners about the potential changes, staff posted a notice of the changes on: 1) the Oregon Department of Land Conservation "PAPA" website, on November 24, 2025, 2) the City website, on

December 9, 2025; and 3) City social media channels, on December 19th and January 2nd. Additionally, staff published a Notice of the Public Hearing in the Polk County Itemizer-Observer on December 24, 2025. No public comments were received in response to these notices.

VI. STAFF RECOMMENDATION

Given the analysis above and the findings below, staff recommends approval of the changes.

VI. STAFF FINDINGS - OREGON STATE PLANNING GOALS AND INDEPENDENCE COMPREHENSIVE PLAN GOALS

Updates to the Independence Development Code 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), Public Facilities (Goal 11), and Urbanization (Goal 14). Combined these goals seek to "accommodate urban population and urban employment inside urban growth boundaries" and "ensure efficient use of land" (see Goal 14), while assuring that citizens are involved in the planning process and considerations related to public facilities are made.

The Independence Comprehensive Plan, public facilities plans, and Independence Development Code help implement the Oregon State Planning Goals in Independence. The proposed fence standards appropriately fit into this planning framework.

Key findings related to the proposed changes are addressed below:

Goal 1. Citizen Participation. Goal 1 of the Oregon State Planning Goals looks "to develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process." The Citizen Involvement Element of the Comprehensive Plan and Subchapter 11 of the Independence Development Code implement this goal.

To provide notice of the proposed changes, the City offered notice on its website, newsletter and Facebook page, posted notice on the Department of Land Conservation and Development "PAPA" website, and published the notice in the Polk County Itemizer-Observer. The Planning Commission also discussed the proposed changes in a work session on December 1, 2025.

The Planning Commission will hold a public hearing on the changes on January 5. The Independence City Council will potentially hold a public hearing on the proposal on January 13th.

Given these methods, individuals have had and will have several opportunities to learn about the proposed code change and be involved in the process. The proposed amendment addresses and meets Goal 1.

Goal 2. Land Use Planning. Goal 2 of the Oregon Planning Goals seeks "to establish a land use planning process and policy framework as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions." The Land Use Element of the Independence Comprehensive Plan, which seeks "to encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs," and the Independence Development Code help implement this goal.

The draft fence standards appropriately fit within this land use planning framework. The amendments look to effectively use the various land use designations in Independence (see Land Use Policies 2 through 4) and "update and revise land use designations when necessary to accommodate demonstrated need for changing circumstances" (see Land Use Policy 1). The standards would establish one set of fence standards for governmental service uses that could be applied at all properties owned by the City and similar governmental agencies.

As explained above, existing fence standards and zoning designations in Independence fail to address government facilities. With the existing standards, the fence requirements for public service uses vary depending on the underlying zone:

- Fences for governmental uses in public service zones have no standards.
- Fences for governmental uses in industrial/commercial zones can have chain link and are required to be at least eight in height if barbed wire is used.
- Fences for governmental use in residential zones are not allowed to use chain link and are required to be 3.5 feet tall in the front yard unless constructed of a non-site obscuring material. No barbed wire is allowed in residential zones.

This existing approach does not provide a consistent set of standards for government uses or effectively promote the protection of important governmental facilities.

Additionally, with the underlying zoning acting as the basis for the existing fence requirements, the standards are unclear about what happens when a transition in zones occur. For instance, the 9th Street pump station is located on an un-zoned former rail right-of-way that is bound on two sides by residential zoning. With the existing standards, it is not clear how to address the transition between the undesignated right-of-way and the residential zone (i.e. is the fence required to be 7-foot cedar or can it be chain link). The proposed code helps address this uncertainty by clarifying that the standards apply to the entire governmental use enclosed. The proposed amendment addresses and meets Goal 2.

Goal 11: Public Facilities. Goal 11 of the Oregon State Planning Goals looks "to plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development." The Independence Comprehensive Plan Public Facilities Element and its related capital facilities plans (including the Wastewater System Plan and Water Master Plan) help implement this goal.

The proposed allowance of barbed wire on six-foot-tall fences helps to achieve this goal by ensuring that taxpayer investments are well protected and assuring the functionality of water and sewer infrastructure. The proposed amendment addresses and meets Goal 11.

Goal 14: Urbanization. Goal 14 of the Oregon State Planning Goals looks "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 Intergovernmental Agreement between Polk County and the City of Independence Regarding the Urban Growth Boundary, the Urbanization Element of the Independence Comprehensive Plan, city facility plans and the Independence Development Code implement this goal.

The various plans and policies in Independence seek to ensure the provision of urban services (including water and sewer services) within the City limits and the limitation of utility extensions outside of the community. Key to the success of the services and this vision of growth inside City limits is the assurance that the facilities are well protected and able to continue to function. Well-functioning water and sewer systems are foundational to the quality of life in Independence and the ability for future urbanization to occur.

The proposed amendment addresses and meets Goal 14.

Based on this evaluation, the proposed changes effectively balance considerations about citizen involvement, public facilities, and urbanization. While the Planning Commission may elect to make further revisions to the code, the proposed code changes generally achieve the Oregon State Planning Goals.

VIII. STAFF FINDINGS – INDEPENDENCE DEVELOPMENT CODE

Beyond the Oregon State Planning Goals and the Comprehensive Plan, the proposed changes are required to conform with the standards of the Independence Development Code.

Subchapter 10: General Provisions

…

10.040 Amendment of Development Code

Any amendment of the text of this development code shall be accomplished by ordinance of the City Council. Proposals for such amendments shall be submitted to the Planning Commission for public hearing. The Planning Commission shall submit to the City Council its written recommendation regarding the proposed amendment. Such recommendation shall be submitted to the City Council within 30 days of the Planning Commission's action on the proposed amendment. Notice shall also be provided to state land use agencies in accordance with statutory requirements. This is a Type IV action – See 11.002 (D).

Staff Response: The Independence Planning Commission will consider the proposed changes during a public hearing on January 5, 2025. The City Council will potentially consider the changes on January 13, 2026. The Council will be given a draft of an ordinance to potentially adopt the changes at the meeting of January 13. Given the process, this standard will be met.

…

Subchapter 11: Administrative Provisions

11.002 Application Types and Review Procedures

All development permits and land use actions are processed under the City's administrative procedures. There are four types of actions, each with its own procedures.

…

D. Type IV Action

A Type IV action is a legislative review in which the City considers and enacts or amends laws and policies. Private parties may request a Type IV action; however, it must be initiated by the Planning Commission, or City Council. The City Council makes the final, local decision. Sections 11.025 and 11.030 list the notice and hearing requirements.

1. Amendments and Revisions of the Comprehensive Plan
2. City Plan Document Adoption, e.g. Water System Plan
3. Zoning Code Amendments

Staff Response: Staff has reviewed the changes as a Type IV – Legislative Review. Staff and the Independence Planning Commission initiated the changes to consider how best to

address fence requirements for government facilities. Given the process, this standard will be met.

11.015 General Provisions

In order to provide for citizen review of the planning process and the orderly keeping of records of actions relating to this Ordinance, the City shall ensure that the following measures are maintained and available for public review.

…

Staff Response: Staff has taken proper steps to ensure compliance with the standards in Independence Development Code Section 11.015, including publishing a notice of the changes in the Polk County Itemizer-Observer, writing a staff report for the amendments, and keeping a file related to the proposal. This standard is met.

11.025 Notice of Public Hearings

…

B. Legislative Hearings (Type IV). Notice of Public Hearing by the Planning Commission or City Council relating to any legislative action shall be published in a newspaper of general circulation a minimum of 10 days prior to the date of the hearing. Notice shall be provided to the Department of Land Conservation and Development in conformance with DLCD rules prior to the first evidentiary hearing by the City for any legislative action.

Staff Response: Staff sent notice of the changes to the Oregon Department of Land Conservation and Development on November 24, 2025, and included information about the changes on the City of Independence Planning Department website. Staff additionally published a notice of the public hearing in the Polk County Itemizer-Observer on December 24, 2025. Comments received were included and addressed within this Staff Report. This standard is met.

PROPOSED CHANGE TO IDC 74.020

74.020 Specific Standards for Accessory Uses

A. Fences.

1. Standards for Zones and Uses

a. Residential Zones.

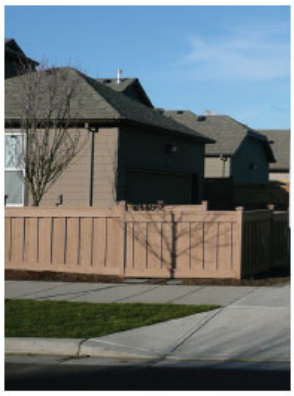
i. Height. In the RS, RM and MX zones, fences in the front yard shall not exceed 3 ½ feet in height unless the fence is constructed of a non sight-obscuring material. Side, rear and non sight-obscuring front yard fences shall not exceed seven (7) in height.

ii. Materials.

A. Fences shall be made of wood, brick, vinyl or wrought iron.

B. Chain link fences shall be prohibited, unless 50 percent of the residential lots on the same block or cul-de-sac have chain link at the time of application submittal. In those instances, chain link may be used in a similar location on the lot as the other properties on the block/cul-de-sac (i.e. along a front, side or rear property line, if the existing fences are found in those locations on the other properties). No new chain link shall be allowed in the Independence Historic District.

[1]



[2]

Fences. *[1] Fences should be made of wood brick or wrought iron. [2] Front yard fences should not exceed 3 1/2 so as not to inhibit surveillance.*

b. Commercial and Industrial Zones.
Fences enclosing commercial or industrial uses, for which there is no height limitation, must be at least eight (8) feet high if topped with barbed wire or other injurious material.

c. Government Service Structures or Uses. Notwithstanding the standards

above, fences enclosing municipal or government service structures or uses, including, but not limited to, a reservoir, water tower, pump station, airport, bus terminal or station, fire station, transformer station or sub-station, may be constructed of chain link. The fences, for which there is no height limitation, must be at least six (6) feet tall if topped with barbed wire.

~~c.~~

2. Vision Clearance Standards for All Fences. All fences which are located within vision clearance areas at street and alley intersections shall not exceed 3 ½ feet in height from the adjacent curb elevation and shall be constructed of a material which is non sight-obscuring.

3. Standards for Materials. All fences shall be constructed of such material as to be compatible with the surrounding area. No sheet metal, metal roofing, plywood, broken or splintered material, pallets, barbed wire, pig wire, woven wire or farm fence wire shall be used, unless otherwise allowed by this code. Stained or discolored fence material shall be painted. All fencing shall be constructed so that the finished side shall face outward. All fences shall be maintained so as to be in an upright, self-standing condition and repaired with the same or similar materials used in the existing fence.

4. Required to Meet State and Local Codes. The construction of the fence shall meet all State and local codes. Fees and plans showing the location, materials and design of all fences shall be submitted to the city for a permit prior to construction.

B. Swimming Pools.

1. A swimming pool may be located within a rear yard or side yard provided that the pool meets the setback requirements for the zone in which the pool is located. Any pool installed shall be protected against accidental entry by a fence not less than 48" in height with a self-closing, self-locking gate not less than 48" from the edge of the pool.

PROPOSED CHANGE TO IDC 74.020
EXISTING FENCE ALTERNATIVE AND SIX-FOOT FENCE ALTERNATIVE

74.020 Specific Standards for Accessory Uses

A. Fences.

1. Standards for Zones and Uses

a. Residential Zones.

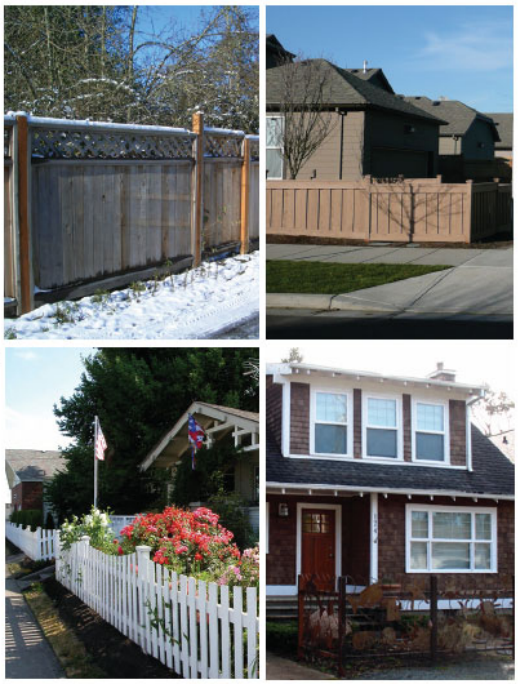
i. Height. For residential and limited business uses ~~I~~in the RS, RM and MX zones, fences in the front yard shall not exceed 3 ½ feet in height unless the fence is constructed of a non sight-obscuring material. Side, rear and non sight-obscuring front yard fences shall not exceed seven (7) in height.

ii. Materials.

A. Fences shall be made of wood, brick, vinyl or wrought iron.

B. Chain link fences shall be prohibited, unless 50 percent of the residential lots on the same block or cul-de-sac have chain link at the time of application submittal. In those instances, chain link may be used in a similar location on the lot as the other properties on the block/cul-de-sac (i.e. along a front, side or rear property line, if the existing fences are found in those locations on the other properties). No new chain link shall be allowed in the Independence Historic District.

[1] [2]



Fences. *[1] Fences should be made of wood brick or wrought iron. [2] Front yard fences should not exceed 3 1/2 so as not to inhibit surveillance.*

ALTERNATIVE A – EXISTING FENCE OPTION

~~b.~~ b. Commercial, ~~and~~ Industrial, Public and Airport Uses ~~Zones~~. Fences enclosing commercial, ~~or~~ industrial or public service uses, for which there is no height limitation, ~~must~~ shall be at least eight (8) feet high if topped with barbed wire or other injurious material. Provided that, barbed wire may be added to an existing six (6) foot tall chain link fence when the fence has been in place for at least three (3) years.

ALTERNATIVE B – SIX FOOT OPTION

~~c.~~ b. Commercial, ~~and~~ Industrial, Public and Airport Uses ~~Zones~~. Fences enclosing commercial, ~~or~~ industrial or public service uses, for which there is no height limitation, ~~must~~ shall be at least ~~eight~~ six (~~8~~6) feet high if topped with barbed wire or other injurious material.

2. Vision Clearance Standards for All Fences. All fences which are located within vision clearance areas at street and alley intersections shall not exceed 3 ½ feet in height from the adjacent curb elevation and shall be constructed of a material which is non sight-obscuring.

3. Standards for Materials. All fences shall be constructed of such material as to be compatible with the surrounding area. No sheet metal, metal roofing, plywood, broken or splintered material, pallets, barbed wire, pig wire, woven wire or farm fence wire shall be used, unless otherwise allowed by this code. Stained or discolored fence material shall be painted. All fencing shall be constructed so that the finished side shall face outward. All fences shall be maintained so as to be in an upright, self-standing condition and repaired with the same or similar materials used in the existing fence.

4. Required to Meet State and Local Codes. The construction of the fence shall meet all State and local codes. Fees and plans showing the location, materials and design of all fences shall be submitted to the city for a permit prior to construction.

B. Swimming Pools.

1. A swimming pool may be located within a rear yard or side yard provided that the pool meets the setback requirements for the zone in which the pool is located. Any pool installed shall be protected against accidental entry by a fence not less than 48" in height with a self-closing, self-locking gate not less than 48" from the edge of the pool.

David Clyne
184 River Oak
Independence, OR 97351
davidclyne29@gmail.com
Cell: (541) 905-3230

December 16, 2025

Formal Complaint – Unpermitted, Prohibited, and Boundary-Uncertain Barbed Wire Installation at the South Well Fields

I submit this formal complaint concerning the knowing, unpermitted, and unlawful installation of barbed wire on the western perimeter fence of the City's south well fields. The violation has continued since November 6, 2025.

1. Prior Notice to the City and Decision to Proceed Anyway

On November 5, 2025, I emailed both the City Manager and the Public Works Director notifying them that I did not consent to and did not wish to have a barbed-wire addition placed on the shared western fence line. Construction temporarily halted following that notice.

Despite receiving explicit notice—and with knowledge that the installation would violate the City Code—the City proceeded on November 6, 2025, completing the addition of barbed wire.

2. City Acknowledgment That No Permit Was Issued

At a recent Planning Commission hearing, City staff acknowledged that no fence permit application was taken out for the barbed wire installation.

This violates Independence Municipal Code § 74.020(A)(4), which requires a permit before undertaking such construction. The City acted without the permit that it routinely requires of residents and developers.

3. Prohibited Material Under the Municipal Code

Independence Municipal Code § 74.020(A)(3) states:

> "No sheet metal, metal roofing, plywood, broken or splintered material, pallets, **barbed wire** (emphasis added), pig wire, woven wire or farm fence wire shall be used."

There is no ambiguity: barbed wire is prohibited. The only limited exception applies to industrial or commercial zones where the uses are indeed industrial or commercial properties when an existing 8-foot fence is present. Even in that instance, the resulting fence can not cause an abutting residential property to become non-compliant.

The well field:

- Is not an industrial or commercial use,
- Is currently zoned residential, and
- Has an existing chain link fence that is 5–6 feet, not 8 feet.

Therefore, no exception applies, and City staff, Planning Director Evanger, have publicly acknowledged that the current installation violates the Code and is illegal.

4. City Lacked Knowledge of the Property Line and Acted on a Presumption

At the same Planning Commission hearing, the Planning Director was asked how the City knew the fence was located on City property. His response:

- The City "presumed" it was,
- The City has no survey, and
- The fence line's location is unknown.

Thus, the City installed a prohibited, unpermitted, and potentially trespassing improvement without knowing whether the structure lies on City land, my land, or a shared boundary.

5. Ongoing, Daily, and Potentially Intentional Violations

Subchapter 100 under the Code, each day a violation continues constitutes a separate violation punishable by up to $500 per day. The City received notice of this violation on November 6, 2025 and failed to take mitigation measures nor follow the procedures laid out in Subchapter 100 for Enforcement.

As the City obviously is not willing to follow the Code objectively against its own staff, I am asking with this complaint that either the Police Department undertake the enforcement or turn this over to a third party enforcement agency for an objective and fair investigation and charging determination. Ultimately, I am seeking either the removal of the barbed-wire fence adjacent to my property or that this matter be brought before the municipal judge pursuant to the provisions of the Code.

PROPOSED CHANGE TO IDC 74.020

74.020 Specific Standards for Accessory Uses

A. Fences.

1. Standards for Zones and Uses

a. Residential Zones.

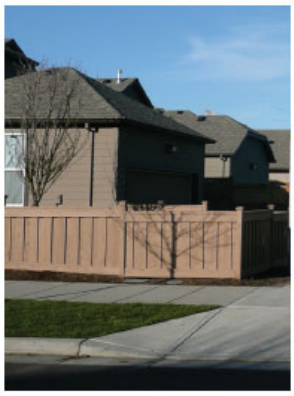
i. Height. In the RS, RM and MX zones, fences in the front yard shall not exceed 3 ½ feet in height unless the fence is constructed of a non sight-obscuring material. Side, rear and non sight-obscuring front yard fences shall not exceed seven (7) in height.

ii. Materials.

A. Fences shall be made of wood, brick, vinyl or wrought iron.

B. Chain link fences shall be prohibited, unless 50 percent of the residential lots on the same block or cul-de-sac have chain link at the time of application submittal. In those instances, chain link may be used in a similar location on the lot as the other properties on the block/cul-de-sac (i.e. along a front, side or rear property line, if the existing fences are found in those locations on the other properties). No new chain link shall be allowed in the Independence Historic District.

[1]



[2]

Fences. *[1] Fences should be made of wood brick or wrought iron. [2] Front yard fences should not exceed 3 1/2 so as not to inhibit surveillance.*

b. Commercial and Industrial Zones.
Fences enclosing commercial or industrial uses, for which there is no height limitation, must be at least eight (8) feet high if topped with barbed wire or other injurious material.

c. Government Service Structures or Uses. Notwithstanding the standards

above, fences enclosing municipal or government service structures or uses, including, but not limited to, a reservoir, water tower, pump station, airport, bus terminal or station, fire station, transformer station or sub-station, may be constructed of chain link. The fences, for which there is no height limitation, must be at least six (6) feet tall if topped with barbed wire.

2. Vision Clearance Standards for All Fences. All fences which are located within vision clearance areas at street and alley intersections shall not exceed 3 ½ feet in height from the adjacent curb elevation and shall be constructed of a material which is non sight-obscuring.

3. Standards for Materials. All fences shall be constructed of such material as to be compatible with the surrounding area. No sheet metal, metal roofing, plywood, broken or splintered material, pallets, barbed wire, pig wire, woven wire or farm fence wire shall be used, unless otherwise allowed by this code. Stained or discolored fence material shall be painted. All fencing shall be constructed so that the finished side shall face outward. All fences shall be maintained so as to be in an upright, self-standing condition and repaired with the same or similar materials used in the existing fence.

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CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Amanda Carey, Finance Director
MEETING DATE: March 10, 2026
SUBJECT: Finance Report – Q2 2025-26

[X] Information Only [ ] Action Requested

Statement of Issue:
To keep the City Council apprised of the City's financial condition and changes therein, the Finance Department provides quarterly reports comprising budgetary statements and highlights and trends on the financial impacts of recent Council actions. This report covers the second quarter of the 2025-26 fiscal year.

Background:
Attached for the Council's information and review is a short summary or dashboard reflecting the financial results and impacts of recent Council actions, including a brief narrative and supporting charts or graphs to help visualize trends or anomalies in the information as appropriate.

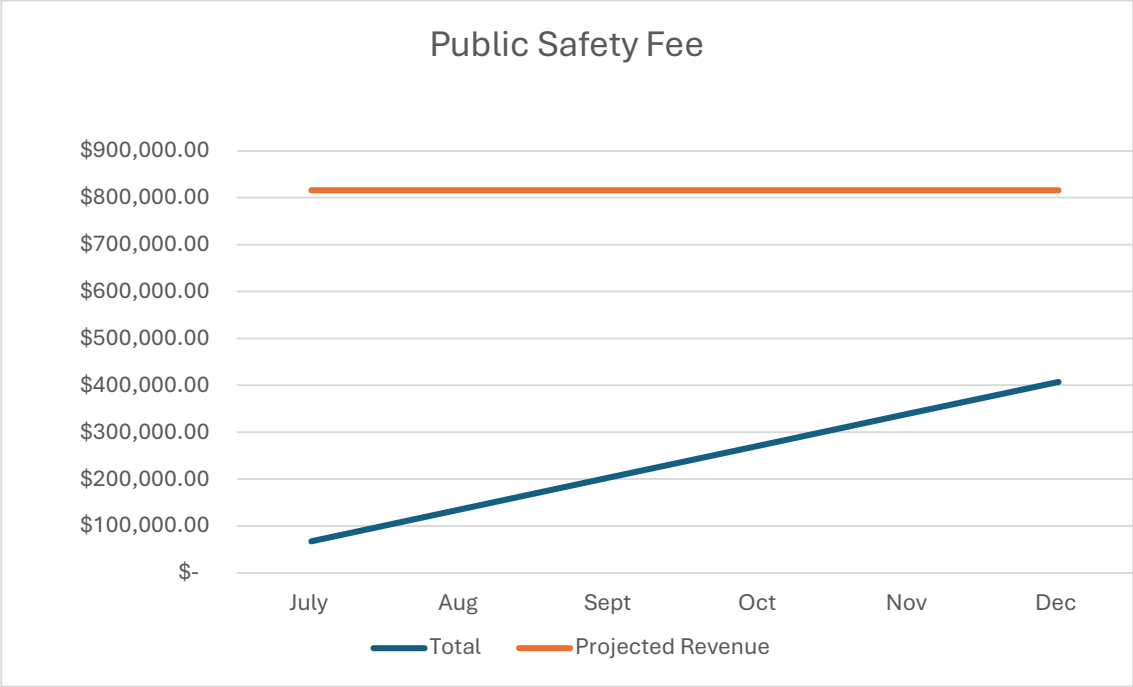
Also attached for review are reports reflecting budgeted and actual revenues and expenditures for each City fund. Variances noted in these reports highlight the difference between what is budgeted and what has been received or expended. All significant variances are reviewed by the Finance Department staff and may result in corrective action through either a journal entry or an adjustment to the budget being brought to the Council.

Reviewed and approved by: City Manager Kenna West

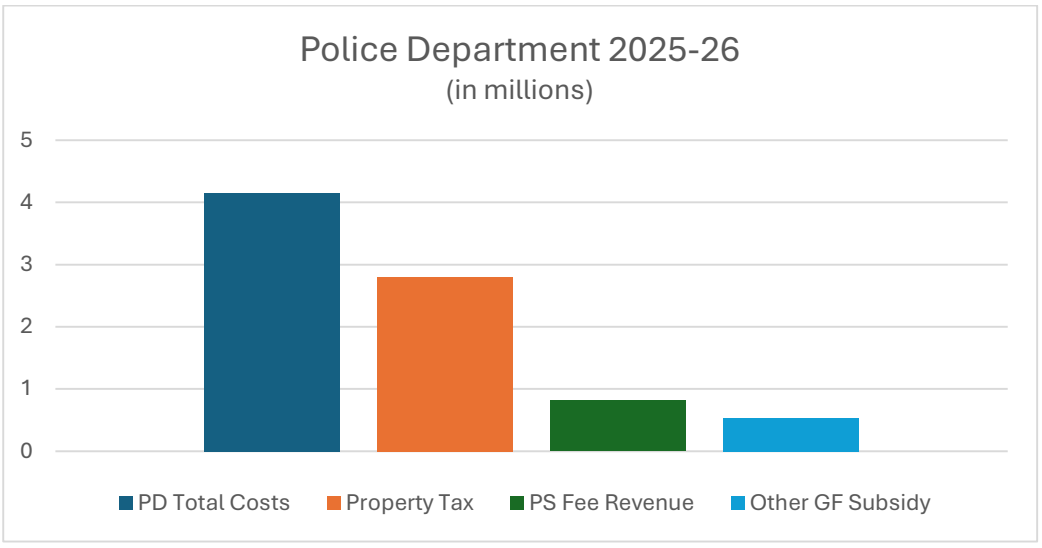
555 South Main Street / Post Office Box 7/ Independence, OR 97351
Phone: 503/838-1212 / Fax: 503/606-3282 / email: acarey@ci.independence.or.us

Public Safety Fee

City staff monitors the Public Safety Fee administered through the utility bills. The fee was reduced to $17/month effective July 1, 2025. The projected revenue to the City's Police Department for 2025-26 is $816,000. Collections through the second quarter of fiscal year 2025-26 total $407,398.



The Police Department's operating costs budgeted for fiscal year 2025-26 are approximately $4.15 million. General Fund property tax revenue is estimated at $2.8 million, which combined with the Public Safety Fee total of $816 thousand results in a remaining subsidy from the General Fund of around $534 thousand for fiscal year 2025-26.

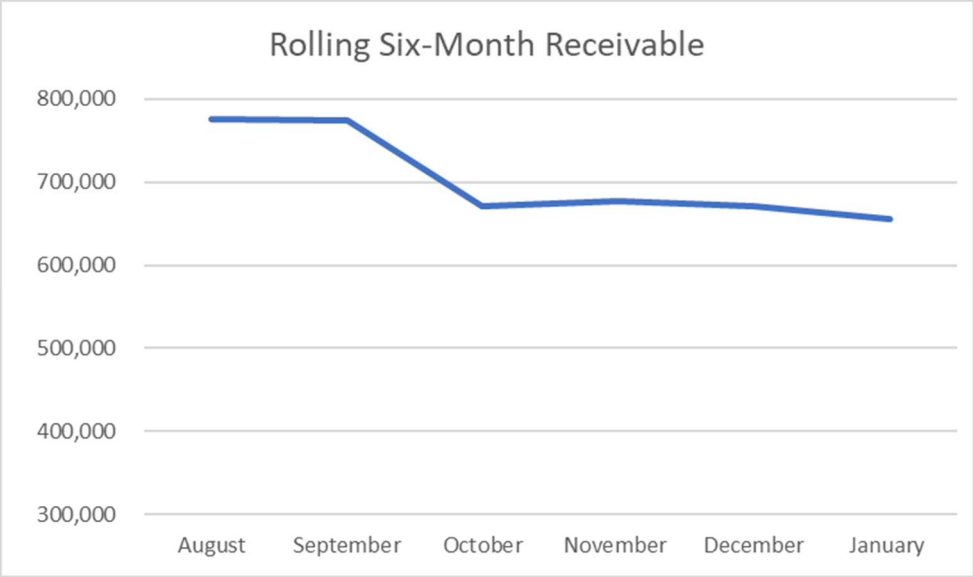


Utility Rate Revenues

As of January 1, 2025, the city implemented a tiered rate structure for water usage to encourage conservation and more fairly allocate water costs among high-usage accounts. Since that time, we have seen an increase in amounts billed and accounts receivable overall. Ratios of current to delinquent balances remained steady until November, when current balances accounted for only 82% of total receivables. This current-to-total receivables ratio is still within a normal range, given the last two years of history.

The table below highlights water billing and collection statistics over the last six months.

Month	Accounts Recievable	Billed	Collections %	AR % Current
July 2025	796,531	728,853	93%	88%
August 2025	776,123	689,056	103%	86%
September 2025	775,009	691,814	100%	86%
October 2025	670,516	597,220	117%	85%
November 2025	677,818	581,209	99%	82%
December 2025	671,340	598,260	101%	85%



The chart above illustrates the monthly water accounts receivable over the previous six months. The decrease in receivables is reasonable given decreased usage during the winter months. Collections exceeded amounts billed in August, October, and December. Overall, collections and accounts receivable remain stable, with no significant increase in delinquent accounts. The Finance team continues to monitor utility billing and collections trends monthly.

Debt Summary

The City continues to make all scheduled principal and interest payments on outstanding debt obligations. On most obligations, the principal is paid annually, and interest is paid semi-annually.

The table below provides a summary of outstanding debt, including original issue amount, principal, and interest payments for the 2025-26 fiscal year, and balance outstanding as of the end of this fiscal year.

Description	Original Amount	2025-26 Principal	2025-26 Interest	Balance 6/30/2026
2013 Gen Oblig Bonds	$5,255,000	$290,000	$111,719	$2,370,000
2013 Sewer Rev Bonds	2,900,000	90,000	52,250	1,595,000
2015 MINET FFC	4,145,000	250,000	72,850	1,700,000
2016 Water FFC	1,185,000	65,000	25,050	770,000
2016 FFC (ICC)	8,070,000	40,000	294,806	7,720,000
2017 FFC (ICC)	4,035,000	430,000	84,200	1,675,000
2017 MINET FFC	2,160,000	315,000	19,450	275,000
2019 Chase Loan (Wtr Rts)	800,000	83,092	9,164	262,870
2020 Chase Loan (Museum)	650,000	66,711	6,375	280,665
2020 MINET FFC	4,780,000	35,000	143,050	4,745,000
2021 Bus Oregon – Indy Lndg	2,904,580	96,574	76,957	2,622,758
2017 CWSRF Loan - WWTP	6,810,429	1,745,661	127,830	6,528,416
2025 Umpqua LOC	7,500,000	0	11,344	500,000

Four payments remain on the Museum Building loan, and the 2017 MINET FFC obligations will be paid off in fiscal year 2026-27. There are three remaining payments on the Water Rights Loan.

The question has been asked why there are multiple MINET obligations listed. There was originally a single MINET bond issued by the City of Independence. That original issue allowed refinancing of portions of the original debt on certain dates specified in the bond documents. The city exercised those refinancing options at different times (2015, 2017, and 2020) to take advantage of favorable interest rates and provide for savings over the remaining life of the bonds. Each of those refinancings became a separate issue for purposes of accounting and reporting for the debt.

Urban Renewal Agency Interfund Loans

There are several outstanding interfund loans between the Urban Renewal Projects Fund and other city funds. Each loan has scheduled annual or semi-annual payments of principal and interest until fully paid off. The following table shows the annual payments due on each loan, the outstanding amounts at the end of the 2025-26 fiscal year, and the year each loan will be paid off.

URA loan payable to:	2025-26 Payment	Loan balance at 6/30/2026	Final Maturity
General Fund	$200,000	$3,783,251	2034-35
General Fund	2,204	4,375	2027-28
Econ Dev Loan Fund	14,465	14,393	2026-27
Econ Dev Loan Fund	14,501	28,784	2027-28
Sewer Fund	14,465	14,393	2026-27
Sewer Fund	29,001	57,572	2027-28
Trans SDC Fund	95,460	189,500	2027-28
Trans SDC Fund	45,392	207,881	2030-31
Water SDC Fund	6,566	13,036	2027-28
Water SDC Fund	34,417	157,617	2030-31

Sewer SDC Fund	9,866	19,584	2027-28
Sewer SDC Fund	51,853	237,473	2030-31
Storm SDC Fund	3,863	7,670	2027-28
Storm SDC Fund	979	4,480	2030-31
Parks SDC Fund	62,023	284,050	2030-31

The repayment schedule for the URA loan from the General Fund was adjusted based on anticipated cash flows within the URA.

MINET Receivable

As of June 30, 2026, the City has recorded a receivable from MINET totaling $7,865,000. For external financial reporting, in accordance with Generally Accepted Accounting Principles (GAAP), the City maintains an allowance for doubtful accounts in the same amount. This allowance was originally established due to concerns about MINET's ability to meet its obligations. No amounts have been written off as uncollectible.

Since the renegotiated repayment schedule was implemented, MINET has made all scheduled payments to the City. We have budgeted to receive the next payment as scheduled in FY 2025-26.

2026-27 Budget Preparation

Staff have begun preparing budget worksheets for the 2026-27 fiscal year. These worksheets were distributed to departments so they can begin preparation of their respective requests.

CITY OF INDEPENDENCE
COMBINED CASH INVESTMENT
DECEMBER 31, 2025

COMBINED CASH ACCOUNTS

999-00-10111	CASH - UMPQUA CHECKING		793,544.97
999-00-10120	CASH - LGIP - STATE OF OREGON		21,134,146.28
	TOTAL COMBINED CASH		21,927,691.25
999-00-10210	CASH CLEARING - ACCOUNTS REC	(	63.16)
999-00-10220	CASH CLEARING - MUNI COURT	(	215.00)
999-00-10230	CASH CLEARING - UTILITIES		74.50
999-00-10240	CASH CLEARING - COMMUNITY DEVE	(	4,250.00)
999-00-10250	CASH CLEARING - BUSINESS LICEN	(	105.00)
999-00-10101	CASH BY FUND	(	21,923,132.59)
	TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND		1,573,469.17
215	ALLOCATION TO FACILITIES & VEHICL		1,285,576.28
220	ALLOCATION TO STREET FUND		598,561.26
230	ALLOCATION TO ECONOMIC DEVELO		1,604,450.82
235	ALLOCATION TO TOURISM & EVENTS	(	108,151.71)
240	ALLOCATION TO GRANT PROGRAMS		5,526,461.29
255	ALLOCATION TO INFORMATION SERV	(	.40)
310	ALLOCATION TO GO BOND FUND		388,670.86
330	ALLOCATION TO SPECIAL ASSESMEN		21,250.00
341	ALLOCATION TO URBAN RENEWAL D		697,160.33
360	ALLOCATION TO MINET DEBT SERVIC		5,880.68
420	ALLOCATION TO STREET SDC FUND		1,193,775.17
425	ALLOCATION TO PARKS CAPITAL RES		23,413.10
430	ALLOCATION TO PARKS SDC FUND		451,509.17
435	ALLOCATION TO CAPITAL PROJECTS		934,638.95
441	ALLOCATION TO URBAN RENEWAL P	(	757,059.09)
510	ALLOCATION TO SEWER FUND		2,750,357.31
515	ALLOCATION TO SEWER SDC FUND		863,163.47
530	ALLOCATION TO WATER FUND		3,670,318.88
535	ALLOCATION TO WATER SDC FUND		451,347.27
540	ALLOCATION TO STORM DRAIN FUND		367,830.35
545	ALLOCATION TO STORM DRAIN SDC		380,509.43
	TOTAL ALLOCATIONS TO OTHER FUN		21,923,132.59
	ALLOCATION FROM COMBINED CASH	(	21,923,132.59)
	ZERO PROOF IF ALLOCATIONS BALA		.00

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FUND

	ASSETS		
100-00-10101	CASH BY FUND	1,573,469.17	
100-00-10111	CASH - UMPQUA CHECKING	2,091.41	
100-00-10112	CASH - UMPQUA CONSTRUCTI	9,791.37	
100-00-10115	CASH - ASSET FORFEITURE	7,910.54	
100-00-10116	CASH - XPRESS CHECKING	215,185.87	
100-00-10130	PETTY CASH	636.17	
100-00-12111	PROPERTY TAXES RECEIVABL	113,585.63	
100-00-12120	ACCOUNTS RECEIVABLE	516,282.12	
100-00-12121	ACCOUNTS RECEIVABLE- BUSI	74,550.48	
100-00-12123	COURT UNAPPLIED PAYMENTS	(349.15)	
100-00-12124	LEASE RECEIVABLE	1,825.20	
100-00-12130	PREPAID EXPENSE	46,607.09	
100-00-13441	INTERFUND LOAN TO URBAN R	.03	
	TOTAL ASSETS		2,561,585.93
	LIABILITIES AND EQUITY		

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FUND

	LIABILITIES			
100-00-21110	ACCOUNTS PAYABLE		39,234.26	
100-00-21200	WAGES PAYABLE		69,676.00	
100-00-21320	DEFERRED COMP WITHHELD P		30.50	
100-00-21330	CAFE WITHHELD PAYABLE		3.80	
100-00-21340	LEMLA WITHHELD PAYABLE		(11.00)	
100-00-21361	STATE ASSESSMENTS PAYABL		(56.82)	
100-00-21362	COUNTY ASSESSMENTS PAYA		6.33	
100-00-21363	SCFA ASSESSMENTS PAYABLE		(43.00)	
100-00-21370	UNION DUES WITHHELD PAYAB		1,904.26	
100-00-21390	MISC PAYROLL DEDUCTIONS P		(1,171.01)	
100-00-21400	BENEFITS PAYABLE		600.00	
100-00-21410	PERS PAYABLE		26,192.96	
100-00-21421	HEALTH INSURANCE PAYABLE		13,751.60	
100-00-21422	DENTAL INSURANCE PAYABLE		1,229.10	
100-00-21423	LIFE INSURANCE PAYABLE		65.26	
100-00-21424	LTD INSURANCE PAYABLE		47.10	
100-00-21430	WORKERS COMP PAYABLE		13.10	
100-00-21440	MSA VEBA PAYABLE		146.80	
100-00-21510	STATE INCOME TAX WITHHELD		(.05)	
100-00-21520	FEDERAL INCOME TAX WITHHE		(6,690.32)	
100-00-21530	FICA PAYABLE		1,114.99	
100-00-21540	SUTA PAYABLE		67.99	
100-00-21550	FUTA PAYABLE		6,341.97	
100-00-21560	OR PAID LEAVE PAYABLE		(2,172.86)	
100-00-21612	UTILITY ROUNDING PROGRAM		5.63	
100-00-21620	DEVELOPER DEPOSITS		187,432.86	
100-00-21630	BUILDING PERMIT SURCHARG		4,864.39	
100-00-21650	BAIL / COURT DEPOSIT		2,093.00	
100-00-21660	RESTITUTION PAYABLE		240.00	
100-00-22630	DEFERRED INFLOW - LEASES		1,318.10	
100-00-22700	PERS LIABILITY RESERVE		(.32)	
100-00-25300	DEFERRED/UNEARNED REVEN		315,928.41	
	TOTAL LIABILITIES			662,163.03
	FUND EQUITY			
100-00-32400	ASSIGNED FUND BALANCE		327,210.30	
100-00-32500	UNASSIGNED FUND BALANCE		1,033,840.91	
100-00-35000	GAAP ADJUSTMENTS		.03	
	REVENUE OVER EXPENDITUR	538,371.66		
	BALANCE - CURRENT DATE		538,371.66	
	TOTAL FUND EQUITY			1,899,422.90
	TOTAL LIABILITIES AND EQUITY			2,561,585.93

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADMINISTRATION					
100-11-41110	PROPERTY TAXES - CURRENT	.00	2,543,547.85	2,746,000.00	202,452.15	92.6
100-11-41120	PROPERTY TAXES - PRIOR	.00	42,309.66	40,000.00	(2,309.66)	105.8
100-11-41130	PAYMENT IN LIEU OF TAX	.00	.00	18,000.00	18,000.00	.0
100-11-41410	FRANCHISE FEE - ELECTRICITY	43,103.21	279,392.89	515,000.00	235,607.11	54.3
100-11-41420	FRANCHISE FEE - NATURAL GAS	.00	.00	120,000.00	120,000.00	.0
100-11-41430	FRANCHISE FEE - SOLID WASTE	11,364.54	64,703.36	124,000.00	59,296.64	52.2
100-11-41440	FRANCHISE FEE - TELEPHONE	19,952.50	100,951.30	30,000.00	(70,951.30)	336.5
100-11-41450	FRANCHISE - CABLE	249.17	9,470.37	22,000.00	12,529.63	43.1
100-11-41460	FRANCHISE FEES - DATA	.00	166.16	70,000.00	69,833.84	.2
100-11-41620	MARIJUANA TAX - LOCAL	.00	16,961.40	25,000.00	8,038.60	67.9
100-11-42210	STATE LIQUOR TAX	10,950.46	79,666.78	160,000.00	80,333.22	49.8
100-11-42220	STATE CIGARETTE TAX	512.88	2,963.61	6,000.00	3,036.39	49.4
100-11-42240	STATE MARIJUANA TAX	4,665.58	4,665.58	15,000.00	10,334.42	31.1
100-11-42250	STATE REVENUE SHARING	.00	51,650.77	110,000.00	58,349.23	47.0
100-11-43200	LICENSES, PERMITS & FEES	40.00	1,330.00	1,000.00	(330.00)	133.0
100-11-43201	LIQUOR LICENSES	.00	70.00	1,500.00	1,430.00	4.7
100-11-43202	BUSINESS LICENSES	25.00	170.00	2,500.00	2,330.00	6.8
100-11-44100	CHARGES FOR SERVICES	59,146.66	64,609.85	.00	(64,609.85)	.0
100-11-44110	LIEN SEARCH FEES	525.00	2,275.00	3,000.00	725.00	75.8
100-11-45200	CASH DONATIONS - UNDESIGNATED	10.00	1,410.00	.00	(1,410.00)	.0
100-11-46100	INTEREST INCOME	4,554.64	16,344.82	50,000.00	33,655.18	32.7
100-11-46613	SDC ADMIN FEE	.00	(504.00)	5,000.00	5,504.00	(10.1)
100-11-46650	ADMIN TECHNOLOGY FEE	9.24	100.36	1,000.00	899.64	10.0
100-11-47400	REFUNDS & REIMBURSEMENTS	10,266.07	18,264.47	.00	(18,264.47)	.0
100-11-47600	SALE OF CAPITAL ASSETS	.00	.00	250,000.00	250,000.00	.0
100-11-47800	CASH OVER/SHORT	.00	(16.00)	.00	16.00	.0
100-11-47900	OTHER REVENUE	.00	1,737.00	5,000.00	3,263.00	34.7
100-11-48130	INTERFUND LOAN REPAYMENT - PRI	.00	86,154.00	204,000.00	117,846.00	42.2
100-11-48230	INTERFUND LOAN REPAYMENT- INTE	.00	116,050.00	.00	(116,050.00)	.0
100-11-49230	TRANSFERS IN - ED LOAN FUND	.00	(841,784.00)	841,784.00	1,683,568.00	(100.0)
100-11-49510	TRANSFER IN - SEWER	16,418.65	99,118.66	202,300.00	103,181.34	49.0
100-11-49530	TRANSFER IN - WATER	342,763.90	443,357.70	423,296.00	(20,061.70)	104.7
100-11-49540	TRANSFER IN - STORM	4,104.40	24,595.70	49,200.00	24,604.30	50.0
	TOTAL ADMINISTRATION	528,661.90	3,229,733.29	6,040,580.00	2,810,846.71	53.5
	BUILDING INSPECTION					
100-15-43231	BUILDING PERMITS	2,575.50	8,655.03	120,000.00	111,344.97	7.2
100-15-43232	MECHANICAL PERMITS	201.15	4,838.70	8,000.00	3,161.30	60.5
100-15-43233	PLUMBING PERMITS	613.00	4,036.00	20,000.00	15,964.00	20.2
100-15-43234	SIGN PERMITS	.00	975.00	100.00	(875.00)	975.0
100-15-43235	FIRE & LIFE PERMITS	.00	104.60	21,000.00	20,895.40	.5
100-15-43237	FENCE PERMITS	.00	175.00	.00	(175.00)	.0
100-15-43253	PLAN CHECK FEES	1,445.93	4,437.01	48,000.00	43,562.99	9.2
100-15-46650	BUILDINGTECHNOLOGY FEE	184.19	892.48	3,520.00	2,627.52	25.4
	TOTAL BUILDING INSPECTION	5,019.77	24,113.82	220,620.00	196,506.18	10.9

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INFORMATION SERVICES (IT)					
100-18-44100	CHARGES FOR SERVICES	.00	16,083.00	170,000.00	153,917.00	9.5
	TOTAL INFORMATION SERVICES (IT)	.00	16,083.00	170,000.00	153,917.00	9.5
	POLICE					
100-21-42330	CENTRAL SCHOOL DISTR./SRO	124,623.09	124,623.09	120,000.00	(4,623.09)	103.9
100-21-43154	IMPOUNDS & FORFEITURES	.06	.40	100.00	99.60	.4
100-21-43203	DOG LICENSES	560.00	3,956.00	9,000.00	5,044.00	44.0
100-21-43210	PUBLIC SAFETY FEE	67,762.00	407,398.40	816,000.00	408,601.60	49.9
100-21-43251	POUND FEES	35.00	70.00	1,000.00	930.00	7.0
100-21-43252	UIV IMPOUND FEE	250.00	775.00	.00	(775.00)	.0
100-21-44100	CHARGES FOR SERVICES	2,296.35	26,223.18	40,000.00	13,776.82	65.6
100-21-47400	RETURN TO WORK PROGRAM	.00	35.00	.00	(35.00)	.0
100-21-47900	OTHER REVENUE	.00	660.00	3,000.00	2,340.00	22.0
	TOTAL POLICE	195,526.50	563,741.07	989,100.00	425,358.93	57.0
	MUNICIPAL COURT					
100-22-42310	MUNICIPAL COURT	.00	35.00	.00	(35.00)	.0
100-22-43000	FINES, LICENSES & FEES	954.64	2,397.93	2,400.00	2.07	99.9
100-22-43101	COURT FINES	545.05	2,446.41	10,000.00	7,553.59	24.5
100-22-43151	TRAFFIC FINES	5,068.02	37,934.34	70,000.00	32,065.66	54.2
	TOTAL MUNICIPAL COURT	6,567.71	42,813.68	82,400.00	39,586.32	52.0
	ECONOMIC DEVELOPMENT					
100-41-42000	INTERGOVERNMENTAL REVENUES	.00	72,447.54	.00	(72,447.54)	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	72,447.54	.00	(72,447.54)	.0
	COMMUNITY DEVELOPMENT					
100-45-43254	DEVELOPMENT FEES	.00	.00	10,000.00	10,000.00	.0
100-45-43256	PLANNING FEES	2,835.00	7,245.00	.00	(7,245.00)	.0
100-45-47900	OTHER REVENUE	2,835.00	2,835.00	.00	(2,835.00)	.0
	TOTAL COMMUNITY DEVELOPMENT	5,670.00	10,080.00	10,000.00	(80.00)	100.8

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
100-50-42400	INTERGOVERNMENTAL - OTHER	.00	2,751.00	65,000.00	62,249.00	4.2
100-50-44100	CHARGES FOR SERVICES	.00	4,384.55	3,000.00	(1,384.55)	146.2
100-50-45200	CASH DONATIONS - UNDESIGNATED	4,455.00	6,155.00	.00	(6,155.00)	.0
100-50-47400	REFUNDS & REIMBURSEMENTS	.00	1,000.00	.00	(1,000.00)	.0
	TOTAL SOURCE 50	4,455.00	14,290.55	68,000.00	53,709.45	21.0
	LIBRARY					
100-51-42400	INTERGOVERNMENTAL - OTHER	13,994.25	31,170.00	.00	(31,170.00)	.0
100-51-44100	CHARGES FOR SERVICES	403.41	836.21	.00	(836.21)	.0
100-51-45300	DESIGNATED/RESTRICTED DONATIO	.00	12.50	.00	(12.50)	.0
	TOTAL LIBRARY	14,397.66	32,018.71	.00	(32,018.71)	.0
	MUSEUM					
100-52-45300	DESIGNATED/RESTRICTED DONATIO	.00	12.50	.00	(12.50)	.0
	TOTAL MUSEUM	.00	12.50	.00	(12.50)	.0
	PARKS					
100-53-45200	CASH DONATIONS - UNDESIGNATED	.00	923.52	.00	(923.52)	.0
100-53-45300	DESIGNATED/RESTRICTED DONATIO	.00	1,851.00	.00	(1,851.00)	.0
100-53-47201	RENT - CAMPGROUND	.00	410.00	.00	(410.00)	.0
100-53-47202	RENT - PARKING LOT	.00	360.00	.00	(360.00)	.0
100-53-47203	RENT - WATER TOWER	1,881.48	13,136.78	27,000.00	13,863.22	48.7
100-53-47209	RENT - OTHER	125.21	1,173.27	.00	(1,173.27)	.0
	TOTAL PARKS	2,006.69	17,854.57	27,000.00	9,145.43	66.1
	TOTAL FUND REVENUE	762,305.23	4,023,188.73	7,607,700.00	3,584,511.27	52.9

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
100-11-51100	SALARIES & WAGES	9,607.50	58,106.08	71,000.00	12,893.92	81.8
100-11-52100	EMPLOYEE BENEFITS	7,701.51	35,752.28	46,000.00	10,247.72	77.7
100-11-52300	WORKERS COMPENSATION PREMIU	4.29	4.29	.00	(4.29)	.0
100-11-61150	REPAIRS & MAINTENANCE - EQUIP	.00	2,120.33	.00	(2,120.33)	.0
100-11-61200	RENT & LEASE PAYMENTS	474.30	2,413.52	5,000.00	2,586.48	48.3
100-11-61300	PROPERTY TAXES PAID	.00	5,523.19	6,000.00	476.81	92.1
100-11-61510	UTILITIES - ELECTRIC	835.98	4,372.09	12,000.00	7,627.91	36.4
100-11-61520	UTILITIES - GARBAGE	18.95	97.88	250.00	152.12	39.2
100-11-61530	UTILITIES - GAS	22.61	79.66	250.00	170.34	31.9
100-11-61540	UTILITIES - TELEPHONE/FAX	248.86	781.03	3,500.00	2,718.97	22.3
100-11-61810	INSURANCE - PROPERTY	.00	995.57	1,600.00	604.43	62.2
100-11-61820	INSURANCE - GENERAL LIABILITY	.00	3,617.86	6,000.00	2,382.14	60.3
100-11-61830	INSURANCE - AUTO	.00	1,911.71	4,000.00	2,088.29	47.8
100-11-62110	POSTAGE	.00	159.73	1,000.00	840.27	16.0
100-11-62120	GENERAL OFFICE SUPPLIES	161.67	664.71	2,000.00	1,335.29	33.2
100-11-62201	GENERAL OPERATING SUPPLIES	14.99	3,110.48	500.00	(2,610.48)	622.1
100-11-62221	FUEL	.00	190.82	.00	(190.82)	.0
100-11-62291	OTHER OPERATING SUPPLIES	.00	150.00	5,000.00	4,850.00	3.0
100-11-63100	CONTRACT & PROFESSIONAL SERVI	2,075.00	4,150.00	.00	(4,150.00)	.0
100-11-63110	LEGAL	1,663.00	12,713.50	10,000.00	(2,713.50)	127.1
100-11-63130	ACCOUNTING	5,500.00	20,500.00	45,000.00	24,500.00	45.6
100-11-63190	OTHER CONTRACT & PROFESSIONAL	64.76	2,884.31	20,000.00	17,115.69	14.4
100-11-63210	LICENSES & PERMITS	.00	.00	2,000.00	2,000.00	.0
100-11-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	(9,812.35)	27,231.15	36,000.00	8,768.85	75.6
100-11-63300	ADVERTISING & PROMOTION	.00	.00	500.00	500.00	.0
100-11-64000	TRAVEL & TRAINING	145.00	3,009.71	10,000.00	6,990.29	30.1
100-11-66130	MAYOR & CITY COUNCIL	(980.85)	8,482.20	8,000.00	(482.20)	106.0
100-11-66140	CITY MANAGER	36.04	939.25	2,000.00	1,060.75	47.0
100-11-66530	COMMUNITY SUPPORT	2,000.00	2,000.00	2,000.00	.00	100.0
	TOTAL ADMINISTRATION	19,781.26	201,961.35	299,600.00	97,638.65	67.4

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-12-51100	SALARIES & WAGES	3,091.29	18,293.52	60,000.00	41,706.48	30.5
100-12-52100	EMPLOYEE BENEFITS	(1,128.83)	8,577.61	47,000.00	38,422.39	18.3
100-12-52300	WORKERS COMPENSATION PREMIU	3.48	3.48	.00	(3.48)	.0
100-12-61150	REPAIRS & MAINTENANCE - EQUIP	.00	.00	500.00	500.00	.0
100-12-61200	RENT & LEASE PAYMENTS	497.70	3,076.14	18,000.00	14,923.86	17.1
100-12-61510	UTILITIES - ELECTRIC	1,114.64	5,829.45	15,000.00	9,170.55	38.9
100-12-61520	UTILITIES - GARBAGE	25.27	130.52	300.00	169.48	43.5
100-12-61530	UTILITIES - GAS	30.14	106.20	300.00	193.80	35.4
100-12-61540	UTILITIES - TELEPHONE/FAX	208.68	1,126.77	6,400.00	5,273.23	17.6
100-12-61810	INSURANCE- PROPERTY	.00	703.98	1,500.00	796.02	46.9
100-12-61820	INSURANCE - GENERAL LIABILITY	.00	1,998.30	3,500.00	1,501.70	57.1
100-12-62110	POSTAGE	.00	287.18	2,500.00	2,212.82	11.5
100-12-62120	GENERAL OFFICE SUPPLIES	149.52	1,189.75	2,000.00	810.25	59.5
100-12-62291	OTHER OPERATING SUPPLIES	.00	519.00	.00	(519.00)	.0
100-12-63110	LEGAL	.00	.00	500.00	500.00	.0
100-12-63190	OTHER CONTRACT & PROFESSIONAL	.00	3,661.19	10,000.00	6,338.81	36.6
100-12-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	4,413.56	14,792.93	22,000.00	7,207.07	67.2
100-12-63240	BANK FEES	477.00	3,254.20	8,500.00	5,245.80	38.3
100-12-64000	TRAVEL & TRAINING	854.08	3,150.53	7,500.00	4,349.47	42.0
	TOTAL DEPARTMENT 12	9,736.53	66,700.75	205,500.00	138,799.25	32.5
100-13-51100	SALARIES & WAGES	3,846.40	26,305.01	46,000.00	19,694.99	57.2
100-13-52100	EMPLOYEE BENEFITS	3,120.36	16,025.33	34,000.00	17,974.67	47.1
100-13-52300	WORKERS COMPENSATION PREMIU	1.30	1.30	.00	(1.30)	.0
100-13-61200	RENT & LEASE PAYMENTS	48.03	166.35	500.00	333.65	33.3
100-13-61510	UTILITIES - ELECTRIC	278.66	1,457.37	3,300.00	1,842.63	44.2
100-13-61520	UTILITIES - GARBAGE	6.32	32.64	78.00	45.36	41.9
100-13-61530	UTILITIES - GAS	7.54	26.56	90.00	63.44	29.5
100-13-61540	UTILITIES - TELEPHONE/FAX	71.72	410.00	2,000.00	1,590.00	20.5
100-13-61810	INSURANCE- PROPERTY	.00	170.91	480.00	309.09	35.6
100-13-61820	INSURANCE - GENERAL LIABILITY	.00	579.05	1,379.00	799.95	42.0
100-13-62110	POSTAGE	.00	.00	75.00	75.00	.0
100-13-62120	GENERAL OFFICE SUPPLIES	52.08	197.95	900.00	702.05	22.0
100-13-62291	OTHER OPERATING SUPPLIES	197.60	297.60	700.00	402.40	42.5
100-13-63110	LEGAL	185.50	185.50	13,000.00	12,814.50	1.4
100-13-63190	OTHER CONTRACT & PROFESSIONAL	.00	78.88	2,000.00	1,921.12	3.9
100-13-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	1,170.29	6,520.58	9,000.00	2,479.42	72.5
100-13-63300	ADVERTISING AND PROMOTION	.00	.00	400.00	400.00	.0
100-13-64000	TRAVEL & TRAINING	.00	2,376.71	4,000.00	1,623.29	59.4
100-13-65900	OTHER PROGRAMS & EVENTS EXPE	.00	101.74	1,000.00	898.26	10.2
100-13-66110	EMPLOYEE RECOGNITION	532.73	1,882.72	3,000.00	1,117.28	62.8
100-13-66120	RECRUITING	72.93	6,251.38	21,500.00	15,248.62	29.1
	TOTAL DEPARTMENT 13	9,591.46	63,067.58	143,402.00	80,334.42	44.0

