



City of Bay City

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CITY COUNCIL WORKSHOP

Council members will meet and hold a Workshop on Monday January 9, 2016, at 5:00 p.m. to review the bills against the City. The Workshop will be held in the Council Chambers located at 5525 B Street, Bay City, Oregon.

The public is welcome to attend.

Linda Downey
City Recorder

CITY COUNCIL WORKSHOP

The Bay City Council will hold a Workshop on Monday, January 9, 2017, at 5:30 p.m. to discuss the agenda items for the Thursday, January 12, 2017, City Council meeting. The Workshop will be held in the Council Chambers located at 5525 B Street, Bay City, Oregon.

The public is welcome to attend.

Linda Downey
City Recorder

**AGENDA
BAY CITY COUNCIL MEETING
JANUARY 12, 2017**

1. CALL TO ORDER / FLAG SALUTE / ROLL CALL / WELCOME – 6.00 P.M.
2. SWEARING IN OF MAYOR AND COUNCIL MEMBERS
3. COMMITTEES APPOINTMENTS
4. VISITOR'S PROPOSITIONS
5. COMMITTEE REPORTS
 - A. Administrative
 - B. Community Development
 - C. Public Works
6. MINUTES OF THE 12-12-2016 COUNCIL WORKSHOP and 12-13-2016 REGULAR COUNCIL MEETING
7. TREASURER'S REPORT
8. BILLS AGAINST THE CITY
9. UNFINISHED BUSINESS
 - A. Consideration of Fire District
10. NEW BUSINESS
 - A. Year of Wellness Initiative / Tobacco Consumption in Public Places
 - B. Planning Commission / Zoning Discussion
 - C. PUD Franchise Agreement
 - D. ODOT Cooperative Improvement Agreement / ADA Ramps
11. MAYOR'S PRESENTATION
 - A. January Projects Meeting / February Town Hall Meeting
 - B. Equality Awareness Resolution
 - C. Pearl Festival
12. CITY COUNCIL PRESENTATION
13. CITY ATTORNEY PRESENTATION
14. AJOURNMENT

**2017
CITY OF BAY CITY
COMMITTEES/APPOINTMENTS**

CITY COUNCIL STANDING COMMITTEE APPOINTMENTS

1. ADMINISTRATIVE: Kari Fleisher, Kathleen Baker and **David McCall**
2. PUBLIC WORKS: Crystal Killion, Kari Fleisher, Kathleen Baker and Dee Harguth
3. COMMUNITY DEVELOPMENT: Dee Harguth, Crystal Killion and **David McCall**

(The first-named person on each committee will serve as the chairman and the second-named person will serve as secretary.)

BUDGET COMMITTEE: All City Council Members (including the Mayor) plus the following citizens:

	<u>Last Year</u>		<u>Last Year</u>
Pat Vining	2015-2016	Ada Harris	2015-2016
Vacant	2015-2016	Vacant	2016-2017
Helen Wright	2016-2017	Vacant	2017-2018
Vacant	2017-2018		

PLANNING COMMISSION LIAISON – Dee Harguth

FIRE DEPARTMENT – LIAISON – **David McCall**

KILCHIS REGIONAL WATER DISTRICT REPRESENTATIVE – Crystal Killion

STAFF APPOINTMENTS

CITY RECORDER/TREASURER	Linda Downey
BUDGET OFFICER	Linda Downey
PUBLIC WORKS DIRECTOR	Brian Bettis
SANITARY SEWER INSPECTOR	Brian Bettis
CODE ENFORCEMENT OFFICER	Brian Bettis
FIRE CHIEF	Darrell Griffith
ASSISTANT FIRE CHIEF	Aaron Bentley
FIRE MARSHAL	Jerry Foss
ENGINE 41-58 CAPTAIN	Jim Wakefield

CONTRACTED SERVICES

CITY ATTORNEY	Lois Albright
CITY PLANNER	Sabrina Pearson
CITY ENGINEER	SHN Consulting Eng.
BUILDING INSPECTOR/OFFICIAL	Tillamook County
EMERGENCY SERVICES (State Purchasing)	Darrell Griffith, Linda Downey, Brian Bettis

All appointments of contracted Services are made subject to the renewal of their respective contracts by the City Council.



Fire Department Report, January 2017

In December, We responded to 14 calls for service; 7 Medical, 2 MVA, 3 Assist Law Enforcement, 1 Mutual Aid Fire, and 1 Assist Citizen. The Department completed 232 training and response hours in December. Additionally, I completed 149 admin hours bringing the departments total hours for November to 381. My total hours for the month of December were 169.

2016 Statistics: In 2016, the Department responded to 197 calls for service, 54% Medical, 2% Fire, 4% MVA, 6% Mutual Aid, and 34% Miscellaneous. The Department completed a total of 3492 training and response hours. Our total hours for 2016 including administrative duties were 5710.

Fire Department Long term planning and Fire Chief Succession:

As was brought to your attention through the Garibaldi Steering Committee, Our department has some short term and long term questions to answer. Short term, we face a few opportunities with regard to consensus standards, training, and a standard of cover that requires me to expend an unsustainable amount of time in a futile attempt at compliance. In 2016, I worked a total of 2184 hours, and had 34 days where I did not respond to the station or a call. Of those 34 days, only 22 had no phone calls or duty shift requirements of me. In 2015 and 2016 we had a shift in officers that unfortunately took away our most experienced weekday responders with the exception of myself. As you can imagine, this has made maintaining coverage a major concern. For now, I have been covering these days myself. We have volunteers that can and will respond with me, and as such we have been maintaining a great standard of cover. Our current opportunity is qualified and experienced officers. We have some great officers, but many lack the level of experience and training that would allow them to respond to any call with any crew and safely handle to conclusion.

Within the very short term (the remainder of the 2016/17 budget); we are looking to adjust our current duty officer program to account for scheduled days off for myself while maintaining coverage.

Near term (2017/2018 budget); we need to investigate and create a program to allow for far fewer hours, and dedicated days off for myself. I am hoping that the above mentioned duty

officer program will be a good beginning. I welcome any suggestions as this is going to be a difficult problem to solve. Perhaps a budget alignment to hire relief, and or a substantial increase in the duty officer stipend program may be a beginning.

Long term (2018 / 2019 and beyond); Budget wise, our current public safety levy will expire with the 2017/2018 budget. We will need to replace this levy at a level required to carry the department forward. I suggest that we begin a public education and outreach program to educate the citizens about the coming changes to the Fire Department and First response within Bay City.

City Ordinances:

I have electronic copies of the City's Personnel Policy Ordinance #668 and the Fire Department Ordinance #665.

Before I begin suggesting changes, I would like to suggest a couple of changes up front and ask for Council Direction. **1) Ordinance #668 Remove all mention of Fire Department Personnel from this ordinance with the exception of a statement in Section 3 Definitions, sub V Fire Department Personnel are not covered by this ordinance. This would allow for the entirety of the Departments personnel procedures to be addressed in one ordinance, that being the Fire Department Ordinance # 665.**

2) Ordinance#665 remove all mention of the Volunteer Firefighters Association from this ordinance.

The above changes will allow for differentiation between the Association and the Department. My primary concern is the language that sets up a confrontation between perception and reality. Ordinance 668 seems to state that Fire Department Personnel are employees for only a very few exceptions. At the same time Common law and certain objective tests of various organizations such as the Internal Revenue Service, BOLI, Dept. of Labor etc... Do consider our volunteers as employees based upon the level of supervision and control that we place on them along with a couple of other tests. (I have attached the 2013 360 task force report from the Oregon Fire Chiefs Association, Dated November 4, 2013. For background on the employee tests I mentioned above) . If we add to this the language in our Ordinances and the statement that the Association is not a part of the City, I believe that this is where the disconnect occurs. We have stated that the volunteers are not employees of the city so if they are employees they must belong to the Association? And at the same time we exclude the association from the City reinforcing the above conclusion.

After the above changes, I would like to add the required language to the Fire Department Ordinance to include modern best practices with regard to personnel procedures. I am currently researching what should be included to allow for myself and our Officers to clearly understand procedures, while also providing required due process and protection to our volunteer personnel.

Status of the Volunteer Association: The status of the Association remains as it was at the council meeting. There is currently one member, the treasurer. I have been assisting him in trying to get estimates for insurance. Currently we have one full estimate, and a partial estimate. The full estimate is for \$2477.00 and includes a lot of duplicate coverage. If we proceeded with this policy, we would reduce some equipment replacement coverage that is definitely covered by the City's policy and I believe the price would be \$1965.00 We have received a partial quote for \$751 for liability without directors and officers coverage. We are awaiting an estimate on this D&O coverage as well as an answer to a question regarding the above ordinances.

Emergency Preparedness:

Our preparedness functions have been limited to Fire Department Operations.

Respectfully,

Darrell Griffith
Fire Chief
Bay City Fire Department
firedept@ci.bay-city.or.us
503 377-0233

2013 Volunteer 360° Task Force Report

Oregon Fire Chiefs Association

November 4, 2013

Executive Summary

The purpose of this Report is to recommend best practices for volunteer firefighter recruitment and retention, with a specific focus on reimbursement and compensation issues. Comprehensive review of relevant rules and laws, personal interviews, and an on-line survey of Oregon fire departments were used to collect the data for this report. The Task Force then analyzed these results and consulted with advisors in addressing the often-conflicting definitions and policies of various state and federal agencies. **These recommendations are advisory in nature, as each fire agency must decide what is in its own best interests.**

The Task Force's recommendations include:

1. Change is needed in federal and state laws to eliminate inconsistencies and to remove unnecessary barriers to volunteer service.
2. Each fire services agency should promptly review its volunteer program, in consultation with its legal counsel. Agencies across the state have shared ideas for components of volunteer programs that help attract and retain volunteers. This Report defines some of these components of a volunteer program. It also presents two bundles of components, along with the likely consequences of each for federal and state purposes.
 - a. Plan A describes a program for traditional volunteers who are not paid any cash compensation, but who receive components such as reimbursements under an Accountable Plan, working condition fringe benefits, and LOSAP.
 - b. Plan B describes a program in which volunteers are paid cash compensation, but not more than a nominal fee, and may also receive one or more components of a Plan A program.
3. Volunteers should be treated as employees for employment tax and withholding purposes, and should be issued W-2's if taxable compensation is paid to them (Plan B, for example). Volunteers should not be issued a Form 1099 and treated as independent contractors.

4. Fire service agencies should adopt Accountable Plans to reimburse appropriate expenses in Plans A and B. If they use nonaccountable plans, they should treat the reimbursement as taxable compensation (Plan B).
5. Resident volunteer programs should be carefully reviewed to ensure that they meet DOL and other requirements.
6. Student Intern programs should be carefully reviewed to ensure that they meet DOL, BOLI, and PERS exemptions.
7. Student intern programs should be treated separately from resident volunteer programs. They are two different programs.
8. All compensation programs that involve cash payments to volunteers should be carefully scrutinized to ensure that they result in only nominal fees to volunteers. Payments should not be tied to hours or productivity.
9. Any fire service agency that pays a separate volunteer association, which is then expected to pay volunteers for their activities, should immediately cease that practice and consult with legal counsel.
10. A fire service agency can provide a reasonable amount of educational training and classes for volunteers, if the education is related to the needs of the fire agency and training of the volunteer to conduct his or her activities as a volunteer.
11. Whether volunteer emergency personnel are potentially subject to PERS remains unresolved at the time of this writing. PERS apparently takes the position that the issuance of a W-2 triggers PERS reporting and potential contributions. The Task Force disagrees with this position, and is seeking a dialogue with PERS with the objective of finding an approach better suited to the realities of today's fire service.

Because there are significant differences of opinion on which methodology is considered a “Best Practice,” policy makers should seek legal counsel in this area and carefully document their analysis and reasoning for making a determination of the nature of compensation and type of IRS reporting.

There is no interest by OFCA or the Volunteer 360 Task Force in removing or decreasing any benefits provided to volunteer firefighters, but there are significant requirements and liabilities that go along with providing them. It is important that agencies with volunteer firefighters understand the responsibilities and liabilities that accompany the compensation of volunteers. This document does not “fix” anything in terms of the complicated issues that agencies with volunteers are and have been experiencing. It merely points out some of the confusion and the requirements that currently exist in state and federal rules and laws. These laws are not likely to change, especially on a federal level, without a better understanding by legislators of the complexity of the rules applicable to the fire service. Until such time as these laws change and/or become consistent with each other, confusion will continue to exist.

Respectfully submitted,

Volunteer 360 Task Force

_____, 2013

APPROVED:

Oregon Fire Chiefs Association
Date: _____, 2013

Special Districts Association of Oregon
Date: _____, 2013

Oregon Fire District Directors
Association
Date: _____, 2013

Oregon Volunteer Firefighters Association
Date: _____, 2013

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Introduction and Background

Oregon fire service agencies have long struggled with the proper design of volunteer programs that include reimbursement of expenses or the provision of some sort of compensation to volunteer firefighters in recognition of their important service to their communities. Multiple Oregon fire agencies have faced audits, inquiries and legal challenges from the Internal Revenue Service (IRS), the Oregon Bureau of Labor and Industries (BOLI), the US Department of Labor (DOL), and the Oregon Public Employees Retirement System (PERS).

The problem is that each federal and state agency has its own set of laws, rules, definitions, and policies about volunteers, and some of these rules and policies conflict with each other. Fire agencies have a legitimate and genuine problem understanding and trying to comply with these laws that do not work in harmony to accommodate the needs of today's fire service.

Additionally, some fire service agencies are understandably concerned with changing existing practices that may be noncompliant, due to concerns that include the potential loss of volunteers.

Noncompliance can have enormous negative consequences for fire services agencies, including significant potential financial exposure for back wages and benefits, PERS contributions, and/or fines and penalties, as well as legal expenses.

In 2008, the Governor's Fire Policy Task Force, the Oregon Fire Chiefs Association, the Oregon Fire Districts Directors Association, and the Oregon Volunteer Firefighters Association prepared the "Volunteer Compensation Practices," which was a guide to best practices. Due to information that has since been clarified, that document has been pulled from publication. This Report is intended to replace the 2008 Guide.

Task Force Procedure and Objectives

The Task Force was first assembled on April 12, 2013 in Canby, Oregon. A series of meetings and communications followed over several months. The work was divided into four categories: Resident Volunteer/Intern, Compensation, PERS, and Definitions. A survey was developed to determine how volunteers have been utilized in Oregon, methods of compensation, student/resident volunteer programs, and recruitment and retention tools. Input was sought from all Task Force members and nearly the entire Oregon fire service. Results and data were assembled and analyzed by the Task Force leaders. The Task Force used a collaborative approach to clarify the laws and develop ideas for compensation and to offer recommendations for Oregon's fire service agencies that utilize volunteers. The final document was approved and adopted by the Board of the Oregon Fire Chiefs Association on Nov. 4, 2013.

A. Mission Statement

To develop an Oregon recommended Best Practices document by defining the role of the Oregon Fire Service volunteer firefighters, resident volunteers and interns, and recommend recruitment, retention, and incentive practices.

B. Objectives

1. Develop a 360° description of the different ways volunteers are utilized throughout the state of Oregon. Develop a survey of fire service agencies to meet this objective.
2. Define a model incentive plan for volunteers that is in compliance with the Internal Revenue Service (IRS), the US Department of Labor (DOL), the Bureau of Labor and Industries (BOLI), and the Public Employees Retirement System (PERS) requirements.
3. Combine the above definitions into recommended best practices.

The Task Force concluded that it is not possible to recommend a single volunteer program. Oregon fire service agencies vary widely in their needs, goals and capacities to provide volunteer programs, so no one program would be suitable for all agencies. This report identifies components of volunteer programs that are prevalent among Oregon agencies and comments on

the likely consequences of using these components under federal and state law. The report also illustrates two different "bundles" of volunteer program components, which are referred to as Plan A and Plan B, and comments on the relative advantages, disadvantages and risks of each.

However, the many inconsistencies and uncertainties in federal and state laws applicable to volunteer programs makes it impossible for the Task Force to recommend any particular program or program component. Each fire service agency should consult with its own legal counsel in reviewing its current program and adopting any new components.

Definitions

As described above, the various state and federal agencies that address volunteer issues have differing (and sometimes conflicting) laws, rules and policies—and especially definitions. The Task Force recognizes that compliance by a fire service agency depends on a proper understanding of the various terms that may have specialized meaning for an agency, or different meanings for different agencies. This section of the Report offers definitions of terms commonly used in the fire service in connection with volunteers. **Appendix A** provides selected laws, rules and policies of various agencies.

A. Accountable Plan

A fire service agency may reimburse certain expenses that volunteers pay personally, either through an "Accountable Plan" or a "nonaccountable plan" (a plan that does not qualify as an Accountable Plan). An Accountable Plan has significant tax benefits. In order to qualify as an Accountable Plan, a plan should be written and it must include the following:

1. It must only allow for reimbursement of expenses that qualify as "trade or business" or similar business expenses under the Internal Revenue Code (IRC) and that are paid in connection with the performance of volunteer services;
2. Volunteers must account for these expenses, with proper substantiation, to the fire service agency within a reasonable period of time after incurring them; and
3. If advances for expenses are given, volunteers must return any excess allowance within a reasonable period of time. See Treas. Reg. §1.62-2(d)-(f).

A fire service agency may have both an Accountable Plan *and* a nonaccountable plan operating at the same time. These would have different tax consequences. A sample Accountable Plan is included as **Appendix B**.

See also Definitions, "Reimbursement."

B. Compensation

1. Tax Definition: Anything of Value

For tax purposes, "compensation" is anything of value paid for services rendered, regardless of the form of payment, whether in cash or property. "Current" compensation is compensation that is paid at or near the time of providing services. "Deferred" compensation is compensation that is paid at a time later (usually much later) than the services are performed. For tax purposes, all "compensation" is included in the gross income of the recipient, unless a specific exclusion can be found in the Code or in judicial or administrative exceptions. Compensation can include reimbursement for expenses, unless provided under an Accountable Plan. Making a volunteer "whole" after he or she suffers a loss, however, is generally not considered "income," even in the compensation setting. For example, replacement of the fair market value of eyeglasses or clothing destroyed in the course of volunteer service is generally considered to be nontaxable, although this has not recently been tested.

2. Other Definitions: Only Taxable Amounts?

In some situations, "compensation" refers only to taxable amounts paid to a volunteer. There is some suggestion in the PERS arena, for example, that reimbursements under an Accountable Plan or certain nontaxable fringe benefits do not constitute compensation.

C. Employee

Probably the most misunderstood word in the volunteer arena is "*employee*." This is because each of the six governmental agencies discussed in this Report has a different definition of the word "employee" (and two use different tests for different purposes!). **Appendix C** provides a chart summarizing the various definitions.

1. Internal Revenue Service (IRS): Employee or Independent Contractor for Employment Tax Purposes?

The IRS distinguishes between "employees" and "independent contractors" in order to assign the responsibility for withholding and payment of income and employment taxes. An employee's employer must withhold and pay to taxing authorities both income and employment taxes, and must issue a W-2 to the employee at the end of each year. An independent contractor pays self-employment taxes, and receives 1099s from those that pay him or her any amount over \$600.

The IRS has long used a 20-factor test to make this distinction. The degree of importance of each factor varies depending on the occupation and the factual context in which the services are

performed, and factors other than the listed 20 factors may also be relevant. The 20 factors identified by the IRS are as follows:

- 1) Instructions: If the person for whom the services are performed has the right to require compliance with instructions, this indicates employee status.
- 2) Training: Worker training (e.g., by requiring attendance at training sessions) indicates that the person for whom services are performed wants the services performed in a particular manner (which indicates employee status).
- 3) Integration: Integration of the worker's services into the business operations of the person for whom services are performed is an indication of employee status.
- 4) Services rendered personally: If the services are required to be performed personally, this is an indication that the person for whom services are performed is interested in the methods used to accomplish the work (which indicates employee status).
- 5) Hiring, supervision, and paying assistants: If the person for whom services are performed hires, supervises or pays assistants, this generally indicates employee status. However, if the worker hires and supervises others under a contract pursuant to which the worker agrees to provide material and labor and is only responsible for the result, this indicates independent contractor status.
- 6) Continuing relationship: A continuing relationship between the worker and the person for whom the services are performed indicates employee status.
- 7) Set hours of work: The establishment of set hours for the worker indicates employee status.
- 8) Full time required: If the worker must devote substantially full time to the business of the person for whom services are performed, this indicates employee status. An independent contractor is free to work when and for whom he or she chooses.

- 9) Doing work on employer's premises: If the work is performed on the premises of the person for whom the services are performed, this indicates employee status, especially if the work could be done elsewhere.
- 10) Order or sequence test: If a worker must perform services in the order or sequence set by the person for whom services are performed, that shows the worker is not free to follow his or her own pattern of work, and indicates employee status.
- 11) Oral or written reports: A requirement that the worker submit regular reports indicates employee status.
- 12) Payment by the hour, week, or month: Payment by the hour, week, or month generally points to employment status; payment by the job or a commission indicates independent contractor status.
- 13) Payment of business and/or traveling expenses. If the person for whom the services are performed pays expenses, this indicates employee status. An employer, to control expenses, generally retains the right to direct the worker.
- 14) Furnishing tools and materials: The provision of significant tools and materials to the worker indicates employee status.
- 15) Significant investment: Investment in facilities used by the worker indicates independent contractor status.
- 16) Realization of profit or loss: A worker who can realize a profit or suffer a loss as a result of the services (in addition to profit or loss ordinarily realized by employees) is generally an independent contractor.
- 17) Working for more than one firm at a time: If a worker performs more than de minimis services for multiple firms at the same time, that generally indicates independent contractor status.
- 18) Making service available to the general public: If a worker makes his or her services available to the public on a regular and consistent basis, that indicates independent contractor status.
- 19) Right to discharge: The right to discharge a worker is a factor indicating that the worker is an employee.

- 20) Right to terminate: If a worker has the right to terminate the relationship with the person for whom services are performed at any time he or she wishes without incurring liability, that indicates employee status. *See* Revenue Ruling 87-41, 1987-1 C.B. 296.

More recently, the IRS has identified three categories of evidence that may be relevant in determining whether the requisite control exists under the common-law test and has grouped illustrative factors under these three categories: (1) behavioral control; (2) financial control; and (3) relationship of the parties. The IRS emphasizes that factors in addition to the 20 factors may be relevant, that the weight of the factors may vary based on the circumstances, that relevant factors may change over time, and that all facts must be examined.

For future consideration, the Affordable Care Act (ACA) may have an interesting impact on volunteer firefighters, particularly in organizations employing 50 or more employees (defined by the number of W-2's issued). At the time of this publication it is unclear what impact that the ACA will have on volunteer compensation. Because IRS considers volunteers to be employees (IRS, Fringe Benefit Guide 2013 page 86), and is the appointed agency to help enforce the ACA, volunteers may be considered employees for this purpose. The International Association of Fire Chiefs (IAFC) and the National Volunteer Fire Council (NVFC) have asked for a clarification on the issue because the law may create unintended consequences for fire service agencies.

2. Internal Revenue Service – Fringe Benefits and Deduction Purposes

Certain fringe benefits are available only to "employees." In addition, employees are treated as being engaged in a "trade or business," so they may deduct certain ordinary and necessary business expenses associated with employment, but only to the extent such expenses exceed 2% of their adjusted gross income. Although the issue is not free from doubt, it appears that the IRS applies a different standard than the 20-factor test to determine whether a person is an "employee" for fringe benefit and deduction purposes.

For these purposes, a person performing services provides them either (1) in an "employment context," as an "employee;" or (2) in a "non-employment context," as a non-employee. (A person might also perform services for purely personal purposes, which is beyond the scope of this discussion.)

To be an employee for these purposes, a person must engage in the regular activity of providing services with the bona fide intention and expectation of making a profit or obtaining income.

It is critical that a volunteer not have the intention or expectation of making a profit through volunteering in order to be considered a volunteer for FLSA purposes (and avoid minimum wage issues). See Definitions, "Volunteer." If a person does not have a profit motive for fringe benefit purposes, he or she will be treated as providing services for another in a "non-employment" context, i.e., as a volunteer (not an employee), who cannot qualify for tax-free employee fringe benefits. However, there is one exception. If the recipient of those services is a governmental entity, a profit motive is imputed to the volunteer for purposes of "working condition fringe benefits" (§ 132(d) of the Code). For other fringe benefit purposes, the person is not treated as having a profit motive. See Definitions, "Fringe Benefits."

3. Oregon Department of Revenue (ODR) and Oregon Employment Department (OED): Employee or Independent Contractor?

Like the IRS, the ODR must distinguish between employees and independent contractors for tax purposes, and the OED must do so for unemployment purposes. Both agencies refer to ORS 670.600, which defines an employee as a person other than an independent contractor. To be an independent contractor, the statute requires that:

- 1) The worker be free from direction by the employer; and
- 2) The worker be customarily engaged in an "independently established business" (as proven by specific factors); and
- 3) The worker is responsible for any licenses or certificates necessary to provide the service.

4. Federal Department of Labor (DOL): Employee or Independent Contractor?

The DOL defines employees for purposes of wage/hour laws, including employment taxes, using the "economic reality" five-part test, which refers to the following factors:

- 1) the degree of control exercised by the alleged employer;
- 2) the extent of the relative investments of the [alleged] employee and employer;

- 3) the degree to which the "employee's" opportunity for profit and loss is determined by the "employer";
- 4) the skill and initiative required in performing the job; and
- 5) the permanency of the relationship.

5. Oregon Bureau of Labor & Industries: Employee or Independent Contractor? BOLI must define an "employee" for two purposes. First, for purposes of wage and hour determinations, BOLI uses the "economic reality" test discussed above. Second, for civil rights issues, BOLI uses a "right to control" test. Under the "right to control test," four factors are weighed to determine whether an employer has the "right to control" the work of an individual. Where an employer clearly has the "right to control" the work of an individual under this test, that individual is deemed an employee rather than an independent contractor. The factors of the "right to control" test are:

- 1) Direct evidence of the right to, or the exercise of, control;
- 2) The method of payment;
- 3) The furnishing of equipment; and
- 4) The right to terminate employment.

It is not necessary that all factors coincide to determine whether a given worker is an employee. In such cases, the weight or strength of the factors present will be considered.

D. Fringe Benefits

For tax purposes, it is helpful to classify payments of value to volunteers as cash payments or "fringe benefits." The Code provides an exclusion from gross income for certain fringe benefits provided to employees. Of these, the most important for the fire services are "working condition fringe benefits." These are benefits provided to an employee which, if incurred directly by the employee, would be deductible under §162 or §167-168 of the Code. Another important fringe benefit to fire agencies is the value of lodging provided to resident volunteers. Section 119 of the Code excludes from an employee's gross income the value of lodging on the employer's premises provided to an employee so that the employee can be on-call for the employer.