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING INSPECTION					
100-15-51100	SALARIES & WAGES	10,474.03	62,986.90	128,000.00	65,013.10	49.2
100-15-52100	BENEFITS	7,422.07	43,131.00	86,000.00	42,869.00	50.2
100-15-52300	WORKERS COMPENSATION PREMIU	11.27	11.27	.00	(11.27)	.0
100-15-61160	REPAIRS & MAINTENANCE-VEHICLES	.00	.00	2,000.00	2,000.00	.0
100-15-61200	RENT & LEASE PAYMENTS	80.84	308.43	700.00	391.57	44.1
100-15-61510	UTILITIES - ELECTRIC	417.99	2,186.05	5,000.00	2,813.95	43.7
100-15-61520	UTILITIES - GARBAGE	9.47	48.92	90.00	41.08	54.4
100-15-61530	UTILITIES - GAS	11.30	39.82	90.00	50.18	44.2
100-15-61540	UTILITIES - TELEPHONE/FAX	107.42	591.64	1,250.00	658.36	47.3
100-15-61810	INSURANCE - PROPERTY	.00	610.39	1,400.00	789.61	43.6
100-15-61820	INSURANCE - GENERAL LIABILITY	.00	1,445.44	3,500.00	2,054.56	41.3
100-15-61830	INSURANCE - AUTO	.00	476.52	1,000.00	523.48	47.7
100-15-62110	POSTAGE	.00	36.90	70.00	33.10	52.7
100-15-62120	GENERAL OFFICE SUPPLIES	11.82	100.18	500.00	399.82	20.0
100-15-62221	FUEL	.00	131.82	750.00	618.18	17.6
100-15-63110	LEGAL FEES	.00	.00	2,000.00	2,000.00	.0
100-15-63190	OTHER CONTRACT & PROFESSIONAL	.00	78.88	.00	(78.88)	.0
100-15-63210	LICENSES & PERMITS	.00	.00	300.00	300.00	.0
100-15-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	1,360.30	4,951.43	6,900.00	1,948.57	71.8
100-15-63240	BANK FEES	.00	.00	6,000.00	6,000.00	.0
100-15-64000	TRAVEL & TRAINING	.00	577.52	2,000.00	1,422.48	28.9
	TOTAL BUILDING INSPECTION	19,906.51	117,713.11	247,550.00	129,836.89	47.6
	INFORMATION SERVICES (IT)					
100-18-51100	SALARIES & WAGES	11,477.62	57,955.12	129,000.00	71,044.88	44.9
100-18-52100	EMPLOYEE BENEFITS	7,320.82	33,923.27	87,000.00	53,076.73	39.0
100-18-52300	WORKERS COMPENSATION PREMIU	10.63	10.63	.00	(10.63)	.0
100-18-61150	REPAIRS & MAINTENANCE - EQUIPM	.00	1,234.94	3,000.00	1,765.06	41.2
100-18-61200	RENT & LEASE PAYMENTS	48.03	166.35	473.00	306.65	35.2
100-18-61510	UTILITIES - ELECTRIC	417.99	2,186.05	5,661.00	3,474.95	38.6
100-18-61520	UTILITIES - GARBAGE	9.47	48.92	120.00	71.08	40.8
100-18-61530	UTILITIES - GAS	11.30	39.82	120.00	80.18	33.2
100-18-61540	UTILITIES - TELEPHONE/FAX	207.08	1,086.09	6,500.00	5,413.91	16.7
100-18-61810	INSURANCE-PROPERTY	.00	264.50	910.00	645.50	29.1
100-18-61820	INSURANCE - GENERAL LIABILITY	.00	934.47	1,816.00	881.53	51.5
100-18-62120	GENERAL OFFICE SUPPLIES	11.82	162.72	300.00	137.28	54.2
100-18-62201	GENERAL OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
100-18-62202	SMALL TOOLS & EQUIPMENT	.00	31,854.57	34,000.00	2,145.43	93.7
100-18-63190	OTHER CONTRACT & PROFESSIONAL	.00	78.88	1,200.00	1,121.12	6.6
100-18-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	2,396.81	9,837.06	10,000.00	162.94	98.4
100-18-64000	TRAVEL & TRAINING	.00	599.00	2,000.00	1,401.00	30.0
	TOTAL INFORMATION SERVICES (IT)	21,911.57	140,382.39	282,600.00	142,217.61	49.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	JANITORIAL					
100-19-51100	SALARIES & WAGES	4,952.62	25,139.56	40,000.00	14,860.44	62.9
100-19-52100	EMPLOYEE BENEFITS	1,416.64	8,888.23	15,000.00	6,111.77	59.3
100-19-52300	WORKERS COMPENSATION PREMIU	15.23	15.23	.00	(15.23)	.0
100-19-61150	REPAIRS MAINTENANCE- EQUIPMEN	.00	.00	500.00	500.00	.0
100-19-61450	UTILITIES TELEPHONE/FAX	.00	.00	800.00	800.00	.0
100-19-61540	UTILITIES - TELEPHONE/FAX	32.14	209.08	.00	(209.08)	.0
100-19-61810	INSURANCE- PROPERTY	.00	292.99	975.00	682.01	30.1
100-19-61820	INSURANCE - GENERAL LIABILITY	.00	748.52	2,001.00	1,252.48	37.4
100-19-62120	GENERAL OFFICE SUPPLIES	50.98	93.97	200.00	106.03	47.0
100-19-62201	GENERAL OPERATING SUPPLIES	50.00	1,811.66	8,000.00	6,188.34	22.7
100-19-62291	OTHER OPERATING SUPPLIES	.00	.00	50.00	50.00	.0
100-19-63190	OTHER CONTRACT & PROFESSIONAL	.00	783.00	4,000.00	3,217.00	19.6
100-19-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	242.71	1,312.92	2,000.00	687.08	65.7
	TOTAL JANITORIAL	6,760.32	39,295.16	73,526.00	34,230.84	53.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
100-21-51100	SALARIES & WAGES	132,068.16	879,072.23	1,991,000.00	1,111,927.77	44.2
100-21-52100	EMPLOYEE BENEFITS	105,270.10	574,296.07	1,388,000.00	813,703.93	41.4
100-21-52300	WORKERS COMPENSATION PREMIU	488.62	1,444.90	.00	(1,444.90)	.0
100-21-61150	REPAIRS & MAINTENANCE - EQUI	153.00	5,684.30	10,400.00	4,715.70	54.7
100-21-61200	RENT & LEASE PAYMENTS	750.74	3,803.92	7,275.00	3,471.08	52.3
100-21-61510	UTILITIES - ELECTRIC	5,294.54	27,689.93	72,000.00	44,310.07	38.5
100-21-61520	UTILITIES - GARBAGE	120.00	692.82	1,500.00	807.18	46.2
100-21-61530	UTILITIES - GAS	143.16	504.47	2,400.00	1,895.53	21.0
100-21-61540	UTILITIES - TELEPHONE/FAX	1,015.59	11,569.73	34,750.00	23,180.27	33.3
100-21-61810	INSURANCE - PROPERTY	.00	9,796.40	9,970.00	173.60	98.3
100-21-61820	INSURANCE - GENERAL LIABILITY	.00	75,049.58	77,606.00	2,556.42	96.7
100-21-61830	INSURANCE - AUTO	.00	26,538.47	27,667.00	1,128.53	95.9
100-21-62110	POSTAGE	15.40	1,202.67	3,200.00	1,997.33	37.6
100-21-62120	GENERAL OFFICE SUPPLIES	290.34	2,338.84	9,960.00	7,621.16	23.5
100-21-62201	GENERAL OPERATING SUPPLIES	373.61	2,202.73	12,500.00	10,297.27	17.6
100-21-62202	SMALL TOOLS & EQUIPMENT	2,270.00	8,910.33	10,500.00	1,589.67	84.9
100-21-62221	FUEL	2,119.75	12,105.00	33,000.00	20,895.00	36.7
100-21-62222	UNIFORMS	1,833.29	8,467.05	20,840.00	12,372.95	40.6
100-21-62223	AMMUNITION	.00	591.50	7,275.00	6,683.50	8.1
100-21-62224	SPECIAL INVESTIGATIONS	41.25	421.51	6,000.00	5,578.49	7.0
100-21-62291	OTHER OPERATING SUPPLIES	135.48	849.21	3,500.00	2,650.79	24.3
100-21-63110	LEGAL	.00	265.00	4,000.00	3,735.00	6.6
100-21-63160	COMMUNICATIONS 911	654.24	40,522.45	156,380.00	115,857.55	25.9
100-21-63170	COMMUNICATION SERVICES	.00	22,682.41	87,573.00	64,890.59	25.9
100-21-63190	OTHER CONTRACT & PROFESSIONAL	3,686.42	3,686.42	11,850.00	8,163.58	31.1
100-21-63210	LICENSES & PERMITS	.00	.00	1,200.00	1,200.00	.0
100-21-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	22,930.98	44,529.88	70,575.00	26,045.12	63.1
100-21-63270	SOFTWARE SUBSCRIPTIONS	3,700.00	24,328.41	36,795.00	12,466.59	66.1
100-21-63300	ADVERTISING & PROMOTION	.00	.00	750.00	750.00	.0
100-21-64000	TRAVEL & TRAINING	4,513.94	11,415.37	19,000.00	7,584.63	60.1
100-21-65200	POLICE PROGRAMMING EXPENSE	.00	4,213.09	16,800.00	12,586.91	25.1
100-21-66120	RECRUITMENT EXPENSE	11.08	2,990.98	16,250.00	13,259.02	18.4
100-21-66530	COMMUNITY SUPPORT	174.50	1,047.00	5,700.00	4,653.00	18.4
100-21-66590	OTHER MISCELLANEOUS EXPENSES	(76.50)	121.46	.00	(121.46)	.0
	TOTAL POLICE	287,977.69	1,809,034.13	4,156,216.00	2,347,181.87	43.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MUNICIPAL COURT					
100-22-51100	SALARIES & WAGES	1,714.86	10,097.84	23,000.00	12,902.16	43.9
100-22-52100	EMPLOYEE BENEFITS	985.90	5,125.44	13,000.00	7,874.56	39.4
100-22-52300	WORKERS COMPENSATION PREMIU	.11	.11	.00	(.11)	.0
100-22-61200	RENT & LEASE PAYMENTS	23.68	94.72	.00	(94.72)	.0
100-22-61540	UTILITIES - TELEPHONE/FAX	35.54	191.15	2,000.00	1,808.85	9.6
100-22-61810	INSURANCE - PROPERTY	.00	101.73	500.00	398.27	20.4
100-22-61820	INSURANCE - GENERAL LIABILITY	.00	483.01	1,500.00	1,016.99	32.2
100-22-62110	POSTAGE	.00	817.24	1,500.00	682.76	54.5
100-22-62120	GENERAL OFFICE SUPPLIES	7.31	81.02	400.00	318.98	20.3
100-22-62291	OTHER OPERATION SUPPLIES	.00	.00	100.00	100.00	.0
100-22-63110	LEGAL	170.00	450.00	2,000.00	1,550.00	22.5
100-22-63120	JUDGE	750.00	4,500.00	12,000.00	7,500.00	37.5
100-22-63190	OTHER CONTRACT & PROFESSIONAL	369.00	1,314.00	3,000.00	1,686.00	43.8
100-22-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	54.80	252.17	1,500.00	1,247.83	16.8
100-22-64000	TRAVEL & TRAINING	.00	933.20	2,000.00	1,066.80	46.7
	TOTAL MUNICIPAL COURT	4,111.20	24,441.63	62,500.00	38,058.37	39.1
	ECONOMIC DEVELOPMENT					
100-41-51100	SALARIES & WAGES	2,950.71	17,676.29	13,000.00	(4,676.29)	136.0
100-41-52100	EMPLOYEE BENEFITS	2,106.35	10,972.02	9,000.00	(1,972.02)	121.9
100-41-52300	WORKERS COMPENSATION PREMIU	2.28	2.28	.00	(2.28)	.0
100-41-61200	RENT & LEASE PAYMENTS	48.03	166.35	.00	(166.35)	.0
100-41-61510	UTILITIES - ELECTRIC	278.66	1,457.37	2,800.00	1,342.63	52.1
100-41-61520	UTILITIES - GARBAGE	6.32	32.64	150.00	117.36	21.8
100-41-61530	UTILITIES - GAS	7.54	26.56	150.00	123.44	17.7
100-41-61540	UTILITIES - TELEPHONE/FAX	132.03	861.68	3,050.00	2,188.32	28.3
100-41-61810	INSURANCE - PROPERTY	.00	40.69	700.00	659.31	5.8
100-41-61820	INSURANCE - GENERAL LIABILITY	.00	623.76	1,400.00	776.24	44.6
100-41-62110	POSTAGE	.00	3.72	.00	(3.72)	.0
100-41-62120	GENERAL OFFICE SUPPLIES	7.89	61.83	200.00	138.17	30.9
100-41-62201	GENERAL OPERATING SUPPLIES	.00	7.44	.00	(7.44)	.0
100-41-62291	OTHER OPERATING SUPPLIES	51.48	51.48	100.00	48.52	51.5
100-41-63190	OTHER CONTRACT & PROFESSIONAL	.00	78.88	60,000.00	59,921.12	.1
100-41-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	576.27	3,205.95	9,200.00	5,994.05	34.9
100-41-64000	TRAINING & TRAVEL	.00	664.44	1,000.00	335.56	66.4
100-41-65900	OTHER PROGRAMS & EVENTS EXPE	175.00	175.00	750.00	575.00	23.3
	TOTAL ECONOMIC DEVELOPMENT	6,342.56	36,108.38	101,500.00	65,391.62	35.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT					
100-45-51100	SALARIES & WAGES	10,341.46	51,187.58	118,000.00	66,812.42	43.4
100-45-52100	EMPLOYEE BENEFITS	6,811.52	33,689.31	84,000.00	50,310.69	40.1
100-45-52300	WORKERS COMPENSATION PREMIU	1.42	1.42	.00	(1.42)	.0
100-45-61200	RENT & LEASE PAYMENTS	101.08	389.38	700.00	310.62	55.6
100-45-61510	UTILITIES - ELECTRIC	278.66	1,457.37	4,000.00	2,542.63	36.4
100-45-61520	UTILITIES - GARBAGE	6.32	32.64	200.00	167.36	16.3
100-45-61530	UTILITIES - GAS	7.54	26.56	200.00	173.44	13.3
100-45-61540	UTILITIES - TELEPHONE/FAX	35.54	229.22	650.00	420.78	35.3
100-45-61810	INSURANCE - PROPERTY	.00	459.83	500.00	40.17	92.0
100-45-61820	INSURANCE - GENERAL LIABILITY	.00	980.14	1,500.00	519.86	65.3
100-45-62110	POSTAGE	.00	113.78	1,500.00	1,386.22	7.6
100-45-62120	GENERAL OFFICE SUPPLIES	15.20	189.03	500.00	310.97	37.8
100-45-62202	SMALL TOOLS & EQUIPMENT	.00	49.99	.00	(49.99)	.0
100-45-62291	OTHER OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
100-45-63110	PROFESSIONAL SERVICES - LEGAL	3,233.00	7,924.60	.00	(7,924.60)	.0
100-45-63140	ENGINEERING	.00	.00	25,000.00	25,000.00	.0
100-45-63180	NUSIANCE ABATEMENT SERVICES	.00	.00	2,000.00	2,000.00	.0
100-45-63190	OTHER CONTRACT & PROFESSIONAL	.00	78.88	10,000.00	9,921.12	.8
100-45-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	1,370.39	3,459.78	5,500.00	2,040.22	62.9
100-45-63300	ADVERTISING & PROMOTIONS	95.86	670.72	1,500.00	829.28	44.7
100-45-64000	TRAVEL & TRAINING	.00	946.96	1,500.00	553.04	63.1
	TOTAL COMMUNITY DEVELOPMENT	22,297.99	101,887.19	257,750.00	155,862.81	39.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-50-51100	SALARIES & WAGES	5,349.56	106,124.24	309,000.00	202,875.76	34.3
100-50-52100	EMPLOYEE BENEFITS	2,004.23	57,775.92	201,000.00	143,224.08	28.7
100-50-52300	WORKERS COMP PREMIUM	4.05	124.05	.00	(124.05)	.0
100-50-61150	REPAIRS AND MAINTENANCE - EQUI	.00	.00	1,000.00	1,000.00	.0
100-50-61200	RENT & LEASE PAYMENTS	10.54	2,169.86	7,500.00	5,330.14	28.9
100-50-61510	UTILITIES - ELECTRIC	1,710.29	8,272.19	14,000.00	5,727.81	59.1
100-50-61520	UTILITIES - GARBAGE	159.43	797.15	1,500.00	702.85	53.1
100-50-61530	UTILITIES - GAS	1,687.98	3,175.46	4,000.00	824.54	79.4
100-50-61540	UTILITIES - TELEPHONE/FAX	191.13	1,057.09	2,500.00	1,442.91	42.3
100-50-61810	INSURANCE - PROPERTY	.00	17,034.67	15,000.00	(2,034.67)	113.6
100-50-61820	INSURANCE - GENERAL LIABILITY	.00	5,331.05	1,700.00	(3,631.05)	313.6
100-50-62110	POSTAGE	553.42	576.09	700.00	123.91	82.3
100-50-62120	GENERAL OFFICE SUPPLIES	80.95	1,353.87	7,000.00	5,646.13	19.3
100-50-62201	GENERAL OPERATING SUPPLIES	.00	34.18	1,000.00	965.82	3.4
100-50-62202	SMALL TOOLS & EQUIPMENT	.00	1,075.32	1,000.00	(75.32)	107.5
100-50-62251	CIRCULATION - AV MATERIALS	.00	116.79	.00	(116.79)	.0
100-50-62252	CIRCULATION - BOOKS	.00	108.42	.00	(108.42)	.0
100-50-62254	CIRCULATION - PERIODICALS/SUBS	.00	.00	1,000.00	1,000.00	.0
100-50-62257	EXHIBIT DEVELOPMENT & MAINTENA	569.78	4,880.65	2,500.00	(2,380.65)	195.2
100-50-62291	OTHER OPERATING SUPPLIES	.00	170.00	750.00	580.00	22.7
100-50-63160	SECURITY	.00	.00	500.00	500.00	.0
100-50-63190	OTHER CONTRACT & PROFESSIONAL	.00	.00	24,000.00	24,000.00	.0
100-50-63220	DUES, MEMBERSHIPS & SUBSCRIPT	1,766.90	8,089.41	16,500.00	8,410.59	49.0
100-50-63240	BANK FEES	2.83	66.32	200.00	133.68	33.2
100-50-63250	OVERDUE CHARGES, FINES & FEES	.00	.00	350.00	350.00	.0
100-50-63300	ADVERTISING & PROMOTION	.00	.00	300.00	300.00	.0
100-50-64000	TRAVEL & TRAINING	.00	2,097.02	3,300.00	1,202.98	63.6
100-50-65900	OTHER PROGRAMS & EVENTS EXPE	.00	340.00	.00	(340.00)	.0
	TOTAL DEPARTMENT 50	14,091.09	220,769.75	616,300.00	395,530.25	35.8
	LIBRARY					
100-51-51100	SALARIES & WAGES	27,721.15	86,602.21	.00	(86,602.21)	.0
100-51-52100	EMPLOYEE BENEFITS	17,654.84	48,621.61	.00	(48,621.61)	.0
100-51-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	.00	36.42	.00	(36.42)	.0
100-51-63240	BANK FEES	11.38	11.38	.00	(11.38)	.0
	TOTAL LIBRARY	45,387.37	135,271.62	.00	(135,271.62)	.0
	MUSEUM					
100-52-51100	SALARIES & WAGES	1,600.00	10,610.00	.00	(10,610.00)	.0
100-52-52100	EMPLOYEE BENEFITS	599.70	2,026.00	.00	(2,026.00)	.0
100-52-61100	REPAIRS AND MAINTENANCE	.00	(5,230.00)	.00	5,230.00	.0
100-52-62120	GENERAL OFFICE SUPPLIES	44.19	44.19	.00	(44.19)	.0
100-52-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	.00	19.92	.00	(19.92)	.0
	TOTAL MUSEUM	2,243.89	7,470.11	.00	(7,470.11)	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
100-53-51100	SALARIES & WAGES	8,334.18	51,069.23	103,000.00	51,930.77	49.6
100-53-52100	EMPLOYEE BENEFITS	6,815.18	35,800.04	75,000.00	39,199.96	47.7
100-53-52300	WORKERS COMPENSATION PREMIU	9.34	9.34	.00	(9.34)	.0
100-53-61120	REPAIRS AND MAINTENANCE - BUIL	67.76	7,469.50	11,000.00	3,530.50	67.9
100-53-61150	REPAIRS AND MAINTENANCE - EQUI	313.91	1,927.21	8,300.00	6,372.79	23.2
100-53-61160	REPAIRS AND MAINTENANCE - VEHI	.00	49.58	3,500.00	3,450.42	1.4
100-53-61170	REPAIRS & MAINTENANCE - LAND &	.00	1,552.00	20,000.00	18,448.00	7.8
100-53-61510	UTILITIES - ELECTRIC	1,464.73	7,888.54	16,000.00	8,111.46	49.3
100-53-61520	UTILITIES - GARBAGE	(199.99)	590.40	3,500.00	2,909.60	16.9
100-53-61540	UTILITIES - TELEPHONE/FAX	3.40	338.73	3,000.00	2,661.27	11.3
100-53-61550	UTILITIES-WATER	591.39	19,369.40	23,500.00	4,130.60	82.4
100-53-61810	INSURANCE - PROPERTY	.00	6,102.73	6,100.00	(2.73)	100.0
100-53-61820	INSURANCE - GENERAL LIABILITY	.00	1,729.38	3,100.00	1,370.62	55.8
100-53-61830	INSURANCE - AUTO	.00	101.91	3,000.00	2,898.09	3.4
100-53-62120	GENERAL OFFICE SUPPLIES	.00	374.34	1,100.00	725.66	34.0
100-53-62201	GENERAL OPERATION SUPPLIES	1,428.65	9,690.74	55,000.00	45,309.26	17.6
100-53-62221	FUEL	312.12	2,653.80	6,300.00	3,646.20	42.1
100-53-62222	UNIFORMS	.00	1,554.58	1,400.00	(154.58)	111.0
100-53-62291	OTHER OPERATING SUPPLIES	.00	208.85	1,500.00	1,291.15	13.9
100-53-63190	OTHER CONTRACT & PROFESSIONAL	6,052.52	25,004.96	71,500.00	46,495.04	35.0
100-53-63210	LICENSES & PERMITS	100.00	133.00	100.00	(33.00)	133.0
100-53-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	167.61	167.61	800.00	632.39	21.0
100-53-64000	TRAVEL & TRAINING	.00	.00	600.00	600.00	.0
	TOTAL PARKS	25,460.80	173,785.87	417,300.00	243,514.13	41.7
	POOL					
100-54-61510	UTILITIES - ELECTRIC	45.15	133.18	.00	(133.18)	.0
	TOTAL POOL	45.15	133.18	.00	(133.18)	.0
	NONDEPARTMENTAL					
100-81-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	66,711.00	67,000.00	289.00	99.6
100-81-81210	LOAN/BOND PAYMENTS - INTEREST	.00	3,525.87	6,400.00	2,874.13	55.1
100-81-85215	TRANSFER TO BUILDING REPAIR/RE	.00	170,433.00	170,433.00	.00	100.0
100-81-85341	TRANSFER TO URBAN RENEWAL DEB	.00	106,125.00	212,250.00	106,125.00	50.0
100-81-88000	CONTINGENCY	.00	.00	764,207.00	764,207.00	.0
	TOTAL NONDEPARTMENTAL	.00	346,794.87	1,220,290.00	873,495.13	28.4
	TOTAL FUND EXPENDITURES	495,645.39	3,484,817.07	8,084,034.00	4,599,216.93	43.1
	NET REVENUE OVER EXPENDITURES	266,659.84	538,371.66	(476,334.00)	(1,014,705.66)	113.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

FACILITIES & VEHICLE REPAIR/RE

	ASSETS			
215-00-10101	CASH BY FUND		1,285,576.28	
215-00-12120	ACCOUNTS RECEIVABLE		(2,484.36)	
215-00-12130	PREPAID EXPENSE		915.12	
	TOTAL ASSETS			1,284,007.04
	LIABILITIES AND EQUITY			
	LIABILITIES			
215-00-21110	ACCOUNTS PAYABLE		3,428.52	
215-00-21200	WAGES PAYABLE		1,922.00	
215-00-21390	MISC PAYROLL DEDUCTIONS P		1,039.55	
215-00-21410	PERS PAYABLE		560.20	
215-00-21421	HEALTH INSURANCE PAYABLE		422.30	
215-00-21422	DENTAL INSURANCE PAYABLE		32.30	
215-00-21424	LTD INSURANCE PAYABLE		1.20	
215-00-21430	WORKERS COMP PAYABLE		(1,181.95)	
215-00-21530	FICA PAYABLE		146.50	
215-00-21540	SUTA PAYABLE		1.80	
215-00-21560	OR PAID LEAVE PAYABLE		43.80	
	TOTAL LIABILITIES			6,416.22
	FUND EQUITY			
215-00-32200	RESTRICTED FUND BALANCE		1,170,277.95	
	REVENUE OVER EXPENDITUR	107,312.87		
	BALANCE - CURRENT DATE		107,312.87	
	TOTAL FUND EQUITY			1,277,590.82
	TOTAL LIABILITIES AND EQUITY			1,284,007.04

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FACILITIES & VEHICLE REPAIR/RE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 00					
215-00-40001	BEGINNING FUND BALANCE	.00	.00	1,024,067.00	1,024,067.00	.0
	TOTAL SOURCE 00	.00	.00	1,024,067.00	1,024,067.00	.0
	ADMINISTRATION					
215-11-46100	INTEREST INCOME	4,356.45	23,988.18	60,000.00	36,011.82	40.0
215-11-49100	TRANSFERS IN- GENERAL FUND	.00	170,433.00	170,433.00	.00	100.0
215-11-49540	TRANSFERS IN- STROM DRAIN FUND	.00	50,000.00	50,000.00	.00	100.0
	TOTAL ADMINISTRATION	4,356.45	244,421.18	280,433.00	36,011.82	87.2
	TOTAL FUND REVENUE	4,356.45	244,421.18	1,304,500.00	1,060,078.82	18.7

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FACILITIES & VEHICLE REPAIR/RE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
215-11-51100	SALARIES & WAGES	5,900.34	36,880.30	94,000.00	57,119.70	39.2
215-11-52100	EMPLOYEE BENEFITS	3,868.72	24,150.55	60,000.00	35,849.45	40.3
215-11-52300	WORKERS COMPENSATION PREMIU	21.96	21.96	.00	(21.96)	.0
215-11-61120	REPAIRS & MAINTENANCE - BUILD	6,575.72	40,539.31	51,500.00	10,960.69	78.7
215-11-61160	REPAIRS & MAINTENANCE - VEH	2,050.31	8,325.32	22,000.00	13,674.68	37.8
215-11-61540	UTILITIES - TELEPHONE/FAX	114.44	670.58	1,700.00	1,029.42	39.5
215-11-61810	INSURANCE- PROPERTY	.00	378.44	1,200.00	821.56	31.5
215-11-61820	INSURANCE - GENERAL LIABILITY	.00	1,108.80	1,600.00	491.20	69.3
215-11-62120	GENERAL OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
215-11-62201	GENERAL OPERATING SUPPLIES	.00	.00	1,000.00	1,000.00	.0
215-11-62221	FUEL	311.65	311.65	3,000.00	2,688.35	10.4
215-11-62291	OTHER OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
215-11-63140	ENGINEERING	.00	.00	500.00	500.00	.0
215-11-63190	OTHER CONTRACT & PROFESSIONAL	3,287.47	21,506.64	72,400.00	50,893.36	29.7
215-11-63210	LICENSES & PERMITS	.00	.00	500.00	500.00	.0
215-11-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	1,358.56	2,475.87	12,100.00	9,624.13	20.5
215-11-64000	TRAVEL & TRAINING	.00	633.59	2,000.00	1,366.41	31.7
215-11-66530	GRANTS, DONATIONS & SPONSOR	17.55	105.30	.00	(105.30)	.0
215-11-87220	RESERVE FOR FUTURE USE - STR	.00	.00	270,000.00	270,000.00	.0
215-11-87510	RESERVE FOR FUTURE USE - SEW	.00	.00	250,000.00	250,000.00	.0
215-11-87530	RESERVE FOR FUTURE USE - WAT	.00	.00	250,000.00	250,000.00	.0
215-11-87540	RESERVE FOR FUTURE USE - STRM	.00	.00	210,000.00	210,000.00	.0
	TOTAL ADMINISTRATION	23,506.72	137,108.31	1,304,500.00	1,167,391.69	10.5
	TOTAL FUND EXPENDITURES	23,506.72	137,108.31	1,304,500.00	1,167,391.69	10.5
	NET REVENUE OVER EXPENDITURES	(19,150.27)	107,312.87	.00	(107,312.87)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

STREET FUND

	ASSETS			
220-00-10101	CASH BY FUND		598,561.26	
220-00-10111	CASH - UMPQUA CHECKING		111.54	
220-00-12120	ACCOUNTS RECEIVABLE		72,809.94	
220-00-12130	PREPAID EXPENSE		2,710.02	
	TOTAL ASSETS			674,192.76
	LIABILITIES AND EQUITY			
	LIABILITIES			
220-00-21110	ACCOUNTS PAYABLE		2,175.23	
220-00-21200	WAGES PAYABLE		10,042.00	
220-00-21320	DEFERRED COMP WITHHELD P		50.40	
220-00-21370	UNION DUES WITHHELD PAYAB		2,321.76	
220-00-21410	PERS PAYABLE		2,918.90	
220-00-21421	HEALTH INSURANCE PAYABLE		2,240.10	
220-00-21422	DENTAL INSURANCE PAYABLE		180.80	
220-00-21423	LIFE INSURANCE PAYABLE		35.28	
220-00-21424	LTD INSURANCE PAYABLE		6.50	
220-00-21430	WORKERS COMP PAYABLE		1.80	
220-00-21440	MSA VEBA PAYABLE		(.40)	
220-00-21530	FICA PAYABLE		866.48	
220-00-21540	SUTA PAYABLE		10.32	
220-00-21550	FUTA PAYABLE		462.57	
220-00-21560	OR PAID LEAVE PAYABLE		156.69	
	TOTAL LIABILITIES			21,468.43
	FUND EQUITY			
220-00-32400	ASSIGNED FUND BALANCE		10,588.98	
220-00-32500	UNASSIGNED FUND BALANCE		777,282.40	
	REVENUE OVER EXPENDITUR	(135,147.05)		
	BALANCE - CURRENT DATE		(135,147.05)	
	TOTAL FUND EQUITY			652,724.33
	TOTAL LIABILITIES AND EQUITY			674,192.76

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREETS					
220-31-40001	BEGINNING FUND BALANCE	.00	.00	638,349.00	638,349.00	.0
220-31-42230	STATE GAS TAX	72,858.04	348,921.34	820,000.00	471,078.66	42.6
220-31-43280	RIGHT OF WAY PERMIT	.00	.00	1,000.00	1,000.00	.0
220-31-44100	CHARGES FOR SERVICES	.00	1,269.00	50,000.00	48,731.00	2.5
220-31-46100	INTEREST INCOME	1,814.53	14,574.24	24,000.00	9,425.76	60.7
220-31-47900	OTHER REVENUE	.00	113.05	.00	(113.05)	.0
	TOTAL STREETS	74,672.57	364,877.63	1,533,349.00	1,168,471.37	23.8
	TOTAL FUND REVENUE	74,672.57	364,877.63	1,533,349.00	1,168,471.37	23.8

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS					
220-31-51100	SALARIES & WAGES	36,086.57	205,690.07	402,000.00	196,309.93	51.2
220-31-52100	EMPLOYEE BENEFITS	25,531.21	130,666.59	288,000.00	157,333.41	45.4
220-31-52300	WORKERS COMPENSATION PREMIU	.00	601.43	.00	(601.43)	.0
220-31-61110	REPAIRS & MAINTENANCE - INFRAS	953.36	15,635.89	120,000.00	104,364.11	13.0
220-31-61120	REPAIRS & MAINTENANCE - BUILDI	67.76	67.76	2,500.00	2,432.24	2.7
220-31-61150	REPAIRS AND MAINTENANCE - EQUI	1,737.49	9,127.78	18,100.00	8,972.22	50.4
220-31-61160	REPAIRS AND MAINTENANCE - VEHI	.00	801.84	5,500.00	4,698.16	14.6
220-31-61190	REPAIRS & MAINTENANCE - OTHER	10,540.00	12,705.00	17,500.00	4,795.00	72.6
220-31-61200	RENT & LEASE PAYMENTS	165.62	821.31	1,900.00	1,078.69	43.2
220-31-61510	UTILITIES - ELECTRIC	7,402.94	37,089.63	98,000.00	60,910.37	37.9
220-31-61520	UTILITIES - GARBAGE	341.58	914.96	7,900.00	6,985.04	11.6
220-31-61530	UTILITIES- GAS	3.77	13.28	200.00	186.72	6.6
220-31-61540	UTILITIES - TELEPHONE/FAX	173.08	2,062.65	4,800.00	2,737.35	43.0
220-31-61810	INSURANCE - PROPERTY	.00	10,118.79	5,500.00	(4,618.79)	184.0
220-31-61820	INSURANCE - GENERAL LIABILITY	.00	9,048.91	7,600.00	(1,448.91)	119.1
220-31-61830	INSURANCE - AUTO	.00	4,595.54	3,600.00	(995.54)	127.7
220-31-62120	GENERAL OFFICE SUPPLIES	39.76	715.85	1,800.00	1,084.15	39.8
220-31-62201	GENERAL OPERATING SUPPLIES	85.72	219.97	2,000.00	1,780.03	11.0
220-31-62221	FUEL	291.61	2,688.49	6,300.00	3,611.51	42.7
220-31-62222	UNIFORMS	195.02	1,490.67	2,200.00	709.33	67.8
220-31-62231	TRAFFIC SIGNS & PAINT	127.93	27,222.00	48,000.00	20,778.00	56.7
220-31-62291	OTHER OPERATING SUPPLIES	87.00	302.34	1,000.00	697.66	30.2
220-31-63110	LEGAL	1,828.50	1,828.50	10,000.00	8,171.50	18.3
220-31-63130	ACCOUNTING	.00	4,000.00	4,000.00	.00	100.0
220-31-63140	ENGINEERING	208.44	656.56	68,000.00	67,343.44	1.0
220-31-63190	OTHER CONTRACT & PROFESSIONAL	3,936.12	10,117.26	30,300.00	20,182.74	33.4
220-31-63210	LICENSES & PERMITS	.00	33.00	500.00	467.00	6.6
220-31-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	2,515.58	7,143.17	19,900.00	12,756.83	35.9
220-31-64000	TRAVEL & TRAINING	495.82	1,745.44	4,600.00	2,854.56	37.9
220-31-74000	EQUIPMENT	.00	1,900.00	2,000.00	100.00	95.0
220-31-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	67,000.00	67,000.00	.0
220-31-88000	CONTINGENCY	.00	.00	282,649.00	282,649.00	.0
	TOTAL STREETS	92,814.88	500,024.68	1,533,349.00	1,033,324.32	32.6
	TOTAL FUND EXPENDITURES	92,814.88	500,024.68	1,533,349.00	1,033,324.32	32.6
	NET REVENUE OVER EXPENDITURES	(18,142.31)	(135,147.05)	.00	135,147.05	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

ECONOMIC DEVELOPMENT LOAN FUND

	ASSETS			
230-00-10101	CASH BY FUND		1,604,450.82	
230-00-12510	LOAN RECEIVABLE		46,461.51	
230-00-13000	INTERFUND LOAN RECEIVABLE		.29	
	TOTAL ASSETS			1,650,912.62
	LIABILITIES AND EQUITY			
	LIABILITIES			
230-00-25300	DEFERRED/UNEARNED REVEN		46,461.51	
	TOTAL LIABILITIES			46,461.51
	FUND EQUITY			
230-00-32500	UNASSIGNED FUND BALANCE		757,968.74	
230-00-35000	GAAP ADJUSTMENTS		.29	
	REVENUE OVER EXPENDITUR	846,482.08		
	BALANCE - CURRENT DATE		846,482.08	
	TOTAL FUND EQUITY			1,604,451.11
	TOTAL LIABILITIES AND EQUITY			1,650,912.62

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

ECONOMIC DEVELOPMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ECONOMIC DEVELOPMENT					
230-41-40001	BEGINNING FUND BALANCE	.00	.00	903,318.00	903,318.00	.0
230-41-46100	INTEREST INCOME	5,503.61	18,491.94	15,000.00	(3,491.94)	123.3
230-41-48110	LOAN REPAYMENT - PRINCIPAL	1,543.94	7,240.14	.00	(7,240.14)	.0
230-41-48130	INTERFUND LOAN REPAYMENT - PRI	.00	28,607.00	28,966.00	359.00	98.8
230-41-48230	INTERFUND LOAN REPAYMENT - INT	.00	359.00	.00	(359.00)	.0
230-41-48500	ECONOMIC DEVELOPMENT LOAN	.00	.00	14,500.00	14,500.00	.0
	TOTAL ECONOMIC DEVELOPMENT	7,047.55	54,698.08	961,784.00	907,085.92	5.7
	TOTAL FUND REVENUE	7,047.55	54,698.08	961,784.00	907,085.92	5.7

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

ECONOMIC DEVELOPMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
230-41-66520	ECONOMIC DEVELOPMENT LOAN	50,000.00	50,000.00	100,000.00	50,000.00	50.0
230-41-66530	GRANTS, DONATION & SPONSORSHI	.00	.00	20,000.00	20,000.00	.0
230-41-85100	TRANSFERS OUT - GENERAL FUND	.00	(841,784.00)	841,784.00	1,683,568.00	(100.0)
	TOTAL ECONOMIC DEVELOPMENT	50,000.00	(791,784.00)	961,784.00	1,753,568.00	(82.3)
	TOTAL FUND EXPENDITURES	50,000.00	(791,784.00)	961,784.00	1,753,568.00	(82.3)
	NET REVENUE OVER EXPENDITURES	(42,952.45)	846,482.08	.00	(846,482.08)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

TOURISM & EVENTS FUND

	ASSETS			
235-00-10101	CASH BY FUND		(108,151.71)	
235-00-10111	CASH - UMPQUA CHECKING		(2,853.61)	
235-00-12120	ACCOUNTS RECEIVABLE		30,388.15	
235-00-12130	PREPAID EXPENSE		28,045.57	
	TOTAL ASSETS			(52,571.60)
	LIABILITIES AND EQUITY			
	LIABILITIES			
235-00-21110	ACCOUNTS PAYABLE		132.70	
235-00-21200	WAGES PAYABLE		5,701.00	
235-00-21330	CAFE WITHHELD PAYABLE		1.20	
235-00-21390	MISC PAYROLL DEDUCTIONS P		592.96	
235-00-21410	PERS PAYABLE		1,506.93	
235-00-21421	HEALTH INSURANCE PAYABLE		1,635.30	
235-00-21422	DENTAL INSURANCE PAYABLE		153.50	
235-00-21423	LIFE INSURANCE PAYABLE		.90	
235-00-21424	LTD INSURANCE PAYABLE		3.50	
235-00-21430	WORKERS COMP PAYABLE		.37	
235-00-21440	MSA VEBA PAYABLE		(.30)	
235-00-21520	FEDERAL INCOME TAX WITHHE		(131.83)	
235-00-21530	FICA PAYABLE		1,017.23	
235-00-21540	SUTA PAYABLE		4.10	
235-00-21560	OR PAID LEAVE PAYABLE		286.89	
235-00-21640	CLEANING & SECURITY DEPOS		400.00	
	TOTAL LIABILITIES			11,304.45
	FUND EQUITY			
235-00-32200	RESTRICTED FUND BALANCE		(40,677.86)	
235-00-32400	ASSIGNED FUND BALANCE		4,933.79	
	REVENUE OVER EXPENDITUR	(28,131.98)		
	BALANCE - CURRENT DATE		(28,131.98)	
	TOTAL FUND EQUITY			(63,876.05)
	TOTAL LIABILITIES AND EQUITY			(52,571.60)

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

TOURISM & EVENTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TOURISM & EVENTS					
235-55-40001	BEGINNING FUND BALANCE	.00	.00	68,110.00	68,110.00	.0
235-55-41610	LODGING TAX	16,482.37	152,207.48	200,000.00	47,792.52	76.1
235-55-47204	RENT - PARKS USE	.00	(980.00)	.00	980.00	.0
235-55-47205	RENT - STAGE	.00	350.00	.00	(350.00)	.0
235-55-47311	INDEPENDENCE DAYS REVENUE	.00	168,017.06	56,000.00	(112,017.06)	300.0
235-55-47314	SUMMER SERIES REVENUE	2,028.00	57,169.25	82,000.00	24,830.75	69.7
	TOTAL TOURISM & EVENTS	18,510.37	376,763.79	406,110.00	29,346.21	92.8
	TOTAL FUND REVENUE	18,510.37	376,763.79	406,110.00	29,346.21	92.8

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

TOURISM & EVENTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TOURISM & EVENTS					
235-55-51100	SALARIES & WAGES	16,484.97	111,737.42	61,000.00	(50,737.42)	183.2
235-55-52100	EMPLOYEE BENEFITS	10,608.19	76,038.97	44,000.00	(32,038.97)	172.8
235-55-52300	WORKERS COMPENSATION PREMIU	.87	.87	.00	(.87)	.0
235-55-61540	UTILITIES - TELEPHONE/FAX	82.14	631.51	1,000.00	368.49	63.2
235-55-61810	INSURANCE - PROPERTY	.00	1,754.36	600.00	(1,154.36)	292.4
235-55-61820	INSURANCE - GENERAL LIABILITY	.00	2,011.76	2,500.00	488.24	80.5
235-55-61830	INSURANCE- AUTO	.00	.00	1,000.00	1,000.00	.0
235-55-62120	GENERAL OFFICE SUPPLIES	.00	(78.13)	100.00	178.13	(78.1)
235-55-62130	PRINTING	.00	.00	100.00	100.00	.0
235-55-62201	GENERAL OPERATING SUPPLIES	.00	.00	1,000.00	1,000.00	.0
235-55-62291	OTHER OPERATING SUPPLIES	.00	.00	200.00	200.00	.0
235-55-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	1,181.31	3,219.03	11,310.00	8,090.97	28.5
235-55-63300	ADVERTISING & PROMOTION	.00	335.22	5,000.00	4,664.78	6.7
235-55-64000	TRAVEL & TRAINING	.00	115.00	1,000.00	885.00	11.5
235-55-65110	INDEPENDENCE DAYS EXPENSE	.00	105,029.45	143,400.00	38,370.55	73.2
235-55-65130	WINTER EVENTS EXPENSE	21,000.00	21,000.00	10,000.00	(11,000.00)	210.0
235-55-65140	SUMMER SERIES EXPENSE	2,665.37	78,469.38	93,400.00	14,930.62	84.0
235-55-65150	OTHER PARK EVENTS EXPENSE	.00	463.93	.00	(463.93)	.0
235-55-65900	OTHER PROGRAMS & EVENTS EXPE	3,034.30	4,119.30	30,000.00	25,880.70	13.7
235-55-66530	COMMUNITY SUPPORT	7.95	47.70	500.00	452.30	9.5
	TOTAL TOURISM & EVENTS	55,065.10	404,895.77	406,110.00	1,214.23	99.7
	TOTAL FUND EXPENDITURES	55,065.10	404,895.77	406,110.00	1,214.23	99.7
	NET REVENUE OVER EXPENDITURES	(36,554.73)	(28,131.98)	.00	28,131.98	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

GRANT PROGRAMS FUND

	ASSETS			
240-00-10101	CASH BY FUND		5,526,461.29	
240-00-10111	CASH - UMPQUA CHECKING		261.14	
240-00-12130	PREPAID EXPENSE		462,712.00	
	TOTAL ASSETS			5,989,434.43
	LIABILITIES AND EQUITY			
	LIABILITIES			
240-00-21200	WAGES PAYABLE		(4,420.12)	
240-00-21560	OR PAID LEAVE PAYABLE		96.33	
240-00-25300	DEFERRED/UNEARNED REVEN		637,688.00	
	TOTAL LIABILITIES			633,364.21
	FUND EQUITY			
240-00-32400	ASSIGNED FUND BALANCE		255.32	
240-00-32500	UNASSIGNED FUND BALANCE		5,331,661.59	
	REVENUE OVER EXPENDITUR	24,153.31		
	BALANCE - CURRENT DATE		24,153.31	
	TOTAL FUND EQUITY			5,356,070.22
	TOTAL LIABILITIES AND EQUITY			5,989,434.43

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GRANT PROGRAMS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADMINISTRATION					
240-11-40001	BEGINNING FUND BALANCE	.00	.00	1,434,674.00	1,434,674.00	.0
240-11-42190	FEDERAL GRANTS	.00	.00	896,000.00	896,000.00	.0
240-11-42290	STATE GRANTS	.00	.00	1,677,000.00	1,677,000.00	.0
240-11-46100	INTEREST INCOME	18,375.93	112,066.65	75,000.00	(37,066.65)	149.4
	TOTAL ADMINISTRATION	18,375.93	112,066.65	4,082,674.00	3,970,607.35	2.7
	POLICE					
240-21-42190	FEDERAL GRANTS	2,764.83	9,359.43	14,250.00	4,890.57	65.7
240-21-42290	STATE GRANTS	.00	3,727.82	.00	(3,727.82)	.0
	TOTAL POLICE	2,764.83	13,087.25	14,250.00	1,162.75	91.8
240-31-42190	FEDERAL GRANTS	.00	42,370.00	.00	(42,370.00)	.0
	TOTAL SOURCE 31	.00	42,370.00	.00	(42,370.00)	.0
	ECONOMIC DEVELOPMENT					
240-41-45100	NON- GOV GRANTS	.00	2,478.29	.00	(2,478.29)	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	2,478.29	.00	(2,478.29)	.0
	COMMUNITY DEVELOPMENT					
240-45-42290	STATE GRANTS	.00	3,535.15	.00	(3,535.15)	.0
	TOTAL COMMUNITY DEVELOPMENT	.00	3,535.15	.00	(3,535.15)	.0
	LIBRARY					
240-51-45100	NON-GOVERNMENTAL GRANTS	.00	2,500.00	.00	(2,500.00)	.0
	TOTAL LIBRARY	.00	2,500.00	.00	(2,500.00)	.0
	WASTEWATER					
240-71-42290	STATE GRANTS	.00	20,000.00	.00	(20,000.00)	.0
	TOTAL WASTEWATER	.00	20,000.00	.00	(20,000.00)	.0

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GRANT PROGRAMS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	21,140.76	196,037.34	4,096,924.00	3,900,886.66	4.8

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GRANT PROGRAMS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
240-11-63190	OTHER CONTRACT & PROFESSIONAL	.00	8,300.00	99,600.00	91,300.00	8.3
	TOTAL ADMINISTRATION	.00	8,300.00	99,600.00	91,300.00	8.3
	POLICE					
240-21-51100	SALARIES & WAGES	.00	.00	10,500.00	10,500.00	.0
240-21-62201	GENERAL OPERATING SUPPLIES	.00	.00	3,750.00	3,750.00	.0
	TOTAL POLICE	.00	.00	14,250.00	14,250.00	.0
240-31-71500	CAPITAL EXPENSE- INFRASTRUCTUR	5,173.75	47,068.25	1,497,000.00	1,449,931.75	3.1
	TOTAL DEPARTMENT 31	5,173.75	47,068.25	1,497,000.00	1,449,931.75	3.1
	ECONOMIC DEVELOPMENT					
240-41-63190	OTHER CONTRACT & PROFESSIONAL	.00	114,370.15	.00	(114,370.15)	.0
240-41-66530	GRANTS, DONATION & SPONSORSHI	.00	.00	500,000.00	500,000.00	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	114,370.15	500,000.00	385,629.85	22.9
	COMMUNITY DEVELOPMENT					
240-45-63190	PROFESSIONAL SERVICES - OTHER	.00	133.35	136,000.00	135,866.65	.1
	TOTAL COMMUNITY DEVELOPMENT	.00	133.35	136,000.00	135,866.65	.1
	LIBRARY					
240-51-62201	GENERAL OPERATING SUPPLIES	99.67	2,012.28	.00	(2,012.28)	.0
	TOTAL LIBRARY	99.67	2,012.28	.00	(2,012.28)	.0
240-53-71500	CAPITAL EXPENSE- INFRASTRUCTUR	.00	.00	500,000.00	500,000.00	.0
	TOTAL DEPARTMENT 53	.00	.00	500,000.00	500,000.00	.0

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GRANT PROGRAMS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
240-74-71500	WATER TREATMENT PLANT	.00	.00	440,000.00	440,000.00	.0
	TOTAL DEPARTMENT 74	.00	.00	440,000.00	440,000.00	.0
	NONDEPARTMENTAL					
240-81-88000	CONTINGENCY	.00	.00	910,074.00	910,074.00	.0
	TOTAL NONDEPARTMENTAL	.00	.00	910,074.00	910,074.00	.0
	TOTAL FUND EXPENDITURES	5,273.42	171,884.03	4,096,924.00	3,925,039.97	4.2
	NET REVENUE OVER EXPENDITURES	15,867.34	24,153.31	.00	(24,153.31)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

INFORMATION SERVICES EQUIP FUN

	ASSETS		
255-00-10101	CASH BY FUND	(.40)	
	TOTAL ASSETS		(.40)
	LIABILITIES AND EQUITY		
	FUND EQUITY		
255-00-32200	RESTRICTED FUND BALANCE	(.40)	
	TOTAL FUND EQUITY		(.40)
	TOTAL LIABILITIES AND EQUITY		(.40)

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

GO BOND FUND

	ASSETS			
310-00-10101	CASH BY FUND		388,670.86	
310-00-12111	PROPERTY TAXES RECEIVABL		9,381.85	
	TOTAL ASSETS			398,052.71
	LIABILITIES AND EQUITY			
	LIABILITIES			
310-00-25300	DEFERRED/UNEARNED REVEN		12,884.78	
	TOTAL LIABILITIES			12,884.78
	FUND EQUITY			
310-00-32500	UNASSIGNED FUND BALANCE		77,105.94	
	REVENUE OVER EXPENDITUR	308,061.99		
	BALANCE - CURRENT DATE		308,061.99	
	TOTAL FUND EQUITY			385,167.93
	TOTAL LIABILITIES AND EQUITY			398,052.71

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GO BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NONDEPARTMENTAL					
310-81-40001	BEGINNING FUND BALANCE	.00	.00	70,500.00	70,500.00	.0
310-81-41110	PROPERTY TAXES - CURRENT	.00	355,154.93	381,000.00	25,845.07	93.2
310-81-41120	PROPERTY TAXES - PRIOR	.00	5,768.38	5,000.00	(768.38)	115.4
310-81-46100	INTEREST INCOME	1,481.52	2,997.74	4,000.00	1,002.26	74.9
	TOTAL NONDEPARTMENTAL	1,481.52	363,921.05	460,500.00	96,578.95	79.0
	TOTAL FUND REVENUE	1,481.52	363,921.05	460,500.00	96,578.95	79.0

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GO BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NONDEPARTMENTAL					
310-81-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	290,000.00	290,000.00	.0
310-81-81210	LOAN/BOND PAYMENTS - INTEREST	55,859.06	55,859.06	112,000.00	56,140.94	49.9
310-81-89000	ENDING FUND BALANCE	.00	.00	58,500.00	58,500.00	.0
	TOTAL NONDEPARTMENTAL	55,859.06	55,859.06	460,500.00	404,640.94	12.1
	TOTAL FUND EXPENDITURES	55,859.06	55,859.06	460,500.00	404,640.94	12.1
	NET REVENUE OVER EXPENDITURES	(54,377.54)	308,061.99	.00	(308,061.99)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

SPECIAL ASSESMENT LOAN FUND

	ASSETS			
330-00-10101	CASH BY FUND		21,250.00	
330-00-12510	LOAN RECEIVABLE		18,896.58	
	TOTAL ASSETS			40,146.58
	LIABILITIES AND EQUITY			
	LIABILITIES			
330-00-25300	DEFERRED/UNEARNED REVEN		18,896.58	
	TOTAL LIABILITIES			18,896.58
	FUND EQUITY			
330-00-32500	UNASSIGNED FUND BALANCE		20,823.63	
	REVENUE OVER EXPENDITUR	426.37		
	BALANCE - CURRENT DATE		426.37	
	TOTAL FUND EQUITY			21,250.00
	TOTAL LIABILITIES AND EQUITY			40,146.58

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SPECIAL ASSESMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NONDEPARTMENTAL					
330-81-40001	BEGINNING FUND BALANCE	.00	.00	25,214.00	25,214.00	.0
330-81-41210	SPECIAL ASSESSMENTS -PRINCIPAL	.00	.00	3,500.00	3,500.00	.0
330-81-41220	SPECIAL ASSESSMENTS - INTEREST	.00	.00	600.00	600.00	.0
330-81-46100	INTEREST INCOME	70.63	426.37	750.00	323.63	56.9
	TOTAL NONDEPARTMENTAL	70.63	426.37	30,064.00	29,637.63	1.4
	TOTAL FUND REVENUE	70.63	426.37	30,064.00	29,637.63	1.4

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SPECIAL ASSESMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NONDEPARTMENTAL					
330-81-89000	ENDING FUND BALANCE	.00	.00	30,064.00	30,064.00	.0
	TOTAL NONDEPARTMENTAL	.00	.00	30,064.00	30,064.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	30,064.00	30,064.00	.0
	NET REVENUE OVER EXPENDITURES	70.63	426.37	.00	(426.37)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

URBAN RENEWAL DEBT SERVICE FUN

	ASSETS			
341-00-10101	CASH BY FUND		697,160.33	
341-00-12111	PROPERTY TAXES RECEIVABL		20,880.94	
	TOTAL ASSETS			718,041.27
	LIABILITIES AND EQUITY			
	LIABILITIES			
341-00-25300	DEFERRED/UNEARNED REVEN		17,812.92	
	TOTAL LIABILITIES			17,812.92
	FUND EQUITY			
341-00-32500	UNASSIGNED FUND BALANCE		245,022.40	
	REVENUE OVER EXPENDITUR	455,205.95		
	BALANCE - CURRENT DATE		455,205.95	
	TOTAL FUND EQUITY			700,228.35
	TOTAL LIABILITIES AND EQUITY			718,041.27

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

URBAN RENEWAL DEBT SERVICE FUN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	URBAN RENEWAL					
341-61-40001	BEGINNING FUND BALANCE	.00	.00	217,032.00	217,032.00	.0
341-61-41110	PROPERTY TAXES - CURRENT	.00	587,179.15	557,000.00	(30,179.15)	105.4
341-61-41120	PROPERTY TAXES - PRIOR	.00	9,764.06	10,000.00	235.94	97.6
341-61-46100	INTEREST INCOME	2,811.65	8,645.99	10,000.00	1,354.01	86.5
341-61-49100	TRANSFER IN - GENERAL FUND	.00	106,124.99	212,250.00	106,125.01	50.0
341-61-49510	TRANSFER IN - SEWER FUND	.00	53,262.97	106,526.00	53,263.03	50.0
341-61-49530	TRANSFER IN - WATER FUND	.00	53,263.02	106,526.00	53,262.98	50.0
	TOTAL URBAN RENEWAL	2,811.65	818,240.18	1,219,334.00	401,093.82	67.1
	TOTAL FUND REVENUE	2,811.65	818,240.18	1,219,334.00	401,093.82	67.1

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

URBAN RENEWAL DEBT SERVICE FUN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	URBAN RENEWAL					
341-61-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	96,574.26	569,307.00	472,732.74	17.0
341-61-81210	LOAN/BOND PAYMENTS - INTEREST	147,403.13	266,459.97	453,230.00	186,770.03	58.8
341-61-89000	ENDING FUND BALANCE	.00	.00	196,797.00	196,797.00	.0
	TOTAL URBAN RENEWAL	147,403.13	363,034.23	1,219,334.00	856,299.77	29.8
	TOTAL FUND EXPENDITURES	147,403.13	363,034.23	1,219,334.00	856,299.77	29.8
	NET REVENUE OVER EXPENDITURES	(144,591.48)	455,205.95	.00	(455,205.95)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

MINET DEBT SERVICE FUND

	ASSETS			
360-00-10101	CASH BY FUND		5,880.68	
360-00-12510	LOAN RECEIVABLE		7,320,000.00	
	TOTAL ASSETS			7,325,880.68
	LIABILITIES AND EQUITY			
	LIABILITIES			
360-00-25300	DEFERRED/UNEARNED REVEN		7,320,000.00	
	TOTAL LIABILITIES			7,320,000.00
	FUND EQUITY			
360-00-32500	UNASSIGNED FUND BALANCE		3,186.63	
	REVENUE OVER EXPENDITUR	2,694.05		
	BALANCE - CURRENT DATE		2,694.05	
	TOTAL FUND EQUITY			5,880.68
	TOTAL LIABILITIES AND EQUITY			7,325,880.68

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

MINET DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NONDEPARTMENTAL					
360-81-40001	BEGINNING FUND BALANCE	.00	.00	3,102.00	3,102.00	.0
360-81-46100	INTEREST INCOME	15.29	2,620.78	3,000.00	379.22	87.4
360-81-48110	LOAN REPAYMENT - PRINCIPAL	.00	.00	649,498.00	649,498.00	.0
360-81-48120	LOAN REPAYMENT - INTEREST	.00	81,250.00	.00	(81,250.00)	.0
	TOTAL NONDEPARTMENTAL	15.29	83,870.78	655,600.00	571,729.22	12.8
	TOTAL FUND REVENUE	15.29	83,870.78	655,600.00	571,729.22	12.8

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

MINET DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NONDEPARTMENTAL					
360-81-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	565,000.00	565,000.00	.0
360-81-81210	LOAN/BOND PAYMENTS - INTEREST	.00	81,176.73	90,600.00	9,423.27	89.6
	TOTAL NONDEPARTMENTAL	.00	81,176.73	655,600.00	574,423.27	12.4
	TOTAL FUND EXPENDITURES	.00	81,176.73	655,600.00	574,423.27	12.4
	NET REVENUE OVER EXPENDITURES	15.29	2,694.05	.00	(2,694.05)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

STREET SDC FUND

	ASSETS			
420-00-10101	CASH BY FUND		1,193,775.17	
420-00-12120	ACCOUNTS RECEIVABLE		2,558.36	
420-00-12510	LOANS RECEIVABLE		159,101.02	
	TOTAL ASSETS			1,355,434.55
	LIABILITIES AND EQUITY			
	LIABILITIES			
420-00-25300	DEFERRED/UNEARNED REVEN		159,101.02	
	TOTAL LIABILITIES			159,101.02
	FUND EQUITY			
420-00-32500	UNASSIGNED FUND BALANCE		1,035,710.34	
	REVENUE OVER EXPENDITUR	160,623.19		
	BALANCE - CURRENT DATE		160,623.19	
	TOTAL FUND EQUITY			1,196,333.53
	TOTAL LIABILITIES AND EQUITY			1,355,434.55

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STREET SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREETS					
420-31-40001	BEGINNING FUND BALANCE	.00	.00	891,414.00	891,414.00	.0
420-31-44611	SDC - IMPROVEMENT	.00	.00	760,000.00	760,000.00	.0
420-31-44612	SDC REIMBURSEMENTS	.00	.00	21,200.00	21,200.00	.0
420-31-46100	INTEREST INCOME	3,969.23	19,771.19	50,000.00	30,228.81	39.5
420-31-48130	INTERFUND LOAN REPAYMENT - PRI	.00	132,057.00	140,852.00	8,795.00	93.8
420-31-48230	INTERFUND LOAN REPAYMENT - INT	.00	8,795.00	.00	(8,795.00)	.0
	TOTAL STREETS	3,969.23	160,623.19	1,863,466.00	1,702,842.81	8.6
	TOTAL FUND REVENUE	3,969.23	160,623.19	1,863,466.00	1,702,842.81	8.6

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STREET SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS					
420-31-71400	ROADS	.00	.00	1,081,406.00	1,081,406.00	.0
420-31-88000	CONTINGENCY	.00	.00	782,060.00	782,060.00	.0
	TOTAL STREETS	.00	.00	1,863,466.00	1,863,466.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,863,466.00	1,863,466.00	.0
	NET REVENUE OVER EXPENDITURES	3,969.23	160,623.19	.00	(160,623.19)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

PARKS CAPITAL RESERVE FUND

	ASSETS			
425-00-10101	CASH BY FUND		23,413.10	
	TOTAL ASSETS			23,413.10
	LIABILITIES AND EQUITY			
	FUND EQUITY			
425-00-32200	RESTRICTED FUND BALANCE		37,581.83	
	REVENUE OVER EXPENDITUR	(14,168.73)		
	BALANCE - CURRENT DATE		(14,168.73)	
	TOTAL FUND EQUITY			23,413.10
	TOTAL LIABILITIES AND EQUITY			23,413.10

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PARKS CAPITAL RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PARKS					
425-53-40001	BEGINNING FUND BALANCE	.00	.00	65,344.00	65,344.00	.0
425-53-46100	INTEREST INCOME	127.46	769.51	1,000.00	230.49	77.0
	TOTAL PARKS	127.46	769.51	66,344.00	65,574.49	1.2
	TOTAL FUND REVENUE	127.46	769.51	66,344.00	65,574.49	1.2

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PARKS CAPITAL RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
425-53-71000	INFRASTRUCTURE	14,938.24	14,938.24	16,548.00	1,609.76	90.3
425-53-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	49,796.00	49,796.00	.0
	TOTAL PARKS	14,938.24	14,938.24	66,344.00	51,405.76	22.5
	TOTAL FUND EXPENDITURES	14,938.24	14,938.24	66,344.00	51,405.76	22.5
	NET REVENUE OVER EXPENDITURES	(14,810.78)	(14,168.73)	.00	14,168.73	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

PARKS SDC FUND

	ASSETS			
430-00-10101	CASH BY FUND		451,509.17	
430-00-12120	ACCOUNTS RECEIVABLE		1,226.00	
430-00-12510	LOAN RECEIVABLE		9,251.98	
	TOTAL ASSETS			461,987.15
	LIABILITIES AND EQUITY			
	LIABILITIES			
430-00-25300	DEFERRED/UNEARNED REVEN		5,217.98	
	TOTAL LIABILITIES			5,217.98
	FUND EQUITY			
430-00-32500	UNASSIGNED FUND BALANCE		418,829.23	
	REVENUE OVER EXPENDITUR	37,939.94		
	BALANCE - CURRENT DATE		37,939.94	
	TOTAL FUND EQUITY			456,769.17
	TOTAL LIABILITIES AND EQUITY			461,987.15

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PARKS					
430-53-40001	BEGINNING FUND BALANCE	.00	.00	328,390.00	328,390.00	.0
430-53-44611	SDC IMPROVEMENTS	.00	.00	345,000.00	345,000.00	.0
430-53-46100	INTEREST INCOME	1,501.15	8,686.57	5,000.00	(3,686.57)	173.7
430-53-48130	INTERFUND LOAN REPAYMENT - PRI	.00	51,943.00	51,943.00	.00	100.0
430-53-48230	INTERFUND LOAN REPAYMENT - INT	.00	10,080.00	10,080.00	.00	100.0
	TOTAL PARKS	1,501.15	70,709.57	740,413.00	669,703.43	9.6
	TOTAL FUND REVENUE	1,501.15	70,709.57	740,413.00	669,703.43	9.6

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
430-53-63140	ENGINEERING	.00	32,769.63	200,000.00	167,230.37	16.4
430-53-88000	CONTINGENCY	.00	.00	540,413.00	540,413.00	.0
	TOTAL PARKS	.00	32,769.63	740,413.00	707,643.37	4.4
	TOTAL FUND EXPENDITURES	.00	32,769.63	740,413.00	707,643.37	4.4
	NET REVENUE OVER EXPENDITURES	1,501.15	37,939.94	.00	(37,939.94)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

CAPITAL PROJECTS FUND

	ASSETS			
435-00-10101	CASH BY FUND		934,638.95	
	TOTAL ASSETS			934,638.95
	LIABILITIES AND EQUITY			
	FUND EQUITY			
435-00-32500	UNASSIGNED FUND BALANCE		918,970.46	
	REVENUE OVER EXPENDITUR	15,668.49		
	BALANCE - CURRENT DATE		15,668.49	
	TOTAL FUND EQUITY			934,638.95
	TOTAL LIABILITIES AND EQUITY			934,638.95

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREETS					
435-31-40001	BEGINNING FUND BALANCE	.00	.00	815,152.00	815,152.00	.0
435-31-46100	INTEREST INCOME	3,095.79	18,752.24	5,000.00	(13,752.24)	375.0
	TOTAL STREETS	3,095.79	18,752.24	820,152.00	801,399.76	2.3
	TOTAL FUND REVENUE	3,095.79	18,752.24	820,152.00	801,399.76	2.3

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS					
435-31-71400	ROADS	.00	3,083.75	820,152.00	817,068.25	.4
	TOTAL STREETS	.00	3,083.75	820,152.00	817,068.25	.4
	TOTAL FUND EXPENDITURES	.00	3,083.75	820,152.00	817,068.25	.4
	NET REVENUE OVER EXPENDITURES	3,095.79	15,668.49	.00	(15,668.49)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

URBAN RENEWAL PROJECTS FUND

	ASSETS			
441-00-10101	CASH BY FUND		(757,059.09)	
441-00-12111	PROPERTY TAXES RECEIVABL		25,521.65	
441-00-14010	PROPERTY HELD FOR RESALE		1,404,051.00	
	TOTAL ASSETS			672,513.56
	LIABILITIES AND EQUITY			
	LIABILITIES			
441-00-22210	LOAN/BOND PAYABLE		.16	
441-00-23000	INTERFUND LOAN PAYABLE		(.42)	
441-00-25300	DEFERRED/UNEARNED REVEN		21,771.98	
	TOTAL LIABILITIES			21,771.72
	FUND EQUITY			
441-00-32500	UNASSIGNED FUND BALANCE		750,578.45	
441-00-35000	GAAP ADJUSTMENTS		.26	
	REVENUE OVER EXPENDITUR	(99,836.87)		
	BALANCE - CURRENT DATE		(99,836.87)	
	TOTAL FUND EQUITY			650,741.84
	TOTAL LIABILITIES AND EQUITY			672,513.56

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

URBAN RENEWAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	URBAN RENEWAL					
441-61-40001	BEGINNING FUND BALANCE	.00	.00	743,281.00	743,281.00	.0
441-61-41110	PROPERTY TAXES - CURRENT	.00	478,471.91	681,000.00	202,528.09	70.3
441-61-41120	PROPERTY TAXES - PRIOR	.00	7,471.22	4,000.00	(3,471.22)	186.8
	TOTAL URBAN RENEWAL	.00	485,943.13	1,428,281.00	942,337.87	34.0
	TOTAL FUND REVENUE	.00	485,943.13	1,428,281.00	942,337.87	34.0

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

URBAN RENEWAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	URBAN RENEWAL					
441-61-63190	OTHER CONTRACT & PROFESSIONAL	.00	725.00	.00	(725.00)	.0
441-61-81130	INTERFUND CAPITAL PAYMENT - PR	.00	348,561.00	393,000.00	44,439.00	88.7
441-61-81230	INTERFUND LOAN PAYMENT- INTERE	.00	236,494.00	195,000.00	(41,494.00)	121.3
441-61-89000	ENDING FUND BALANCE	.00	.00	840,281.00	840,281.00	.0
	TOTAL URBAN RENEWAL	.00	585,780.00	1,428,281.00	842,501.00	41.0
	TOTAL FUND EXPENDITURES	.00	585,780.00	1,428,281.00	842,501.00	41.0
	NET REVENUE OVER EXPENDITURES	.00	(99,836.87)	.00	99,836.87	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

SEWER FUND

	ASSETS			
510-00-10101	CASH BY FUND		2,750,357.31	
510-00-10111	CASH - UMPQUA CHECKING		151.04	
510-00-12120	ACCOUNTS RECEIVABLE		256,536.45	
510-00-12122	UNBILLED UTILITIES		104,020.12	
510-00-12129	ALLOWANCE FOR BAD DEBT		.28	
510-00-12130	PREPAID EXPENSE		3,159.47	
510-00-14120	CONSTRUCTION IN PROGRES		(.33)	
510-00-14210	INFRASTRUCTURE		.40	
510-00-14220	BUILDINGS		.06	
510-00-14230	EQUIPMENT		.22	
510-00-14240	VEHICLES		.20	
510-00-14280	LEASE ASSET		.07	
510-00-14310	ACCUMULATED DEPRECIATION		.48	
510-00-14380	ACCUMULATED AMORTIZATION		.47	
	TOTAL ASSETS			3,114,226.24
	LIABILITIES AND EQUITY			
	LIABILITIES			
510-00-21110	ACCOUNTS PAYABLE		(1,707,842.08)	
510-00-21200	WAGES PAYABLE		13,389.00	
510-00-21320	DEFERRED COMP WITHHELD P		.40	
510-00-21330	CAFE WITHHELD PAYABLE		50.00	
510-00-21370	UNION DUES WITHHELD PAYAB		(1,032.17)	
510-00-21410	PERS PAYABLE		.20	
510-00-21421	HEALTH INSURANCE PAYABLE		3,990.20	
510-00-21422	DENTAL INSURANCE PAYABLE		2,857.20	
510-00-21423	LIFE INSURANCE PAYABLE		242.58	
510-00-21424	LTD INSURANCE PAYABLE		14.50	
510-00-21430	WORKERS COMP PAYABLE		9.40	
510-00-21440	MSA VEBA PAYABLE		3.20	
510-00-21530	FICA PAYABLE		98.88	
510-00-21540	SUTA PAYABLE		1,022.30	
510-00-21560	OR PAID LEAVE PAYABLE		958.99	
510-00-21820	ACCRUED COMPENSATED ABS		.20	
510-00-22230	LEASE PAYABLE		(.50)	
	TOTAL LIABILITIES			(1,686,237.70)
	FUND EQUITY			
510-00-31300	UNRESTRICTED NET POSITION		3,691,816.64	
510-00-32100	NON-SPENDABLE FUND BALAN		.22	
510-00-32400	ASSIGNED FUND BALANCE		(4,559.24)	
510-00-35000	GAAP ADJUSTMENTS		1.93	
	REVENUE OVER EXPENDITUR	1,113,204.39		
	BALANCE - CURRENT DATE		1,113,204.39	

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

SEWER FUND

TOTAL FUND EQUITY	4,800,463.94
TOTAL LIABILITIES AND EQUITY	3,114,226.24

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER					
510-71-40001	BEGINNING FUND BALANCE	.00	.00	2,630,088.00	2,630,088.00	.0
510-71-44100	CHARGES FOR SERVICES	.00	.00	50,000.00	50,000.00	.0
510-71-44510	CONNECTION FEES	.00	.00	2,000.00	2,000.00	.0
510-71-44520	UTILITY BILLING	234,552.08	1,415,980.80	2,890,000.00	1,474,019.20	49.0
510-71-46100	INTEREST INCOME	8,805.46	58,190.10	25,000.00	(33,190.10)	232.8
510-71-47900	OTHER REVENUE	.00	.00	500.00	500.00	.0
510-71-48130	INTERFUND LOAN REPAYMENT - PRI	.00	42,891.00	43,466.00	575.00	98.7
510-71-48230	INTERFUND LOAN REPAYMENT - INT	.00	575.00	.00	(575.00)	.0
510-71-48500	LOAN/BOND PROCEEDS	.00	1,271,525.00	3,000,000.00	1,728,475.00	42.4
510-71-49515	TRANSFER IN - SEWER SDC FUND	.00	.00	26,500.00	26,500.00	.0
	TOTAL WASTEWATER	243,357.54	2,789,161.90	8,667,554.00	5,878,392.10	32.2
	TOTAL FUND REVENUE	243,357.54	2,789,161.90	8,667,554.00	5,878,392.10	32.2

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER					
510-71-51100	SALARIES & WAGES	48,448.22	277,901.99	545,000.00	267,098.01	51.0
510-71-52100	EMPLOYEE BENEFITS	33,286.07	172,553.92	384,000.00	211,446.08	44.9
510-71-52300	WORKERS COMPENSATION PREMIU	15.61	617.04	.00	(617.04)	.0
510-71-61110	REPAIRS & MAINTENANCE - INFRAS	.00	697.45	45,000.00	44,302.55	1.6
510-71-61120	REPAIRS AND MAINTENANCE - BUIL	67.77	121.16	16,500.00	16,378.84	.7
510-71-61130	REPAIRS AND MAINTENANCE- PLANT	29.60	58,010.76	61,500.00	3,489.24	94.3
510-71-61140	REPAIRS AND MAINTENANCE-LIFT S	1,733.00	28,173.18	50,000.00	21,826.82	56.4
510-71-61150	REPAIRS AND MAINTENANCE - EQUI	1,407.77	6,648.33	15,600.00	8,951.67	42.6
510-71-61160	REPAIRS AND MAINTENANCE - VEHI	.00	1,059.57	5,500.00	4,440.43	19.3
510-71-61170	REPAIRS AND MAINTENANCE - EFFL	.00	1,185.76	5,000.00	3,814.24	23.7
510-71-61200	RENT & LEASE PAYMENTS	298.43	1,352.53	2,200.00	847.47	61.5
510-71-61510	UTILITIES - ELECTRIC	4,628.37	23,779.85	74,200.00	50,420.15	32.1
510-71-61520	UTILITIES - GARBAGE	341.58	914.95	6,600.00	5,685.05	13.9
510-71-61530	UTILITIES- GAS	3.77	13.28	100.00	86.72	13.3
510-71-61540	UTILITIES - TELEPHONE/FAX	173.08	2,062.63	4,800.00	2,737.37	43.0
510-71-61810	INSURANCE - PROPERTY	.00	12,915.04	10,100.00	(2,815.04)	127.9
510-71-61820	INSURANCE - GENERAL LIABILITY	.00	11,864.88	9,800.00	(2,064.88)	121.1
510-71-61830	INSURANCE - AUTO	.00	2,523.54	3,600.00	1,076.46	70.1
510-71-62110	POSTAGE	265.31	4,503.79	7,800.00	3,296.21	57.7
510-71-62120	GENERAL OFFICE SUPPLIES	30.51	775.82	1,800.00	1,024.18	43.1
510-71-62201	GENERAL OPERATING SUPPLIES	190.22	518.93	3,500.00	2,981.07	14.8
510-71-62221	FUEL	364.51	3,313.79	7,900.00	4,586.21	42.0
510-71-62222	UNIFORMS	195.02	1,490.66	2,200.00	709.34	67.8
510-71-62261	CHEMICALS	3,239.28	10,716.53	31,500.00	20,783.47	34.0
510-71-62291	OTHER OPERATING SUPPLIES	.00	228.75	3,000.00	2,771.25	7.6
510-71-63110	LEGAL	.00	4,738.50	10,000.00	5,261.50	47.4
510-71-63130	ACCOUNTING	.00	4,000.00	4,000.00	.00	100.0
510-71-63140	ENGINEERING	6,368.44	15,536.59	105,000.00	89,463.41	14.8
510-71-63150	LAB ANALYSIS	1,604.00	7,694.00	19,000.00	11,306.00	40.5
510-71-63190	OTHER CONTRACT & PROFESSIONAL	5,785.00	14,003.64	84,250.00	70,246.36	16.6
510-71-63210	LICENSES & PERMITS	178.74	2,154.22	6,500.00	4,345.78	33.1
510-71-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	2,937.97	7,566.74	21,125.00	13,558.26	35.8
510-71-63230	AGENT FEES	.00	.00	650.00	650.00	.0
510-71-63240	BANK FEES	1,217.45	7,917.69	15,000.00	7,082.31	52.8
510-71-64000	TRAVEL & TRAINING	259.82	1,496.67	4,600.00	3,103.33	32.5
510-71-71100	PLANT	.00	650,564.17	3,073,800.00	2,423,235.83	21.2
510-71-71200	COLLECTION SYSTEM	18,964.40	120,532.55	2,155,860.00	2,035,327.45	5.6
510-71-74000	EQUIPMENT	.00	1,899.99	33,200.00	31,300.01	5.7
510-71-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	278,673.00	278,673.00	.0
510-71-81210	LOAN/BOND PAYMENTS - INTEREST	(27,475.00)	61,527.00	186,417.00	124,890.00	33.0
510-71-85100	TRANSFER OUT	16,418.65	99,118.66	202,300.00	103,181.34	49.0
510-71-85341	TRANSFER OUT	.00	53,262.96	106,526.00	53,263.04	50.0
510-71-87100	LOAN RESTRICTED RESERVES	.00	.00	461,453.00	461,453.00	.0
510-71-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	94,000.00	94,000.00	.0
510-71-88000	CONTINGENCY	.00	.00	508,000.00	508,000.00	.0
	TOTAL WASTEWATER	120,977.59	1,675,957.51	8,667,554.00	6,991,596.49	19.3

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	120,977.59	1,675,957.51	8,667,554.00	6,991,596.49	19.3
NET REVENUE OVER EXPENDITURES	122,379.95	1,113,204.39	.00	(1,113,204.39)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

SEWER SDC FUND

	ASSETS			
515-00-10101	CASH BY FUND		863,163.47	
515-00-12120	ACCOUNTS RECEIVABLE		1,285.37	
515-00-12510	LOAN RECEIVABLE		70,522.48	
	TOTAL ASSETS			934,971.32
	LIABILITIES AND EQUITY			
	LIABILITIES			
515-00-25300	DEFERRED/UNEARNED REVEN		70,522.00	
	TOTAL LIABILITIES			70,522.00
	FUND EQUITY			
515-00-31300	UNRESTRICTED NET POSITION		837,498.60	
515-00-35000	GAAP ADJUSTMENT		.48	
	REVENUE OVER EXPENDITUR	26,950.24		
	BALANCE - CURRENT DATE		26,950.24	
	TOTAL FUND EQUITY			864,449.32
	TOTAL LIABILITIES AND EQUITY			934,971.32

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER					
515-71-40001	BEGINNING FUND BALANCE	.00	.00	640,959.00	640,959.00	.0
515-71-44611	SDC IMPROVEMENT	.00	.00	664,975.00	664,975.00	.0
515-71-46100	INTEREST INCOME	2,908.85	17,993.21	5,000.00	(12,993.21)	359.9
515-71-48130	INTERFUND LOAN REPAYMENT - PRI	.00	53,145.00	61,719.00	8,574.00	86.1
515-71-48230	INTERFUND LOAN REPAYMENT - INT	.00	8,574.00	.00	(8,574.00)	.0
	TOTAL WASTEWATER	2,908.85	79,712.21	1,372,653.00	1,292,940.79	5.8
	TOTAL FUND REVENUE	2,908.85	79,712.21	1,372,653.00	1,292,940.79	5.8