Generally, for tax purposes, in order to exclude a fringe benefit from income, the recipient must be an "employee," *See* Definitions, "Employee." For these purposes, "employee" is defined as a

person who regularly carries on an activity with the expectation and intention of making a profit or generating income. Volunteers generally do not have a profit motive or the expectation of generating income when they undertake volunteer service. Treasury Regulation § 1.132-5(r) imputes a profit motive for purposes of working condition fringe benefits, but not for any other fringe benefit. That said, in two court cases interpreting the Code section (§119) that provides tax-free lodging, the IRS did not take the position that volunteers provided lodging by a charity must include the amounts as gross income because they were not employees. In those cases, the IRS' objection was that the lodging was not for the convenience of the employer or on the business premises of the employer. That gives fire agencies some comfort that a resident volunteer would not have gross income in the amount of the fair market value of the lodging. The IRS has not issued a public ruling on this issue, however, and there may be other reasons that the IRS is not interested in pursuing this issue.

For PERS purposes, nontaxable fringe benefits are not considered "salary," and should not trigger PERS reporting, contributions or benefits. This position of PERS on this issue is unclear, however, and discussions are ongoing to find an approach suitable for the fire service.

E. Interns

Significant confusion has existed regarding the definition of an “intern” in the fire service.

1. Intern--Federal Department of Labor

The US DOL Wage and Hour Division uses the following six criteria to determine whether a person is an "intern" under the Fair Labor Standards Act:

- 1) The internship, even though it includes actual operation of the facilities of the employer, is similar to training which would be given in an educational environment;
- 2) The internship experience is for the benefit of the intern;
- 3) The intern does not displace regular employees, but works under close supervision of the existing staff;
- 4) The employer that provides the training derives no immediate advantage from the activities of the intern; and on occasion its operations may actually be impeded;
- 5) The intern is not necessarily entitled to a job at the conclusion of the internship; and

- 6) The employer and the intern understand that the intern is not entitled to wages for the time spent in internship.

Oregon BOLI uses these same criteria but it is important to note that the US DOL uses these as criteria for “private sector” employers while BOLI appears to apply the test to public sector agencies as well. There is no substantive reason that the same test cannot apply to both private and public entities.

2. Internal Revenue Service—Intern (Student Worker)

The IRS views most interns as employees, using the same test as it uses in distinguishing between employees and independent contractors. Certain students performing services for colleges and universities are excused from paying FICA taxes on compensation paid to them, if certain requirements are met. However, this exception does not apply to fire service agencies, even if the worker is enrolled in a college program.

3. PERS - Student Workers

ORS 238A.005(4)(d) provides that an eligible employee does not include a “student employee.” A student employee is defined as a person designated by the participating employer as a student employee, and who:

- 1) Is enrolled at least half time in a school and whose employment is principally for the purpose of furthering the person’s education; or
- 2) Is an employee who works during a break or between semesters or quarters of study provided that the student employee has indicated his or her intent to resume at least half-time enrolled status following the break, provided that the break does not exceed an academic quarter or semester, and the employer has a reasonable expectation that the employee shall resume at least a half-time enrolled status following the break.

ORS 238.015(4); 238A.005(4), OAR 459-010-0025.

F. LOSAP Plan

The Length of Service Award Program (LOSAP) is a tool to help fire service agencies attract and retain volunteer firefighters. LOSAP is a benefit that provides volunteers an incentive to continue

service and expresses appreciation for a volunteer's years of service. In a LOSAP plan, the fire service agency makes a contribution to a non-qualified deferred compensation plan for the benefit of a "bona fide volunteer." A LOSAP Plan is not a qualified plan, such as a 401(k) Plan or PERS. A LOSAP can have significant tax advantages: (1) the volunteer isn't taxed on the income until it is distributed to him or her; and (2) the income is not subject to employment taxes. The Oregon Fire Districts Directors Association sponsors a LOSAP program, which the Task Force supports.

G. Reimbursement

Reimbursement is a payment by a fire service agency to a volunteer to repay him or her for expenses that the volunteer actually pays in connection with the performance of volunteer services. For example, a fire service agency may reimburse a volunteer for his or her travel expenses. These can be the actual out-of-pocket expenses, or a mileage rate can be used. Or the volunteer might pay tuition for a fire services-related class. An agency might reimburse him or her for all or part of that tuition. Reimbursement can be accomplished through an Accountable Plan or a nonaccountable plan (see Definitions, "Accountable Plan").

It is also important to know what reimbursement is not, as the Task Force Survey suggests some confusion about what constitutes reimbursement. When a fire agency itself initially incurs the cost of providing a benefit to volunteers, that is not treated as "reimbursement." Using the previous example, if an agency were to pay a volunteer's tuition, this would not be "reimbursement." See Definitions, "Fringe Benefits."

A note on mileage: A volunteer may be reimbursed for his or her actual expenses (gas and oil, but not insurance or repairs) of operating a vehicle for the benefit of a fire services agency. However, the administrative burden of reimbursing actual expenses leads most agencies to use the alternative "mileage rate." Under general Accountable Plan principles, reimbursement of mileage would be proper only for mileage from the station to an emergency scene, or for out-of-town trainings, etc. Mileage from a volunteer's home to the station would not be reimbursable because it would be considered the personal expense of commuting. Because most volunteers do not take their own cars to scenes, this would not generate a large reimbursement amount for most volunteers.

However, the IRS generally allows reimbursement at the charitable mileage rate (currently 14 cents per mile) for vehicles used in the service of a governmental/charitable entity. "In service of" can potentially include mileage from a volunteer's home to a station, although the IRS has never ruled specifically on that issue. Therefore, a fire service agency could adopt a mileage plan with two different mileage rates: (1) the charitable mileage rate for what would be considered "commuting miles;" and (2) the business mileage rate (currently 56.5 cents per mile) for other service-related uses. Obviously having two different rates for volunteers creates an administrative burden and so the most practical solution is to adopt the .14 cents per mile for all volunteer reimbursement.

H. Volunteer

As with other terms, "volunteer" means different things to different agencies.

1. "Volunteer" as used in the Fire Service

In general, a volunteer is defined in the fire service as an individual who performs services without pay for a fire service agency to serve his or her community. Within the category of volunteers, there are subcategories that raise special issues. A "resident volunteer" is a volunteer who lives at a fire station and is expected to respond to calls when on the premises and available. An "intern" is a volunteer who is pursuing a degree in emergency services and participates in the volunteer program as part of that educational program.

2. Volunteer for Wage/Hour Purposes--US Department of Labor

For DOL purposes, a volunteer is an individual who performs hours of service for a public agency for civic, charitable, or humanitarian reasons, without promise, or expectation of receipt of compensation for services rendered. Individuals are considered volunteers only when their services are offered freely and without pressure or coercion, direct or implied, from an employer.

Individuals do not lose their volunteer status if they receive a "nominal fee" from a public agency. Payments to volunteer firefighters of expenses, reasonable benefits or a nominal fee are allowed under 29 CFR 553.106 (e) for the purposes of excluding volunteers from the requirements of federal wage and hour laws. The precise threshold for "reasonable" has yet to be established by the US Department of Labor. A nominal fee is not a substitute for compensation and must not be tied to productivity. However, this does not necessarily preclude

the payment of a nominal amount on a “per call” or similar basis to volunteer firefighters. Any volunteer compensation should not exceed 20% of the **hourly rate not including benefits** of the lowest paid firefighter. The US DOL has provided conflicting definitions and interpretation of the 20% rule.

3. “Volunteer” for Tax Purposes—IRS

The term "volunteer" does not appear frequently in the Internal Revenue Code or its regulations. The concept does arise, however, in the context of employment taxes and certain fringe benefits.

1) Volunteers as Employees for Employment Tax Purposes

The IRS states in its Fringe Benefit Guide that:

“A volunteer is an employee under common law if an entity has the right to direct and control the volunteer's performance, not only as to the results to be accomplished, but also as to the methods by which the results are accomplished.” (IRS, Fringe Benefit Guide 2013, p. 85)

If a volunteer firefighter is an employee, any taxable compensation paid is considered wages for purposes of income and employment taxes. Withholdings are required and must be reported quarterly and on Form W-2. The IRS views volunteer firefighters as employees, not independent contractors.

2) Volunteer Fringe Benefits

The fringe benefit regulations provide that "working condition fringe benefits" may be paid to a volunteer as a tax-free fringe benefit, even though the volunteer does not have a profit motive. For these purposes, the IRS defines a volunteer as a person who provides services that have a value greater than the remuneration paid. Treas. Reg. 1.132-5(r). Section 457 of the Code, which authorizes LOSAP plans, defines a volunteer in the same way as the DOL, i.e. a person who receives reimbursement of reasonable expenses, reasonable benefits, and nominal fees for services.

4. “Volunteer firefighter” – Wage and Hour/Employment Issues

ORS 652.050(3) states that "volunteer firefighter" means a person who performs services as a firefighter for a regularly organized fire department and whose work hours and work shifts are

voluntary and whose volunteer service is not a condition of employment. ORS 653.020(12) exempts volunteer firefighters from state minimum wage.

5. Volunteer - PERS

PERS excludes from the term "employee" a number of classes of people, including, "[A]n individual providing volunteer service to a public employer without compensation for hours of service as a volunteer, except for volunteer firefighters who establish membership in accordance with ORS 238.015(6)." See OAR 459-005-0001(12)(b)(C).

Survey Results

An electronic SurveyMonkey survey (**Appendix D**) was sent by email to OFCA member agencies during July and August of 2013 to determine current practices for reimbursement, recruitment and retention. One hundred and two (102) departments responded to the survey. The results of this survey help achieve Objective 1 of the Task Force: *to develop a 360° description of the different ways volunteers and resident volunteers are used throughout the state of Oregon.*

A. Who Utilizes Volunteers, and How?

According to survey results, 95 of 102 (**93%**) survey respondents indicated that they utilize the services of volunteers, and in multiple forms in the same agency. Of those, 95% utilize combat volunteer firefighters, 72% utilize non-combat volunteers for a variety of functions, 52% utilize EMS-only volunteers, 31% have community (CERT, NERT or Firecorp) volunteers, and 32% have cadet or Explorer programs. Other functions include chaplain, Public Information Officer (PIO), public education, and specialty rescue teams.

B. How are Volunteers Compensated or Reimbursed?

When asked how volunteers are either compensated or reimbursed, 75% of survey respondents reported that they offer uniform items, 75% hold an awards banquet, 69% offer financial compensation, 60% offer some form of educational reimbursement, 58% offer life insurance, 31% offer food and 31% offer some type of other insurance related benefit, such as workers comp and accidental death and disability. Nineteen percent (19%) indicated that they reimburse actual expenses incurred. Among other benefits offered are air and ground ambulance memberships, LOSAP plans, and drawings for prizes. One indicated that it turns (city) money over to the volunteer organization, which then pays the volunteers.

When asked about the basis of compensation, 54% of survey respondents indicated that they use some type of a point system to determine how much volunteers are paid for alarms and training with *no tie* to hours “worked,” 18% indicated that they pay based on hours attended for alarms, training, and 18% indicated pay for shifts worked or attended. Fourteen percent (14%) base reimbursement on actual expenses incurred and 23% indicated the question was not applicable to

them. Points are awarded for activities such as public education activities, or a certain number of hours. Points can also tie to LOSAP contributions. One indicated that they pay “stipends” per calls and drills and state that they are paying above state minimum wage.

For those who indicated that they compensate financially, 44% report on Form W-2, 20% report on Form 1099, and 11% indicated they reimburse using an Accountable Plan. Of interest is that more than 32% indicated that they use neither Form W-2 nor 1099. One respondent indicated that money is not paid to the volunteers. Rather, it is used to purchase “products” that the department keeps in inventory.

For those who offer an Accountable Plan, there are several items reimbursed. Thirty-nine percent (39%) reimburse travel expenses (per diem, meals, lodging – mainly for out of area training), 14% reimburse mileage, 15% damaged clothing, and 5% reimburse for business related expenses, of which only 1 response indicated some type of reimbursement for personal cell phones. That district uses the lowest cost cell phone plan among all of their volunteers, and reimburses based on that amount.

The agencies reported a wide variety of types of payments and other items of value payable to volunteers:

1. Typically provided:

- Accidental death & disability insurance, in accordance with ORS 243.025
- Workers Compensation
- Training (fire/EMS/rescue/Haz-Mat/ICS/Wildland) per the agency’s minimum standards
- Uniforms (T-shirts, sweatshirts, Class B uniforms, footwear, badge, coat, etc.)
- Structural Protective Apparel (Bunker Gear)
- Wildland Protective Apparel
- Oregon and/or National Registry recertification expenses
- Respiratory fit testing

2. Occasionally provided:

- Personal liability coverage for volunteers, while performing their duties
- Participation in air and ground ambulance subscription programs

- LOSAP program
- Physical wellness examinations
- Nominal fee compensation (which then requires a W-2)
- Reimbursement for additional training in fire and EMS areas
- Reimbursement for additional training that is determined to be in the best interest of the fire agency (up to \$5,250 per year tax free).
- SCBA spectacle kits, when requested for vision impaired firefighters

C. Specialized Programs

Forty percent (40%) of agencies have some type of **in-station crew program** for their regular volunteers, who are not students or resident volunteers. Some of those compensate based on actual hours on standby and others pay a set amount not based on how many hours are spent at the station. One uses these points for part of its LOSAP calculations.

Fifty-six percent (56%) have a **“duty officer” program** where officers respond from home or the station. Forty-eight (48%) of those offer some type of compensation while 23% do not. One indicated that they pay the officer \$250 per year for participating in the duty officer program but it is not known if there is a minimum participation level required.

Forty-Nine (49) departments have some kind of **student, intern or resident volunteer program**. Thirty-one (31) allow interns or student firefighters who are not yet fully cleared for an IDLH environment via internal agency credentials and/or DPSST to respond on first out apparatus. Among those, 10 allow them to respond in a support role, 8 allow them as observers only, 4 allow them on EMS calls, 3 state that their program entry requirements are such that they are already cleared for IDLH, 2 allow them on EMS calls and wild land fires, 1 stated that their interns can but their students cannot, 1 allows them if there is a full crew and 1 allows them if space is available.

Out of 53 responses, only 1 allows resident volunteers, students, or interns to displace a position normally held by a full-time career firefighter. Thirty-six (36) state that they treat their resident volunteers in a similar manner to other volunteers.

D. LOSAP

Thirty-eight percent (38%) have a Length of Service Award Program (LOSAP) and 73% of those use the plan offered by OFDDA. Alarm and drill activity along with crew duty and duty officer activity both count for LOSAP contributions. **However, 71% indicated that there was no evidence that their LOSAP program actually helps their department retain volunteers.** Some indicated that their program may help retain their older volunteers but the newer members probably do not value it.

E. Creative Retention Ideas

One question asked about creative retention ideas. Responses included: worthwhile training, certifications, tuition reimbursement, respect, honor, and simple recognition for their time and efforts, possibly providing food for in-station meals, uniform items, banquets, air and ground ambulance subscriptions, signs on buildings advertising for volunteers, local advertising, load sharing by adding different types of members, LOSAP and other length of service related tools (such as traditional helmets), equipment, civil service points, in-station video game system(s), meaningful work that is valuable to their community, accountability and reasonable expectations. Many of these ideas have relatively little cost and few negative tax implications. Some indicated frustration that they have found no magic bullet or solution yet.

Creative reimbursement ideas included: moving from points to a flat-rate system, paid training for advancements, nominal payment under 20% rule, ambulance memberships, pay for alarms and drills, ancillary equipment (assumed to be for member use in the station), flat \$4 per hour for clothing, fuel, etc., company store, uniform and PPE allowance, educational reimbursement, EMT classes, food - in station, an emergency shelter for families during large scale events, uniform and training reimbursement, travel stipend step pay increases, and creative "sleeper" shifts – with different available schedules and point credits.

There were several ideas for effective recruiting. Twenty-five (25) departments said that they used word of mouth, 16 use the opportunity to provide public service, professionalism in behavior and training, and motivation of a future career, 9 have some type of high school, Explorer Programs or community college opportunities, 9 also use signs, banners and reader boards, 6 use printed material such as mailers or flyers, 4 have their own student or resident program, 4 also use public education opportunities, and 3 have grant programs such as SAFER.

Rounding out the remaining are movie and theatre ads, social media, use of out-of-district volunteers, pay, and a family atmosphere.

One question asked if there were any specific examples of recruitment efforts that did not work out well. Of 16 responses, there was mention of mass mailers, movie theatre ads, website ads and high school career day. One responded indicated that they had nothing to offer but it was not clear if that referred to any kind of monetary effort.

F. Concerns about Change

Fifty-three percent (53%) of survey respondents indicated that they thought they would lose volunteer members if they discontinued compensating their volunteers, i.e., providing nothing more than just simple reimbursement of actual expenses (Accountable Plan).

Some respondents indicated evidence of it happening in their agencies while others indicated that they have lost none, or very few volunteers may have been likely to leave the organization regardless of the change. Many individual responses indicated that most of those members may have been likely to have left the organization regardless of the change.

Of concern to many agencies is whether they would lose volunteers if they switched to an Accountable Plan from a nonaccountable plan. In some agencies where there has been a conversion, few or no members left for that reason. During the course of this study and investigation by Task Force members, several agencies reported that they use an Accountable Plan. However, there were indications that some of these agencies may not know exactly what an Accountable Plan is or how to legally implement it.

G. Compliance Initiatives

Of 78 survey respondents, 8 indicated that they **have been audited by a federal or state agency such as IRS, BOLI, PERS, or DOL**. Of those, 3 have been audited by BOLI (one twice), 2 have been audited by DOL and 3 have been audited by PERS. Of those, 1 agency has experienced two BOLI investigations and a visit by DOL. **In 7 of those investigations the agency was found to be noncompliant.** In one case, DOL found their volunteers to be “employees” which required the agency to pay three years of back wages for training and public education time. In another case, the agency was issuing 1099’s to their volunteers and W-2’s when their officers were serving as duty officers. The dual reporting (1099 and W-2) was found

to be not permissible. Since the survey was completed, the Task Force has become aware of additional audits at both the state and federal levels.

When it comes to the **financial impact of these investigations**, 2 agencies had to pay prior withholding, 5 made PERS contributions, 2 indicated paying back wages, and 2 indicated legal expenses. For one agency, these expenses totaled over \$300,000. None reported having to pay any penalties. In one case, previous withholding and penalties were waived because the agency was moving to an Accountable Plan. Following an IRS audit in another Oregon agency, the IRS told them that there would only be one year of withholding (they threatened three years) and no penalties if the agency would immediately begin issuing a W-2 to their volunteers.

Four agencies indicated that during their audit(s) they **received conflicting information from the same or different sources within the same regulatory agency**. PERS and DOL seem to be the agencies with these issues. Of note is a previous letter from the IRS commissioner (not part of this survey) stating that there was no effort to go after volunteer fire agencies when in fact Oregon fire agencies have been experiencing this for several years.

Several agencies have received an email from PERS titled “self assessment questionnaire.” This Task Force found no law or rule stating that any agency must complete the survey.

H. One Final Question

The final survey question asked if agencies thought their volunteers were considered to be employees in any capacity. Forty-two (42) said yes, 25 said no, and 10 were unsure.

Discussion

The second objective of the Task Force was to *define a model incentive plan for volunteers that is in compliance with the Internal Revenue Service (IRS), the US Department of Labor (DOL), Social Security (SS), the Bureau of Labor and Industries (BOLI), and the Public Employees Retirement System (PERS) requirements.*

The Task Force recognizes that there are significant differences of opinion on how to structure a recruitment and incentive plan for volunteers. Fire service agencies should consider obtaining legal counsel in this area and should carefully document their analysis and reasoning for choosing a particular structure for the volunteer program, taking into consideration tax, wage/hour, PERS and other areas of concern.

There is no interest by OFCA or the Volunteer 360 Task Force in removing or decreasing any benefits provided to volunteer firefighters. But there are significant compliance requirements that go along with any but the simplest volunteer program. It is important that agencies with volunteer firefighters understand the responsibilities that accompany whatever volunteer program structure they choose.

Because of the complexity of the laws and rules about compensating and reimbursing volunteers, and the widely ranging needs of fire service agencies, the Task Force finds that it is impossible to define a “model plan” for volunteers. Instead, each fire service agency must make choices as to components of a program based on its own goals and preferences. However, volunteer programs typically fall into two major types, the operation and consequences of which will be described in this section. These are what we have defined as:

- Plan A—Traditional Volunteers
- Plan B—W-2 Volunteers

A. Plan A—No Taxable Compensation

In Plan A, the volunteer recruitment and incentive program is designed for what might be called the "true volunteer," because the volunteer is performing services without any cash compensation. The only benefits provided are those that are tax-free under guidance provided by

the IRS. On the plus side, Plan A avoids any taxable compensation to volunteers, lowers tax burdens for both volunteers and agencies, simplifies compliance for fire service agencies, and probably avoids wage/hour and PERS issues because no cash compensation is paid. However, the Task Force survey suggests that many fire service agencies worry that they would lose volunteers if they used a Plan A program. Sections 1 - 4 below explain the components of such a program and the likely compliance/regulatory consequences of these components.

1. Fire Agency Provides Equipment, Uniforms, and Other Items Necessary for Volunteer Service

Under this component of the program, the fire service agency provides essential equipment, uniforms, training, and all other items necessary for volunteer service by a volunteer. Any items provided do not become the property of the volunteer, unless required by law.

2. Use of Accountable Plan for Reimbursement of Expenses

Under the reimbursement component of the program, volunteers may be reimbursed for certain expenses they incur in accordance with an Accountable Plan. These would be only expenses which qualify as "trade or business" and similar expenses incurred in connection with volunteer services. Expenses suitable for reimbursement would include mileage, the cost of uniforms or equipment (but not street-suitable clothing), and food and lodging while traveling away from home overnight. In addition, a recent IRS memo (IRSIG SBSE 04-091-083 Sept. 14, 2011) explains that reimbursement of a portion of cell phone costs for employees is potentially acceptable under an Accountable Plan. None of these items are included in the volunteer's gross income, and are not reported on a W-2. Nor should they trigger "employee" status for wage/hour or PERS purposes.

3. LOSAP

Under the LOSAP program, the fire service agency makes a contribution of not more than \$3,000 per year to the LOSAP account established for the benefit of each qualifying volunteer. If the volunteer meets certain vesting requirements, at a later time such as when the volunteer attains a certain age, the amount in the LOSAP account will be paid to him or her. The contribution is not treated as compensation to the volunteer for tax purposes when contributed to the LOSAP. When paid, this deferred compensation is included in the volunteer's gross income and is taxed at that time. These amounts are not subject to employment taxes. These amounts

are not reported on a W-2. It is generally believed that a LOSAP contribution does not trigger issues with PERS and is a "nominal fee" for wage/hour law purposes.

4. Fringe Benefits

In a Plan A model, the fire service agency provides “working condition fringe benefits” to volunteers on a tax-free basis and without reporting these benefits on a W-2. The way to identify a working condition fringe benefit is to ask whether, if the volunteer paid for the benefit personally, the volunteer would be entitled to a deduction under §162 of the Code (trade or business expenses) or §167 (depreciation and amortization). Training (in-house and off-site), conferences, and classes that are directly connected to the activity of volunteering (such as communication or leadership classes for an officer, for example) are examples. There is no dollar limit on these amounts for this type of training or education, because they are considered for the primary benefit of the fire service agency, although amounts expended must be reasonable given the duties of a volunteer. Cell phones or cell phone plan coverage can be provided if used for agency-related purposes. None of these items are included in the volunteer's gross income, and are not reported on a W-2. Nor should they trigger "employee" status for wage/hour or PERS purposes. In fact, all of the benefits listed as “Typically Provided” on p. 21 likely qualify as working condition fringe benefits. Other examples would include personal liability insurance related to volunteering, additional training or conferences for fire or emergency services, SCBA spectacle kits, subscriptions to fire- or emergency-related publications, and memberships in fire- or emergency-related associations.

In the Plan A model, the fire service agency does not provide any other fringe benefits under Code § 132 or any other Code section (such as general education benefits) because, in accordance with the FLSA rules, the fire agency and volunteers take the position that volunteers do not have a profit motive or an intention to generate income, and therefore do not qualify as employees under Code provisions other than §132(d) (working condition fringe benefits).

This could create a problem for resident volunteers. Section 119, which provides an exclusion for the value of lodging provided to employees if they must live on the business premises of the employer to be “on call,” applies only to employees, and there is no extension regulation that extends this benefit to volunteers.

That said, the IRS has not in the past made the argument that volunteers provided with lodging should include those amounts in gross income because they are not “employees.” Instead, it has inquired into whether the statutory requirements of §119 are met, principally whether the lodging is provided for the convenience of the employer, to allow the employee to be on call. This is not a published position of the IRS, and agencies providing tax-free lodging to resident volunteers should be aware that there is some risk with this position.

B. Plan B—W-2 Traditional Volunteers

Plan B is very simple: it involves the payment of cash or cash-like compensation (such as gift cards) to volunteers by a fire services agency. The amount of compensation must be small enough that it would be considered "nominal" for both LOSAP and DOL purposes. For example, a Plan B program might pay a beginning volunteer a flat fee of \$250 per year; a five-year veteran \$500 per year; and a 10-year-or more volunteer \$750 per year. Plan B can also include one or more components of Plan A, such as an Accountable Plan.

Once cash compensation is added to the program, the tax compliance headaches increase and other problems (such as PERS reporting) potentially arise. However, the Task Force survey suggests that paying at least some compensation in cash is critical to retention of volunteers.

1. Tax Consequences

Any sort of cash payment to a volunteer will be considered compensation to that volunteer. The paying agency should treat the volunteers as employees for tax purposes. It must withhold and pay to taxing authorities income and employment tax, and report to the IRS (quarterly and at the end of the year). The agency must issue a W-2 to the volunteer. Issuing a Form -1099 is not appropriate.

This applies to any cash payment. It doesn't matter how the cash payment is calculated. Points pay, pay-per-standby-shift, pay for training, or paying fixed amounts for activity are all considered compensation. Reimbursements under a nonaccountable plan are also treated as cash compensation. It also doesn't matter the form in which the payment is made. Gift cards, for example, are treated just like cash payments for tax purposes. Gift cards in excess of \$50 are also a potential Oregon Ethics Commission violation. Finally, it doesn't matter who pays the

compensation to the volunteer on behalf of the fire service agency. Indirect payments, such as payment from the agency to a related organization and then to the volunteer, can be imputed to the fire service agency as if it made the payment directly.

2. PERS Issues

PERS appears to take the position that the issuance of a W-2 to any volunteer triggers PERS reporting for that volunteer. The Task Force disagrees with this position. Until this issue is resolved administratively, judicially or legislatively, the payment of cash to volunteers potentially triggers PERS reporting and contributions.

C. Comparison of Plans

The Chart below summarizes the likely treatment of these Plans from the tax, DOL, compliance, and PERS perspectives. A chart in **Appendix E** summarizes the likely tax treatment of the components of these Plans. Plan A provides the most certainty and simplicity. Plan B adds a nominal cash component, which may help attract and retain volunteers, but Plan B triggers the obligation to file W-2s and potentially creates PERS issues.

CHART 1: COMPARISON OF PLANS A and B

Advantages and Disadvantages of Volunteer Plans A and B

	Plan A	Plan B
ADVANTAGES	<p>Tax Free Reimbursement under Accountable Plan</p> <p>Tax Free Working Condition Fringe Benefits to Volunteers</p> <p>Easy compliance for Agency</p> <p>No W-2's issued</p> <p>No DOL concerns</p> <p>No PERS concerns</p> <p>May be a way to exclude volunteers from employee base for ACA</p> <p>SAFE: BASED ON IRS GUIDANCE and COURT cases (except for ACA issues, which are untested)</p>	<p>Tax Free Reimbursement under Accountable Plan</p> <p>Tax Free Working Condition Fringe Benefits to Volunteers</p> <p>Cash could attract and retain volunteers</p> <p>No DOL concerns if "nominal" in amount</p> <p>SAFE: BASED ON IRS GUIDANCE and COURT cases (except for ACA issues, which are untested)</p>
DISADVANTAGES	<p>Lack of cash compensation may cause volunteers to leave, according to Task Force Survey</p>	<p>Tax Compliance: W-2's and quarterly reporting</p> <p>PERS takes the position that employers must report</p>
<i>Questions:</i>	<i>Will lack of cash compensation really cause volunteers to leave?</i>	<i>Does a nominal amount of cash really attract and retain volunteers?</i>

Recommendations

The third objective of the Task Force was *to combine the above definitions and survey responses into recommended best practices*. Of course, each fire service agency will need to determine which practice(s) they will use for volunteer recruitment and retention. These recommendations are advisory in nature as fire agencies must decide what is in their own best interests. This document does not “fix” anything in terms of the complicated issues that agencies with volunteers are experiencing. It merely calls attention to some of the confusion and the requirements that currently exist in state and federal rules and laws. These laws are not likely to change, especially on a federal level, without a national understanding of the complexity of the issues. Until such time as these laws change and/or become consistent with each other, confusion will continue to exist.

That said, the Task Force does make certain recommendations, outlined below:

A. The Fire Service Should Seek Statutory and Administrative Changes

It is the opinion of the Task Force that the Oregon Fire Service needs to formally acknowledge that a change is needed to the 1986 tax code as well as certain state agencies' statutes, regulations, and policies (such as PERS and other regulatory bodies). Both our state associations and our national partners should address this issue and make it a priority.

B. Fire Service Agencies Should Promptly Review their Volunteer Programs

The Task Force recommends that each fire agency consider the core needs and expectations for its volunteer program. A key aspect of this would be setting an appropriate expectation of services to be rendered by volunteers.

Each agency should consider the items typically and occasionally provided by Oregon fire service agencies, as described in this Report, and choose components of a program based on the agency's specific goals and objectives, in consultation with its legal counsel. Plan A and Plan B provide convenient bundles of components to make compliance obligations clear to fire services agencies.

Fire service agencies should consider the creative recruitment and retention ideas generated by the Task Force Survey.

C. Reimbursement of Expenses

The Task Force recommends that each fire service agency examine its methodology for reimbursing volunteers for expenses they incur in carrying out their responsibilities. Adopting and implementing an Accountable Plan for appropriate reimbursable expenses can reduce tax liability for volunteers and fire services agencies. Not every expense of volunteering can be reimbursed tax-free using an Accountable Plan. An agency may consider having a nonaccountable plan that operates alongside an Accountable Plan if it wishes to reimburse expenses that are not suitable for an Accountable Plan. However, it should consider the negative tax implications of such a program.

D. Taxable Compensation Paid to Volunteers—Tax Treatment

If any taxable payment is made to a volunteer, the fire service agency should treat the volunteer as an employee for tax purposes. All amounts of any income, social security, or Medicare taxes should be withheld, and the fire agency must report quarterly to the IRS and file a W-2 for the volunteer. (IRS, 2013 Issues for Firefighters). Treatment of volunteers as independent contractors for tax purposes is no longer acceptable.

E. Resident Volunteers

The Task Force reviewed a number of fire agency programs for resident volunteers (aka sleepers). We encourage each fire agency to have a written agreement with each resident volunteer that clearly delineates mutual expectations, requirements and chain of command. We recommend that the program documents make it clear that resident volunteers ARE volunteer firefighters. We reviewed several programs that did not consider resident volunteers as volunteer firefighters and we discourage this practice due to the new questions/challenges that may result. Moreover, to minimize the risk that the fair market value of the lodging provided is not included in the gross income of the resident volunteer, the program documents and implementation of the program must demonstrate that the volunteer is required to reside at the station for the convenience of the fire service agency. Agencies should be aware that there is some tax risk that this would be treated as taxable compensation to a resident volunteer.

While proper utilization of trained and qualified resident volunteer firefighters does serve to strengthen an agency's ability to serve the public, the Task Force discourages the use of resident volunteers to replace existing career personnel.

The Task Force recognizes that many fire agencies have resident volunteers who also happen to be student interns affiliated with a higher education program (fire/EMS, etc.). We recommend that it be very clear to the individual when he/she is functioning as a resident volunteer and separately as a student intern. We believe a volunteer firefighter can potentially fulfill both roles, though obviously not at the same moment in time. Something as simple as different uniform, agreements, log records, etc. can help clarify any potential areas of confusion. **We believe it is important that resident volunteers NOT be considered interns as "interns" have a specific definition and benchmark test at both the state and federal level.**

F. Interns

The Task Force recognizes that fire/EMS student internship programs have served as the educational foundation for a large majority of career firefighters across the nation, as well as in Oregon. The Task Force supports opportunities for students to learn in an environment that has intentional leadership and oversight, typically by working with career firefighters. The Task Force also recognizes that student interns have recently been the subject of high-profile investigations at the federal level, with serious, adverse impacts on employers. Fire service agencies should not consider themselves immune from similar investigations.

Internships should be considered part of a formal educational program for students and should not be used to replace regular career firefighters. In order to be considered an intern, the program in which he or she participates must meet the six-factor test discussed herein, including that an individual must be enrolled in some type of higher learning program or training pathway with a focus of fire prevention, fire protection and/or EMS. Internship program documents must demonstrate how the program meets each of these requirements. It is also recommended that the fire service agency be able to demonstrate an ongoing working relationship between the student's institution and the agency.

Interns should not be considered employees of the fire agency and there must not be any type of agreement that they will be hired by the fire agency as a result of the completion of an internship.

We have heard of fire agencies that chose to lay-off qualified and trained career firefighters and then replace those positions with unsupervised interns. We do not recommend this practice and believe it creates increased liability for the fire agency as well as the potential for grievances with organized labor.

The Task Force recommends that interns be on the Plan A volunteer program. We recommend that no taxable compensation be paid to interns because fire agencies then risk confusion and conflicting interpretation at both the state and federal level as discussed in detail elsewhere within this Report. Internships specifically have the potential for increased scrutiny by the DOL, IRS, PERS and BOLI, as well as media scrutiny.

The Task Force recommends that fire service agencies avoid connecting the word “intern” to resident volunteer (sleeper) programs. This avoids US DOL & potentially BOLI arguments at several levels. For the sake of clarity, we recommend that the term “intern” be used only when a relationship exists between a fire agency and an educational institution, typically for fire and/or EMS related training and practical experience. The primary purpose of the educational program is to create a safe and realistic opportunity for hands-on continued learning. Educational institutions do not typically design intern programs to specifically benefit fire agencies. Given the position of the US DOL as well as Oregon BOLI, we do not recommend using the term “intern” synonymously with resident volunteer programs. In the event that a resident volunteer is also functioning as an educational intern, it must be very clear when the individual is functioning as a resident volunteer firefighter or an educational intern. We find nothing improper about a volunteer firefighter serving as both a resident volunteer and participating in an internship as long as it is very clear when the individual is functioning in which capacity.

G. Shift Stipend Program for Volunteer Firefighters and Duty Officers

We found a wide variety of unique programs across the state regarding the computation of nominal payments to volunteers who serve as firefighters and/or duty officers. The primary purpose of this paper does not focus on any specific payment methodology. That said, all of the core tenets of compensation discussed in this document still apply. If a fire agency compensates (vs. reimburses) a volunteer, they are increasing the risk of audits and questioning at both the state and federal level. If volunteers are compensated, they should be issued a W-2 at the close

of the calendar year. In other words, the methodology of computation of cash payments to volunteers doesn't affect the tax and other analyses.

H. Use of Related Organizations to Pay Volunteers.

Some fire agencies have historically directed tax revenue funds to a volunteer association that has a § 501(c) (3) status (some may not even be § 501(c) (3)), and then have the § 501(c) (3) organization make payments for services to the volunteer firefighters, with the belief that this somehow lessens tax liability. This practice is strongly discouraged and the Task Force believes that it creates new and additional problems for the fire service agency, the volunteer organization and even the individual volunteers who lead that organization. While there are legitimate reasons for volunteers to organize as separate nonprofit organizations, using such organizations for indirect payments to volunteers isn't one of them. Fire agencies that are paying a lump sum to their Volunteer Association for distribution to volunteers need to immediately discontinue this practice. This may require a reorganization of the Volunteer Association.

I. Fringe Benefits/Reimbursement

A fire service agency may provide reasonable "working condition fringe benefits" to volunteers without tax. This can include a reasonable amount of educational training directly related to their duties as volunteers that primarily benefits the agency. This can be paid directly by the agency or paid by a volunteer and reimbursed in accordance with an Accountable Plan. If properly structured, this amount is not treated as wages and is therefore not subject to employment taxes and is not reportable on a W-2.

J. PERS Eligibility for Volunteers

Until the PERS issues can be resolved legislatively, administratively or in the courts, the Task Force recommends that fire service agencies that wish to avoid the PERS issue altogether adopt Plan A volunteer programs. In these programs, volunteers receive no taxable compensation and no W-2s are issued. If a fire service agency pays taxable compensation to volunteers, it risks having the volunteers included in PERS, for purposes of reporting, eligibility and contributions, as well as problems in coordination with other agencies under the six-month waiting period. At the time of this Report, discussions are ongoing between PERS and the fire service to seek an approach that is suitable for the needs of today's fire service.

The Task Force has included a list of questions its members frequently encountered during their work (What If's?) as Appendix F.

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Appendix A

**Oregon Administrative Rules Chapter 459: Public Employees Retirement System, Div. 5
Administration**

OAR 459-005-0001 (2012) (Content limited by relevance)

- “Emergency Worker” means an individual engaged in case of emergency, including fire, storm, earthquake, or flood.
- “Employee” has the same meaning as provided in ORS 238.005 and shall be determined in accordance with OAR 459-010-0030.
- For the purposes of ORS 238.005 to 238.750 the term “employee” includes public officers whether elected or appointed for a fixed term.
- The term “employee” does not include: A member of the governing board of a political subdivision unless the individual qualifies for membership under ORS 238.015; An individual who performs public services for a public employer as a contractor in any independently established business or as an employee of that contractor in accordance with OAR 459-010-0030; An individual who performs services for a public employer without compensation for hours of service as a volunteer, except for volunteer firefighters who establish membership in accordance with ORS 238.015(6).
- “Employment” is compensated service to a participating employer as an employee whose: (a) period or periods of employment includes only the actual hours of compensated service with a participating employer as an employee; and (b) compensated service includes, but is not limited to paid vacation, paid sick leave, or other paid leave.
- “General service member” means membership in PERS as other than a judge member, a police officer, a firefighter, or a legislator.
- “Independent contractor” means an individual or business entity that is not subject to the direction and control of the employing entity as determined in accordance with OAR 459-010-0032.
- “Qualifying position” and “Salary” have the same meaning as provided in ORS 238.005.
- “Volunteer” means an individual who performs a service for a public employer, and who receives no compensation for the service performed.
- The term “volunteer” does not include an individual whose compensation received from the same public employer for similar service within the same calendar year exceeds the reasonable market value for such service (RMV is not defined).

**Oregon Administrative Rules Chapter 459: Public Employees Retirement System, Div. 10
Membership**

OAR 459-010-0030 (2012) (Content limited by relevance)

- Determination of whether an individual is an employee is made under common-law rules. Under common-law rules, every individual who performs labor or services to the direction and control of an employer, both as to what must be done and how it must be done, is an employee. It does not matter that the employer allows the employee discretion and freedom of action, so long as the

employer has the legal right to control both the method and result of the labor or services, resulting in an employee/employer relationship.

- If under common-law rules, there is an employee/employer relationship, it makes no difference how it is described. It is not controlling whether the employee is called an employee. It is not controlling how the payments are measured. It is not controlling whether the individual is employed full time or part time. There is no distinction made between classes of employees. Superintendants, executives, managers, supervisors, and other supervisory personnel are all employees.
- In applying the common-law rules, **the 20-factor test** as described in **IRS Service Ruling 87-41** shall be used in determining whether or not an individual is an employee. The degrees of importance of each factor varies depending on the labor or services to be performed and the context in which the labor or services are performed. The 20 factors are:
 - A. Instructions
 - B. Training
 - C. Integration
 - D. Services rendered personally
 - E. Hiring, supervising, and paying assistants
 - F. Continuing relationship
 - G. Set hours of work
 - H. Full time required
 - I. Doing work on employer's premises
 - J. Order of sequence set
 - K. Oral or written reports
 - L. Payment by hour, week, or month
 - M. Payment of business or travelling expenses
 - N. Furnishing of tools and materials;
 - O. Significant investment
 - P. Realization of profit or loss
 - Q. Working for more than one employer at a time
 - R. Making service available to general public
 - S. Right to discharge
 - T. Right to terminate

Appendix B
Sample
ACCOUNTABLE PLAN
FOR VOLUNTEER EXPENSE REIMBURSEMENT

Purpose

This document can be used as a guide to draft an "accountable plan" for fire service agency volunteer expense reimbursements. It is merely an example, however, and it is not meant to be adopted or adapted without consulting appropriate legal counsel. In addition, each agency must establish procedures to ensure that the requirements of the plan are properly implemented.

Accountable Plan

The _____ (the Agency) desires to establish an expense reimbursement policy that meets the requirements for an "accountable plan," pursuant to Treasury Regulation section 1.62-2, upon the following terms and conditions:

Volunteers of the Agency shall be reimbursed for any necessary business and professional expenses incurred on behalf of the Agency only if the expenses are adequately accounted for as required by the Agency policy on expense reimbursements and are of the type and amount suitable for reimbursement. More information about types of reimbursable expenses is available upon request from the Agency and volunteers are encouraged to inquire prior to incurring expenses.

Under no circumstances will the Agency reimburse volunteers for business or professional expenses incurred on behalf of the Agency that are not properly substantiated. The Agency and volunteers understand that this requirement is necessary to prevent our expense reimbursement plan from being classified as a "non-accountable" plan. Volunteers may be required to produce receipts, account books, diaries, or similar records with respect to expense they incur.

Advances for ordinary and necessary business and professional expenses shall not be issued more than 30 days prior to the anticipated expense. Advances shall be limited in an amount to the estimated expenses, and volunteers must provide an estimate of those expenses with any request for an advance.

All expenses must be substantiated within a reasonable period of time and not more than 60 days after the expense is paid or incurred by the volunteer, except with specific approval of _____.

Advances that are not substantiated within a reasonable period of time must be returned (paid back) within a reasonable period of time and not more than 120 days after the expense is paid or incurred.

Agency Officer: _____ Date: _____

Appendix C
Definitions of "Employee"

Agency/Purpose	Definition
Internal Revenue Service—income and employment taxes	20-factor common-law test
Internal Revenue Services—fringe benefits	Regularly engaged in the activity of providing services with a bona fide intention of making a profit or generating income
(Federal) Department of Labor—wage and hour issues; civil rights	<p>"Economic Reality" five-part test. In <i>United States v. Silk</i>, 331 U.S. 704 (1947), a case dealing with whether an employer owed Social Security taxes on certain workers, the Supreme Court found the following factors important:</p> <ul style="list-style-type: none"> • the degree of control exercised by the alleged employer; • the extent of the relative investments of the [alleged] employee and employer; • the degree to which the "employee's" opportunity for profit and loss is determined by the "employer"; • the skill and initiative required in performing the job; and • the permanency of the relationship. <p>The Fifth Circuit, in <i>Brock v. Mr. W Fireworks, Inc.</i>, 814 F.2d 1042 (5th Cir. 1987), stated that the "focus is whether the employees as a matter of economic reality are dependent upon the business to which they render service". The same case notes further that "it is dependence that indicates employee status...the final and determinative question must be whether the total of the testing establishes the personnel are so dependent upon the business with which they are connected" that they are employees.</p>
Oregon Bureau of Labor & Industries (BOLI) (min. wage & working conditions)	<p>Wage & Hour Issues: "Economic Reality" test (see above)</p> <p>Civil Rights Issues--four-factor "Right to Control" test: Under the "right-to-control test," four factors are weighed to determine whether an employer has the "right to control" the work of an individual. Where an employer clearly has the "right to control" the work of an individual under this test, that individual is deemed an employee rather than an independent contractor. The factors of the "right-to-control" test are:</p> <ol style="list-style-type: none"> (1) Direct evidence of the right to, or the exercise of, control (2) The method of payment; (3) The furnishing of equipment; and (4) The right to fire.

	<p>It is not necessary that all factors coincide to determine whether a given worker is an employee. In such cases, the weight or strength of the factors which are in evidence will be considered.</p>
<p>Oregon Department of Revenue – income and employment taxes</p>	<p>A worker that is not an independent contractor (IC) under ORS 670.600, which requires that:</p> <ol style="list-style-type: none"> 1. The worker be free from direction by the employer; AND 2. The worker be customarily engaged in an "independently established business" (as proven by specific factors); AND 3. The worker is responsible for any licenses or certificates necessary to provide the service.
<p>Oregon Employment Department – unemployment benefits</p>	<p>A worker that is not an independent contractor under ORS 670.600—see above.</p>
<p>PERS</p>	<p>Uses the 20-factor test adopted by the IRS (see above)</p>

Appendix D

Survey Questions

1. Does your agency use volunteers in any form? If you answered no, your survey is complete. Thank you for your time. If your agency has used volunteers in the past, please continue based on past experience.
2. If you answered yes to #1, how do you utilize the services of volunteers? Please select any that apply
 - a. Combat firefighter
 - b. EMS only volunteer (ambulance, rescue squad, direct responder) Details
 - c. Non-combat member (tender driver, general support – clerical, administration, logistics, teaching, etc.) Details
 - d. Community safety (CERT, NERT)
 - e. Firecorp Volunteer (Details)
 - f. Any others?
 - g. NA
3. Do you reimburse or compensate your volunteers any way including money or other benefits?
4. If you reimburse or compensate them financially, do you do so:
 - a. **Based on a point system per call/training etc. with no tie to hours worked,**
 - b. Based on hours worked and/or training hours attended
 - c. Based on shifts “worked” or “attended,”
 - d. Based on actual expenses incurred.
 - e. NA
5. If you answered yes to the previous question, do you
 - a. Offer an accountable plan
 - b. Report compensation on a W-2
 - c. Report compensation on a 1099
 - d. No IRS reporting form and not an accountable plan
6. If you offer an Accountable Plan, what do you reimburse to your members?
 - a. Mileage to and from station
 - b. Other mileage - Training
 - c. Damaged clothing
 - d. Cell phone bill – any portion
 - e. Educational Reimbursement
 - f. Travel Expenses, i.e. per diem
 - g. We do not use an accountable plan
 - h. De minimus compensation in accordance with the DOL 20% rule
 - i. Other business related expenses

- j. NA
- 7. Do your volunteers who are non-student, non-intern, and non-resident participate in a standby type of shift where they are assigned to stay at the station, for a set period of time, any time during the day or night?
- 8. If you answered yes to the previous question, are they paid anything for those shifts?
 - a. Cash for a set shift with no tie to hours worked
 - b. A per-hour rate
 - c. No
 - d. Other form of reimbursement or compensation – money
 - e. Other non-cash award
 - f. NA
- 9. Do you have a duty officer program (from home or the station) that your volunteer officers participate in?
- 10. If you answered yes to the previous question, are they reimbursed or compensated?
 - a. Cash for a set shift with no tie to hours worked
 - b. A per-hour rate
 - c. No
 - d. Other form of reimbursement or compensation – money
 - e. Other non-cash award
 - f. NA
- 11. Does your agency have a LOSAP plan for your volunteers?
- 12. If you answered yes to the previous question, what plan do you use?
 - a. OFDDA
 - b. Other
- 13. How are LOSAP contributions earned? Check either if they apply
 - a. Points for alarm activity
 - b. Points for drill activity
 - c. Other
- 14. Has your LOSAP plan been updated by legal counsel or a tax attorney within the last five years?
- 15. Is there evidence that your LOSAP plan actually helps retain volunteers?
- 16. What creative retention ideas have you used with success?
- 17. Do you feel you would lose volunteers if you discontinued compensating them above simple reimbursement of actual expenses (accountable plan)?
- 18. What creative retention ideas have you used with success?
- 19. What do you feel have been your most successful methods of recruitment?
- 20. Do you have examples of reimbursement, recruitment, or retention ideas that do not or did not work, and why?
- 21. Do you have a resident volunteer, intern, or student firefighter program?

22. Please elaborate on what your organization views as the difference between a resident volunteer (sleeper) program and an intern program
23. Are your interns or students who are not yet cleared for an IDLH environment via internal agency credentials and/or DPSST, ever allowed to respond on first out apparatus? If so, please elaborate.
24. Has your agency ever used resident volunteers, students, or interns to “displace” a position normally held by a full-time career firefighter?
25. With your agency, are resident volunteers (sleepers) generally treated in a similar manner to other volunteers?
26. If you have any written program plans for your internship or student programs, particularly those that relate to fire and EMS training programs connected to vocational/community college programs, will you please provide a copy?
27. Has your department been audited by any state or federal organization(s), i.e. IRS, BOLI, DOL, PERS etc. relating to volunteers or resident volunteers (students, interns) etc?
28. As a result was your agency found to be non-compliant?
29. Did you have to pay:
 - a. Penalties
 - b. Prior withholding
 - c. PERS payments
 - d. Legal expenses
 - e. Back wages
 - f. NA
30. During your audit experience, were you given conflicting information from the same or different sources within the same agency?
31. Have you received an email from PERS containing a “self assessment” questionnaire?
32. Based upon your experience and knowledge of volunteer firefighters, do you believe they are considered to be employees in any capacity?

Appendix E
SUMMARY OF PLANS A & B TAX CONSEQUENCES

Plan A: Traditional Volunteers

Plan B: W-2 Volunteers

Aspect of Program	Plan A	Plan B
Provide essential equipment and training for volunteering tax-free	YES	YES
Reimburse appropriate expenses using an Accountable Plan tax-free	YES	YES
Mileage reimbursed using Accountable Plan tax-free	YES: Commuting miles reimbursed at charitable rate and non-commuting miles at business rate	YES: Commuting miles reimbursed at charitable rate and non-commuting miles at business rate
LOSAP—tax free until withdrawals; exemption from employment taxes	YES	YES
Provide “working condition” fringe benefits (IRC §132(d)) tax-free: *Mandatory state insurance *Additional insurance related to volunteering activity *Additional Fire-Emergency-related Training *Uniforms *Subscriptions to fire/emergency related publications *Memberships in volunteer organizations (OVFA) *Cell phones, if properly structured	YES	YES
Provide Tax-free Lodging to Resident Volunteers (IRC §119)	MAYBE	MAYBE
Provide cash or cash-like (e.g., gift cards) compensation (will be taxable)	NO	YES
Provide Educational Benefits tax-free (IRC §127)	NO	NO
Provide other Fringe Benefits tax-free (IRC §132)	NO	NO

Appendix F

“What If’s”

1. What if a volunteer agency wants to give their volunteers one check per year in the amount of \$300? It’s probably considered low enough to be “nominal” but will require a W-2, which increases risk/confusion of reporting to PERS.
2. What about providing uniform items only? Uniforms necessary for serving as a volunteer can be provided tax-free. However, the IRS takes the position that the provision of clothing that is suitable as street wear is a taxable benefit.
3. What about the federal \$360 exemption amount? It expired in 2011 and there is a draft bill at the federal level for replacing or changing it.
4. What about the Oregon state tax exemption for rural volunteer EMT’s? The rural EMT tax credit, as part of HB 3367, was extended for six more years during the legislative session. It remains at \$250 for qualifying rural, volunteer EMS providers.
5. What’s the problem with giving money to the volunteer organization and have them pay the volunteers? It’s an indirect payment from the agency, and can be imputed to the agency. It can also create substantial federal tax problems for both the volunteer organization and the volunteers personally.
6. Why are volunteer “point systems” taxable? They equal a cash amount and the IRS and Department of Revenue consider them to be taxable.
7. Can the district reimburse volunteers a portion of their cell phone bill? Yes, but it’s somewhat complicated. A portion of the bill, which can be verified as pertaining to the needs of the fire agency for required notifications, may be reimbursable under an Accountable Plan. The cell phone coverage must be "reasonably related" to the needs of

the fire service agency and the reimbursement must be reasonably calculated so as not to exceed the expenses the volunteer actually incurs in maintaining the cell phone.

Additionally, the reimbursement must not be a substitute for regular wages. The IRS has warned that it will carefully scrutinize any arrangement that allow for unusual or excessive expense reimbursement.

January Administrative Report for the month of December 2016

Linda Downey, City Recorder

Bay City Angels:

The City received donations in excess of \$800 from private citizen to be used to assist Bay City residents with their Water/Sewer bills. The City was able to apply the funds to 16 different accounts and notify the families of the anonymous donations.

Easement for Wastewater Outfall:

The City received the completed easement for the wastewater outfall from the Confederated Tribes of the Grand Ronde.

Land Use and Planning:

The Planning Commission held a Conditional Use Public Hearing on Wednesday, December 28, 2016, on an application from The Tillamook Country Smoker. The Smoker was requesting to expand their business facility by installing a new 18' X 22' addition to house a new boiler room. The Conditional Use was approved.

There were 2 building permits issued in the month of December. Both were single family dwellings. 1) Gary Wright Construction at 7045 Seattle Avenue. 2) Chris Crossley at 8975 Doughty Road.

The City continues to work with the Tillamook County Multijurisdictional Steering Committee on the Hazard Mitigation Plan.

Christmas Street Lights:

Brian and I met with PUD Engineers to assess the power poles along 5th Street (between Hwy 101 and B Street) and Hayes Oyster Drive (from Hwy 101 and 5th Street) to determine which poles would be suitable for Christmas decorations. The PUD Engineers will provide cost estimates for their part of the project. I have been in contact with Displays Sales for an estimate on the cost of decorations and will contact an electric company to get an estimate on the electrical disconnects that will be needed. This information will be used to budget the project.

**BAY CITY COUNCIL WORKSHOP
DECEMBER 12, 2016
5:30 P.M.**

Members Present: Shaena Peterson, Robert Pollock, Kari Fleisher and Crystal Killion.

Staff Present: Brian Bettis, Darrell Griffith and Linda Downey.