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER					
515-71-71200	COLLECTION SYSTEM	11,901.00	52,761.97	678,500.00	625,738.03	7.8
515-71-85510	TRANSFER OUT	.00	.00	26,500.00	26,500.00	.0
515-71-88000	CONTINGENCY	.00	.00	667,653.00	667,653.00	.0
	TOTAL WASTEWATER	11,901.00	52,761.97	1,372,653.00	1,319,891.03	3.8
	TOTAL FUND EXPENDITURES	11,901.00	52,761.97	1,372,653.00	1,319,891.03	3.8
	NET REVENUE OVER EXPENDITURES	(8,992.15)	26,950.24	.00	(26,950.24)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

WATER FUND

	ASSETS		
530-00-10101	CASH BY FUND	3,670,318.88	
530-00-10111	CASH- UMPQUA CHECKING	151.04	
530-00-10130	PETTY CASH	195.00	
530-00-12121	UTILITY ACCOUNTS RECEIVAB	252,609.58	
530-00-12122	UNBILLED UTILITIES	155,006.18	
530-00-12129	ALLOWANCE FOR BAD DEBT	.42	
530-00-12130	PREPAID EXPENSE	2,804.97	
530-00-12510	LOAN RECEIVABLE	4,174,870.72	
530-00-13000	INTERFUND LOAN RECEIVABLE	(.42)	
530-00-13900	ALLOWANCE FOR INTERFUND	(4,174,870.68)	
530-00-14110	LAND AND IMPROVEMENTS	.05	
530-00-14210	INFRASTRUCTURE	.01	
530-00-14220	BUILDINGS	.06	
530-00-14230	EQUIPMENT	(.31)	
530-00-14240	VEHICLES	.19	
530-00-14260	BOND PREMIUM/DISCOUNT	(.15)	
530-00-14280	LEASE ASSET	.07	
530-00-14310	ACCUMULATED DEPRECIATION	.09	
530-00-14380	ACCUMULATED AMORTIZATION	.47	
	TOTAL ASSETS		4,081,086.17
	LIABILITIES AND EQUITY		
	LIABILITIES		
530-00-21110	ACCOUNTS PAYABLE	3,185.23	
530-00-21200	WAGES PAYABLE	13,547.00	
530-00-21320	DEFERRED COMP WITHHELD P	59.70	
530-00-21370	UNION DUES WITHHELD PAYAB	(2,125.85)	
530-00-21410	PERS PAYABLE	4,021.70	
530-00-21421	HEALTH INSURANCE BENEFITS	2,855.20	
530-00-21422	DENTAL INSURANCE PAYABLE	223.20	
530-00-21423	LIFE INSURANCE PAYABLE	44.70	
530-00-21424	LTD INSURANCE PAYABLE	9.50	
530-00-21430	WORKERS COMP PAYABLE	5.40	
530-00-21440	MSA VEBA PAYABLE	.20	
530-00-21530	FICA PAYABLE	1,132.38	
530-00-21540	SUTA PAYABLE	13.30	
530-00-21560	OR PAID LEAVE PAYABLE	985.48	
530-00-21610	UTILITY DEPOSITS	18,348.11	
530-00-21820	ACCRUED COMPENSATED ABS	(.07)	
530-00-22230	LEASE PAYABLE	(.50)	
	TOTAL LIABILITIES		42,304.68
	FUND EQUITY		
530-00-31300	UNRESTRICTED NET POSITION	3,770,910.70	
530-00-32100	NON-SPENDABLE FUND BALAN	.13	
530-00-32400	ASSIGNED FUND BALANCE	(2,051.63)	
530-00-35000	GAAP ADJUSTMENTS	.96	

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

WATER FUND

REVENUE OVER EXPENDITUR	269,921.33		
BALANCE - CURRENT DATE		269,921.33	
TOTAL FUND EQUITY			4,038,781.49
TOTAL LIABILITIES AND EQUITY			4,081,086.17

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER					
530-74-40001	BEGINNING FUND BALANCE	.00	.00	2,695,689.00	2,695,689.00	.0
530-74-44100	CHARGES FOR SERVICES	.00	2,538.25	50,000.00	47,461.75	5.1
530-74-44190	OTHER CHARGES FOR SERVICES	5,098.59	34,953.29	5,000.00	(29,953.29)	699.1
530-74-44510	CONNECTION FEES	.00	(1,531.69)	5,000.00	6,531.69	(30.6)
530-74-44520	UTILITY BILLINGS	225,309.45	1,662,363.92	3,165,000.00	1,502,636.08	52.5
530-74-44529	UTILITY BILLING WRITE-OFF	.00	(293.28)	.00	293.28	.0
530-74-46100	INTEREST INCOME	12,498.65	71,265.24	25,000.00	(46,265.24)	285.1
530-74-47207	RENT - FLOW METERS	6,658.92	6,488.55	1,500.00	(4,988.55)	432.6
530-74-48500	LOAN/BOND PROCEEDS	201,746.12	201,746.12	201,746.00	(.12)	100.0
	TOTAL WATER	451,311.73	1,977,530.40	6,148,935.00	4,171,404.60	32.2
	TOTAL FUND REVENUE	451,311.73	1,977,530.40	6,148,935.00	4,171,404.60	32.2

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER					
530-74-51100	SALARIES & WAGES	47,494.04	280,355.60	550,000.00	269,644.40	51.0
530-74-52100	EMPLOYEE BENEFITS	32,993.40	174,262.18	384,000.00	209,737.82	45.4
530-74-52300	WORKERS COMPENSATION PREMIU	15.61	617.05	.00	(617.05)	.0
530-74-61110	REPAIRS & MAINTENANCE - INFAST	11,078.97	34,309.30	50,000.00	15,690.70	68.6
530-74-61120	REPAIRS AND MAINTENANCE - BUIL	67.76	21,179.03	74,500.00	53,320.97	28.4
530-74-61150	REPAIRS AND MAINTENANCE - EQUI	3,865.03	16,245.47	110,100.00	93,854.53	14.8
530-74-61160	REPAIRS AND MAINTENANCE - VEHI	.00	1,343.86	5,500.00	4,156.14	24.4
530-74-61200	RENT & LEASE PAYMENTS	277.04	1,266.97	2,000.00	733.03	63.4
530-74-61510	UTILITIES - ELECTRIC	8,023.12	46,192.95	112,000.00	65,807.05	41.2
530-74-61520	UTILITIES - GARBAGE	341.58	914.95	7,900.00	6,985.05	11.6
530-74-61530	UTILITIES- GAS	3.77	13.28	100.00	86.72	13.3
530-74-61540	UTILITIES - TELEPHONE/FAX	173.08	2,062.63	5,500.00	3,437.37	37.5
530-74-61810	INSURANCE - PROPERTY	.00	13,104.22	7,200.00	(5,904.22)	182.0
530-74-61820	INSURANCE - GENERAL LIABILITY	.00	7,648.11	8,200.00	551.89	93.3
530-74-61830	INSURANCE - AUTO	.00	2,523.54	600.00	(1,923.54)	420.6
530-74-62110	POSTAGE	151.60	2,336.94	9,800.00	7,463.06	23.9
530-74-62120	GENERAL OFFICE SUPPLIES	39.76	821.56	1,800.00	978.44	45.6
530-74-62201	GENERAL OPERATING SUPPLIES	966.97	1,304.20	1,500.00	195.80	87.0
530-74-62221	FUEL	364.51	3,255.83	7,900.00	4,644.17	41.2
530-74-62222	UNIFORMS	195.03	1,490.68	2,200.00	709.32	67.8
530-74-62261	CHEMICALS	76.50	11,394.30	25,000.00	13,605.70	45.6
530-74-62271	METERS	.00	153,054.30	185,000.00	31,945.70	82.7
530-74-62291	OTHER OPERATING SUPPLIES	.00	1,052.64	2,500.00	1,447.36	42.1
530-74-63110	LEGAL	.00	.00	10,000.00	10,000.00	.0
530-74-63130	ACCOUNTING	.00	4,000.00	4,000.00	.00	100.0
530-74-63140	ENGINEERING	3,594.32	5,338.19	110,000.00	104,661.81	4.9
530-74-63150	LAB ANALYSIS	480.00	6,477.00	19,400.00	12,923.00	33.4
530-74-63190	OTHER CONTRACT & PROFESSIONAL	8,019.69	31,880.22	89,250.00	57,369.78	35.7
530-74-63210	LICENSES & PERMITS	280.00	1,185.00	3,800.00	2,615.00	31.2
530-74-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	2,937.66	7,565.27	21,050.00	13,484.73	35.9
530-74-63230	AGENT FEES	.00	500.00	500.00	.00	100.0
530-74-63240	BANK FEES	2,029.09	13,196.11	20,000.00	6,803.89	66.0
530-74-64000	TRAVEL & TRAINING	259.82	1,407.31	4,600.00	3,192.69	30.6
530-74-66550	INTEREST EXPENSE	5.57	47.73	500.00	452.27	9.6
530-74-71300	DISTRIBUTION SYSTEM	9,114.13	80,740.70	1,161,000.00	1,080,259.30	7.0
530-74-71500	WATER TREATMENT PLANT	1,752.25	247,919.29	1,671,275.00	1,423,355.71	14.8
530-74-74000	EQUIPMENT	.00	.00	20,800.00	20,800.00	.0
530-74-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	148,224.00	148,224.00	.0
530-74-81210	LOAN/BOND PAYMENTS - INTEREST	29,399.92	33,981.94	37,732.00	3,750.06	90.1
530-74-85100	TRANSFER OUT	342,763.90	443,357.70	423,296.00	(20,061.70)	104.7
530-74-85341	TRANSFER OUT	.00	53,263.02	106,526.00	53,262.98	50.0
530-74-87100	LOAN RESTRICTED RESERVES	.00	.00	25,000.00	25,000.00	.0
530-74-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	74,000.00	74,000.00	.0
530-74-88000	CONTINGENCY	.00	.00	644,682.00	644,682.00	.0
	TOTAL WATER	506,764.12	1,707,609.07	6,148,935.00	4,441,325.93	27.8
	TOTAL FUND EXPENDITURES	506,764.12	1,707,609.07	6,148,935.00	4,441,325.93	27.8

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(55,452.39)	269,921.33	.00	(269,921.33)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

WATER SDC FUND

	ASSETS			
535-00-10101	CASH BY FUND		451,347.27	
535-00-12120	ACCOUNTS RECEIVABLE		(644.25)	
535-00-12510	LOAN RECEIVABLE		61,369.28	
	TOTAL ASSETS			512,072.30
	LIABILITIES AND EQUITY			
	LIABILITIES			
535-00-25300	DEFERRED/UNEARNED REVEN		61,369.00	
	TOTAL LIABILITIES			61,369.00
	FUND EQUITY			
535-00-31300	UNRESTRICTED NET POSITION		430,538.81	
535-00-35000	GAAP ADJUSTMENTS		.28	
	REVENUE OVER EXPENDITUR	20,164.21		
	BALANCE - CURRENT DATE		20,164.21	
	TOTAL FUND EQUITY			450,703.30
	TOTAL LIABILITIES AND EQUITY			512,072.30

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER					
535-74-40001	BEGINNING FUND BALANCE	.00	.00	107,790.00	107,790.00	.0
535-74-44611	SDC IMPROVEMENT	.00	(10,068.00)	1,403,000.00	1,413,068.00	(.7)
535-74-46100	INTEREST INCOME	1,506.94	8,918.68	3,000.00	(5,918.68)	297.3
535-74-46612	SDC REIMBURSEMENT	.00	.00	58,600.00	58,600.00	.0
535-74-48130	INTERFUND LOAN PAYMENT - PRINC	.00	35,292.00	40,983.00	5,691.00	86.1
535-74-48230	INTERFUND LOAN REPAYMENT - INT	.00	5,691.00	.00	(5,691.00)	.0
	TOTAL WATER	1,506.94	39,833.68	1,613,373.00	1,573,539.32	2.5
	TOTAL FUND REVENUE	1,506.94	39,833.68	1,613,373.00	1,573,539.32	2.5

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER					
535-74-71300	DISTRIBUTION SYSTEM	1,962.17	19,669.47	150,500.00	130,830.53	13.1
535-74-88000	CONTINGENCY	.00	.00	1,462,873.00	1,462,873.00	.0
	TOTAL WATER	1,962.17	19,669.47	1,613,373.00	1,593,703.53	1.2
	TOTAL FUND EXPENDITURES	1,962.17	19,669.47	1,613,373.00	1,593,703.53	1.2
	NET REVENUE OVER EXPENDITURES	(455.23)	20,164.21	.00	(20,164.21)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

STORM DRAIN FUND

	ASSETS			
540-00-10101	CASH BY FUND		367,830.35	
540-00-10111	CASH - UMPQUA CHECKING		87.44	
540-00-12120	ACCOUNTS RECEIVABLE		88,348.70	
540-00-12122	UNBILLED UTILITIES		25,358.40	
540-00-12129	ALLOWANCE FOR BAD DEBT		.05	
540-00-12130	PREPAID EXPENSE		2,721.65	
540-00-14210	INTRASTRUCTURE		(.40)	
540-00-14220	BUILDINGS		(.29)	
540-00-14230	EQUIPMENT		.13	
540-00-14240	VEHICLES		.16	
540-00-14280	LEASE ASSET		.07	
540-00-14310	ACCUMULATED DEPRECIATION		(.36)	
540-00-14380	ACCUMULATED AMORTIZATION		.47	
	TOTAL ASSETS			484,346.37
	LIABILITIES AND EQUITY			
	LIABILITIES			
540-00-21110	ACCOUNTS PAYABLE		1,383.60	
540-00-21200	WAGES PAYABLE		11,254.92	
540-00-21320	DEFERRED COMP WITHHELD P		10.00	
540-00-21370	UNION DUES WITHHELD PAYAB		(324.00)	
540-00-21410	PERS PAYABLE		1,986.10	
540-00-21421	HEALTH INSURANCE PAYABLE		1,547.20	
540-00-21422	DENTAL INSURANCE PAYABLE		127.70	
540-00-21423	LIFE INSURANCE PAYABLE		24.26	
540-00-21424	LTD INSURANCE PAYABLE		5.40	
540-00-21430	WORKERS COMP PAYABLE		1.20	
540-00-21440	MSA VEBA PAYABLE		(.40)	
540-00-21530	FICA PAYABLE		592.23	
540-00-21540	SUTA PAYABLE		7.30	
540-00-21560	OR PAID LEAVE PAYABLE		501.89	
540-00-21820	ACCRUED COMPENSATED ABS		.13	
540-00-22230	LEASE PAYABLE		(.50)	
540-00-23000	INTERFUND LOAN PAYABLE		.25	
	TOTAL LIABILITIES			17,117.28
	FUND EQUITY			
540-00-31300	UNRESTRICTED NET POSITION		472,675.45	
540-00-32100	NON-SPENDABLE FUND BALAN		.43	
540-00-32400	ASSIGNED FUND BALANCE		(6,246.89)	
540-00-35000	GAAP ADJUSTMENTS		(.23)	
	REVENUE OVER EXPENDITUR	800.33		
	BALANCE - CURRENT DATE		800.33	
	TOTAL FUND EQUITY			467,229.09

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

STORM DRAIN FUND

TOTAL LIABILITIES AND EQUITY	484,346.37

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORM DRAIN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STORM DRAIN					
540-77-40001	BEGINNING FUND BALANCE	.00	.00	335,335.00	335,335.00	.0
540-77-44100	CHARGES FOR SERVICES	.00	.00	50,000.00	50,000.00	.0
540-77-44520	UTILITY BILLINGS	58,634.22	351,367.31	702,000.00	350,632.69	50.1
540-77-44529	UTILITY BILLING WRITE-OFF	.00	(33.35)	.00	33.35	.0
540-77-46100	INTEREST INCOME	1,219.19	7,868.96	2,000.00	(5,868.96)	393.5
	TOTAL STORM DRAIN	59,853.41	359,202.92	1,089,335.00	730,132.08	33.0
	TOTAL FUND REVENUE	59,853.41	359,202.92	1,089,335.00	730,132.08	33.0

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORM DRAIN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STORM DRAIN					
540-77-51100	SALARIES & WAGES	24,240.05	139,935.08	284,000.00	144,064.92	49.3
540-77-52100	EMPLOYEE BENEFITS	17,342.06	89,590.33	203,000.00	113,409.67	44.1
540-77-52300	WORKERS COMPENSATION PREMIU	15.61	617.06	.00	(617.06)	.0
540-77-61110	REPAIRS & MAINTENANCE -INFRAST	2,625.25	5,791.47	45,500.00	39,708.53	12.7
540-77-61120	REPAIRS&MAINTENANCE-BLDGS	67.76	109.95	3,000.00	2,890.05	3.7
540-77-61150	REPAIRS&MAINTENANCE-EQUIP	1,147.57	2,787.21	12,300.00	9,512.79	22.7
540-77-61160	REPAIRS&MAINTENANCE-VEHICLES	.00	930.95	3,000.00	2,069.05	31.0
540-77-61200	RENT & LEASE PAYMENTS	258.88	1,194.35	2,000.00	805.65	59.7
540-77-61510	UTILITIES - ELECTRIC	303.35	1,363.58	3,400.00	2,036.42	40.1
540-77-61520	UTILITIES - GARBAGE	341.58	914.95	6,600.00	5,685.05	13.9
540-77-61530	UTILITIES - GAS	3.77	13.28	100.00	86.72	13.3
540-77-61540	UTILITIES - TELEPHONE/FAX	173.08	2,062.61	6,400.00	4,337.39	32.2
540-77-61810	INSURANCE - PROPERTY	.00	2,814.33	1,300.00	(1,514.33)	216.5
540-77-61820	INSURANCE-GENERAL LIABILITY	.00	6,195.03	8,500.00	2,304.97	72.9
540-77-61830	INSURANCE - AUTO	.00	2,523.54	1,100.00	(1,423.54)	229.4
540-77-62110	POSTAGE	113.71	1,328.79	6,000.00	4,671.21	22.2
540-77-62120	GENERAL OFFICE SUPPLIES	30.49	596.36	1,800.00	1,203.64	33.1
540-77-62201	GENERAL OPERATING SUPPLIES	71.21	297.89	1,000.00	702.11	29.8
540-77-62221	FUEL	145.80	1,281.24	3,500.00	2,218.76	36.6
540-77-62222	UNIFORMS	194.97	1,490.64	2,200.00	709.36	67.8
540-77-62261	CHEMICALS	.00	148.00	2,000.00	1,852.00	7.4
540-77-62291	OTHER OPERATING SUPPLIES	.00	190.79	1,000.00	809.21	19.1
540-77-63100	CONTRACT & PROFESSIONAL SERVI	.00	.00	15,000.00	15,000.00	.0
540-77-63110	LEGAL	.00	.00	2,000.00	2,000.00	.0
540-77-63130	ACCOUNTING	.00	4,000.00	4,000.00	.00	100.0
540-77-63140	ENGINEERING	208.43	656.54	110,000.00	109,343.46	.6
540-77-63150	LAB ANALYSIS	.00	.00	1,250.00	1,250.00	.0
540-77-63190	OTHER CONTRACT & PROFESSIONAL	956.98	2,436.20	7,000.00	4,563.80	34.8
540-77-63210	LICENSES & PERMITS	.00	33.00	500.00	467.00	6.6
540-77-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	2,937.97	7,566.81	20,155.00	12,588.19	37.5
540-77-63240	BANK FEES	811.63	5,278.45	8,000.00	2,721.55	66.0
540-77-64000	TRAVEL & TRAINING	421.74	1,658.46	4,700.00	3,041.54	35.3
540-77-85100	TRANSFER OUT	4,104.40	24,595.70	49,200.00	24,604.30	50.0
540-77-85215	TRANSFER OUT	.00	50,000.00	50,000.00	.00	100.0
540-77-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	49,000.00	49,000.00	.0
540-77-88000	CONTINGENCY	.00	.00	170,830.00	170,830.00	.0
	TOTAL STORM DRAIN	56,516.29	358,402.59	1,089,335.00	730,932.41	32.9
	TOTAL FUND EXPENDITURES	56,516.29	358,402.59	1,089,335.00	730,932.41	32.9
	NET REVENUE OVER EXPENDITURES	3,337.12	800.33	.00	(800.33)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
DECEMBER 31, 2025

STORM DRAIN SDC FUND

	ASSETS			
545-00-10101	CASH BY FUND		380,509.43	
545-00-12120	ACCOUNTS RECEIVABLE		177.50	
545-00-12510	LOAN RECEIVABLE		26,774.33	
	TOTAL ASSETS			407,461.26
	LIABILITIES AND EQUITY			
	LIABILITIES			
545-00-25300	DEFERRED/UNEARNED REVEN		26,774.00	
	TOTAL LIABILITIES			26,774.00
	FUND EQUITY			
545-00-31300	UNRESTRICTED NET POSITION		414,424.63	
545-00-35000	GAAP ADJUSTMENTS		.33	
	REVENUE OVER EXPENDITUR	(33,737.70)		
	BALANCE - CURRENT DATE		(33,737.70)	
	TOTAL FUND EQUITY			380,687.26
	TOTAL LIABILITIES AND EQUITY			407,461.26

CITY OF INDEPENDENCE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORM DRAIN SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STORM DRAIN					
545-77-40001	BEGINNING FUND BALANCE	.00	.00	297,512.00	297,512.00	.0
545-77-44611	SDC IMPROVEMENT	.00	.00	74,000.00	74,000.00	.0
545-77-46100	INTEREST INCOME	1,311.57	8,377.30	10,000.00	1,622.70	83.8
545-77-48130	INTERFUND LOAN REPAYMENT - PRI	.00	4,626.00	4,842.00	216.00	95.5
545-77-48230	INTERFUND LOAN REPAYMENT - INT	.00	216.00	.00	(216.00)	.0
	TOTAL STORM DRAIN	1,311.57	13,219.30	386,354.00	373,134.70	3.4
	TOTAL FUND REVENUE	1,311.57	13,219.30	386,354.00	373,134.70	3.4

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORM DRAIN SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STORM DRAIN					
545-77-63140	ENGINEERING	.00	.00	225,000.00	225,000.00	.0
545-77-63190	OTHER CONTRACT & PROFESSIONAL	14,123.50	46,957.00	.00	(46,957.00)	.0
545-77-88000	CONTINGENCY	.00	.00	161,354.00	161,354.00	.0
	TOTAL STORM DRAIN	14,123.50	46,957.00	386,354.00	339,397.00	12.2
	TOTAL FUND EXPENDITURES	14,123.50	46,957.00	386,354.00	339,397.00	12.2
	NET REVENUE OVER EXPENDITURES	(12,811.93)	(33,737.70)	.00	33,737.70	.0

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Shawn Irvine
MEETING DATE: March 10, 2026
SUBJECT: Final Hearing for CDBG Grant

[ ] Information Only [X] Action Requested

Statement of Issue:
The City and its partners have completed a CDBG funded project, and Staff is requesting Council hold a public hearing to obtain resident perspectives on the program and its effectiveness.

Background:
In late 2024, the City partnered with CAPACES Leadership Institute, and the Mid Willamette Community Action Agency to apply for Community Development Block Grant (CDBG) funding for a childcare business development program called Primeros Pasos. The goal was to provide business training and childcare certification to people who wished to open in-home daycares in Polk County, with a focus on Independence. CDBG grants require a public hearing prior to applying for funds, which was held on August 4, 2024, and a second hearing upon project completion.

Discussion:
The City was awarded a CDBG grant of $136,000 to implement the Primeros Pasos program, with a goal of serving at least 20 participants, at least 11 of whom had to meet the federal standard for low or moderate income. Two cohorts totaling 27 people completed twelve weeks of training, with one cohort serving English speakers and one serving Spanish speakers. All participants qualified as low or moderate income.

All records and reports have been completed for this project. This public hearing is the final action needed to close out the grant. No vote is necessary from the Council.

Memo prepared by: Shawn Irvine, Assistant City Manager
Reviewed and approved by: Kenna West, City Manager

555 South Main Street / Post Office Box 7/ Independence, OR 97351
Phone: 503/838-1212 / Fax: 503/606-3282 / email: kwest@ci.independence.or.us

INDEPENDENCE
Oregon's Story Begins Here

UPDATE TO PARK SYSTEM MASTER PLAN (FILE NO. LA | 2026-02)
STAFF REPORT

MEETING DATE: March 10, 2026

RECOMMENDATION: **APPROVAL**

FILE NUMBER: LA | 2026-02

RE: Public Hearing – Update to Park System Master Plan

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 10: General Provisions
-Subchapter 11: Administrative Provisions

CONTENTS:

I. Summary
II. What is the Problem?
III. What is Proposed?
IV. Public Process
V. Recommendation
VI. Staff Findings - Oregon State Planning Goals and Independence Comprehensive Plan Goals
VII. Staff Findings – Independence Development Code

ATTACHMENTS:

A. Proposed Park System Master Plan (158 pages)
B. Draft Comprehensive Plan Recreation Element (1 page)

I. SUMMARY

At the meeting of March 10, 2026, the Independence City Council will hold a public hearing to consider an update to the Park System Master Plan, and related changes to the Independence Comprehensive Plan Recreation Element. The Independence Planning Commission recommended approval of the changes.

II. WHAT IS THE PROBLEM?

The City of Independence last updated its Park System Master Plan in 2015. Since that time, many of the projects identified in the plan have been completed – including several along the riverfront and at Sunset Park. The proposed plan seeks to reflect the completed projects and to address any changing conditions in the community.

III. WHAT IS PROPOSED?

The Park System Master Plan update includes:

- A detailed inventory of existing facilities, including the condition of the facilities.
- Cost estimates of likely projects.
- A prioritized list of efforts to pursue.

The proposed project list primarily focuses on existing park facilities and continues to focus significant efforts on the development of the park system along the Willamette River, with three of the top four priorities seeking the continued enhancement of the area. Strategies to improve existing parks that serve smaller neighborhoods are also proposed in the plan.

Unlike the 2015 Park System Master Plan, the update offers limited guidance about how and where parks should occur in undeveloped or underserved portions of Independence. Instead, the plan relies on subarea plans such as the Southwest Independence Concept Plan to articulate desirable park locations in certain undeveloped portions of the community. The plan additionally recommends changes to the land dedication provisions in the Independence Development Code to ensure the provision of adequate park lands.

IV. PUBLIC PROCESS

The Parks Board prepared the update to the Park System Master Plan in collaboration with the Independence Public Works Department, and consultants Keller and Associates, Greenworks and MIG. Through the process, three videos were shot to explain the update, two public open houses were held, and two surveys were conducted. Section 3 of the draft Park System Master Plan presents a summary of the public process.

Additionally, as part of the process, staff sent notice to the Department of Land Conservation and Development on December 22, 2025, published notice of the public hearing in the Polk County Itemizer-Observer on January 21, 2026, and posted notice on the City of Independence website and in city social media posts. The Independence Planning Commission additionally considered a draft of the plan on January 5, 2026, and held a public hearing on the update on February 2, 2026.

V. RECOMMENDATION

Given the public process and the findings below, staff and the Planning Commission recommend that the City Council approve of the proposed Park System Master Plan, as well as the proposed Comprehensive Plan language to accommodate the suggested plan.

VI. STAFF FINDINGS - OREGON STATE PLANNING GOALS AND INDEPENDENCE COMPREHENSIVE PLAN GOALS

Updates to the Independence Comprehensive Plan and its associated master plans are required to be consistent with the Oregon State Planning Goals, and to be adopted in accordance with Oregon law (see Independence Comprehensive Plan, Plan Amendment Procedure D). Among the applicable statewide planning goals include provisions related to Citizen Involvement (Goal 1), Land Use Planning (Goal 2), Recreation (Goal 8), and Urbanization (Goal 14). Combined these goals seek to "accommodate urban population and urban employment inside urban growth boundaries" and "ensure efficient use of land" (see Goal 14), while assuring that citizens are involved in the planning process and adequate considerations related to items such as recreation facilities are made. The Independence Comprehensive Plan, public facility master plans, and Independence Development Code help to implement the Oregon State Planning Goals in Independence. The Park System Master Plan update fits appropriately into this planning framework.

Findings related to the proposed changes are addressed below:

Goal 1. Citizen Participation. Goal 1 of the Oregon State Planning Goals looks "to develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process." The Citizen Involvement Element of the Comprehensive Plan and Subchapter 11 of the Independence Development Code help to implement this goal.

Throughout the course of the Park System Master Plan update, the Parks Board conducted two open houses and two surveys to provide information about the project and to solicit feedback. Additionally, the city offered notice about the project on its website, newsletter and Facebook page, posted notice on the Department of Land Conservation and Development "PAPA" website, and published notice in the Polk County Itemizer-Observer.

The Planning Commission discussed the draft plan in a work session on January 5, 2026, and held a public hearing on the Park System Master Plan update on February 2, 2026. The City Council will hold a public hearing on the document on March 10.

Given the variety of outreach processes, individuals have had and will have several opportunities to learn about the proposed plan and Comprehensive Plan changes, and to be involved in the process. The proposed amendment addresses and meets Goal 1.

Goal 2. Land Use Planning. Goal 2 of the Oregon Planning Goals seeks "to establish a land use planning process and policy framework (that acts) as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions." The Land Use Element of the Independence Comprehensive Plan, which seeks "to encourage efficient land use, maintain land use designations appropriate to the character of Independence, and meet future land use needs," and the criteria of the Independence Development Code help to implement this goal.

The update to the Park System Master Plan fits appropriately within this planning framework. The update articulates a strategy for the future of the park system that is appropriate to the character of Independence and meets future needs. The plan emphasizes development of parks, particularly along the river, and crafts strategies for neighborhood parks/mini parks to serve smaller parts of Independence. A relatively basic framework to address parks in certain undeveloped portions of the community, which primarily relies on subarea plans, such as the Southwest Independence Concept Plan and the Central Talmadge Plan, is also provided. This framework responds to the character of Independence and establishes a policy framework that will act as a basis for future planning decisions. The proposed update will address and meet Goal 2.

Goal 8: Recreational Needs. Goal 8 of the Oregon State Planning Goals seeks "to satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, to provide for the siting of necessary recreational facilities…" The Independence Comprehensive Plan Recreation Element, Park System Master Plan, Southwest Independence Concept Plan, and Central Talmadge Plan help apply this goal in Independence.

The update to the Parks System Master Plan has been created with this framework in mind. The plan articulates each of the existing parks in Independence and notes deficiencies in each of the facilities. The plan then crafts an improvement program for the facilities to help make the parks more usable over time. Suggested improvements to the land acquisition processes are additionally articulated for undeveloped properties in Section 7.1. Given the guidance about future land acquisition and the forethought about upcoming park improvements, the plan will help to meet the needs of citizens and visitors to Independence.

Goal 14: Urbanization. Goal 14 of the Oregon State Planning Goals looks "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 Intergovernmental Agreement between Polk County and the City of Independence (regarding the Urban Growth Boundary), the Public Facilities and Services, and Urbanization Elements of the Independence Comprehensive Plan, and the Independence Development Code help to locally implement this goal.

Key to the promotion of an urban population and level of employment in the City of Independence is the delivery of high-quality public amenities such as parks and open space areas. This plan largely achieves this end – emphasizing the continued investment in parks along the Willamette River to provide a high-quality amenity for individuals who live in Independence. Additionally, where parks exist in neighborhoods that are otherwise underserved by parks, such as in the neighborhood near Gun Club Road and Hoffman Road, the plan recommends improving existing facilities to ensure the creation of a highly livable community.

The proposed amendment addresses and meets Goal 14.

Based on this evaluation, the proposed changes effectively balance considerations about citizen involvement, public facilities, and urbanization. While the Council may recommend further revisions to the draft, the proposed draft generally achieves the Oregon State Planning Goals.

VII. STAFF FINDINGS – INDEPENDENCE DEVELOPMENT CODE

Beyond the Oregon State Planning Goals and the Comprehensive Plan, the proposed changes are required to conform with the standards of the Independence Development Code.

Subchapter 11: Administrative Provisions

11.002 Application Types and Review Procedures

All development permits and land use actions are processed under the City's administrative procedures. There are four types of actions, each with its own procedures.

…

D. Type IV Action

A Type IV action is a legislative review in which the City considers and enacts or amends laws and policies. Private parties may request a Type IV action; however, it must be initiated by the Planning Commission, or City Council. The City Council makes the final, local decision. Sections 11.025 and 11.030 list the notice and hearing requirements.

1. Amendments and Revisions of the Comprehensive Plan
2. City Plan Document Adoption, e.g. Water System Plan
3. Zoning Code Amendments

Staff Response: Staff has reviewed the Park System Master Plan as a Type IV – Legislative Review. Staff and the Independence City Council initiated the update to consider how best to address park facilities in Independence. Given the process, this standard is met.

11.015 General Provisions

In order to provide for citizen review of the planning process and the orderly keeping of records of actions relating to this Ordinance, the City shall ensure that the following measures are maintained and available for public review.

…

Staff Response: Staff has taken proper steps to ensure compliance with the standards in Independence Development Code Section 11.015, including publishing notice of the changes in the Polk County Itemizer-Observer, writing a staff report for the amendments, and keeping a file related to the proposal. This standard is met.

11.025 Notice of Public Hearings

…

B. Legislative Hearings (Type IV). Notice of Public Hearing by the Planning Commission or City Council relating to any legislative action shall be published in a newspaper of general circulation a minimum of 10 days prior to the date of the hearing. Notice shall be provided to the Department of Land Conservation and Development in conformance with DLCD rules prior to the first evidentiary hearing by the City for any legislative action.

Staff Response: Staff sent notice of the changes to the Oregon Department of Land Conservation and Development on December 22, 2025, and included information about the changes on the City of Independence Planning Department website. Staff additionally published notice of the public hearings in the Polk County Itemizer-Observer on January 21, 2026. No comments were received as of the date of this Staff Report. This standard is met.

Subchapter 12: Zone Changes and Plan Amendments

…

12.030 Standards for Plan Amendment

No plan amendment shall be approved by the Planning Commission or enacted by the City Council unless at least one of the following standards is met:

A. The Comprehensive Plan designation for the land for which the plan amendment is initiated is erroneous and the plan amendment would correct the error;

B. Conditions in the neighborhood surrounding the land for which the plan amendment is initiated have changed to such a degree that the Comprehensive Plan designation is no longer appropriate and the plan amendment would conform to the new conditions in the neighborhood;

C. There is a public need for land use of the kind for which the plan amendment is initiated and that public need can best be met by the plan amendment.

Staff Response: The Park System Master Plan update addresses a public need, revising a plan that was last updated in 2015. The plan is meant to guide the effective provision of parks in Independence for the next 8 to 10 years. This standard is met.

PARK SYSTEM MASTER PLAN

THE FULL MASTER PLAN IS INCLUDED AS EXHIBIT A OF COUNCIL BILL 2026-06 ON PAGE 378 OF THIS PACKET

INDEPENDENCE
Oregon's Story Begins Here

RECREATION

The City of Independence Parks and Open Space Master Plan (~~2015~~2025) is adopted by reference as a portion of this Comprehensive Plan. Please view the document for background information. Goals and policies for Recreation are presented below.

GOAL: To address the evolving recreational needs of ~~the City's diverse population~~community members of all demographics and abilities, ensure that parks and recreational facilities reflect current and future recreational trends, and promote community livability and life-long physical health for Independence residents and visitors, consistent with community priorities and available resources.

Policies

1. Independence shall meet its current and future recreational needs through implementation of the ~~2015~~2025 Park~~s and Natural Areas~~ System Master Plan as a supporting document of the Comprehensive Plan.

2. Independence shall ~~establish~~continue to identify, refine, and administer a set of funding mechanisms that will help pay for the development and maintenance of parks and recreation facilities in a cost-effective, financially feasible manner.

3. Independence shall continue to realize the incredible potential of the Willamette Riverfront by enhancing existing facilities and creating new ones along the river.

4. Independence shall create recreational opportunities for visitors that can enhance the City's economic vitality.

5. Independence shall continue to plan for development of new parks and/or enhancements to existing parks in future growth areas and new developments, consistent with the Park System Master Plan.

6. Independence shall partner with community groups to continue to help maintain and enhance parks and recreation facilities and programs.

7. Independence shall provide facilities for people to walk and bicycle for recreation, travel, health and fitness; and create connections to travel between different parks and recreation areas by walking, bicycling, and other forms of active travel in coordination and consistent with implementation of the City's Transportation System Plan.

8. Independence shall provide gathering spaces and related facilities for community and family gatherings in all neighborhood and community parks and shall preserve or enhance connection to place, local history, or culture.

9. ~~Independence shall prioritize provision and adequate maintenance of soccer fields, while also providing facilities for other sports, both formal and informal, including baseball/softball, volleyball, basketball, tennis and lawn games.~~ Independence shall protect and enhance natural systems to help nature thrive into the future in ways that protect the community from extreme weather and other hazards.

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Planning Manager Fred Evander
MEETING DATE: March 10, 2026
SUBJECT: Council Bill #2026-06, Update to Park System Master Plan

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

Statement of Issue:
At the meeting of March 10, 2026, the Independence City Council will hold a public hearing to consider an update to the Park System Master Plan, and related changes to the Independence Comprehensive Plan Recreation Element. Following the hearing, the Council may act on Council Bill #2026-06.

Background:

What is the Problem? The City of Independence last updated its Park System Master Plan in 2015. Since that time, many of the projects identified in the plan have been completed – including several along the riverfront and at Sunset Park. The proposed plan seeks to reflect the completed projects and to address any changing conditions in the community.

What is Proposed? The Park System Master Plan update includes:

- A detailed inventory of existing facilities, including the condition of the facilities.
- Cost estimates of likely projects.
- A prioritized list of efforts to pursue.

The proposed project list primarily focuses on existing park facilities and continues to focus significant efforts on the development of the park system along the Willamette River, with three of the top four priorities seeking to continue the enhancement of the area. Strategies to improve existing parks that serve smaller neighborhoods are also proposed in the plan.

Fiscal Impact:
No direct fiscal impacts would occur because of the adoption of the documents.

Options:
The Council may:

A. Approve CB #2026-06 as submitted
B. Take no action

Recommendation/Suggested Motion:
Staff recommend Council choose Option A.

Suggested Motions:

"I move to read the proposed Ordinance, Council Bill #2026-06, to update the Park System Master Plan and Recreation Element of the Independence Comprehensive Plan, the text of which are contained in the Council packet, for the first time."

Should the motion pass unanimously, a second motion would be in order:

"I move to read the proposed Ordinance, Council Bill #2026-06 for the second time by title only."

Should the motion pass, a third motion would be in order:

"I move to adopt the proposed Ordinance, Council Bill #2026-06."

Attachment:
A. CB #2026-06 and Exhibits

Reviewed and approved by City Manager Kenna West

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
STATE OF OREGON, COUNTY OF POLK

Adoption of Park System Master Plan Update]
and Related Amendments to the Independence]
Comprehensive Plan]

ORDINANCE NO. 1634

WHEREAS, under Goal 8 of the Oregon State Planning Goals, the City of Independence is required to plan for parks and open space areas "to satisfy the recreational needs of the citizens of the state and visitors;" and

WHEREAS, the City of Independence last updated its Park System Master Plan in 2015; and

WHEREAS, in 2024, the City of Independence ("City") initiated an update to the 2015 Park System Master Plan, pursuant to Independence Development Code Sections 11.002(D) and 12.005; and

WHEREAS, the Independence Parks Board led the update, conducted a detailed public outreach program, which included two separate public open houses and surveys over the course of 2024 and 2025, and eventually recommended approval of the document in late 2025; and

WHEREAS, following the recommendation of approval by the Parks Board, the City of Independence provided notice of the potential plan amendment to the Department of Land Conservation and Development on December 22, 2025; and published a notice of the hearing before the Planning Commission and City Council in the local newspaper on January 21, 2026; and

WHEREAS, the Planning Commission conducted a duly noticed public hearing at its public meeting on February 5, 2026, at which time interested parties and the general public had an opportunity to present and be heard on the matter; and

WHEREAS, following the public hearing, the Planning Commission unanimously voted to recommend that the City Council approve of the draft and forwarded their recommendation to the Council; and

WHEREAS, the City Council held a duly noticed public hearing at their public meeting on March 10, 2026, at which time interested parties and the general public had an opportunity to present and be 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 Park System Master Plan complied with all applicable provisions of the City of Independence

Comprehensive Plan, Development Code, and state law, as explained in the findings contained in the Staff Report attached as Exhibit C;

NOW, THEREFORE, THE CITY OF INDEPENDENCE DOES ORDAIN AS FOLLOWS:

Section 1. Park System Master Plan. The 2015 Park System Master Plan is hereby repealed and replaced with the 2026 Park System Master Plan, set forth in Exhibit A, attached and incorporated herein by this reference.

Section 2. Recreation Element. The Independence Comprehensive Plan Recreation Element is hereby amended as shown in Exhibit B, attached and incorporated herein by this reference.

Section 3. Findings. The City Council for the City of Independence hereby adopts the above recitals and the findings contained in the Staff Report, attached hereto as Exhibit C and incorporated herein by this reference, as the basis for adopting the 2026 Park System Master Plan and associated Comprehensive Plan Recreation Element amendments.

Section 4. Unamended Provisions. All unamended provisions of the City's Comprehensive Plan shall remain in full force and effect.

Section 5. This Ordinance shall take effect 30 days after its second reading and final passage.

READ for the first time: _____
READ for the second time: _____
APPROVED by Council: _____
SIGNED by the Mayor: _____

_____
ATTEST: Kate Schwarzler, Mayor

_____
Myra Russell, City Recorder

PARK SYSTEM MASTER PLAN

INDEPENDENCE
Oregon's Story Begins Here

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SPECIAL THANKS

We would like to thank the passionate community members of Independence who participated in public events, surveys, and public meetings to provide input throughout the planning process for the system plan update.

We sincerely appreciate the efforts of City staff and the Parks Board who played a critical role in providing feedback, input, and comments for this plan.

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- PROJECT COST SHEETS
- POTENTIAL FUNDING SOURCES AND REQUIREMENTS

ACKNOWLEDGEMENTS

Thank you to all who participated in the creation of this plan.

CITY OF INDEPENDENCE STAFF

Gerald Fisher, PE, Public Works Director
Emmanuel Goicochea, Communications Director
Fred Evander, City Planner

CITY OF INDEPENDENCE CITY COUNCIL

Kate Schwarzler, Mayor
Shannon Corr, Position #1
Marilyn Morton, Position #2
Dawn Roden, Position #3
Evan Sorce, Position #4
Bill Boisvert, Position #5
Kathy Martin-Willis, Position #6

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Mike Faha, PLA, Principal
Matt Piccone, PLA, Landscape Architect
Jeannine Davis, Landscape Designer
Yaoyu Chen, Landscape Designer

Matt Hastie, Senior Project Manager
Meg Grzybowksi, Project Associate

Executive Summary

PLAN OVERVIEW

// PURPOSE OF THE PLAN

The City of Independence Public Works Department (the City) led the development of this update of the Park System Master Plan (PSMP), last updated in 2015. This Plan takes a close look at existing parks, trail facilities, and amenities, and recommends improvements within the city limits and Urban Growth Boundary. This will act as a 20-year Plan that provides the strategy and recommended improvements for upgrades to existing parks, the development of future trails, and provides an overall cost estimate for park and trail improvements for the next 20 years of projected growth. These plans are typically revisited and updated every 10 years after the top projects are implemented and to reflect changing conditions in the community - population, demographics, land use, regulations, etc. The goals of the PSMP are to address the issues and shortcomings of existing parks, meet the needs of a growing community, and provide funding strategies to support growth, maintenance, and operations. It combines qualitative approaches - like the Community Values and amenity assessments - with quantitative assessments - like the park classification analysis, site constraints, and public feedback - in order to identify and prioritize projects and recommendations.

// PUBLIC ENGAGEMENT

The City of Independence has a passionate group of community members who participated and provided valuable input to the park system planning process. Public engagement opportunities were offered through two open houses and accompanying online surveys, giving community members the chance to confirm, shape, and refine key elements of the plan through consistent feedback.

The first phase of engagement focused on understanding community values, obstacles and challenges, and what amenities are key to enjoying the park system. This input was fed into how the team approached the inventory, Level of Service approach, and the recommendations that went into the draft project ideas. Those projects were then presented back during the second phase of feedback for the community to rate projects in order to capture priorities.

// PROJECT VALUES

Values were generated based on past planning efforts and confirmed with public engagement. They were used as a lens for the planning process and the recommendations.

Equitable Access and Connectivity | Ecological Health and Resilience

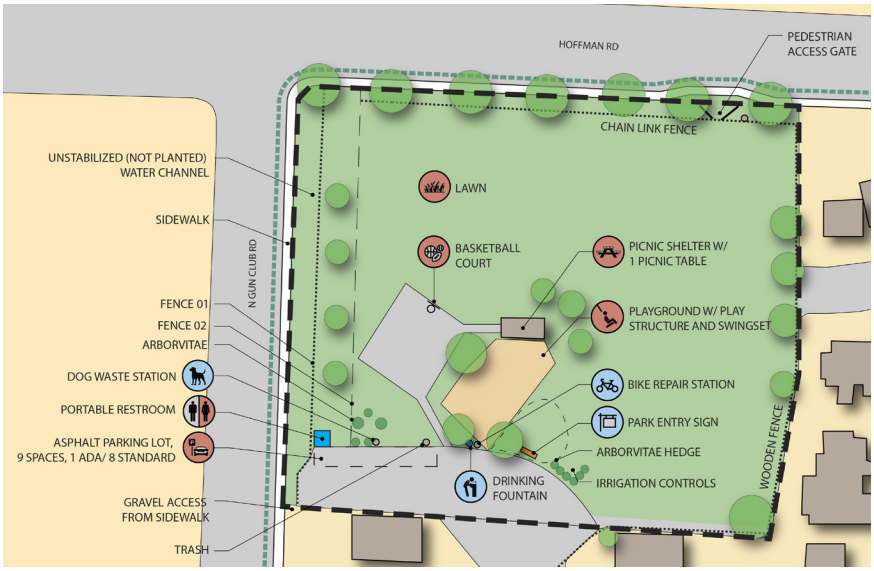
Safety, Wellness, and Culture | Resource Effectiveness | Feasibility

// LEVEL OF SERVICE (LOS)

The PSMP took both a quantitative and qualitative approach to understanding the capacity of park space needed to serve the current and future population of Independence. It includes a demographic summary, population projections, and a comparison of park classification and density metrics to reflect industry standards. It also identifies the locations and access to the baseline amenities that the community felt were most important for everyone to have access to. Maps are included to illustrate potential gaps in access to those amenities and where improvements could be made to existing facilities.

// SITE INVENTORIES

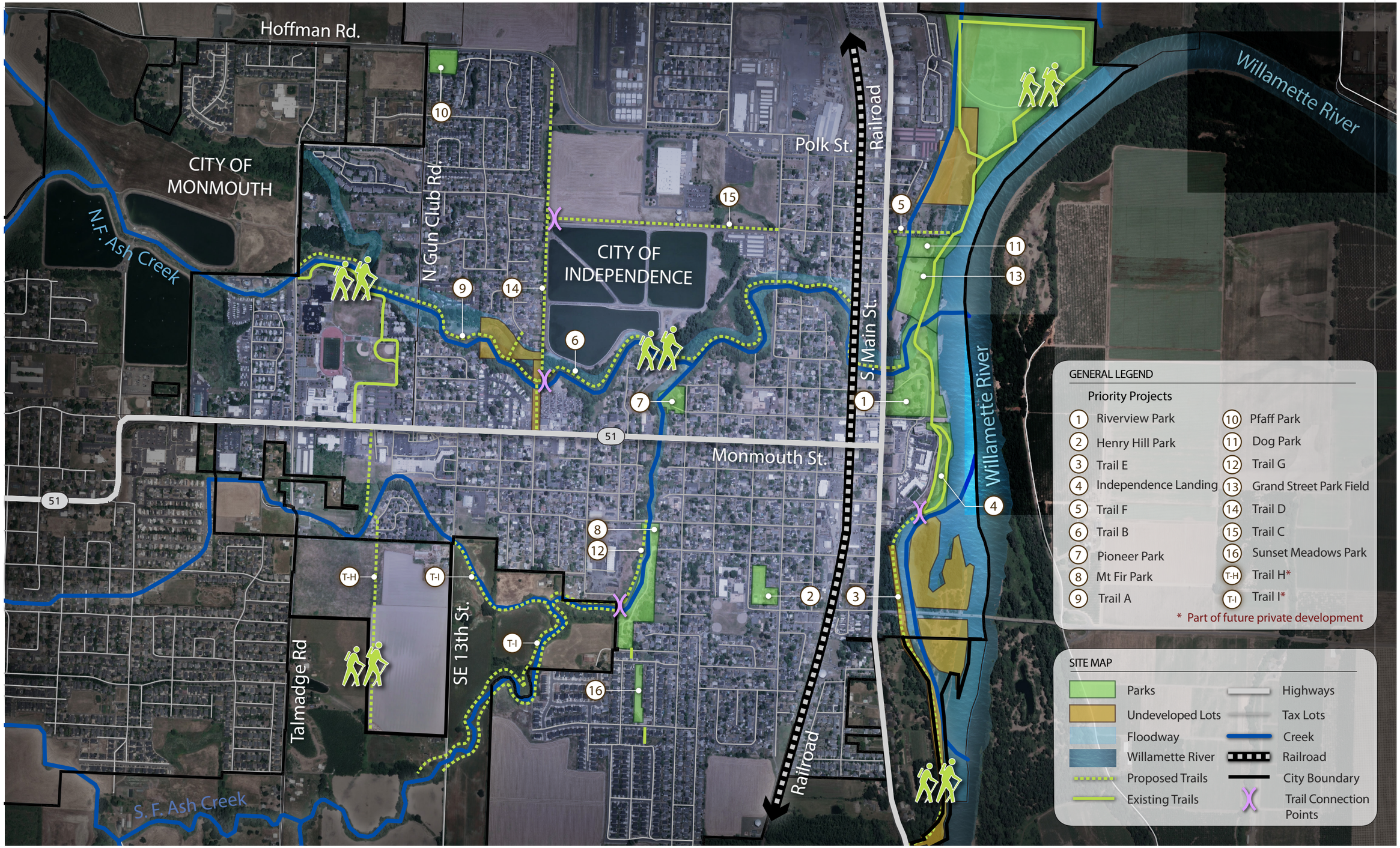
Each developed, City-owned property was assessed based on their existing amenities and how each site aligned with the project values. Each site has a detailed inventory page as part of the PSMP.



// CONSTRAINTS AND RECOMMENDATIONS

Major project constraints were identified and defined to help projects anticipate potential obstacles to planning, design, approvals, construction, or operations. Each site was given a list of baseline recommendations in order to provide the community with a modernized park system that meets current best practices and aligns with the project values. Projects were given a high-level project cost estimate to help plan and budget for future improvements. Recommendations for land dedication, trail improvements, and design and maintenance practices were included to ensure long-term durability and growth of the system.

PROJECT OVERVIEW



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Section 1:
Project Context

1.1 INTRODUCTION

// LOCATION AND DESCRIPTION

The City of Independence is located in Polk County, in the central part of the Willamette Valley. The Willamette River, flowing along the Eastern edge of Independence, is a dominant feature of the City's landscape, providing fish and wildlife habitat as well as recreation and transportation opportunities.

Independence is located on relatively flat terrace and floodplain areas between the forks of Ash Creek and the Willamette River. The City is located on the West bank of the Willamette River and immediately East of Monmouth, Oregon. Salem, the capital of Oregon, is located about 10 miles to the NorthEast.

1.2. RELATED PLANNING EFFORTS

There are several plans, studies, and reports that influenced the direction of the PSMP. This summary of the planning efforts, reviewed during the inventory stage of the update, describes the purpose of these documents and how they relate to this PSMP. The City has completed several initiatives to plan for the future, ranging from large scale system planning to specific master plans and neighborhood plans. The analysis of these related planning efforts include a review of statewide planning goals, Oregon Parks and Recreation Statewide Comprehensive Outdoor Recreation Plan, Willamette River Water Trail, and local planning efforts.

// STATEWIDE PLANNING GOALS

Since 1973, Oregon has maintained a strong statewide program for land use planning. The foundation of the program is a set of 19 Statewide Planning Goals. These goals express the state's policies on land use and related topics, such as citizen involvement, housing, and natural resources. Most of the goals are accompanied by guidelines, which are suggestions about how a goal may be applied. Guidelines are not mandatory.

Oregon's statewide goals are achieved through local comprehensive planning. State law requires each city and county to adopt a comprehensive plan and the zoning and land-division ordinances needed to put the plan into effect. The local comprehensive plans must be consistent with the Statewide Planning Goals. Plans are reviewed for such consistency by the state's Land Conservation and Development Commission (LCDC). The statewide planning goals that have the most applicability to the planning efforts for the PSMP are as follows:

GOAL 8: RECREATIONAL NEEDS OAR 660-015-0000(8)

Local governments shall adopt programs that will satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, provide for the siting of necessary recreational facilities including destination resorts. The requirements for meeting such needs, now and in the future, shall be planned for by governmental agencies having responsibility for recreation areas, facilities, and opportunities:

1. In coordination with private enterprise
2. In appropriate proportions
3. In such quantity, quality, and locations as is consistent with the availability of the resources to meet such requirements

State and federal agency recreation plans shall be coordinated with local and regional recreational needs and plans. Specific guidelines for recreation planning are provided by the statewide planning goal as follows:

- An inventory of recreation needs in the planning area should be made based upon adequate research and analysis of public wants and desires
- An inventory of recreation opportunities should be made based upon adequate research and analysis of the resources in the planning area that are available to meet recreation needs
- Recreation land use to meet recreational needs and development standards, roles and responsibilities should be developed by all agencies in coordination with each other and with the private interests. Long range plans and action programs to meet recreational needs should be developed by each agency responsible for developing comprehensive plans
- The planning for lands and resources capable of accommodating multiple uses should include provision for appropriate recreation opportunities
- The State Comprehensive Outdoor Recreation Plan could be used as a guide when planning, acquiring, and developing recreation resources, areas, and facilities
- When developing recreation plans, energy consequences should be considered, and to the greatest extent possible non-motorized types of recreational activities should be preferred over motorized activities
- Planning and provision for recreation facilities and opportunities should give priority to areas, facilities, and uses that meet:

    a. Recreational needs requirements for high density population centers
    b. Recreational needs of persons of limited mobility and finances
    c. Recreational needs requirements while providing the maximum conservation of energy both in the transportation of persons to the facility or area and in the recreational use itself
    d. Minimize environmental deterioration
    e. Are available to the public at nominal cost and needs of visitors to the state

- Unique areas or resources capable of meeting one or more specific recreational needs requirements should be inventoried and protected or acquired
- All state and federal agencies developing recreation plans should allow for review of recreation plans by affected local agencies
- Comprehensive plans should be designed to give a high priority to enhancing recreation opportunities on the public waters and shorelands of the state especially on existing and potential state and federal wild and scenic waterways and Oregon Recreation Trails.
- Plans that provide for satisfying the recreation needs of persons in the planning area should consider as a major determinant, the carrying capacity of

the air, land and water resources of the planning area. The land conservation and development actions provided for by such plans should not exceed the carrying capacity of such resources.

GOAL 15: WILLAMETTE RIVER GREENWAY OAR 660-015-0005

Local governments shall adopt programs to protect, conserve, enhance, and maintain the natural, scenic, historical, agricultural, economic, and recreational qualities of lands along the Willamette River as the Willamette River Greenway. The Willamette River Greenway is a valuable natural asset of the City of Independence and the State of Oregon. Statewide Planning Goal 15, Willamette River Greenway, sets forth the overall framework within which state and local governments carry out protection and enhancement of the Greenway, including its natural, scenic, historical, agricultural, economic, and recreational qualities. The Greenway boundary includes all lands within 150 feet of ordinary low water. A setback line is required to keep structures separated from the river in order to protect, maintain preserve, and enhance the natural, scenic, historic, and recreational qualities of the Willamette River Greenway. The setback line does not apply to water-related or water-dependent uses. Goal 15 requires localities to adopt Greenway boundaries, specify uses permitted within those boundaries, indicate areas of potential acquisition along the Greenway and adopt provisions, by ordinance, requiring a compatibility review permit for any intensification, change of use or development within the Greenway boundaries. One of the features of the Greenway law, is that the Oregon Department of Transportation, State Parks Division, may determine sites appropriate for purchase.

INDEPENDENCE COMPREHENSIVE PLAN (2023)

Reference memo in the Appendix for recommendations for revisions to the current language below to reflect the updates in this Plan.

While several related planning efforts will influence the direction and outcomes of the Parks System Plan, most important of these is the City of Independence Comprehensive Plan. The Comprehensive Plan is mandated by the state to be in conformance with 19 Oregon Statewide Planning Goals, including those related to land use planning, open spaces, historic resources and natural areas, and parks and recreation. Land development and related activities, including the City's development ordinances, must be consistent with goals and policies of the Comprehensive Plan. Other plans, such as those related to parks, recreation and natural areas also must be consistent with the Comprehensive Plan. Comprehensive Plan focus areas that are relevant to the formation of the new Parks System Plan are as follows:

NATURAL RESOURCES, SCENIC AND HISTORIC AREAS AND OPEN SPACES

Independence has adopted a number of goals and policies to protect natural resources, maintain a livable community, and support sustainable development.

GOAL: Protect natural resources and conserve scenic and historic areas, and open spaces.

In order to preserve and encourage wise use of available natural resources, all development within the City of Independence shall comply with applicable state environmental rules, regulations and standards. Zoning ordinance regulations will be coordinated with state environmental regulations.

OPEN SPACE

1. Independence shall maintain the Ash Creek and Willamette River floodway as open space.
2. Independence shall encourage protection of natural areas and open spaces to enhance the livability of Independence.
3. Independence shall seek opportunities to provide access to interpretive facilities and information within natural areas, while also balancing these objectives with protection of ecological values.
4. The City will create an open space corridor along the South Fork of Ash Creek to provide for a combination of riparian area protection, flood storage capacity, wetland preservation and enhancement, stormwater management and development of a linear park and trail.
5. Independence will pursue the establishment of a multi-use path along Ash Creek as specified in the City of Independence Transportation System Plan and Parks Master Plan.

SCENIC RESOURCES

1. Independence shall encourage preservation of scenic views along the Willamette River by siting development in a way that maintains view corridors and establishing trails and overlook areas that provide access to views of the river.
2. Priority areas for maintaining unobstructed views of the river will be areas South of the urban core and/or within parks or recreation areas sited along the river.

FISH AND WILDLIFE

1. Independence shall preserve the riparian vegetation
2. Independence shall maintain the sewage treatment lagoons as a de facto waterfowl sanctuary by limiting impacts associated with physical access while creating opportunities for bird-watching or similar activities.
3. Independence shall encourage other agencies and responsible private groups in any effort to improve wildlife habitat along the Willamette River and Ash Creek.

WATERFRONT AREA

1. Independence shall encourage use and development of existing and future waterfront activities and facilities that provide interpretive or other information to inform residents and visitors about previous uses of the river and its ecological value and function.

HISTORIC AREAS

1. Independence shall investigate the significance of historic sites and buildings within the city.
2. Independence shall encourage the protection and designation of historic sites as important community cultural resources through the development of a Historic Preservation Control Ordinance.
3. Independence shall, prior to the development of a historic preservation control ordinance, review any application for demolition or exterior alteration of those historic buildings and sites listed in the Independence Comprehensive Plan for conformance with the historic preservation policies of the City.
4. Independence recognizes the historic value of the existing structures in the downtown core area, and shall encourage new development to be architecturally compatible with these structures
5. Independence will cooperate with state agencies and other historic organizations

to catalog and preserve historic buildings, artifacts, and archaeological sites.

WATER RESOURCES

1. Independence will compile an inventory of wetlands and riparian corridors and complete the Goal 5 process when adequate information pertaining to location, quality and quantity becomes available. In the interim, an assessment of riparian and wetland resources and appropriate measures of protection shall be applied at the time of plan amendment and zone change approval.
2. Independence will notify the Department of State Lands and Oregon Department of Fish and Wildlife in cases where land use actions may affect protection of riparian corridors or wetland resources.

GROUNDWATER RESOURCES

1. Independence will work with the Oregon Department of Environmental Quality and Oregon Department of Human Service Drinking Water Program, and other state agencies to protect significant groundwater resources.

RECREATION

The City of Independence Parks and Open Space Master Plan (2015) is adopted by reference as a portion of this Comprehensive Plan. Please view the document for background information. Goals and policies for Recreation are presented below.

GOAL: To address the evolving recreational needs of the City's diverse population, ensure that parks and recreational facilities reflect current and future recreational trends, and promote community livability and life-long physical health for Independence residents and visitors.

POLICIES:

1. Independence shall meet its current and future recreational needs through implementation of the 2015 Parks and Natural Areas Master Plan as a supporting document of the Comprehensive Plan.
2. Independence shall establish a set of funding mechanisms that will help pay for the development and maintenance of parks and recreation facilities in a cost-effective, financially feasible manner.
3. Independence shall realize the incredible potential of the Willamette Riverfront by enhancing existing facilities and creating new ones along the river.
4. Independence shall create recreational opportunities for visitors that can enhance the City's economic vitality.
5. Independence shall plan for development of new parks in future growth areas and new developments.
6. Independence shall partner with community groups to continue to help maintain and enhance parks and recreation facilities and programs.
7. Independence shall provide facilities for people to walk and bicycle for recreation, travel, health and fitness; and create connections to travel between different parks and recreation areas by walking bicycling and other forms of active travel.
8. Independence shall provide gathering spaces and related facilities for community and family gatherings in all neighborhood and community parks.
9. Independence shall prioritize provision and adequate maintenance of soccer fields, while also providing facilities for other sports, both formal and informal, including baseball/softball, volleyball, basketball, tennis and lawn games.

INDEPENDENCE VISION 2040 (2020)

Vision 2040 is a vision plan that establishes a vision statement, community values, Game Changer and Advocacy Projects, and Focus Area Plans. The following portions are relevant to this PSMP.

CORE VALUES:

Our Small Town Feel | Our Local History | Our Involved, Can-Do Citizens | Our Welcoming Atmosphere

GAME CHANGER PROJECT: RECREATION FOR ALL

Expand the local park system along the riverfront and in surrounding areas, creating recreational opportunities for all Independence residents. Working with a variety of organizations, provide expanded recreational programs throughout the system, including:

- A connected system of trails and pathways
- Lighting of trails on trails along the riverfront
- Accommodation of disabled access throughout the parks/trails system
- Parks programs and facilities attuned to both seniors and youth.

RELEVANT FOCUS AREA 2 GOALS

3 – Interconnected Bike Trails & Walking Paths. Develop a comprehensive, interconnected system of improved biking trails and walking paths in Independence, fixing existing gaps and establishing a citywide network linked to Monmouth and the wider region.

4 – Environmental Restoration, Parks & Greenspaces. Promote conservation and restoration of natural areas in and around Independence, expanding parks and greenspaces and better connecting the community to the Willamette River and Ash Creek.

1.3 PREVIOUS REPORTS AND STUDIES

INDEPENDENCE PARKS & OPEN SPACE MASTER PLAN, 2015

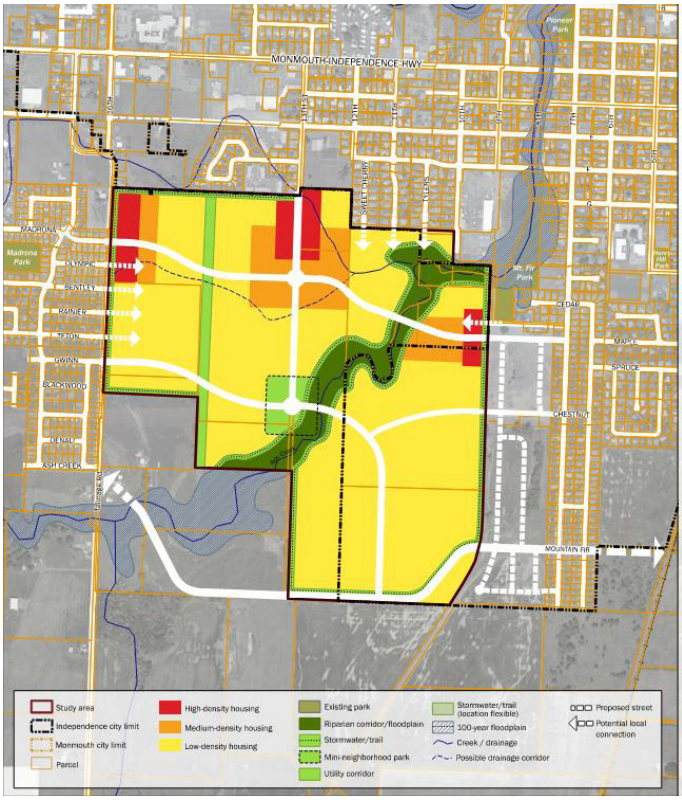
The previous version of this PSMP mapped out the existing park system, defined Level of Service (density of park land per population) and Park Classification, and identified potential projects that could improve access to and quality of the City's parks. It included community outreach to understand priorities and referenced previous related planning efforts, as well as trends in how parks have evolved to meet modern needs and create great experiences. Several sections of the previous report have been carried forward or updated in the body of this report or the appendices for reference.

HOW THIS PSMP USES THIS INFORMATION: This PSMP is an evolution of the previous plan that shifts the approach to align with supporting existing assets and infrastructure, and creating a Level of Service model that meets local needs. The recommendations and projects from the previous plan were considered through the lens of the updated constraints and incorporated into the potential project list in the Capital Improvement Plan section.

SOUTHWEST INDEPENDENCE CONCEPT PLAN, 2012

The SouthWest Independence Concept Plan determined the appropriate land use, density, and circulation for a portion of Independence in and adjacent to the Urban Growth Boundary on the South end of the city. The planned area sits in between Mt Fir Park and Sunset Meadows Park to the East and Madrona Park (Monmouth) to the West. The Plan identifies an approximate location for a new neighborhood park around the intersection of new roadways and Ash Creek. It preserves a buffer area along the South Fork of Ash Creek which could support multi-use trails and opportunities for accessing the water and surrounding habitat. The trails also provide additional connectivity between neighborhoods in the South of Independence and Monmouth to the existing parks.

HOW THIS PSMP USES THIS INFORMATION: The proposed trails along the South Fork of Ash Creek and the Bonneville powerlines are referenced in the potential projects of the PSMP. The land dedication requirement recommendations would influence park and trail size, location, and other characteristics.



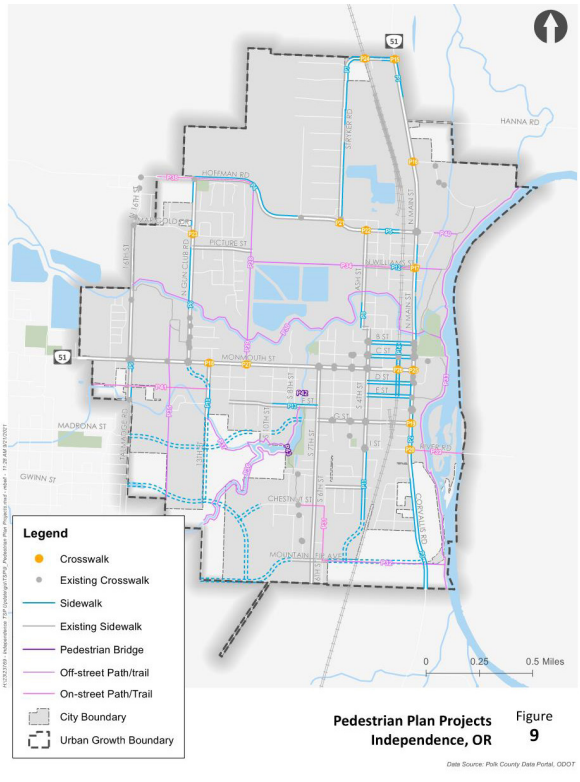
SW Concept Plan: Land Use Map

TRANSPORTATION SYSTEM PLAN, 2021

The Transportation System Plan mapped out existing and proposed circulation networks - including vehicular, bike, pedestrian, and public transit. The plan identified key barriers to connectivity and how proposed infrastructure projects could help fill gaps and remove obstacles.