Others present: Kathy Pollock, Michelle Petit, Chris Mille and David McCall.

1. VISITORS PROPOSITIONS

Shaena moved item 7A forward on the agenda.
7A: 7th Street Culvert.

Discussion was held on the repair of the culvert that collapsed on Patterson Creek at 7th Street.

Brian has been in contact with Fish and Wildlife. Fish and Wildlife are willing to allow a temporary repair of the culvert that does not meet fish passage regulations if the City will commit to a time the culvert is replaced with a culvert that does meet fish passage.

2. COMMITTEE REPORTS

A. Administrative

Fire Department Report:

Darrell reviewed his report.

He noted that he would resign from the Fire Fighters Association and encourage the other members to do so as well until insurance can be obtained for the Association.

Discussion was held.

City Hall Report:

Linda reviewed the City Hall Administrative Report.

Kari spoke about the Knotweed control. She did not complete the application for grant funding. She spoke with Tillamook County Soil and Water District and the knotweed control service is available. Landowner approval will be required to access the property.

Treatment would begin in the spring or late fall to kill the knotweed.

Kari and Brian will work together to identify the properties.

B. Community Development

Planner's report

Discussion was held on the Planner's report.

David McCall joined the meeting at 6:10 p.m.

- C. Public Works
Public Works Report
Brian reviewed some of the minor changes need for the well.

City Engineer Steve Donovan
Steve will be attend the meeting tomorrow.

SCA Grant
The City was notified it was awarded the SCA grant. The original entity that was awarded the grant was unable to accept the grant. The SCA grant is for the paving of Warren Street.

Brian noted that drainage along with west end of Warren Street will need to be addresses.

3. **MINUTES REVIEW**

Minutes reviewed included the minutes for:
11/07/2016 Council Workshop
11/09/2016 Regular Council Meeting
11/30/2016 Special Workshop

A minor correction was requested in the November 7, 2016 workshop minutes and a spelling error in the November 9, 2016 meeting minutes.

Corrections will be made.

4. **TREASURER'S REPORT**

No Comments were made.

5. **BILLS AGAINST THE CITY**

The bills will be reviewed tomorrow at 9:00 a.m.

6. **UNFINISHED BUSINESS**

- A. Consideration of a Fire District.
Discussion was held on the process. Shaena has spoken to Tillamook Fire, the City of Garibaldi and has attempted to meet with the Mayor of Rockaway Beach to see if they are interested in forming a larger fire district.

- B. Emergency Management
Shaena spoke with Rick at Tillamook Fire. She has decided to join the Local Emergency Planning Committee (LEPC)

7. **NEW BUSINESS**

- A. 7th Street Culvert.

This item was discussed under visitors presentation.
Funding for the culvert was briefly discussed.

- B. Ratify *The Landing* OLCC License Application Approval.
The new owners of *The Landing* restaurant requested approval of the OLCC license application. The Council was poled and approved the Mayor to sign the application. The Council will need to ratify the approval of the
- C. Ratify changes to *Whitney* Pump Contract.

8. MAYOR AND COUNCIL PRESENTATIONS

- A. Council and Planning Commission Vacancies.
Discussion was held on the need for Planning Commission members and a single position on the Council.
- B Boosters Christmas Party.
Shaena acknowledged the Boosters Christmas Party on Friday.

9. CITY COUNCIL PRESENTATION

None

10. CITY ATTORNEY PRESENTATION

- A. January Council Meeting Date
Shaena recommended the meeting be changed to January 12, 2016 with a workshop on the 9th.

11. ADJOURNMENT

The workshop was adjourned at 6:55 p.m.

Linda Downey, City Recorder

**CITY COUNCIL MEETING
DECEMBER 13, 2016**

CALL TO ORDER/ROLL CALL/WELCOME - 6:00 P.M.

=====
Mayor Peterson called the Bay City Council meeting to order at 6:00 p.m. She asked that everyone stand and join her in the Flag Salute. The following Council members were present: Robert Pollock, Kathy Baker, Kari Fleisher, Dee Harguth and Crystal Killion. Others in attendance were Attorney Lois Albright, City Engineer Steve Donovan, Public Works Director Brian Bettis, Fire Chief Darrell Griffith and City Recorder Linda Downey. See an attached list of visitors.

VISITORS' PROPOSITIONS

=====
Mayor Peterson explained that the insurance coverage for the Fire Department and all the volunteer firefighters in the department are covered by the City's insurance through City County Insurance Company. The Bay City Firefighters Association is a separate entity and not covered by the city's insurance.

Attorney Lois Albright spoke about the formation of the Bay City Firefighter's Association. The Bay City Firefighters Association was created in 1985 and reformed in 2014 and is a non-profit organization. She explained that the Association is a separate entity from the City. The Association activities would not be covered under the City's insurance for social activities.

Robin Pepper disagreed with Attorney Albright. He stated that the Association would be covered under the City's Insurance.

Attorney Albright noted that in September Fire Chief Darrell Griffith was provided an application for Association insurance but did not submit them to the insurance company. The City can not apply on behalf of the Association.

Chief Darrell Griffith spoke about the concerns the Association had that they were not covered as volunteers. He explained that the application for the insurance did not seem to apply to the association and would need the insurance's agent's assistance to complete the application.

Attorney Albright explained that if the volunteers were working under the direction, benefit or representation of the City they would be covered. Social gatherings potlucks would not be covered.

Councilor Baker explained that homeowner's liability insurance covers personal liability for unintentional negligence. This type of insurance would cover the members of the association during social events.

Jim Wakefield stated that it was insulting to hear the Council say that the Bay City Firefighters Association was a social function. He noted that the Association does numerous things to assist and benefit the Fire Department and the City. He noted that

the Association allows the group of firefighters to do charitable things and to assist the department and the City. Wakefield said they held quarterly potluck with their families and it builds unity in the department thus benefiting the City.

Francis Meetze asked if the insurance is being changed because the non-profit status was changed. Attorney Albright stated that the insurance has not changed.

Councilor Fleisher expressed her support and appreciation to the Fire Department and the benefits they provide to the community. She explained that a lot of the things the Association does with their non-profit status they would not be able to do under a government agency. The fundraising, the charitable donations, etc... would not be allowed. The City could not use the tax payer's money for those types of actions.

Councilor Baker spoke about events the association take part in. She made an example of activities that the association family members are involved in. Should a family member be injured they would not be covered by the City's insurance.

Timothy Wakefield volunteer firefighter, spoke about the association activities. He read and submitted to the Council the resignation of the Association members that resigned from the Association.

Fire Chief Darrell Griffith spoke about his concerns of when the Fire Department ends and the Association begins. Attorney Albright explained that the decision would be made on a case by case bases by the insurance company based on case law.

Chief Griffith requested the Administrative Fees paid to the Association by the City be increased.

Mayor Peterson is recommending the Administration Fees be increased to \$1000 a year. The Association may choose how the money is spent.

Chief Griffith asked how to inform the Council on the activities the Association takes part in.

Gary Dennison said that he has worked with 501c3 in the past and the agency has always been required to obtain their own insurance.

Francis Meetze recommended the City have a liaison assist with the research on the required insurance.

Cameron Bitler from Tillamook Fire District spoke about the importance of mutual aide and the department.

Tom Imhoff thanked the Fire Department for there service. He encouraged the Council to consider the proposition to increase the Administrative fees.

Judy Wustenberg felt that the silver lining was that the Council identified a deficiency in

the insurance and has identified a way to resolve it.

Motion by Councilor Pollock and second by Councilor Fleisher to increase the administrative Fees to the Association to \$1000 annually. Motion carried 5-0.

Mayor Peterson suggested Councilor Baker be the liaison to assist the Association with the insurance policy.

John Bender recommended that the Council not accept the resignations of the Association members.

Karl Anderson spoke about the work being completed at the public right of way in front of his house. A culvert was placed in front of his property and his driveway was cut through his driveway. He would like the City to pave the entire driveway so that it all matches. Attorney Albright said the City would only repair the cut asphalt.

Shane Silva is concerned about a hydrant located near his home because it is too low to access. Director Bettis has ordered the riser needed to raise the hydrant. The riser will be placed as time permits.

COMMITTEE REPORTS

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A. Administrative:

Knotweed Control

Councilor Fleisher spoke with Tillamook Soil and Water and was informed they had the resources to mitigate knotweed. Public Works Director and Councilor Fleisher will work together to obtain permission from property owners with knotweed for permission to treat the property.

Fire Report

Fire Chief Darrell Griffith submitted a report to the Council.

City Hall Report

City Recorder Linda Downey provided a report to the Council.

B. Community Development:

Planner's Report

Mayor Peterson acknowledged the report received by the City Planner. Mayor Peterson question the charges on the Planner's bill for the report.

Councilor Harguth was informed that *Airbnb* will be collecting the transient Lodging Tax for all Air B&B rentals. This will identify all the transient rentals in Tillamook County.

Mayor Peterson acknowledged that Councilor Dee Harguth Sheltered Nook was awarded Best Business 2016 by Tillamook Economic Development Council.

C. Public Works:

Public Works Report

Discussion was held on the repair of the culvert that collapsed on 7th Street.

Small Cities Allotment Grant (SCA)

The City was notified that they have been awarded the SCA grant for the paving of Warren Street. The first agency chosen was unable to accept the grant. Paving will be completed before July 1, 2017.

Director Bettis asked the Council about giving Tillamook County Road Department some of the grindings the City obtained from ODOT.

Tom Imhoff recommended the grindings be stock piled and used for the work needed in the City.

Director Bettis acknowledged the wastewater outfall pipe is in the mud during low tide. The pipe will need to be moved. City Engineer Steve Donovan spoke about the project.

MINUTES REVIEW

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Minutes were reviewed for the 11/07/2016 Council Workshop, 11/09/2016 Regular Council Meeting and 11/30/2016 Special Workshop.

Minor errors were identified during last night's workshop. Corrections have been made.

Motion by Councilor Killion and second by Councilor Fleisher, to approve the minutes for the 11/07/2016 Council Workshop and 11/09/2016 Regular Council Meeting as amended and the 11/30/2016 Special Workshop as presented. Motion carried 5-0.

TREASURER'S REPORT

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With no questions or corrections Mayor Peterson asked the report be filled for audit.

BILLS AGAINST THE CITY

=====

Councilor Pollock reviewed the bills with Public Works Director Brian Bettis and City Recorder Linda Downey.

Motion by Councilor Pollock and second by Councilor Baker to approve payment of the bills against the City in the amount of \$27,784.46. Motion carried 5-0.

Motion by Councilor Fleisher and second by Councilor Harguth that after the Administrative Committee reviews the planner's bill they can approve payment or any part of the bill. Motion carried 5-0.

UNFINISHED BUSINESS

=====

A. Consideration of Fire District

Mayor Peterson was asked by the Council to speak with the Tillamook Fire District to research the City's options for forming a fire district. She spoke with Tillamook Fire and Garibaldi Mayor. The Rockaway Mayor was unavailable.

Chief Griffith spoke about his concerns of forming a district with Tillamook. He was concerned that the station would be unmanned.

The current levy will need to be reviewed it. The current levy expires June 30, 2018.

Mary Silva asked if the Manzanita Fire District was contacted to determine how they formed their district. The Fire District Steering Committee has researched the Manzanita District.

B. Emergency Management

Mayor Peterson suggested that the Emergency Management Committee consist of the Council and an equal number of citizens.

NEW BUSINESS

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A. *7th Street Culvert

Discussion was held on the repair of the culvert on Patterson Creek at 7th Street. Motion by Councilor Pollock and second by Councilor to instruct staff to work with the City Engineer for a plan for the repair of the culvert. Motion carried 5-0.

B. Ratify *The Landing* OLCC License Application Approval.

Motion by Councilor Fleisher and second by Councilor Harguth to ratify the approval of the Landing OLCC License application. Motion carried 5-0.

C. *Ratify changes to the *Whitney* Pump Contract

Discussion was held on the revisions to the contract.

Motion by Councilor Baker and second by Councilor Harguth to ratify the changes to the Whitney pump contract. Motion carried 5-0.

MAYOR'S PRESENTATION

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A. Council and Planning Commission Vacancies

Mayor Peterson acknowledged Councilor Pollock did not run for re-election. David McCall was elected by write-in. There is still a vacancy left by Councilor Olson.

B. Boosters Christmas Party

Mayor Peterson noted the Booster's Christmas party was being held December 16, 2016.

CITY COUNCIL PRESENTATION

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None

ATTORNEY PRESENTATION

=====

- A. January Council Meeting Date
Attorney Albright and Recorder Linda Downey will be unavailable for the January 10, 2016 Council meeting.

Motion from Councilor Fleisher and second by Councilor Baker to move the regular Council meeting from January 10, 2016 to January 12, 2016.

9th STREET ROAD REPAIR

Director Bettis noted the repair of 9th Street. The contractor that was awarded the job backed out of the project. The City Engineer is recommending the project go out for bid again. It is not a good time to make repairs any later in the year. The drainage and waterline could be included in the project.

ADJOURNMENT

=====

Motion by Councilor Pollock and second by Councilor Harguth to adjourn the meeting at 8:38 p.m. Motion carried 5-0.

Shaena E. Peterson, Mayor

Linda S. Downey, City Recorder

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

1/6/2017 9:51am

Page 1

Revised Budget
For General Fund (100)
For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Non-Departmental Revenues					
100-00-4005 Property Taxes - Current	\$ 0.00	\$ 10,846.59	\$ 163,084.00	\$ 154,028.61	5.55%
100-00-4010 Property Taxes - Prior Years	0.00	290.29	6,000.00	4,140.45	30.99%
100-00-4105 Liquor Tax	0.00	1,417.72	15,000.00	9,486.35	36.76%
100-00-4110 Cigarette Tax	0.00	120.04	1,200.00	1,158.58	3.45%
100-00-4205 Licenses	0.00	0.00	100.00	0.00	100.00%
100-00-4210 Dog Licenses/Fines	0.00	33.75	450.00	78.75	82.50%
100-00-4305 Franchise Fees	0.00	2,178.29	30,000.00	19,950.41	33.50%
100-00-4510 State Revenue Sharing	0.00	0.00	10,000.00	9,157.08	8.43%
100-00-4605 Hall Rental	0.00	0.00	800.00	725.00	9.38%
100-00-4650 Transient Lodging Tax	0.00	0.00	3,600.00	4,308.34	(19.68%)
100-00-4800 Miscellaneous	0.00	647.94	1,200.00	1,322.02	(10.17%)
100-00-4805 Earnings on Investments	0.00	213.23	800.00	1,116.23	(39.53%)
100-00-4850 Code Enforcement Fines	0.00	0.00	100.00	0.00	100.00%
100-00-4990 Beginning Fund Balance	0.00	0.00	185,000.00	243,745.27	(31.75%)
Total Non-Departmental Revenues	0.00	15,747.85	417,334.00	449,217.09	(7.64%)
Fire Revenues					
100-30-4005 Property Taxes - Current	0.00	3,309.43	49,854.00	46,995.96	5.73%
100-30-4010 Property Taxes - Prior Years	0.00	88.76	1,900.00	1,265.50	33.39%
100-30-4520 Intergovernmental Agreements	0.00	375.00	1,500.00	1,125.00	25.00%
100-30-4800 Miscellaneous	0.00	993.33	500.00	993.33	(98.67%)
100-30-4805 Earnings on Investments	0.00	51.74	0.00	269.73	0.00%
100-30-4930 Transfers In	0.00	5,902.90	89,934.00	83,835.04	6.78%
100-30-4990 Beginning Fund Balance	0.00	0.00	59,244.00	62,782.70	(5.97%)
Total Fire Revenues	0.00	10,721.16	202,932.00	197,267.26	2.79%
Recreation Revenues					
100-50-4430 Local Grants	0.00	0.00	4,795.00	0.00	100.00%
100-50-4630 Park Camping	0.00	0.00	4,000.00	3,681.00	7.98%
100-50-4990 Beginning Fund Balance	0.00	0.00	0.00	4,774.08	0.00%
Total Recreation Revenues	0.00	0.00	8,795.00	8,455.08	3.86%
Transient Lodging Tax Revenues					
100-60-4650 Transient Lodging Tax	0.00	0.00	9,000.00	10,052.94	(11.70%)
100-60-4990 Beginning Fund Balance	0.00	0.00	9,000.00	10,194.51	(13.27%)
Total Transient Lodging Tax Revenues	0.00	0.00	18,000.00	20,247.45	(12.49%)
Planning Revenues					
100-70-4310 Planning Fees	0.00	1,625.00	5,000.00	5,625.00	(12.50%)
100-70-4315 Land Use Fees	0.00	700.00	1,000.00	1,522.28	(52.23%)
Total Planning Revenues	0.00	2,325.00	6,000.00	7,147.28	(19.12%)
Total General Fund Revenues	\$ 0.00	\$ 28,794.01	\$ 653,061.00	\$ 682,334.16	(4.48%)

City of Bay City 503-377-2288

Statement of Revenue and Expenditures

1/6/2017 9:51am

Revised Budget

For General Fund (100)

For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
Administration Expenditures						
100-10-5105	Full-Time Employees - Regular	\$ 0.00	\$ 3,528.78	\$ 42,980.00	\$ 21,497.07	49.98%
100-10-5115	Part-Time Employees	0.00	0.00	5,400.00	780.00	85.56%
100-10-5205	Employer FICA Taxes	0.00	269.99	3,800.00	1,704.21	55.15%
100-10-5210	Unemployment Insurance	0.00	3.49	765.00	29.85	96.10%
100-10-5215	Workers' Compensation Insurance	0.00	2.44	825.00	815.49	1.15%
100-10-5305	Employer PERS Contributions	0.00	318.90	4,500.00	1,949.52	56.68%
100-10-5405	Health Insurance	0.00	1,443.50	23,500.00	9,601.00	59.14%
100-10-5415	Life Insurance	0.00	13.13	250.00	78.87	68.45%
100-10-5420	Disability Insurance	0.00	0.00	100.00	0.00	100.00%
100-10-6105	Office Supplies & Equipment	0.00	134.03	6,000.00	1,461.63	75.64%
100-10-6305	Building Repairs & Maintenance	0.00	0.00	8,000.00	63.99	99.20%
100-10-6405	Dues & Subscriptions	0.00	50.00	3,500.00	2,683.12	23.34%
100-10-6410	Training	0.00	19.44	1,500.00	275.86	81.61%
100-10-6605	Electricity	0.00	338.74	7,000.00	1,378.19	80.31%
100-10-6620	Telecommunications	0.00	193.89	2,500.00	1,081.69	56.73%
100-10-6700	Insurance	0.00	0.00	4,500.00	4,002.00	11.07%
100-10-6825	Advertising/Publishing	0.00	0.00	1,500.00	0.00	100.00%
100-10-6830	Janitorial Services	0.00	210.00	6,000.00	1,260.00	79.00%
100-10-6850	Dog Licenses/Catching	0.00	108.11	600.00	108.11	81.98%
100-10-6860	Computers/Software/Services	0.00	0.00	5,000.00	1,555.74	68.89%
100-10-6870	Pre-Hazard Preparedness	0.00	0.00	2,000.00	0.00	100.00%
100-10-6880	Ordinance Enforcement	0.00	0.00	2,000.00	43.15	97.84%
100-10-6990	Other Miscellaneous Expenses	0.00	463.22	15,000.00	3,813.01	74.58%
100-10-8700	Community Hall/Office	0.00	0.00	15,000.00	0.00	100.00%
Total Administration Expenditures		0.00	7,097.66	162,220.00	54,182.50	66.60%
Police Expenditures						
100-20-6820	Police Patrol/Public Protection	0.00	0.00	100.00	0.00	100.00%
Total Police Expenditures		0.00	0.00	100.00	0.00	100.00%
Fire Expenditures						
100-30-5105	Full-Time Employees - Regular	0.00	1,474.66	18,103.00	8,898.91	50.84%
100-30-5115	Part-Time Employees	0.00	8,445.00	26,000.00	8,905.00	65.75%
100-30-5205	Employer FICA Taxes	0.00	752.01	4,000.00	1,319.91	67.00%
100-30-5210	Unemployment Insurance	0.00	9.89	800.00	20.39	97.45%
100-30-5215	Workers' Compensation Insurance	0.00	28.38	1,400.00	910.82	34.94%
100-30-5305	Employer PERS Contributions	0.00	161.22	2,500.00	972.56	61.10%
100-30-5405	Health Insurance	0.00	92.76	1,200.00	616.56	48.62%
100-30-5415	Life Insurance	0.00	1.12	25.00	6.72	73.12%
100-30-5420	Disability Insurance	0.00	0.00	8,000.00	8,909.68	(11.37%)
100-30-6105	Office Supplies & Equipment	0.00	82.29	2,500.00	98.34	96.07%
100-30-6115	First Aid Supplies	0.00	0.00	1,000.00	444.94	55.51%
100-30-6140	Fuel/Lubes/Etc.	0.00	134.41	3,000.00	278.45	90.72%
100-30-6205	Accounting & Auditing	0.00	0.00	1,200.00	833.33	30.56%
100-30-6220	Legal Fees	0.00	100.00	1,200.00	770.00	35.83%
100-30-6305	Building Repairs & Maintenance	0.00	665.49	4,400.00	2,542.18	42.22%

City of Bay City 503-377-2288

Statement of Revenue and Expenditures

Revised Budget

For General Fund (100)

For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-30-6340	Radios & Radio Repair	0.00	2,599.25	3,000.00	3,261.38	(8.71%)
100-30-6345	Operational Equipment & Repairs	0.00	2,164.15	12,500.00	7,766.45	37.87%
100-30-6350	Personal Protective Equipment	0.00	3,092.10	15,000.00	8,546.37	43.02%
100-30-6405	Dues & Subscriptions	0.00	50.00	1,000.00	705.00	29.50%
100-30-6410	Training	0.00	0.00	5,000.00	4,674.20	6.52%
100-30-6605	Electricity	0.00	258.16	4,000.00	1,211.00	69.73%
100-30-6620	Telecommunications	0.00	134.48	1,500.00	730.32	51.31%
100-30-6700	Insurance	0.00	0.00	12,000.00	10,551.00	12.08%
100-30-6840	Printing & Copying	0.00	14.66	300.00	50.85	83.05%
100-30-6860	Computers/Software/Services	0.00	0.00	300.00	185.00	38.33%
100-30-6990	Other Miscellaneous Expenses	0.00	398.51	2,000.00	1,315.20	34.24%
100-30-9400	Transfer to Capital Projects Funds	0.00	0.00	35,000.00	0.00	100.00%
100-30-9800	Contingency	0.00	0.00	11,004.00	0.00	100.00%
100-30-9900	Unappropriated Ending Fund Balance	0.00	0.00	25,000.00	0.00	100.00%
Total Fire Expenditures		0.00	20,658.54	202,932.00	74,524.56	63.28%
Recreation Expenditures						
100-50-5105	Full-Time Employees - Regular	0.00	506.06	6,340.00	2,983.60	52.94%
100-50-5205	Employer FICA Taxes	0.00	38.70	500.00	228.27	54.35%
100-50-5210	Unemployment Insurance	0.00	0.50	150.00	3.91	97.39%
100-50-5215	Workers' Compensation Insurance	0.00	0.58	975.00	952.33	2.33%
100-50-5305	Employer PERS Contributions	0.00	35.26	500.00	207.93	58.41%
100-50-5405	Health Insurance	0.00	269.70	5,000.00	2,206.20	55.88%
100-50-5415	Life Insurance	0.00	0.48	20.00	2.88	85.60%
100-50-6145	Tourism	0.00	0.00	200.00	119.09	40.46%
100-50-6190	Other Supplies	0.00	0.00	2,000.00	608.62	69.57%
100-50-6310	Grounds Maintenance	0.00	672.18	5,000.00	3,593.40	28.13%
100-50-6311	Contracted Ground Maintenance	0.00	1,025.00	13,000.00	6,150.00	52.69%
100-50-6605	Electricity	0.00	68.58	1,400.00	559.94	60.00%
100-50-8300	Improvements Other Than Buildings	0.00	0.00	15,000.00	0.00	100.00%
Total Recreation Expenditures		0.00	2,617.04	50,085.00	17,616.17	64.83%
Transient Lodging Tax Expenditures						
100-60-6145	Tourism	0.00	0.00	18,000.00	0.00	100.00%
Total Transient Lodging Tax Expenditures		0.00	0.00	18,000.00	0.00	100.00%
Planning Expenditures						
100-70-6220	Legal Fees	0.00	0.00	2,000.00	0.00	100.00%
100-70-6240	Comprehensive Planning	0.00	1,729.33	24,000.00	9,959.49	58.50%
100-70-6865	Building Inspector/Inspections	0.00	0.00	1,000.00	0.00	100.00%
Total Planning Expenditures		0.00	1,729.33	27,000.00	9,959.49	63.11%
General Service Expenditures						
100-90-6205	Accounting & Auditing	0.00	0.00	4,000.00	833.35	79.17%
100-90-6220	Legal Fees	0.00	312.50	15,000.00	2,553.75	82.98%
100-90-6805	Mayor	0.00	121.39	5,000.00	2,870.40	42.59%
100-90-6910	Fee Refunds	0.00	0.00	300.00	0.00	100.00%
100-90-6990	Other Miscellaneous Expenses	0.00	0.00	500.00	0.00	100.00%
100-90-9000	Transfers Out	0.00	5,902.90	89,934.00	83,835.04	6.78%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For General Fund (100)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-90-9800 Contingency	0.00	0.00	35,000.00	0.00	100.00%
100-90-9900 Unappropriated Ending Fund Balance	0.00	0.00	42,990.00	0.00	100.00%
Total General Service Expenditures	0.00	6,336.79	192,724.00	90,092.54	53.25%
Total General Fund Expenditures	\$ 0.00	\$ 38,439.36	\$ 653,061.00	\$ 246,375.26	62.27%
General Fund Excess of Revenues Over Expenditures	\$ 0.00	\$ (9,645.35)	\$ 0.00	\$ 435,958.90	0.00%

City of Bay City 503-377-2288

Statement of Revenue and Expenditures

1/6/2017 9:51am

Revised Budget

For Street and Road Fund (200)

For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Non-Departmental Revenues						
200-00-4115	State Highway Tax	\$ 0.00	\$ 6,679.73	\$ 67,000.00	\$ 40,682.66	39.28%
200-00-4420	State Grants	0.00	0.00	50,000.00	40,920.00	18.16%
200-00-4800	Miscellaneous	0.00	0.00	500.00	0.00	100.00%
200-00-4805	Earnings on Investments	0.00	16.69	120.00	86.28	28.10%
200-00-4990	Beginning Fund Balance	0.00	0.00	35,000.00	20,248.05	42.15%
Total Non-Departmental Revenues		0.00	6,696.42	152,620.00	101,936.99	33.21%
Total Street and Road Fund Revenues		\$ 0.00	\$ 6,696.42	\$ 152,620.00	\$ 101,936.99	33.21%
Expenditures						
Non-Departmental Expenditures						
200-00-5105	Full-Time Employees - Regular	\$ 0.00	\$ 1,934.04	\$ 24,320.00	\$ 11,438.66	52.97%
200-00-5115	Part-Time Employees	0.00	0.00	5,400.00	780.00	85.56%
200-00-5205	Employer FICA Taxes	0.00	147.90	2,100.00	934.54	55.50%
200-00-5210	Unemployment Insurance	0.00	1.94	500.00	15.69	96.86%
200-00-5215	Workers' Compensation Insurance	0.00	1.56	2,500.00	2,414.76	3.41%
200-00-5305	Employer PERS Contributions	0.00	142.08	2,500.00	842.37	66.31%
200-00-5405	Health Insurance	0.00	876.14	14,700.00	5,344.08	63.65%
200-00-5415	Life Insurance	0.00	2.48	100.00	14.74	85.26%
200-00-6105	Office Supplies & Equipment	0.00	0.00	500.00	17.03	96.59%
200-00-6125	Shop Supplies & Small Tools	0.00	0.00	1,500.00	432.76	71.15%
200-00-6140	Fuel/Lubes/Etc.	0.00	493.26	3,000.00	1,060.46	64.65%
200-00-6205	Accounting & Auditing	0.00	0.00	1,000.00	833.33	16.67%
200-00-6215	Engineering Fees	0.00	0.00	5,000.00	120.00	97.60%
200-00-6220	Legal Fees	0.00	0.00	1,000.00	0.00	100.00%
200-00-6305	Building Repairs & Maintenance	0.00	21.73	3,000.00	21.73	99.28%
200-00-6315	Street Repairs & Maintenance	0.00	4,261.29	10,000.00	11,834.22	(18.34%)
200-00-6335	Vehicle Repairs & Maintenance	0.00	0.00	5,000.00	1,905.96	61.88%
200-00-6390	Other Repairs & Maintenance	0.00	0.00	3,000.00	1,292.68	56.91%
200-00-6410	Training	0.00	0.00	1,000.00	0.00	100.00%
200-00-6605	Electricity	0.00	708.61	10,000.00	4,195.76	58.04%
200-00-6700	Insurance	0.00	0.00	2,500.00	2,183.00	12.68%
200-00-8300	Improvements Other Than Buildings	0.00	0.00	50,000.00	0.00	100.00%
200-00-9400	Transfer to Capital Projects Funds	0.00	0.00	2,000.00	0.00	100.00%
200-00-9800	Contingency	0.00	0.00	2,000.00	0.00	100.00%
Total Non-Departmental Expenditures		0.00	8,591.03	152,620.00	45,681.77	70.07%
Total Street and Road Fund Expenditures		\$ 0.00	\$ 8,591.03	\$ 152,620.00	\$ 45,681.77	70.07%
Street and Road Fund Excess of Revenues Over Expen		\$ 0.00	\$ (1,894.61)	\$ 0.00	\$ 56,255.22	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

Revised Budget
For Housing Rehabilitation Fund (201)
For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Housing Rehabilitation Revenues					
201-18-4805 Earnings on Investments	\$ 0.00	\$ 43.52	\$ 150.00	\$ 227.75	(51.83%)
201-18-4825 Loan Payback	0.00	19,167.00	90,000.00	19,167.00	78.70%
201-18-4990 Beginning Fund Balance	0.00	0.00	52,000.00	52,800.95	(1.54%)
Total Housing Rehabilitation Revenues	0.00	19,210.52	142,150.00	72,195.70	49.21%
Total Housing Rehabilitation Fund Revenues	\$ 0.00	\$ 19,210.52	\$ 142,150.00	\$ 72,195.70	49.21%
Expenditures					
Housing Rehabilitation Expenditures					
201-18-6890 Other Administration Expenses	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 0.00	100.00%
201-18-6920 Housing Rehab Loan Disbursements	0.00	0.00	138,150.00	0.00	100.00%
Total Housing Rehabilitation Expenditures	0.00	0.00	142,150.00	0.00	100.00%
Total Housing Rehabilitation Fund Expenditures	\$ 0.00	\$ 0.00	\$ 142,150.00	\$ 0.00	100.00%
Housing Rehabilitation Fund Excess of Revenues Over	\$ 0.00	\$ 19,210.52	\$ 0.00	\$ 72,195.70	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

Revised Budget
For Kilchis Water Bond Fund (300)
For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Bond Payment Revenues					
300-11-4005 Property Taxes - Current	\$ 0.00	\$ 2,079.23	\$ 31,140.00	\$ 29,526.27	5.18%
300-11-4010 Property Taxes - Prior Years	0.00	58.37	1,000.00	707.86	29.21%
300-11-4611 Water User Charges - Capital	0.00	1,745.07	20,940.00	10,470.42	50.00%
300-11-4805 Earnings on Investments	0.00	75.85	150.00	396.91	(164.61%)
300-11-4990 Beginning Fund Balance	0.00	0.00	84,520.00	92,024.27	(8.88%)
Total Bond Payment Revenues	0.00	3,958.52	137,750.00	133,125.73	3.36%
Total Kilchis Water Bond Fund Revenues	\$ 0.00	\$ 3,958.52	\$ 137,750.00	\$ 133,125.73	3.36%
Expenditures					
Bond Payment Expenditures					
300-11-7010 Principal Payments - General Obligatio	\$ 0.00	\$ 0.00	\$ 45,000.00	0.00	100.00%
300-11-7015 Interest Payments - General Obligation	0.00	0.00	13,100.00	5,808.48	55.66%
Total Bond Payment Expenditures	0.00	0.00	58,100.00	5,808.48	90.00%
Bond Reserve Expenditures					
300-12-9900 Unappropriated Ending Fund Balance	0.00	0.00	79,650.00	0.00	100.00%
Total Bond Reserve Expenditures	0.00	0.00	79,650.00	0.00	100.00%
Total Kilchis Water Bond Fund Expenditures	\$ 0.00	\$ 0.00	\$ 137,750.00	\$ 5,808.48	95.78%
Kilchis Water Bond Fund Excess of Revenues Over Exp	\$ 0.00	\$ 3,958.52	\$ 0.00	\$ 127,317.25	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For Sewer Bond Fund (301)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Bond Payment Revenues					
301-11-4005 Property Taxes - Current	\$ 0.00	\$ 1,091.59	\$ 16,415.00	\$ 15,501.27	5.57%
301-11-4010 Property Taxes - Prior Years	0.00	37.23	1,000.00	589.34	41.07%
301-11-4805 Earnings on Investments	0.00	36.50	120.00	191.00	(59.17%)
301-11-4990 Beginning Fund Balance	0.00	0.00	43,153.00	44,283.32	(2.62%)
Total Bond Payment Revenues	0.00	1,165.32	60,688.00	60,564.93	0.20%
Total Sewer Bond Fund Revenues	\$ 0.00	\$ 1,165.32	\$ 60,688.00	\$ 60,564.93	0.20%
Expenditures					
Bond Payment Expenditures					
301-11-7010 Principal Payments - General Obligatio	\$ 0.00	\$ 0.00	\$ 9,300.00	\$ 0.00	100.00%
301-11-7015 Interest Payments - General Obligation	0.00	0.00	15,500.00	0.00	100.00%
301-11-9900 Unappropriated Ending Fund Balance	0.00	0.00	35,888.00	0.00	100.00%
Total Bond Payment Expenditures	0.00	0.00	60,688.00	0.00	100.00%
Total Sewer Bond Fund Expenditures	\$ 0.00	\$ 0.00	\$ 60,688.00	\$ 0.00	100.00%
Sewer Bond Fund Excess of Revenues Over Expenditur	\$ 0.00	\$ 1,165.32	\$ 0.00	\$ 60,564.93	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

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Revised Budget
 For DEQ Loan Repayment Fund (302)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Loan Reserve Revenues					
302-21-4620 Sewer User Charges	\$ 0.00	\$ 3,798.00	\$ 40,000.00	\$ 23,346.00	41.64%
302-21-4990 Beginning Fund Balance	0.00	0.00	40,000.00	41,004.00	(2.51%)
Total Loan Reserve Revenues	0.00	3,798.00	80,000.00	64,350.00	19.56%
Total DEQ Loan Repayment Fund Revenues	\$ 0.00	\$ 3,798.00	\$ 80,000.00	\$ 64,350.00	19.56%
Expenditures					
Loan Expenditures					
302-22-7040 Principal Payments - Notes Payable	\$ 0.00	\$ 0.00	\$ 22,000.00	0.00	100.00%
302-22-7045 Interest Payments - Notes Payable	0.00	0.00	2,500.00	0.00	100.00%
302-22-9900 Unappropriated Ending Fund Balance	0.00	0.00	55,500.00	0.00	100.00%
Total Loan Expenditures	0.00	0.00	80,000.00	0.00	100.00%
Total DEQ Loan Repayment Fund Expenditures	\$ 0.00	\$ 0.00	\$ 80,000.00	\$ 0.00	100.00%
DEQ Loan Repayment Fund Excess of Revenues Over E	\$ 0.00	\$ 3,798.00	\$ 0.00	\$ 64,350.00	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

Revised Budget
 For Street Reserve Fund (400)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Reserve Revenues					
400-13-4305 Franchise Fees	\$ 0.00	\$ 0.00	\$ 3,000.00	\$ 2,063.93	31.20%
400-13-4320 Street Maintenance Fees	0.00	3,579.53	43,000.00	24,360.36	43.35%
400-13-4805 Earnings on Investments	0.00	229.41	600.00	1,201.17	(100.20%)
400-13-4930 Transfers In	0.00	0.00	89,079.00	0.00	100.00%
400-13-4990 Beginning Fund Balance	0.00	0.00	5,000.00	277,186.15	(5443.72%)
Total Reserve Revenues	0.00	3,808.94	140,679.00	304,811.61	(116.67%)
Street Trust Revenues					
400-17-4805 Earnings on Investments	0.00	254.75	0.00	1,331.96	0.00%
400-17-4990 Beginning Fund Balance	0.00	0.00	307,000.00	309,095.58	(0.68%)
Total Street Trust Revenues	0.00	254.75	307,000.00	310,427.54	(1.12%)
Street Maintenance Fee Revenues					
400-24-4990 Beginning Fund Balance	0.00	0.00	130,000.00	0.00	100.00%
Total Street Maintenance Fee Revenues	0.00	0.00	130,000.00	0.00	100.00%
FEMA Projects Revenues					
400-25-4410 Federal Grants	0.00	0.00	250,000.00	0.00	100.00%
Total FEMA Projects Revenues	0.00	0.00	250,000.00	0.00	100.00%
Total Street Reserve Fund Revenues	\$ 0.00	\$ 4,063.69	\$ 827,679.00	\$ 615,239.15	25.67%
Expenditures					
Reserve Expenditures					
400-13-6315 Street Repairs & Maintenance	\$ 0.00	\$ 0.00	\$ 1,000.00	0.00	100.00%
400-13-6910 Fee Refunds	0.00	0.00	500.00	0.00	100.00%
400-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	81,179.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	82,679.00	0.00	100.00%
Street Trust Expenditures					
400-17-9000 Transfers Out	0.00	0.00	89,079.00	0.00	100.00%
400-17-9900 Unappropriated Ending Fund Balance	0.00	0.00	217,921.00	0.00	100.00%
Total Street Trust Expenditures	0.00	0.00	307,000.00	0.00	100.00%
Street Maintenance Fee Expenditures					
400-24-6314 Street Overlay	0.00	0.00	188,000.00	16,087.40	91.44%
Total Street Maintenance Fee Expenditures	0.00	0.00	188,000.00	16,087.40	91.44%
FEMA Projects Expenditures					
400-25-6315 Street Repairs & Maintenance	0.00	0.00	250,000.00	1,207.50	99.52%
Total FEMA Projects Expenditures	0.00	0.00	250,000.00	1,207.50	99.52%
Total Street Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 827,679.00	\$ 17,294.90	97.91%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Street Reserve Fund (400)
For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Street Reserve Fund Excess of Revenues Over Expendi	\$ 0.00	\$ 4,063.69	\$ 0.00	597,944.25	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For Bay City Equipment Reserve Fund (401)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Reserve Revenues					
401-13-4805 Earnings on Investments	\$ 0.00	\$ 72.58	\$ 250.00	\$ 384.55	(53.82%)
401-13-4930 Transfers In	0.00	0.00	15,000.00	0.00	100.00%
401-13-4990 Beginning Fund Balance	0.00	0.00	88,900.00	89,420.14	(0.59%)
Total Reserve Revenues	0.00	72.58	104,150.00	89,804.69	13.77%
Total Bay City Equipment Reserve Fund Revenues	\$ 0.00	\$ 72.58	\$ 104,150.00	\$ 89,804.69	13.77%
Expenditures					
Reserve Expenditures					
401-13-8400 Machinery & Equipment	\$ 0.00	\$ 0.00	\$ 75,000.00	0.00	100.00%
401-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	29,150.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	104,150.00	0.00	100.00%
Total Bay City Equipment Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 104,150.00	\$ 0.00	100.00%
Bay City Equipment Reserve Fund Excess of Revenues	\$ 0.00	\$ 72.58	\$ 0.00	\$ 89,804.69	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

Revised Budget
For Fire Apparatus Reserve & Building Reserve Fund (402)
For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Reserve Revenues					
402-13-4805 Earnings on Investments	\$ 0.00	\$ 39.78	\$ 200.00	\$ 207.11	(3.56%)
402-13-4930 Transfers In	0.00	0.00	35,000.00	0.00	100.00%
402-13-4990 Beginning Fund Balance	0.00	0.00	48,000.00	48,261.89	(0.55%)
Total Reserve Revenues	0.00	39.78	83,200.00	48,469.00	41.74%
Building Fund Revenues					
402-19-4890 Fire Department Relocation	0.00	2,178.28	15,000.00	11,663.20	22.25%
402-19-4990 Beginning Fund Balance	0.00	0.00	4,300.00	8,432.57	(96.11%)
Total Building Fund Revenues	0.00	2,178.28	19,300.00	20,095.77	(4.12%)
Total Fire Apparatus Reserve & Building Reserve Fun	\$ 0.00	\$ 2,218.06	\$ 102,500.00	\$ 68,564.77	33.11%
Expenditures					
Reserve Expenditures					
402-13-7050 Capital Lease Payments	\$ 0.00	\$ 0.00	\$ 24,500.00	\$ 24,219.78	1.14%
402-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	58,700.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	83,200.00	24,219.78	70.89%
Building Fund Expenditures					
402-19-9900 Unappropriated Ending Fund Balance	0.00	0.00	19,300.00	0.00	100.00%
Total Building Fund Expenditures	0.00	0.00	19,300.00	0.00	100.00%
Total Fire Apparatus Reserve & Building Reserve Fun	\$ 0.00	\$ 0.00	\$ 102,500.00	\$ 24,219.78	76.37%
Fire Apparatus Reserve & Building Reserve Fund Exces	\$ 0.00	\$ 2,218.06	\$ 0.00	\$ 44,344.99	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For Storm Drainage Reserve Fund (403)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Reserve Revenues					
403-13-4805 Earnings on Investments	\$ 0.00	\$ 4.28	\$ 0.00	\$ 22.40	0.00%
403-13-4930 Transfers In	0.00	0.00	2,000.00	0.00	100.00%
403-13-4990 Beginning Fund Balance	0.00	0.00	3,000.00	5,197.98	(73.27%)
Total Reserve Revenues	0.00	4.28	5,000.00	5,220.38	(4.41%)
Total Storm Drainage Reserve Fund Revenues	\$ 0.00	\$ 4.28	\$ 5,000.00	\$ 5,220.38	(4.41%)
Expenditures					
Reserve Expenditures					
403-13-6390 Other Repairs & Maintenance	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 0.00	100.00%
Total Reserve Expenditures	0.00	0.00	5,000.00	0.00	100.00%
Total Storm Drainage Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 0.00	100.00%
Storm Drainage Reserve Fund Excess of Revenues Ove	\$ 0.00	\$ 4.28	\$ 0.00	\$ 5,220.38	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For Park & Recreation Reserve Fund (404)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Reserve Revenues					
404-13-4420 State Grants	\$ 0.00	\$ 0.00	\$ 27,000.00	\$ 0.00	100.00%
404-13-4805 Earnings on Investments	0.00	4.21	0.00	22.01	0.00%
404-13-4820 Sale of Rock - Dill Bar	0.00	0.00	1,000.00	8,014.50	(701.45%)
404-13-4990 Beginning Fund Balance	0.00	0.00	1,000.00	5,103.33	(410.33%)
Total Reserve Revenues	0.00	4.21	29,000.00	13,139.84	54.69%
Total Park & Recreation Reserve Fund Revenues	\$ 0.00	\$ 4.21	\$ 29,000.00	\$ 13,139.84	54.69%
Expenditures					
Reserve Expenditures					
404-13-8300 Improvements Other Than Buildings	\$ 0.00	\$ 0.00	\$ 8,000.00	\$ 0.00	100.00%
404-13-8310 Buildings / Structures	0.00	0.00	21,000.00	14,310.53	31.85%
Total Reserve Expenditures	0.00	0.00	29,000.00	14,310.53	50.65%
Total Park & Recreation Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 29,000.00	\$ 14,310.53	50.65%
Park & Recreation Reserve Fund Excess of Revenues O	\$ 0.00	\$ 4.21	\$ 0.00	\$ (1,170.69)	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For Footpaths and Bicycle Trails Reserve (405)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Reserve Revenues					
405-13-4115 State Highway Tax	\$ 0.00	\$ 67.47	\$ 500.00	\$ 410.91	17.82%
405-13-4805 Earnings on Investments	0.00	3.27	10.00	17.09	(70.90%)
405-13-4990 Beginning Fund Balance	0.00	0.00	3,800.00	3,965.41	(4.35%)
Total Reserve Revenues	0.00	70.74	4,310.00	4,393.41	(1.94%)
Total Footpaths and Bicycle Trails Reserve Revenues	\$ 0.00	\$ 70.74	\$ 4,310.00	\$ 4,393.41	(1.94%)
Expenditures					
Reserve Expenditures					
405-13-9900 Unappropriated Ending Fund Balance	\$ 0.00	\$ 0.00	\$ 4,310.00	\$ 0.00	100.00%
Total Reserve Expenditures	0.00	0.00	4,310.00	0.00	100.00%
Total Footpaths and Bicycle Trails Reserve Expenditu	\$ 0.00	\$ 0.00	\$ 4,310.00	\$ 0.00	100.00%
Footpaths and Bicycle Trails Reserve Excess of Revenu	\$ 0.00	\$ 70.74	\$ 0.00	\$ 4,393.41	0.00%

City of Bay City 503-377-2288

Statement of Revenue and Expenditures

Revised Budget

For Bay City Water Fund (600)

For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Non-Departmental Revenues						
600-00-4610	Water User Charges	\$ 0.00	\$ 26,012.24	\$ 280,000.00	\$ 170,627.17	39.06%
600-00-4615	Water Deposits	0.00	338.32	3,000.00	3,152.11	(5.07%)
600-00-4800	Miscellaneous	0.00	510.15	1,000.00	970.57	2.94%
600-00-4805	Earnings on Investments	0.00	178.00	400.00	931.47	(132.87%)
600-00-4815	Sale of Pipe/Supplies	0.00	0.00	500.00	810.58	(62.12%)
600-00-4930	Transfers In	0.00	0.00	40,000.00	0.00	100.00%
600-00-4990	Beginning Fund Balance	0.00	0.00	104,000.00	215,965.19	(107.66%)
Total Non-Departmental Revenues		0.00	27,038.71	428,900.00	392,457.09	8.50%
Reserve Revenues						
600-13-4710	SDC - Improvement Fees	0.00	9,294.80	9,244.00	13,916.80	(50.55%)
600-13-4720	SDC - Reimbursement Fees	0.00	4,981.20	4,954.00	7,458.20	(50.55%)
600-13-4805	Earnings on Investments	0.00	276.22	900.00	1,445.49	(60.61%)
600-13-4990	Beginning Fund Balance	0.00	0.00	309,000.00	335,136.85	(8.46%)
Total Reserve Revenues		0.00	14,552.22	324,098.00	357,957.34	(10.45%)
Total Bay City Water Fund Revenues		\$ 0.00	\$ 41,590.93	\$ 752,998.00	\$ 750,414.43	0.34%

Expenditures

Non-Departmental Expenditures

600-00-5105	Full-Time Employees - Regular	\$ 0.00	\$ 7,988.62	\$ 99,583.00	\$ 48,016.72	51.78%
600-00-5115	Part-Time Employees	0.00	0.00	5,400.00	780.00	85.56%
600-00-5205	Employer FICA Taxes	0.00	611.21	8,100.00	3,733.34	53.91%
600-00-5210	Unemployment Insurance	0.00	8.00	1,800.00	64.89	96.40%
600-00-5215	Workers' Compensation Insurance	0.00	6.72	2,900.00	2,883.15	0.58%
600-00-5305	Employer PERS Contributions	0.00	589.66	8,000.00	3,549.84	55.63%
600-00-5405	Health Insurance	0.00	3,549.64	60,000.00	23,681.66	60.53%
600-00-5415	Life Insurance	0.00	16.81	350.00	101.50	71.00%
600-00-6105	Office Supplies & Equipment	0.00	31.65	3,000.00	968.68	67.71%
600-00-6125	Shop Supplies & Small Tools	0.00	228.65	2,000.00	710.44	64.48%
600-00-6130	Customer Meters & Supplies	0.00	0.00	16,000.00	0.00	100.00%
600-00-6140	Fuel/Lubes/Etc.	0.00	493.26	3,000.00	1,663.25	44.56%
600-00-6190	Other Supplies	0.00	0.00	500.00	0.00	100.00%
600-00-6205	Accounting & Auditing	0.00	0.00	3,000.00	833.33	72.22%
600-00-6220	Legal Fees	0.00	312.50	5,000.00	2,553.75	48.93%
600-00-6225	Laboratory Fees	0.00	61.00	1,500.00	185.99	87.60%
600-00-6305	Building Repairs & Maintenance	0.00	21.73	10,000.00	871.34	91.29%
600-00-6325	Utility System Repairs	0.00	4.62	15,000.00	10,799.77	28.00%
600-00-6335	Vehicle Repairs & Maintenance	0.00	0.00	5,000.00	1,900.88	61.98%
600-00-6345	Operational Equipment & Repairs	0.00	176.65	5,000.00	2,345.12	53.10%
600-00-6410	Training	0.00	105.00	2,000.00	596.73	70.16%
600-00-6605	Electricity	0.00	40.83	800.00	189.53	76.31%
600-00-6620	Telecommunications	0.00	166.01	3,000.00	1,197.92	60.07%
600-00-6700	Insurance	0.00	0.00	7,500.00	6,548.62	12.69%
600-00-6830	Janitorial Services	0.00	0.00	1,000.00	0.00	100.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

Revised Budget
For Bay City Water Fund (600)
For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
600-00-6860 Computers/Software/Services	0.00	7.12	11,500.00	907.05	92.11%
600-00-6905 Deposit Refunds	0.00	117.65	1,000.00	801.51	19.85%
600-00-6910 Fee Refunds	0.00	0.00	300.00	0.00	100.00%
600-00-6990 Other Miscellaneous Expenses	0.00	12.98	2,000.00	111.39	94.43%
600-00-8200 Buildings & Structures	0.00	0.00	10,000.00	0.00	100.00%
600-00-9400 Transfer to Capital Projects Funds	0.00	0.00	5,000.00	0.00	100.00%
600-00-9500 Transfer to Enterprise Funds	0.00	0.00	109,367.00	0.00	100.00%
600-00-9800 Contingency	0.00	0.00	20,300.00	0.00	100.00%
Total Non-Departmental Expenditures	0.00	14,550.31	428,900.00	115,996.40	72.95%
Reserve Expenditures					
600-13-6910 Fee Refunds	0.00	0.00	7,099.00	0.00	100.00%
600-13-9500 Transfer to Enterprise Funds	0.00	0.00	40,000.00	0.00	100.00%
600-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	276,999.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	324,098.00	0.00	100.00%
Total Bay City Water Fund Expenditures	\$ 0.00	\$ 14,550.31	\$ 752,998.00	\$ 115,996.40	84.60%
Bay City Water Fund Excess of Revenues Over Expenditures	\$ 0.00	\$ 27,040.62	\$ 0.00	\$ 634,418.03	0.00%

City of Bay City 503-377-2288

Statement of Revenue and Expenditures

Revised Budget

For Kilchis Water Fund (601)

For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Non-Departmental Revenues						
601-00-4610	Water User Charges	\$ 0.00	\$ 16,548.25	\$ 198,579.00	\$ 98,347.13	50.47%
601-00-4800	Miscellaneous	0.00	483.68	1,000.00	483.68	51.63%
601-00-4805	Earnings on Investments	0.00	162.55	0.00	850.63	0.00%
601-00-4930	Transfers In	0.00	0.00	109,367.00	0.00	100.00%
601-00-4990	Beginning Fund Balance	0.00	0.00	68,000.00	197,219.75	(190.03%)
Total Non-Departmental Revenues		0.00	17,194.48	376,946.00	296,901.19	21.24%
Reserve Revenues						
601-13-4800	Miscellaneous	0.00	0.00	20,000.00	0.00	100.00%
601-13-4805	Earnings on Investments	0.00	129.34	0.00	676.86	0.00%
601-13-4930	Transfers In	0.00	0.00	50,000.00	0.00	100.00%
601-13-4990	Beginning Fund Balance	0.00	0.00	140,000.00	156,930.41	(12.09%)
Total Reserve Revenues		0.00	129.34	210,000.00	157,607.27	24.95%
Total Kilchis Water Fund Revenues		\$ 0.00	\$ 17,323.82	\$ 586,946.00	\$ 454,508.46	22.56%