The plan is a key supplemental document that helps to determine priorities for improving access to parks for community members and ensure safe and direct travel to these places. Coordination between these efforts is critical to ensure alignment, feasibility, and project synergies.

HOW THIS PSMP USES THIS INFORMATION: All off-street trails and pathways shall be removed from the Transportation Plan and incorporated into this PSMP. All previously identified off-street trail projects that meet the feasibility requirements were incorporated into this PSMP. However, only priority projects will be incorporated into the 20-year Capital Improvement Plan.



Transportation Plan: Trail Map

ASH CREEK TRAIL MASTER PLAN, 2005

The Ash Creek Trail Master Plan explored local constraints, potential opportunities, and a variety of alignment options for how to create a trail system that engages Ash Creek and connects neighborhoods across Independence and Monmouth. The preferred alignment was broken up into many smaller projects that identified constraints and type of improvements. The plan also sketched out some potential design elements that included materiality, types of crossings, sectional relationships, precedent imagery, maintenance recommendations, and rough cost estimates (circa 2005).

HOW THIS PSMP USES THIS INFORMATION: This Master Plan helped identify and develop potential off-street trail network projects that are included in this PSMP. Current constraints and opportunities were added, and cost estimates updated to the current market (2025).

Ash Creek Trail Master Plan: Project Map

SOUTH RIVERFRONT PATHWAY STUDY, 2023

This study explored alignment, design elements, flooding constraints, and costs for the design of a trail extension from Independence Landing to Corvallis Rd. It assessed potential cultural resources, local hydraulics, land acquisition, topographic constraints, and the presence of wetlands. It also included a cost estimate for the implementation of the design.

HOW THIS PSMP USES THIS INFORMATION: This project was incorporated as one of the potential off-street trail projects in the plan. The design, constraints, and costs were used to help with prioritization and decision making.

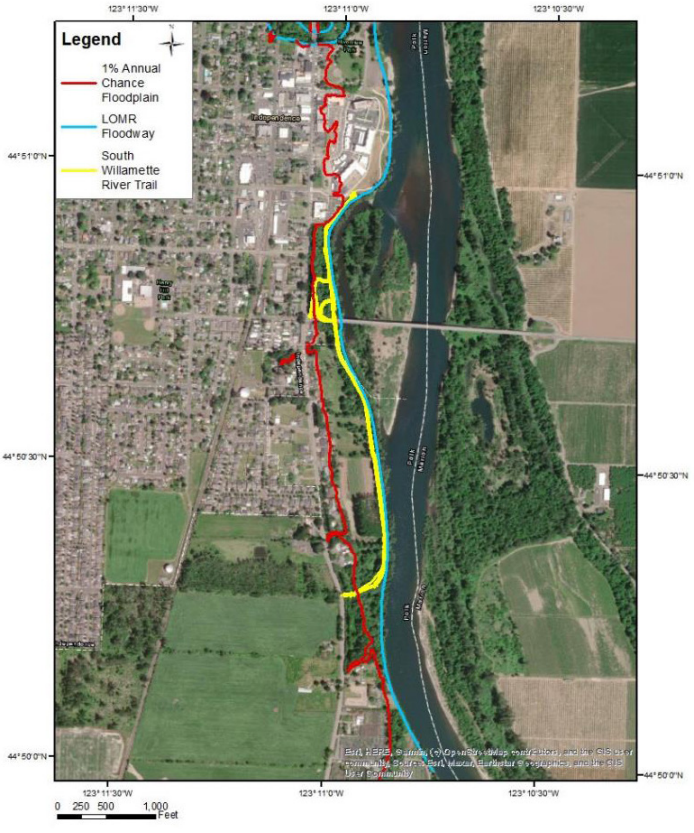


Figure 2 – Study area showing effective 1% annual chance floodplain and floodway

South Riverfront Pathway: Flood analysis

OPRD: WILLAMETTE RIVER WATER TRAIL

The Willamette River Water Trail was developed by a core partnership consisting of Oregon Parks and Recreation Department, the U.S. Bureau of Land Management, the American Heritage Rivers Initiative, the National Park Service's Rivers and Trails Program, and the Willamette Riverkeeper.

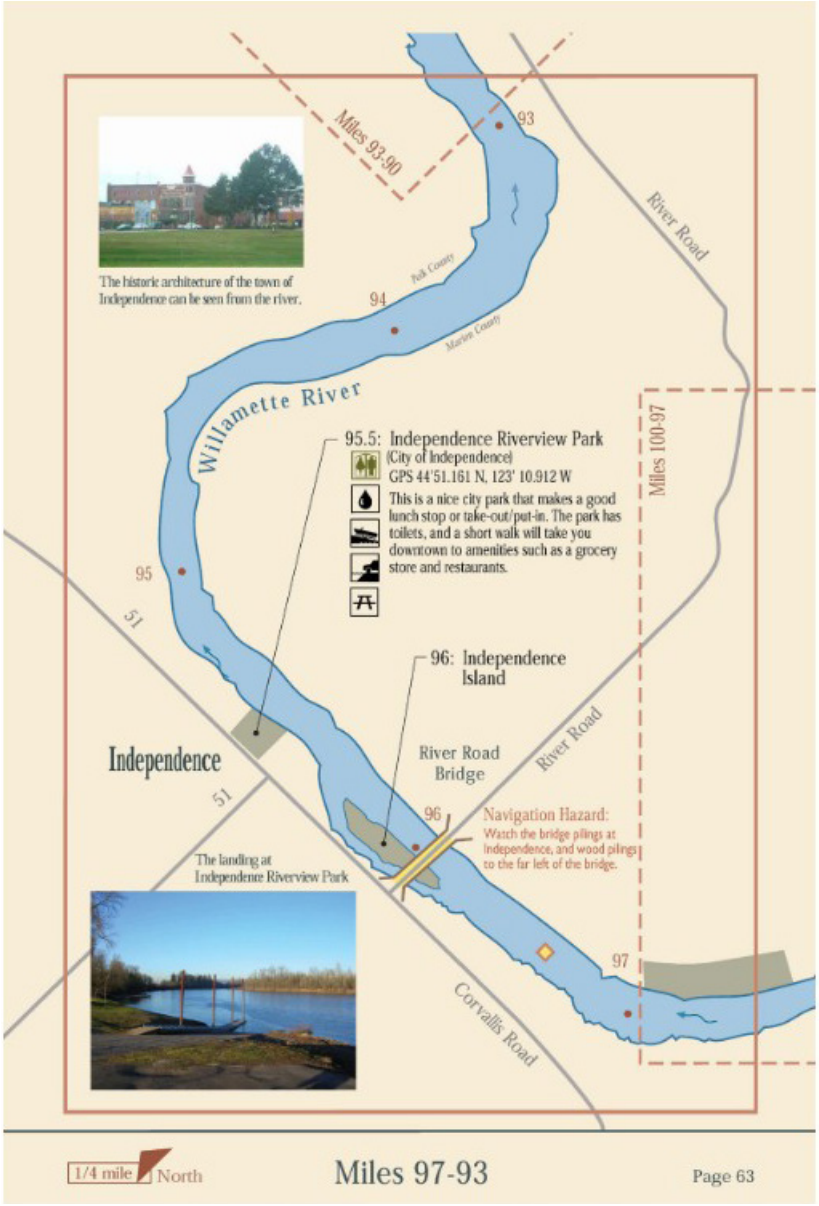
Water trails are rivers that act as corridors or "trails." Water trail facilities are legal and safe put-ins and take-outs, parking, restrooms and camping, all designed for kayaks, canoes, drift boats and other small, motor-free water craft. Some of Oregon's water trails were completely grassroots driven and some were developed by a coalition of private groups and the Oregon Parks and Recreation Department. The need for water trails grew out of several issues including:

- A need to address conflicts between motorized and non-motorized boaters.
- The need for more public access to Oregon's waterways.
- The need for consistent information including signs and maps.

The Willamette River Water Trail (right) is an assemblage of properties that provide access for paddlers to the Willamette River, or afford opportunities to camp along the river. The trail also has guides that enable people to identify campsites, track river features, and explore history and information on what can be found as you travel the river.

At its core, the water trail helps enable paddlers to enjoy the Willamette River for a short trip, or a multi-day trip along the river. The trail covers 187 miles of the mainstem Willamette River, and several miles of the river on the Coast Fork Willamette, Middle Fork Willamette, and the McKenzie River. With a host of parks and natural areas, especially Willamette Greenway Sites, administered by the Oregon Parks and Recreation Department, the Water Trail maintains a host of opportunities to access the Willamette River.

HOW THIS PSMP USES THIS INFORMATION: The recommended projects in this plan looked to reinforce access and connections with the Willamette River to make the most of this natural resource.



Willamette River Trail: Segment Map

CENTRAL TALMADGE PLAN, 2024

Seeking to reimagine Central Talmadge as a mixed-use, multi-modal neighborhood, the City of Independence initiated the Central Talmadge Plan. The Plan aims to create a new center—or heart—within the community, focused around the commercial, cultural, social, and health service activities available near Central High School. The Plan seeks to transition the primarily auto-oriented neighborhood and commercial area near the school into a more walkable, bikeable, and transit-friendly neighborhood with new and enhanced community gathering spaces and activities. The changes also promote safe and convenient access to and through the neighborhood for people of all ages and abilities, establishing off-street shared-use trails like the Ash Creek Connector.

HOW THIS PSMP USES THIS INFORMATION: Similar to the Southwest Independence Concept Plan, the proposed Ash Creek Connector Trail was included in the potential projects of the PSMP.

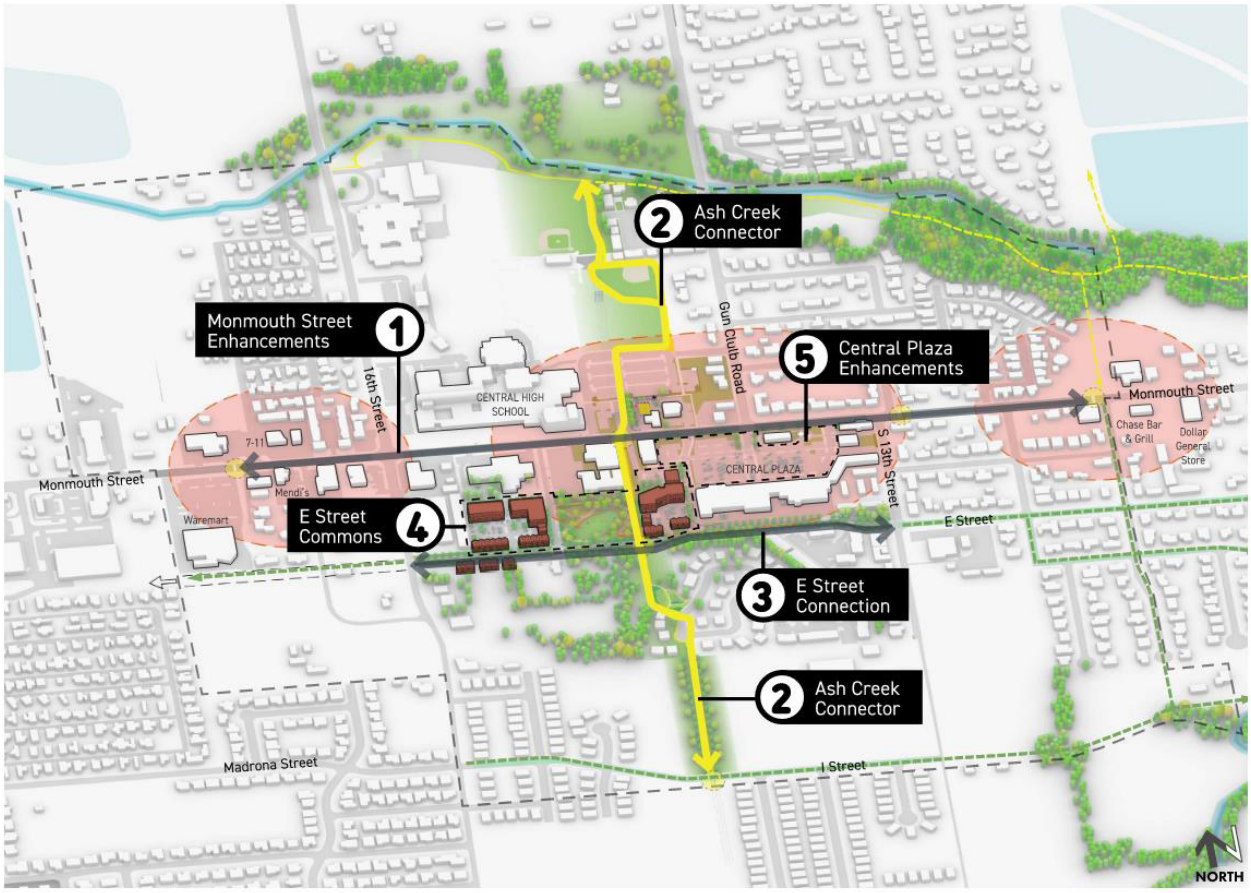
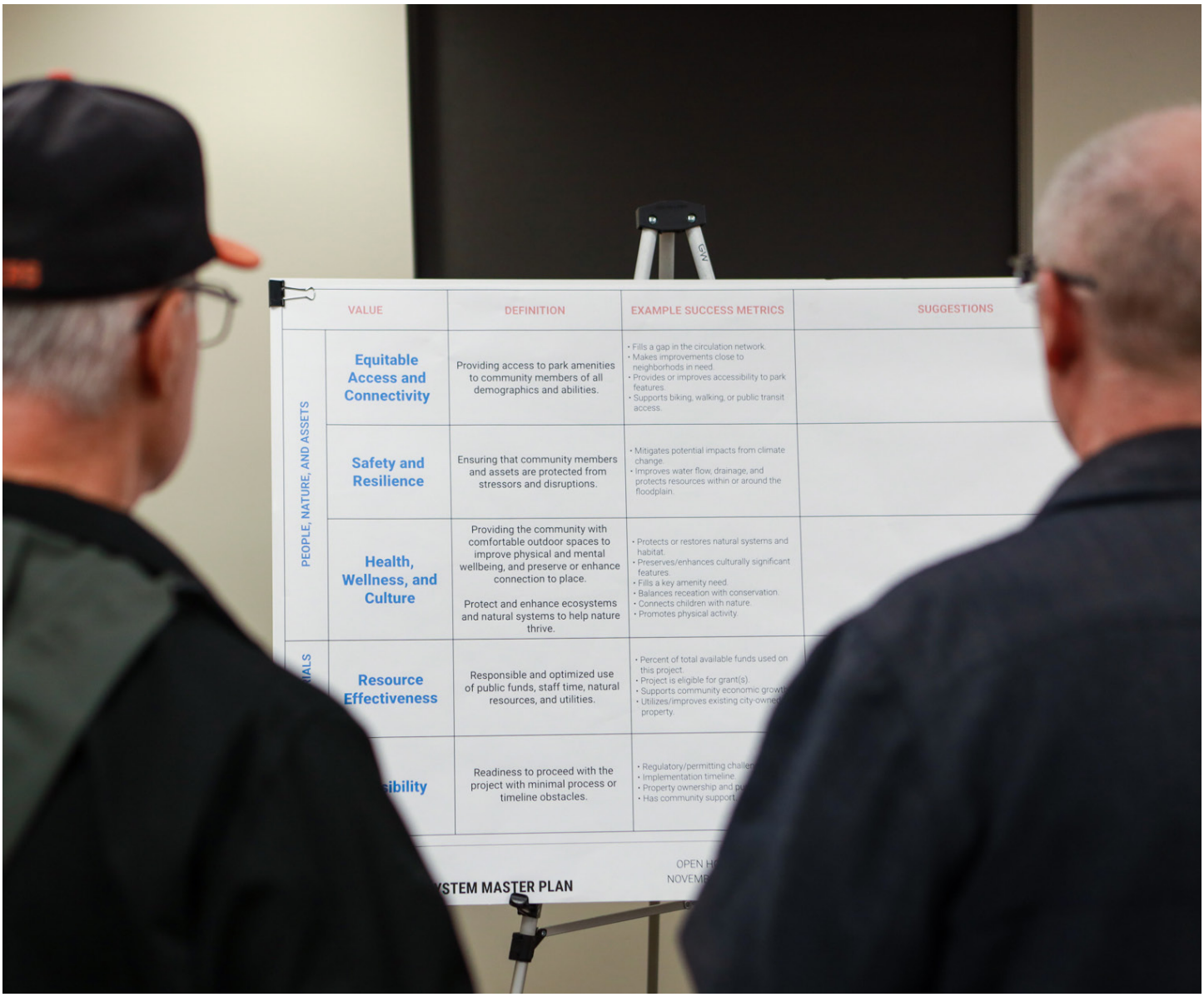


Fig. 10: Central Talmadge Concept – Key Projects

14 THE VISION

Central Talmadge Plan: Key Projects



Section 2: Project Values

Section 2: Project Values

2.1 COMMUNITY PRIORITIES

These values represent the things that the City of Independence and its community members care about the most as they relate to the long-term management and enjoyment of the park system. They identify why the parks are important and provide guidance for how projects and maintenance are prioritized across the city. They also align with common funding source requirements.

Equitable Access and Connectivity
Enabling access to park and trail amenities to community members of all demographics and abilities. While this includes ADA compliance, it also should consider providing an equal outdoor experience for people of different ages and any physical or mental disadvantages that are experienced in the community such as: mobility impairments, visual impairments, hearing impairments, sensory sensitivities, asthma / air quality sensitivities, mental health conditions, chronic illness, etc.

Ecological Health and Resilience
Protecting and enhancing natural systems to help nature thrive into the future in ways that safeguard the community from extreme weather and other hazards.

Safety, Wellness, and Culture
Providing the community with safe, comfortable outdoor spaces to improve physical and mental wellbeing, and preserve or enhance connection to place, local history, or culture.

Resource Effectiveness
Responsibly optimizing the use of public funds, staff time, natural resources, and utilities.

Feasibility
Ensuring readiness to proceed with the project with minimal process or timeline obstacles.

These values have been verified by the public during Open House #1 and an online survey in order to confirm direction for the PSMP. The following matrix outlines how each value has been applied to different parts of the PSMP. They have informed how and what was measured during the existing park inventory, how proposed projects and features were developed into site-level project recommendations, and which recommendations were made for maintenance practices.

2.2 VALUE SUCCESS MATRIX

The following values-based criteria were used to influence the planning process and helped to frame priority improvements and processes for the park system.

Value		Project Planning	Site Improvements
People and Nature	**Equitable Access & Connectivity**	• Fills a gap in the circulation network • Makes improvements close to neighborhoods in need • Is located near public transit stops or bike routes	• Provides or improves accessibility to park features • Utilizes universal design principles • Supports biking, walking, or public transit access • Provides clear and intuitive wayfinding
	Ecological Health & Resilience	• Mitigates potential impacts from climate change • Improves water flow, drainage, or resources within or around the floodplain • Protects or restores natural systems and habitat	• Considers site variation due to extreme weather events • Improves ecosystem health • Balances recreation with conservation • Prioritizes native or adaptive species
	Safety, Wellness, & Culture	• Is in neighborhood with a gap in tree canopy • Fills a key amenity need • Has community support, aligns with activity priorities • Brings people together	• Increases/improves recreational opportunities • Connects children with nature • Provides educational opportunities • Adds or improves safety and usability of equipment or amenity • Promotes physical activity • Preserves / enhances culturally significant feature • Provides lighting for safety and night use
Money, Time, and Materials	**Resource Effectiveness**	• Percent of total available funds used on this project • Is eligible for grant(s) • Supports community economic growth • Utilizes/improves existing city-owned property	• Has available capital expenditure funds for proposed amenities • Has available operational expenditure funds to maintain the proposed improvements • Selects durable/low maintenance materials
	Feasibility	• Regulatory challenges • Implementation timeline • Property ownership and purchasing	• Permitting challenges • Implementation timeline

Value		Inventory Review / LOS	Operations and Maintenance
People and Nature	**Equitable Access & Connectivity**	• Do all amenities have universal access? • What is the condition of pathways? • What is the parking quantity for vehicles and bikes? • Is wayfinding marked or intuitive?	• Removes obstacles to access amenities
	Ecological Health & Resilience	• Is anything exposed to flooding or extreme heat? • Are there invasive species present?	• Reduces or eliminates costly repairs to assets at risk • Removes invasive species • Improves habitat
	Safety, Wellness, and Culture	• Are there any potential hazards on site? • Is play equipment in safe condition? • Is there visibility into the site or hiding places? • What basic amenities are present? • Are there comfortable places in different weather conditions? (rain, heat) • Is there access to drinking water? • Are power outlets present? • What are quantity and types of seating? • Are there resources for dogs? • Are there culturally significant features or signage?	• Limits liabilities and hazards • Increases seating capacity • Supports recreational programming • Enhances public education • Preserves / enhances culturally significant feature
Money, Time, and Materials	**Resource Effectiveness**	• What is the balance between mowed lawn and native landscape? • What is the condition and quality of structures, equipment, furniture, lawn, and landscape?	• Reduces Operational budget • Increases available staff time • Uses energy and water efficiently • Returns an ROI by the end of this plan duration • Provides transparency to how funds were spent
	Feasibility	N/A	• Utilizes current staff skills, no training needed • Uses available resources or equipment

Section 3:
Public Outreach Summary

Section 3: Public Outreach Summary

3.1 OVERVIEW

// SUMMARY APPROACH

The City of Independence has a passionate group of community members who participated and provided valuable input to the park system planning process. Public engagement opportunities were offered through two open houses and accompanying online surveys, giving community members the chance to confirm, shape, and refine key elements of the plan.

The first phase of engagement focused on understanding community values, obstacles and challenges, and what amenities were key to enjoying the park system. This input was fed into how the team approached the inventory, Level of Service approach, and the recommendations that went into the draft project ideas. Those projects were then presented back during the second phase of feedback for the community to rate projects in order to capture priorities.

Throughout the planning process, the team aimed to achieve the following objectives for outreach and public communications:

- Communicate relatable, consistent, and timely information to the public throughout the planning process.
- Help the public understand the benefits of creating a PSMP for the community.
- Describe the process, what led to this project, and what will happen next.
- Actively seek public input from a broad, diverse audience at key project milestones to understand the needs and desires of the community.
- Involve the community in identifying issues, opportunities, and priorities as well as evaluating proposed programming and design concepts.
- Demonstrate how input has influenced the process.

3.2 PUBLIC OPEN HOUSE #1 SUMMARY

// OPEN HOUSE STATIONS

The first public open house event took place on the evening of November 14th, 2024 at the Independence Civic Center.

Community members were welcomed with a series of stations to introduce the process, connect, inform, and share feedback on priorities for the Master Plan Update:

STATION 1

- Summary why the Master Plan Update is important
- Scope
- Process and timeline
- Public participation and how input is utilized
- Introduction and distribution of public survey

STATION 2

- Graphics of the list of the Values
- Explanation of the decision making process

STATION 3

- Graphics board of basic amenities
- Public input on rating the importance of amenities

STATION 4

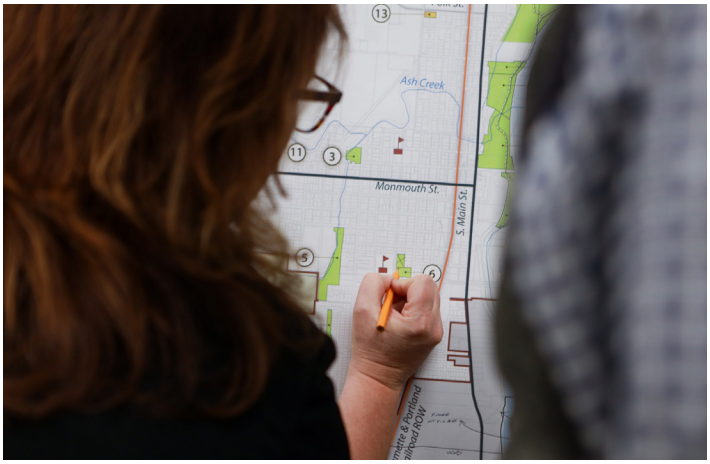
- Individual site inventory maps for each park/space
- Public input to share the the highlights, issues, and obstacles associated with the parks closest to them

Public Engagement Team

Station 4 Site Inventory

An open station was available to offer additional details about the material. Participants were encouraged to discuss and fill out the surveys while present at the event for optimal feedback results.

Station 3 Basic Amenities



Station 1 Information and Survey Distribution

// NOTIFICATION

The City of Independence's commitment to engaging the public on the PSMP process employed various tools to make it as accessible as possible to all community members.

Information and events were promptly posted and shared, and additional feedback was collected through:

- City website
- Social media posts
- Distribution of a Project Fact Sheet
- Public Surveys
- City presence at neighborhood and community gatherings
- Video Promotions
- City Newsletter
- Concentrated efforts to reach Latino Community in person at local events and venues

Open House #1 Flyer Graphic: English

Open House #1 Flyer Graphic: Spanish

// SUMMARY RESULTS

An online version of the Open House activities was available for those who couldn't attend. It replicated the presented information and the survey questions in order to create consistency in the feedback. Critical and valuable feedback was revealed during the survey and first Open House process.

48 Community members provided input, including 8 in-person.

Significant Takeaways and Priorities Included:

Top Uses of Parks and Open Space:

- Exercise
- Access to nature

Frequency of Use: Community members visit often and would like opportunity to increase time in Parks

Transportation:

- Preference to walk
- Willing to walk 1/4 mile
- More than 75% are willing to walk at lEast 1/2 mile (this set the Level of Service distance for access to amenities)
- There was a desire for better bike and public transit options

Community Needs:

- Prioritize nature and walking paths
- Shady green spaces and playgrounds were a high priority
- Water access revealed as loWest priority

Demographics:

- 81% respondents White (compared to 54.5% of Independence population)
- 13% respondents preferred not to answer
- 9% respondents American Indian/Alaska Native
- 7% respondents Latino (compared to 37.3% of Independence population)
- 2% respondents Asian

Most Frequently Visited:

1. Most frequently visited park is Riverview Park - even when it's not the closest to where respondents live.
2. Mt. Fir second most popular

Project Value Importance:

1. Safety & Resilience
2. Health, Wellness, and Culture
3. Equitable Access & Connectivity
4. Resource Effectiveness
5. Feasibility

// CHALLENGING CONDITIONS

Respondents reported obstacles and challenges they navigate as important issues to consider in the design of parks and open space:

- 40% mobility impairments
- 31% asthma/air quality sensitivities
- 18% chronic illness
- 18% hearing impaired
- 13% mental health conditions
- 9% sensory sensitivities
- 13% other challenges

3.3 PUBLIC OPEN HOUSE #2 SUMMARY

// OPEN HOUSE ACTIVITIES

The second Open House introduced the public to the proposed projects for each park property and trail segment. Based on the inventory and previous feedback, the team identified which amenities for each park needed improvement and suggestions for what to include. Each park also included important site constraints to consider that could lead to difficulties in the design or construction process. Participants were asked to fill out a survey to rate the importance of each park and trail project, as well as best locations to install permanent restroom facilities.

// SUMMARY RESULTS

A combination of Open House attendees and online participants submitted surveys to rate the projects. The results of the parks and trails were combined and were used to determine the prioritization of the projects in the Capital Improvement Plan.

94 Community members provided responses, including 15 in-person.

Demographics:

- 76.4% respondents White (compared to 54.5% of Independence population)
- 16.9% respondents preferred not to answer
- 2.3% respondents American Indian/Alaska Native
- 9% respondents Latino (compared to 37.3% of Independence population)
- 1.1% respondents Asian

// SURVEY RESULTS FOR PRIORITY PROJECTS

Community members were asked to rate the importance of each project on a scale of 1 to 5. Those results were tabulated and ranked based on the highest scores shown below. The Park and Trail projects were combined and those results are reflected in the Project Recommendations later in the PSMP. Reference Section 7.3 - 7.5 for details.

PARK PROJECTS

1. Riverview Park
2. Henry Hill Park
3. Independence Landing
4. Pioneer Park
5. Mt. Fir Park
6. Pfaff Park
7. Dog Park
8. Grand Street Park Field
9. Sunset Meadows Park

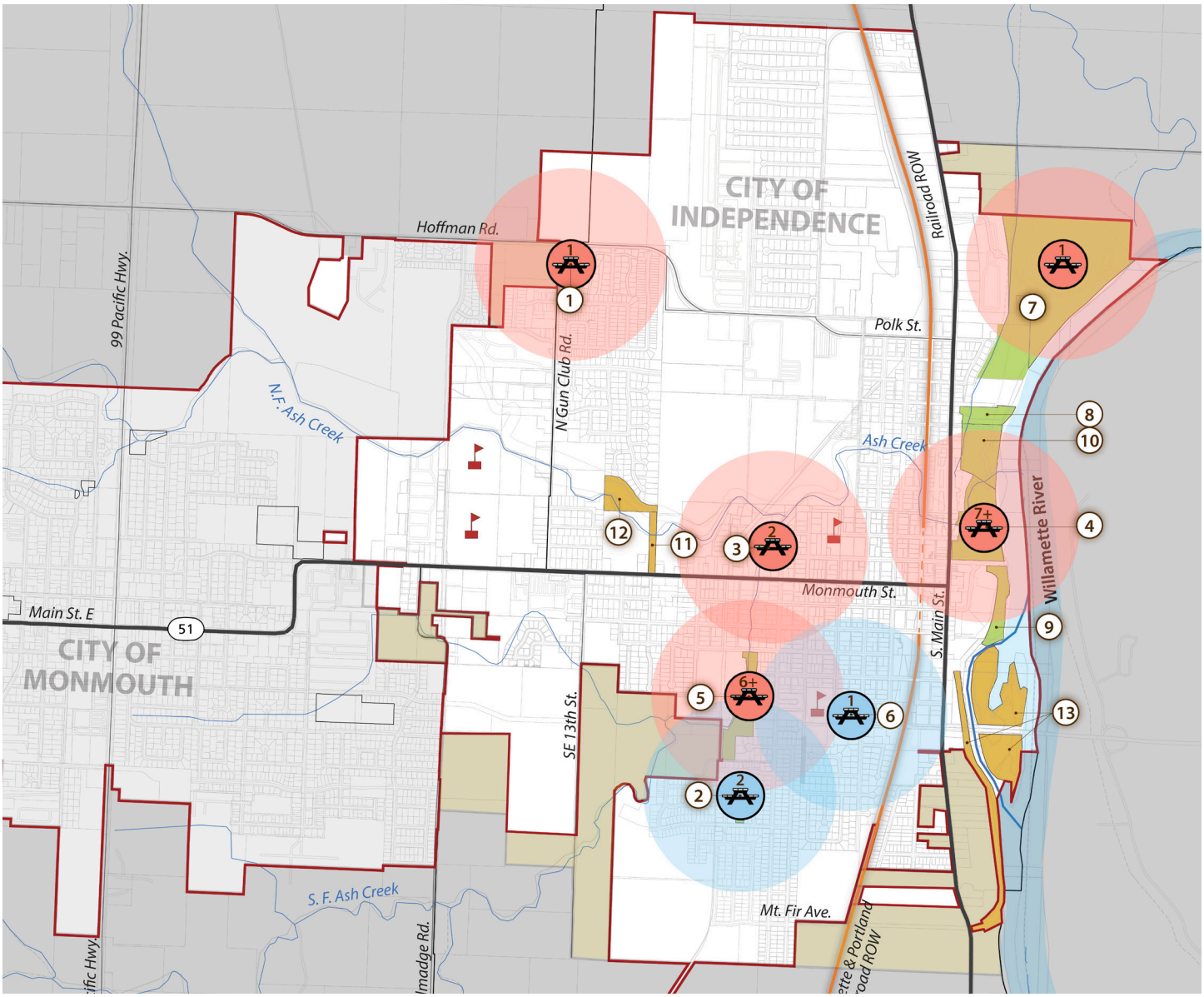
TRAIL PROJECTS

1. Trail E - Along City Property B, connecting Independence Landing with South Main St.
2. Trail F - Main St. to Willamette River Trail, North of Dog Park
3. Trail B - Along Ash Creek, between N. Gun Club Rd., and Main Street
4. Trail A - Along Ash Creek, between Western City boundary to N. Gun Club Rd. (includes Access Easement and City Property A)
5. Trail G - Along South Fork Ash Creek, West of Mt. Fir Park
6. Trail D - Along Western edge of Wastewater Treatment Plant, from Monmouth St. to Polk St.
7. Trail C - On property North of Wastewater Treatment Plant, West of Williams St.

A survey question also asked participants to identify which park sites should be prioritized for permanent restroom installations. Respondents ranked their top three choices, and the summarized results are presented below:

RESTROOM PROJECTS

1. Dog Park / Grand St. Park Field (most total votes, and most #1 votes)
2. Mt. Fir Park
3. Pfaff Park
4. Independence Landing
5. Henry Hill Park
6. Pioneer Park
7. Sunset Meadows Park



Section 4: Level of Service

Section 4: Level of Service

4.1 INTRODUCTION AND APPROACH

// LEVEL OF SERVICE OVERVIEW

In order to align with the project value of Equitable Access & Connectivity, it is important to understand the distribution of public parks and amenities throughout the City. This PSMP has taken a multi-prong approach to understand how best to ensure the community can utilize the different amenities to meet their access to nature and recreational needs.

This section outlines how different parks are classified, how those classifications align with common standards for park sizes and city-wide coverage, and where potential gaps might exist.

This quantitative approach was paired with a more qualitative one that builds off of the park inventory in the next section of this PSMP. The approach assessed the existing park properties and identified which sites have which key amenity, and if they're in good condition. The amenities were laid out on a series of maps to show their distribution and where potential gaps may occur. This strategy influenced what project recommendations were made for each park site.

4.2 RECOMMENDED PARK CLASSIFICATION

// OVERVIEW

A thorough review of different classification systems and strategies was performed as part of the 2015 Independence PSMP. This update utilizes the recommendations from that effort and outlines them below for incorporation into the Level of Service strategy.

// NATIONAL RECREATION AND PARKS ASSOCIATION PARKS CLASSIFICATION AND PARKS DEFINITIONS

For consideration of the appropriate level of service for the City of Independence, classifications defined by the National Recreation and Parks Association (NRPA) for parks, trails and natural areas were referenced for a comparative understanding of baseline conditions. These definitions, descriptions, location criteria, size criteria, and typical facilities provided a starting point for comparison for what may be appropriate to the City of Independence.

RECOMMENDED CLASSIFICATION STANDARDS

The following classification standards are recommended based on the site inventory, national and regional trends, and community input. The definitions, size, access requirements, and facilities have been modified to meet the challenges of the current system and future projected growth.

MINI-PARKS

Mini parks may be considered when they are privately developed and maintained, or in neighborhoods where there are no other viable options.

Service Area: ¼ mile radius, in areas not served by a neighborhood park.

Size: Between 2,500 sq. ft. and one acre in size.

Access: Access to the site should be provided via a local street with sidewalks. Mini parks fronting arterial streets should be discouraged. On-street parking should be provided as street frontage allows.

Amenities and Facilities:

- General landscape improvements (including tree planting)
- Children's playground or tot-lot
- Pathway connecting park elements
- Picnic tables and/or small picnic shelter
- Interpretive signage

NEIGHBORHOOD PARKS

Neighborhood parks are the basic unit of a park system and serve the informal recreation needs of residents within walking distance of their homes. Serving as the recreational focus of a neighborhood, these parks should balance informal active and passive spaces. In general, about half of the park's area should be planned for passive activities and natural features. Neighborhood parks have limited program activities and are not intended to attract users from outside a neighborhood. Neighborhood parks do not have restrooms.

Service Area: ½ mile radius

Size: 5 acres is considered minimum size, 5 to 10 acres is optimal.

Access: Neighborhood parks should be centrally located in residential neighborhoods and should be uninterrupted by non-residential roads or other physical barriers. They should front adjoining streets, providing visibility and enhanced security from surrounding uses. Neighborhood parks should be accessible by way of the City's trail network, sidewalks, or low-volume residential streets. Since they serve

nearby residents, neighborhood parks tend to have limited or no associated parking beyond on-street or curbside parking.

Amenities: Neighborhood input should be used to determine the program at neighborhood parks. Appropriate amenities include:

Passive Recreation:

- Informal Practice Fields/Open Space
- Internal Walking Trails
- People Watching Areas
- Unique Landscape/Features
- Ornamental Gardens
- Community Gardens

Active Recreation:

- Outdoor Fitness/Exercise Facilities
- Play Structures
- Creative Play Attractions
- Court Games

Facilities:

- Individual Picnic/Sitting Areas
- Group Picnic/Sitting Areas
- Park Shelters

COMMUNITY PARKS

Community parks are larger in size than neighborhood parks and serve several adjoining neighborhoods, attracting residents from a relatively large area. They should preserve unique landscapes and open spaces, allow for group activities, and offer recreation opportunities not feasible or desirable at the neighborhood level. As with neighborhood parks, they should be developed for both active and passive recreation activities. Community parks may have one or two revenue-producing facilities and a recreation center, gym, or senior center. They typically include a permanent and accessible public restroom.

Service Area: 2 miles

Size: 25 + acres

Access: Community parks should be located in proximity to or within residential neighborhoods. They should front adjoining streets, providing visibility and enhanced security from surrounding uses. Public street frontage is desirable. Community parks should be accessible by way of the city's trail network and sidewalks and be serviced by arterial and collector streets. Small parking lots located just off street may be necessary to supplement on-street and curbside parking.

Amenities: Community input should be used to determine master plan updates and programs offered at community parks. Appropriate amenities include:

Passive Recreation

- Informal Practice Fields/Open Space
- Internal Walking Trails
- People Watching Areas
- Unique Landscape/Features
- Nature Interpretation Areas
- Arboretum/Botanical Garden
- Ornamental Gardens
- Community Gardens

Active Recreation

- Biking Trails
- Outdoor Fitness/Exercise Facilities
- Creative Play Attractions
- Large Play Structures
- Court Games
- Formal Recreational Fields
- Splash Pad/Spray Grounds

Facilities

- Individual Picnic/Sitting Areas
- Group Picnic/Sitting Areas
- Park Shelters
- Restrooms
- Facilities for Plays or Concerts

GREENWAYS (LINEAR PARKS)

Greenways are narrow open space systems that tie park components together to form a cohesive park, recreation, and open space system. They allow for uninterrupted and safe pedestrian movement between parks throughout the community, provide people with outdoor

recreational opportunities, and can enhance property values. Greenways may follow n atural resources like stream and river corridors. Others may follow abandoned railroad beds, old industrial sites, power line rights-of-way, pipeline easements, or parkway rights-of-way. Greenway locations are integral to the trail system plan and may be built as part of development projects or be pieced together from recreational and natural areas. Public restrooms are typically not provided.

Size: Varies

Access: Greenways should have access points where they cross local, arterial, and collector streets. They should be easily accessible by and integrated into the city's trail network.

Amenities:

- Biking trails
- Outdoor fitness
- Exercise facilities
- Places to rest

NATURAL AREAS

Natural areas are publicly owned or controlled natural resources that are managed for conservation, environmental education, and passive recreational use, such as walking and nature viewing. This type of land may include wetlands, riparian corridors, or other similar spaces. Environmentally sensitive areas are considered integral to natural areas and can include wildlife habitats, stream and creek corridors, or areas with unique and/or endangered plant species.

Site Selection and Development Guidelines:
Site size should be based on natural resource needs and be sufficient to preserve or protect the resource. Development and site improvements should be kept to a minimum, with the natural environment, interpretive and educational features emphasized. Natural open space areas should be managed and maintained for environmental protection. Where feasible, public access and use of these areas should be encouraged, but environmentally sensitive areas should be protected from overuse.

Facilities and Amenities to Consider:

- Interpretive signage
- Off-street parking if a trail is located within the site
- Trail and pathway system
- Trailhead or entry/ kiosk
- Wildlife viewing
- Viewpoints or viewing blinds
- Interpretive or educational facilities

SPECIAL USE AREAS

Special use areas are unique sites often occupied by a specialized facility. Some uses that fall into this category include plazas, skate parks, waterfront parks, boat ramps, botanical gardens, memorials, community gardens, single purpose sites used for a particular field sport, or sites occupied by buildings.

Site Selection and Development Guidelines:
Siting criteria depend on the types of facilities proposed. Size should depend upon the facilities provided.

Parking Requirements: Depends on facilities provided.

Facilities and Amenities to Consider: Facilities and amenities will depend on the proposed activities and site use.

OVERALL COMPARISON CHART

NRPA PARK CLASSIFICATION STANDARDS			CITY OF INDEPENDENCE PREVIOUS STANDARD			RECOMMENDED PARK CLASSIFICATION ACREAGE		
CLASSIFICATION	ACREAGE	PROXIMITY	CLASSIFICATION	ACREAGE	PROXIMITY	CLASSIFICATION	ACREAGE	PROXIMITY
Parks								
Mini-Parks	Between 2500 sq. ft. and one acre in size	1/4 mile radius	Mini-Neighborhood Parks	1-5 acres	less than 1/4 mile radius	Mini-Neighborhood Parks	Between 2500 sq. ft. and one acre in size	1/4 mile radius
Neighborhood Parks	5 acres is considered minimum size, 5 to 10 acres is optimal.	1/2 mile radius to serve a population of up to 5,000 (a neighborhood)	Neighborhood Parks	6-18 acres	1/4 to 1/2 mile radius to serve a population of up to 5,000 (a neighborhood)	Neighborhood Parks	5 acres is considered minimum size, 5 to 10 acres is optimal.	1/2 mile radius to serve a population of up to 5,000 (a neighborhood)
Community Parks	As needed to accommodate desired uses usually between 30 and 50 acres	1 to 2 mile radius; several neighborhoods	Community Parks	25+ acres	1 to 2 mile radius; several neighborhoods	Community Parks	25+ acres	1 to 2 mile radius; several neighborhoods
Special Use Parks	variable	no applicable standard	-	-	-	-	-	-
Natural Areas								
Linear Parks	variable	no applicable standard	Linear Parks	variable	no applicable standard	Greenways	variable	no applicable standard
Natural Open Space	variable	no applicable standard	Conservation Areas	Sufficient to protect the resource	no applicable standard	Natural Areas	Sufficient to protect the resource	no applicable standard

The chart above shows an overall comparison of the NRPA classification standards, the current City of Independence Parks classification standards, and the recommended classification system (adapted from previous 2015 Independence PSMP).

4.3 COMMUNITY PROFILE AND POPULATION PROJECTIONS

// INTRODUCTION

The PSMP Update aims to evaluate current parks and trails infrastructure and existing park facilities and amenities in order to make recommendations for parks and trail improvements within the City and its Urban Growth Boundary (UGB). Part of the analysis includes determining the needs, challenges, and opportunities of the growing community. This section will look to address some of these community needs by:

- Exploring historic growth patterns in the city and county, as well as the projected population growth;
- Providing a high-level summary of demographics within the City and Polk County (including information about population density, household structure, age, income, race and ethnicity, and people with disabilities)

// HISTORIC GROWTH PATTERNS

Between 2000 and 2020, the city's population grew by nearly 4,000 residents (Table 1). The Average Annual Growth Rate (AAGR) for the city was approximately 4 percent between 2000 and 2010 but slowed to roughly 1.5 percent between 2010 and 2020. During the same time period, the AAGR for the county was 2 percent (2000-2010) and 1.6 percent (2010-2020).
This shows that while the City was growing at a faster rate than the county between 2000 and 2010, the growth rate slowed between 2010 and 2020 to be almost equivalent to the growth rate in the county.

// POPULATION PROFILE

The population of a city is a key consideration when planning for parks facilities and services. The following section assesses the historic population growth patterns in the City as well as the projected population growth for future years that can help inform future planning decisions.

Table 1. Historic Population

Year	City of Independence	Polk County
2000	6,035	62,380
2010	8,590	75,403
2020	9,828	87,433

Source: US Census Population & Portland Research Center (PRC) estimates

// PROJECTED POPULATION GROWTH

According to American Community Survey (ACS) data, the City currently has an estimated population of 9,850. This accounts for approximately 11 percent of Polk County's population. However, it is projected that over the next 50 years, the population in Independence will account for an increasingly larger share of the population in Polk County (from roughly 12 percent to 16 percent) (Table 2). The AAGR between 2020 and 2045 for the City is estimated to be 3.5 percent and 2.5 percent for the subsequent twenty-five-year period. This additional 21,000 residents will add substantial growth to the population.

Table 2. Projected Population Growth, City of Independence and Polk County

Year	City of Independence	Polk County	Share of County
2020	9,880	83,807	11.8%
2045	18,636	128,783	14.5%
2070	30,695	189,106	16.2%

Note: 2020 are estimates and 2045/2070 are forecasts. Discrepancy in numbers may be due to updates in data as more information became available.

Source: Portland State University Portland Research Center (PRC)

// DEMOGRAPHIC SUMMARY

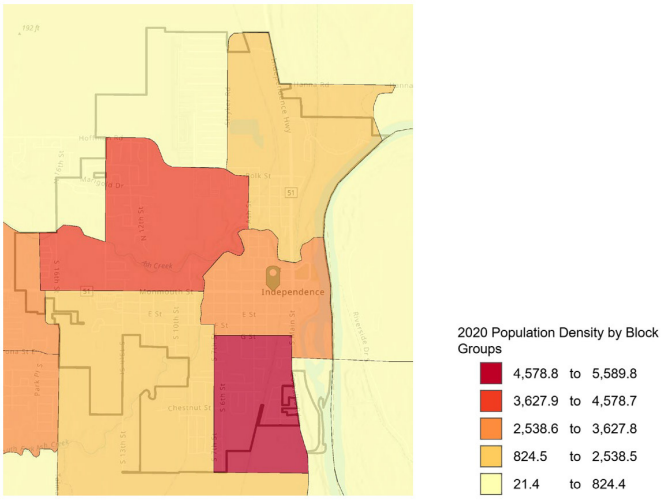
Population numbers are not the only influential factor in the planning process. Considerations about where that population lives, what challenges or obstacles they face, and how they access facilities and services throughout the City also play a part.

// POPULATION DENSITY

Population density refers to the concentration of residents living in certain areas of the City. This number has significant implications for where future parks, access, and services should be located as residents are concentrated at different levels across the city.

Highest population density to the Northwest and Southeast. According to US Census data, the areas of the City with the highest concentration of people is in the Southeast (South of G Street and East of S 7th Street) and in the Northwestern parts of the City (between Monmouth Street and Hoffman Road and East of Ash Street).

Figure 1. Population Density in Independence



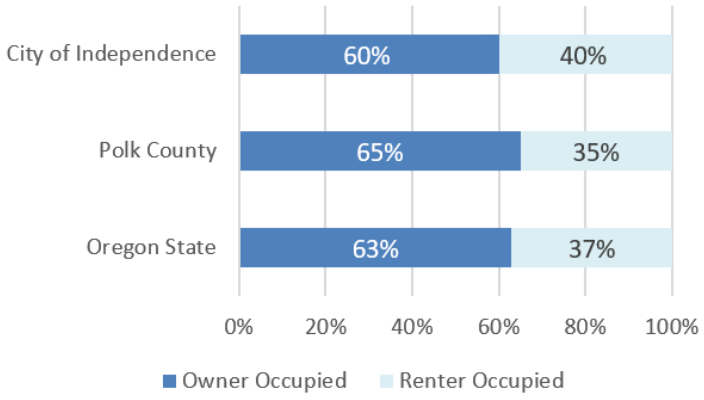
// HOUSEHOLD STRUCTURE

An accessible park system and inclusive programming can offer opportunities that meet the needs of different households, ages, and family structures.

Owner-occupied housing units represent the majority of the housing tenure type. In Independence, nearly 60 percent of the housing units are owner-occupied (Figure 2). It is important to consider the placement of parks to provide access to renters who may not have access to open spaces at or near their homes.

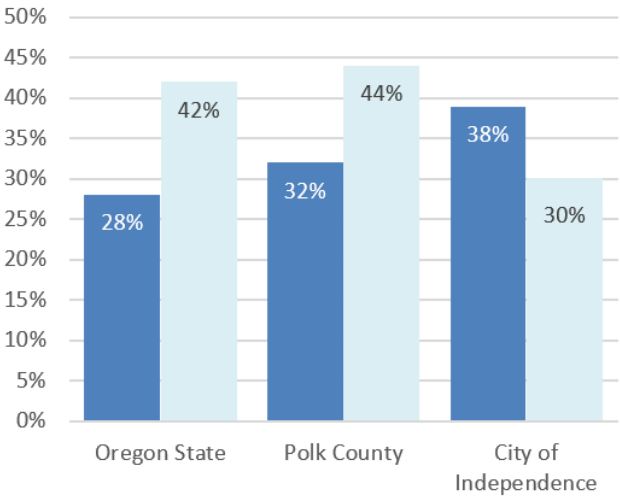
More than a third of households have children under 18 years of age. In 2023, the City had roughly 3,100 households, of which more than 1,100—about 38 percent—included children under the age of 18. The City had a significantly smaller number of households with individuals over 60 than the county or the state. (Figure 3).

Figure 2. Housing Tenure Type, 2023



Source: ACS 5-year (2023) estimates, Table S1101

Figure 3. Household Characteristics, 2023



Source: ACS 5-year (2023) estimates, Table S1101

// AGE

The median age is significantly lower than the County or state. The City's median age is below 30 years (at 29.2), whereas the median age for the County and State are 37.6 and 40.1 years, respectively. While the population aged 30-64 are relatively similar across City, County, and State, the largest differences in age categories can be seen in the share of residents who are 65 and older or those that are 29 and under (Figure 4).

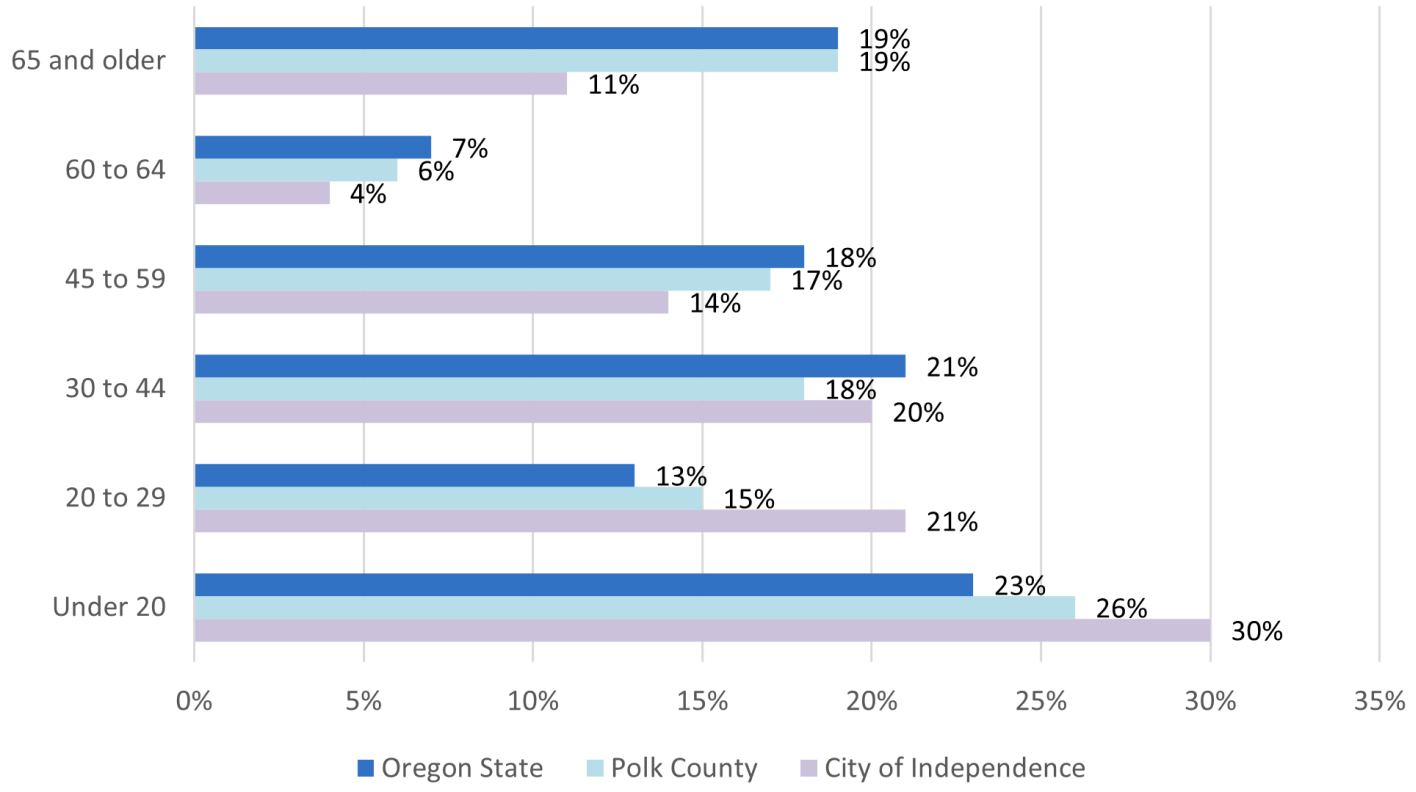
// INCOME AND AFFORDABILITY

Income and poverty levels of residents play pivotal roles in determining park use, participation in programming, types of activities available, and affordability options for those using park spaces.

In 2023, the federally set poverty threshold for an individual was determined as an annual earning of $14,580, with $30,000 being the threshold for a four-person household. The U.S. Census Bureau translates this measure of need into a ratio, calculated by the dividing the family's income by their poverty threshold number. A ratio of 1.00 would imply that the family income matches the measure of need that the family has. Any number below 1.00 qualifies for varying levels of federal assistance programs.

The share of the population living at a poverty ratio of less than 1.00 has grown since 2021. Compared to both the county and the state, the percentage of residents living at a poverty ratio below 1.00 is nearly the same (11.8 percent versus 12 percent). Compared to previous years, the disparity in those living below a 1.00 ratio and those living at 2.00 or above has grown. Compared to the county and state, whose shares remained relatively similar, the City's share of people living in the 1.00-1.99 ratio decreased significantly, while the 2.00 and over percentage grew 6 percent (Table 3).

Figure 4. Age Distribution, Independence, Polk County, and Oregon



Source: ACS 5-year (2023) estimates, Table S0101

Table 3. Ratio of Income to Poverty

	Independence		Polk County		Oregon	
	Total	Percent	Total	Percent	Total	Percent
Population	10,088	-	86,433	-	4,159,818	-
Under 0.50	401	4.0%	4,249	4.9%	235,606	5.7%
0.50 – 0.99	786	7.8%	6,332	7.3%	259,130	6.2%
1.00 – 1.24	694	6.9%	3,765	4.4%	151,841	3.7%
1.25 – 1.49	380	3.8%	2,765	3.2%	166,185	4.0%
1.50 – 1.84	595	5.9%	4,662	5.4%	231,734	5.6%
1.85 – 1.99	360	3.6%	2,432	2.8%	101,967	2.5%
2.00 and Over	6,872	68.1%	62,228	72.0%	3,013,355	72.4%

Source: ACS 5-year estimates (2023), Table C17002

The City has a slightly lower median household income (MHI) than the County and the State.

$79,158
Independence

$81,318
Polk County

$80,426
Oregon

// RACE AND ETHNICITY

Hispanic and Latino representation is greater than in the County and State. The percentage of residents in the City that identify as Hispanic or Latino (of any race) is nearly two and a half times as many as the County and State (Table 4). These considerations are important when considering the disparities in income across race and ethnicity, and when designing culturally representative programming and the language included in wayfinding for parks and supporting services.

Table 4. Race and Ethnicity

	Independence	Polk County	Oregon
Population	**10,088**	**88,553**	**4,238,714**
American Indian and Alaska Native	0.0%	1.1%	0.7%
Asian	0.9%	1.8%	4.4%
Black or African American	0.5%	0.5%	1.8%
Hispanic or Latino	37.3%	15.2%	14.3%
Native Hawai'ian and Other Pacific Islander	0.0%	0.4%	0.4%
Some Other Race	0.3%	0.5%	0.5%
Two or More Races	6.4%	5.6%	5.6%
White	54.5%	74.9%	72.3%

Source: ACS 5-year estimates (2023), Table B03002

// HOUSEHOLDS WITH DISABILITIES

The City has fewer people living with a disability, compared to the County and the State (Table 5). The County has the highest share, though only slightly higher than the State. However, it is still be important to consider access and inclusivity in the design of park and open space systems, as disability and movement restrictions can have significant impacts on those who experience them.

Table 5. Share of the Population with One or More Disability

	Total	Percent
Independence	1,204	11.9%
Polk County	14,422	16.4%
Oregon	635,797	15.1%

Source: ACS 5-year estimates (2023), Table S18

4.4 QUANTITATIVE APPROACH

The Independence PSMP update aims to evaluate current parks and trails infrastructure and existing park facilities and amenities in order to make recommendations for parks and trail improvements within the City and its UGB. Part of the analysis includes determining the needs, challenges, and opportunities of the growing community and assessing the amount of park land needed during the next approximately 20 years based on the City's expected population growth, the Level-of-Service currently being provided, and local and national guidelines for the provision of park and recreation facilities.

This section briefly summarizes an updated estimate of future park land needs by park category based on current and projected future population growth, standards identified in the City's previous (2015) PSMP, and Level-of-Service guidelines identified by the NRPA.

// PRIOR ESTIMATES OF LEVEL-OF-SERVICE AND PARK LAND NEEDS

The City's 2015 PSMP included the following summary of current park acreages by classification and an estimate of future park land needs based on NRPA guidelines which are stated as a range of acres per 1,000 residents.

Table 3. 2015 Park System Plan Level-of-Service Assessment

Park Classification	Independence Inventory, 2025 (acres)	NRPA Level-of-Service Benchmark Applied to Independence (acres)	2015 Surplus/ Deficiency	NRPA Standard Applied to 2034 Population	Projected 2034 Surplus/ Deficiency
Mini-Park	12.9	2.1 – 4.2	+10.7 / +8.6	3.8 – 7.6	+9.1 / +5.2
Neighborhood Park	0.6	8.6 – 17.2	+8.0 / -16.6	15.3 – 30.7	-14.7 / -30.0
Community Park	91.1	42.9 – 68.7	+48.1 / +22.2	76.7 – 106.7	+14.4 / -15.6
Municipal/ Regional Park	NA	NA	NA	NA	NA
Special Use Park	5.7	NA	NA	NA	NA
Linear Park/ Trail	NA	NA	NA	NA	NA
Conservation/ Open Space	4.0	NA	NA	NA	NA
Total	**114.3**	**53.7 – 93.1**	**+50.9 / +14.2**	**95.8 – 145.0**	**+8.8 / -40.4**

Note: NRPA provides a lower and upper range of benchmarks for each facility type.
Source: Independence Park System Master Plan, 2015

// UPDATED ESTIMATES OF LEVEL-OF-SERVICE AND PARK LAND NEEDS

The 2015 calculations have been updated to reflect the City's current (2025) inventory and 2045 population projections. The NRPA benchmarks have not been changed. The results are summarized in Table 4.

Table 4. Updated Park System Plan Level-of-Service Assessment

Park Classification	Independence Inventory, 2025 (acres)	NRPA Level-of-Service Benchmark Applied to Independence (acres)	2025 Surplus/ Deficiency	NRPA Standard Applied to 2045 Population	Projected 2045 Surplus/ Deficiency
Mini-Park	12.8	2.5 – 5.0	+10.3 / +7.7	4.7 – 9.3	+14.4 / -0.5
Neighborhood Park	0.6	10.1 – 20.1	-9.4 / -19.5	18.6 – 37.3	-18.1 / -36.6
Community Park	103.3	50.3 – 80.4	+53.0 / +22.8	93.2 – 149.1	+10.1 / -45.8
Municipal/ Regional Park	NA	NA	NA	NA	NA
Special Use Park	5.7	NA	NA	NA	NA
Linear Park/ Trail	NA	NA	NA	NA	NA
Conservation/ Open Space	4.0	NA	NA	NA	NA
Total	**116.7**	**62.9 – 105.6**	**+53.8 / +11.1**	**116.5 – 195.7**	**+6.5 / -82.9**

Note: NRPA provides a lower and upper range of benchmarks for each facility type.
Source: Portland State University Portland Research Center (PRC), NRPA, MIG, Inc.

Following is a summary of observations about these updated calculations.

- The City currently meets the NRPA benchmarks both at the low and high levels. However, if the City wants to maintain a higher standard (i.e., closer to the higher NRPA benchmarks) through the 2045 planning horizon, the City will need to develop additional parks or park acreage in all categories.
- In the City, Mini-Parks and Neighborhood Parks often serve a very similar purpose – i.e., providing basic park amenities such as playground, gathering spaces, and smaller sports fields or courts to nearby residents. These two categories can be considered as a combined category.
- As a relatively small community with a current population of approximately 10,000 and a future (2045) projected population of under 20,000, the City likely does not need to provide more than one large community park, given that the City's existing (Riverfront) Community Park is within approximately 2.5 miles of all City residents. This is a typical service area or proximity standard for access to community parks. This park currently provides a wide variety of facilities and amenities that serve all residents, including a large event space (amphitheater) that hosts community events, play equipment, trails, open space and natural areas, playing fields, a dog park, a small campground, and access to the Willamette River and a variety of water-based recreational activities.

- Park acreage is just one benchmark for assessing Level-of-Service for park and recreation facilities. Over the past 10 to 15 years, Level-of-Service analyses have evolved to focus more on proximity and access to different types of parks and amenities or services, rather on total acreage per person. Many cities have gone away from using an acres per thousand standard and, while the NRPA continues to identify the standard as a guideline or benchmark, they also recognize that every community has unique needs and a single standard or even a range of standards may not be applicable. Both the 2015 and 2025 PSMPs the acre-per-thousand standard and proximity and access to parks and amenities to assess Level-of-Service at a more nuanced level.

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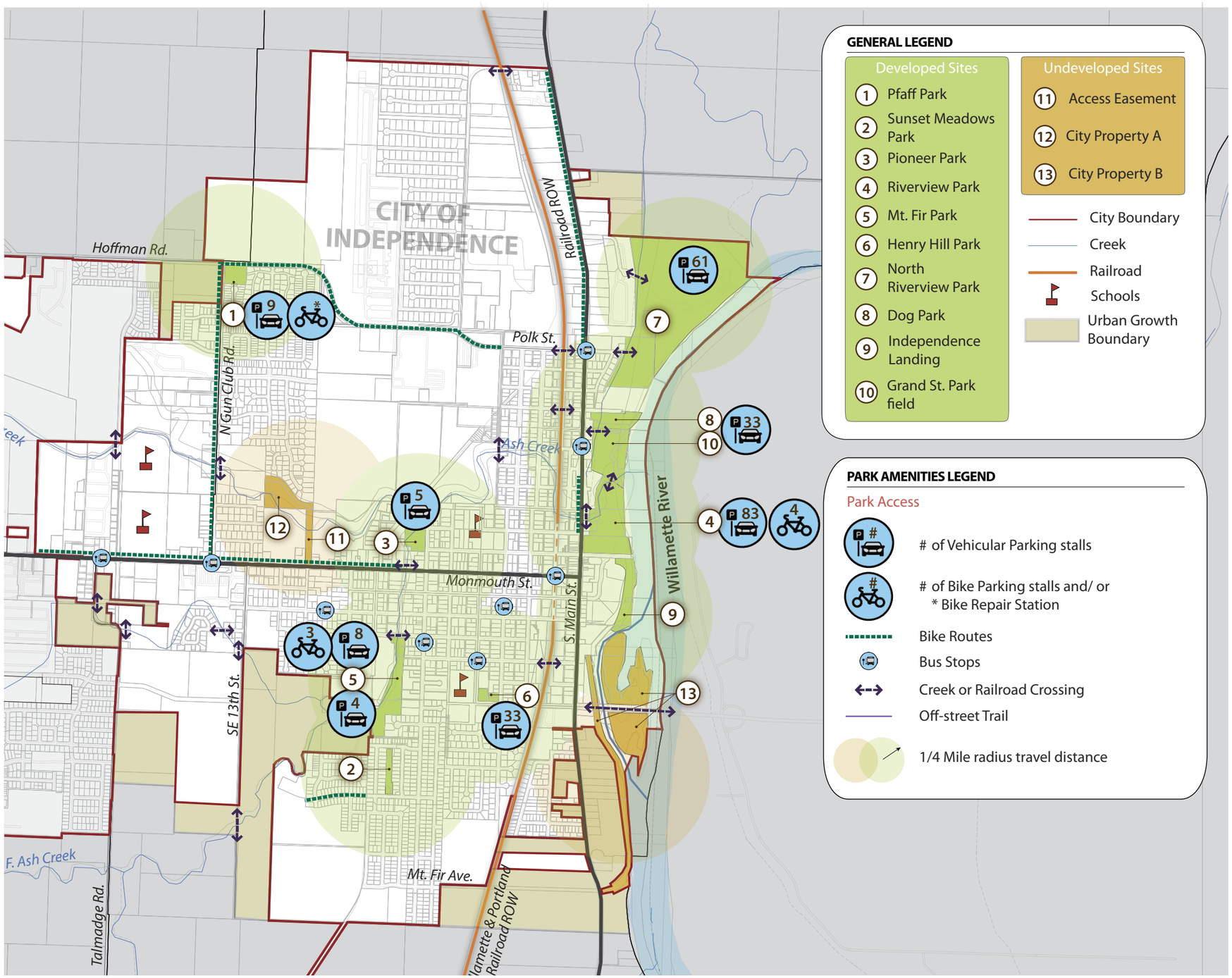
4.5 AMENITY BASED APPROACH

In order to assure alignment with the community value around Equitable Access & Connectivity, the PSMP took an inventory of the existing conditions of each park site. This included vehicle and bike parking, trails and bike routes, travel distances, public transit stops, and crossings over major obstacles like Ash Creek and the railroad.

This map shows the density of developed and undeveloped park lands across the city, and the gaps in the neighborhoods that have limited to no access to public natural spaces. As the City grows, evolves, and densifies, it is important to consider how new development (anticipated in the Central Talmadge Plan and Southwest Independence Concept Plan) can help to fill in gaps in both the park coverage and the trail and circulation networks.



LEVEL-OF-SERVICE: AMENITY COVERAGE

// PROCESS OVERVIEW

In order to understand what is currently available, the PSMP assessed the presence and condition of each key amenity (confirmed by public comment) on each city property (summary chart on next page). These conditions are described in detail on each individual site's inventory page. They were the combination of the Team's on-site observations, City staff's deferred maintenance list, and public comments collected during Open House #1 and the corresponding online public survey. Feasibility of amenities not present is described in the Site Constraints and Site Inventory Sections of this PSMP.

The chart on the following page summarizes the presence and condition of park amenities across the City. A series of accompanying maps illustrate the distribution of each amenity, helping to identify service gaps in the features the community considered most important for park spaces.

PARK AMENITIES INVENTORY SUMMARY

	PATH/TRAIL	CANOPY/ SHADE	PICNIC	WATER ACCESS	PLAYGROUND	LAWN	SPORTS FACILITY / FITNESS	PETS	GATHERING
Pfaff Park	Needs Improvement	Needs Improvement	Needs Improvement	Not Feasible	Needs Improvement	Needs Improvement	Needs Improvement	Good	Not Present
Sunset Meadows Park	Good	Needs Improvement	Needs Improvement	Not Feasible	Good	Good	Not Feasible	Not Present	Not Feasible
Pioneer Park	Not Present	Good	Needs Improvement	Not Present	Needs Improvement	Good	Not Present	Good	Not Feasible
Riverview Park	Needs Improvement	Good	Needs Improvement	Needs Improvement	Needs Improvement	Good	Not Present	Good	Good
Mt. Fir Park	Good	Good	Needs Improvement	Needs Improvement	Not Present	Good	Not Present	Not Present	Not Feasible
Henry Hill Park	Needs Improvement	Good	Good	Not Feasible	Needs Improvement	Good	Not Present	Good	Not Feasible
North Riverview Park	Good	Needs Improvement	Needs Improvement	Needs Improvement	Not Present	Needs Improvement	Needs Improvement	Not Present	Not Present
Dog Park	Needs Improvement	Needs Improvement	Not Feasible	Not Feasible	Not Feasible	Needs Improvement	Not Feasible	Needs Improvement	Not Feasible
Independence Landing	Good	Needs Improvement	Not Present	Not Feasible	Not Feasible	Good	Not Present	Not Present	Not Feasible
Grand St. Park Field	Good	Needs Improvement	Not Present	Not Feasible	Not Feasible	Good	Not Present	Not Present	Not Feasible
Access Easement	Not Present	Good	Not Feasible	Not Present	Not Feasible	Not Present	Not Feasible	Not Present	Not Feasible
City Property A	Not Present	Good	Not Present	Not Present	Not Feasible	Not Feasible	Not Feasible	Not Present	Not Feasible
City Property B	Not Present	Good	Not Present	Not Present	Not Feasible	Not Feasible	Not Feasible	Not Present	Not Feasible

Good — Amenity present in good condition

Needs Improvement — Amenity present in condition needing improvement

Not Present — Amenity not present

Not Feasible — Amenity not feasible

LEVEL OF SERVICE: AMENITY COVERAGE

PATHS AND TRAILS

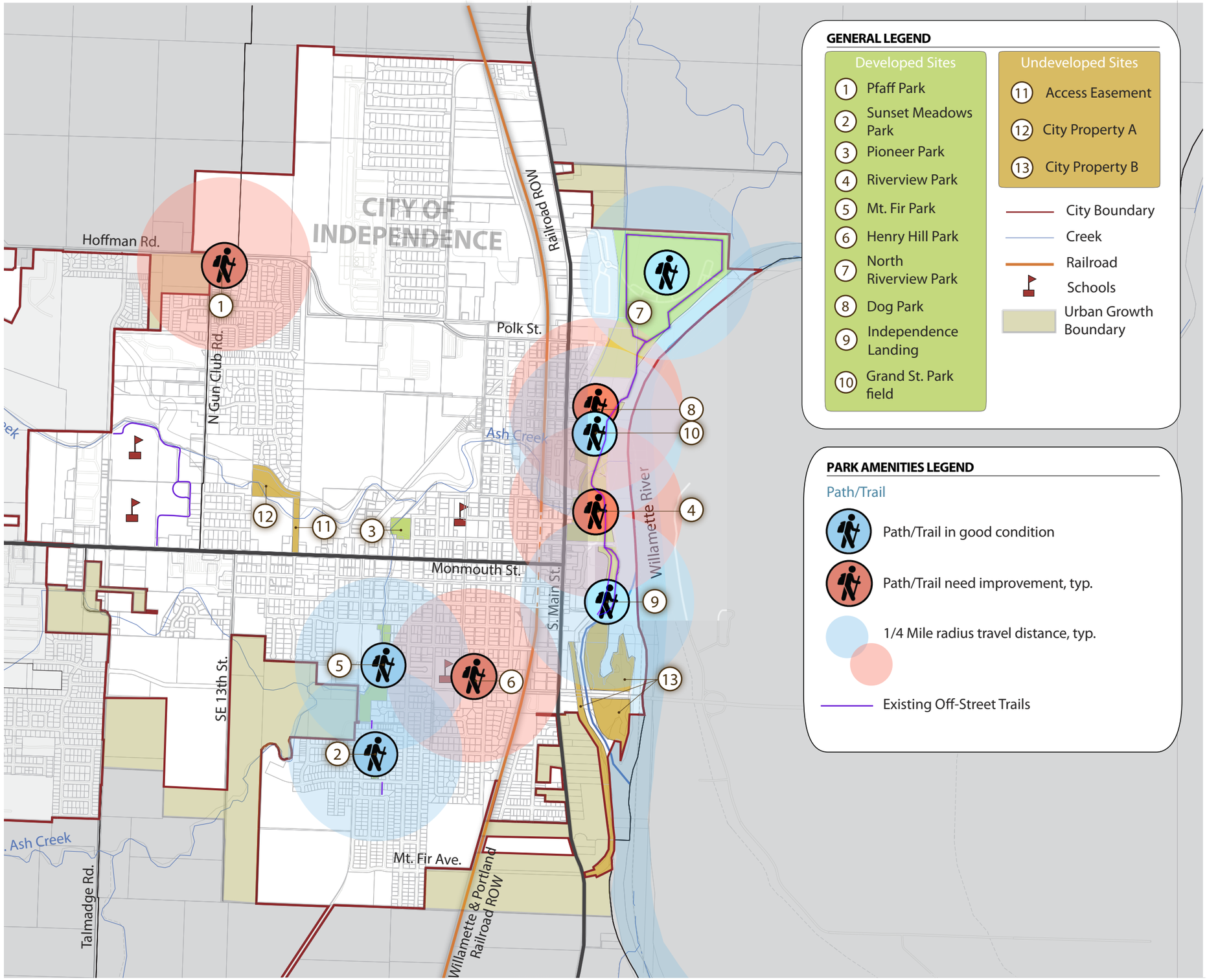
Off-street walkways provide the backbone for the park system network. They provide safe circulation across and between sites, connect amenities, and give people access to the natural environment. They can be part of a greater network trail system, or just be a walking loop within a site. They can consist of on-grade gravel, asphalt, or concrete paths, as well as bridges and crossings over creeks or other obstacles. They are a great source of exercise for people of all ages, and can accommodate walking, jogging, biking, or rolling. They benefit from shade, rest areas, and potable drinking water sources.

CONSTRAINTS AND CHALLENGES

Accessibility is key when providing safe pathways. Common issues are wear and tear of surface materials, uneven surfaces from settlement or tree roots, and steep grades and cross-slopes.

Another major issue is conflicts with vehicles and ensuring there are clear wayfinding elements, crossings, and other visual or audio indicators when paths merge or cross with vehicles.

Obstacles for implementation could include passing through wetlands or and other natural resources, as well as ensuring continual land ownership to allow for connected networks.



LEVEL-OF-SERVICE: AMENITY COVERAGE

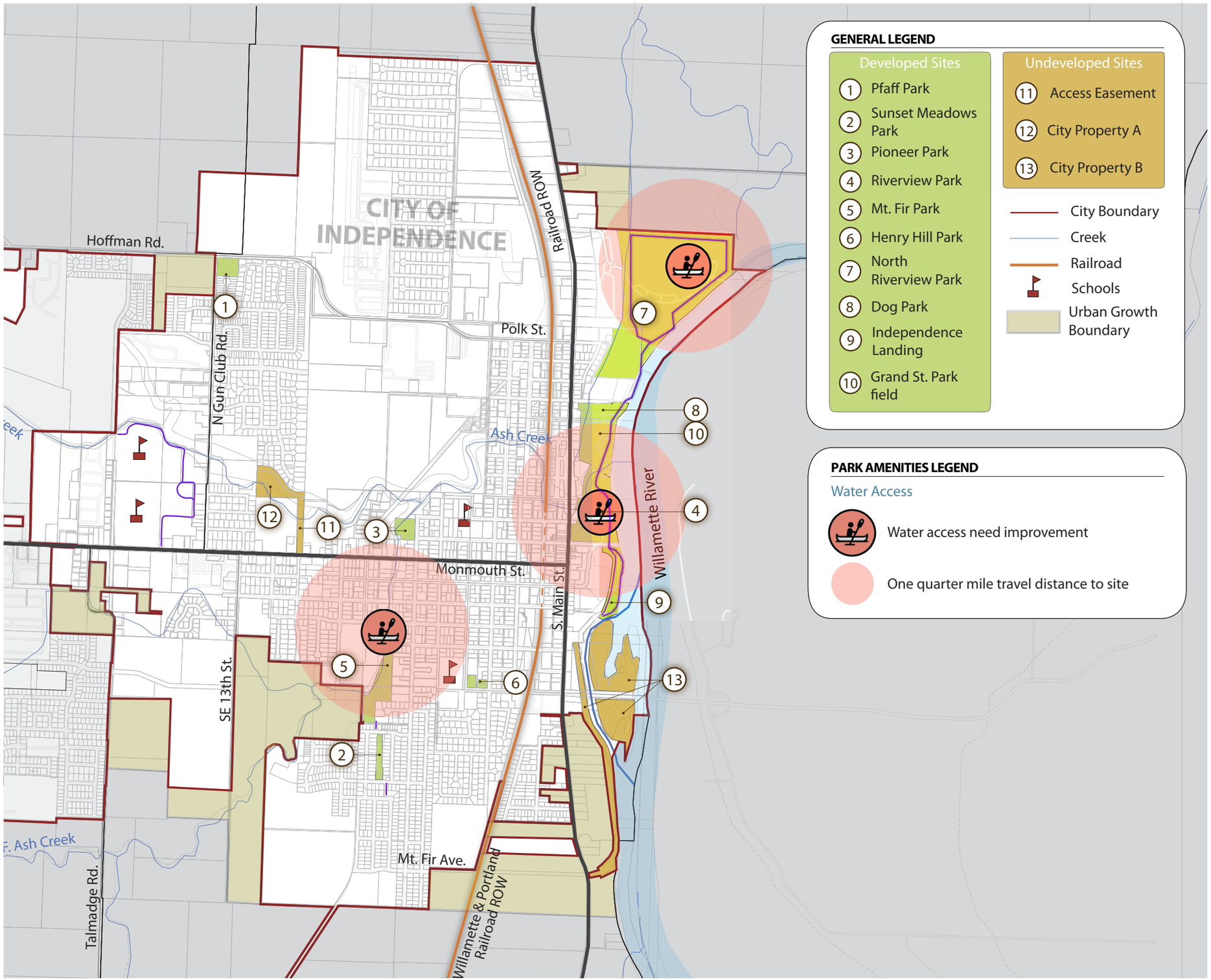
WATER ACCESS

Independence sits along the edge of the Willamette River, one of the greatest of the park system's amenities. Several of the existing parks take advantage of this location by providing views, wildlife opportunities, and entry points for pedestrians and water craft. There are several locations along the river's edge with sloped driveways or boat ramps and docks that provide access for water recreation activities.

There are also several park sites that are adjacent to Ash Creek that have potential to enhance leisurely walks and wildlife viewing.

CONSTRAINTS AND CHALLENGES

Accessible grades are a major constraint in finding safe locations along the riverfront for boat, vehicle, or pedestrian access. The type, grade, and material of the ramp and dock plays a role in allowing or limiting access for those with disabilities. Regular flooding also provides a key challenge when locating resources and selecting durable materials.



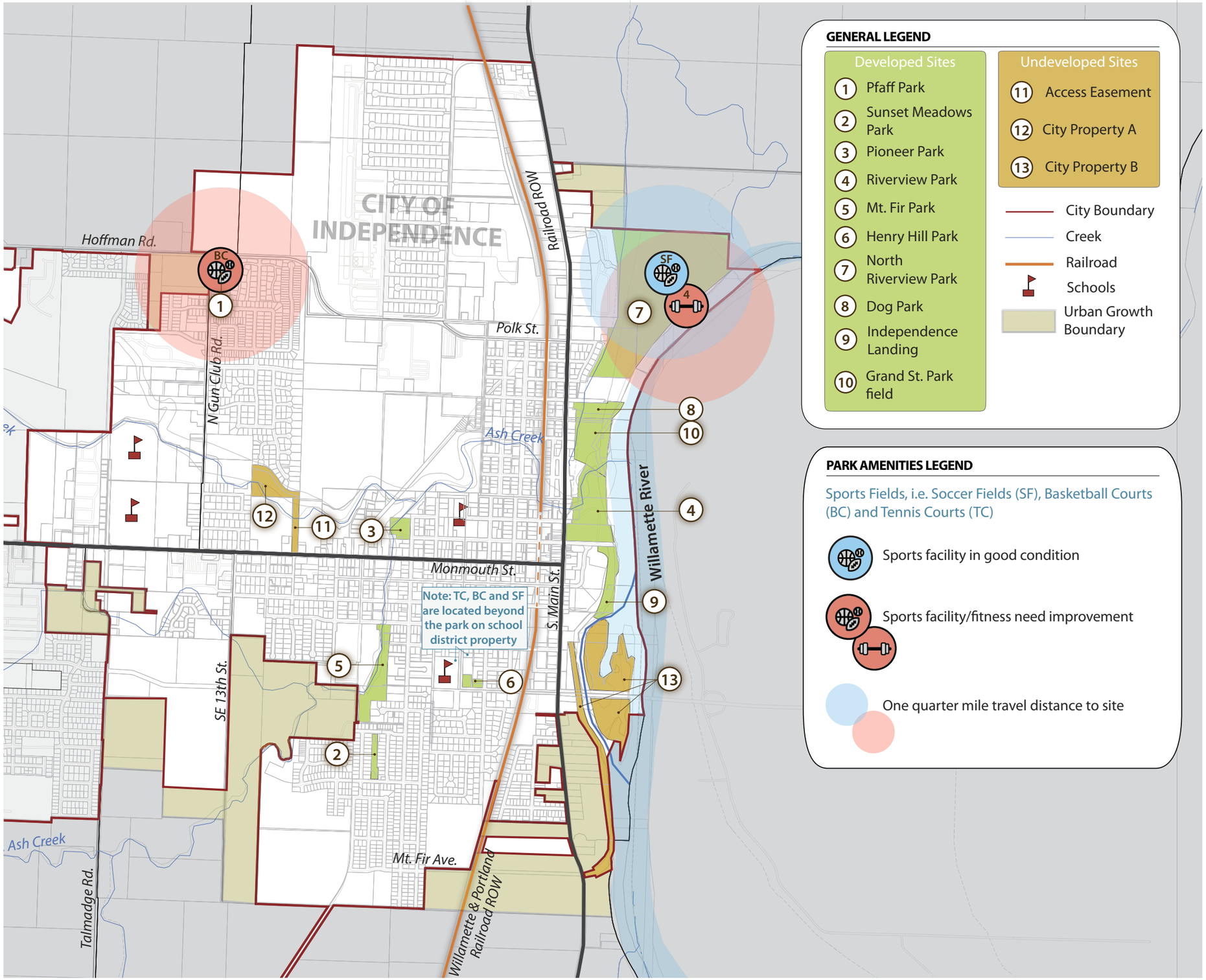
LEVEL-OF-SERVICE: AMENITY COVERAGE

SPORTS AND FITNESS

Whether open fields or paved courts, sports amenities can support large group activities for casual recreation and competition. They typically contain fixed or large movable pieces of equipment like basketball hoops, fencing, fitness courses, or soccer nets. They should be supported by ample parking for larger team events, and would benefit from lighting to support evening play times, and drinking water, shade, and restrooms to support health.

CONSTRAINTS AND CHALLENGES

Durability of surface materials and equipment is a common maintenance challenge for sports facilities. Asphalt courts can crack over time, and striping needs to be reapplied. Large grass fields are susceptible to drainage issues and flooding or muddy ground can limit use and increase maintenance costs.



LEVEL-OF-SERVICE: AMENITY COVERAGE

PLAYGROUNDS

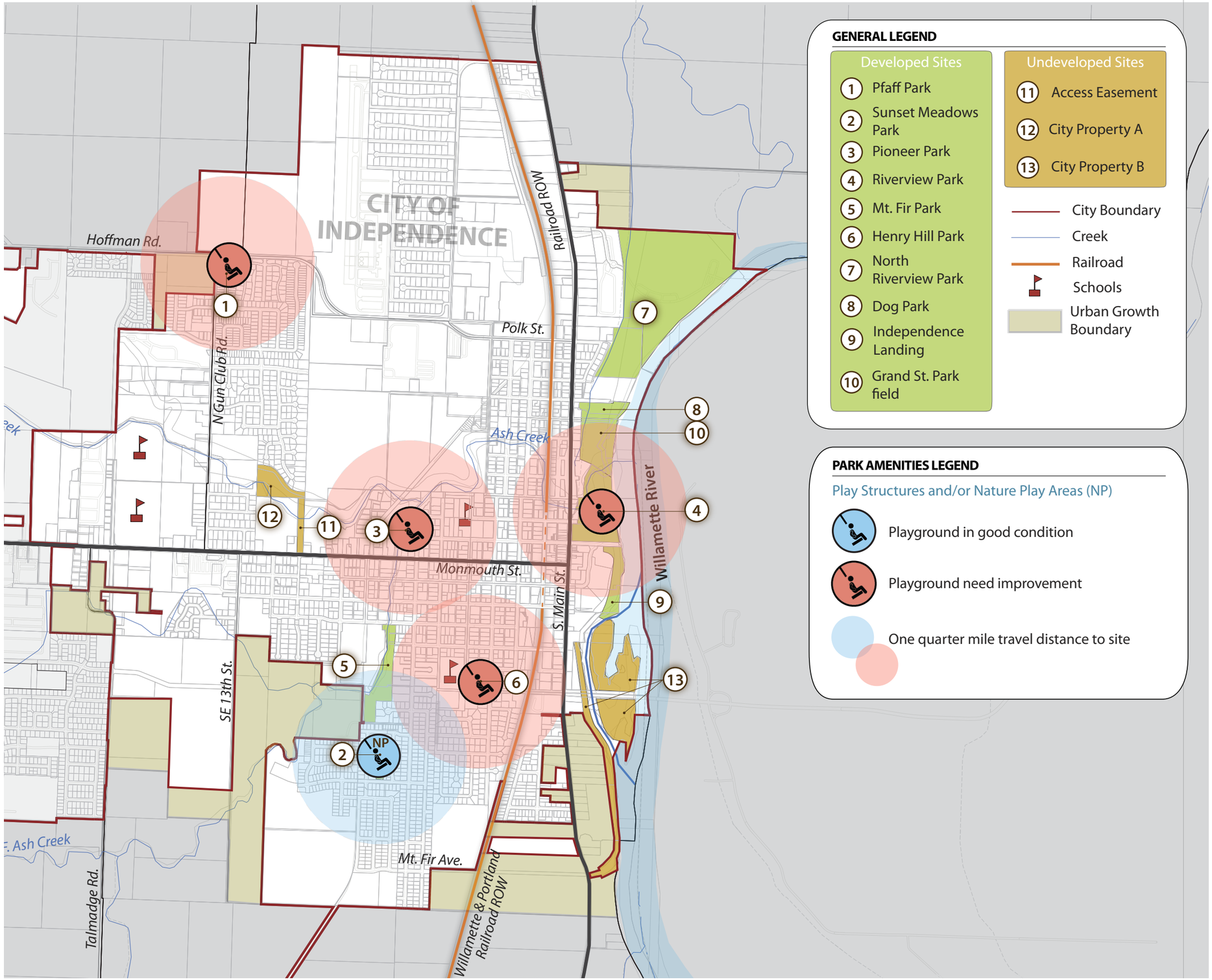
Designated children play areas provide a safe and engaging place for kids to exercise, explore, and be outside. They provide multiple options for sensory engagement and stimulation, and typically include multiple pieces of play equipment for climbing, sliding, swinging, and pretending. They also include a protective safety surfacing under and around the equipment to support jumping and reduce the risk of injuries.

CONSTRAINTS AND CHALLENGES

Accessibility and universal design are very common challenges with older play equipment. Inclusive elements that support children of different abilities, heights, and needs are often lacking.

The protective surfacing often needs frequent refreshing if in a wood fiber form, while its edging can wear down if not made from a durable material. The equipment itself can rust, rot, or splinter making it unsafe.

Playgrounds also can see less use if they're not covered or shaded, don't have drinking water access, or have direct access to a restroom.



LEVEL-OF-SERVICE: AMENITY COVERAGE

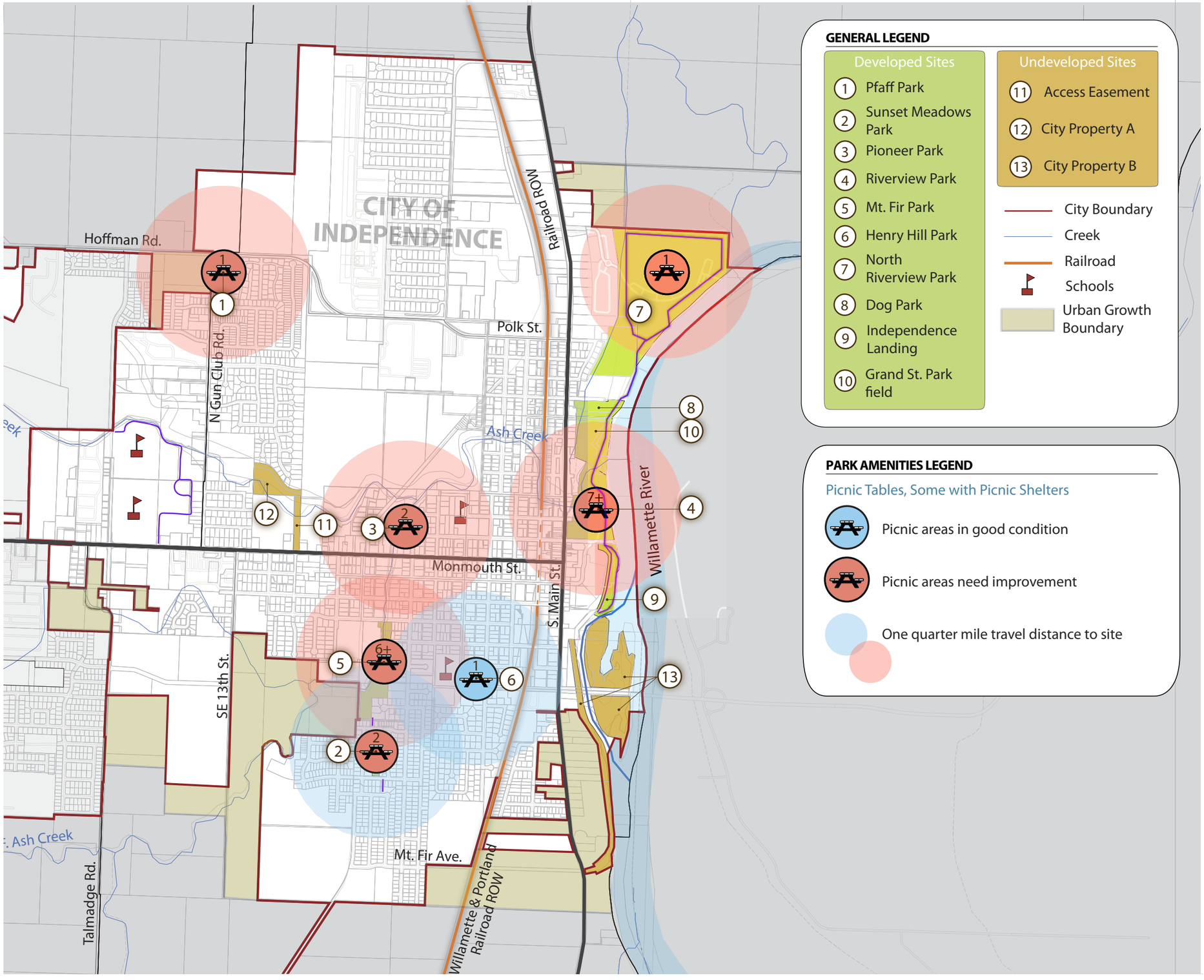
PICNIC AREAS

Picnic areas are places to rest, eat, and enjoy your natural surroundings. They benefit from a nice view or surrounding habitat. They provide a place for a small group (or multiple groups) to sit, gather, socialize and share a meal or a snack.

They benefit from shade/rain cover, drinking water access, and adjacent restrooms.

CONSTRAINTS AND CHALLENGES

Often, picnic tables are not accessible or don't have an accessible pathway leading up to them. Tables could wear down if not made of a durable material, and are subject to vandalism. Tables exposed to direct sun or light rain are also less usable or comfortable than those under a cover.



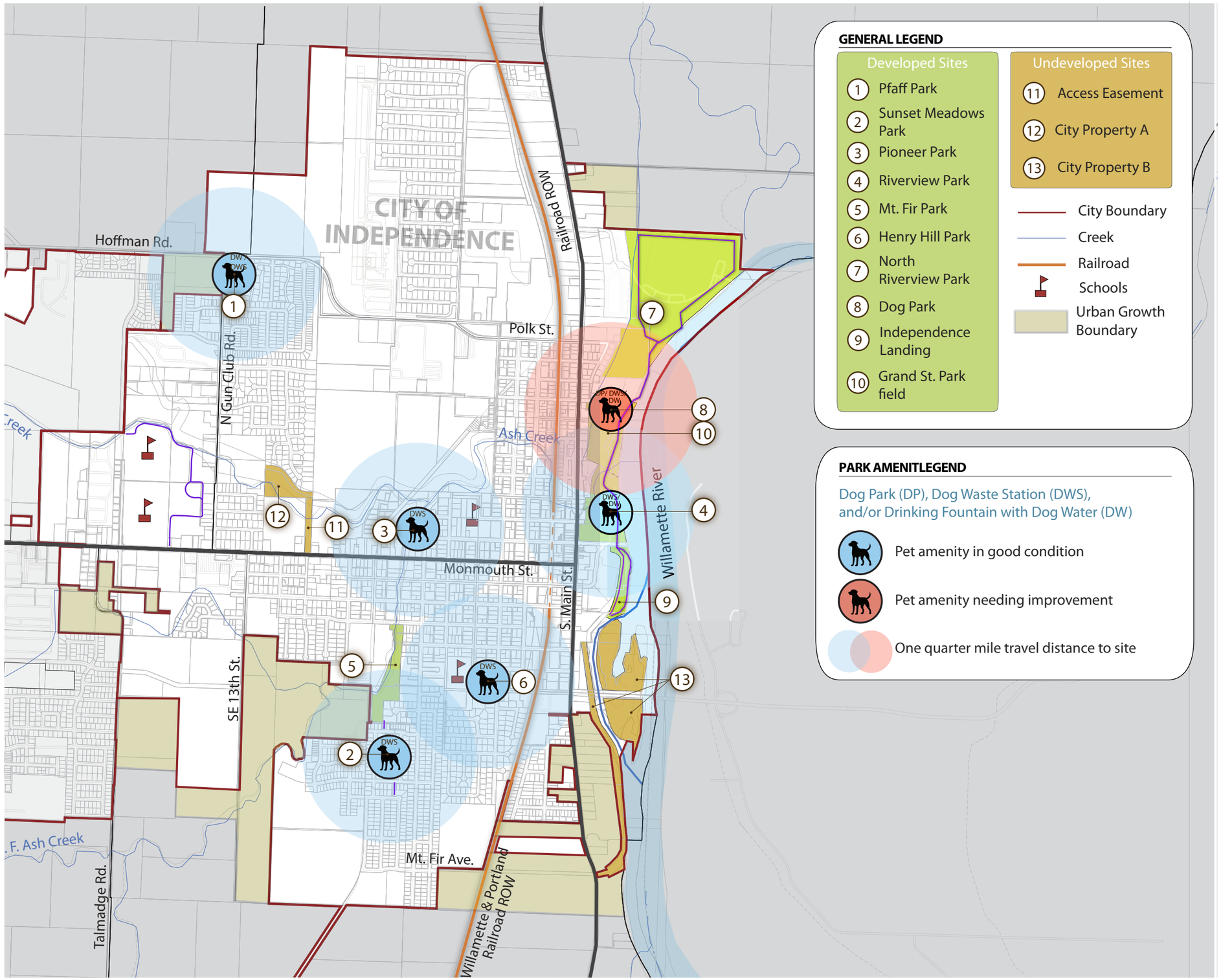
LEVEL-OF-SERVICE: AMENITY COVERAGE

PET RESOURCES

Dogs and other pets are an important part of many households. They need their exercise too and parks provide a venue to walk around or run and exercise off-leash. Parks can also provide resources and reminders to help dispose of pet waste or to make sure they have access to clean water.

CONSTRAINTS AND CHALLENGES

Common challenges around pets in parks are disposing of waste and ensuring their humans are following leash laws.



LEVEL-OF-SERVICE: AMENITY COVERAGE

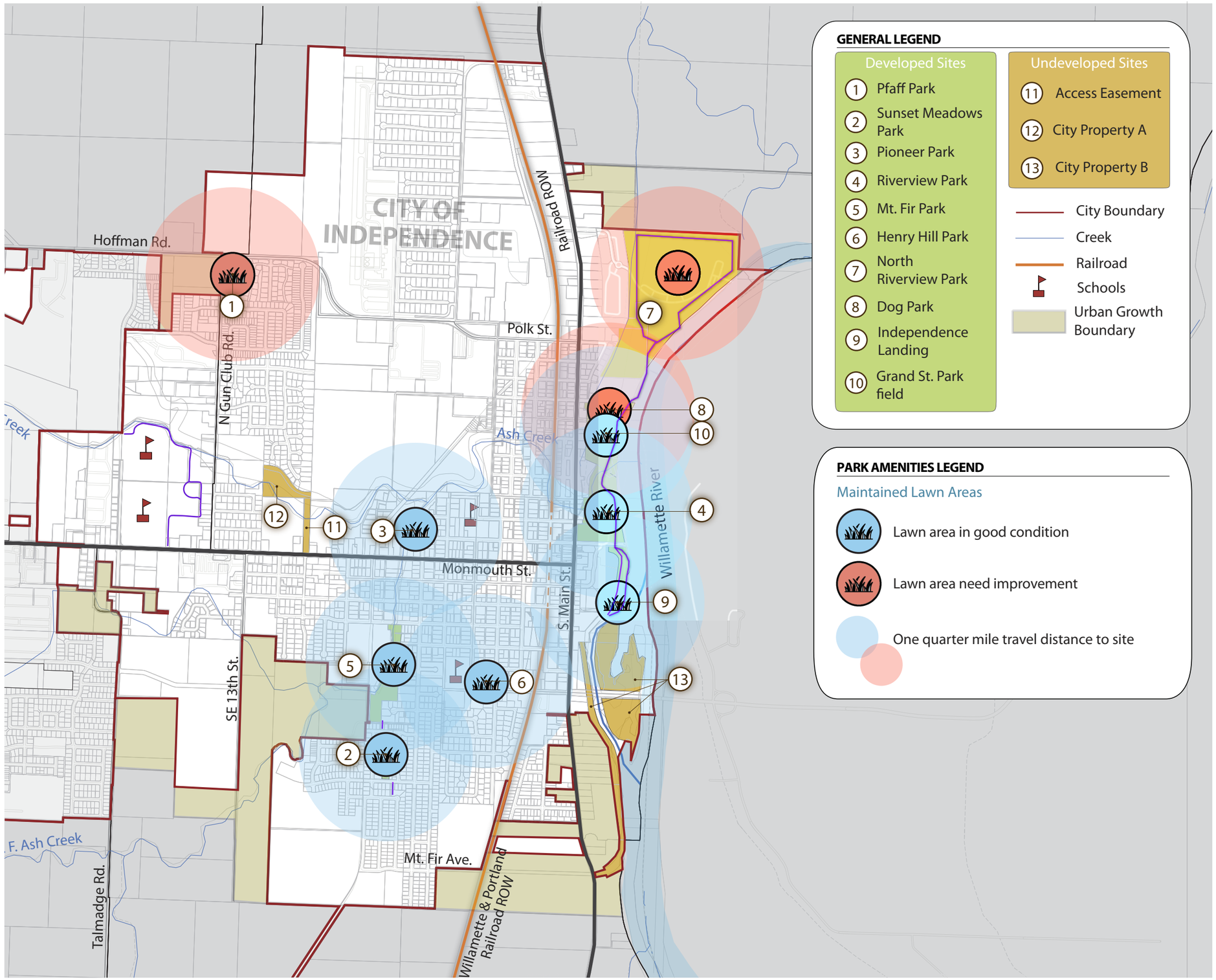
OPEN LAWN AREAS

Mowed grass areas provide flexible spaces for a variety of outdoor activities. They support casual sporting, large group gatherings, and picnicking. They also offer long distance views and a sense of safety.

CONSTRAINTS AND CHALLENGES

Lawn care takes a notable amount of maintenance time and resources. Lawns require regular mowing, extensive water use, and fertilizers and herbicides to keep a clean and durable look and are susceptible to flooding and drainage issues.

Their level of sun exposure reduces usability on hot days, and they provide little habitat value for wildlife.



LEVEL-OF-SERVICE: AMENITY COVERAGE

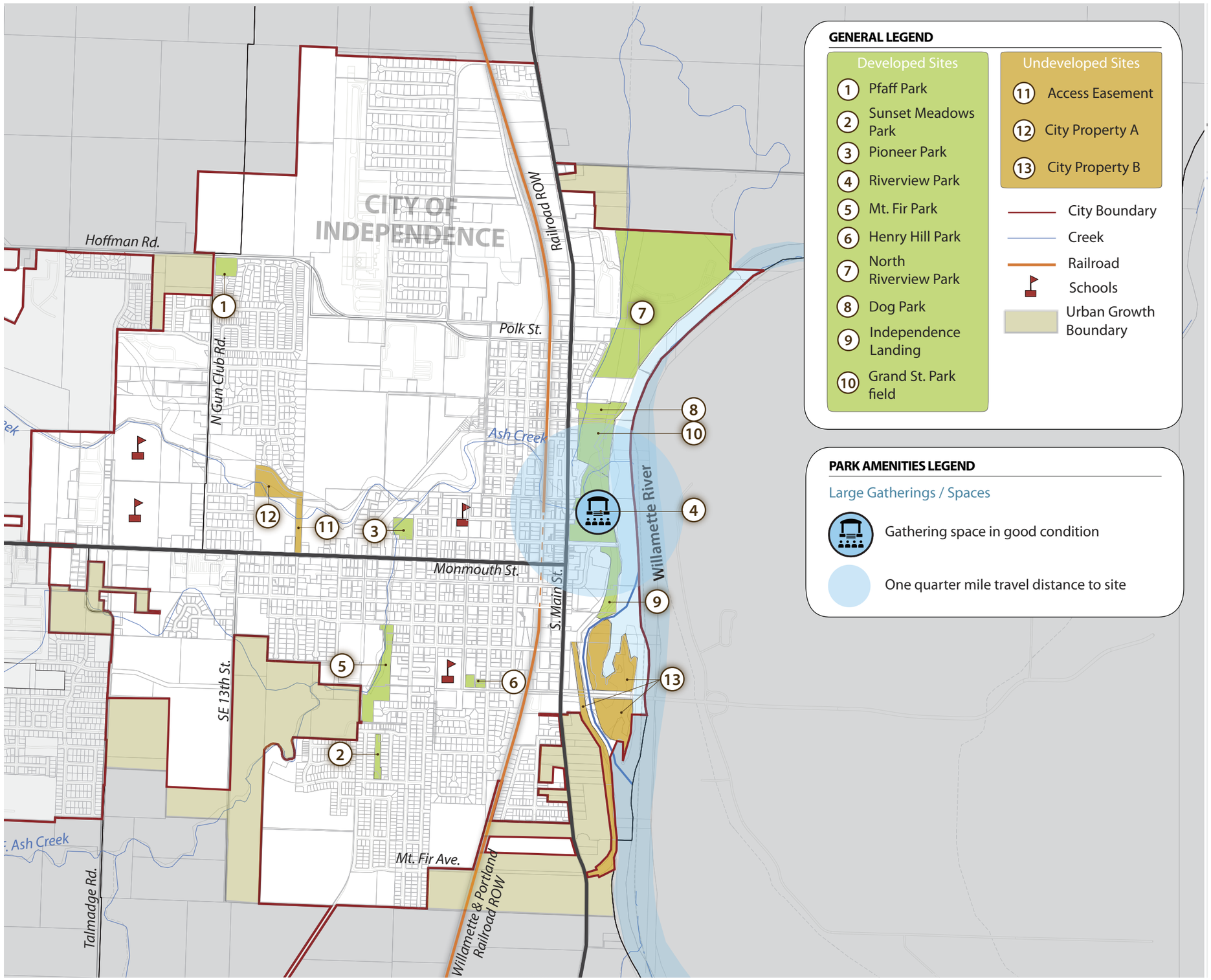
LARGE GATHERING SPACES

Large areas of hardscape, seating, and utility infrastructure are great for supporting festivals, concerts, movies, and other community or cultural events. They can support and attract both local residents and regional visitors, drawing larger crowds that can also support nearby businesses.

Based on their capacity, they are best supported by ample vehicular parking, drinking water facilities, and restrooms. It is also beneficial to incorporate other amenities in order to ensure regular use outside of planned events.

CONSTRAINTS AND CHALLENGES

Event logistics and traffic are common challenges for large event spaces. Care should be taken to provide the right level of infrastructure, as well as space for vehicles to bring in equipment. Traffic control measures should be in place to minimize vehicle and pedestrian conflicts. Clean up efforts are significant, so clear signage for waste disposal can help reduce the burden. Heat exposure is also an increasing issue, as many events are held during the summer months that see less rain.



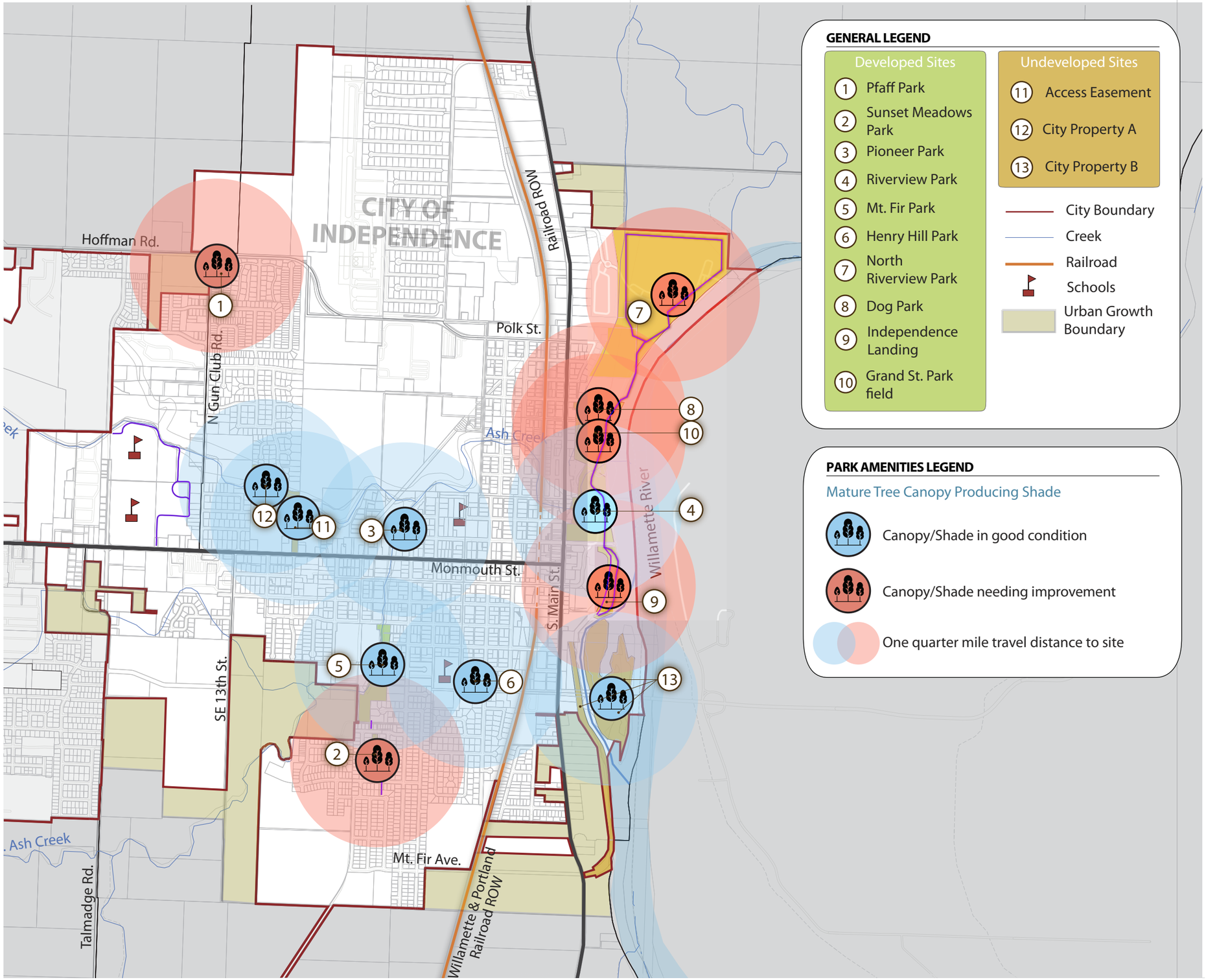
LEVEL OF SERVICE: AMENITY COVERAGE

CANOPY AND SHADE

The urban tree canopy is a critical asset and valuable infrastructure to any community. Trees provide a variety of services to improve the livability and comfort within a developed area. The City's parks contribute greatly to this overall canopy and give community members a place to relax in the shade, provide habitat for wildlife, reduce erosion, and a host of other ecosystem systems to preserve and enhance the park system. Efforts should be made to protect large, mature, native trees, as well as infill additional trees when possible.

CONSTRAINTS AND CHALLENGES

Many things threaten the health and stability of urban trees. Invasive species, pests, development, root disturbance, and effects of extreme weather and climate change are notable examples. Damaged or diseased trees can pose safety risks, especially during or after large storm events. Non-native and non-adaptive species will have a difficult time surviving over time. Monitoring and maintaining a large amount of trees can be challenging, so priorities are often made to focus on those closest to human activity to reduce risk. With limited resources, maintenance activities cannot always focus on preventative measures and need to deal with issues after they occur.



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Section 5:
Asset Inventory

Section 5: Asset Inventory

5.1 APPROACH

The City owns and operates a number of existing park sites and facilities. This PSMP took a detailed look at those sites to understand the conditions of the key amenities, access, and supplemental features that contribute to the enjoyment of each park. Observed deficiencies influenced the recommendations for projects for each site in a way that aligns with the Project Values.

5.2 PARK AND OPEN SPACE INVENTORIES

The following pages outline the existing conditions of City-owned property, the presence and condition of each key amenity, and the means of access to the site. They combine on-site consultant observations and photography, park maintenance staff observations, and comments from the public via Open House #1 and the public survey.

PFAFF PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
BIKE ROUTE
HOFFMAN RD
PEDESTRIAN ACCESS GATE
CHAIN LINK FENCE
UNSTABILIZED (NOT PLANTED) WATER CHANNEL
SIDEWALK
N GUN CLUB RD
LAWN
BASKETBALL COURT
PICNIC SHELTER W/ 1 PICNIC TABLE
PLAYGROUND W/ PLAY STRUCTURE AND SWINGSET
BIKE REPAIR STATION
PARK ENTRY SIGN
ARBORVITAE HEDGE
IRRIGATION CONTROLS
DRINKING FOUNTAIN
FENCE 01
FENCE 02
ARBORVITAE
DOG WASTE STATION
PORTABLE RESTROOM
ASPHALT PARKING LOT, 9 SPACES, 1 ADA/ 8 STANDARD
GRAVEL ACCESS FROM SIDEWALK
TRASH
WOODEN FENCE
WILD ROSE CT
W MATTHEW ST
DANIEL ST
N

PFAFF PARK

Aerial view

Aerial view

Sidewalk View

Playground

PARK DESCRIPTION

John Pfaff Park is located in the Northgate subdivision on the corner of Hoffman and Gun Club Road. The park is predominately an open lawn area with young small trees located around its perimeter.

A 10’ x 20’ picnic shelter is located near the small, half-court basketball play area. The picnic shelter is constructed on a weathered concrete slab-on-grade. There is no lighting, power, or water in the shelter. The shelter accommodates one damaged picnic bench and two trash cans. The playground equipment is weathered, and not inclusive to all abilities.

The park has a paved half-court basketball play area with one basketball goal on the NorthEast end of the court. The court has a bench on one side for spectator viewing. A portable restroom is located on the Western end of the parking lot near North Gun Club Road. A drinking fountain is located near the parking spaces. A sign with the park’s name marks the entrance to the park.

SITE CONSTRAINTS

- none

PARK ACCESS

Vehicular access is provided via Wild Rose Court which is a cul de sac on the NorthWest end of the Northgate subdivision. No direct street access is provided off of Gun Club Road or Holman Road. There is no formal, accessible pedestrian or bike access available off of Gun Club Road or Hoffman Road, though a grave laccess does exist. The site is adjacent to an intersection of bike routes. There is no bike parking, but there is a bike repair station near the parking lot.

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	●	No racks but a bike repair station	Yes	Located on bike route
VEHICLE PARKING	●	9 spaces	Yes	Lot needs to be striped
ADA PARKING	○	None marked	No	
PUBLIC TRANSPORT	○		No	
WALKING	●	• N Gun Club Rd • Hoffman Rd • Northgate Dr	Yes	

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	• Edges of park • Some in central lawn	Very Good	At edges of mown lawn areas	Frequent use		All Park trees pruned on a 5-7 yr cycle.
PICNIC	●	1 metal picnic table	Poor condition: Graffiti/vandalism	ADA access route to shelter needed	Frequent use	Not to ADA min. requirements	Replace picnic tables and trash receptacles
WATER ACCESS	⊗	Not adjacent to water					
PLAYGROUND	●	1/4 Acre	Fair/Poor: Weathered	No ADA accessibility to structures	Frequent use	Not to ADA min. requirements	Accessible play equipment and fall protection needed
LAWN	●	1 1/2 Acres	• Mown/ maintained very frequently • Some dry spots	Easily Accessible	Frequent daily and event use.		Drainage issues in middle of lawn
SPORTS FACILITY	●	Half court basketball	Fair/Poor	Good	Some use		Needs repave and re-stripe
PET ACCOMMODATIONS	●	Entirety of Park: • paths • lawn	Pet bag stations Water bowl	Easily Accessible	Frequent use	No fencing, On leash only.	
PERFORMANCE/EVENTS	○						

● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

SUNSET MEADOWS PARK

GENERAL LEGEND

PARK BOUNDARY

ADJACENT TAX LOTS

S 8TH ST

MAPLE ST

S CHESTNUT ST

TO TRAIL

TO TRAIL

STORAGE

PICNIC TABLES (2)

PLANTING

NATURE PLAY

NATURE PLAY

LAWN

SIGN

SIGN

DRINKING FOUNTAIN

BENCH ON CONCRETE PAD, 1 OF 5

N

SUNSET MEADOWS PARK

Natureplay and slide

Picnic, lawn, and playground

Nature Play area

Park Easement Entrance Signage

PARK DESCRIPTION

Sunset Meadows Park is an approximately 4-acre City park located behind the single-family homes on S. 8th Street and S. 9th Street in the Sunset Meadows Subdivision. The newly completed park contains new nature playground, 10’ wide concrete circulation path, new benches and a new picnic table at the N/S entrance.

PARK ACCESS

Access to this park is limited by vehicle, local bike, or walking due to its secluded location within the heart of the neighborhood. Public transportation is not currently an option.

SITE CONSTRAINTS

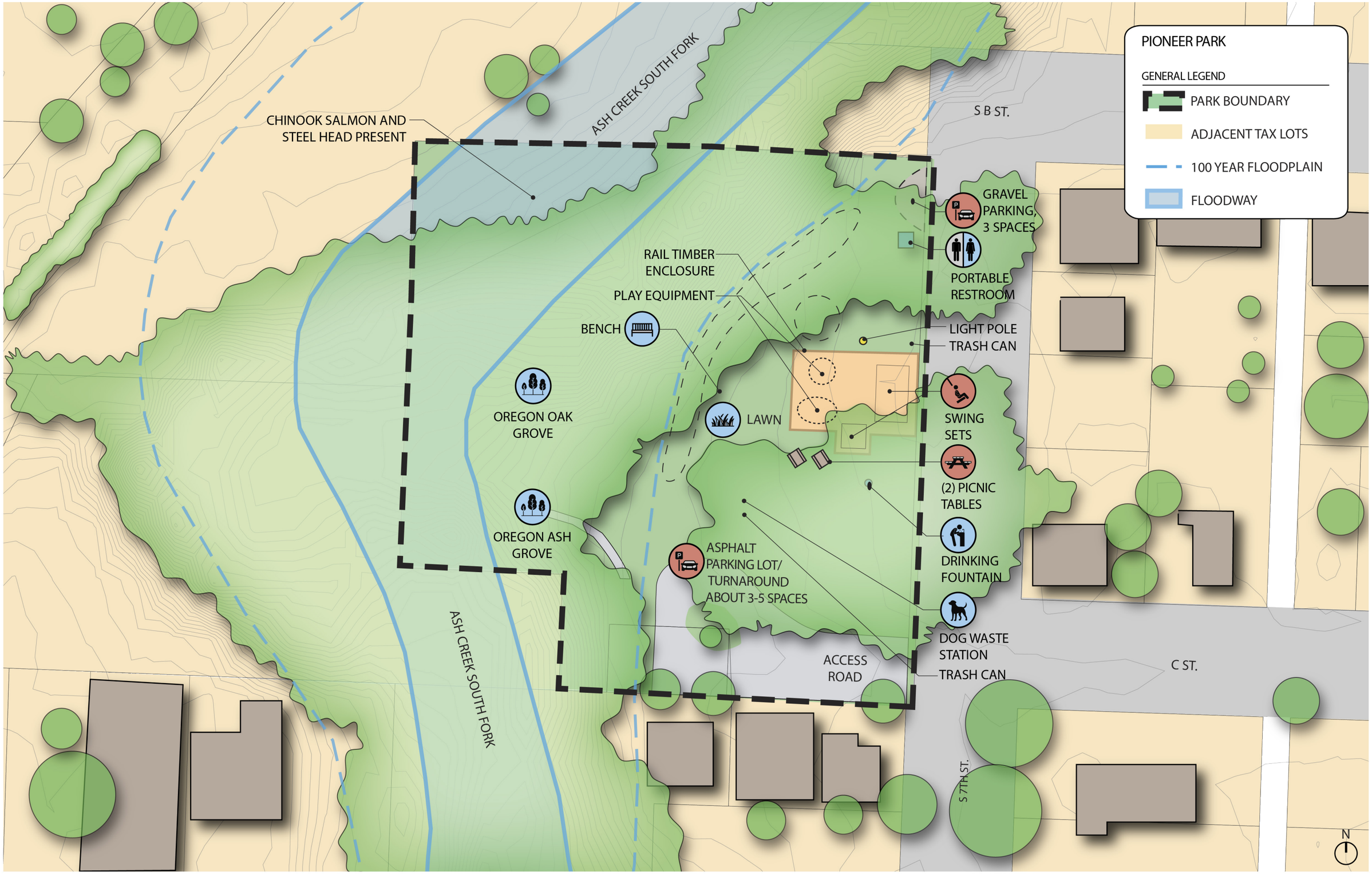
- Newly constructed, low priority for additions or changes
- Limited space
- Close adjacency to residences

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○		No	
VEHICLE PARKING	●	Neighborhood Street Parking Only	Yes	
ADA PARKING	⊗	Neighborhood Street Parking Only	No	No space onsite for ADA stalls
PUBLIC TRANSPORT	○		No	
WALKING	●	• 8th Street • 9th Street • Maple Street • Chestnut Street	Yes	

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●						New trees do not provide shade yet
PICNIC	●	2 tables noted	New	Good	Frequent use		Need more tables per community request
WATER ACCESS	⊗	Not adjacent to water					
PLAYGROUND	●	< 1/4 Acre	Excellent: New		Frequent use		Equipment could be more inclusive to abilities
LAWN	●	< 1/2 Acre	Excellent: New	Good			
SPORTS FACILITY	⊗	Limited space					
PET ACCOMMODATIONS	●		Pet bag station	Easily Accessible	Frequent use	Limited lawn/ greenspace	On-leash only
PERFORMANCE/EVENTS	⊗	Limited space, conflict with adjacent use/neighbors					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible


PIONEER PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
CHINOOK SALMON AND STEEL HEAD PRESENT
ASH CREEK SOUTH FORK
S B ST.
GRAVEL PARKING, 3 SPACES
PORTABLE RESTROOM
RAIL TIMBER ENCLOSURE
PLAY EQUIPMENT
BENCH
LIGHT POLE
TRASH CAN
OREGON OAK GROVE
LAWN
SWING SETS
(2) PICNIC TABLES
OREGON ASH GROVE
ASPHALT PARKING LOT/ TURNAROUND ABOUT 3-5 SPACES
DRINKING FOUNTAIN
DOG WASTE STATION
TRASH CAN
ACCESS ROAD
C ST.
ASH CREEK SOUTH FORK
S 7TH ST.
N

PIONEER PARK

Birdseye View of Open Lawn and the Playground

Playground

Drinking Fountain and Playground Edge

Shaded Picnic Tables - no path access

PARK DESCRIPTION

Pioneer Park is located at the corner of South 7th Street and C Street. The open lawn area of the park is unirrigated, and generously shaded amongst tall evergreen and deciduous trees. The children's playground is in good/fair condition, and weathered. It is set inside railroad ties of differing edge grades containing mulch, which makes it difficult, or not possible, for ADA/ accessible inclusivity.

Other facilities include benches and picnic tables in good condition as well as a water fountain/ refill station and a portable restroom. The park is located at the junction of the South Fork and Main Stem of Ash Creek Riparian Trail. There is a hose bib near the paved parking at the Southern of the park.

SITE CONSTRAINTS

- Ash Creek floodplain (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require stormwater management facilities
- No public sidewalks for access

PARK ACCESS

The park is located at the intersection of South 7th Street and C Street. There is a gravel parking lot to host 5 spaces, and it is just on the edge of the 1/4 mile walking radius from public transport. There are no sidewalks on the park property posing a challenge for inclusive accessibility and connectivity. Adjacent neighborhood blocks have sidewalks.

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○		No	
VEHICLE PARKING	●	5 Spaces in Gravel Lot	Yes	
ADA PARKING	○		No	Construct frontage on 7th Street
PUBLIC TRANSPORT	○	• South 7th Street • D Street	No: But very close	
WALKING	○	• South 7th St • C Street • S B Street	Yes	

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	USE FREQUENCY	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	Most of park covered in mature evergreen and deciduous trees	Excellent	Good	Frequent use		All Park trees pruned on a 5-7 yr cycle.
PICNIC	●	2 tables	Fair	Not to ADA min. requirements	Frequent use	Lack of accessible pathway	Add benches and picnic tables
WATER ACCESS	○	Footpath adjacent to site	Unofficial footpath	Not to ADA min. requirements	Moderate use	Steep slope	Decide if connection is desirable, make improvements to path
PLAYGROUND	●	1/4 Acre	Good/Fair: Weathered	No ADA accessibility to structures	Frequent use	No inclusive play features	Equipment could be more inclusive to abilities
LAWN	●	3 Acres	Mown/maintained very frequently Some dry spots	Easily Accessible	Frequent daily		
SPORTS FACILITY	⊗	Informal Opportunities: Open Lawn	Good	Good	Some use		Not feasible unless half court basketball
PET ACCOMMODATIONS	●	Entirety of Park: and lawn	Good: On leash only. Pet waste and water station	Easily Accessible	Frequent use	No fencing	
PERFORMANCE/ EVENTS	⊗	Limited space					

● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

RIVERVIEW PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
1-FOOT CONTOURS
WILLAMETTE RIVER TRAIL
MONMOUTH ST.
C ST.
B ST.
S MAIN ST.
SIGN, 1 OF 2
BIKE PARKING
DRINKING FOUNTAIN WITH DOG WATER
BATHROOMS
POWER OUTLETS
BENCH, 1 OF 3
PICNIC TABLE,1 OF 7
DECORATIVE FOUNTAIN
DOG WASTE STATION
C ST
AMPHITHEATER SEATING
PUMP STATION
CHINOOK SALMON AND WINTER STEELHEAD HABITAT
CITY PROPERTY
LARGE DOUG FIR TREES
MAINTENANCE ACCESS ROAD
ASH CREEK
STAGE
TRASH
STORAGE
WATER SPIGOT
DOG WASTE STATION
LAWN
OSPREY LN
OREGON ASH AND BIG LEAF MAPLE RIPARIAN AREA
OFF-CHANNEL REFUGIA FOR SALMONOIDS
STORAGE
BIKER/PADDLE 10-SPACE CAMPGROUND
PLAYGROUND
ASPHALT TURNAROUND
GRAVEL
PARKING
NOTE: NO WETLAND ADJACENT TO CREEK OR WITHIN RIPARIAN AREA . CREEK WIDTH VARIES UP TO 20'
KIOSK
WATER SPIGOT
GRAVEL
OREGON ASH AND BIG LEAF MAPLE RIPARIAN AREA
PLANTER WITH BOULDERS
ASPHALT PARKING LOT, 83 SPACES
GRAVEL BEACH
BENCH, 1 OF 3
CONCRETE PAD
SIGN, 1 OF 2
RIVER ACCESS
INDEPENDENCE LANDING
GRAVEL BEACH
RIVER ACCESS AND BOAT/ CANOE LAUNCH
WILLAMETTE RIVER
RIVER ACCESS
N

RIVERVIEW PARK

Birdseye view: Amphitheater, Lawn, Riverfront Parking

Independence Fountain on Main Street

Parking lot, playground, and lower lawn after heavy rain event

Current Campground Signage/Community Board

PARK DESCRIPTION

Riverview Park is located in historic downtown Independence. Completed in 2005, the Riverview Park Amphitheater and fountain are the centerpiece of Riverview Park. The amphitheater hosts numerous events including the River's Edge summer movie and concert series and has become the living room for Independence and front porch to the Willamette River.

A large majority of the site rests within the 100-year floodplain with much of the site in the floodway and accordingly, many of the facilities are strategically placed to avoid impacts of seasonal flooding. The Willamette River is eroding some areas of the Eastern bank while depositing sediment in front of the decommissioned boat launch area.
The pump building/restrooms at the main Riverview Park appear to be in good condition. The park contains playground equipment that is weathered and not inclusive to varying abilities. Benches around the playground area are in poor condition and need replacement.

The site also contains a basic campground area as a stop for bikers and water recreators that has storage for equipment and potable water access. It lacks delineation, boundaries, and places to sit and eat.

SITE CONSTRAINTS

- Located in floodplain of Willamette River and Ask Creek
- Steep slopes at river edge

PARK ACCESS

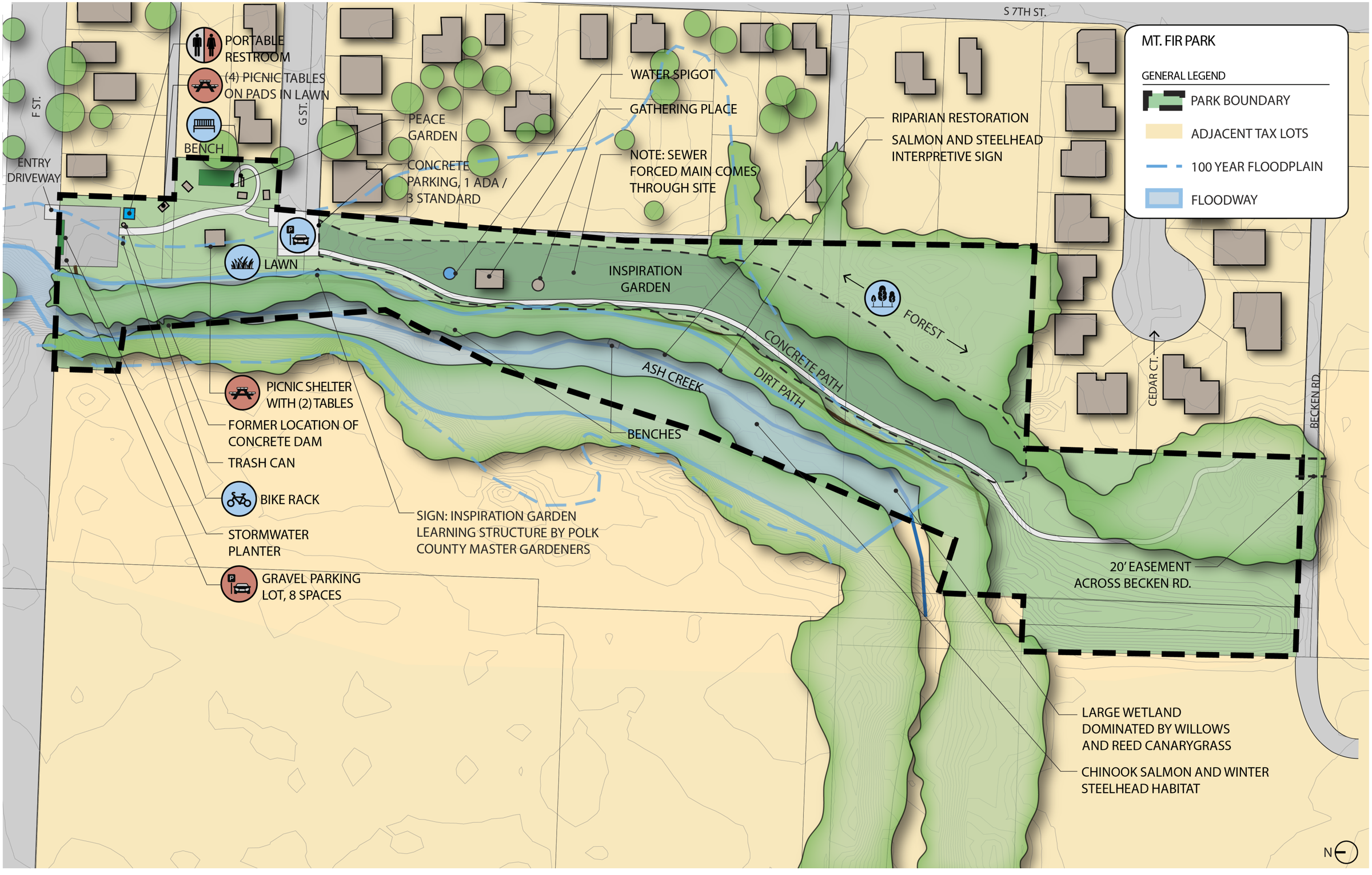
Riverview Park is located between B Street and C Street and adjacent to Main Street. Many residents and tourists visit this park on foot, by car, by public transport, or bike. Riverview Park is easily accessed from downtown on Main Street. Sidewalks are provided to the park and an ADA accessible route is provided down to the parking lot. Primary access for the Willamette River Trail is from the North side of Riverview Park where a pedestrian bridge crosses Ash Creek, and South of the parking lot to connect to Independence Landing. The oversized parking area once served the boat launch but the site no longer needs to accommodate large oversize vehicles with boat trailers. The parking lot accommodates significant parking needs for summer programs in the park.

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	●	1 rack for 4 bikes on Main St	Yes	More racks to accommodate more bikes
VEHICLE PARKING	●	• Street Parking: C Street, Main St • Large Lot 83 Spaces	Yes	Entire parking lot needs reconstruction. Not salvageable
ADA PARKING	●	Street Parking: Main St	Yes	
PUBLIC TRANS.	●	C Street	Yes	
WALKING	●	• Main St • C Street • Connection Trails	Yes	Trail connection through parking lot

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	• Edges of park • Some in central lawn	Very Good	At edges of mown lawn areas	Frequent use		All Park trees pruned on a 5-7 yr cycle.
PICNIC	●	• 5 tables on Main • 2 at river edge • 2 at campground • 1 at playground • 1 on C street	Fair/Good	Not to ADA min. requirements	Frequent use		• Varying styles of picnic tables • Replace wood tables • Picnic platform at river front could add more tables.
WATER ACCESS	●	• 2 gravel ramps • 1 asphalt ramp • steep pedestrian access in most places	• Boat Ramp: cracking asphalt needs repair/stabilization • Could use more gravel	• ADA challenges • physical ability challenges	Frequent use	• Uneven surfaces • Steep slopes	Safety Concerns: Strong water current close to beach
PLAYGROUND	●	1/4 Acre	Fair/Poor: Weathered	No ADA accessibility to structures	Frequent use	No inclusive play features	Accessible Play Equipment
LAWN	●	7 Acres	• Mown/maintained very frequently • Some dry spots	Easily Accessible	Frequent daily and event use.		• Drainage issues at corners of park • Replace dead/removed Landscape Plants
SPORTS FACILITY	⊗	Informal Opportunities: Open Lawn	Excellent	Good	Some use		Not feasible unless half court basketball or pickleball court
PET ACCOMMODATIONS	●	Entirety of Park: • paths • lawn • waterfront	Good: On leash only. Pet bag stations	Easily Accessible	Frequent use	• No concrete path • No fencing	
PERFORMANCE/EVENTS	●	• amphitheater • mobile stage • open plaza	Excellent	Easily Accessible	Frequent use		Light bollards could be tripping hazards

● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible


MT. FIR PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
S 7TH ST.
F ST.
G ST.
BECKEN RD.
CEDAR CT.
PORTABLE RESTROOM
(4) PICNIC TABLES ON PADS IN LAWN
BENCH
ENTRY DRIVEWAY
PEACE GARDEN
CONCRETE PARKING, 1 ADA / 3 STANDARD
WATER SPIGOT
GATHERING PLACE
NOTE: SEWER FORCED MAIN COMES THROUGH SITE
RIPARIAN RESTORATION
SALMON AND STEELHEAD INTERPRETIVE SIGN
LAWN
INSPIRATION GARDEN
FOREST
CONCRETE PATH
DIRT PATH
ASH CREEK
BENCHES
PICNIC SHELTER WITH (2) TABLES
FORMER LOCATION OF CONCRETE DAM
TRASH CAN
BIKE RACK
STORMWATER PLANTER
GRAVEL PARKING LOT, 8 SPACES
SIGN: INSPIRATION GARDEN LEARNING STRUCTURE BY POLK COUNTY MASTER GARDENERS
20' EASEMENT ACROSS BECKEN RD.
LARGE WETLAND DOMINATED BY WILLOWS AND REED CANARYGRASS
CHINOOK SALMON AND WINTER STEELHEAD HABITAT
N

MT. FIR PARK

South Fork Ash Creek Riparian Trail

Park Entry Gravel Lot with Rain garden, and Bike Rack

Peace Garden with Bench and Sculpture

Open Flexible Lawn Space with Some Shade Trees

PARK DESCRIPTION

Mt. Fir Park is a linear 7 acre park that runs North to South between F Street and Becken Road. The park's Western border is directly parallel to the South Fork of Ash Creek. Concrete walls with a stormwater rain garden in the gravel parking lot are located at the North entrance of the Park.

The Polk County Master Gardeners OSU garden shares the site along with the South Fork Ash Creek Restoration Project Riparian Trail. A Peace Garden Memorial is tucked into the NorthEast quadrant of the site with sculpture, planting, and seating. A 10'x20' picnic shelter in good condition is located in the park. There is no lighting, power, or water available at the shelter.

SITE CONSTRAINTS

- Permitting adjacent to Ash Creek

PARK ACCESS

The main entrance to the park is located directly off of F Street to a gravel parking lot. An open lawn area provides access to the formalized gardens and raised beds. There is an additional entrance from G Street which leads to a concrete path which accesses the park areas to the South. The Southern limits of the site are bound by Becken Road.

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	●	1 rack for 4-5 bikes	Yes	
VEHICLE PARKING	● ●	• North gravel lot: 8 spaces • South paved lot: 3 striped stalls	Yes	Pave and stripe North lot
ADA PARKING	●	1 in South lot	Yes	Pave and stripe North lot
PUBLIC TRANS.	●	• F Street • South 7th St	Yes	
WALKING	●	• F Street • South 7th Street • G Street • E Street	Yes	

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	• Edges of park • Some in central lawn	Very Good	At edges of mown lawn areas	Frequent use		All Park trees pruned on a 5-7 yr cycle.
PICNIC	●	• 4 tables on pads in lawn • 2 tables under shelter	Fair/Good	Not to ADA min. requirements	Frequent use	No pathway to table pads	Varying styles of picnic tables in good condition.
WATER ACCESS	●	Trail adjacent to South Fork Ash Creek	Fair/Good	Fair/poor		Steep slope down on soft surface trail	Trail needs connection to future Ash Creek Trail running South and West
PLAYGROUND	○						
LAWN	●	3 Acres	• Mown/maintained very frequently • Some dry spots	Easily Accessible	Frequent daily and event use.		
SPORTS FACILITY	○	Informal Opportunities: Open Lawn		Good	Some use		
PET ACCOMMODATIONS	●			Easily Accessible	Frequent use	• No concrete path • No fencing	On-leash only
PERFORMANCE/EVENTS	⊗	Limited space					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible

HENRY HILL PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
STREET PARKING
TENNIS COURTS (2)
SCHOOL DISTRICT PROPERTY
CENTRAL SCHOOL DISTRICT OFFICE
STREET PARKING (6)
SCHOOL DISTRICT PARKING LOT (27)
SCHOOL DISTRICT PROPERTY
S 5TH ST
PUMP HOUSE
S 4TH ST
DECOMMISSIONED SWIMMING POOL
STORAGE
SHADE
PLAYGROUND AREA & SWINGSET W/2 SWINGS
ARBOVITAE HEDGE ON RESIDENT PROPERTY
LARGE PLAYGROUND
STREET PARKING (16)
LAWN
BIKE RACK
SCHOOL DISTRICT PROPERTY
COMMUNITY GARDEN
BIKE RACK
PORTABLE RESTROOM
I ST
PICNIC SHELTER W/ 1 PICNIC TABLE, TRASH CAN AND DOG STATION
BENCH
INFORMAL GRAVEL PARKING
BASKETBALL COURTS AND SOCCER FIELDS
SCHOOL DISTRICT PROPERTY
HEAD START PRE-SCHOOL
N

HENRY HILL PARK

Henry Hill Park Birdseye Context

Picnic Shelter

Bike rack, Playground, and Community Garden Sheds

Corner View at I St. and 4th St.