Expenditures

Non-Departmental Expenditures

601-00-5105	Full-Time Employees - Regular	\$ 0.00	\$ 5,955.12	\$ 74,685.00	\$ 35,875.94	51.96%
601-00-5205	Employer FICA Taxes	0.00	455.59	5,800.00	2,744.64	52.68%
601-00-5210	Unemployment Insurance	0.00	5.97	1,300.00	47.92	96.31%
601-00-5215	Workers' Compensation Insurance	0.00	4.72	2,900.00	2,870.26	1.03%
601-00-5305	Employer PERS Contributions	0.00	442.44	5,600.00	2,669.84	52.32%
601-00-5405	Health Insurance	0.00	2,664.18	39,500.00	17,783.63	54.98%
601-00-5415	Life Insurance	0.00	9.88	160.00	59.60	62.75%
601-00-6105	Office Supplies & Equipment	0.00	14.66	1,500.00	182.04	87.86%
601-00-6125	Shop Supplies & Small Tools	0.00	132.65	1,500.00	254.60	83.03%
601-00-6135	Chemical/Lab Supplies	0.00	1,630.26	20,000.00	9,199.46	54.00%
601-00-6140	Fuel/Lubes/Etc.	0.00	493.26	4,000.00	1,060.47	73.49%
601-00-6205	Accounting & Auditing	0.00	0.00	3,000.00	833.33	72.22%
601-00-6215	Engineering Fees	0.00	0.00	10,000.00	0.00	100.00%
601-00-6220	Legal Fees	0.00	312.50	4,000.00	1,971.25	50.72%
601-00-6225	Laboratory Fees	0.00	61.00	1,500.00	1,935.99	(29.07%)
601-00-6305	Building Repairs & Maintenance	0.00	21.73	3,000.00	858.45	71.39%
601-00-6325	Utility System Repairs	0.00	4.62	10,000.00	4,306.77	56.93%
601-00-6335	Vehicle Repairs & Maintenance	0.00	0.00	5,000.00	1,880.81	62.38%
601-00-6345	Operational Equipment & Repairs	0.00	0.00	15,000.00	3,384.76	77.43%
601-00-6410	Training	0.00	105.00	2,000.00	425.70	78.72%
601-00-6605	Electricity	0.00	1,860.21	25,000.00	11,482.25	54.07%
601-00-6620	Telecommunications	0.00	128.39	3,000.00	1,551.68	48.28%
601-00-6700	Insurance	0.00	0.00	7,500.00	6,548.62	12.69%
601-00-6860	Computers/Software/Services	0.00	0.00	5,000.00	249.17	95.02%
601-00-6990	Other Miscellaneous Expenses	0.00	12.98	2,000.00	104.14	94.79%
601-00-9000	Transfers Out	0.00	0.00	55,000.00	0.00	100.00%
601-00-9900	Unappropriated Ending Fund Balance	0.00	0.00	69,001.00	0.00	100.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Kilchis Water Fund (601)
For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Non-Departmental Expenditures	0.00	14,315.16	376,946.00	108,281.32	71.27%
Reserve Expenditures					
601-13-8000 Capital Outlay	0.00	0.00	55,000.00	315.00	99.43%
601-13-8200 Equipment	0.00	0.00	10,000.00	0.00	100.00%
601-13-8400 Machinery & Equipment	0.00	0.00	50,000.00	12,223.97	75.55%
601-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	95,000.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	210,000.00	12,538.97	94.03%
Total Kilchis Water Fund Expenditures	\$ 0.00	\$ 14,315.16	\$ 586,946.00	\$ 120,820.29	79.42%
Kilchis Water Fund Excess of Revenues Over Expendit	\$ 0.00	\$ 3,008.66	\$ 0.00	\$ 333,688.17	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

Revised Budget
 For Bay City Sewer Fund (602)
 For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Non-Departmental Revenues					
602-00-4420 State Grants	\$ 0.00	\$ 0.00	\$ 161,216.00	\$ 0.00	100.00%
602-00-4620 Sewer User Charges	0.00	25,531.76	290,000.00	171,283.47	40.94%
602-00-4625 Sewer Deposits	0.00	613.77	3,000.00	4,464.93	(48.83%)
602-00-4800 Miscellaneous	0.00	0.00	1,000.00	510.32	48.97%
602-00-4805 Earnings on Investments	0.00	120.44	300.00	630.28	(110.09%)
602-00-4990 Beginning Fund Balance	0.00	0.00	120,000.00	146,129.90	(21.77%)
Total Non-Departmental Revenues	0.00	26,265.97	575,516.00	323,018.90	43.87%
Reserve Revenues					
602-14-4710 SDC - Improvement Fees	0.00	6,169.00	12,338.00	6,169.00	50.00%
602-14-4720 SDC - Reimbursement Fees	0.00	625.00	1,250.00	625.00	50.00%
602-14-4805 Earnings on Investments	0.00	602.79	2,000.00	3,154.48	(57.72%)
602-14-4990 Beginning Fund Balance	0.00	0.00	720,485.00	731,376.27	(1.51%)
Total Reserve Revenues	0.00	7,396.79	736,073.00	741,324.75	(0.71%)
Reserve Revenues					
602-15-4805 Earnings on Investments	0.00	39.60	0.00	207.24	0.00%
602-15-4930 Transfers In	0.00	0.00	10,000.00	0.00	100.00%
602-15-4990 Beginning Fund Balance	0.00	0.00	27,772.00	48,051.83	(73.02%)
Total Reserve Revenues	0.00	39.60	37,772.00	48,259.07	(27.76%)
Reserve Revenues					
602-16-4805 Earnings on Investments	0.00	35.05	0.00	183.54	0.00%
602-16-4930 Transfers In	0.00	0.00	5,000.00	0.00	100.00%
602-16-4990 Beginning Fund Balance	0.00	0.00	41,113.00	42,355.51	(3.02%)
Total Reserve Revenues	0.00	35.05	46,113.00	42,539.05	7.75%
Total Bay City Sewer Fund Revenues	\$ 0.00	\$ 33,737.41	\$ 1,395,474.00	\$ 1,155,141.77	17.22%

Expenditures

Non-Departmental Expenditures

602-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 9,220.72	\$ 114,185.00	\$ 55,404.10	51.48%
602-00-5115 Part-Time Employees	0.00	0.00	5,400.00	780.00	85.56%
602-00-5205 Employer FICA Taxes	0.00	705.34	9,200.00	4,297.93	53.28%
602-00-5210 Unemployment Insurance	0.00	9.22	2,000.00	74.83	96.26%
602-00-5215 Workers' Compensation Insurance	0.00	6.88	4,000.00	3,758.54	6.04%
602-00-5305 Employer PERS Contributions	0.00	675.47	9,000.00	4,064.52	54.84%
602-00-5405 Health Insurance	0.00	3,814.02	60,000.00	25,426.51	57.62%
602-00-5415 Life Insurance	0.00	18.06	350.00	109.10	68.83%
602-00-6105 Office Supplies & Equipment	0.00	24.95	1,500.00	1,064.82	29.01%
602-00-6125 Shop Supplies & Small Tools	0.00	49.97	1,500.00	449.19	70.05%
602-00-6135 Chemical/Lab Supplies	0.00	0.00	10,000.00	3,185.99	68.14%
602-00-6140 Fuel/Lubes/Etc.	0.00	511.33	3,000.00	1,154.84	61.51%
602-00-6190 Other Supplies	0.00	0.00	500.00	23.32	95.34%
602-00-6205 Accounting & Auditing	0.00	0.00	2,500.00	833.33	66.67%

City of Bay City 503-377-2288

Statement of Revenue and Expenditures

Revised Budget

For Bay City Sewer Fund (602)

For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
602-00-6220 Legal Fees	0.00	312.50	5,000.00	1,971.25	60.58%
602-00-6225 Laboratory Fees	0.00	0.00	1,000.00	215.00	78.50%
602-00-6305 Building Repairs & Maintenance	0.00	21.73	2,000.00	758.24	62.09%
602-00-6325 Utility System Repairs	0.00	0.00	15,000.00	2,842.78	81.05%
602-00-6335 Vehicle Repairs & Maintenance	0.00	0.00	5,000.00	1,599.75	68.01%
602-00-6345 Operational Equipment & Repairs	0.00	0.00	30,000.00	20,787.99	30.71%
602-00-6410 Training	0.00	0.00	1,500.00	1,369.54	8.70%
602-00-6605 Electricity	0.00	2,273.71	27,000.00	10,869.03	59.74%
602-00-6620 Telecommunications	0.00	166.01	3,000.00	1,780.40	40.65%
602-00-6700 Insurance	0.00	0.00	7,500.00	6,548.62	12.69%
602-00-6830 Janitorial Services	0.00	0.00	1,000.00	0.00	100.00%
602-00-6855 Permit Fees	0.00	0.00	2,000.00	1,861.60	6.92%
602-00-6860 Computers/Software/Services	0.00	7.12	4,500.00	969.54	78.45%
602-00-6905 Deposit Refunds	0.00	168.36	1,000.00	1,023.93	(2.39)%
602-00-6910 Fee Refunds	0.00	0.00	300.00	0.00	100.00%
602-00-6990 Other Miscellaneous Expenses	0.00	12.99	500.00	45.16	90.97%
602-00-6995 Feasibility Studies / Projects	0.00	0.00	161,216.00	31,925.88	80.20%
602-00-9000 Transfers Out	0.00	0.00	20,000.00	0.00	100.00%
602-00-9800 Contingency	0.00	0.00	64,865.00	0.00	100.00%
Total Non-Departmental Expenditures	0.00	17,998.38	575,516.00	185,195.73	67.82%
Reserve Expenditures					
602-14-9900 Unappropriated Ending Fund Balance	0.00	0.00	736,073.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	736,073.00	0.00	100.00%
Reserve Expenditures					
602-15-6590 Other Equipment	0.00	0.00	20,000.00	0.00	100.00%
602-15-9900 Unappropriated Ending Fund Balance	0.00	0.00	17,772.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	37,772.00	0.00	100.00%
Reserve Expenditures					
602-16-9900 Unappropriated Ending Fund Balance	0.00	0.00	46,113.00	0.00	100.00%
Total Reserve Expenditures	0.00	0.00	46,113.00	0.00	100.00%
Total Bay City Sewer Fund Expenditures	\$ 0.00	\$ 17,998.38	\$ 1,395,474.00	\$ 185,195.73	86.73%
Bay City Sewer Fund Excess of Revenues Over Expendi	\$ 0.00	\$ 15,739.03	\$ 0.00	\$ 969,946.04	0.00%

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2017-6 Ending December 31, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 0.00	\$ 162,708.51	\$ 5,034,326.00	\$ 4,270,934.41	0.00%
Total Expenditures	\$ 0.00	\$ 93,894.24	\$ 5,034,326.00	\$ 775,703.14	84.59%
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 68,814.27	\$ 0.00	\$ 3,495,231.27	0.00%

**Council Approval Report
(Council Approval Report)**

Vendor		InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
148	ABECO Office Systems, Craig Office Supply, 1254 Commercial Street, Astoria, OR, 97103										
	December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$9.33	\$9.33	100-10-6105	Office Supplies & Equipm	\$6,000.00	\$4,538.37	
	December 2016	01/06/17	Printing & Copying	01/13/17	\$9.33	\$9.33	100-30-6840	Printing & Copying	\$300.00	\$249.15	
	December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$9.33	\$9.33	600-00-6105	Office Supplies & Equipm	\$3,000.00	\$2,031.32	
	December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$9.33	\$9.33	601-00-6105	Office Supplies & Equipm	\$1,500.00	\$1,317.96	
	December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$9.33	\$9.33	602-00-6105	Office Supplies & Equipm	\$1,500.00	\$435.18	
						\$46.65					
163	Albright & Kittell, PO Box 939, Tillamook, OR, 97141										
	18704	01/06/17	Legal Fees	01/13/17	\$100.00	\$100.00	100-30-6220	Legal Fees	\$1,200.00	\$430.00	
	18704	01/06/17	Legal Fees	01/13/17	\$438.50	\$438.50	100-90-6220	Legal Fees	\$15,000.00	\$12,446.25	
	18704	01/06/17	Legal Fees	01/13/17	\$438.50	\$438.50	600-00-6220	Legal Fees	\$5,000.00	\$2,446.25	
	18704	01/06/17	Telecommunications	01/13/17	\$438.50	\$438.50	601-00-6620	Telecommunications	\$3,000.00	\$1,448.32	
	18704	01/06/17	Telecommunications	01/13/17	\$438.50	\$438.50	602-00-6620	Telecommunications	\$3,000.00	\$1,219.60	
						\$1,854.00					
300	California Contractors Supplies, Inc., 7729 Burnet Avenue, Van Nuys, CA, 91405										
	T48427	01/06/17	Shop Supplies & Small Tools	01/13/17	\$63.02	\$63.02	200-00-6125	Shop Supplies & Small T	\$1,500.00	\$1,067.24	
	T48427	01/06/17	Shop Supplies & Small Tools	01/13/17	\$63.04	\$63.04	600-00-6125	Shop Supplies & Small T	\$2,000.00	\$1,289.56	
	T48427	01/06/17	Shop Supplies & Small Tools	01/13/17	\$63.02	\$63.02	601-00-6125	Shop Supplies & Small T	\$1,500.00	\$1,245.40	
	T48427	01/06/17	Shop Supplies & Small Tools	01/13/17	\$63.02	\$63.02	602-00-6125	Shop Supplies & Small T	\$1,500.00	\$1,050.81	
						\$252.10					
176	Carson Oil, PO Box 6030, Portland, OR, 97228-6030										
	IN-064637	01/06/17	Fuel/Lubes/Etc.	01/13/17	\$818.26	\$818.26	601-00-6140	Fuel/Lubes/Etc.	\$4,000.00	\$2,939.53	
						\$818.26					
177	Cascade Fire Equipment Company, PO Box 4248, Medford, OR, 97501										
	079617	01/06/17	Personal Protective Equipment	01/13/17	\$3,440.00	\$3,440.00	100-30-6350	Personal Protective Equi	\$15,000.00	\$6,453.63	
						\$3,440.00					
400	Center for Education & Employment Law, 370 Technology Drive, PO Box 3008, Malvern, PA,										
	2017	01/06/17	Training	01/13/17	\$159.00	\$159.00	100-30-6410	Training	\$5,000.00	\$325.80	
						\$159.00					
180	CenturyLink, PO Box 2961, Phoenix, AZ, 85062-2961										
	December 2016	01/06/17	Telecommunications	01/13/17	\$112.50	\$112.50	100-10-6620	Telecommunications	\$2,500.00	\$1,418.31	
	December 2016	01/06/17	Telecommunications	01/13/17	\$58.92	\$58.92	100-30-6620	Telecommunications	\$1,500.00	\$769.68	
	December 2016	01/06/17	Telecommunications	01/13/17	\$110.90	\$110.90	600-00-6620	Telecommunications	\$3,000.00	\$1,802.08	
	December 2016	01/06/17	Telecommunications	01/13/17	\$73.94	\$73.94	601-00-6620	Telecommunications	\$3,000.00	\$1,448.32	
	December 2016	01/06/17	Telecommunications	01/13/17	\$110.90	\$110.90	602-00-6620	Telecommunications	\$3,000.00	\$1,219.60	
						\$467.16					
184	Coast Printing & Stationery, 2106 Third Street, Tillamook, OR, 97141										

Council Approval Report
(Council Approval Report)

Vendor									
InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
H4363	01/06/17	Office Supplies & Equipment	01/13/17	\$18.65	\$18.65	100-10-6105	Office Supplies & Equipm	\$6,000.00	\$4,538.37
					\$18.65				
544	CoastCom, Inc., 151 E Olive Street, Newport, OR, 97365								
December 2016	01/06/17	Telecommunications	01/13/17	\$75.00	\$75.00	100-10-6620	Telecommunications	\$2,500.00	\$1,418.31
December 2016	01/06/17	Telecommunications	01/13/17	\$75.00	\$75.00	100-30-6620	Telecommunications	\$1,500.00	\$769.68
					\$150.00				
566	Debbie Pohs, , ,								
December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$6.47	\$6.47	100-10-6105	Office Supplies & Equipm	\$6,000.00	\$4,538.37
December 2016	01/06/17	Other Miscellaneous Expenses	01/13/17	\$52.00	\$52.00	100-10-6990	Other Miscellaneous Exp	\$15,000.00	\$11,186.99
December 2016	01/06/17	Street Repairs & Maintenance	01/13/17	\$49.95	\$49.95	200-00-6315	Street Repairs & Mainten	\$10,000.00	(\$1,834.22)
December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$17.00	\$17.00	600-00-6105	Office Supplies & Equipm	\$3,000.00	\$2,031.32
December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$6.68	\$6.68	602-00-6105	Office Supplies & Equipm	\$1,500.00	\$435.18
December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$17.00	\$17.00	602-00-6105	Office Supplies & Equipm	\$1,500.00	\$435.18
December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$17.00	\$17.00	602-00-6105	Office Supplies & Equipm	\$1,500.00	\$435.18
December 2016	01/06/17	Office Supplies & Equipment	01/13/17	\$17.00	\$17.00	602-00-6105	Office Supplies & Equipm	\$1,500.00	\$435.18
					\$183.10				
556	Debra Pohs, 6160 DewPointe Drive, Bay City, OR, 97107								
December	01/06/17	Training	01/13/17	\$23.54	\$23.54	100-10-6410	Training	\$1,500.00	\$1,224.14
					\$23.54				
369	Ferguson Waterworks, 9129 North Tyndall Avenue, Portland, OR, 97217-6964								
0542234	01/06/17	Computers/Software/Services	01/13/17	\$7,475.00	\$7,475.00	600-00-6860	Computers/Software/Ser	\$11,500.00	\$10,592.95
					\$7,475.00				
522	IBS, Inc, PO Box 1717, Auburn, WA, 98071-1717								
00633281-1	01/06/17	Utility System Repairs	01/13/17	\$37.10	\$37.10	600-00-6325	Utility System Repairs	\$15,000.00	\$4,200.23
00633281-1	01/06/17	Utility System Repairs	01/13/17	\$37.10	\$37.10	601-00-6325	Utility System Repairs	\$10,000.00	\$5,693.23
					\$74.20				
81	Indoor Billboard, Inc., PO Box 17555, Portland, OR, 97217-0555								
1294751	01/06/17	Office Supplies & Equipment	01/13/17	\$283.38	\$283.38	100-10-6105	Office Supplies & Equipm	\$6,000.00	\$4,538.37
					\$283.38				
82	Javelina Trading Company, 78952 Chardonnay Way, Palm Desert, CA, 92211								
1612015	01/06/17	Shop Supplies & Small Tools	01/13/17	\$101.09	\$101.09	200-00-6125	Shop Supplies & Small T	\$1,500.00	\$1,067.24
1612015	01/06/17	Shop Supplies & Small Tools	01/13/17	\$101.09	\$101.09	600-00-6125	Shop Supplies & Small T	\$2,000.00	\$1,289.56
1612015	01/06/17	Shop Supplies & Small Tools	01/13/17	\$101.10	\$101.10	601-00-6125	Shop Supplies & Small T	\$1,500.00	\$1,245.40
1612015	01/06/17	Shop Supplies & Small Tools	01/13/17	\$101.10	\$101.10	602-00-6125	Shop Supplies & Small T	\$1,500.00	\$1,050.81
					\$404.38				
44	Napa Auto Parts, , PO Box 27, McMinnville, OR, 97128								
939-226661	01/06/17	Operational Equipment & Repairs	01/13/17	\$146.98	\$146.98	602-00-6345	Operational Equipment &	\$30,000.00	\$9,212.01

Council Approval Report
(Council Approval Report)

Vendor		InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance	
							\$146.98					
523	North Coast Lawn, PO Box 1002, Tillamook, OR, 97141											
49438	01/06/17	Contracted Ground Maintenance		01/13/17	\$1,025.00	\$1,025.00	100-50-6311	Contracted Ground Maint	\$13,000.00	\$6,850.00		
							\$1,025.00					
562	Northstar Chemical, PO Box 6860, Portland, OR, 97228-6860											
96369	01/06/17	Chemical/Lab Supplies		01/13/17	\$946.30	\$946.30	601-00-6135	Chemical/Lab Supplies	\$20,000.00	\$10,800.54		
							\$946.30					
93	One Call Concepts, Inc., 7223 Parkway Drive, Suite 210, Hanover, MD, 21076											
6120231	01/06/17	Utility System Repairs		01/13/17	\$3.85	\$3.85	600-00-6325	Utility System Repairs	\$15,000.00	\$4,200.23		
6120231	01/06/17	Utility System Repairs		01/13/17	\$3.85	\$3.85	601-00-6325	Utility System Repairs	\$10,000.00	\$5,693.23		
6120231	01/06/17	Utility System Repairs		01/13/17	\$3.85	\$3.85	602-00-6325	Utility System Repairs	\$15,000.00	\$12,157.22		
							\$11.55					
612	Oregon Life Guard, 2244 South 1640 West, Woodscross, UT, 84087											
Refund	01/06/17	Deposit Refunds		01/13/17	\$82.65	\$82.65	600-00-6905	Deposit Refunds	\$1,000.00	\$198.49		
Refund	01/06/17	Deposit Refunds		01/13/17	\$117.70	\$117.70	602-00-6905	Deposit Refunds	\$1,000.00	(\$23.93)		
							\$200.35					
207	Portland Engineering Inc., 7675 High Banks Road #1, Central Point, OR, 97502											
6184	01/06/17	Operational Equipment & Repairs		01/13/17	\$60.00	\$60.00	601-00-6345	Operational Equipment &	\$15,000.00	\$11,615.24		
6184	01/06/17	Operational Equipment & Repairs		01/13/17	\$60.00	\$60.00	602-00-6345	Operational Equipment &	\$30,000.00	\$9,212.01		
							\$120.00					
154	Quill Corporation, PO Box 37600, Philadelphia, PA, 19101-0600											
2728749, 2729232,	01/06/17	Office Supplies & Equipment		01/13/17	\$213.66	\$213.66	100-10-6105	Office Supplies & Equipm	\$6,000.00	\$4,538.37		
2728749, 2729232,	01/06/17	Office Supplies & Equipment		01/13/17	\$32.58	\$32.58	100-30-6105	Office Supplies & Equipm	\$2,500.00	\$2,401.66		
2728749, 2729232,	01/06/17	Office Supplies & Equipment		01/13/17	\$42.07	\$42.07	600-00-6105	Office Supplies & Equipm	\$3,000.00	\$2,031.32		
2728749, 2729232,	01/06/17	Office Supplies & Equipment		01/13/17	\$42.07	\$42.07	601-00-6105	Office Supplies & Equipm	\$1,500.00	\$1,317.96		
2728749, 2729232,	01/06/17	Office Supplies & Equipment		01/13/17	\$37.99	\$37.99	602-00-6105	Office Supplies & Equipm	\$1,500.00	\$435.18		
							\$368.37					
114	Rosenberg Bldrs. Supply, 2 N. Main Avenue, Tillamook, OR, 97141											
1612-118530	01/06/17	Other Miscellaneous Expenses		01/13/17	\$27.93	\$27.93	100-10-6990	Other Miscellaneous Exp	\$15,000.00	\$11,186.99		
1612-118530	01/06/17	Building Repairs & Maintenance		01/13/17	\$32.04	\$32.04	600-00-6305	Building Repairs & Maint	\$10,000.00	\$9,128.66		
1612-118530	01/06/17	Building Repairs & Maintenance		01/13/17	\$17.44	\$17.44	600-00-6305	Building Repairs & Maint	\$10,000.00	\$9,128.66		
1612-118530	01/06/17	Utility System Repairs		01/13/17	\$67.99	\$67.99	600-00-6325	Utility System Repairs	\$15,000.00	\$4,200.23		
1612-118530	01/06/17	Building Repairs & Maintenance		01/13/17	\$17.43	\$17.43	601-00-6305	Building Repairs & Maint	\$3,000.00	\$2,141.55		
1612-118530	01/06/17	Building Repairs & Maintenance		01/13/17	\$32.03	\$32.03	601-00-6305	Building Repairs & Maint	\$3,000.00	\$2,141.55		
1612-118530	01/06/17	Chemical/Lab Supplies		01/13/17	\$8.97	\$8.97	602-00-6135	Chemical/Lab Supplies	\$10,000.00	\$6,814.01		
1612-118530	01/06/17	Building Repairs & Maintenance		01/13/17	\$32.03	\$32.03	602-00-6305	Building Repairs & Maint	\$2,000.00	\$1,241.76		
1612-118530	01/06/17	Building Repairs & Maintenance		01/13/17	\$17.43	\$17.43	602-00-6305	Building Repairs & Maint	\$2,000.00	\$1,241.76		

Council Approval Report
(Council Approval Report)

Vendor									
InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
1612-118530	01/06/17	Utility System Repairs	01/13/17	\$68.00	\$68.00	602-00-6325	Utility System Repairs	\$15,000.00	\$12,157.22
1612-118530	01/06/17	Utility System Repairs	01/13/17	\$67.99	\$67.99	602-00-6325	Utility System Repairs	\$15,000.00	\$12,157.22
				\$389.28					
101	Sabrina Pearson, PO Box 3272, Bay City, OR, 97107								
December 2016	01/06/17	Comprehensive Planning	01/13/17	\$1,021.00	\$1,021.00	100-70-6240	Comprehensive Planning	\$24,000.00	\$14,040.51
				\$1,021.00					
120	Seawestern, PO Box 51, Kirkland, WA, 98083								
195813	01/06/17	Operational Equipment & Repairs	01/13/17	\$55.75	\$55.75	100-30-6345	Operational Equipment &	\$12,500.00	\$4,733.55
				\$55.75					
217	SHN Consulting Engineers & Geologists Inc., 812 W. Wabash Avenue, Eureka, CA, 95501								
90392	01/06/17	Engineering Fees	01/13/17	\$4,840.63	\$4,840.63	200-00-6215	Engineering Fees	\$5,000.00	\$4,880.00
90388	01/06/17	Street Repairs & Maintenance	01/13/17	\$20,890.00	\$20,890.00	400-25-6315	Street Repairs & Mainten	\$250,000.00	\$248,792.50
90401	01/06/17	Engineering Fees	01/13/17	\$783.76	\$783.76	601-00-6215	Engineering Fees	\$10,000.00	\$10,000.00
90391	01/06/17	Feasibility Studies / Projects	01/13/17	\$3,515.00	\$3,515.00	602-00-6995	Feasibility Studies / Proje	\$161,216.00	\$129,290.12
				\$30,029.39					
315	Tillamook Complete Janitorial, 506 Williams Avenue, Tillamook, OR, 97141								
964	01/06/17	Janitorial Services	01/13/17	\$210.00	\$210.00	100-10-6830	Janitorial Services	\$6,000.00	\$4,740.00
				\$210.00					
245	Tillamook County Creamery Association Farm Store, #4 Ivy Avenue, Tillamook, OR, 97141								
December 2016	01/06/17	Chemical/Lab Supplies	01/13/17	\$237.98	\$237.98	601-00-6135	Chemical/Lab Supplies	\$20,000.00	\$10,800.54
				\$237.98					
37	Tillamook Farmers Coop, 1920 Main Street North, Tillamook, OR, 97141								
December 2016	01/06/17	Utility System Repairs	01/13/17	\$14.17	\$14.17	600-00-6325	Utility System Repairs	\$15,000.00	\$4,200.23
December 2016	01/06/17	Utility System Repairs	01/13/17	\$34.49	\$34.49	600-00-6325	Utility System Repairs	\$15,000.00	\$4,200.23
December 2016	01/06/17	Utility System Repairs	01/13/17	\$34.49	\$34.49	601-00-6325	Utility System Repairs	\$10,000.00	\$5,693.23
December 2016	01/06/17	Utility System Repairs	01/13/17	\$14.17	\$14.17	601-00-6325	Utility System Repairs	\$10,000.00	\$5,693.23
December 2016	01/06/17	Fuel/Lubes/Etc.	01/13/17	\$17.85	\$17.85	602-00-6140	Fuel/Lubes/Etc.	\$3,000.00	\$1,845.16
December 2016	01/06/17	Utility System Repairs	01/13/17	\$14.17	\$14.17	602-00-6325	Utility System Repairs	\$15,000.00	\$12,157.22
December 2016	01/06/17	Utility System Repairs	01/13/17	\$34.50	\$34.50	602-00-6325	Utility System Repairs	\$15,000.00	\$12,157.22
December 2016	01/06/17	Operational Equipment & Repairs	01/13/17	\$14.39	\$14.39	602-00-6345	Operational Equipment &	\$30,000.00	\$9,212.01
				\$178.23					
613	Tillamook Fire & Safety, 10550 Hwy 101 South, Tillamook, OR, 97141								
December 2016	01/06/17	Building Repairs & Maintenance	01/13/17	\$372.00	\$372.00	100-10-6305	Building Repairs & Maint	\$8,000.00	\$7,936.01
December 2016	01/06/17	Building Repairs & Maintenance	01/13/17	\$803.00	\$803.00	100-30-6305	Building Repairs & Maint	\$4,400.00	\$1,857.82
December 2016	01/06/17	Building Repairs & Maintenance	01/13/17	\$258.00	\$258.00	600-00-6305	Building Repairs & Maint	\$10,000.00	\$9,128.66
December 2016	01/06/17	Building Repairs & Maintenance	01/13/17	\$258.00	\$258.00	601-00-6305	Building Repairs & Maint	\$3,000.00	\$2,141.55
December 2016	01/06/17	Building Repairs & Maintenance	01/13/17	\$258.00	\$258.00	602-00-6305	Building Repairs & Maint	\$2,000.00	\$1,241.76