PARK DESCRIPTION

Henry Hill Park is a small neighborhood park joined with a small aquatics facility. The park is located on I Street between South 4th Street and South 5th Street. Henry Hill Park is directly adjacent to the public pool which is currently closed, the surrounding community garden, and Henry Hill Elementary School buildings and grounds which currently house the Central School District.

The park contains a 10’ x 20’ picnic shelter with 1 picnic bench, a trash can, and a pet bag station. There is a small, gravel area with a swing set and a large arborvitae hedge along the North side of the park. An aged concrete pathway leads to an informal gravel (parallel) parking area to the South on I Street, with a portable restroom along the street. The picnic shelter is constructed on a concrete slab-on-grade, and is covered by a roof supported on wood posts. There is no lighting, power, or water in the shelter. Two storage sheds for the community garden exist on the site.

SITE CONSTRAINTS

- High costs and health department permitting to renovate and reopen the pool

PARK ACCESS

Access to the park is provided on I Street, South 4th Street and South 5th Street. A single weathered concrete path leads from I Street to the picnic shelter.

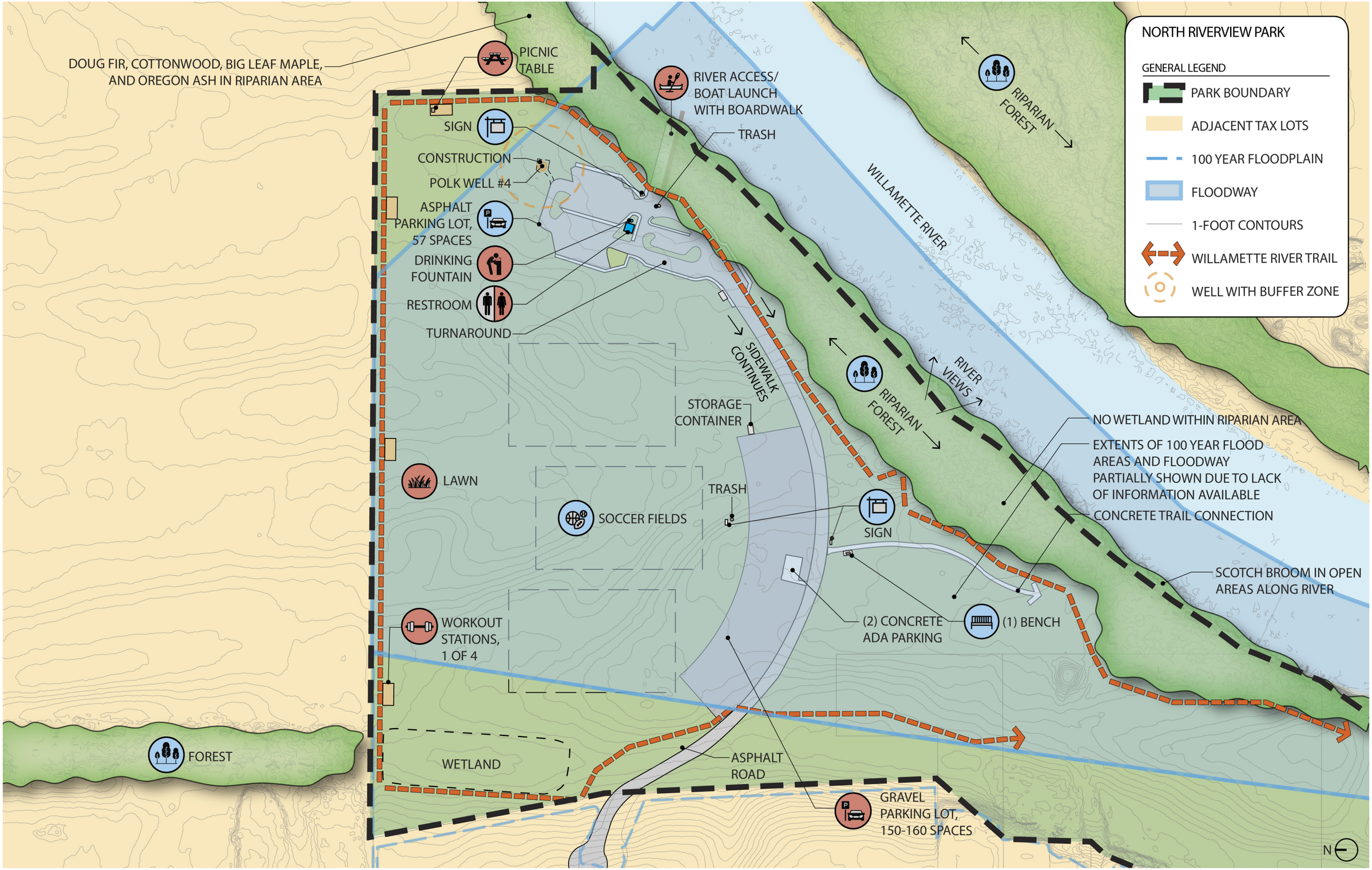
A small gravel area on the Southern edge of the park provides informal parallel parking. A larger lot is adjacent to the existing pool.

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	●	1 rack for 16 bikes	Yes	
VEHICLE PARKING	●	• Street Parking: I Street • Gravel Lot: 5 Spaces • School District Lot: 33 Spaces	Yes	
ADA PARKING	○	Not marked	Yes	Construct frontage on 4th Street and on I Street
PUBLIC TRANSPORT	●	South 5th St	Yes	
WALKING	●	• I Street • S 4th St • S 5th St • C Street	Yes	

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	• Edges of park • Some in central lawn	Very Good	At edges of mown lawn areas	Frequent use		All Park trees pruned on a 5-7 yr cycle.
PICNIC	●	1 table under a 10 x 20 covered picnic shelter	Fair/Good	Not to ADA min. requirements	Frequent use		Add more picnic tables
WATER ACCESS	⊗	Not adjacent to water					
PLAYGROUND	●	1/4 Acre	Poor: Weathered Only single swing set	Not to ADA min. requirements	Frequent use	• Gravel Surface • No inclusive play elements	Equipment could be more inclusive to abilities
LAWN	●	1/2 Acre	• Mown/maintained very frequently • Some dry spots	Easily Accessible	Frequent use		
SPORTS FACILITY	⊗	Informal Opportunities: Open Lawn	Good	Good	Some use		No space intended for sports specifically. Not feasible unless half court basketball or pickleball court
PET ACCOMMODATIONS	●	Entirety of Park: • paths • lawn	Good: On leash only. Pet bag station	Easily Accessible	Frequent use	No fencing	
PERFORMANCE/EVENTS	⊗	Limited space					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible


NORTH RIVERVIEW PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
1-FOOT CONTOURS
WILLAMETTE RIVER TRAIL
WELL WITH BUFFER ZONE
DOUG FIR, COTTONWOOD, BIG LEAF MAPLE, AND OREGON ASH IN RIPARIAN AREA
PICNIC TABLE
SIGN
CONSTRUCTION
POLK WELL #4
ASPHALT PARKING LOT, 57 SPACES
DRINKING FOUNTAIN
RESTROOM
TURNAROUND
RIVER ACCESS/ BOAT LAUNCH WITH BOARDWALK
TRASH
WILLAMETTE RIVER
RIPARIAN FOREST
SIDEWALK CONTINUES
STORAGE CONTAINER
RIVER VIEWS
RIPARIAN FOREST
NO WETLAND WITHIN RIPARIAN AREA
EXTENTS OF 100 YEAR FLOOD AREAS AND FLOODWAY PARTIALLY SHOWN DUE TO LACK OF INFORMATION AVAILABLE
CONCRETE TRAIL CONNECTION
LAWN
SOCCER FIELDS
TRASH
SIGN
SCOTCH BROOM IN OPEN AREAS ALONG RIVER
WORKOUT STATIONS, 1 OF 4
(2) CONCRETE ADA PARKING
(1) BENCH
FOREST
WETLAND
ASPHALT ROAD
GRAVEL PARKING LOT, 150-160 SPACES
N

NORTH RIVERVIEW PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
1-FOOT CONTOURS
WILLAMETTE RIVER TRAIL
BIKE ROUTE
WELL WITH BUFFER ZONE
GRAVEL PARKING LOT
NORTH RIVERVIEW PARK
DEANN DR
BENCH
SIGN
CONCRETE PATH
LAWN
GRAVEL MAINTENANCE PATH
POLK WELL #1
RIVER DRIVE WELL
FENCE
FOREST
LOCKED GATE
WILLAMETTE RIVER
POLK WELL #2
POLK WELL #3
INDEPENDENCE DOG PARK
GREYSTONE APARTMENTS
N MAIN ST
POLK ST
BUS STOP
BUS STOP
RIVER DR
BOATLANDING ST
PICTURE ST
N

NORTH RIVERVIEW PARK

Birdseye View of Boat Launch and Gravel Beach

Willamette River from the Boat Launch and Dock

PARK DESCRIPTION

In 2007, the City partnered with Olsen Agriculture and the State Transportation and Growth Management program to create a conceptual design for the development of Olsen's 66 acre property North of town. Much of the property is located within the floodplain of the Willamette River, rendering those areas unbuildable. The conceptual design process explored possible uses for the buildable portions of the land, and also examined the feasibility of developing the low land for use as city ball fields. The City worked with the Oregon National Guard to develop the North Riverfront Ball Field Complex. Phase I of implementation which is currently built, includes an access road, parking lot, boat launch, boat dock, a fitness loop, a National Guard facility, and built restrooms, that are currently locked due to vandalism. The large informal gravel lot is storage for a large pile of mulch, with a storage container on site. North Riverfront Park is also the Northern limit of the Willamette River Trail. The looped trail is approximately 5 kilometers round trip. There are ample water and dog bowl facilities, Signage, and pet bag dispensers.

PARK ACCESS

Access to the North Riverview Park is provided for vehicles off of North Main Street and Deann Drive. Pedestrian and bicycle can use city sidewalks to reach Deann Drive or use the Willamette River Trail for access to the park from Riverview Park downtown.

SITE CONSTRAINTS

- Permitting and durability of improvements within floodplain of the Willamette River.
- Water wells on site
- Previous study for a formalized sports complex (2023) was developed for this site and found the conditions to be extremely challenging for implementation.

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○			
VEHICLE PARKING	● ●	• 6 Boat Parking • Large Asphalt Lot: 57 Spaces • Gravel lot: 150 spaces	Yes	Lot needs striping Gravel lots needs paving
ADA PARKING	●	• 3 Large ADA car and boat spaces	Yes	
PUBLIC TRANSPORT	●	Main Street	Yes	Limited routes, weekdays only
WALKING	●	• Main St • Connection Trails	Yes	

Fitness Station

Soft Surface Fitness Loop

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	• Edges of park	Natural edges only	At edges of mown lawn areas	Frequent use		All Park trees pruned on a 5-7 yr cycle.
PICNIC	●	• Only 1 table for whole park • Informal picnicking in lawn space	Fair/Good	Not to ADA/ accessible min. requirements	Frequent use	no accessible pathways	Varying styles of picnic tables in good condition. could add more tables.
WATER ACCESS	●	• Asphalt ramp • Pedestrian dock	• Boat Ramp: excellent condition • Dock: settled/ twisted slope.	Not to ADA/ accessible min. requirements	Frequent use	• physical ability challenging • steep slopes • uneven surfaces	Safety Concerns: Strong water current close to beach
PLAYGROUND	○						
LAWN	●	50 Acres	• Mown/ maintained very frequently • Not irrigated	Easily Accessible	Frequent use		
SPORTS FACILITY	●	• 2 full size soccer nets • (4) fitness stations	Flooding and drainage issues for lawn. Wear of fitness equipment	Good	Frequent use		• Add sand to fields to aid w/ drainage and compaction • Irrigation upgrade needed • Replace/upgrade fitness stations
PET ACCOMMODATIONS	○			Easily Accessible	Frequent use	• No concrete path • No fencing	• On-leash only • No pet waste stations • No dog water fountains
PERFORMANCE/ EVENTS	○						

● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

INDEPENDENCE DOG PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
1-FOOT CONTOURS
WILLAMETTE RIVER TRAIL
BOATLANDING ST.
PICTURE ST.
N MAIN ST.
RIVER DR.
CITY PROPERTY
PRIVATE RESIDENCE
(BILL LEEDY)
20' TRAIL EASEMENT ON
PRIVATE PROPERTY
WILLIAMS ST.
GRAND ST.
WILLAMETTE RIVER
STORAGE SHED
DOG PLAY
EQUIPMENT
BENCH,
1 OF 2
KIOSK
SHADE
TRASH
LARGE DOG
AREA
SMALL
DOG AREA
GRAVEL PARKING LOT,
33 SPACES
DRINKING FOUNTAIN
WITH DOG BOWL
PORTABLE
RESTROOM
DOUG FIR, BIG LEAF
MAPLE, COTTONWOOD,
AND OREGON ASH
RIPARIAN
NO WETLAND WITHIN
PARK OR RIPARIAN AREA
N

INDEPENDENCE DOG PARK

Park Signage and Community Board w/ Pet Bag Station

Shade Trees, Seating, and Dog Play Challenges

Fenced-In Open Lawn Space with Some Shade

Trash, Water, and Storage Structure on Site

PARK DESCRIPTION

The Independence Dog Park is located on Grand Street just East of Highway 51, about 1/4 mile North of downtown. Just over two acres, the park was conceived by a group of community volunteers in 2011. It includes separated areas for small dogs and big dogs, a pet waste station, shady trees, and a water station for dogs and their owners. The facilities include a chain link fences, a portable restroom, and signage.

PARK ACCESS

The park is accessed via the Willamette River Trail which starts in Riverview Park downtown and runs North all the way to the North Riverfront Ballfield Complex and boat ramp. Grand Street directly ends into a large gravel parking area between this park, and the Grand Street Park Field.

SITE CONSTRAINTS

- Specialty use
- Change in grading from parking to enclosed areas

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○	No bike racks		Trail Connection
VEHICLE PARKING	●	• Gravel lot • 33 spaces	Yes	New Gravel and Grading needed annually
ADA PARKING	○	• Informal spaces in gravel lot	No	
PUBLIC TRANSPORT	●	Main Street	Yes	Limited routes, weekdays only
WALKING	●	• Main St • Grand St. • Polk St • Monmouth St. • Trail connection	Yes	No paved walk-way to park

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	• Edges of park • Some in central lawn	Good	At edges of mown lawn areas, at entry of park, and along trail	Frequent use		All Park trees pruned on a 5-7 yr cycle.
PICNIC	⊗	Conflict of uses					
WATER ACCESS	⊗	Not adjacent to water					
PLAYGROUND	⊗	Conflict of uses					
LAWN	●	2 Acres	• Mown/maintained frequently • Unirrigated • Very spotty and dry seasonally	Easily Accessible	Frequent daily and event use.		
SPORTS FACILITY	⊗	Conflict of uses					
PET ACCOMMODATIONS	●	Entirety of Park: • paths • lawn	Excellent: Off Leash 1 pet waste station	Not ADA compliant	Frequent use	Steep, uneven, loose surfacing to dog enclosure	Some updates/maintenance/ clean up of water and restroom facility
PERFORMANCE/EVENTS	⊗	Conflict of uses					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible

INDEPENDENCE LANDING PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
OSPREY LN
TOP OF BANK
INDEPENDENCE LANDING APARTMENTS
CLUBHOUSE
INDEPENDENCE HOTEL
SWALE
PARKING LOT
MEADOW
BENCH, 1 OF 2 IN GROUP (13 TOTAL)
LAWN
MEADOW
TOP OF BANK
WILLOW SCRUB RESTORATION
WETLAND RESTORATION
GRAVEL PATH
BENCH (13 TOTAL)
OTHER SITE FURNITURE
ORNAMENTAL PLANTING
CONCRETE PATH
TRASH, 1 OF 2
BENCH, 1 OF 6 IN GROUP (13 TOTAL)
WILLAMETTE RIVER
N

INDEPENDENCE LANDING PARK

Informal seating plaza facing the river

Seating along gravel connection trail

Concrete promenade along river

Informal foot access to river edge

PARK DESCRIPTION

This linear park extends the Waterfront Trail to the South and connects nearby apartments and a hotel to the riverfront. It contains a large open lawn space, a series of paved and unpaved path-ways, a small tree grove, stormwater facilities, and several pockets of bench seating.

PARK ACCESS

The site is accessible via the Riverfront Trail and adjacent to a large public parking lot tied to Riverview Park. It acts as a through way for bikes and pedestrians along the riverfront, as well as serves the hotel and apartment developments immediately to the West.

SITE CONSTRAINTS

- Newly constructed park may not warrant additional investments

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○			Lack of bike racks
VEHICLE PARKING	●	• Apartment Parking • 83 Spaces in Riverview Park	Yes	
ADA PARKING	●	• none	Yes	
PUBLIC TRANSPORT	●	C Street	Yes	
WALKING	●	• Main St • C Street • Connection Trails	Yes	

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	Some shade trees, but very young. Not any shade throughout the space except at natural edge.	New (small) or at waterfront edge	Adjacent to paved and gravel path-ways	Frequent use	Waterfront edge	All Park trees pruned on a 5-7 yr cycle.
PICNIC	○	No picnic tables or structures.					Plenty of space/opportunities for picnic tables, or informal picnicking on benches.
WATER ACCESS	⊗	Challenging topography Adjacent access at Riverview Park					
PLAYGROUND	⊗	Ample nearby facilities					
LAWN	●	5 Acres	• Mown/maintained very frequently • Non Irrigated • Some dry spots	Easily Accessible	Frequent daily and event use.		
SPORTS FACILITY	○	Informal Opportunities: Open Lawn					No space intended for sports specifically. Ample nearby facilities
PET ACCOMMODATIONS	○			Easily Accessible		No fencing	• On-leash only • No pet waste stations • No dog water fountains
PERFORMANCE/EVENTS	⊗	Ample nearby facilities					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible

GRAND ST PARK
GENERAL LEGEND
PARK BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
1-FOOT CONTOURS
WELL WITH BUFFER ZONE
FOREST
FOREST
MAIN ST
OAK ST
GRAND ST
WILLIAMS ST
BUS STOP
BUS STOP
COMMERCIAL PARKING LOT
KIOSK
TRASH
LAWN
GRAVEL PARKING LOT, 33 SPACES
DRINKING FOUNTAIN
PORTABLE RESTROOM
ASH CREEK
CAMP HOST
STORAGE
ASPHALT TURNAROUND
GRAVEL ROAD
LAWN
CONCRETE PATH
CINDER BLOCKS, 1 OF 21
IRRIGATION WELL
RIPARIAN FOREST
GRAVEL BEACH
RIVER ACCESS
WILLAMETTE RIVER
N

GRAND STREET PARK

Open Informal Lawn Space, Unirrigated

ADA Portable Restroom Facility, and Parking Concrete Blocks

Willamette River Trail Concrete Path Connection

Mowed, Unirrigated Lawn Seasonally Dries Out

PARK DESCRIPTION

Grand Street Park is located on Grand Street just East of Highway 51, about 1/4 mile North of downtown. The Park is approximately 3 Acres of open informal unirrigated lawn space, frequently mown.

Located adjacent to the Independence Dog Park, the parking area, portable restroom, dog bag station, trash, and water amenities are shared. The Willamette River Trail runs continuously along the East side with a generous concrete trail providing good connection to adjacent park spaces.

PARK ACCESS

The park is accessed via the Willamette River Trail which starts in Riverview Park downtown and runs North all the way to the North Riverfront Ballfield Complex and boat ramp. Grand Street directly ends into a large gravel parking area between this park, and the Independence Dog park.

	availability	approx size/ location	within 1/4 mile	accessibility/ obstacles
bike racks	○	No bike racks		Trail Connection
vehicle parking	●	Gravel lot: 33 spaces	Yes	City Comment: Lot needs striping
ADA parking	○		No	
public transport	●	Main Street	Yes	
walking	●	• Main St • Grand St. • Polk St • Monmouth St. • Trail connection	Yes	

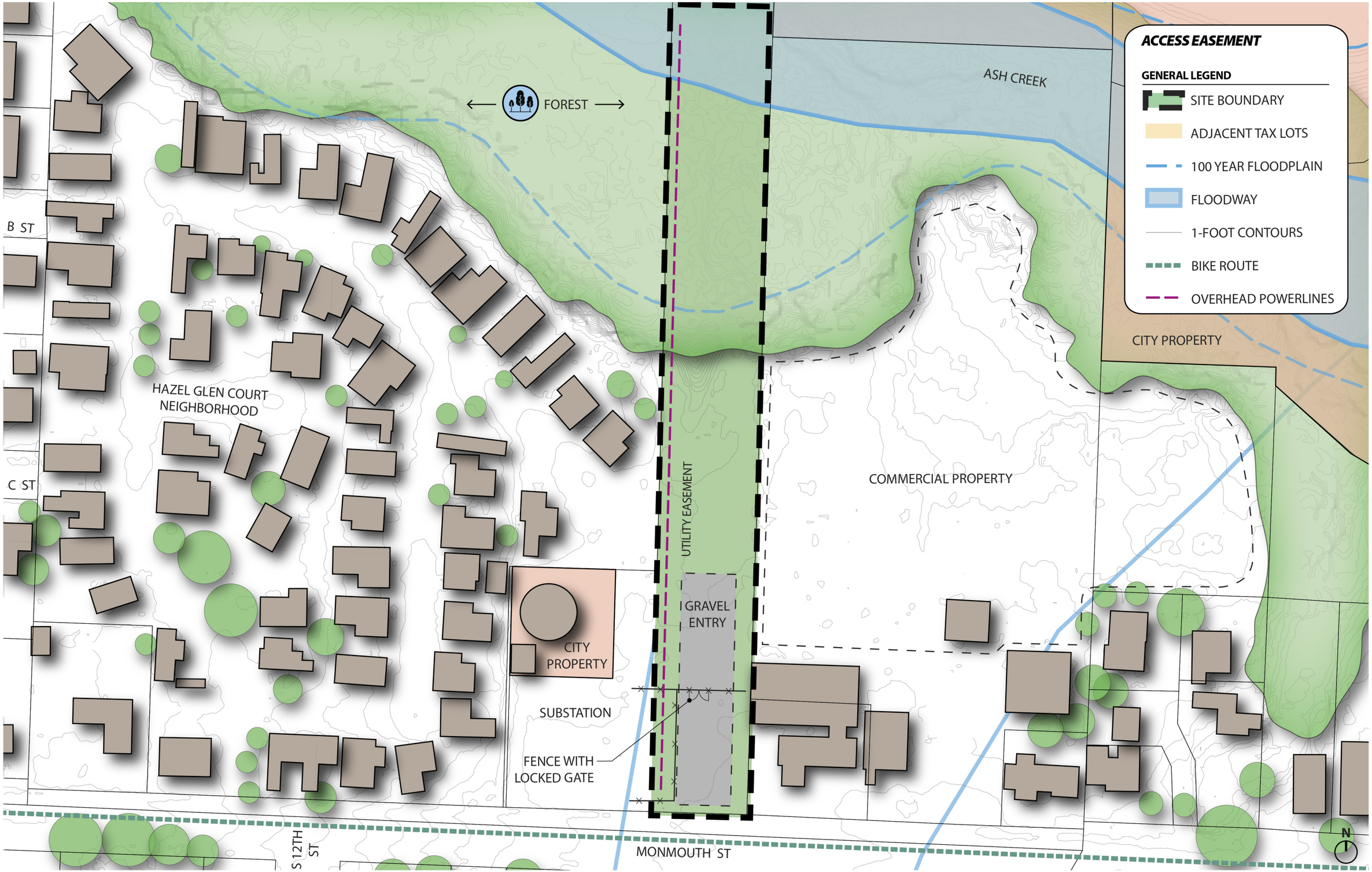
SITE CONSTRAINTS

- Informal trails in forsted area are a safety concern

PARK AMENITIES INVENTORY

	AVAILABILITY	+/- SIZE/ AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
canopy/shade	●	Edges of park	Good	At edge of mown lawn areas, at entry of park, and along trail			All Park trees pruned on a 5-7 yr cycle.
picnic	○						No picnic tables. Possible picnic opportunities on benches in the shade.
water access	⊗	not adjacent to water					
playground	⊗	Nearby playground at Riverview Park.					
lawn	●	5 Acres	• Mown/maintained frequently • Unirrigated • Very spotty and dry seasonally	Easily Accessible	Frequent informal daily and event use.		
sports facility	○						• No sports equipment on site noted. • Add sand to aid w/ compaction & drainage
pet accommodations	○			Adjacent to Dog Park			
performance/events	⊗	Nearby venue at Riverview Park.					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible


ACCESS EASEMENT
GENERAL LEGEND
SITE BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
1-FOOT CONTOURS
BIKE ROUTE
OVERHEAD POWERLINES
ASH CREEK
FOREST
B ST
C ST
HAZEL GLEN COURT
NEIGHBORHOOD
CITY PROPERTY
COMMERCIAL PROPERTY
UTILITY EASEMENT
GRAVEL
ENTRY
CITY
PROPERTY
SUBSTATION
FENCE WITH
LOCKED GATE
S 12TH ST
MONMOUTH ST
N

ACCESS EASEMENT

Pacific Power Easement

Pacific Power Easement

Power lines, seasonally mown open area

Power lines, seasonally mown open area

SITE DESCRIPTION

This linear parcel of land is currently restricted to public access and supports overhead power lines. It has a rough gravel area for vehicular access and parking for City and utility staff. It has grasses that are occasionally mowed to allow maintenance access. It contains a small segment of Ash Creek and connects to City Property A to the North. It holds potential for a trail connection as part of the overall network.

SITE ACCESS

The site is currently restricted by a chain link fence and locked vehicular gate, only accessible to city and utility staff. It has dense vegetation to the East and North, but connects with City Property A. There is driveway access on the South end of the property off of Monmouth St, which has a bike lane and nearby transit stops.

SITE CONSTRAINTS

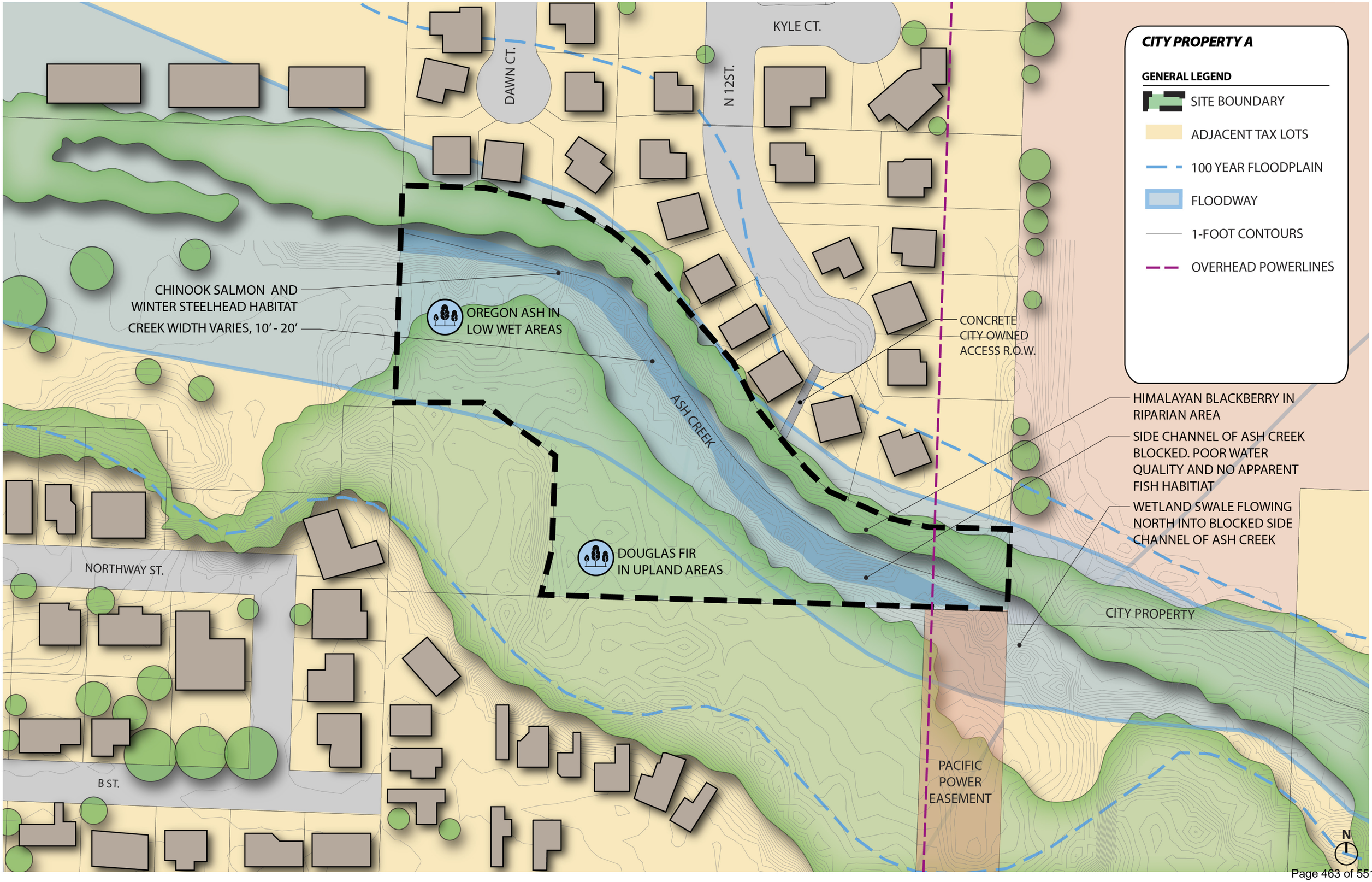
- Overhead power lines
- Adjacency to utilities
- Undeveloped property to the North
- Ask Creek crossing and floodplain

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○			
VEHICLE PARKING	●	Open gravel area		Restricted by locked gate
ADA PARKING	○			
PUBLIC TRANSPORT	●		Bus stop on E Street	
WALKING	○		Adjacent to City Property A	

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	Edges of lot	Overgrown/ invasives	Not accessible	Infrequent use or not used	Power lines require clearances from tree canopy for safety	All Park trees pruned on a 5-7 yr cycle.
PICNIC	⊗	Conflict of uses with utility infrastructure					
WATER ACCESS	○						
PLAYGROUND	⊗	Conflict of uses with utility infrastructure					
LAWN	○						
SPORTS FACILITY	⊗	Limited space					
PET ACCOMMODATIONS	○						
PERFORMANCE/EVENTS	⊗	Limited space					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible


KYLE CT.
DAWN CT.
N 12ST.
CHINOOK SALMON AND
WINTER STEELHEAD HABITAT
CREEK WIDTH VARIES, 10' - 20'
OREGON ASH IN
LOW WET AREAS
ASH CREEK
CONCRETE
CITY OWNED
ACCESS R.O.W.
HIMALAYAN BLACKBERRY IN
RIPARIAN AREA
SIDE CHANNEL OF ASH CREEK
BLOCKED. POOR WATER
QUALITY AND NO APPARENT
FISH HABITIAT
WETLAND SWALE FLOWING
NORTH INTO BLOCKED SIDE
CHANNEL OF ASH CREEK
DOUGLAS FIR
IN UPLAND AREAS
NORTHWAY ST.
B ST.
CITY PROPERTY
PACIFIC
POWER
EASEMENT
N
CITY PROPERTY A
GENERAL LEGEND
SITE BOUNDARY
ADJACENT TAX LOTS
100 YEAR FLOODPLAIN
FLOODWAY
1-FOOT CONTOURS
OVERHEAD POWERLINES

CITY PROPERTY A

Pacific Power Easement

Storm Drainage into Ash Creek

Power lines, seasonally mown open area

Overgrown/invasives in riparian areas

SITE DESCRIPTION

City Property A is a densely vegetated site along Ash Creek, between two residential neighborhoods. It lies mostly within the flood way of the Creek, and holds potential value for controlling flood waters, reducing heat island effect, and providing salmon and other wildlife habitat.

The Ash Creek Trail Master Plan outlined potential improvements along the creek at this and adjacent sites.

SITE ACCESS

There is currently no accessible entry into this space. The access to the North is fenced and blocked by overgrown vegetation, as is potential entry from the wastewater treatment plant. Potential access could occur from the South from the Access Easement property if vegetation was removed. Much of the site is overgrown with invasives and dense vegetation, restricting movement.

SITE CONSTRAINTS

- Lack of access
- Invasive species
- Ash Creek and floodplain
- Permitting restrictions
- Improvements dependent on impacts to adjacent properties for access and continuity
- Site for previous riparian restoration work

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○			
VEHICLE PARKING	○			
ADA PARKING	○			
PUBLIC TRANSPORT	○			
WALKING	○			

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	Edges of lot	Overgrown/ invasives	Not accessible	Infrequent use or not used		All Park trees pruned on a 5-7 yr cycle.
PICNIC	○						
WATER ACCESS	○						
PLAYGROUND	⊗	Conflict of uses					
LAWN	⊗	Conflict of uses					
SPORTS FACILITY	⊗	Conflict of uses					
PET ACCOMMODATIONS	○						
PERFORMANCE/EVENTS	⊗	Conflict of uses					

● Amenity present in good condition
◉ Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible

CITY PROPERTY B EXISTING SITE ANALYSIS (BY OTHERS)

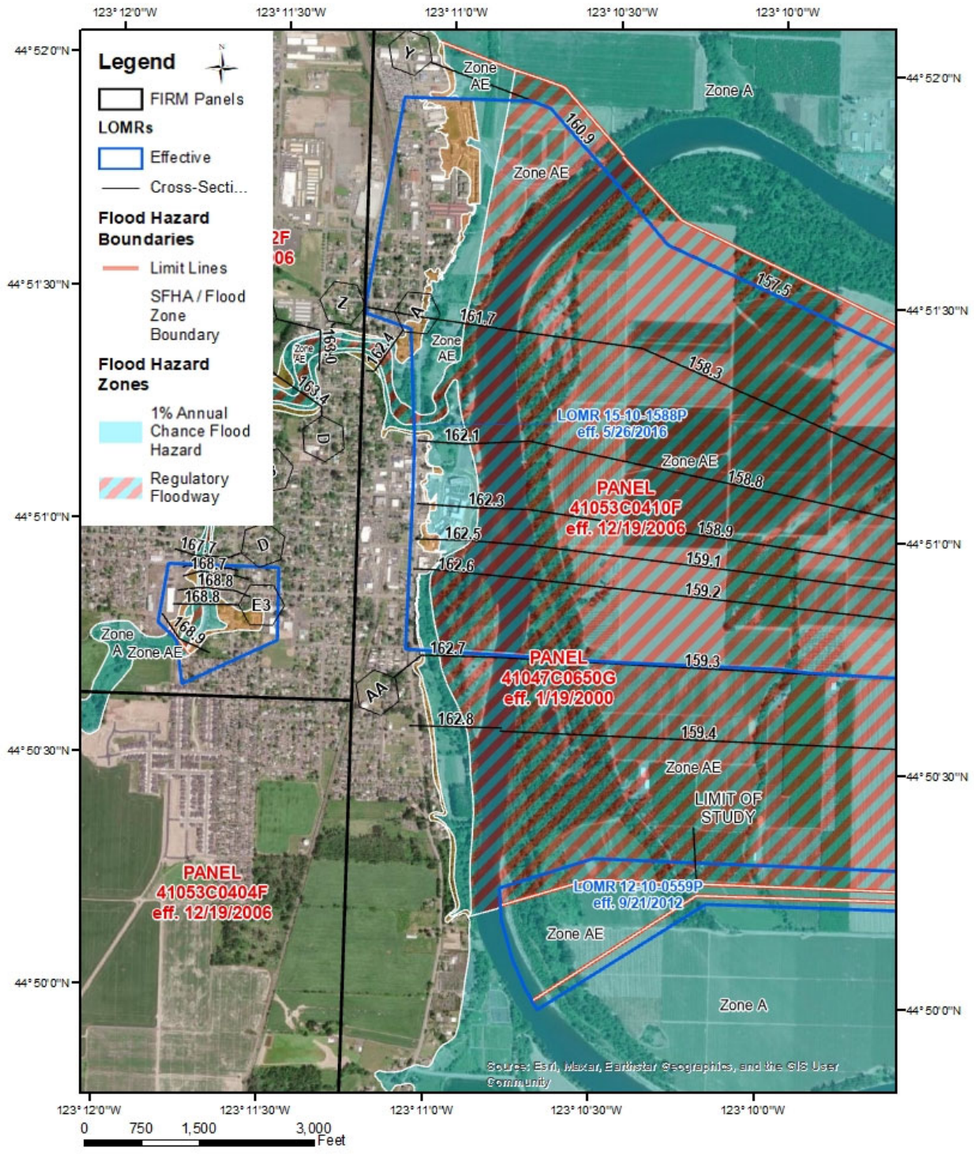


Figure 3 – Study area with Effective FEMA flood hazard mapping

Photo 1. Typical vegetation of study area (Facing south).

Photo 2. Trees in Wetland A (Facing south).

Photo 3. Plot in Wetland A (Facing South).

Photo 4. Upland vegetation of wetland A (Facing west).

CITY PROPERTY B

Aerial View

Aerial View

Aerial View

Aerial View

SITE DESCRIPTION

This group of parcels sit adjacent to the Willamette River, East of Main St. and some residential properties, and South of Independence Landing. Much of the land lies within the floodplain of the River, and it floods often. It is interrupted by a few private parcels that would require easements to allow for continuity. Much of the land is densely vegetated, with a large amount of tree cover.

SITE ACCESS

This group of publicly owned sites has no formal access on foot or by vehicle. Portions of the site are adjacent to Main St and the Willamette River Trail terminates at the boundary of Independence Landing on its North end.

SITE CONSTRAINTS

- Limited Access into site
- Located in floodplain
- Environmental regulations and permitting
- Adjacent land ownership that breaks up continuity
- Potential conflict at South end of path and existing wells.
- No access to sidewalks, parking, or bike lanes at South end.

	AVAIL.	APPROX SIZE/ LOCATION	WITHIN 1/4 MILE	ACCESSIBILITY/ OBSTACLES
BIKE RACKS	○			
VEHICLE PARKING	○			
ADA PARKING	○			
PUBLIC TRANSPORT	○			
WALKING DIST	○			

PARK AMENITIES INVENTORY

	AVAIL.	+/- SIZE/AMOUNT	CONDITION	EQUITABLE ACCESS	FREQUENCY OF USE	OBSTACLES	DEFICIENCIES/NOTES
CANOPY/SHADE	●	Edges of lot	Overgrown/ invasives	Not accessible	Infrequent informal use		
PICNIC	○						
WATER ACCESS	○						
PLAYGROUND	⊗	Limited space					
LAWN	⊗	Conflict of use with sensitive habitat areas					
SPORTS FACILITY	⊗	• Limited space • Conflict of use with sensitive habitat areas					
PET ACCOMMODATIONS	○						
PERFORMANCE/EVENTS	⊗	• Limited space • Conflict of use with sensitive habitat areas					

● Amenity present in good condition
● Amenity present in condition needing improvement
○ Amenity not present
⊗ Amenity not feasible

Section 6: Constraints

DEVELOPMENT FEASIBILITY: OVERVIEW

PROCESS OVERVIEW

While determining which improvements to make to the City's Park system, it's important to understand and account for site and project constraints that could limit or slow implementation, add project costs, put the investment at risk, or only achieve minimal returns on addressing the community's needs. The PSMP reviewed and considered several constraints outlined below to help frame the context for identifying potential improvements and prioritizing system-wide projects.

CONFLICT OF USES AND ADJACENCIES

Existing site amenities and features, as well as the surrounding context, are important to consider when placing new amenities in a park. Projects need to make sure uses are compatible when it comes to user groups, circulation, noise and energy level, and neighboring properties. Care should be taken to preserve sensitive habitat and ecosystems when considering additional uses for each site.

COSTS OF IMPROVEMENTS OR MAINTENANCE

The City has a limited amount of funds and staff time each year for maintaining existing amenities, as well as adding new ones. With construction costs continuing to escalate, it's important to balance the quantity and quality of new improvements to support system-wide community needs and minimize maintenance costs of the City's investment. With so many projects to choose from, trade-offs should be considered around choosing a few large projects versus several smaller ones when trying to maximize community impact and access.

PROJECT TIMELINE

Some types of projects or improvements require additional time in the schedule due to added coordination or review steps. These factors can significantly delay when a project is completed and ready for community use. Projects that typically require extra effort include those that affect the public right-of-way, cross property boundaries, interact with utilities, are located near floodplains or wetlands, or trigger updates to other City planning documents.

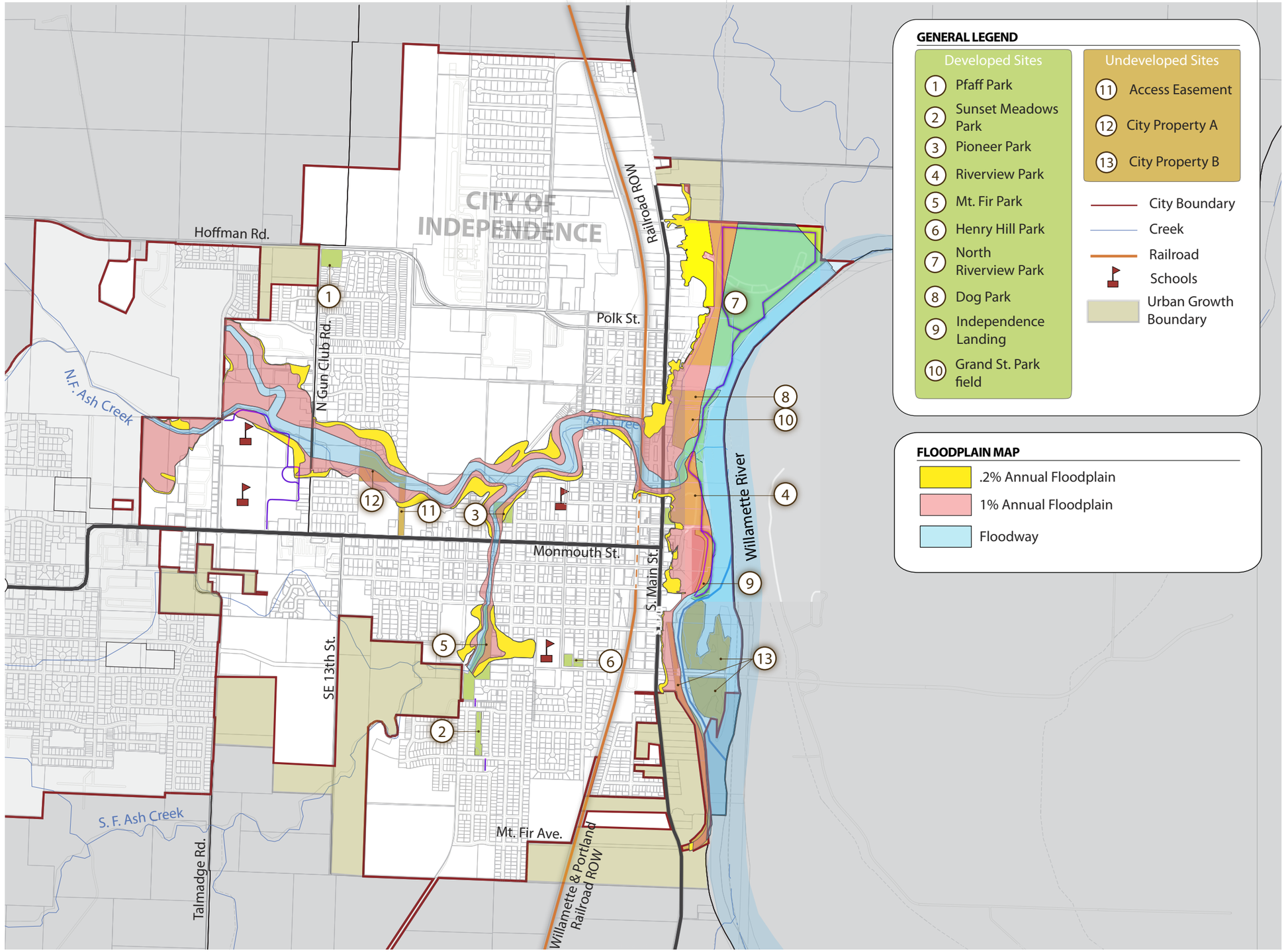
AVAILABLE SPACE, RESOURCES, OR INFRASTRUCTURE

Due to the size of available City properties and the presence of existing amenities and features, some amenities simply won't fit in the available space in certain parks. Some properties will not have access to the needed infrastructure to support operations, such as power, water, or sewer. Some desired amenities require specialty resources - like stream or riverfront - that aren't present on some sites.

LAND OWNERSHIP

Many park system plans look to address needs through the purchasing of land that the City doesn't yet own in order to fill service gaps or promote connectivity. This often comes with additional legal processes, extra time, and added costs that can drag on implementation or significantly reduce funding available for other work.

FLOODPLAIN MAP



DEVELOPMENT CONSTRAINTS: FLOODPLAIN

// WETLAND AND FLOODPLAINS

Several City properties lie within or adjacent to the floodway or floodplain of Ash Creek or the Willamette River. This condition limits what can or should be built in these areas and carries with it additional permitting costs and time that could delay projects significantly. Locating improvements in these areas could put them at risk for damage, limit their year-round availability for public use, and also account for an increased amount of maintenance time and costs for upkeep.

FEMA NATIONAL FLOOD INSURANCE PROGRAM (NFIP) – ENDANGERED SPECIES ACT (ESA) INTEGRATION IN OREGON

FEMA is preparing an Environmental Impact Statement (EIS) to assess the agency's effects on ESA species through its implementation of the NFIP. FEMA began coordinating with communities participating in the NFIP to determine how they meet or plan to meet ESA requirements. In general, the NFIP-ESA requires a range of potential measures that NFIP-participating communities must implement collectively (i.e., across the state of Oregon) to meet a "no net loss" standard for flood storage, water quality, and riparian vegetation, three key natural floodplain functions.

The City participates in the NFIP, and, as such, is in the process of implementing a new floodplain management ordinance to comply with the NFIP-ESA. In general, development (i.e., defined as "any man-made change to improved or unimproved real estate, including, but not limited to, buildings or other structures, mining, filling, grading, paving, excavation or drilling operations, or storage of equipment or materials." Per 44 C.F.R. 59.1, in special flood hazard areas (i.e., "SFHA", FEMA-mapped flood plains or floodways)) must comply with "no net loss" standards in the NFIP-ESA. Development activities:

1. Cannot reduce the ability of fish to access and egress undeveloped spaces within an SFHA
2. Cannot increase the amount of impervious surface area with an SFHA or must use low-impact development techniques (i.e. green stormwater infrastructure) to infiltrate and treat stormwater runoff from new impervious surface areas.
3. Cannot result in the net loss of trees 6 inches in diameter at brEast height or greater within an SFHA.

Proposed projects within this PSMP potentially located within a mapped SFHA must document how they meet the "no net loss" standard. This could include additional environmental field work such as wetland/waterway delineations, fish habitat assessments, an ecological assessment, tree surveys, geotechnical investigations, and stormwater management design. Projects that cannot meet the "no net loss" standard need to provide onsite mitigation (preferred) or offsite mitigation for the lost floodplain functions.

Therefore, projects using the state/national wetland inventory within a mapped floodplain or floodway or within 170 feet (i.e., the riparian buffer zone) of wetlands or waterways will pose greater implementation challenges due to these constraints.

RIVERFRONT PARK AFTER RAIN STORM - APRIL 2019

Section 7: Recommendations

RECOMMENDATION OVERVIEW

The recommendations of this Plan prioritize the alignment of development code, park and trail planning and improvements, and maintenance with the Community Values, priorities, and available resources. They focus on upgrades to and maintenance of current City assets and properties in a way that incorporates the desired recreational amenities to meet current industry standards.

The goal of the development code updates is to provide clear parameters and expectations for land dedication as part of private residential development. This will help supplement the existing park system with new amenities as the population increases and expands from its current boundary.

The trail and park recommendations build off of previous studies and align the approaches with current community needs and updated constraints. They include known obstacles that could lead to increased costs, schedule delays, or regulatory hurdles during the design or construction. Designs include ways to improve resilience and reduce maintenance time, money, and material use in the future. Park recommendations are a reflection of the inventory process which identified missing amenities that are feasible to add, as well as ones that need upgrades.

7.1 DEVELOPMENT CODE & LAND DEDICATION

The City's PSMP is intended to assess the current parks, trails, and recreational facilities within the City and its UGB, and to provide recommendations for future improvements to parks, trails, and amenities throughout the community.

Following adoption of this PSMP, the City anticipates updating selected sections of its Comprehensive Plan (see Appendix) and Development Code to support its implementation. One potential focus area involves revising Development Code provisions related to the future dedication of land or facilities by developers for park and recreation use. This section outlines the current Code requirements, identifies potential updates, and presents key discussion questions for consideration.

It should be noted that park land or park facility dedication is just one element of a larger set of strategies that can be used to acquire land and fund the development, maintenance, and operation of park and recreation facilities.

For example, park land dedication can work in concert with and must be coordinated with use of System Development Charges ("SDCs"), which are also used to pay for the development of facilities that serve new growth and development. In some cases, SDCs may be a more appropriate mechanism for funding such facilities, particularly for improvements to existing parks that serve larger areas or the community as a whole, compared to parks that serve a more discrete geographic area. The relationship between park land dedication and SDCs is noted in several cases in this section. The following graphic also illustrates the range of tools that cities in Oregon use to help achieve objectives related to acquisition of park land and development of park and recreation facilities.

Ultimately, park dedication requirements, in combination with other funding and land acquisition strategies, should be aimed at achieving the overall objectives of the PSMP and the City's vision and available resources for providing park and recreation facilities. The PSMP will articulate those issues to provide the foundation for the types of recommendations contemplated in this section.

EXISTING REQUIREMENTS

The City currently requires dedication of land for park and recreation purposes as part of its Subdivision requirements in Section 90 of the Development Code. Subsection 90.90.060 includes the following requirements.

> 90.90.060 Land for Public Purposes
>
> A. The applicant shall dedicate to the City a tract of land within or adjacent to the proposed subdivision, not less than 6.25 percent of the gross area of said subdivision for public park and recreation purposes. Any tract of land dedicated shall be approved by the City as being suitable and adaptable for park and recreation uses.
>
> B. At the option of the Planning Commission, the City may permit the applicant to pay a sum of money in lieu of dedication of land. Said sum shall equal 13.0 percent of the market value of the undivided land as of the date of final plat approval, as carried on the tax roll or as determined by the Polk County Assessor. Payment of said funds must be made at the time of approval of the final plat map.
>
> C. All funds collected in lieu of land shall be credited to a public park and recreation development fund which may only be expended by resolution of the City Council for the purpose of acquiring land for park and recreation purposes or for the development of existing park lands.

POTENTIAL UPDATED REQUIREMENTS AND DISCUSSION QUESTIONS

The City may want to update its existing requirements based on current best practices and findings from other communities which utilize similar code provisions. Project staff have reviewed requirements from several jurisdictions and identified a set of best practices and questions for the City. They include the following topics and preliminary recommendations.

// THRESHOLD(S) FOR APPLICATION

Currently there is no minimum size threshold for application of the park dedication requirements. The City should determine whether it wants to establish a minimum threshold for the size of a subdivision (in terms of acres or dwelling units) to which these requirements apply. Below a certain threshold, the amount of land dedicated for a park likely will not be manageable or practical for creating a park. For example, a 20-lot subdivision with 6,000 square foot lots, would result in a dedication of 7,500 sf of land – possibly enough for a pocket park or small playground but not much more than that.

RECOMMENDATIONS

- Establish a threshold for the size of land dedicated to construct developed park facilities (e.g., neighborhood or mini-neighborhood parks) as described in the Tiered Approach summarized below.
- Ensure that land dedication or easement requirements are applied to high priority trail corridors as part of the development process.

// FEE-IN-LIEU PROVISIONS

The City's current requirements incorporate a fee-in-lieu provision. It states that: "At the option of the Planning Commission, the City may permit the applicant to pay a sum of money in lieu of dedication of land. Said sum shall equal 13.0 percent of the market value of the undivided land as of the date of final plat approval, as carried on the tax roll or as determined by the Polk County Assessor. Payment of said funds must be made at the time of approval of the final plat map." Fee-in-lieu provisions are considered a best practice for park dedication requirements and are important to ensure that smaller developments contribute to the cost of land acquisition to support development of new, future parks.

RECOMMENDATIONS

- Retain the fee-in-lieu provision in the dedication requirements.
- Incorporate thresholds for the fee-in-lieu provisions in the Tiered Approach described below.
- Reassess the percentages associated with these provisions to ensure that they accurately reflect the amount of land needed to support the park system.

// TIERED APPROACH

A tiered approach is recommended for the dedication requirements. The recommended structure is as follows:

- **Small developments.** For developments where the required dedication will be less than 0.25 acres, the development will contribute a fee-in-lieu of land dedication that would be used to pay for land acquisition by the City to build needed parks.
- **Medium size developments.** For developments of where the required dedication will be between 0.25 and 1.5 acres, the development will dedicate land for and potentially construct a small park or recreation facility, such as a pocket park, play area, or plaza with recreational amenities. This facility can be dedicated to the public and managed by the City or can be managed and maintained by the property owner or associated homeowner's association or similar organization. It will be used primarily by residents of the development but if it fronts a public street, it will be open to and accessible by the general public.
- **Large developments.** For developments where the required dedication will be greater than 1.5 acres, the development will dedicate land consistent with the updated land dedication requirements. The developer can develop the facility with amenities identified in the PSMP and receive SDC credits for their costs where eligible or the required facility can be developed by the City. In either case, the park will be dedicated to and maintained by the City and would be open and accessible to all city residents.

In addition to this set of requirements, the Development Code should also require dedication of land or easements needed to create trails or trail connections that are identified in the City's PSMP or local area plans such as the SouthWest Independence Concept Plan.

// SITE REQUIREMENTS FOR DEDICATED LAND

Currently, the City requires that any tract of land dedicated be "suitable and adaptable for park and recreation uses." We note that does not meet the state requirement for residential code standards to be clear and objective. It also opens the door for significant variations in how the requirements are applied, with potentially disparate results for different subdivisions and neighborhoods. As a result, the City may want to consider including additional, more specific requirements that describe the condition of the land to be dedicated, such as:

- Relatively flat (average slope of no more than a certain percent).
- Relatively unconstrained by natural resources (e.g., no more than a certain percent may be subject to riparian, wetland, or similar constraints).
- Minimum width requirements (to ensure that a dedicated piece of land isn't too narrow for development of desired facilities or amenities)

RECOMMENDATIONS

Incorporate more specific requirements associated with future land dedications, including the following:

- **Topography:** The average slope of the portion of the site located outside a natural resource area may not exceed five (5) percent.
- **Constraints:** Any dedicated property must include a minimum of 25,000 square feet of land or 60 percent of the total site area (whichever is greater) that is free of natural resource constraints.
- **Access and safety barriers:** Land area must be contiguous and uninterrupted by vehicular circulation or other obstacles that pose safety or access issues to the general public.
- **Trail Corridors:** Land or easements to be used for trail corridors must include a minimum width of 20 feet to accommodate trails and setbacks located outside the boundaries of any adjacent riparian area floodways or other natural resource feature. For best long-term durability, locate outside of the 100-year floodplain.
- **Minimum width or length:** The minimum shortest dimension of a park site shall be no less than 100 feet to ensure that it is adequate to accommodate the types of amenities required for a given park category (e.g., playground, open turf area, or other larger component of the facility).
- **Combined facilities:** For any facility that is required to provide more than one public facility function (e.g., a stormwater detention facility combined with a developed park or trail), the portion dedicated to the park facility must meet the minimum park dedication standards.

// MULTI-FAMILY DEVELOPMENT DEDICATION REQUIREMENTS

The City also currently only applies its dedication standards to subdivisions. However, the City also requires multi-family residential facilities in certain zones to provide recreation areas as part of the development. These standards could require development and dedication of active recreation facilities to multi-family developments over a certain size to ensure that they include outdoor recreation areas. In the City's High-Density Residential (RH) Zone, multi-family residential uses are required to provide 300 square feet of recreation area per dwelling unit (see IDC 22.065(D)). The Mixed Density Residential Zone (MX) also requires 15 percent of the site to be permanently reserved as usable common open space in developments that are at lEast three acres in size (see IDC 23.065(A)(1)). These provisions could be updated to require certain types of amenities be included (e.g., play structure, seating, shade trees, etc.). The City also may want to specify if these facilities should be dedicated to the City or owned and maintained by the private development.

RECOMMENDATIONS

- Update requirements for multi-family and mixed use zones to include specific amenities within required recreational areas. The updated requirements would ensure that recreational areas within new developments include appropriate amenities as part of their design and construction. They may or may not include all baseline amenities identified for neighborhood parks or mini-parks, given the relatively small size of recreational areas within multi-family developments.
- Consider updating requirements for multi-family and mixed use zones to specify whether required recreation areas and amenities will be maintained by the City or the private developer or property owner.

// ADDITIONAL RECOMMENDATIONS

Other recommendations include the following.

- **Alternative Discretionary Path.** We recommend that the City provide for a more flexible, discretionary path (at the applicant's option) that allows the City and developer to negotiate for a land dedication that meets the intent but not all the specific requirements of the dedication process. Resulting decisions would require approval by the City Council.
- **Other standards or requirements.** We recommend the following types of provisions be incorporated in the land dedication provisions:

    - **Phasing** – specify when the dedication for new park land should occur during a multi-phase development (e.g., occur during the first phase or occur in pieces during each phase as long as each dedication contributes to the park concept in the annexation master plan).
    - **Site preparation** – require the site to be graded and that no spoils from construction activities be placed on the site.
    - **Contamination** – require the site to be free of contamination by hazardous materials.

// RELATED TOOLS AND STRATEGIES

As noted previously, development code provisions that require park land or facility dedication are just one mechanism for ensuring that the City can meet its goals for maintaining and enhancing its park and recreation system over the long term. Other tools and strategies include:

- **System Development Charges.** These can be used to pay for facilities necessitated by new growth, including to help pay for a portion of the cost of adding or upgrading amenities to existing parks where new residents will use them as long as they are identified in the master plan and are eligible projects in the capital improvement plan.
- **Area Plans.** The SouthWest Independence Concept Plan is an example of a local area plan that identifies the need and general locations for new parks and trails. The PSMP and local area plans should be used in conjunction with park land dedications to acquire land and build new parks and trails.
- **Development Agreements.** These also can be used in growth areas or as part of approval of individual new developments to define responsibilities for paying for the development and future maintenance of park facilities.
- **Park System Maintenance Fee.** These fees can be adopted by a City Council through an ordinance and applied to all households and/or businesses to help cover the cost of ongoing maintenance of park and recreation facilities.

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7.2 DESIGN CHOICES & OPERATIONS AND MAINTENANCE STRATEGIES

While additional or upgraded amenities will greatly contribute to improved experiences in the City's parks, trails, and open spaces, it's important not to lose site of the regular maintenance and upkeep of existing features and character. Design and planning decisions can have a notable impact on operations and maintenance costs and staff time, so care should be taken to make choices that reduce long-term efforts when feasible. Maintenance practices can also shift towards preventative care that could contribute to longer-lasting amenities and landscapes, and reduce the extra costs needed to address more serious issues after they happen.

Lawns

Well-maintained active lawns are important for providing flexible public open space. They should be located and sized to support informal active recreation when space allows. Attention should be made for using different seed or turf mixes to align with sun exposure and level of use. Lawn spaces should consider soil composition, grading, and supplemental drainage systems to avoid local ponding and flooding.

Lawn spaces should be mowed and irrigated regularly where active uses are high. If resources are limited, consider less-frequent mowing and reduced water use in locations that don't see active recreation.

Understory Plantings

Native and drought-tolerant plantings with a layer of mulch will lead to lower maintenance resources over time, as well as provide a healthier habitat for local wildlife. Selection and placement based on texture and seasonal interest can provide a pleasant natural character around frequented areas and pathways. Educational signage could be appropriate to support public outreach and manage expectations.

Planting areas should be mulched and pruned annually to support long-term health and reduce water use. Invasives should be monitored and removed, especially when adjacent to waterways. Consider partnering with local non-profit or volunteer groups to assist with invasive removal and increase maintenance capacity.

Tree Canopy

The public tree canopy is a vital resource to provide cooling, stormwater benefits, habitat, improve air quality, and beautification. Trees should be placed in order to shade hardscape surfaces, pathways, and gathering areas. Clusters of trees are more effective in providing benefits. Trees should be selected with native and adaptive species as a priority, and placed to avoid conflicts with hardscape and infrastructure when reaching a mature size.

Perform regular assessments of tree health, structure, pest and disease monitoring, and hazard identification. Identify non-adaptive species and work to replace them with native or adaptive trees over time. Ensure trees receive proper watering in the summer months, especially around extreme heat events. Prioritize regular pruning along trails, pathways, and above park amenities like playgrounds or picnic areas. Ensure that any newly planted trees are monitored, watered, and pruned to support establishment and healthy growth.

Irrigation

Select drought-tolerant plant species when feasible. Group plantings together based on sun exposure and water use to prevent over-watering. Zone trees and understory plantings separately. Tie systems to central weather station to align with precipitation patterns.

Inspect system regularly for leaks or overspraying. Switch out to more efficient components when resources allow. Reduce use once landscapes establish. Ensure plans and resources exist for supplemental watering during extreme heat events.

Furniture, Lighting, and Equipment

Source items from a consistent list of suppliers to keep replacement and upkeep efficient. Select durable materials to reduce wear from use, weather, and sun exposure. Ensure an adequate percentage of furniture at each amenity location supports accessibility requirements. Utilize efficient and Dark Skies or equivalent lighting, and consider the use of motion sensors to minimize light pollution.

Replace or repair damaged, unusable, or inaccessible furniture. Ensure there is clear access and pathways to seating and picnic areas. Upgrade lighting fixtures to more efficient lamp types.

Playgrounds and Fitness Equipment

Select equipment that is durable and provides opportunities for inclusive play and exercise for people of all ages and abilities. Ensure there are adequate resources for rest and hydration nearby.

Inspect protective surfacing and fiber mulch to ensure proper depth and safety compliance around play and fitness equipment. Visually inspect equipment for signs of rust, splintering, or other safety concerns and perform corrective actions when discovered.

Shelters and Restrooms

Source items from a consistent list of suppliers to keep replacement and upkeep efficient. Select durable materials to reduce wear from use, abuse, weather, and sun exposure. Provide lighting and timed locks for safety. Ensure to accommodate accessible pathways, hardware, access, and maneuverability.

Clean restrooms regularly and after large events. Monitor use and ensure restrooms can support recreational events and activities during all seasons.

7.3 PROJECT PRIORITIZATION

Each draft park and trail project was presented to the public for review and consideration. The boards included the project pages and trail map that highlighted existing amenity conditions, site constraints, and recommended upgrades. The project priority ranking (next page) reflects the results of the public input on how important each of the projects are to the community. Each project received a rough, high-level cost estimate in order to help understand the order of magnitude for each investment.

The intent of this prioritization and Capital Improvement Plan is for each project to be completed in full in the order of their ranking - as budgets allow. The project pages represent a starting point for improvements that could be implemented for each site in order to get them up to best practices and standards. Additional features or amenities could be included at the discretion of the City, knowing that additional costs spent may take away from improvements at other sites, which could work against the value of Equitable Access. Final decisions on each project design will happen during the design process based on available funding and community feedback. Total project costs are included for each project, including construction and soft costs, but excluding escalation due to inflation. See Appendix for full cost breakdowns on project cost sheets.

Community members rate projects at Open House #2

Priority	Project Name	Project Type	Project Cost	Description
1	Riverview Park	Park	$ 6,368,700	Existing park renovation
2	Pool at Henry Hill Park	Park	not costed**	(Pending property sale, recommendations not included)
3	North Riverview Park	Park	not costed**	(Ball field and parking areas to be sold, recommendations not included)
4	Henry Hill Park	Park	$4,927,000	Existing park renovation
5	Trail E	Trail	$7,768,400	Trail along City Property B, connecting Independence Landing with South Main Street
6	Independence Landing	Park	$703,000	Recently developed park minor improvements
7	Trail F	Trail	$544,700	Trail Project - Main St to Willamette River Trail, North of Dog Park
8	Trail B	Trail	$5,336,500	Trail Project - Along Ash Creek, between N. Gun Club Rd, and Main St
9	Pioneer Park	Park	$3,570,000	Existing park renovation
10	Mt Fir Park	Park	$2,899,000	Existing park renovation
11	Trail A	Trail	$3,120,000	Trail Project - Along Ash Creek, between the Western City boundary to N. Gun Club Rd (includes Access Easement)
12	Pfaff Park	Park	$2,608,000	Existing park renovation
13	Dog Park	Park	$1,278,000	Existing park renovation
14	Trail G	Trail	$1,121,900	Trail Project - Along South Fork Ash Creek, West of Mt. Fir Park
15	Grand Street Park Field	Park	$1,567,000	Existing park renovation
16	Trail D	Trail	$3,699,800	Trail Project - Along Western edge of Wastewater Treatment Plant, from Monmouth St. to Polk St
17	Trail C	Trail	$2,047,500	Trail Project - On property North of Wastewater Treatment Plant, West of Williams St.
18	Sunset Meadows Park	Park	$3,400	Recently developed park minor improvements. Could be installed with operational funds by City staff.
*	Trail H	Trail	$3,682,500	Trail Project as part of private development in Central Talmadge Plan
*	Trail I	Trail	$5,776,500	Trail Project as part of private development in Southwest Independence Concept Plan

* Not ranked by public input. Will be part of future private land development.
** Public prioritization survey occurred prior to properties being listed on sale.

7.4 RECOMMENDATIONS FOR PARK SITES

// PROCESS OVERVIEW

Building off of the amenity inventory, the team considered the development constraints and assessed which amenities were not feasible to add to each site. This could be due to one or multiple constraints that made these added amenities impractical to include in the final project list.

After this feasibility review, proposed improvements were identified for each site that were a combination of improved existing features and added features. The following pages explore how each site can move towards the Project Values, and infill desired amenities across the park system, with a list of recommended improvements.

Park Amenities Inventory Summary

	path/trail	canopy/shade	picnic	water access	playground	lawn	sports facility / fitness	pets	gathering
Pfaff Park	●	●	●	⊗	●	●	●	●	○
Sunset Meadows Park	●	●	●	⊗	●	●	⊗	●	⊗
Pioneer Park	○	●	●	○	●	●	⊗	●	⊗
Riverview Park	●	●	●	●	●	●	⊗	●	●
Mt. Fir Park	●	●	●	●	○	●	○	●	⊗
Henry Hill Park	●	●	●	⊗	●	●	⊗	●	⊗
North Riverview Park	Future property ownership uncertain at time of this Plan. No recommendations included.								
Dog Park	●	●	⊗	⊗	⊗	●	⊗	●	⊗
Independence Landing	●	●	○	⊗	⊗	●	○	○	⊗
Grand St. Park Field	●	●	○	⊗	⊗	●	○	○	⊗
Access Easement	Included in Trail A*								
City Property A	Included in Trail A*								
City Property B	Included in Trail E*								

● Amenity present in good condition

● Amenity present in condition needing improvement

○ Amenity not present

⊗ Amenity not feasible

* See trail recommendations beginning on page 126

PFAFF PARK

Aerial View

Existing Playground

Site Constraints

- None

Project Cost Estimate

$2,608,000

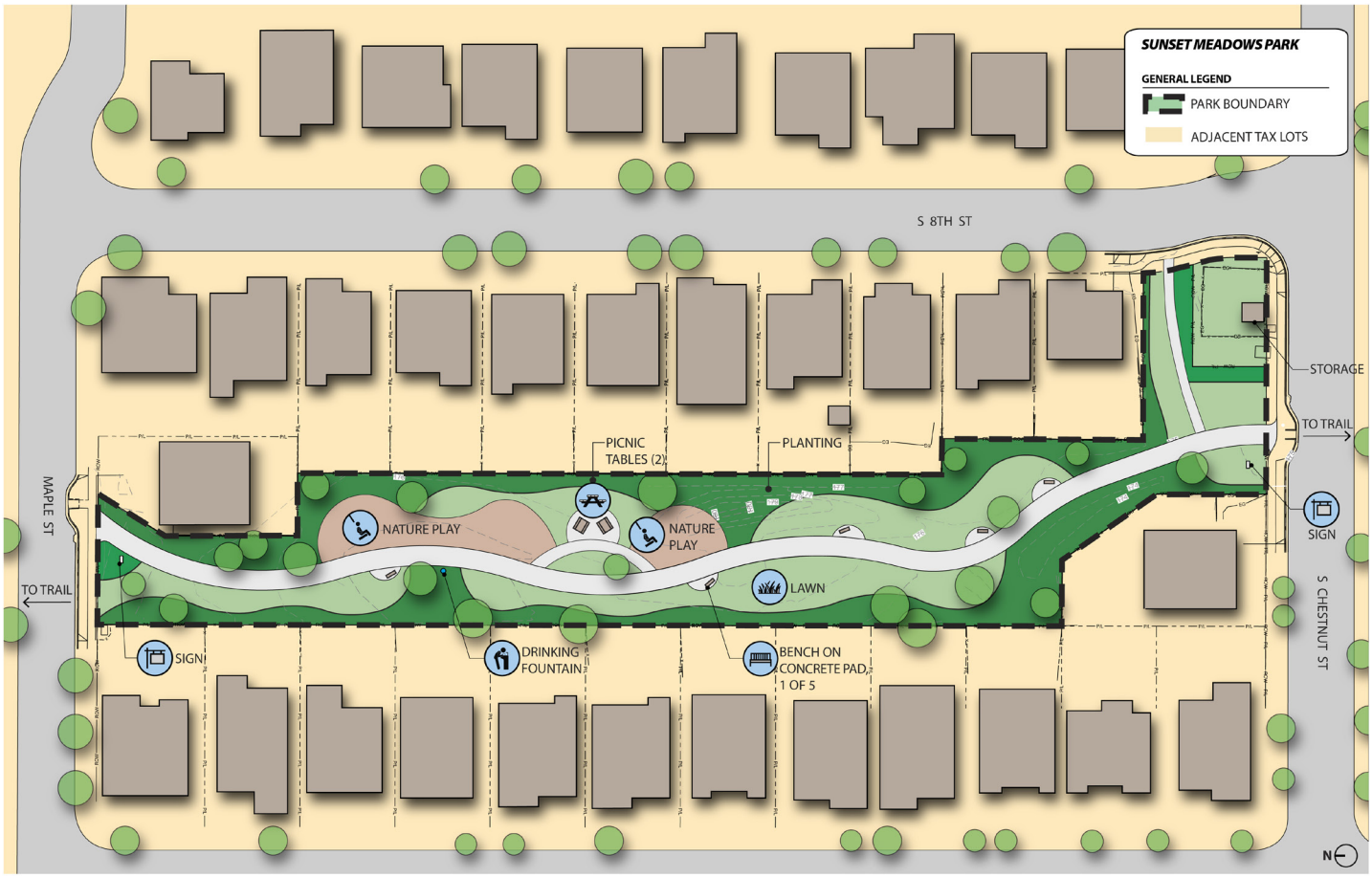
Community Ranking: 12

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	• Add Shade Trees to South Side of Lot
picnic	●	• Replace Picnic Table Under Shelter
water access	⊗	• No Access to Water
playground	●	• Replace Playground with Accessible and Durable Equipment
lawn	●	• Regrade and Replace Lawn With Plantings to Address Drainage Issue
sports facility	●	• Resurface and Re-Stripe Basketball Court
pet accommodations	●	
performance/events	○	
bike accommodations	●	• Add Bike Racks
vehicle parking	●	• Stripe Lot • Add a Driveway from N Gun Club Rd.
ADA parking	○	• Stripe for ADA Parking
public transport	●	
hiking/walking	●	• Replace Uneven Sidewalk
other		

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

SUNSET MEADOWS PARK



Concrete Circulation Path and Benches

Nature Play area

Site Constraints

- Newly constructed, low priority for additions or changes
- Limited space
- Close adjacency to residences

Project Cost Estimate

$3,400

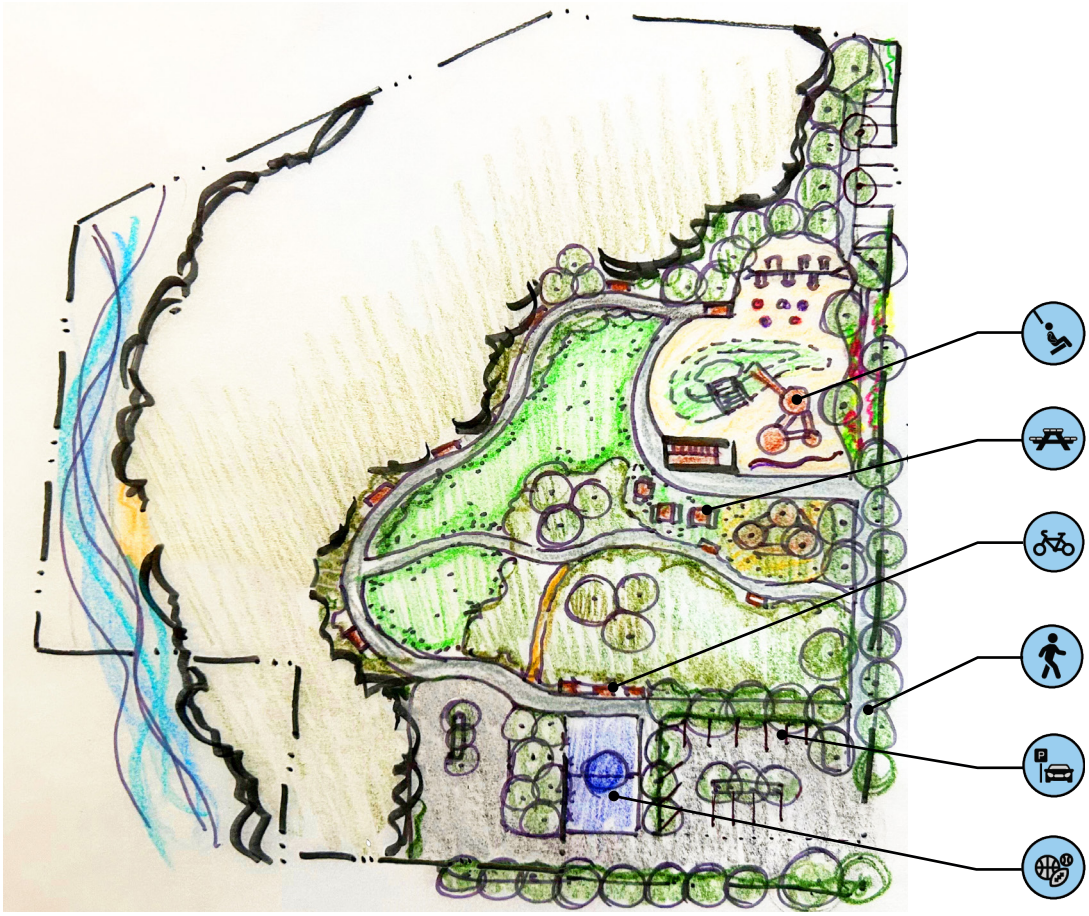
Community Ranking: 18

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	• Monitor newly planted trees and infill with additional shade trees as needed
picnic	●	
water access	⊗	• No Access to Water
playground	●	
lawn	●	
sports facility	⊗	• Limited Space
pet accommodations	●	
performance/events	⊗	• Limited Space
bike accommodations	○	• Add Bike Racks
vehicle parking	●	
ADA parking	⊗	• No space on site for ADA Stalls
public transport	●	
hiking/walking	●	
other		

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

PIONEER PARK



Birdseye View of Open Lawn and the Playground

Water Facility and Playground Edge

Site Constraints

- Ash Creek floodplain (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities
- No public sidewalks for access

Project Cost Estimate

$3,570,000

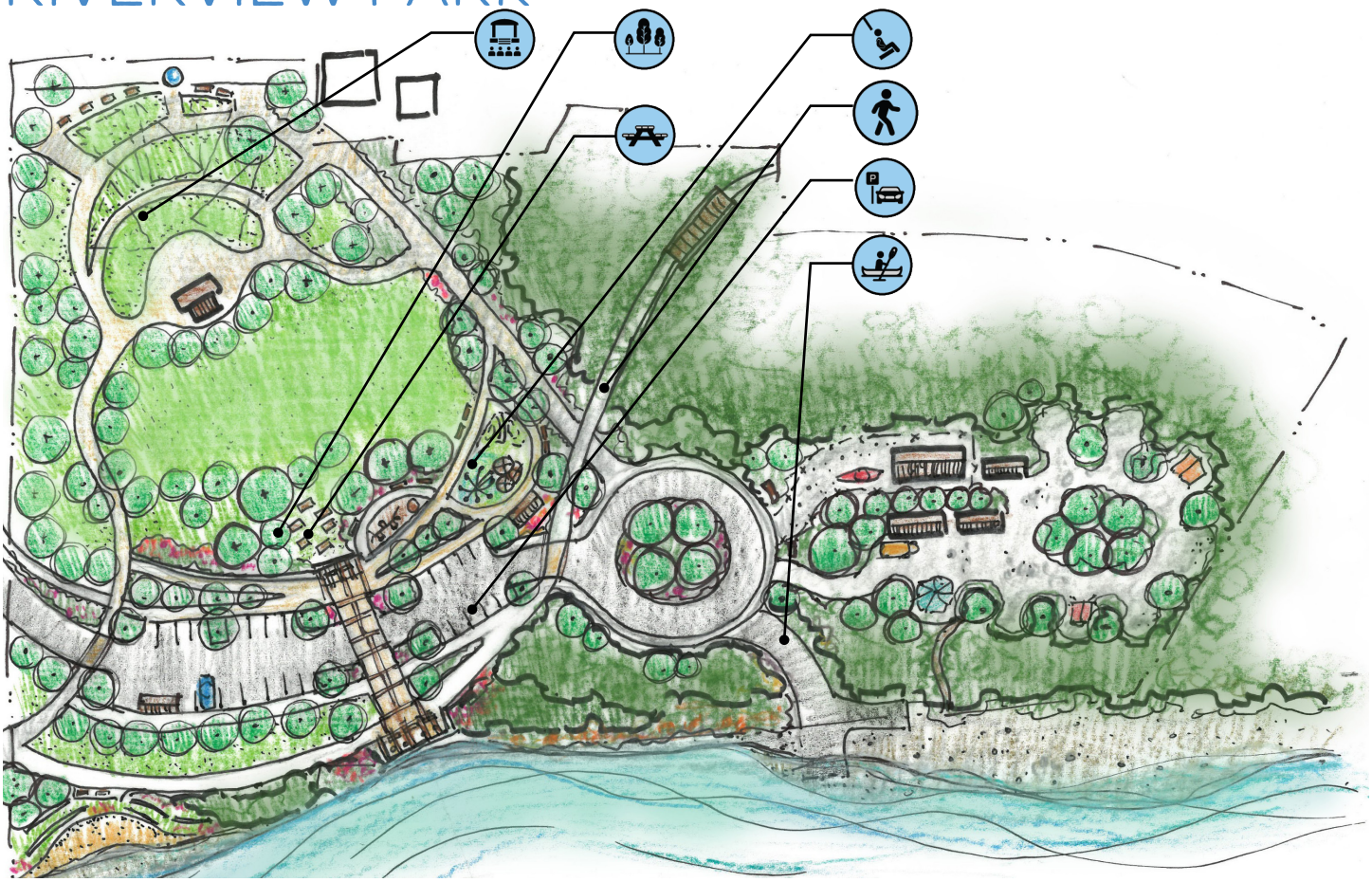
Community Ranking: 9

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	
picnic	●	• Replace Picnic Tables, Add Accessible (Flat, Paved Surface) Walkways to Picnic Area
water access	○	• Formalize Footpath Adjacent to Site: Ash Creek Trail Connection
playground	●	• Replace Playground with Accessible and Durable Equipment
lawn	●	
sports facility	⊗	• Consider Half Court Basketball
pet accommodations	●	
performance/events	⊗	• Limited Space
bike accommodations	○	• Add Bike Racks
vehicle parking	●	• Pave and Stripe Lot • Add Signage to Clarify Where to Park • Construct frontage on 7th St.
ADA parking	○	• Stripe for ADA Parking
public transport	●	
hiking/walking	○	• Add Public Sidewalk/Paved Pathways and Other Frontage Improvements for Access Into Site • Add internal walkways with benches and site lighting
other		

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

RIVERVIEW PARK



Birdseye view: Amphitheater, Lawn, Riverfront Parking

Willamette River from Boat Launch/Gravel Beach

Site Constraints

- Located in floodplain of Willamette River and Ask Creek (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require stormwater management facilities
- Steep slopes at the river will make access challenging

Project Cost Estimate

$6,368,700

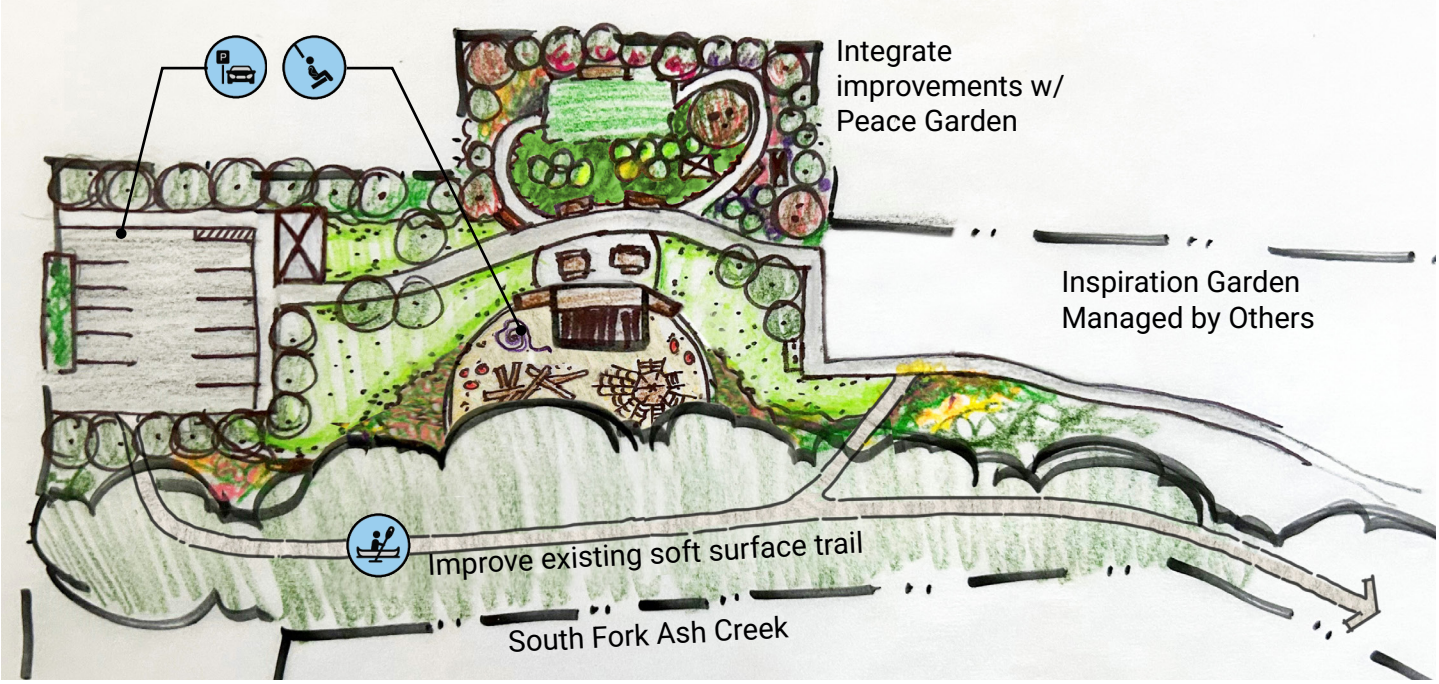
Community Ranking: 1

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	• Replace Missing/Dead Landscape Planting and Trees
picnic	●	• Add Picnic Tables
water access	●	• Accessible Path to the River
playground	●	• Replace Playground with Accessible and Durable Equipment
lawn	●	
sports facility	⊗	
pet accommodations	●	
performance/events	●	• Add infrastructure to add shade canopies over amphitheater
bike accommodations	●	
vehicle parking	●	• Redesign parking lot to accommodate required capacity and flexibility for events. Design should comply with Willamette River Greenway Rules to accommodate pathway(s), safe multi-modal uses, and access to the river. • Add Clear Signage • Add EV charging stations
ADA parking	○	• Stripe for ADA Parking
public transport	●	
hiking/walking	●	• Safe Trail Connection from Ash Creek Bridge to Independence Landing. Locate around parking lot to minimize pedestrian-vehicle conflicts with clear wayfinding.
other		Campground: •Upgrade Showers •Add Picnic Tables and Benches •Delineate Campsite Perimeter/Edges •Site Markers and Space Numbers

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

MT. FIR PARK



Park Entry Gravel Lot with Raingarden, and Bike Rack

Open Flexible Lawn Space with Some Shade Trees

Site Constraints

- Permitting adjacent to Ash Creek (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities
- Adjacent Property is designated with Hazmat requirements, so any land expansion or trail development could be affected

Project Cost Estimate

$2,899,000

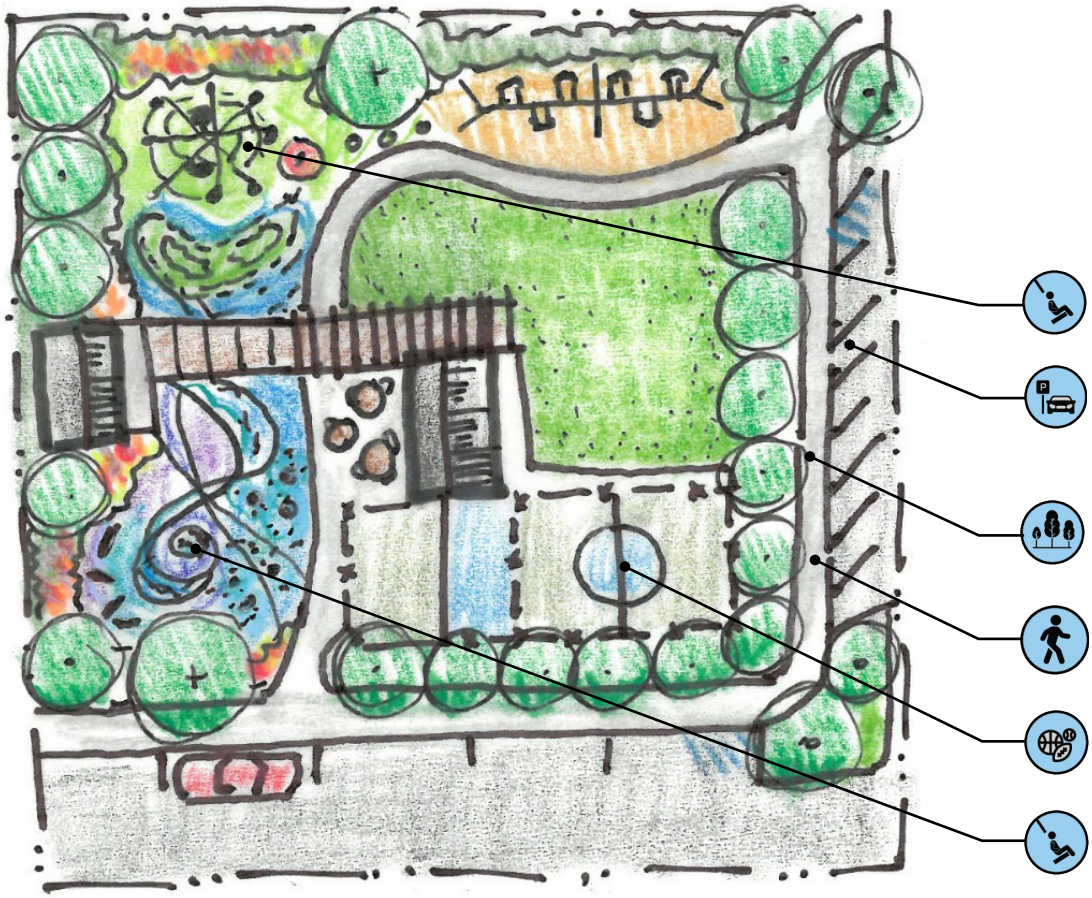
Community Ranking: 10

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	
picnic	●	
water access	●	• See Trail - G project
playground	○	• Small Nature Playground
lawn	●	
sports facility	○	
pet accommodations	●	• Add Pet Water Station
performance/events	⊗	• Limited Space
bike accommodations	●	
vehicle parking	●	• North Lot: Pave and Stripe Lot
ADA parking	●	• North Lot: Stripe for ADA Parking
public transport	●	
hiking/walking	●	
other		• Drinking Fountains with Dog Bowl • Permanent Restroom Structure • Pollinator Garden

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

HENRY HILL PARK



Bike rack, Playground, and Community Garden Sheds

Corner View at I St. and 4th St.

Site Constraints

- Required right of way improvements

Project Cost Estimate

$4,927,000

Community Ranking: 4

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	• Add Shade Trees Along South Edge of East Property
picnic	●	• Add New Picnic Table Under Shelter
water access	⊗	• Not Adjacent to Water
playground	●	• Replace Playground with Accessible and Durable Equipment • Include splash pad in play area
lawn	●	
sports facility	○	• Consider Half Court Basketball
pet accommodations	●	
performance/events	⊗	• Limited Space
bike accommodations	●	• Replace Bike Racks
vehicle parking	●	• Construct Frontage on 4th Street and on I Street.
ADA parking	●	• Stripe for ADA Parking
public transport	●	
hiking/walking	●	• Repave Cracked Paths • Accessible Walking/Circulation Path (flat, paved surface) • Public sidewalk/frontage improvements
other		• Drinking Fountain with Dog Bowl • Frontage improvements required on I St and 5th St

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

INDEPENDENCE DOG PARK

Shade Trees, Seating, and Dog Play Challenges

Fenced-In Open Lawn Space with Some Shade

Site Constraints

- Specialty use

Project Cost Estimate

$1,278,000

Community Ranking: 13

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	• Additional Shade Trees
picnic	⊗	• Conflict of Uses
water access	⊗	• Not Adjacent to Water
playground	⊗	• Conflict of Uses
lawn	●	• Consider Converting Some/All Lawn Area to Wood Bark Mulch
sports facility	⊗	• Conflict of Uses
pet accommodations	●	• Update or Add Obstacle Course Items
performance/events	⊗	• Conflict of Uses
bike accommodations	○	• Add Bike Racks
vehicle parking	●	• Pave and Stripe Lot
ADA parking	●	• Stripe for ADA Parking
public transport	●	
hiking/walking	●	• Paved Sidewalk to Connect to Willamette River Trail and Main St.
other		

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

INDEPENDENCE LANDING PARK

Seating along gravel connection trail

Concrete promenade along river

Site Constraints

- Newly constructed park may not warrant additional investments
- New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities site

Project Cost Estimate

$703,000

Community Ranking: 6

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	• Add Canopy Trees for Shade
picnic	○	• Add Picnic Areas/Tables
water access	⊗	• Access at adjacent Riverview Park
playground	⊗	• Playground at adjacent Riverview Park
lawn	●	
sports facility	○	
pet accommodations	○	• Add Dog Waste Stations
performance/events	⊗	• Nearby Amphitheater at Riverview Park
bike accommodations	●	• Add Bike Racks
vehicle parking	⊗	• Lack of Space. Use In Adjacent Lots
ADA parking	⊗	• Lack of Space. Use In Adjacent Lots
public transport	●	
hiking/walking	●	
other		• Drinking Fountains with Dog Bowl

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

GRAND STREET PARK

Open Informal Lawn Space, Unirrigated

Willamette River Trail Concrete Path Connection

Site Constraints

- New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities site

Project Cost Estimate

$1,567,000

Community Ranking: 15

Amenity Recommendations

	Existing	Recommendations
canopy/shade	●	• Add Canopy Trees Along West Side of Path for Shade
picnic	○	• Picnic Shelters and Tables to Support Informal Sports
water access	⊗	• Not Adjacent to Water
playground	⊗	• Nearby Playground at Riverview Park
lawn	●	
sports facility	○	
pet accommodations	○	
performance/events	⊗	• Nearby Amphitheater at Riverview Park
bike accommodations	○	• Add Bike Racks
vehicle parking	●	• Pave and Stripe Lot
ADA parking	●	• Stripe for ADA Parking
public transport	●	
hiking/walking	●	• Add Loop Path Around Park Open Space Perimeter
other		• Add Benches Along Walking Path

Existing Assessment: ● Amenity present in good condition ● Amenity present in condition needing improvement ○ Amenity not present ⊗ Amenity not feasible

7.5 TRAIL RECOMMENDATIONS

// OVERVIEW

A safe and connected trail network is a critical part of any city's park and open space system. It supports active recreational opportunities as well as multi-modal ways to travel around the city and to visit different parks and amenities.

Trail projects can be implemented independently or as segments that are a part of a park improvement or private development dedication. Many trails will require feasibility studies to understand the detailed constraints, permitting, and layout, access, and connection opportunities. They will also likely include integration of safe vehicular street crossings, wayfinding and interpretive signage, site furnishings, waste receptacles, and sometimes vehicular or bike parking.

UTILITY CORRIDORS

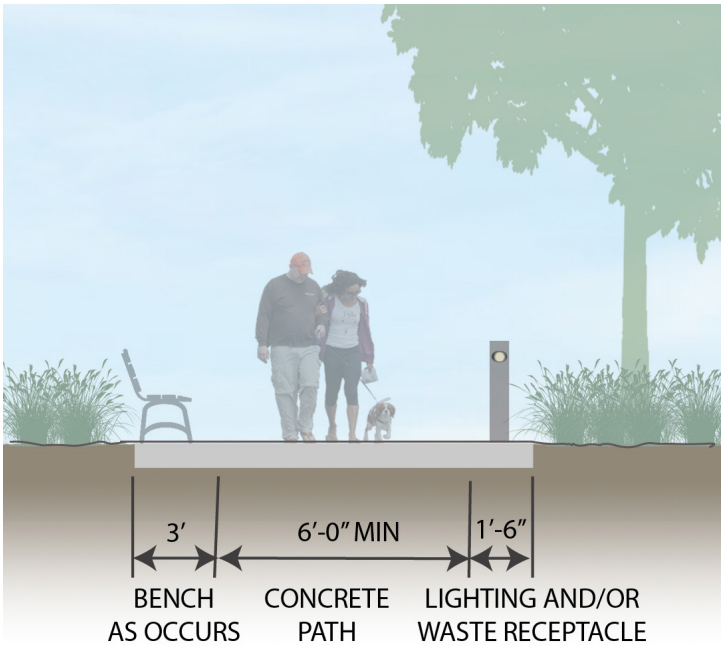
Areas adjacent to utility infrastructure provide good opportunities for public pathways due to their highly-restricted use. Features should be limited to simple pathways due to operational, maintenance, safety, and security constraints.

WATERWAYS

Pathways next to creeks and rivers are great places to enjoy a walk or run through Independence's natural environment. Informal soft-surface trails are a low cost way to support public recreation. However, they can become a maintenance burden from frequent use and erosion from flooding and heavy rain events. The unstable surfaces associated with soft-surface trails are also not universally accessible to all community members. Look for ways to formalize them with shared use raised trails when resources allow.

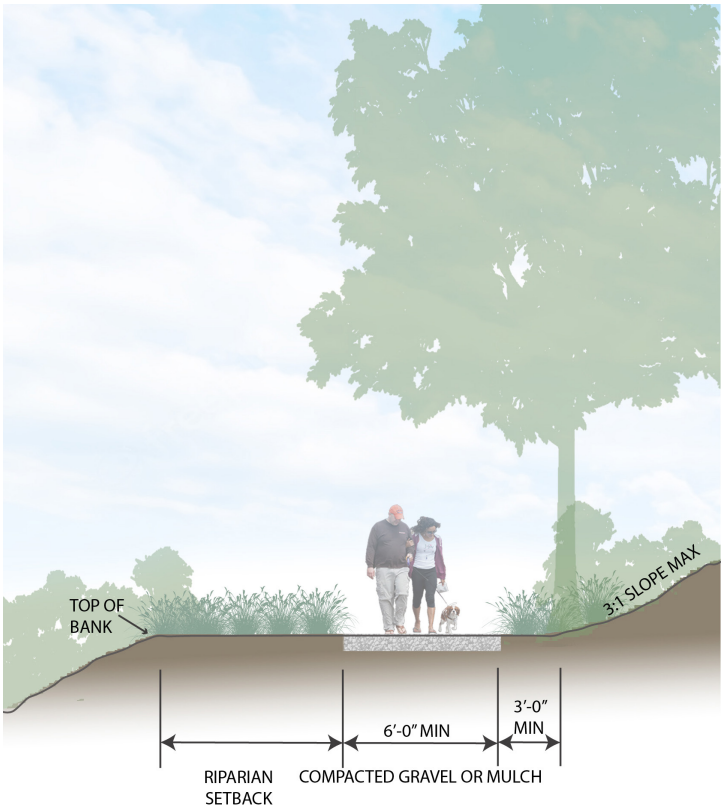
PATHWAY STANDARDS

Based on location, alignments, and site conditions and constraints, off-street pathways could be implemented in a variety of ways to meet project goals and budgets. Projects should use the following pathway configurations as a starting point for laying out pathways and trails that are part of developed parks or the City's trail network.



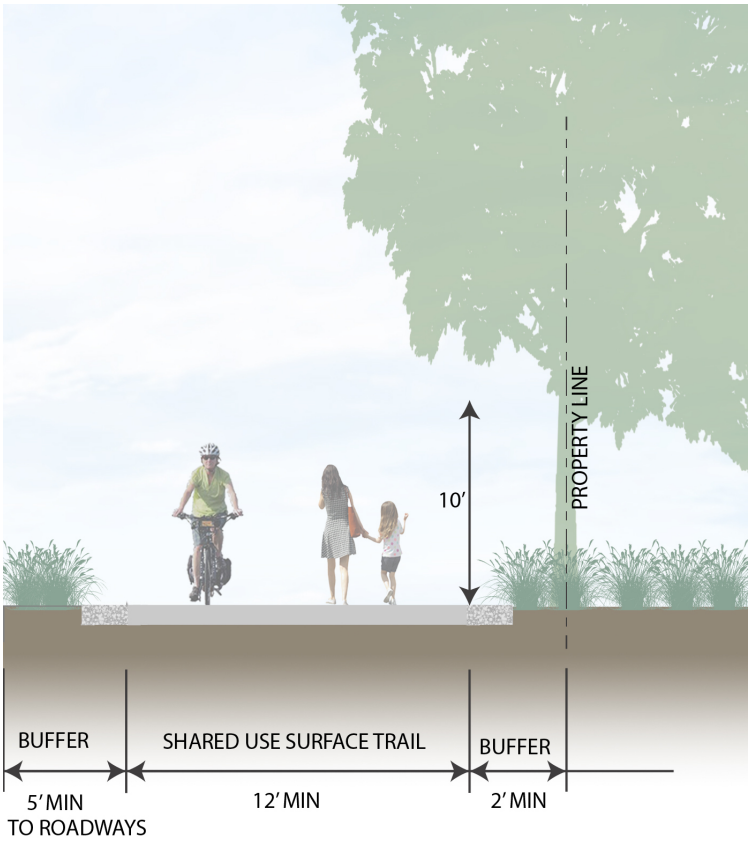
ON-SITE PATHWAY

Developed park sites should support circulation and exercise with hardscape pathways that connect parking, rights of way, and on-site amenities and features. Pathways should be well lit for safety and have multiple places for rest. Consider bird-friendly or dark sky compatible lighting fixtures in more sensitive areas.



SOFT-SURFACE TRAIL

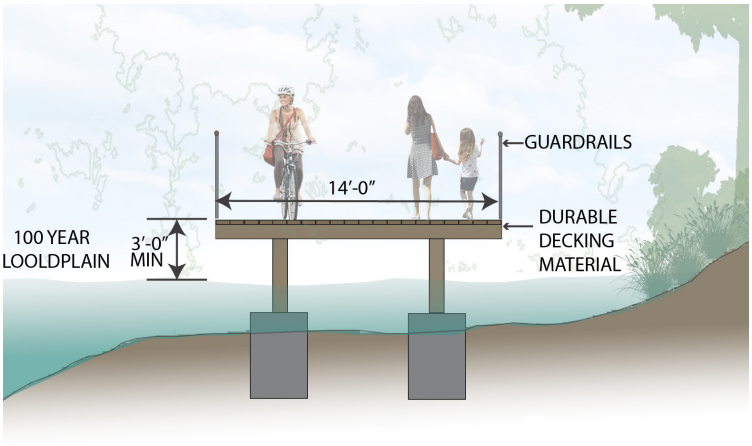
In some cases, establishing a soft-surface trail is beneficial to reduce construction costs and environmental impacts, and provide a more natural experience for users to support jogging and walking. Alignment should be careful of tree roots and overhead hazards. Adequate buffers should be kept adjacent to steep side slopes. Undertrail culverts should be utilized when crossing any drainageways to reduce erosion.



SHARED USE SURFACE TRAIL

The addition of shared-use trails is important to provide enhanced connectivity and a venue for the exercise and nature viewing. These trails should meet ODOT standards and allow for adequate two-way travel of bikes and pedestrians. Lighting, benches, or other features should not be provided when pathways are within utility easements.

Buffers should be established away from vehicular roadways as well as properly lines to ensure room for safety and maintenance. Include striping at vehicular crossings, and hand-activated signals should be also considered at high-traffic intersections.



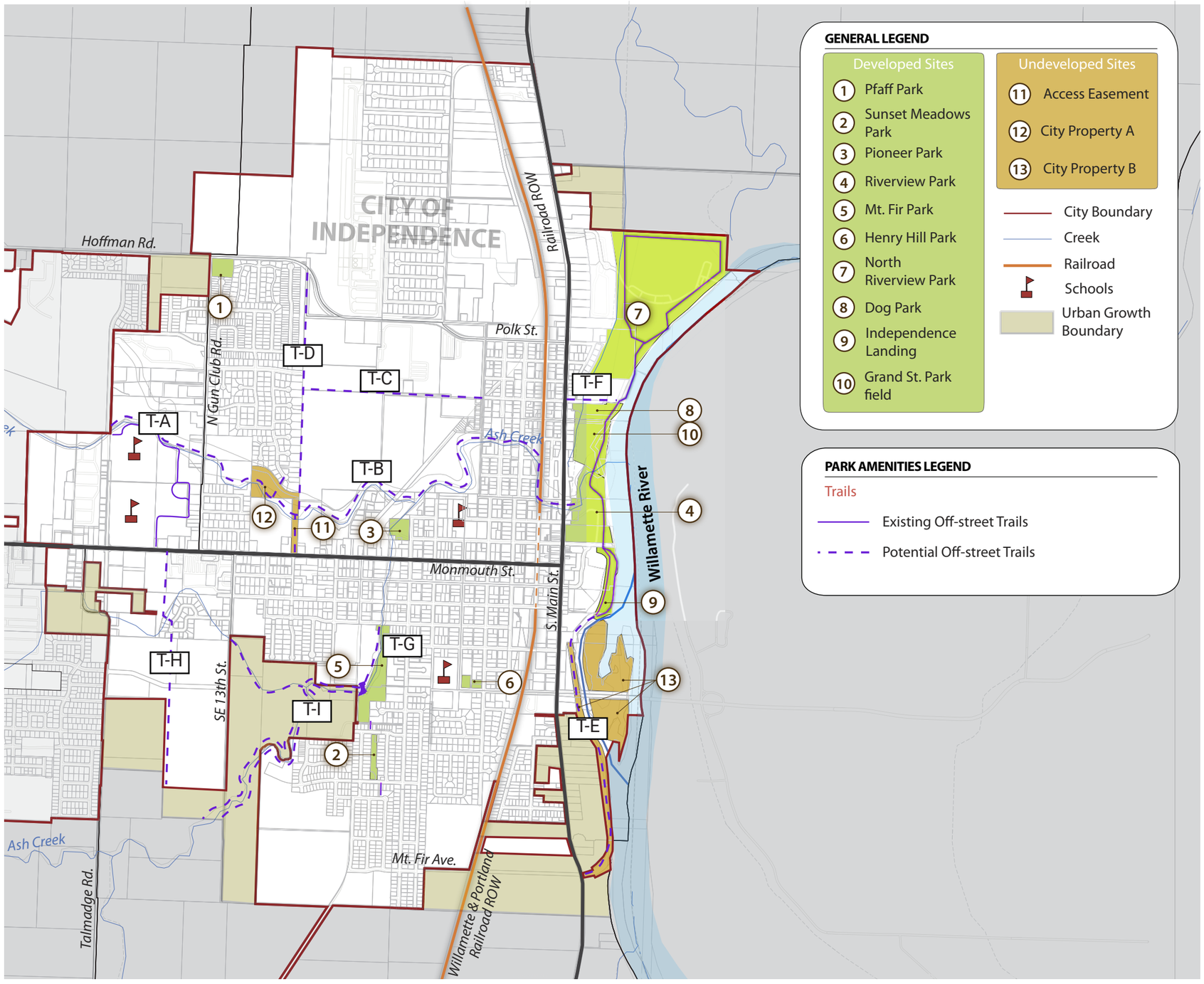
SHARED USE RAISED TRAIL

Some trail alignments intersect or are adjacent to the floodplain around Ash Creek. When layout out a trail in these areas, it will be necessary to align with permitting requirements for soil, vegetation, and wildlife disturbances, and mitigate impacts as required. Trails should be constructed of durable materials and determine if these structures should accommodate maintenance vehicle passage, or if alternate methods are appropriate.

TRAIL PROJECTS

// PROCESS OVERVIEW

As part of this PSMP process, it is recommended that all off-street trails and pathways be relocated from the Transportation System Plan to this one to align with City department responsibilities. Those potential projects create opportunities to improve connectivity for bikers and pedestrians and increase safe access to the City's parks and open spaces.



TRAIL PROJECT NUMBER	PRIORITY	LOCATION / EXTENTS	PROJECT COST	TRAIL TYPE	DESCRIPTION OF IMPROVEMENTS	CONSTRAINTS
T-A	11	Along Ash Creek, between Western City boundary to City Property A. Includes Access Easement and City Property A	$3,120,000	Shared Use Surface Trail - 0.11 miles Shared Use Raised Trail - 0.73 miles	Per the Monmouth Ash Creek Trail Master Plan, a phased implementation of raised and surface trailways, and road crossings. Encompasses Sections D & E and Crossing 5 & 6.	• Compliance with Scenic Resources requirements • Waterway permitting costs and time delays • Costs of raised walkways and bridges • Access easement of adjacent private properties
T-B	8	Along Ash Creek, between City Property A and Main St.	$5,336,500	Shared Use Raised Trail - 1.34 miles	Per the Monmouth Ash Creek Trail Master Plan, a phased implementation of raised and surface trailways, and road crossings. Encompasses Sections A, B, & C and Crossings 1, 2, 3, & 4.	• Compliance with Scenic Resources requirements • Waterway permitting costs and time delays • Costs of raised walkways and bridges • May need phased construction • Access easement of adjacent private properties
T-C	17	On Wastewater Treatment Plant property, West of Williams St	$2,047,500	Shared Use Surface Trail - 0.52 miles		• Access, security, and land use of Water and Wastewater Treatment Plant (WWTP) • On-street sections may trigger unanticipated street improvements • Path not allowed on WWTP site and would go through industrial properties. (Not feasible)
T-D	16	Along Western edge of Wastewater Treatment Plant, from Monmouth St. to Polk St.	$3,699,800	Shared Use Surface Trail - 0.64 miles Shared Use Raised Trail - 0.07 miles		• Access, security, and land use of Waste Water Treatment Plant • Waterway permitting costs and time delays • Existing wetland and stormwater drainage path
T-E	5	Along City Property B, connecting Independence Landing with S. Main St.	$7,768,400	Per South Willamette River Trail Refinement Concept, mix of raised and surface trails. Trail types should be re-assessed to avoid constructing surface pathways in the floodplain.		• Waterway permitting costs and time delays • Costs of raised walkways and bridges • Access easement of adjacent private properties
T-F	7	Main St to Willamette river Trail, North of the Dog Park	$544,700	Shared Use Surface Trail - 0.16 miles	Widened sidewalk connection from Main St, around future improved parking lot at Dog Park	
T-G	14	Along South Fork Ash Creek, on West side of Mt. Fir Park	$1,121,900	Shared Use Raised Trail - 0.20 miles	Raised trail and bridge crossing tied into future parking lot improvements at Mt Fir Park.	• Waterway permitting costs and time delays • Costs of raised walkways and bridges • Requires bridge condition assessment • May need phased construction
T-H	*	East of Talmadge Rd, between Southern City boundary and Monmouth St.	$3,682,500	To be determined by future layout by development	Reference Central Talmadge Plan	
T-I	*	Along South Fork Ash Creek, as part of the SW Concept Plan	$ 5,776,500	To be determined by future layout by development	Reference Southwest Independence Concept Plan	• Waterway permitting costs and time delays • Costs of raised walkways and bridges

* Not ranked by public input. Will be part of future private land development.

7.6 POTENTIAL FUNDING STRATEGIES AND SOURCES

Park maintenance and improvements require money and staff time to implement and provide the long-term care needed to keep things operational. The City depends on public funding to finance the park and trail systems, including the recommended improvements included in this Plan. As the plan is implemented, the City should look at a variety of sources to provide the community the recreational and natural environments that align with their values.

CURRENT SOURCES

GENERAL FUND

Money collected through taxes gets distributed through the general fund on an annual basis. This resource stream pays for City staff time and maintenance costs of the City's parks and trails.

SDCs

System Development Charges will be reassessed as a follow up to this Plan in order to align with anticipated resource needs. These charges can be used for physical improvements to park lands.

PRIVATE DEVELOPMENT DEDICATIONS

Additional parks and trails can be added to the City's system through private development. This Plan makes recommendations on how best to ensure that land dedicated to the City for public recreational uses meets requirements that provide conditions to support the amenities desired.

BONDS AND LEVIES

Depending on local political viability, direct public funding is a common way to support ongoing maintenance needs and new capital projects. The City has received funding from Parks levies in the past.

POTENTIAL ADDITIONAL SOURCES

Other examples of ways to supplement funding for new capital improvements or upgrades to existing parks and trails include:

- Park maintenance utility fees
- User fees
- Parking fees
- Event fees
- Donations
- Volunteer maintenance labor

GRANTS

The City regularly applies for additional grants to help fund City infrastructure. Parks and trails are no exception, and there are multiple avenues to receive supplemental project funding. Grant funds typically come with requirements around one or more topics relating to things such as equity, environmental conservation or restoration, public health, transportation, resilience, or water quality. These sources could be a great resource to help support some of the additional features on a park project to help enhance the overall experience and community benefit. They could also accelerate the implementation of projects above what the other typical funding streams can support. Since grants are not a regular, guaranteed revenue source, they cannot be relied upon when considering project implementation and phasing.

Common sources are listed below (see Appendix for full matrix of funding opportunities).

- Federal Emergency Management Agency (FEMA)
- Oregon State Parks
- Oregon Parks and Recreation District
- Oregon Department of Fish and Wildlife
- Department of Environmental Quality
- Oregon Department of Land Conservation and Development

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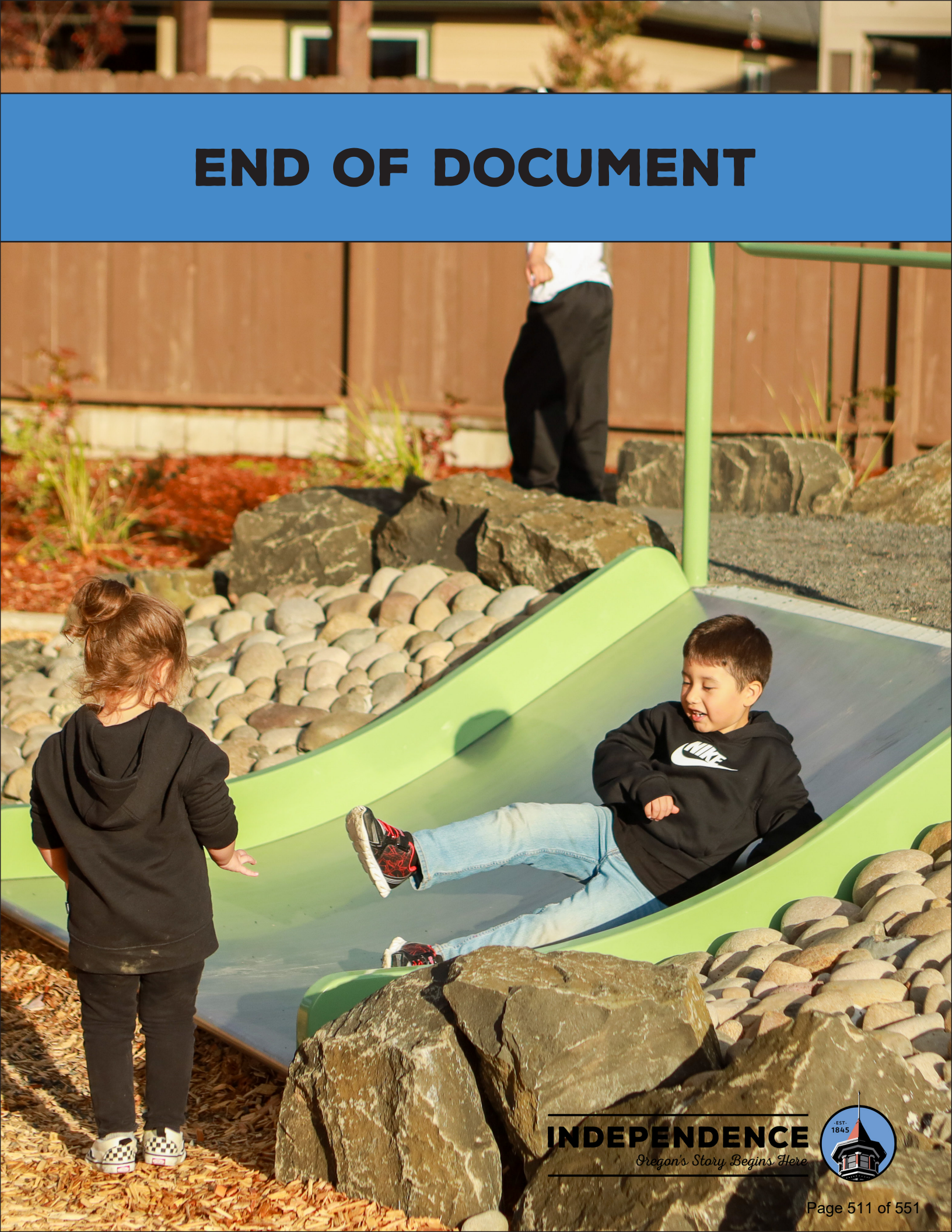

INDEPENDENCE
Oregon's Story Begins Here

Project Title:	Location:
Independence PSMP - Riverview	**201 Osprey Ln, Independence, OR 97351**

Project Identifier:

CIP 1.1

Need For Project:
Priority #1 from Independence Park System Master Plan Survey #2

Objective:

Replace Missing/Dead Landscape Planting and Trees; Add picnic tables; Accessible Path to the River; Replace Playground with Accessible and Durable Equipment; Add infrastructure to add shade canopies over amphitheater; Reconstruct and restripe parking lot; add clear signage; stripe for ADA parking; Safe Trail Connection from Ash Creek Bridge to Independence Landing. Locate around the parking lot to minimize pedestrian-vehicle conflicts with clear wayfinding; Campground: upgrade showers; add picnic tables and benches; add campsite perimeter/edges/ poles and space numbers

Design Considerations:

- Located in floodplain of Willamette River and Ask Creek (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require stormwater management facilities

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars, Rounded)
Park Amenities					
Concrete Sidewalks	2,056	SY	$ 138.00	$ 283,728	
Picnic Table	6	EA	$ 1,800	$ 10,800	
Park Bench	19	EA	$ 1,200	$ 22,800	
Picnic Shelter	1	EA	$ 80,000	$ 80,000	
Storage	1	LS	$ 12,000	$ 12,000	
Canopy	15,000	SF	$ 50	$ 750,000	
Transportation / Parking					
Asphalt Removal	6,000	SY	$ 18	$ 108,000	
Asphalt Surfacing	6,000	SY	$ 95	$ 570,000	
Striping - Parking	576	LF	$ 2	$ 1,152	
Concrete Sidewalks	1,273	SY	$ 138	$ 175,674	
ADA Curb Ramp	4	EA	$ 4,000	$ 16,000	
ADA Signage	6	EA	$ 500	$ 3,000	
Bike Racks	1	EA	$ 650	$ 650	
Safety Signage	8	EA	$ 78	$ 624	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 87,500	$ 87,500	
Lawn/Plantings					
Sod, bluegrass, on level ground, 1000 sf	12	MSF	$ 708	$ 8,496	
Tree (soil and mulch included)	15	EA	$ 600	$ 9,000	
General Understory Planting (soil and mulch included)	60,000	SF	$ 8	$ 480,000	
Irrigation - Replace	120,000	SF	$ 2	$ 240,000	
Irrigation - New	60,000	SF	$ 3	$ 150,000	
Playground					
Equipment - Playground	1	LS	$ 250,000	$ 250,000	
Utilities					
Sanitary Sewer Upgrade	1	LS	$ 35,000	$ 35,000	
Pedestrian Pathway Lighting, assume 1 every 100 ft of pathway	19	EA	$ 2,500	$ 47,500	
Parking Illumination, assume 1 per 3500 SF of parking	15	EA	$ 5,000	$ 75,000	
Power	1	LS	$ 96,300	$ 96,300	

Project Title:	Location:
Independence PSMP - Riverview	**201 Osprey Ln, Independence, OR 97351**

Project Identifier:

CIP 1.1

Need For Project:
Priority #1 from Independence Park System Master Plan Survey #2

Objective:

Replace Missing/Dead Landscape Planting and Trees; Add picnic tables; Accessible Path to the River; Replace Playground with Accessible and Durable Equipment; Add infrastructure to add shade canopies over amphitheater; Reconstruct and restripe parking lot; add clear signage; stripe for ADA parking; Safe Trail Connection from Ash Creek Bridge to Independence Landing. Locate around the parking lot to minimize pedestrian-vehicle conflicts with clear wayfinding; Campground: upgrade showers; add picnic tables and benches; add campsite perimeter/edges/ poles and space numbers

Design Considerations:

- Located in floodplain of Willamette River and Ask Creek (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require stormwater management facilities

Campground					
Camp Host Spot	1	EA	$ 5,000	$ 5,000	
Campground Spigot Repairs	8	EA	$ 3,000	$ 24,000	
Camp Site Repairs	8	EA	$ 1,000	$ 8,000	
Picnic Table	8	EA	$ 1,800	$ 14,400	
Showers - Upgrade	50	SF	$ 140	$ 7,000	
Gravel Parking Lot	47,000	SF	$ 9	$ 423,000	
			Construction Subtotal (ROUNDED)		***$ 2,835,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 283,500	
Bonding			5.0%	$ 141,750	
Contractor Overhead and Profit			10%	$ 283,500	
Prevailing Wages			3.0%	$ 85,050	
			Additional Elements Subtotal (ROUNDED)		***$ 794,000***
			TOTAL CONSTRUCTION COST (ROUNDED)		***$ 3,629,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 544,350	
Engineering - Construction Contract Administration and Observation			8.0%	$ 290,320	
Construction Permitting, includes 1200-C			2.5%	$ 90,725	
Geotechnical Investigation			3.0%	$ 108,870	
Environmental and Permitting			4.0%	$ 145,160	
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			2.5%	$ 90,725	
			Plans, Permitting, and Contract Documents Subtotal (ROUNDED)		***$ 1,270,000***
			Total Project Costs (rounded, without escalation or contingency)		***$ 4,899,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$1,469,700
			Total Project Costs (rounded, without escalation)		**$ 6,368,700**

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Project Title:	Location:
Independence PSMP - Henry Hill Park	**750 S 5th St, Independence, OR 97351**

Project Identifier:

CIP 1.2

Need For Project:

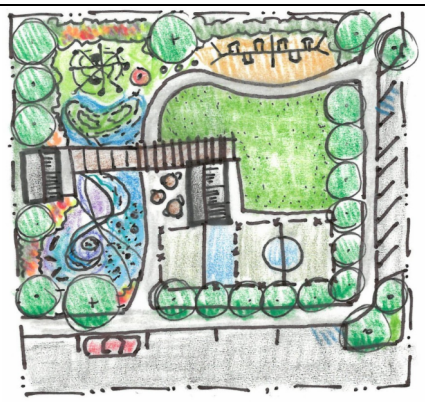
Priority #4 from Independence Park System Master Plan Survey #2

Objective:

Add Shade Trees Along South Edge of East Property; Add New Picnic Table Under Shelter; Replace Playground with Accessible and Durable Equipment; Replace Bike Racks; Construct Frontage on 4th Street and on I Street; Stripe for ADA Parking; Repave Cracked Paths; Accessible Walking/Circulation Path (flat, paved surface); Public sidewalk/frontage improvements; Drinking Fountain with Dog Bowl; CONSIDER: Half Court Basketball or Pickle-ball court

Design Considerations:

• Required right of way improvements



General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Park Amenities					
Picnic Table	3	EA	$ 1,800	$ 5,400	
Park Bench	4	EA	$ 1,200	$ 4,800	
Storage	1	LS	$ 12,000	$ 12,000	
Service Entrance	1	LS	$ 5,000	$ 5,000	
Concrete Sidewalks	227	SY	$ 138	$ 31,326	
Picnic Shelter	1	EA	$ 80,000	$ 80,000	
Bike Racks	1	EA	$ 650	$ 650	
Playground					
Equipment - Playground	1	LS	$ 250,000	$ 250,000	
Surfacing - Playground	2,500	SF	$ 32	$ 80,000	
Splash Pad - Flow Through	1	LS	$ 250,000	$ 250,000	
Transportation / Parking					
Striping - Parking	530	LF	$ 2	$ 1,060	
Frontage Improvements (Half Street)	300	LF	$ 950	$ 285,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 28,600	$ 28,600	
Utilities					
Lighting - Utilities	1	LS	$ 150,000	$ 150,000	
Pedestrian Pathway Lighting, assume 1 every 100 ft of pathway	1	EA	$ 150,000	$ 150,000	
Power	1	LS	$ 30,000	$ 30,000	
Restrooms - New	1	EA	$ 450,000	$ 450,000	
Sewer service	1	LS	$ 30,000	$ 30,000	
Water	1	LS	$ 30,000	$ 30,000	
Lawn/Plantings					
Sod, bluegrass, on level ground, 1000 sf	4	MSF	$ 708	$ 2,832	
Tree (soil and mulch included)	22	EA	$ 600	$ 13,200	
General Understory Planting (soil and mulch included)	13,000	SF	$ 8	$ 104,000	
Irrigation - Replace	13,000	SF	$ 2	$ 26,000	
Sports Facility					
Basketball Court - Concrete Surfacing	1,200	SF	$ 6	$ 7,200	
Pickleball Court - Concrete Surfacing	1,200	SY	$ 93	$ 111,600	
Lighting - Sports Facility	7	EA	$ 1,690	$ 11,830	
Striping - Sports Facility	4,800	LF	$ 1.00	$ 4,800	
Fencing	474	LF	$ 30	$ 14,220	
Asphalt Surfacing - Sports Facility	2,400	SF	$ 36	$ 86,400	
Fitness Equipment	3	EA	$ 1,500	$ 4,500	
			Construction Subtotal (ROUNDED)		***$ 2,260,000***

Project Title:	Location:
Independence PSMP - Henry Hill Park	**750 S 5th St, Independence, OR 97351**

Project Identifier:

CIP 1.2

Need For Project:

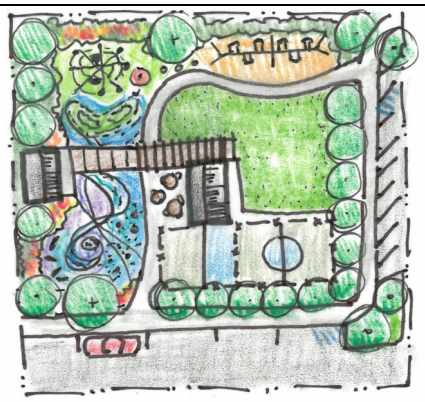
Priority #4 from Independence Park System Master Plan Survey #2

Objective:

Add Shade Trees Along South Edge of East Property; Add New Picnic Table Under Shelter; Replace Playground with Accessible and Durable Equipment; Replace Bike Racks; Construct Frontage on 4th Street and on I Street; Stripe for ADA Parking; Repave Cracked Paths; Accessible Walking/Circulation Path (flat, paved surface); Public sidewalk/frontage improvements; Drinking Fountain with Dog Bowl; CONSIDER: Half Court Basketball or Pickle-ball court

Design Considerations:

• Required right of way improvements



	Percentage	Item Cost	
Additional Elements (estimated % of above)			
Mobilization and Administration	10%	$ 226,000	
Bonding	5.0%	$ 113,000	
Contractor Overhead and Profit	10%	$ 226,000	
Prevailing Wages	3.0%	$ 67,800	
Additional Elements Subtotal (ROUNDED)			***$ 633,000***
TOTAL CONSTRUCTION COST (ROUNDED)			***$ 2,893,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)			
Engineering Design and Bid Phase Services	15%	$ 433,950	
Engineering - Construction Contract Administration and Observation	8.0%	$ 231,440	
Construction Permitting, includes 1200-C	3.5%	$ 101,255	
Geotechnical Investigation	2.0%	$ 57,860	
Environmental and Permitting	0.0%	$ -	*None anticipated.*
Legal, Administrative, and Funding, including right-of-way	2.5%	$ 72,325	
Plans, Permitting, and Contract Documents Subtotal (ROUNDED)			***$ 897,000***
Total Project Costs (rounded, without escalation or contingency)			***$ 3,790,000***
	Percentage	**Item Cost**	
Contingency (applied to total costs			
Contingency	##############		$1,137,000
Total Project Costs (rounded, without escalation)			**$ 4,927,000**

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Project Title:	Location:
Independence PSMP - Independence Landing	**375 Osprey Lane**

Project Identifier:

CIP 1.3

Need For Project:

Priority #5 from Independence Park System Master Plan Survey #2

Objective:

Add Canopy Trees for Shade; Add Picnic Areas/Tables; Existing Connection is a Desire Path: Pave Connection Path to River; Add Safety Signage; Add Dog Waste Stations; Add bike racks; Drinking Fountains with Dog Bowl

Design Considerations:

- Newly constructed park may not warrant additional investments
- New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities site

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Park Amenities					
Picnic Shelter	1	EA	$ 80,000	$ 80,000	
Picnic Table	6	EA	$ 1,800	$ 10,800	
Concrete Sidewalks	556	SY	$ 138	$ 76,728	
Drinking Fountain with pet bowl	1	EA	$ 5,000	$ 5,000	
Transportation / Parking					
Bike Racks	2	EA	$ 650	$ 1,300	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 27,000	$ 27,000	
Lawn/Plantings					
Tree (soil and mulch included)	20	EA	$ 600	$ 12,000	
General Understory Planting (soil and mulch included)	5,000	SF	$ 8	$ 40,000	
Irrigation - New	5,000	SF	$ 3	$ 12,500	
Utilities					
Water	1	LS	$ 30,000	$ 30,000	
			Construction Subtotal (ROUNDED)		***$ 295,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 29,500	
Bonding			5.0%	$ 14,750	
Contractor Overhead and Profit			10%	$ 29,500	
Prevailing Wages			3.0%	$ 8,850	
			Additional Elements Subtotal (ROUNDED)		***$ 83,000***
			TOTAL CONSTRUCTION COST (ROUNDED)		***$ 378,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 56,700	
Engineering - Construction Contract Administration and Observation			8.0%	$ 30,240	
Construction Permitting, includes 1200-C			3.5%	$ 13,230	
Geotechnical Investigation			5.0%	$ 18,900	
Environmental and Permitting			9.0%	$ 34,020	
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			2.5%	$ 9,450	
			Plans, Permitting, and Contract Documents Subtotal (ROUNDED)		***$ 163,000***
			Total Project Costs (rounded, without escalation or contingency)		***$ 541,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$162,300
Total Project Costs (rounded, without escalation)					**$ 703,000**

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Project Title:	Location:
Independence PSMP - Pioneer	**150 S 7th Street**

Project Identifier:

CIP 1.4

Need For Project:

Priority #6 from Independence Park System Master Plan Survey #2

Objective:

Replace Picnic Tables, Add Accessible (Flat, Paved Surface) Walkways to Picnic Area; Formalize Footpath Adjacent to Site: Ash Creek Trail Connection; Replace Playground with Accessible and Durable Equipment; Add Bike Racks; Pave and Stripe Lot; Add Signage to Clarify Where to Park; Construct frontage on 7th St. ; Stripe for ADA parking; Add Public Sidewalk/Paved Pathways and Other Frontage Improvements for Access Into Site; CONSIDER Half Court Basketball

Design Considerations:

- Ash Creek floodplain (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities
- No public sidewalks for access

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Park Amenities					
Asphalt Surfacing	114	SY	$ 95	$ 10,830	
Picnic Table	4	EA	$ 1,800	$ 7,200	
Trail / Dirt Paths	1,420	SF	$ 12	$ 17,040	
Concrete Sidewalks	706	SY	$ 138	$ 97,428	
Picnic Shelter	1	EA	$ 80,000	$ 80,000	
Playground					
Equipment - Playground	1	LS	$ 250,000	$ 250,000	
Transportation / Parking					
Asphalt Removal	1,119	SY	$ 18	$ 20,142	
Asphalt Surfacing	1,119	SY	$ 95	$ 106,305	
Striping - Parking	600	LF	$ 2	$ 1,200	
Concrete Sidewalks	107	SY	$ 138.00	$ 14,766	
ADA Curb Ramp	1	EA	$ 4,000	$ 4,000	
ADA Signage	2	EA	$ 500	$ 1,000	
Frontage Improvements (Half Street)	350	ft	$ 950	$ 332,500	
Bike Racks	2	EA	$ 650	$ 1,300	
Safety Signage	2	EA	$ 78	$ 156	
Stormwater management facilities	1	LS	$ 48,100	$ 48,100	
Utilities					
Lighting - Sports Facility	12	EA	$ 1,690	$ 20,280	
Pedestrian Pathway Lighting, assume 1 every 100 ft of pathway	8	EA	$ 2,500	$ 20,000	
Power	1	LS	$ 30,000	$ 30,000	
Restrooms - New	1	LS	$ 450,000	$ 450,000	
Sewer service	1	LS	$ 30,000	$ 30,000	
Water	1	LS	$ 30,000	$ 30,000	
Sports Facility					
1/2 Basketball Court - Concrete Surfacing	2,350	SF	$ 6	$ 14,100	
Striping - Sports Facility	2,351	LF	$ 1	$ 2,351	
			Construction Subtotal (ROUNDED)		***$ 1,589,000***
			Percentage	**Item Cost**	

Project Title:	Location:
Independence PSMP - Pioneer	**150 S 7th Street**

Project Identifier:

CIP 1.4

Need For Project:

Priority #6 from Independence Park System Master Plan Survey #2

Objective:

Replace Picnic Tables, Add Accessible (Flat, Paved Surface) Walkways to Picnic Area; Formalize Footpath Adjacent to Site: Ash Creek Trail Connection; Replace Playground with Accessible and Durable Equipment; Add Bike Racks; Pave and Stripe Lot; Add Signage to Clarify Where to Park; Construct frontage on 7th St. ; Stripe for ADA parking; Add Public Sidewalk/Paved Pathways and Other Frontage Improvements for Access Into Site; CONSIDER Half Court Basketball

Design Considerations:

- Ash Creek floodplain (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities
- No public sidewalks for access

Additional Elements (estimated % of above)			
Mobilization and Administration	10%	$ 158,900	
Bonding	5.0%	$ 79,450	
Contractor Overhead and Profit	10%	$ 158,900	
Prevailing Wages	3.0%	$ 47,670	
Additional Elements Subtotal (ROUNDED)			***$ 445,000***
TOTAL CONSTRUCTION COST (ROUNDED)			***$ 2,034,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)			
Engineering Design and Bid Phase Services	15%	$ 305,100	
Engineering - Construction Contract Administration and Observation	8.0%	$ 162,720	
Construction Permitting, includes 1200-C	2.5%	$ 50,850	
Geotechnical Investigation	2.0%	$ 40,680	
Environmental and Permitting	5.0%	$ 101,700	
Wetland Delineation			
Removal Fill Permits (USACE/ODSL/ODEQ)			
Floodplain Permits			
Legal, Administrative, and Funding, including right-of-way	2.5%	$ 50,850	
Plans, Permitting, and Contract Documents Subtotal (ROUNDED)			***$ 712,000***
Total Project Costs (rounded, without escalation or contingency)			***$ 2,746,000***
	Percentage	**Item Cost**	
Contingency (applied to total costs			
Contingency	30%		$823,800
Total Project Costs (rounded, without escalation)			**$ 3,570,000**

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Project Title:	Location:
Independence PSMP - Mt. Fir	**799 F St, Independence, OR 97351**

Project Identifier:

CIP 1.5

Need For Project:
Priority #7 from Independence Park System Master Plan Survey #2

Objective:
See Trail - G project; Small Nature Playground; Add Pet Water Station; North Lot: Pave and Stripe Lot; add ADA parking; Drinking Fountains with Dog Bowl

Design Considerations:
- Permitting adjacent to Ash Creek (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require stormwater management facilities
- Adjacent Property is designated with Hazmat requirements, so any land expansion or trail development could be affected

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars, Rounded)
Park Amenities					
Drinking Fountain with pet bowl	2	EA	$ 5,000	$ 10,000	
Concrete Sidewalks	362	SY	$ 138	$ 49,956	
Picnic Table	2	EA	$ 1,800	$ 3,600	
Picnic Shelter	1	LS	$ 80,000	$ 80,000	
Playground					
Small Nature Playground	1	LS	$ 150,000	$ 150,000	
Surfacing - Playground	2,900	SF	$ 32	$ 92,800	
Transportation / Parking					
Asphalt Surfacing	771	SY	$ 95	$ 73,245	
Striping - Parking	264	LF	$ 25	$ 6,600	
Concrete Sidewalks	157	SY	$ 138	$ 21,666	
ADA Signage	3		$ 500	$ 1,500	
ADA Curb Ramp	2		$ 4,000	$ 8,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 11,100	$ 11,100	
Lawn/Plantings					
Sod, bluegrass, on level ground, 1000 sf	9	MSF	$ 708	$ 6,372	
Tree (soil and mulch included)	15	EA	$ 600	$ 9,000	
General Understory Planting (soil and mulch included)	11,000	SF	$ 8	$ 88,000	
Irrigation - New	20,000	SF	$ 3	$ 50,000	
Utilities					
Sanitary Sewer Upgrade	1	LS	$ 75,000	$ 75,000	
Restrooms - New	1	LS	$ 450,000	$ 450,000	
Power	1	LS	$ 30,000	$ 30,000	
Parking Illumination, assume 1 per 3500 SF of parking	2	EA	$ 5,000	$ 10,000	
Pedestrian Pathway Lighting, assume 1 every 100 ft of pathway	6	EA	$ 2,500	$ 15,000	
Water	1	LS	$ 30,000	$ 30,000	
			Construction Subtotal (ROUNDED)		***$ 1,272,000***
			Percentage	**Item Cost**	

Project Title:	Location:
Independence PSMP - Mt. Fir	**799 F St, Independence, OR 97351**

Project Identifier:

CIP 1.5

Need For Project:
Priority #7 from Independence Park System Master Plan Survey #2

Objective:
See Trail - G project; Small Nature Playground; Add Pet Water Station; North Lot: Pave and Stripe Lot; add ADA parking; Drinking Fountains with Dog Bowl

Design Considerations:
- Permitting adjacent to Ash Creek (100-year floodplain and associated environmental permitting)
- New sidewalks and new/replaced pavements within the riparian zone will require stormwater management facilities
- Adjacent Property is designated with Hazmat requirements, so any land expansion or trail development could be affected

Additional Elements (estimated % of above)			
Mobilization and Administration	10%	$ 127,200	
Bonding	5.0%	$ 63,600	
Contractor Overhead and Profit	10%	$ 127,200	
Prevailing Wages	3.0%	$ 38,160	
Additional Elements Subtotal (ROUNDED)			***$ 356,000***
TOTAL CONSTRUCTION COST (ROUNDED)			***$ 1,628,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)			
Engineering Design and Bid Phase Services	15%	$ 244,200	
Engineering - Construction Contract Administration and Observation	8.0%	$ 130,240	
Construction Permitting, includes 1200-C	2.5%	$ 40,700	
Geotechnical Investigation	3.0%	$ 48,840	
Environmental and Permitting	6.0%	$ 97,680	
Phase 1 Environmental Site Assessment			
Wetland Delineation for Ash Creek Trail Connection			
Removal Fill Permits (USACE/ODSL/ODEQ)			
Floodplain Permits			
Legal, Administrative, and Funding, including right-of-way	2.5%	$ 40,700	
Plans, Permitting, and Contract Documents Subtotal (ROUNDED)			***$ 602,000***
Total Project Costs (rounded, without escalation or contingency)			***$ 2,230,000***
	Percentage	**Item Cost**	
Contingency (applied to total costs			
Contingency	30%		$669,000
Total Project Costs (rounded, without escalation)			**$ 2,899,000**

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Project Title:	Location:
Independence PSMP - Pfaff	**1000 Wild Rose Ct, Independence, OR 97351**

Project Identifier:

CIP 1.6

Need For Project:

Priority #8 from Independence Park System Master Plan Survey #2

Objective:

Add Shade Trees to South Side of Lot; Replace Picnic Table Under Shelter; Replace Playground with Accessible and Durable Equipment; Regrade and Replace Lawn With Plantings to Address Drainage issue; Resurface and Re-Stripe Basketball Court; Add bike racks; Stripe parking lot, including ADA stall(s); add driveway from North Gun Club Road; replace uneven sidewalks

Design Considerations:

N/A

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Park Amenities					
Picnic Table	1	EA	$ 1,800	$ 1,800	
Concrete Sidewalks	33	SY	$ 138	$ 4,554	
Playground					
Equipment - Playground	1	LS	$ 250,000	$ 250,000	
Surfacing - Playground	2,900	SF	$ 32	$ 92,800	
Drainage - Playground	2,900	SF	$ -	$ -	
Transportation / Parking					
Striping - Parking	54	LF	$ 60	$ 3,240	
Bike Racks	1	EA	$ 650	$ 650	
ADA Signage	1	EA	$ 500	$ 500	
Concrete Sidewalks	153	SY	$ 138	$ 21,114	
ADA Curb Ramp	1	EA	$ 4,000	$ 4,000	
Frontage Improvements (Half Street)	40	FT	$ 950	$ 38,000	
Asphalt Removal	938	SY	$ 18	$ 16,884	
Asphalt Surfacing	938	SY	$ 95	$ 89,110	
Sports Facility					
1/2 Basketball Court - Concrete Surfacing	2,350	SF	$ 6	$ 14,100	
Striping - Sports Facility	275	LF	$ 1	$ 275	
Utilities					
Lighting - Sports Facility	12	EA	$ 1,690	$ 20,280	
Power	1	LS	$ 30,000	$ 30,000	
Irrigation - Repair	25,000	SF	$ 1	$ 25,000	
Drainage - Interior Site	25,000	SF	$ 3	$ 75,000	
Restrooms - New	1	LS	$ 450,000	$ 450,000	
Sewer service	1	LS	$ 30,000	$ 30,000	
Water	1	LS	$ 30,000	$ 30,000	
Lawn/Plantings					
Sod, bluegrass, on level ground, 1000 sf	25	MSF	$ 708	$ 17,700	
Tree (soil and mulch included)	15	EA	$ 600	$ 9,000	
			Construction Subtotal (ROUNDED)		***$ 1,224,000***
			Percentage	**Item Cost**	

Project Title:	Location:
Independence PSMP - Pfaff	**1000 Wild Rose Ct, Independence, OR 97351**

Project Identifier:

CIP 1.6

Need For Project:

Priority #8 from Independence Park System Master Plan Survey #2

Objective:

Add Shade Trees to South Side of Lot; Replace Picnic Table Under Shelter; Replace Playground with Accessible and Durable Equipment; Regrade and Replace Lawn With Plantings to Address Drainage issue; Resurface and Re-Stripe Basketball Court; Add bike racks; Stripe parking lot, including ADA stall(s); add driveway from North Gun Club Road; replace uneven sidewalks

Design Considerations:

N/A

Additional Elements (estimated % of above)			
Mobilization and Administration	10%	$ 122,400	
Bonding	5.0%	$ 61,200	
Contractor Overhead and Profit	10%	$ 122,400	
Prevailing Wages	3.0%	$ 36,720	
Additional Elements Subtotal (ROUNDED)			***$ 343,000***
TOTAL CONSTRUCTION COST (ROUNDED)			***$ 1,567,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)			
Engineering Design and Bid Phase Services	15%	$ 235,050	
Engineering - Construction Contract Administration and Observation	8.0%	$ 125,360	
Construction Permitting, includes 1200-C	2.5%	$ 39,175	
Geotechnical Investigation	0.0%	$ -	*None anticipated*
Environmental and Permitting	0.0%	$ -	*None anticipated*
Legal, Administrative, and Funding, including right-of-way	2.5%	$ 39,175	
Plans and Contract Documents Subtotal (ROUNDED)			***$ 439,000***
Total Project Costs (rounded, without escalation or contingency)			***$ 2,006,000***
	Percentage	**Item Cost**	
Contingency (applied to total costs			
Contingency	30%		$601,800
Total Project Costs (rounded, without escalation)			**$ 2,608,000**

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Project Title:	Location:
Independence PSMP - Dog Park	**54 Grand St, Independence, OR 97351**

Project Identifier:

CIP 1.7

Need For Project:
Priority #9 from Independence Park System Master Plan Survey #2

Objective:

Additional Shade Trees; Consider Converting Some/All Lawn Area to Wood Bark Mulch; Update or Add Obstacle Course Items; Add bike racks; pave and stripe lot; add ADA parking; Paved Sidewalk to Connect to Willamette River Trail and Main St.