**Council Approval Report
(Council Approval Report)**

Vendor		InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance	
							\$1,949.00					
27	Tillamook PUD, PO Box 433, Tillamook, OR, 97141-0433											
December 2016	01/06/17	Electricity			01/13/17	\$538.24	\$538.24	100-10-6605	Electricity	\$7,000.00	\$5,621.81	
December 2016	01/06/17	Electricity			01/13/17	\$383.12	\$383.12	100-30-6605	Electricity	\$4,000.00	\$2,789.00	
December 2016	01/06/17	Electricity			01/13/17	\$70.21	\$70.21	100-50-6605	Electricity	\$1,400.00	\$840.06	
December 2016	01/06/17	Electricity			01/13/17	\$746.46	\$746.46	200-00-6605	Electricity	\$10,000.00	\$5,804.24	
December 2016	01/06/17	Electricity			01/13/17	\$78.84	\$78.84	600-00-6605	Electricity	\$800.00	\$610.47	
December 2016	01/06/17	Electricity			01/13/17	\$1,743.46	\$1,743.46	601-00-6605	Electricity	\$25,000.00	\$13,517.75	
December 2016	01/06/17	Electricity			01/13/17	\$2,504.55	\$2,504.55	602-00-6605	Electricity	\$27,000.00	\$16,130.97	
							\$6,064.88					
145	US Bank, PO Box 790408, St. Louis, MO, 63179-0408											
December 2016	01/06/17	Other Miscellaneous Expenses			01/13/17	\$87.67	\$87.67	100-10-6990	Other Miscellaneous Exp	\$15,000.00	\$11,186.99	
December 2016	01/06/17	Office Supplies & Equipment			01/13/17	\$50.79	\$50.79	100-30-6105	Office Supplies & Equipm	\$2,500.00	\$2,401.66	
December 2016	01/06/17	Office Supplies & Equipment			01/13/17	\$38.24	\$38.24	100-30-6105	Office Supplies & Equipm	\$2,500.00	\$2,401.66	
December 2016	01/06/17	Building Repairs & Maintenance			01/13/17	\$70.30	\$70.30	100-30-6305	Building Repairs & Maint	\$4,400.00	\$1,857.82	
December 2016	01/06/17	Radios & Radio Repair			01/13/17	\$24.86	\$24.86	100-30-6340	Radios & Radio Repair	\$3,000.00	(\$261.38)	
December 2016	01/06/17	Mayor			01/13/17	\$104.33	\$104.33	100-90-6805	Mayor	\$5,000.00	\$2,129.60	
December 2016	01/06/17	Street Repairs & Maintenance			01/13/17	\$208.50	\$208.50	200-00-6315	Street Repairs & Mainten	\$10,000.00	(\$1,834.22)	
December 2016	01/06/17	Operational Equipment & Repairs			01/13/17	\$4,883.88	\$4,883.88	602-00-6345	Operational Equipment &	\$30,000.00	\$9,212.01	
							\$5,468.57					
133	USA Blue Book, PO Box 9004, Gurnee, IL, 60031-9004											
132339	01/06/17	Shop Supplies & Small Tools			01/13/17	\$57.30	\$57.30	600-00-6125	Shop Supplies & Small T	\$2,000.00	\$1,289.56	
132339	01/06/17	Utility System Repairs			01/13/17	\$166.30	\$166.30	600-00-6325	Utility System Repairs	\$15,000.00	\$4,200.23	
132339	01/06/17	Operational Equipment & Repairs			01/13/17	\$34.84	\$34.84	600-00-6345	Operational Equipment &	\$5,000.00	\$2,654.88	
137551	01/06/17	Operational Equipment & Repairs			01/13/17	\$1,442.32	\$1,442.32	601-00-6345	Operational Equipment &	\$15,000.00	\$11,615.24	
132339	01/06/17	Chemical/Lab Supplies			01/13/17	\$978.28	\$978.28	602-00-6135	Chemical/Lab Supplies	\$10,000.00	\$6,814.01	
132716	01/06/17	Chemical/Lab Supplies			01/13/17	\$139.19	\$139.19	602-00-6135	Chemical/Lab Supplies	\$10,000.00	\$6,814.01	
132339	01/06/17	Building Repairs & Maintenance			01/13/17	\$37.81	\$37.81	602-00-6305	Building Repairs & Maint	\$2,000.00	\$1,241.76	
							\$2,856.04					
141	USDA, Rural Development, 1201 NE Lloyd Blvd., Portland, OR, 97232-1274											
02/17/2016 Loan 9	01/06/17	Principal Payments - General Obligation Bonds			01/13/17	\$2,365.00	\$2,365.00	301-11-7010	Principal Payments - Gen	\$9,300.00	\$9,300.00	
2/17/2017 loan 92-	01/06/17	Principal Payments - General Obligation Bonds			01/13/17	\$6,061.00	\$6,061.00	301-11-7010	Principal Payments - Gen	\$9,300.00	\$9,300.00	
02/17/2016 Loan 9	01/06/17	Interest Payments - General Obligation Bonds			01/13/17	\$15,500.00	\$15,500.00	301-11-7015	Interest Payments - Gen	\$15,500.00	\$15,500.00	
							\$23,926.00					
143	USTI Inc., PO Box 204814, Dallas, TX, 75320-4814											
91402	01/06/17	Office Supplies & Equipment			01/13/17	\$180.00	\$180.00	100-10-6105	Office Supplies & Equipm	\$6,000.00	\$4,538.37	
							\$180.00					
215	Vanir Broadband, Inc., 2203 Main Avenue N, Suite J, Tillamook, OR, 97141											

Council Approval Report
(Council Approval Report)

Vendor									
InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
17910	01/06/17	Office Supplies & Equipment	01/13/17	\$16.65	\$16.65	600-00-6105	Office Supplies & Equipm	\$3,000.00	\$2,031.32
17910	01/06/17	Office Supplies & Equipment	01/13/17	\$16.65	\$16.65	601-00-6105	Office Supplies & Equipm	\$1,500.00	\$1,317.96
17910	01/06/17	Office Supplies & Equipment	01/13/17	\$16.65	\$16.65	602-00-6105	Office Supplies & Equipm	\$1,500.00	\$435.18
					\$49.95				
472	Verizon Wireless, PO Box 660108, Dallas, TX, 75266-0108								
December 2016	01/06/17	Telecommunications	01/13/17	\$105.05	\$105.05	600-00-6620	Telecommunications	\$3,000.00	\$1,802.08
December 2016	01/06/17	Telecommunications	01/13/17	\$105.05	\$105.05	601-00-6620	Telecommunications	\$3,000.00	\$1,448.32
December 2016	01/06/17	Telecommunications	01/13/17	\$105.05	\$105.05	602-00-6620	Telecommunications	\$3,000.00	\$1,219.60
					\$315.15				
Total Bills To Pay:					\$91,399.19				

Linda Downey

From: Mande Baye <mbaye@co.tillamook.or.us>
Sent: Wednesday, November 02, 2016 2:52 PM
To: ldowney@ci.bay-city.or.us
Subject: Jan 10 Bay city council meeting

Follow Up Flag: Follow up
Flag Status: Completed

Hi Linda,

I am submitting an agenda item for the Jan 10th meeting. The group I represent is the Year of Wellness Initiative, and we would like 10 minutes to speak about Tobacco consumption in city parks and other public spaces. If we could present with a PowerPoint, that would be an ideal.

Cheers,

Mande Baye
AmeriCorps VISTA
Tillamook County Health Department
Year of Wellness Staff
Work: (503)842-3900 Ext. 4010
Cell: (509) 847-4397
mbaye@co.tillamook.or.us



City of Bay City

PO Box 3309
Bay City, Oregon 97107
Phone (503)377-2288
Fax (503)377-4044
TDD 7-1-1
www.ci.bay-city.or.us

PLANNING COMMISSION WORKSHOP

The Bay City Planning Commission will hold a Workshop on Monday, January 9, 2017, at 5:30 p.m. with the City Council to discuss Zoning. The Workshop will be held in the Council Chambers located at 5525 B Street, Bay City, Oregon during the regularly schedule City Council Workshop.

The public is welcome to attend.

Angie Cherry
Planning Secretary

ECONOMIC DEVELOPMENT REVIEW REQUEST
Bay City, Oregon Planning Commission Presentation
City Council Workshop January 9, Meeting January 12, 2017

On November 17, 2016, the Bay City Planning Commission reviewed the areas designated the North High Intensity Zone, the South High Intensity Zone, and the Shoreland 2 Zone to discuss the comprehensive plan policies that restrict business uses that are highway oriented and recommends that a revision to this policy may be appropriate in all or some of these areas. The Planning Commission identified an "economic focus area" within the *North High Intensity Zone* they believe warrants additional review to reduce roadblocks and increase incentives for appropriate development. This area is bounded by the Fifth Street and B Street transportation corridor and the anchor businesses. The Planning Commission recommends that with the adoption of clear, geographic and location specific standards, some uses currently allowed as conditional uses may be able to be allowed without a public hearing process.

In the *North High Intensity Zone*, this "economic focus area" is buffered from the adjacent *Moderate Intensity Zone* by a one block deep "transition area". This "transition area" buffers high intensity commercial and mixed use development. This "transition area" includes some properties with geographic and geologic challenges including steep slopes and wetlands. The Planning Commission recommend it may be appropriate to review and revise uses in this area to ensure appropriate development opportunities.

On December 28, 2016, the Planning Commission asked City Planner Sabrina Pearson and Planning Secretary Angie Cherry to prepare a packet of information to support a Planning Commission request to meet with the City Council at their January 9, 2017 workshop and January 12, 2017 meeting. This Packet includes map of the proposed *North High Intensity Zone* "economic focus area" and "transition area", a list of the uses allowed in the *North High Intensity Zone*, the *South High Intensity Zone*, and the *Shoreland 2 Zone*, and a report that explained the Planning Commission request to meet with the City Council. Commissioner Imhoff offered to meet with City Staff to review the packet of information.

On January 4, 2017, Commissioner Imhoff met with Planning Secretary Angie Cherry and City Planner Sabrina Pearson to review the packet of information. Commissioner Imhoff identified multiple uses in the "economic focus area" that could be revised from "conditional uses" to a new use category of "uses permitted with standards", giving clear standards to address: traffic circulation, noise, hours of operation, building bulk, a few uses currently "not permitted" in the "economic focus area" or "transition area" that may be appropriate with clear standards, and a few uses that should be added to the matrix for transparency.

The Planning Commission requests support from the City Council to review these considerations with the public and affected property owners, and to prepare a recommendation for the City Council.

ATTACHMENTS: Draft Updated Zoning Map, *North High Intensity Zone* Economic Focus Area and Transition Area Map, *Bay City Development Ordinance #374 Section 1.3 Allowable Use Matrix* with the uses in the *South High Intensity Zone*, *North High Intensity Zone*, and *Shoreland 2 Zone* highlighted.

THE BAY CITY, OREGON DEVELOPMENT ORDINANCE #374

Section 1.3 Allowable Use Matrix

Use	Title of Use	Use Zones								
		USE ZONES:	SL1	SL2	SL3	NHI	SHI	EHI	MI	LI
1	Accessory Building		C			O	O			
2	Agriculture		NA			NA	NA			
3	Aquaculture, including Oyster Farming		C			NA	NA			
4	Bed and Breakfast Establishment		NP			C	NP			
5	Boat Storage - Boat Repair or Construction		C			NP	C			
6	Child Care Facility		NP			C	NP			
7	Commercial - Water Dependent		C			NP	NA			
8	Commercial - Water Related		C			NA	C			
9	Commercial - Primary Retail or Service Non-Water Dependent or Related		NP			C	C			
10	Commercial - Retail or Service with Large Land Needs - High Traffic Generation		NP			NP	C			
11	Commercial Recreation - High Traffic Generation		NP			NP	C			
12	Commercial Recreation - Low Traffic Generation		NP			NP	C			
13	Cottage Industry		NP			C	C			
14	Development on Slopes 25% or Greater		C			C	C			
15	Dredge Material Disposal		C			NP	NP			
16	Eating or Drinking Establishment		C			C	C			
17	Extensive Excavation or Grading		C			C	C			
18	Forest Management		NA			NA	NA			
19	Home Occupation		NP			O	O			
20	Hospitals and Health Care Facility		NP			NP	NP			
21	Industrial - Water Dependent		C			NA	NA			
22	Industrial - Water Related		C			NA	C			
23	Industrial - Non-Water Dependent or Non-Water Related**		NP			NP	C			
24	Kennel		NP			NP	NP			
25	Large Scale Development		NP			C	C			
26	Marinas, Piers, Launching Ramps, Docks, and Other Boating Facilities		C			NA	NA			
27	Marijuana Production, Processing, Wholesale and Distribution		NP			NP	NP			
28	Marijuana Retail		NP			NP	C			
29	Meeting Hall, Church, School and Museum		NP			C	C			
30	Mining, Removal of Sand or Gravel		NP			NP	NP			
31	Mini-storage Establishment		NP			NP	C			
32	Minor Navigation Improvement		C			NA	NA			
33	Mixed Use Non-Residential - Residential Use		NP			C	NP			
34	Motels, Hotels, and Inns		NP			C	C			
35	Natural Resource, Cultural, and Historical Interpretative Center		C			C	C			
36	Parking Area, Public or Private		C			C	C			
37	Partition, Planned Development, Replat, or Subdivision		C			C	C			
38	Property Line Adjustment		C			C	C			
39	Public Recreation Area		C			C	C			
40	Residential Development - Single Family or- Duplex		NP			NP	NP			
41	Residential Development - Multiple Family		NP			NP	NP			
42	Restoration and Mitigation Activity		C			C	C			
43	Senior and Disability Service Facility		NP			C	C			
44	Shoreline Stabilization Structure		C			C	C			
45	Short Term Vacation Rentals		N/P			O	O			
46	Temporary Estuarine or Riparian Alteration		T			T	T			
47	Temporary Recreation Vehicle / Travel Trailer		N/P			T	T			
48	Utilities - Public or Private; Power Station, Sewer Pond, Pump Station		C			C	C			
49	Wrecking Yard; Junk Yard		NP			NP	NP			
50	Yurt, Recreational		NP			NP	NP			
51	Zero Lot Line Development.		NP			NP	NP			

C = Conditional Use O = Outright Use T = Temporary NP = Not Permitted N/A = Not Applicable

SL1 = Shoreland 1 Zone SL2 = Shoreland 2 Zone SL3 = Shoreland 3 Zone

MI = Moderate Intensity Zone LI = Low Intensity Zone

NHI = North High Intensity Zone SHI = South High Intensity Zone EHI = East High Intensity Zone

The Coastal Shoreland Area is defined by the Bay City Comprehensive Plan and Oregon Statewide Planning Goal 17 as the area west of Highway 101.



Enterprise Zone

An enterprise zone typically serves as a focal point for local development efforts. Tillamook County's enterprise zone, known as the "String of Pearls" is one of 66 enterprise zones across Oregon—53 rural and 13 urban—currently creating better opportunities for business investment. The String of Pearls is sponsored by the City of Bay City, City of Garibaldi, City of Rockaway Beach, City of Tillamook, Tillamook County, Port of Garibaldi and the Port of Tillamook Bay.

Business Eligibility

Eligible businesses include manufacturers, processors, and shippers. Retail, construction, financial and certain other defined activities are ineligible.

Qualified Property

A new building/structure, structural modifications or additions, or newly installed machinery and equipment may qualify for exemption but not land, previously used property value and miscellaneous personal items.

Criteria for Qualifying Projects

For the basic, three-year enterprise zone exemption period, the business needs to:

- Make a minimum investment of \$50,000;
- Increase full time, permanent employment of the firm inside the enterprise zone by the greater of one new job or 10% (or less with special-case local sponsor waivers);
- Generally have no concurrent job losses outside the zone boundary inside Oregon;
- Maintain minimum employment level during the exemption period;
- Enter into a first-source agreement with local job training providers such as the Oregon Employment Department; and
- Satisfy any additional local conditions, which vary for each zone.

The Enterprise Zone Process

Before construction/installation activities begin on-site, the local zone manager must receive an application for authorization. Following the receipt of this application, a preauthorization conference take place. This preauthorization conference is a deliberate review of the application between the applicant and the local officials.

The Economic Development Council of Tillamook County serves as the Tillamook County Enterprise Zone manager. If you have questions about enterprise zone incentives or the possibility that your company/project may qualify for enterprise zone exemptions, please contact Mike Cohen, EDC director and Tillamook Enterprise Zone manager by phone at 503-842-8222 x 1410 or by email at mikecohen@tillamookbaycc.edu.

Additional information on Oregon Enterprise Zones is available at <http://www.oregon4biz.com/Oregon-Business/Tax-Incentives/Enterprise-Zones/>.





an Oregon state agency

Oregon Business

- Oregon Regions
- Business Climate
- Working with Business Oregon
- Workforce
- Tax Incentives
- Land & Infrastructure
- Target Industry Groups
- Global Connections
- Starting a Business in Oregon

Enterprise Zones

Oregon's enterprise zones offer a unique resource to Oregon communities, and an excellent opportunity for businesses growing or locating in Oregon. Primarily, enterprise zones exempt businesses from local property taxes on new investments for a specified amount of time, which varies among the different zone programs.

Resources

- Forms for business taxpayers (Oregon Department of Revenue)
 - Enterprise Zone details and maps
 - ArcGIS Zones Statewide
- Oregon Revised Statutes (ORS)**
- 285C

Sponsored by city, port, county or tribal governments, an enterprise zone typically serves as a focal point for local development efforts. There are currently 69 enterprise zones creating better opportunities for business investment across Oregon: 54 rural and 15 urban. Local governments are responsible for creating, amending, managing and renewing most of these zones, until June 30, 2025. [Learn more >>](#)

Oregon Success Stories



Business Oregon Backing Helps "Green" Paint Company Grow Jobs
Since 2002, Business Oregon loans and export assistance has helped Forrest Paint Company of Eugene create nearly 100 jobs over a decade.

[READ FULL STORY](#)

Standard Program

In exchange for locating or expanding into any enterprise zone, eligible (generally non-retail) businesses receive total exemption from the property taxes normally assessed on new plant and equipment. Subject to local authorization, timely filings and criteria the benefits include:

- Construction-in-Process Enterprise Zone Exemption—For up to two years before qualified property is placed in service, it can be exempt from local taxes, which can cover more property than the regular exemption for commercial facilities under construction.
- Three to five consecutive years of full relief from property taxes on qualified property, after it is in service.
- Depending on the zone, local incentives also may be available.

[Learn more >>](#)

Special Programs

In addition, some enterprise zones offer special business tax incentives.

- **Long-term Rural Enterprise Zone Facilities**
Available in most rural designations, the long-term program extends property tax abatement to as many as 15 years on new facility improvements and installations. Any type of business activity is eligible, but these incentives depend on local approval and varying levels of minimum investment, job creation and employee compensation at the facility, depending on location. [Learn more >>](#)

- **Electronic Commerce Zones**

Several enterprise zones have received special status to further encourage electronic commerce, or "e-commerce," investments. [Learn more >>](#)

- **Tribal Zones**

Federally-recognized Tribes in Oregon may have any of the Tribe's land designated as a "reservation enterprise zone." The Tribal government is the zone "sponsor." A Tribe also may create a special "partnership" zone through an agreement with a local government. Both designation types include a state income tax credit for any type of business to offset the Tribal taxes that it might pay. [Learn more >>](#)

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Tillamook People's Utility District

Directors
Harry E. Hewitt
Edwin L. Jenkins
Doug Olson
Ken R. Phillips
Barbara A. Trout

A Customer-Owned Electric Utility

Office: 503 842-2535 • Toll-free: 800 422-2535 • Fax: 503 842-4161

www.tpud.org

December 19, 2016

Raymon D. Sieler
GENERAL MANAGER

RECEIVED

DEC 21 2016

CITY OF BAY CITY

City of Bay City
PO BOX 3309
Bay City, OR 97107

Subject: 2017 Franchise Agreement

Dear City of Bay City Representative,

As a courtesy, we are sending out a friendly reminder to let you know that your franchise agreement with us will be expiring April 1, 2017. As required, we are notifying the City that discussion should begin to establish a successor agreement. If you are in agreement, we would like to have a meeting in the January time frame to revisit our existing agreement and discuss any revisions that may be mutually beneficial.

I will contact you and set up a meeting time. In the meantime, please do not hesitate to contact our office if you have any questions.

Thank you in advance for your attention to this matter.

Sincerely,

Casey Burden
Engineering Coordinator
(503)815-8629

CITY OF BAY CITY, OREGON

ORDINANCE NO. 653

AN ORDINANCE GRANTING AN EXCLUSIVE FRANCHISE AGREEMENT AND CONTRACT APPROVAL TO THE TILLAMOOK PEOPLE'S UTILITY DISTRICT FOR THE RIGHT TO PROVIDE ELECTRICAL SERVICE WITHIN THE CITY OF BAY CITY AND TO UTILIZE THE PUBLIC RIGHT OF WAYS FOR SAID PURPOSE, REPEALING ORDINANCE 629 AND DECLARING AN EMERGENCY

THE CITY COUNCIL OF THE CITY OF BAY CITY, OREGON ORDAINS AS FOLLOWS:

Section 1. **REPEAL.** Bay City Ordinance 629 and all prior franchise agreements between the City of Bay City and the Tillamook People's Utility District shall be terminated and of no further force and effect upon the effective date of this Ordinance.

Section 2. **PURPOSE.** The City of Bay City hereby grants an exclusive franchise to the Tillamook People's Utility District to conduct its electric distribution business within the corporate limits of the City, upon the terms and conditions of the Franchise Agreement attached hereto as Exhibit A, and hereby incorporates the terms and conditions of the agreement as the terms and conditions of this Ordinance, in addition to any other term and condition set forth in this Ordinance.

Section 3. **TERM.** This Ordinance shall be in effect from May 1, 2012 until April 1, 2017. In the event a successor agreement is not executed prior to the expiration of this Ordinance, then the Ordinance, and the Agreement attached hereto as Exhibit 1, shall continue to be in effect for an additional six (6) months or until a successor agreement is executed, whichever first occurs, in accordance with the terms of the Franchise Agreement.

Section 4. **FRANCHISE FEE.** The District shall pay to the City, a Franchise Fee of 4% of the District's gross revenues within the City limits, less adjustments, as more particularly defined in the contract attached hereto, collected during the previous month from customers whose meters are located within the City, for each month during the life of this Agreement, beginning May 1, 2012.

Section 5. **SAVINGS CLAUSE.**

If any clause, sentence, paragraph, section, article, or portion of this ordinance shall, for any reason, be adjudged invalid or unenforceable by a court of competent jurisdiction, the remainder of the ordinance shall remain in full force and effect.

Section 6. EFFECTIVE DATE.

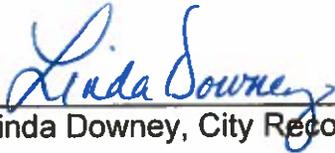
This Ordinance shall become effective immediately upon passage by the Council and approval of the Mayor due to the necessity for continued franchise payments to the City, which is necessary to protect the health, safety and welfare of the City's residents.

PASSED and ADOPTED by the City Council this 10th day of April, 2012 and APPROVED by the Mayor this 11th day of April, 2012.



Shaena E. Peterson, Mayor

ATTEST:



Linda Downey, City Recorder

First reading: April 10, 2012
Second reading: April 10, 2012
Ayes: 5
Nays: 0
Abstentions: 0

FRANCHISE AGREEMENT

COPY

THIS FRANCHISE AGREEMENT ("Agreement"), entered into and effective this 1st day of May, 2012 ("Effective Date"), by and between the CITY OF BAY CITY, a municipal corporation of the State of Oregon, hereinafter referred to as the "City," and the TILLAMOOK PEOPLE'S UTILITY DISTRICT, a people's utility district of the State of Oregon, hereinafter referred to as the "District."

WITNESSETH:

WHEREAS, the District is a people's utility district formed and operating within the City pursuant to ORS Ch. 261; and

WHEREAS, the City provides general governmental services to its residents; and as provided by ORS 221.410 to 221.475, ORS 758.210 to 758.270 and ORS 758.470, has the legal authority to regulate publicly owned right-of-way under its control and issue franchises and/or impose charges upon publicly and privately owned suppliers of electrical energy, as well as take any other action or activity specified therein and/or any other applicable Oregon or federal law; and

WHEREAS, the District is authorized by law to enter into this Agreement with the City; and

WHEREAS, the Franchise Fee payable pursuant to this Agreement is intended to generate revenues used by the City for the provision of general governmental services to its residents; and

NOW, THEREFORE, the District and the City agree as follows:

Section 1: Grant of Exclusive Franchise

A. The District is hereby granted an exclusive franchise right to conduct its electrical distribution business within the corporate limits of the City as the same now exist, or may hereafter be constituted. However, nothing herein contained shall in any way limit the City's ability to grant easement and/or franchise rights to other entities providing services other than electrical distribution services.

B. The District is hereby granted the right and privilege to construct, maintain, repair, replace, upgrade, and operate poles, wires, fixtures, transformers, substations, other equipment, underground ducts and circuits and any other facilities ("Facilities") necessary or convenient to provide services and products upon, over, along, under and across the streets, alleys, roads and other public places and rights-of-way within the corporate limits or under the control of the City ("City Rights-Of-Way") as the same now exist, or may be hereafter constituted.

C. All Facilities located within the corporate limits of the City as of the Effective Date of this Agreement shall be deemed to be covered by the terms of this Agreement, and the

location and placement of such Facilities is hereby approved, unless such Facilities become subject to the requirements of Section 7 herein.