Design Considerations:
• Specialty use

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Park Amenities					
Dog Obstacle Course Items	3	LS	$ 6,000	$ 18,000	
Drinking Fountain with pet bowl	1	EA	$ 5,000	$ 5,000	
Interpretive Maps/Signs	1	LS	$ 5,000	$ 5,000	
Lawn/Plantings					
Mulch, assume wood chip	807	CY	$ 65	$ 52,455	
Tree (soil and mulch included)	8	EA	$ 600	$ 4,800	
Utilities					
Restrooms - New	1	LS	$ 450,000	$ 450,000	
Sewer service	1	LS	$ 30,000	$ 30,000	
Water	1	LS	$ 30,000	$ 30,000	
				Construction Subtotal (ROUNDED)	***$ 595,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 59,500	
Bonding			5.0%	$ 29,750	
Contractor Overhead and Profit			10%	$ 59,500	
Prevailing Wages			3.0%	$ 17,850	
				Additional Elements Subtotal (ROUNDED)	***$ 167,000***
				TOTAL CONSTRUCTION COST (ROUNDED)	***$ 762,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 114,300	
Engineering - Construction Contract Administration and Observation			8.0%	$ 60,960	
Construction Permitting, includes 1200-C			3.5%	$ 26,670	
Geotechnical Investigation			0.0%	$ -	*None anticipated*
Environmental and Permitting			0.0%	$ -	*None anticipated*
Legal, Administrative, and Funding, including right-of-way			2.5%	$ 19,050	
				Plans, Permitting, and Contract Documents Subtotal (ROUNDED)	***$ 221,000***
				Total Project Costs (rounded, without escalation or contingency)	***$ 983,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$294,900
				Total Project Costs (rounded, without escalation)	**$ 1,278,000**

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INDEPENDENCE
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Project Title:	Location:
Independence PSMP - Grand St. Park Field	**54 Grand St, Independence, OR 97351**

Project Identifier:

CIP 1.8

Need For Project:
Priority #10 from Independence Park System Master Plan Survey #2

Objective:

Add Canopy Trees Along West Side of Path for Shade; Picnic Shelters and Tables to Support Informal Sports; Add Bike Racks; pave and restripe parking lot; add ADA parking; Add Loop Path Around Park Open Space Perimeter; add benches along walking path

Design Considerations:
• New sidewalks and new/replaced pavements within the riparian zone will require storm water management facilities site

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Park Amenities					
Picnic Shelter	2	EA	$ 80,000	$ 160,000	
Picnic Table	10	EA	$ 1,800	$ 18,000	
Concrete Sidewalks	1,333	SY	$ 138	$ 183,954	
Park Bench	8	EA	$ 1,200	$ 9,600	
Transportation / Parking					
Concrete Sidewalks	333	SY	$ 138	$ 45,954	
Asphalt Surfacing	1,680	SY	$ 95	$ 159,600	
Striping - Parking	1,254	LF	$ 2	$ 2,508	
Bike Racks	1	EA	$ 650	$ 650	
ADA Curb Ramp	2	EA	$ 4,000	$ 8,000	
ADA Signage	4	EA	$ 500	$ 2,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 20,000	$ 20,000	
Lawn/Plantings					
Tree (soil and mulch included)	25	EA	$ 600	$ 15,000	
General Understory Planting (soil and mulch included)	10,000	SF	$ 8	$ 80,000	
Irrigation - New	10,000	SF	$ 3	$ 25,000	
			Construction Subtotal (ROUNDED)		***$ 730,000***
			Percentage		
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 73,000	
Bonding			5.0%	$ 36,500	
Contractor Overhead and Profit			10%	$ 73,000	
Prevailing Wages			3.0%	$ 21,900	
			Additional Elements Subtotal (ROUNDED)		***$ 204,000***
			TOTAL CONSTRUCTION COST (ROUNDED)		***$ 934,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 140,100	
Engineering - Construction Contract Administration and Observation			8.0%	$ 74,720	
Construction Permitting, includes 1200-C			3.5%	$ 32,690	
Geotechnical Investigation			0.0%	$ -	*None anticipated*
Environmental and Permitting			0.0%	$ -	*None anticipated*
Legal, Administrative, and Funding, including right-of-way			2.5%	$ 23,350	
			Plans, Permitting, and Contract Documents Subtotal (ROUNDED)		***$ 271,000***
			Total Project Costs (rounded, without escalation or contingency)		***$ 1,205,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$361,500
			Total Project Costs (rounded, without escalation)		**$ 1,567,000**

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INDEPENDENCE
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Project Title:	Location:
Independence PSMP - Sunset Meadows	**Between Maple and Chestnut Streets**

Project Identifier:

CIP 1.9

Need For Project:
Priority #11 from Independence Park System Master Plan Survey #2

Objective:
Add bike racks

Design Considerations:
- Newly constructed, low priority for additions or changes
- Limited space
- Close adjacency to residences

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Transportation / Parking					
Bike Racks	4	EA	$ 650	$ 2,600	
				Construction Subtotal (ROUNDED)	***$ 2,600***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			0.0%	$0.00	*By City Staff*
Bonding			0.0%	$0.00	*By City Staff*
Contractor Overhead and Profit			0.0%	$0.00	*By City Staff*
Prevailing Wages			0.0%	$0.00	*By City Staff*
				Additional Elements Subtotal (ROUNDED)	***$ -***
				TOTAL CONSTRUCTION COST (ROUNDED)	***$ 2,600***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			0.0%	$ -	*None anticipated*
Engineering - Construction Contract Administration and Observation			0.0%	$ -	*None anticipated*
Construction Permitting, includes 1200-C			0.0%	$ -	*None anticipated*
Geotechnical Investigation			0.0%	$ -	*None anticipated*
Environmental and Permitting			0.0%	$ -	*None anticipated*
Legal, Administrative, and Funding, including right-of-way			0.0%	$ -	*None anticipated*
				Plans, Permitting, and Contract Documents Subtotal (ROUNDED)	***$ -***
				Total Project Costs (rounded, without escalation or contingency)	***$ 2,600***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$780
				Total Project Costs (rounded, without escalation)	**$ 3,400**

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Trail Project Location/Extents	
Along Ash Creek, between Western City boundary to City Property A. Includes Access Easement	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.** **Monmouth Ash Creek Trail Master plan for additional information for design.**
Project Identifier: **T-A** **Objective:** Per the Monmouth Ash Creek Trail Master Plan, a phased implementation of raised and surface trailways, and road crossings. Encompasses Sections D & E and Crossing 5 (Gun Club Road, RRFB) & 6 (16th Street, marked crosswalk). Includes Shared Use Surface Trail - 0.11 miles and Shared Use Raised Trail - 0.73 miles **Design Considerations:** • Waterway permitting costs and time delays • Costs of raised walkways and bridges • Includes crossing of Ash Creek with new wooden bridge	

Section D: Will require access easements from tax lot 24544 (Atkinson) and tax lot 24345 (Creekside Meadows).
Section E: Will require easements from tax lot 24375 (Romano/Cummins) and tax lot 24428 (Farm Worker Housing Development), and possibly tax lot 24147 (Cooper) or tax lot 24453 (Pena). Will require easement/permission to construct trail on school district property.

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Trails					
Shared Use Surface Trail (Concrete)	774	SY	$ 274	$ 212,076	
Shared Use Raised Trail (Bridge)	55	LF	$ 2,000	$ 110,000	
Shared Use Raised Trail (Boardwalk)	3,854	LF	$ 200	$ 770,800	
Transportation / Parking					
Concrete Sidewalks	26	SY	$ 138	$ 3,588	
Concrete Curb and Gutter	40	LF	$ 58	$ 2,320	
ADA Curb Ramp	4	EA	$ 4,000	$ 16,000	
ADA Signage	4	EA	$ 500	$ 2,000	
RRFBs	1	EA	$ 75,000	$ 75,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 119,000	$ 119,000	
			Construction Subtotal (ROUNDED)		***$ 1,311,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 131,100	
Bonding			5.0%	$ 65,550	
Contractor Overhead and Profit			10%	$ 131,100	
Prevailing Wages			3.0%	$ 39,330	
			Additional Elements Subtotal (ROUNDED)		***$ 367,000***
			TOTAL CONSTRUCTION COST (ROUNDED)		***$ 1,678,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 251,700	
Engineering - Construction Contract Administration and Observation			8.0%	$ 134,240	
Construction Permitting, includes 1200-C			3.5%	$ 58,730	
Geotechnical Investigation			4.0%	$ 67,120	
Environmental and Permitting			6.0%	$ 100,680	
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			6.5%	$ 109,070	
			Plans, Permitting, and Contract Documents Subtotal (ROUNDED)		***$ 722,000***
			Total Project Costs (rounded, without escalation or contingency)		***$ 2,400,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$720,000
			Total Project Costs (rounded, without escalation)		**$ 3,120,000**

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Trail Project Location/Extents	
Along Ash Creek, between City Property A and Main St.	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.** **Monmouth Ash Creek Trail Master plan for additional information for design.**

Project Identifier:

T-B

Objective:

Per the Monmouth Ash Creek Trail Master Plan, a phased implementation of raised and surface trailways, and road crossings. Encompasses Sections A (under OR51 Bridge), B (under railroad trestle with 2 creek crossings), & C and Crossings 1, 2, 3, & 4. Includes Shared Use Raised Trail - 1.34 miles

Design Considerations:

- Waterway permitting costs and time delays
- Costs of raised walkways and bridges
- May need phased construction
- Need permit from ODOT for work under the OR51 bridge
- Grade changes from top of bank under trestle must meet ADA.
- Will need permit from Portland and Western RR and ODOT Rail for undercrossing.

Special design requirements apply

- Coordination with City WWTP

Crossing 1 (Riverview Park, Construct trailhead with map, trail information, lighting, and benches. Construct bridge over Ash Creek)
Crossing 2 (Construct ADA accessible ramp from Ash Street to the proposed trail)
Crossing 3 (5th Street, Construct new wooden bridge and 10-foot-wide concrete shared use path to access 5th Street right-of-way and Independence Elementary School. Construct / improve sidewalks on 5th Street to school.
Crossing 4 (10th Street / YMCA, Develop trailhead / parking. Construct 10-foot-wide concrete access trail and bridge over Ash Creek through Boise Cascade property. Will require access easements from tax lot 24361 (Fitts) and 24348 (Reich).

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Park Amenities					
Trailhead	2	LS	$ 35,000	$ 70,000	
Trails					
Shared Use Raised Trail (Bridge)	7,075	LF	$ 250	$ 1,768,750	
Transportation / Parking					
Concrete Sidewalks	134	SY	$ 138	$ 18,492	
Concrete Curb and Gutter	100	LF	$ 58	$ 5,800	
ADA Curb Ramp	8	EA	$ 4,000	$ 32,000	
ADA Signage	8	EA	$ 500	$ 4,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 190,000	$ 190,000	
				Construction Subtotal (ROUNDED)	***$ 2,089,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 208,900	
Bonding			5.0%	$ 104,450	
Contractor Overhead and Profit			10%	$ 208,900	
Prevailing Wages			3.0%	$ 62,670	
				Additional Elements Subtotal (ROUNDED)	***$ 585,000***
				TOTAL CONSTRUCTION COST (ROUNDED)	***$ 2,674,000***

Trail Project Location/Extents	
Along Ash Creek, between City Property A and Main St.	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.** **Monmouth Ash Creek Trail Master plan for additional information for design.**
Project Identifier: **T-B** **Objective:** Per the Monmouth Ash Creek Trail Master Plan, a phased implementation of raised and surface trailways, and road crossings. Encompasses Sections A (under OR51 Bridge), B (under railroad trestle with 2 creek crossings), & C and Crossings 1, 2, 3, & 4. Includes Shared Use Raised Trail - 1.34 miles **Design Considerations:** • Waterway permitting costs and time delays • Costs of raised walkways and bridges • May need phased construction • Need permit from ODOT for work under the OR51 bridge •Grade changes from top of bank under trestle must meet ADA. •Will need permit from Portland and Western RR and ODOT Rail for undercrossing. Special design requirements apply •Coordination with City WWTP	

Crossing 1 (Riverview Park, Construct trailhead with map, trail information, lighting, and benches. Construct bridge over Ash Creek)
Crossing 2 (Construct ADA accessible ramp from Ash Street to the proposed trail)
Crossing 3 (5th Street, Construct new wooden bridge and 10-foot-wide concrete shared use path to access 5th Street right-of-way and Independence Elementary School. Construct / improve sidewalks on 5th Street to school.
Crossing 4 (10th Street / YMCA, Develop trailhead / parking. Construct 10-foot-wide concrete access trail and bridge over Ash Creek through Boise Cascade property. Will require access easements from tax lot 24361 (Fitts) and 24348 (Reich).

Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)			
Engineering Design and Bid Phase Services	15%	$ 401,100	
Engineering - Construction Contract Administration and Observation	8.0%	$ 213,920	
Construction Permitting, includes 1200-C, ODOT, ODOT Rail, and PWRR	15.0%	$ 401,100	
Geotechnical Investigation	3.0%	$ 80,220	
Environmental and Permitting	8.0%	$ 213,920	
Wetland Delineation			
Removal Fill Permits (USACE/ODSL/ODEQ)			
Floodplain Permits			
Legal, Administrative, and Funding, including right-of-way	4.5%	$ 120,330	
Plans, Permitting, and Contract Documents Subtotal (ROUNDED)			***$ 1,431,000***
Total Project Costs (rounded, without escalation or contingency)			***$ 4,105,000***
	Percentage	**Item Cost**	
Contingency (applied to total costs			
Contingency	30%		$1,231,500
Total Project Costs (rounded, without escalation)			**$ 5,336,500**

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Trail Project Location/Extents	
On Wastewater Treatment Plant property, West of Williams St	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.**
Project Identifier: **T-C** **Objective:** Includes Shared Use Surface Trail - 0.52 miles **Design Considerations:** • Access, security, and land use of Water and Wastewater Treatment Plant (WWTP) • On-street sections may trigger unanticipated street improvements • Path not allowed on WWTP site and would go through industrial properties. (Not feasible)	Assumes easements and right-of-way would be required.

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Trails					
Shared Use Surface Trail (Concrete)	3,661	SY	$ 250	$ 915,250	
				Construction Subtotal (ROUNDED)	***$ 915,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 91,500	
Bonding			5.0%	$ 45,750	
Contractor Overhead and Profit			10%	$ 91,500	
Prevailing Wages			3.0%	$ 27,450	
				Additional Elements Subtotal (ROUNDED)	***$ 256,000***
				TOTAL CONSTRUCTION COST (ROUNDED)	***$ 1,171,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 175,650	
Engineering - Construction Contract Administration and Observation			8.0%	$ 93,680	
Construction Permitting, includes 1200-C			3.5%	$ 40,985	
Geotechnical Investigation			0.0%	$ -	*None anticipated*
Environmental and Permitting			0.0%	$ -	*None anticipated*
Legal, Administrative, and Funding, including right-of-way			8.0%	$ 93,680	
				Plans, Permitting, and Contract Documents Subtotal (ROUNDED)	***$ 404,000***
				Total Project Costs (rounded, without escalation or contingency)	***$ 1,575,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%	+RC[-1]*R34C7	$472,500
				Total Project Costs (rounded, without escalation)	**$ 2,047,500**

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Trail Project Location/Extents	
Along Western edge of Wastewater Treatment Plant, from Monmouth St. to Polk St.	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.**
Project Identifier: **T-D** **Objective:** Includes Shared Use Surface Trail - 0.64 miles and Shared Use Raised Trail - 0.07 miles **Design Considerations:** • Access, security, and land use of Waste Water Treatment Plant • Waterway permitting costs and time delays • Existing wetland and stormwater drainage path	

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Trails					
Shared Use Surface Trail (Concrete)	4,506	SY	$ 250	$ 1,126,500	
Shared Use Raised Trail (Bridge)	575	LF	$ 500	$ 287,500	
Transportation / Parking					
Concrete Sidewalks	34	SY	$ 138	$ 4,692	
Concrete Curb and Gutter	25	LF	$ 58	$ 1,450	
ADA Curb Ramp	2	EA	$ 4,000	$ 8,000	
ADA Signage	2	EA	$ 500	$ 1,000	
RRFBs	1	EA	$ 75,000	$ 75,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 143,000	$ 143,000	
				Construction Subtotal (ROUNDED)	***$ 1,647,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 164,700	
Bonding			5.0%	$ 82,350	
Contractor Overhead and Profit			10%	$ 164,700	
Prevailing Wages			3.0%	$ 49,410	
				Additional Elements Subtotal (ROUNDED)	***$ 461,000***
				TOTAL CONSTRUCTION COST (ROUNDED)	***$ 2,108,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 316,200	
Engineering - Construction Contract Administration and Observation			8.0%	$ 168,640	
Construction Permitting, includes 1200-C			3.5%	$ 73,780	
Geotechnical Investigation			2.0%	$ 42,160	
Environmental and Permitting			4.0%	$ 84,320	
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			2.5%	$ 52,700	
				Plans, Permitting, and Contract Documents Subtotal (ROUNDED)	***$ 738,000***
				Total Project Costs (rounded, without escalation or contingency)	***$ 2,846,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$853,800
				Total Project Costs (rounded, without escalation)	**$ 3,699,800**

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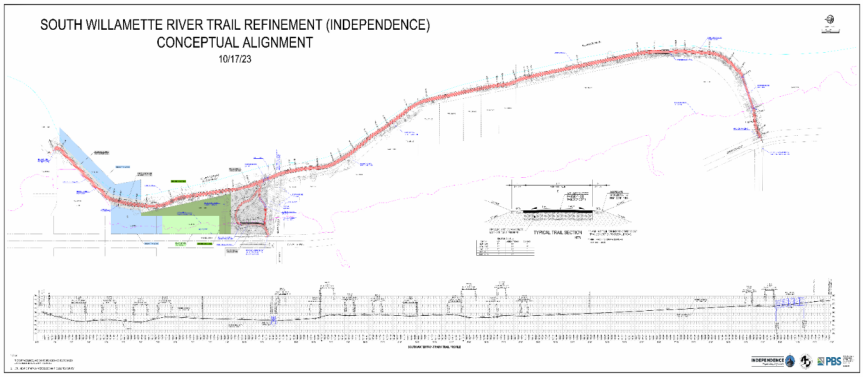
Trail Project Location/Extents	
Along City Property B, connecting Independence Landing with S. Main St.	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.** **South Willamette River Trail Refinement Project for design information.**
Project Identifier: **T-E** **Objective:** Per South Willamette River Trail Refinement Concept, mix of raised and surface trails **Design Considerations:** • Waterway permitting costs and time delays • Costs of raised walkways and bridges	Project will require new right-of-way. Assumes project will require federal dollars for design and construction.



General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Trails					
Shared Use Surface Trail (Asphalt)	1	LS	$ 1,243,582	$ 1,243,582	[1]
Shared Use Raised Trail (Bridge)	1	LS	$ 897,120	$ 897,120	[1]
Transportation / Parking					
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 535,000	$ 535,000	
Construction Subtotal (ROUNDED)					***$ 2,675,700***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 267,570	
Bonding			5.0%	$ 133,785	
Contractor Overhead and Profit			10%	$ 267,570	
Prevailing Wages			3.0%	$ 80,271	
Additional Elements Subtotal (ROUNDED)					***$ 749,000***
TOTAL CONSTRUCTION COST (ROUNDED)					***$ 3,424,700***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			22%	$ 753,434	[1]
Engineering - Construction Contract Administration and Observation			12.0%	$ 410,964	[1]
Construction Permitting, includes 1200-C			3.5%	$ 119,865	
Geotechnical Investigation			4.0%	$ 136,988	
Environmental and Permitting			8.0%	$ 273,976	
National Environmental Policy Act					
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			25.0%	$ 856,175	
Plans, Permitting, and Contract Documents Subtotal (ROUNDED)					***$ 2,551,000***
Total Project Costs (rounded, without escalation or contingency)					***$ 5,975,700***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			###############		$1,792,710
Total Project Costs (rounded, without escalation)					**$ 7,768,400**

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1: Trail costs are based upon the South Willamette River Trail Refinement Project, 2023, escalated to 2025 (https://www.ci.independence.or.us/willamette-river-trail/#bd08a020afa902b36) by 12%

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Trail Project Location/Extents	
Main St to Willamette River Trail, North of the Dog Park	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.**
Project Identifier: **T-F** **Objective:** Widened sidewalk connection from Main St, around future improved parking lot at Dog Park; Shared Use Surface Trail - 0.16 miles **Design Considerations:** None.	

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost	Total Cost (2025 Dollars)
Transportation / Parking					
Concrete Sidewalks	1,126	SY	$ 138	$ 155,388	
Concrete Curb and Gutter	845	LF	$ 58	$ 49,010	
Asphalt Surfacing	188	SY	$ 95	$ 17,860	
ADA Curb Ramp	2	EA	$ 4,000	$ 8,000	
ADA Signage	2	EA	$ 500	$ 1,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 23,000	$ 23,000	
				Construction Subtotal (ROUNDED)	***$ 254,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 25,400	
Bonding			5.0%	$ 12,700	
Contractor Overhead and Profit			10%	$ 25,400	
Prevailing Wages			3.0%	$ 7,620	
				Additional Elements Subtotal (ROUNDED)	***$ 71,000***
				TOTAL CONSTRUCTION COST (ROUNDED)	***$ 325,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 48,750	
Engineering - Construction Contract Administration and Observation			8.0%	$ 26,000	
Construction Permitting, includes 1200-C			3.5%	$ 11,375	
Geotechnical Investigation			0.0%	$ -	*None anticipated.*
Environmental and Permitting			0.0%	$ -	*None anticipated.*
Legal, Administrative, and Funding, including right-of-way			2.5%	$ 8,125	
				Plans, Permitting, and Contract Documents Subtotal (ROUNDED)	***$ 94,000***
				Total Project Costs (rounded, without escalation or contingency)	***$ 419,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$125,700
				Total Project Costs (rounded, without escalation)	**$ 544,700**

The cost estimate herein is based on our perception of current conditions at the project location. This estimate reflects our opinion of probable costs at this time and is subject to change as the project design matures. Keller Associates and Greenworks have no control over variances in the cost of labor, materials, equipment, services provided by others, contractor's methods of determining prices, competitive bidding or market conditions, practices or bidding strategies. Keller Associates cannot and does not warrant or guarantee that proposals, bids, or actual construction costs will not vary from the cost presented herein.

INDEPENDENCE
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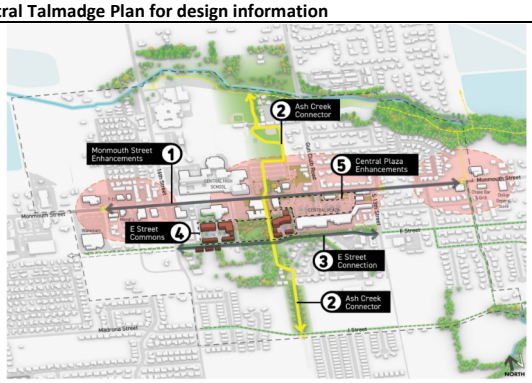
Trail Project Location/Extents	
Along South Fork Ash Creek, on west side of Mt. Fir Park	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.**
Project Identifier: **T-G** **Objective:** Raised trail and bridge crossing tied into future parking lot improvements at Mt Fir Park. Includes Shared Use Raised Trail - 0.20 miles **Design Considerations:** • Waterway permitting costs and time delays • Costs of raised walkways and bridges • Requires bridge condition assessment • May need phased construction	

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost (Rounded)	Total Cost (2025 Dollars)
Trail					
Shared Use Raised Trail (Bridge)	60	LF	$ 2,500	$ 150,000	
Shared Use Raised Trail (Boardwalk)	1,348	LF	$ 200	$ 269,600	
Transportation / Parking					
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 42,000	$ 42,000	
Construction Subtotal (ROUNDED)					***$ 462,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 46,200	
Bonding			5.0%	$ 23,100	
Contractor Overhead and Profit			10%	$ 46,200	
Prevailing Wages			3.0%	$ 13,860	
Additional Elements Subtotal (ROUNDED)					***$ 129,000***
TOTAL CONSTRUCTION COST (ROUNDED)					***$ 591,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			20%	$ 118,200	*Includes bridge condition assessment*
Engineering - Construction Contract Administration and Observation			8.0%	$ 47,280	
Construction Permitting, includes 1200-C			3.5%	$ 20,685	
Geotechnical Investigation			4.0%	$ 23,640	
Environmental and Permitting			8.0%	$ 47,280	
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			2.5%	$ 14,775	
Plans, Permitting, and Contract Documents Subtotal (ROUNDED)					***$ 272,000***
Total Project Costs (rounded, without escalation or contingency)					***$ 863,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			30%		$258,900
Total Project Costs (rounded, without escalation)					**$ 1,121,900**

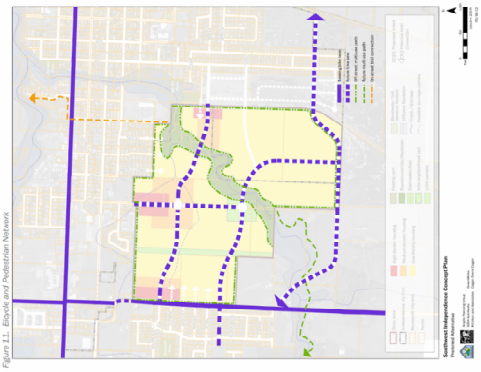
The cost estimate herein is based on our perception of current conditions at the project location. This estimate reflects our opinion of probable costs at this time and is subject to change as the project design matures. Keller Associates and Greenworks have no control over variances in the cost of labor, materials, equipment, services provided by others, contractor's methods of determining prices, competitive bidding or market conditions, practices or bidding strategies. Keller Associates cannot and does not warrant or guarantee that proposals, bids, or actual construction costs will not vary from the cost presented herein.

INDEPENDENCE
Oregon's Story Begins Here

Trail Project Location/Extents	
Ash Creek Trail Connection **East of Talmadge Rd, between Southern City boundary and Monmouth St.**	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.** **Central Talmadge Plan for design information**
Project Identifier: **T-H** **Objective:** Reference Central Talmadge Plan, To be determined by future layout by development. Connects from Monmouth Street/OR51 to Madrona Street along the existing Bonneville Power Administration utility corridor. Assume 1,950 feet long, 12-foot -wide shared use path. **Design Considerations:** • Will require easements/right-of-way	 Fig. 10: Central Talmadge Concept – Key Projects 14 THE VISION

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost (Rounded)	Total Cost (2025 Dollars)
Trails					
Shared Use Surface Trail (Concrete)	2,600	SY	$ 274	$ 712,400	*Assume 10 ft wide*
Transportation / Parking					
Concrete Sidewalks	104	SY	$ 138	$ 14,352	*Assume 20 ft long each xing*
Concrete Curb and Gutter	160	LF	$ 58	$ 9,280	
ADA Curb Ramp	8	EA	$ 4,000	$ 32,000	
ADA Signage	16	EA	$ 500	$ 8,000	
RRFBs	3	EA	$ 125,000	$ 375,000	
Stormwater management facilities, includes plantings and soil amendments	1	LS	$ 115,000	$ 115,000	
Utilities					
Power	1	LS	$ 30,000	$ 30,000	
Pedestrian Pathway Lighting, assume 1 every 100 ft of pathway	20	EA	$ 2,500	$ 50,000	
			Construction Subtotal (ROUNDED)		***$ 1,346,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 134,600	
Bonding			5.0%	$ 67,300	
Contractor Overhead and Profit			10%	$ 134,600	
Prevailing Wages			3.0%	$ 40,380	
			Additional Elements Subtotal (ROUNDED)		***$ 377,000***
			TOTAL CONSTRUCTION COST (ROUNDED)		***$ 1,723,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 258,450	
Engineering - Construction Contract Administration and Observation			8.0%	$ 137,840	
Construction Permitting, includes 1200-C			3.5%	$ 60,305	
Geotechnical Investigation			2.0%	$ 34,460	
Environmental and Permitting			6.0%	$ 103,380	
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			8.0%	$ 137,840	
			Plans, Permitting, and Contract Documents Subtotal (ROUNDED)		***$ 732,000***
			Total Project Costs (rounded, without escalation or contingency)		***$ 2,455,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			50%		$1,227,500
			Total Project Costs (rounded, without escalation)		**$ 3,682,500**

The cost estimate herein is based on our perception of current conditions at the project location. This estimate reflects our opinion of probable costs at this time and is subject to change as the project design matures. Keller Associates and Greenworks have no control over variances in the cost of labor, materials, equipment, services provided by others, contractor's methods of determining prices, competitive bidding or market conditions, practices or bidding strategies. Keller Associates cannot and does not warrant or guarantee that proposals, bids, or actual construction costs will not vary from the cost presented herein.

Trail Project Location/Extents	
Along South Fork Ash Creek, as part of the SW Concept Plan	**Refer to the following items for additional information:** **Trail project overview in the PSMP for additional location information.** **Southwest Indepedence Concept Plan for planning information.**
Project Identifier: **T-I** **Objective:** Reference Southwest Independence Concept Plan, To be determined by future layout by development. Assume 5,000 feet long pathway, 3/4 at grade, 1/4 raised **Design Considerations:** • Waterway permitting costs and time delays • Costs of raised walkways and bridges	

General Line Item	Estimated Quantity	Unit	Unit Price	Item Cost (Rounded)	Total Cost (2025 Dollars)
Park Amenities					
Shared Use Surface Trail (Concrete)	5,000	SY	$ 274	$ 1,370,000	
Shared Use Raised Trail (Boardwalk)	1,944	LF	$ 200	$ 388,800	
Shared Use Raised Trail (Bridge)	45	LF	$ 2,500	$ 112,500	
Utilities					
Power	1	LS	$ 30,000	$ 30,000	
Pedestrian Pathway Lighting, assume 1 every 100 ft of pathway	50	EA	$ 2,500	$ 125,000	
				Construction Subtotal (ROUNDED)	***$ 2,026,000***
			Percentage	**Item Cost**	
Additional Elements (estimated % of above)					
Mobilization and Administration			10%	$ 202,600	
Bonding			5.0%	$ 101,300	
Contractor Overhead and Profit			10%	$ 202,600	
Prevailing Wages			3.0%	$ 60,780	
				Additional Elements Subtotal (ROUNDED)	***$ 567,000***
				TOTAL CONSTRUCTION COST (ROUNDED)	***$ 2,593,000***
Plans, Permitting, and Contract Documents (estimated % of Total Construction Cost)					
Engineering Design and Bid Phase Services			15%	$ 388,950	
Engineering - Construction Contract Administration and Observation			8.0%	$ 207,440	
Construction Permitting, includes 1200-C			3.5%	$ 90,755	
Geotechnical Investigation			6.0%	$ 155,580	
Environmental and Permitting			8.0%	$ 207,440	
Wetland Delineation					
Removal Fill Permits (USACE/ODSL/ODEQ)					
Floodplain Permits					
Legal, Administrative, and Funding, including right-of-way			8.0%	$ 207,440	
				Plans, Permitting, and Contract Documents Subtotal (ROUNDED)	***$ 1,258,000***
				Total Project Costs (rounded, without escalation or contingency)	***$ 3,851,000***
			Percentage	**Item Cost**	
Contingency (applied to total costs					
Contingency			50%		$1,925,500
				Total Project Costs (rounded, without escalation)	**$ 5,776,500**

The cost estimate herein is based on our perception of current conditions at the project location. This estimate reflects our opinion of probable costs at this time and is subject to change as the project design matures. Keller Associates and Greenworks have no control over variances in the cost of labor, materials, equipment, services provided by others, contractor's methods of determining prices, competitive bidding or market conditions, practices or bidding strategies. Keller Associates cannot and does not warrant or guarantee that proposals, bids, or actual construction costs will not vary from the cost presented herein.

https://www.ci.independence.or.us/wp-content/uploads/2023/01/conceptplan_final_complete.pdf

RECREATION

The City of Independence Parks and Open Space Master Plan (2025) is adopted by reference as a portion of this Comprehensive Plan. Please view the document for background information. Goals and policies for Recreation are presented below.

GOAL: To address the evolving recreational needs of community members of all demographics and abilities, ensure that parks and recreational facilities reflect current and future recreational trends, and promote community livability and life-long physical health for Independence residents and visitors, consistent with community priorities and available resources.

Policies

1. Independence shall meet its current and future recreational needs through implementation of the 2025 Park System Master Plan as a supporting document of the Comprehensive Plan.

2. Independence shall continue to identify, refine, and administer a set of funding mechanisms that will help pay for the development and maintenance of parks and recreation facilities in a cost-effective, financially feasible manner.

3. Independence shall continue to realize the incredible potential of the Willamette Riverfront by enhancing existing facilities and creating new ones along the river.

4. Independence shall create recreational opportunities for visitors that can enhance the City's economic vitality.

5. Independence shall continue to plan for development of new parks and/or enhancements to existing parks in future growth areas and new developments, consistent with the Park System Master Plan.

6. Independence shall partner with community groups to continue to help maintain and enhance parks and recreation facilities and programs.

7. Independence shall provide facilities for people to walk and bicycle for recreation, travel, health and fitness; and create connections to travel between different parks and recreation areas by walking, bicycling, and other forms of active travel in coordination and consistent with implementation of the City's Transportation System Plan.

8. Independence shall provide gathering spaces and related facilities for community and family gatherings in all neighborhood and community parks and shall preserve or enhance connection to place, local history, or culture.

9. Independence shall protect and enhance natural systems to help nature thrive into the future in ways that protect the community from extreme weather and other hazards.

INDEPENDENCE
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UPDATE TO PARK SYSTEM MASTER PLAN (FILE NO. LA | 2026-02)
STAFF REPORT

MEETING DATE: March 10, 2026

RECOMMENDATION: **APPROVAL**

FILE NUMBER: LA | 2026-02

RE: Public Hearing – Update to Park System Master Plan

CRITERIA:
Oregon State Planning Goals
Independence Comprehensive Plan
Independence Development Code (IDC)
-Subchapter 10: General Provisions
-Subchapter 11: Administrative Provisions

CONTENTS:

I. Summary
II. What is the Problem?
III. What is Proposed?
IV. Public Process
V. Recommendation
VI. Staff Findings - Oregon State Planning Goals and Independence Comprehensive Plan Goals
VII. Staff Findings – Independence Development Code

ATTACHMENTS:

A. Proposed Park System Master Plan (158 pages)
B. Draft Comprehensive Plan Recreation Element (1 page)

I. SUMMARY

At the meeting of March 10, 2026, the Independence City Council will hold a public hearing to consider an update to the Park System Master Plan, and related changes to the Independence Comprehensive Plan Recreation Element. The Independence Planning Commission recommended approval of the changes.

II. WHAT IS THE PROBLEM?

The City of Independence last updated its Park System Master Plan in 2015. Since that time, many of the projects identified in the plan have been completed – including several along the riverfront and at Sunset Park. The proposed plan seeks to reflect the completed projects and to address any changing conditions in the community.

III. WHAT IS PROPOSED?

The Park System Master Plan update includes:

- A detailed inventory of existing facilities, including the condition of the facilities.
- Cost estimates of likely projects.
- A prioritized list of efforts to pursue.

The proposed project list primarily focuses on existing park facilities and continues to focus significant efforts on the development of the park system along the Willamette River, with three of the top four priorities seeking the continued enhancement of the area. Strategies to improve existing parks that serve smaller neighborhoods are also proposed in the plan.

Unlike the 2015 Park System Master Plan, the update offers limited guidance about how and where parks should occur in undeveloped or underserved portions of Independence. Instead, the plan relies on subarea plans such as the Southwest Independence Concept Plan to articulate desirable park locations in certain undeveloped portions of the community. The plan additionally recommends changes to the land dedication provisions in the Independence Development Code to ensure the provision of adequate park lands.

IV. PUBLIC PROCESS

The Parks Board prepared the update to the Park System Master Plan in collaboration with the Independence Public Works Department, and consultants Keller and Associates, Greenworks and MIG. Through the process, three videos were shot to explain the update, two public open houses were held, and two surveys were conducted. Section 3 of the draft Park System Master Plan presents a summary of the public process.

Additionally, as part of the process, staff sent notice to the Department of Land Conservation and Development on December 22, 2025, published notice of the public hearing in the Polk County Itemizer-Observer on January 21, 2026, and posted notice on the City of Independence website and in city social media posts. The Independence Planning Commission additionally considered a draft of the plan on January 5, 2026, and held a public hearing on the update on February 2, 2026.

V. RECOMMENDATION

Given the public process and the findings below, staff and the Planning Commission recommend that the City Council approve of the proposed Park System Master Plan, as well as the proposed Comprehensive Plan language to accommodate the suggested plan.

VI. STAFF FINDINGS - OREGON STATE PLANNING GOALS AND INDEPENDENCE COMPREHENSIVE PLAN GOALS

Updates to the Independence Comprehensive Plan and its associated master plans are required to be consistent with the Oregon State Planning Goals, and to be adopted in accordance with Oregon law (see Independence Comprehensive Plan, Plan Amendment Procedure D). Among the applicable statewide planning goals include provisions related to Citizen Involvement (Goal 1), Land Use Planning (Goal 2), Recreation (Goal 8), and Urbanization (Goal 14). Combined these goals seek to "accommodate urban population and urban employment inside urban growth boundaries" and "ensure efficient use of land" (see Goal 14), while assuring that citizens are involved in the planning process and adequate considerations related to items such as recreation facilities are made. The Independence Comprehensive Plan, public facility master plans, and Independence Development Code help to implement the Oregon State Planning Goals in Independence. The Park System Master Plan update fits appropriately into this planning framework.

Findings related to the proposed changes are addressed below:

Goal 1. Citizen Participation. Goal 1 of the Oregon State Planning Goals looks "to develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process." The Citizen Involvement Element of the Comprehensive Plan and Subchapter 11 of the Independence Development Code help to implement this goal.

Throughout the course of the Park System Master Plan update, the Parks Board conducted two open houses and two surveys to provide information about the project and to solicit feedback. Additionally, the city offered notice about the project on its website, newsletter and Facebook page, posted notice on the Department of Land Conservation and Development "PAPA" website, and published notice in the Polk County Itemizer-Observer.

The Planning Commission discussed the draft plan in a work session on January 5, 2026, and held a public hearing on the Park System Master Plan update on February 2, 2026. The City Council will hold a public hearing on the document on March 10.

Given the variety of outreach processes, individuals have had and will have several opportunities to learn about the proposed plan and Comprehensive Plan changes, and to be involved in the process. The proposed amendment addresses and meets Goal 1.

Goal 2. Land Use Planning. Goal 2 of the Oregon Planning Goals seeks "to establish a land use planning process and policy framework (that acts) as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions." The Land Use Element of the Independence Comprehensive Plan, which seeks "to encourage efficient land use, maintain land use designations appropriate to the character of Independence, and meet future land use needs," and the criteria of the Independence Development Code help to implement this goal.

The update to the Park System Master Plan fits appropriately within this planning framework. The update articulates a strategy for the future of the park system that is appropriate to the character of Independence and meets future needs. The plan emphasizes development of parks, particularly along the river, and crafts strategies for neighborhood parks/mini parks to serve smaller parts of Independence. A relatively basic framework to address parks in certain undeveloped portions of the community, which primarily relies on subarea plans, such as the Southwest Independence Concept Plan and the Central Talmadge Plan, is also provided. This framework responds to the character of Independence and establishes a policy framework that will act as a basis for future planning decisions. The proposed update will address and meet Goal 2.

Goal 8: Recreational Needs. Goal 8 of the Oregon State Planning Goals seeks "to satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, to provide for the siting of necessary recreational facilities…" The Independence Comprehensive Plan Recreation Element, Park System Master Plan, Southwest Independence Concept Plan, and Central Talmadge Plan help apply this goal in Independence.

The update to the Parks System Master Plan has been created with this framework in mind. The plan articulates each of the existing parks in Independence and notes deficiencies in each of the facilities. The plan then crafts an improvement program for the facilities to help make the parks more usable over time. Suggested improvements to the land acquisition processes are additionally articulated for undeveloped properties in Section 7.1. Given the guidance about future land acquisition and the forethought about upcoming park improvements, the plan will help to meet the needs of citizens and visitors to Independence.

Goal 14: Urbanization. Goal 14 of the Oregon State Planning Goals looks "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 Intergovernmental Agreement between Polk County and the City of Independence (regarding the Urban Growth Boundary), the Public Facilities and Services, and Urbanization Elements of the Independence Comprehensive Plan, and the Independence Development Code help to locally implement this goal.

Key to the promotion of an urban population and level of employment in the City of Independence is the delivery of high-quality public amenities such as parks and open space areas. This plan largely achieves this end – emphasizing the continued investment in parks along the Willamette River to provide a high-quality amenity for individuals who live in Independence. Additionally, where parks exist in neighborhoods that are otherwise underserved by parks, such as in the neighborhood near Gun Club Road and Hoffman Road, the plan recommends improving existing facilities to ensure the creation of a highly livable community.

The proposed amendment addresses and meets Goal 14.

Based on this evaluation, the proposed changes effectively balance considerations about citizen involvement, public facilities, and urbanization. While the Council may recommend further revisions to the draft, the proposed draft generally achieves the Oregon State Planning Goals.

VII. STAFF FINDINGS – INDEPENDENCE DEVELOPMENT CODE

Beyond the Oregon State Planning Goals and the Comprehensive Plan, the proposed changes are required to conform with the standards of the Independence Development Code.

Subchapter 11: Administrative Provisions

11.002 Application Types and Review Procedures

All development permits and land use actions are processed under the City's administrative procedures. There are four types of actions, each with its own procedures.

…

D. Type IV Action

A Type IV action is a legislative review in which the City considers and enacts or amends laws and policies. Private parties may request a Type IV action; however, it must be initiated by the Planning Commission, or City Council. The City Council makes the final, local decision. Sections 11.025 and 11.030 list the notice and hearing requirements.

1. Amendments and Revisions of the Comprehensive Plan
2. City Plan Document Adoption, e.g. Water System Plan
3. Zoning Code Amendments

Staff Response: Staff has reviewed the Park System Master Plan as a Type IV – Legislative Review. Staff and the Independence City Council initiated the update to consider how best to address park facilities in Independence. Given the process, this standard is met.

11.015 General Provisions

In order to provide for citizen review of the planning process and the orderly keeping of records of actions relating to this Ordinance, the City shall ensure that the following measures are maintained and available for public review.

…

Staff Response: Staff has taken proper steps to ensure compliance with the standards in Independence Development Code Section 11.015, including publishing notice of the changes in the Polk County Itemizer-Observer, writing a staff report for the amendments, and keeping a file related to the proposal. This standard is met.

11.025 Notice of Public Hearings

…

B. Legislative Hearings (Type IV). Notice of Public Hearing by the Planning Commission or City Council relating to any legislative action shall be published in a newspaper of general circulation a minimum of 10 days prior to the date of the hearing. Notice shall be provided to the Department of Land Conservation and Development in conformance with DLCD rules prior to the first evidentiary hearing by the City for any legislative action.

Staff Response: Staff sent notice of the changes to the Oregon Department of Land Conservation and Development on December 22, 2025, and included information about the changes on the City of Independence Planning Department website. Staff additionally published notice of the public hearings in the Polk County Itemizer-Observer on January 21, 2026. No comments were received as of the date of this Staff Report. This standard is met.

Subchapter 12: Zone Changes and Plan Amendments

…

12.030 Standards for Plan Amendment

No plan amendment shall be approved by the Planning Commission or enacted by the City Council unless at least one of the following standards is met:

A. The Comprehensive Plan designation for the land for which the plan amendment is initiated is erroneous and the plan amendment would correct the error;

B. Conditions in the neighborhood surrounding the land for which the plan amendment is initiated have changed to such a degree that the Comprehensive Plan designation is no longer appropriate and the plan amendment would conform to the new conditions in the neighborhood;

C. There is a public need for land use of the kind for which the plan amendment is initiated and that public need can best be met by the plan amendment.

Staff Response: The Park System Master Plan update addresses a public need, revising a plan that was last updated in 2015. The plan is meant to guide the effective provision of parks in Independence for the next 8 to 10 years. This standard is met.

PARK SYSTEM MASTER PLAN

THE FULL MASTER PLAN IS INCLUDED AS EXHIBIT A OF COUNCIL BILL 2026-06 ON PAGE 378 OF THIS PACKET

INDEPENDENCE
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RECREATION

The City of Independence Parks and Open Space Master Plan (~~2015~~2025) is adopted by reference as a portion of this Comprehensive Plan. Please view the document for background information. Goals and policies for Recreation are presented below.

GOAL: To address the evolving recreational needs of ~~the City's diverse population~~community members of all demographics and abilities, ensure that parks and recreational facilities reflect current and future recreational trends, and promote community livability and life-long physical health for Independence residents and visitors, consistent with community priorities and available resources.

Policies

1. Independence shall meet its current and future recreational needs through implementation of the ~~2015~~2025 Park~~s and Natural Areas~~ System Master Plan as a supporting document of the Comprehensive Plan.

2. Independence shall ~~establish~~continue to identify, refine, and administer a set of funding mechanisms that will help pay for the development and maintenance of parks and recreation facilities in a cost-effective, financially feasible manner.

3. Independence shall continue to realize the incredible potential of the Willamette Riverfront by enhancing existing facilities and creating new ones along the river.

4. Independence shall create recreational opportunities for visitors that can enhance the City's economic vitality.

5. Independence shall continue to plan for development of new parks and/or enhancements to existing parks in future growth areas and new developments, consistent with the Park System Master Plan.

6. Independence shall partner with community groups to continue to help maintain and enhance parks and recreation facilities and programs.

7. Independence shall provide facilities for people to walk and bicycle for recreation, travel, health and fitness; and create connections to travel between different parks and recreation areas by walking, bicycling, and other forms of active travel in coordination and consistent with implementation of the City's Transportation System Plan.

8. Independence shall provide gathering spaces and related facilities for community and family gatherings in all neighborhood and community parks and shall preserve or enhance connection to place, local history, or culture.

9. ~~Independence shall prioritize provision and adequate maintenance of soccer fields, while also providing facilities for other sports, both formal and informal, including baseball/softball, volleyball, basketball, tennis and lawn games.~~ Independence shall protect and enhance natural systems to help nature thrive into the future in ways that protect the community from extreme weather and other hazards.

Management Team Notes
Wednesday, February 11, 2026

Present: Amanda Carey, Amanda Christensen, Emmanuel, Fred, Gerald, Jason, Myra, Patrick, Shawn, Tino, Kenna

- Pending agenda review.

Amanda FD:

- The Caselle User's Forum was hosted at the Civic Center on Tuesday at which we connected with staff from other cities to learn the new features available, tips and tricks, and upcoming software releases.
- An update was provided on the anticipated timeline for department budget worksheets, and to the FD will meet with each department and discuss ways the finance department can meet their needs.

Amanda HR:

- Completed a highly productive training with Caselle and bringing back several practical strategies to use the system more effectively.
- Supporting Police Department recruitment efforts.
- CIS training is scheduled for the end of the month. This training is free to attend for one member of the city team.

Amy:

- We welcomed two new interns from Linfield University, each serving 40 hours with us. They will be helping cover front desk shifts and working on digitizing archival materials.
- This Friday, the History Club from Western Oregon University will be in the museum assisting with photographing our textile collection. It will be a busy and productive day focused on improving our collections database while giving students hands-on experience with artifacts.
- The museum is partnering with community organizers to coordinate local participation in America 250. Our primary contribution will be a Community Quilt Project, collecting quilt blocks from residents and assembling multiple panels to be displayed throughout Independence and Monmouth. A trolley tour is envisioned so visitors can view each section of the quilt across the two communities. More details will be shared as the project develops. Funding for this initiative will come from community organizers.
- Our Museum Director has also submitted Independence's entry for consideration on the official America 250 Story Map and is currently awaiting a response.
- Work is underway on a new exhibit opening March 11, called *Time Travel through Play*, which will feature a selection of toys and childhood nostalgia from our collection

Emmanuel:

- Filming next Historic homes video tomorrow
- Working on Polk Fire heart Month campaignOur PEDs Ready video is being shared nationally
- Creating a "I Love Independence" video

- IPD monthly report releasing this week
- Working with PW on upcoming Traffic notices
- Working with Mayor Kate on Pub Talks
- Working with WOU practicum student on creating trolley content

Fred:

- Historic Preservation Commission – Preparing for Historic Preservation Commission meeting on February 23. The meeting will include a Public Hearing on a remodel to a historic home at 363 C Street.
- Planning Commission – Preparing for a Planning Commission meeting on March 2. The meeting will include continued discussion of the draft code for the More Housing, Same (Great) Neighborhood project.
- Video - Shooting historic home video this week. If anyone knows of other interesting historic homes to feature, please let us know.
- Trolley - Monmouth Independence Trolley is continuing to operate well. Between April 2025 and January 2026, the service provided more than 102,000 rides. If we have good weather and ridership in February and March, the service will likely see its highest yearly ridership so far.
- Reviewing various developments and addressing day-to-day planning concerns.

Gerald:

Project Updates

- **2018-03 Polk Well #4**: Finalizing closeout paperwork.
- **2022-09 WWTP Upgrade**: Advertising for bids in February, bids due 03/17/26, Council award **04/14/26**, and construction start 05/05/26.
- **2022-12 OR 51–5th St SRTS Crossing**: Waiting for adjustment of scope and IGA modification.
- **2022-17 9th St PS Ph 2-3**: See WWTP Upgrade.
- **2023-04 Surface Water Treatment Plant:** Looking at options between collector well and intake.
- **2023-06 Stormwater Master Plan Update:** Consultant updating project schedule.
- **2023-11 Parks Master Plan Update:** City Council hearing scheduled for **03/10/26**.
- **2023-12 Chestnut St Bridge:** Waiting for IGA between ODOT, Marion County, and city.
- **2023-13 Corvallis Rd Waterline:** Construction starts 03/03/26.
- **2024-01 ODOT ADA Upgrades:** ODOT updated construction throughout 2026.
- **2024-04 Polk-Main Intersection Improvement:** Seventh design revision sent to ODOT for review. Waiting for their response.
- **2025-04 Stormwater SDC and Rate Study** – Project is scheduled to begin late 2026.
- **2025-05 Parks SDC Study** – Project is scheduled to begin after adoption of master plan. Work session scheduled for **04/28/26**. SDC adoption scheduled for **06/09/26**.
- **2025-06 Temperature TMDL** – Kick off meeting to be held the first week of February.

Administrative Updates

- Code Update work sessions scheduled for **02/24/26** and **03/24/26**. Code adoption TBD.

Private Development Projects

- The following is a status update on larger private development projects underway.
    - 2021-02 SW Crossing: Construction underway.
    - 2024-03 Ella Curran Food: Construction underway.

- 2024-06 601 Stryker Rd Industrial: Construction underway.

Jason:

- Parts to add audio to the Osprey nest live stream should arrive early next week. We will hopefully be back up to the nest the following Friday.
- Replacing copiers today.
- Migrating our ERP (Enterprise Resource Planning) software to the cloud tomorrow.
- Working on budget.
- Last night Chief Stange confirmed that we can use the ladder truck on February 20th to complete upgrades and cleaning of the Osprey nest camera

Myra:

- Completed several records requests this week. Happy to have them off my plate.
- Working on court letters and DMV submissions.

Patrick:

- Great turnout at library programs over the past couple weeks. Averaging about 50 people at story times, over 60 at our crafts activity yesterday
- Coding Club is up and going. There is still room for more signups. The last couple of weeks we've even had a couple parents create their own account so they can learn to code along with their kids.

Shawn:

- spent quite a bit of time with Fred on the barbed wire issue, but hopefully that is done now.
- Picking MIRL back up and making sure everything is sorted to bring implementing ordinances to Council - conversations with Habitat and Polk CDC about this too.
- Industrial recruitment work is underway - starting with an assessment of land readiness. There may be funding from the State soon to help get properties shovel ready.
- Lots of conversations and document gathering for sports park sale
- Working a federal transportation grant with Marshall, due end of the month
- Summer series planning is fully underway - bands, sound, sponsorship solicitation etc.
- Tracking other events that are being produced by other organizations - Touch a Truck (SEDCOR), Indy Days (Friends of Parks) and both seem to be going well.

Tino:

- One applicant to Chief's interview on January 16
- CIS Law Enforcement Best Practices Assessment Final Report - 100%

Management Team Notes
Wednesday, February 25, 2026

Present: Amanda Carey, Amanda Christensen, Emmanuel, Fred, Gerald, Jason, Myra, Patrick, Shawn, Tino, Kenna

- Pending agenda review.

Amanda FD:

- The audits are now complete and finance is working to prepare the audit presentation and the 2nd quarter financials for our March council meeting

Amanda HR:

- Attending the annual CIS Conference at the end of this week. This conference is free for one employee of the city to attend.
- Continuing to work through ongoing employee matters.
- Reviewing current policies to clarify language and ensure consistency.
- Scheduled to be out at the end of the month.

Amy:

- The museum submitted a grant application to the MICF for the *Community Fiesta Project* this week.
- Last week we welcomed students from WOU's History Club into the museum to help catalog and photograph textiles in the collection. It was also attended by WOU faculty members, Kimberly Jensen and Elizabeth Swedo.
- We have a roster of 15 weekly volunteers and interns who rotate in the museum every week now. Each helps greet guests, digitize collections, and each is greatly appreciated!
- Our next new exhibit will open March 11, titled *Time Travel through Play,* and it will feature childhood items from our collection.

Emmanuel:

- Love Indy video had over 10k views
- WOU Practicum student still making awesome MI Trolley videos. Joining her again this Friday.
- Producing 60 second council video
- Working on presentation for LOCWorking a lot with Polk Fire this month. Annual banquet this weekend.
- Attending COG dinner
- Next historic homes video coming out Friday.

Fred:

- Historic Preservation Commission – Had a Historic Preservation Commission meeting on February 23. The meeting included a Public Hearing that considered a remodel to a historic home at 363 C Street.
- Planning Commission – Preparing for a Planning Commission meeting on March 2. The meeting will include a discussion of potential changes to the requirements for park dedications in subdivisions (based on a recommended change from the Park System Master Plan).

- City Council - Preparing for City Council meeting on March 10. The meeting will include second readings of several ordinances (mobile vending standards, standards for fences at governmental uses, and an annexation along 13th Street), as well as a Public Hearing on the Park System Master Plan.
- Video - Releasing historic home video of 336 S. 7th Street this week. If anyone knows of other interesting historic homes to feature, please let us know.
- Trolley - The Monmouth-Independence Trolley continues to operate well. Between April 2025 and January 2026, the service provided more than 102,000 rides. If we have good weather and ridership in February and March, the service will likely see its highest yearly ridership so far.
- MHOR Homes Rulemaking Advisory Committee - Sitting on the Middle Housing/Oregon Homes (MHOR) Rulemaking Advisory Committee to consider potential state rules associated with House Bill 2258 (2025) and House Bill 2138 (2025). HB 2258 is intended to create a program of pre-approvals for housing development that will be known as "Oregon Homes". HB 2138 is intended to refine siting and design standards that local governments can apply to certain types of housing including middle housing, accessory dwelling units, single-room occupancies, and prefabricated dwellings. Both bills have the potential to impact how planning and development works in Independence. The Committee had its first meeting on February 18th.
- Reviewing various developments and addressing day-to-day planning concerns.

Gerald:
Project Updates

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- **2022-17 9th St PS Ph 2-3**: See WWTP Upgrade.
- **2023-04 Surface Water Treatment Plant:** Looking at options between collector well and intake.
- **2023-06 Stormwater Master Plan Update:** Open house #1 scheduled for 03/12/26, Open house #2 scheduled for 06/18/26, Planning Commission hearing scheduled for 09/07/26, and City Council hearing scheduled for **10/13/26**.
- **2023-11 Parks Master Plan Update:** City Council hearing scheduled for **03/10/26**.
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Administrative Updates

- Code Update adoption scheduled for **06/09/26**.

Private Development Projects

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- 2024-03 Ella Curran Food: Construction underway.
- 2024-06 601 Stryker Rd Industrial: Construction underway.

Jason:

- Reviewed help desk escalation tiers with staff.
- Discussion of remaining tasks for our ERP software migration to the cloud.
- Detailed recovery plan for critical server that is failing.
    - Tariffs and memory price increases have resulted in over **500% increase in server component costs.**
    - Recovery made possible thanks to resource sharing with Monmouth.
- Discussion of PEG fee management.
- Upgrades and cleaning of the Osprey nest camera have been completed.
    - The live stream this year will now have audio!
    - All parts and labor costs were covered by donations from the community.

Myra:

- All current records requests fulfilled.
- Helping with payroll this week along with HPC meeting, City Council Work Session and court prep.

Patrick:

- The Friends of the Library are hosting an event at the Heritage Museum celebrating Independence's birthday and talking about the history and future of the library. It runs from 12-2pm, and there will be prizes!
- The joint Advocacy and Promotions committee from Library, Museum, and Parks are working to create a "how to" guide for providing public comment..
- Coding Club continues. To date, people have accessed 203 lessons and completed 11 total courses. In addition to the courses, people have created 94 different coding projects. Our fourth meeting will be today (2/25).
- Patrick has again been asked to sit on the Public Library Statistics advisory group for the State Library. We are meeting monthly and discussing upcoming changes to the annual statistical report.

Shawn:

- Big federal grant went in yesterday - would fund chestnut bridge and 13th st.
- Diving into MIRL - Remembering how complicated and concerning it is. Need another Worksession with Council
- Working with Kenna and lobbyist on earmark request for water treatment plant
- Finalizing bands for summer series, sponsor solicitation in full swing

Tino:

- Meeting today at dispatch to review 26-27 rates
- Starting over on filling final position
- Starting off the year strong with training
    - January - Jiu Jitsu based defensive tactics and Wellness training

- February - used house scheduled for burn to learn to conduct building search and entry training
- Sent Ofc. Chorbajian to 3-day Peer Support training
- March - Scheduled Emergency Vehicle Operations Course (first time in a few years)

PENDING CITY COUNCIL AGENDA ITEMS: 1/28/2026

MAR 10, 2026 - 6:30 PM	MAR 24, 2026 - 6:30 PM
Agenda items due: Noon, 03/04/2026	Agenda items due: Noon, 03/18/2026
» URA Meeting-URA Audit Presentation	
» P: City Audit Presentation (Carey/Auditors)	» CANCELED
» UB: Mobile Vending Ordinance 2nd 3rd reading (Evander)	»
» UB: Annexation and Rezone 13th st. 2nd 3rd reading (Evander)	»
» UB: Govt Fences 2nd 3rd reading (Evander)	»
» NB: Q2 Financials (Carey)	»
» NB: Public Hearing: CDBG Grant Funding (Irvine)	»
» NB: Enterprise zone school fee resolution (Irvine)	»
» NB:PH-Parks Master Plan Adoption (Evander)	»
» NB: Parks Master Plan Adoption Ord (Evander)	»
» Liaison Reports: Library Board, Museum Board	»
» and Continuum of Care	»
» Liaison Reports: Traffic Safety, Historic Preservation,	»
» and Planning Commission	»
» Minutes/Misc Corresp/Notes/PAC	»
+ Urban Renewal Agency Meeting, NEEDED	***+ Urban Renewal Agency Meeting, if needed***
APR 14, 2026 - 6:30 PM	**APR 28, 2026 - 6:30 PM**
Agenda items due: Noon, 04/08/2026	Agenda items due: Noon, 04/22/2026
» Center St Bridge project Update (ODOT?)	» Parks SDC Work Session (Fisher)
» NB: Public Hearing: Single Room Occupancy (Evander)	» MIRL (Irvine)
» NB: Council Bill: Single Room Occupancy (Evander)	»
» NB: WWTP Upgrade/9th St Pump St Ph 2-3 Contract Award (Fis	»
» NB: Budget Adjustment (Carey)	»
» NB: Public Hearing: Ordinances associated with new Fee Code	»
» NB: Council Bill: Ordinances associated with new Fees (Carey)	»
»	»
»	»
» 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 12, 2026 - 6:30 PM	**MAY 26, 2026 - 5:30 PM**
Agenda items due: Noon, 05/06/2026	Agenda items due: Noon, 05/20/2026
»	»
»	»
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» 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***

Future Items:

Grants reports Jan/Feb & July/Aug
Franchise Agreements (updates ongoing)
Resolution: Purchasing Authority *(West)*
Work Session-Dusk to Dawn
Work Session-Council Procedure-Council Bills, Public Hearing (West)
June 9 Parks SDC Adoption (Fisher
NB: Resolution: pub records request update (West)

Council Liaison appointments: Every 2 years on election year
Council President: First meeting every year

Future Council Work Sessions:

Futuı and Utility Billing
Code update: Ch. 34, related to Water, Sewer, Stormwater

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 Board: Councilor Roden
MINET: Councilor Sorce
Traffic Safety Commission: Councilor Roden
Continuum of Care: Councilor Corr