Section 2: Term and Termination

A. This Agreement shall be effective as of the Effective Date and shall terminate on April 1, 2017 (“Initial Term”), unless otherwise provided in this Agreement. No later than ninety (90) days prior to the expiration of the Initial Term, the Parties shall begin to discuss a successor agreement. If the Parties have not entered into a successor agreement prior to the expiration of the Initial Term, then this Agreement shall continue to be in effect for an additional six (6) months or until a successor agreement is adopted by the Parties, whichever occurs first. Either party may terminate the Agreement, effective on or after the expiration of the then-current term, by providing six (6) months advanced written notice to the other Party.

B. Notwithstanding any other term set forth in this Agreement, it is expressly agreed by the parties hereto that either party to this Agreement may at any time after giving sixty (60) days written notice to the other party requesting the opening of negotiations to amend or change any term of this Agreement, meet with the other party’s representatives to review, negotiate and reach an agreement on the issues set forth in the aforesaid notice.

Section 3: Construction of District Facilities

A. The District will complete all construction or repair work in a reasonable and safe manner in compliance with the requirements of applicable Oregon laws and City ordinances. The District’s four year construction work plans will be submitted to the City as such work plans may be approved by the District.

B. New District poles or other “ground-mounted” facilities installed in the City during any term of this Agreement shall be located, where applicable, behind the sidewalk toward the property owner's side, unless otherwise directed by the City; provided, however, that such facility location shall be in accordance with prudent utility practice and not in violation of any applicable law, rule, code or ordinance. This paragraph shall not apply to the replacement or upgrading of any pole or ground-mounted facility existing as of the Effective Date of this Agreement. After the District completes any such construction work, the District will, upon written request by the City, provide the City with any "as built" drawings and maps and/or sketches. The District should notify the City prior to the installation of any new or replacement pole or other “ground-mounted” facility to ensure that such installation(s) will not interfere with any planned City infrastructure project, as described in Section 7 herein.

C. Upon written request by the City, current utility maps incorporating construction completed by the District within the City shall be provided to the City for the City’s use, at no expense to the City. The District and the City shall use map information for their exclusive use only and to the extent allowed by law, will not disclose that information to the public.

D. Upon written request by the District, current City maps regarding tax lots, roads, streets, alleys, and zoning shall be provided to the District for the District’s use at no expense to the District.

E. The District may perform emergency construction or repair work on any Facilities located within the City without providing prior notice to, or obtaining prior approval from, the City. The District shall notify the City of necessary changes to electrical facilities resulting from emergency work any time that the City's infrastructure is materially affected, not including detours of less than four (4) hours.

F. The District shall have the right to cut, trim, and control the growth by chemical means, machinery or otherwise remove and dispose of trees, shrubbery, vegetation and undergrowth in any City Rights-Of-Way that interfere with the District's permitted use.

G. The District shall obtain prior written permission from the City before cutting, trimming or otherwise controlling in any way any tree, shrubbery, vegetation or undergrowth within the City Rights-Of-Way for reasons other than those specifically listed in subsection (F) above.

H. Any vegetation waste shall be disposed of by District consistent with applicable local, Oregon and federal laws.

Section 4: District Excavations of City Rights-Of-Way

A. The District may make all necessary excavations in the City Rights-Of-Way for the purpose of constructing, repairing, maintaining, removing and/or relocating any District Facilities. All excavation work shall be done at the District's sole expense and in compliance with applicable Oregon laws and the applicable rules and regulations of the District and the City.

B. Whenever the District performs an excavation pursuant to this Agreement, the District shall restore the affected portion of the City Rights-Of-Way to the same or better condition that it was in prior to the excavation.

Section 5: Work By City In City Rights-Of-Way

A. The City will provide advance notice to the District, as early as possible, of any City plans to widen streets, relocate public ways, or other major public improvements within the City that could require relocation of Facilities.

B. The City will give notice of any plans to vacate any City Rights-Of-Way, if the District's Facilities are located within such City Rights-Of-Way. The City will cooperate with the District to avoid unnecessary relocation of such Facilities. In the event of such vacation by the City, the City shall provide the District with the first right of refusal to convert a portion of the vacated City Rights-Of-Way to a utility easement.

C. Nothing in this Agreement shall be construed as preventing the City from sewerage, grading, paving, planking, repairing, widening, altering, or doing any work that may be reasonably necessary within any City Rights-Of-Way.

D. All work by the City within the City Rights-Of-Way shall be done, to the extent possible, in such a manner so as not to obstruct or prevent the District from freely using and operating its Facilities.

Section 6: New Development Within The City

A. The City will provide the District with the opportunity to review all new street and subdivision designs prior to plat approval by the City.

B. The City and the District will work together to determine the best non-exclusive utility corridor in all new street layouts, whenever reasonably possible.

C. The City shall require building permit applicants to notify the District of building permit applications at the time of such permit application, if such permit is to construct a new structure.

D. The City will provide notice, as early as possible, of any new construction or any expansion of existing commercial or industrial properties that may significantly increase the need for electrical power within the City.

Section 7: Relocation of District Facilities

Notwithstanding Section 5(d) above, the City may cause the District to relocate any Facility within the City Rights-Of-Way to the same or another City Right-of-Way, whenever relocation is necessary as part of a City-related infrastructure project. Infrastructure projects are defined as: Widening or otherwise modifying or constructing streets; Installing or modifying sidewalks; Installing or relocating water lines, fire hydrants, valves, blow-offs, storm drains or sewers. The expense of relocating such Facilities will be paid solely by the District. The District will respond with a plan to relocate within 60 days and complete construction within 180 days from the date of notification by the City, unless otherwise agreed to in writing by the District and the City. The location, design and construction specifications of any Facilities relocated pursuant to this Section shall be determined by the District in its sole discretion so long as such location, design and construction specifications otherwise comply with the provisions of this Agreement.

Section 8: Monthly Fee

A. In consideration of the rights and privileges granted in this Agreement, the District shall pay to the City, for each month during the life of this Agreement beginning the Effective Date, a Franchise Fee equal to 4% of the District's gross revenues, as defined below, less adjustments described below, collected during the previous month from District customers whose meters are located within the City ("Franchise Fee").

B. The term "Gross Revenues" includes any amount billed to customers within the corporate limits of the City for the sale of electric energy by the District. Gross Revenues do not include sales of electric energy by the District to the City or any other municipal corporation, Oregon or federal governmental agency, or public taxing body within the corporate limits of the City. Gross Revenues do not include sales of electric energy by the District to any electric utility

that is not the ultimate consumer. An electric utility, as used in this Agreement, is any individual, partnership, cooperative, corporation or government agency buying electric energy from the District for purposes of distributing such electric energy to retail customers outside of the City or for purposes of transferring such electric energy in wholesale electric markets. Gross Revenues also do not include proceeds received by the District from the sale of bonds, mortgages, securities or other evidences of indebtedness. Additionally, gross revenues earned in interstate commerce by the District or on the business of the United States Government shall not be included.

C. The District will withhold and retain 2.5% of the Franchise Fee as compensation for the administrative costs incurred by the District in calculating, billing, collecting and paying the Franchise Fee.

D. The City agrees that no other license, tax or charge on the business, occupation or franchise of the District shall be imposed upon, exacted from or required of the District by the City during the term of this Agreement, except that nothing in this Agreement shall exempt the property of the District from lawful *ad valorem* taxes. This provision does not apply, however, to District contractors working within the City who are required to have City licenses and permits, building permits issued directly to the District, or any utility charge (i.e., water, sewer, etc.) due to the City by the District as a utility customer of the City or any other fee owed to the City that is not directly attributable to the provisions contained within this Agreement.

E. The District shall, by policy and in its sole discretion, determine the method of allocating, billing and collecting from its customers the Franchise Fee imposed under this Agreement. The District may at any time, as determined by its Board of Directors, alter its policy for allocating or billing customers for the purpose of collecting the Franchise Fee. The City expressly acknowledges and agrees that all or part of the Franchise Fee may be allocated to and collected solely from District customers within the City as a separately identified item on the District's bills to such customers. The City agrees not to challenge, in a court of law, arbitration, mediation or otherwise, the District's method of allocating, billing or collecting the Franchise Fee from District customers as long as the District complies with applicable Oregon and/or federal law governing such matters. The District shall notify the City no less than 45 days prior to changing its method of allocating, billing or collecting the Franchise Fee before any such changes take effect.

F. At the City's request, the District shall provide a report to the City showing the District's Gross Revenues as defined herein for the previous calendar year and the amount of Franchise Fees due to the City. The District shall have an obligation to maintain financial records of its Gross Revenues and Franchise Fee payments for audit purposes for the term of this Agreement, and the District will keep its books according to generally accepted accounting principles. The City may, at its own expense, and with five (5) business days notice, audit those books that are maintained in the ordinary course of business at the District's Offices.

Section 9: Pole Attachments

A. If the City wishes to make any attachment of any type to the poles or other Facilities of the District, the City must execute a mutually agreeable pole attachment agreement with the District.

B. The City will notify the District of any request for new cable television or telecommunications franchises or expansion or renewal of existing cable television or telecommunications franchises with the City insofar as attachment of cable or wires to the District's poles is concerned.

Section 10: District Property Values

The franchise and privilege to operate in the City Rights-Of-Way shall not be an enhancement of the District's properties or values or qualify as an asset or item of ownership in any appraisal thereof.

Section 11: Dispute Resolution

Unless otherwise provided herein, in the event a dispute arises relative to any aspect of this Agreement, the parties shall make a good faith effort to resolve the same as follows:

A. **First Step:** Informal meetings between the managers of the parties, at which a simple statement of the issue or dispute is reduced to writing and an attempt made to resolve the same. If Agreement is reached and approved by the respective governing bodies of the parties, then no further action is required.

B. **Second Step:** If a resolution is not reached at "First Step," then the statement of the dispute shall be referred to the respective governing bodies of the parties. A committee of four shall be appointed from the governing bodies of each party ("Dispute Resolution Committee"), with two being appointed by the Mayor of the City from its Council and two being appointed by the President of the District from its Board, at the next ensuing regular meetings of the District and the City. The Dispute Resolution Committee shall meet as soon as practicable following the completion of the appointment process, but in no event not later than forty-five (45) days after the last appointment is made. Said Committee shall attempt to reach a resolution of the issues and/or dispute.

C. **Third Step:** In the event a resolution is not reached at "Second Step," then either party hereto may institute such legal action as may be deemed appropriate, whether in law, in equity or in both.

D. **Litigation Costs:** In the event suit, action or proceedings (other than the proceedings described in Sections 11.A and 11.B) are instituted or had to collect any sums payable under the terms of this Agreement, or to enforce any provision of this Agreement, or to protect, assert or determine in any way, either party's rights, the prevailing party shall be entitled to collect as part of the costs in such suit, action or proceedings, the costs of collection in addition to such sum as the judge of the court may adjudge reasonable as attorneys' fees; and in the event of any appeal to an appellate court, the prevailing party shall be entitled to collect such sums as such court shall adjudge reasonable as attorneys' fees on said appeal.

Section 12: Miscellaneous Provision

A. **Amendment**: This Agreement may only be modified by written consent of both parties. This Agreement supercedes any existing or future ordinance or resolution enacted by either party that is inconsistent or conflicts with the provisions contained herein.

B. **Complete Integration**: This Agreement reflects the complete agreement of the parties with respect to the subject matter contained herein. This Agreement fully replaces any prior writing or representation made by either party with respect to the subject matter contained herein.

C. **Choice of Law**: The terms of this Agreement and the authority of each party hereto to execute and perform this Agreement shall be governed by the laws of the State of Oregon.

D. **Reservation**: Except as otherwise expressly stated herein, the District and the City reserve all rights and powers granted them under state and/or federal law as the same may be amended from time to time.

E. **Severability**: If any of provision in this Agreement is determined by a court of law to be illegal or unenforceable then the remainder of the Agreement shall remain fully effective and enforceable.

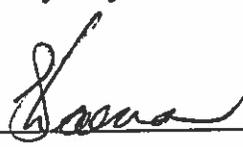
Executed this ___ day of _____, 2012

Executed this 11th day of April, 2012

Tillamook People's Utility District

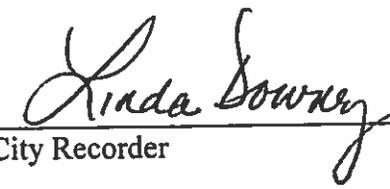
City of Bay City

President, Board of Directors



Mayor

General Manager



City Recorder

COOPERATIVE IMPROVEMENT AGREEMENT
US 101: Rockaway Beach – Bay City ADA Ramps
City of Bay City

THIS AGREEMENT is made and entered into by and between the STATE OF OREGON, acting by and through its Department of Transportation, hereinafter referred to as "State;" and CITY OF BAY CITY, acting by and through its elected officials, hereinafter referred to as "Agency," both herein referred to individually or collectively as "Party" or "Parties."

RECITALS

1. US 101 (Oregon Coast Highway), is a part of the state highway system under the jurisdiction and control of the Oregon Transportation Commission (OTC). 5th Street and S. Tillamook Avenue are part of the city street system under the jurisdiction and control of Agency.
2. By the authority granted in Oregon Revised Statutes (ORS) [190.110](#), [366.572](#) and [366.576](#), State may enter into cooperative agreements with counties, cities and units of local governments for the performance of work on certain types of improvement projects with the allocation of costs on terms and conditions mutually agreeable to the contracting parties.
3. State, by ORS [366.220](#), is vested with complete jurisdiction and control over the roadways of other jurisdictions taken for state highway purposes. In the project location, State has jurisdiction over the portion of the right of way along US 101 utilized for highway purposes, which includes sidewalks. Responsibility for and jurisdiction over all other portions of a city street remains with the Agency.
4. State conducted a pavement inlay project under Key No. 17809 names US 101: Wheeler to Wilson River, which included sections of US 101 through the City of Bay City. The pavement inlay improvements caused State to repair the curb ramps along US 101 to meet current Americans with Disabilities Act of 1990 (ADA) standards. The project identified in this Agreement will accomplish the upgrades.

NOW THEREFORE, the premises being in general as stated in the foregoing Recitals, it is agreed by and between the Parties hereto as follows:

TERMS OF AGREEMENT

1. Under such authority, State and Agency agree State shall design and construct various upgrades to sidewalk curb ramps to meet current standards, hereinafter referred to as "Project". The location of the Project is approximately as shown on the sketch map attached hereto, marked "Exhibit A," and by this reference made a part hereof.

2. The Project will be financed at an estimated cost of \$1,180,500 in state and federal funds. The estimate for the total Project cost is subject to change. State shall be responsible for Project costs beyond the estimate.
3. The Parties agree to:
 - a. Utilize ODOT standards to assess and ensure Project compliance with the Americans with Disabilities Act of 1990 (ADA), including ensuring that all sidewalks and curb ramps meet current ODOT Highway Design Manual standards.
 - b. Follow ODOT's process for design, modification, upgrade, or construction of sidewalks and curb ramps, including using the ODOT Highway Design Manual, ODOT Design Exception process, ODOT Standard Drawings, ODOT Construction Specifications, and current ODOT Curb Ramp Inspection form; and
 - c. At Project completion, complete an ODOT Curb Ramp Inspection Form 734-5020 for each curb ramp constructed, modified, upgraded, or improved as part of the Project. The completed form is the documentation required to show that each curb ramp is constructed to ODOT's standards and is ADA compliant. State's fillable Curb Ramp Inspection Form and instructions are available at the following address:

<http://www.oregon.gov/ODOT/HWY/CONSTRUCTION/Pages/HwyConstForms1.aspx>
4. This Agreement shall become effective on the date all required signatures are obtained and shall remain in effect for the purpose of ongoing maintenance responsibilities for the useful life of the facilities constructed as part of the Project. The useful life is defined as twenty (20) calendar years. The Project shall be completed within two (2) calendar years following the date of final execution of this Agreement by both Parties.

AGENCY OBLIGATIONS

1. Agency grants State the right to enter onto Agency right of way for the performance of duties as set forth in this Agreement.
2. Agency acknowledges and agrees that State, the Oregon Secretary of State's Office, the federal government, and their duly authorized representatives shall have access to the books, documents, papers, and records of Agency which are directly pertinent to the specific Agreement for the purpose of making audit, examination, excerpts, and transcripts for a period of six (6) years after completion of Project. Copies of applicable records shall be made available upon request. Payment for costs of copies is reimbursable by State.
3. Agency, by execution of Agreement, gives its consent as required by ORS 373.030(2) and ORS 105.760 to any and all changes of grade within the Agency

limits, and gives its consent as required by ORS 373.050(1) to any and all closure of streets intersecting the highway, if any there be in connection with or arising out of the Project covered by the Agreement.

4. Agency certifies and represents that the individual(s) signing this Agreement has been authorized to enter into and execute this Agreement on behalf of Agency, under the direction or approval of its governing body, commission, board, officers, members or representatives, and to legally bind Agency.
5. Agency's Project Manager for this Project is Brian Bettis, Public Works Director, City of Bay City, 8000 Elliot Street, PO Box 3309, Bay City, Oregon 97107; telephone: (503) 337-4121; email: bbettis@ci.bay-city.or.us, or assigned designee upon individual's absence. Agency shall notify the other Party in writing of any contact information changes during the term of this Agreement.

STATE OBLIGATIONS

1. State, or its consultant, shall conduct the necessary field surveys, environmental studies, traffic investigations, preliminary engineering and design work required to produce and provide final plans, specifications and cost estimates for the highway Project; identify and obtain all required permits; perform all construction engineering, including all required materials testing and quality documentation; prepare all bid and contract documents; advertise for construction bid proposals; award all contracts; pay all contractor costs, provide technical inspection, project management services and other necessary functions for sole administration of the construction contract entered into for this Project.
2. Upon completion, State shall maintain the Project with its own forces and at its own expense.
3. State certifies, at the time this Agreement is executed, that sufficient funds are available and authorized for expenditure to finance costs of this Agreement within State's current appropriation or limitation of the current biennial budget.
4. State shall be responsible for all costs associated with construction and installation of the Project.
5. State's Project Liaison for this Project is Christie A. Schreckengost, Area 1 Project Leader, 350 W. Marine Drive, Astoria, Oregon 97103-6206; telephone (503) 325-4289; email: Christie.a.schreckengost@odot.state.or.us, or assigned designee upon individual's absence. State shall notify the other Party in writing of any contact information changes during the term of this Agreement.

GENERAL PROVISIONS

1. This Agreement may be terminated by mutual written consent of both Parties.

2. State may terminate this Agreement effective upon delivery of written notice to Agency, or at such later date as may be established by State, under any of the following conditions:
 - a. If Agency fails to provide services called for by this Agreement within the time specified herein or any extension thereof.
 - b. If Agency fails to perform any of the other provisions of this Agreement, or so fails to pursue the work as to endanger performance of this Agreement in accordance with its terms, and after receipt of written notice from State fails to correct such failures within ten (10) days or such longer period as State may authorize.
 - c. If State fails to receive funding, appropriations, limitations or other expenditure authority sufficient to allow State, in the exercise of its reasonable administrative discretion, to continue to make payments for performance of this Agreement.
 - d. If federal or state laws, regulations or guidelines are modified or interpreted in such a way that either the work under this Agreement is prohibited or State is prohibited from paying for such work from the planned funding source.
3. Any termination of this Agreement shall not prejudice any rights or obligations accrued to the Parties prior to termination.
4. If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against State or Agency with respect to which the other Party may have liability, the notified Party must promptly notify the other Party in writing of the Third Party Claim and deliver to the other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Each Party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by a Party of the notice and copies required in this paragraph and meaningful opportunity for the Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to that Party's liability with respect to the Third Party Claim.
5. With respect to a Third Party Claim for which State is jointly liable with Agency (or would be if joined in the Third Party Claim), State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by Agency in such proportion as is appropriate to reflect the relative fault of State on the one hand and of Agency on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of State on the one hand and of Agency on the other hand shall be determined by reference to, among other things, the

Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if State had sole liability in the proceeding.

6. With respect to a Third Party Claim for which Agency is jointly liable with State (or would be if joined in the Third Party Claim), Agency shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by State in such proportion as is appropriate to reflect the relative fault of Agency on the one hand and of State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of Agency on the one hand and of State on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Agency's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if it had sole liability in the proceeding.
7. The Parties shall attempt in good faith to resolve any dispute arising out of this Agreement. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.
8. This Agreement may be executed in several counterparts (facsimile or otherwise) all of which when taken together shall constitute one agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of this Agreement so executed shall constitute an original.
9. This Agreement and attached exhibits constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. No waiver, consent, modification or change of terms of this Agreement shall bind either Party unless in writing and signed by both Parties and all necessary approvals have been obtained. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. The failure of State to enforce any provision of this Agreement shall not constitute a waiver by State of that or any other provision.

THE PARTIES, by execution of this Agreement, hereby acknowledge that their signing representatives have read this Agreement, understand it, and agree to be bound by its terms and conditions.

This Project is in the 2015-2018 Statewide Transportation Improvement Program (STIP), (Key No. 19110) that was adopted by the Oregon Transportation Commission on December 18, 2014 (or subsequently by amendment to the STIP).

CITY OF BAY CITY, by and through
elected officials

By _____

Title:

Date _____

By _____

Title:

Date _____

**APPROVED AS TO LEGAL
SUFFICIENCY**

By _____

Counsel

Date _____

Agency Contact:

Brian Bettis, Public Works Director
City of Bay City
8000 Elliot Street
PO Box 3309
Bay City, Oregon 97107
(503) 377-4121
bbettis@ci.bay-city.or.us

State Contact:

Christie A. Schreckengost, Project Leader
ODOT, Region 2 – Area 1
350 W. Marine Drive
Astoria, Oregon 97103-6206
(503) 325-4289
Christie.a.schreckengost@odot.state.or.us

STATE OF OREGON, by and through
its Department of Transportation

By _____

Highway Division Administrator

Date _____

APPROVAL RECOMMENDED

By _____

State Traffic-Roadway Engineer

Date _____

By _____

Region 2 Manager

Date _____

By _____

Area 1 Manager

Date _____

**APPROVED AS TO LEGAL
SUFFICIENCY**

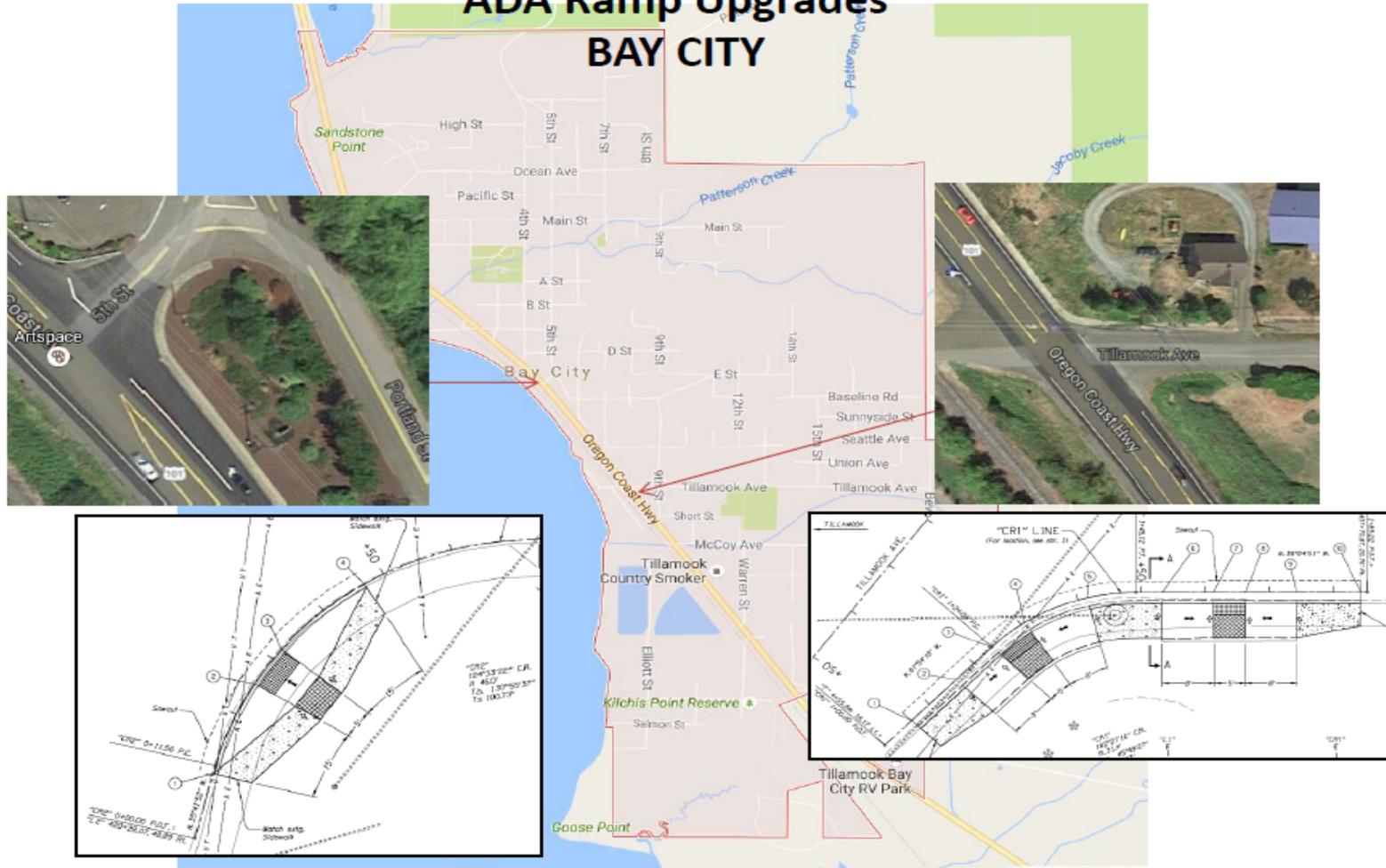
By _____

Assistant Attorney General

Date _____

EXHIBIT A

ADA Ramp Upgrades BAY CITY



BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of Proclaiming)	
the Month of January 2017 as)	RESOLUTION
<i>"Equality Awareness Month"</i>)	#R-17-_____
in Tillamook County)	

This matter came before the Board of Commissioners for Tillamook County, Oregon, on the 4th day of January, 2017 at the request of James Becraft.

The Board, being fully apprised of the representations of the above named person, finds as follows:

The Board, being fully apprised of the representations of the above named person and entity, finds as follows:

1. Tillamook County has a cultural legacy rich in diversity from the continent's first peoples and immigrants.
2. The basic principles of human rights as codified in the Declaration of Independence, the U.S .Constitution and Bill of Rights, and the U.N. Declaration of Human Rights, are considered central to civil society.
3. The humanity of all persons is recognized and fairness, dignity, acceptance, and peaceful discourse are considered universal human virtues along with decency and common courtesy in creating vibrant communities.
4. For a community to thrive, its people and their talents need to be cherished. In Tillamook County, we collaborate toward the economic and cultural development of the great State of Oregon with a vision for continuing prosperity for all citizens, visitors, and residents.
5. Occasionally division, isolation, and condescension occurs towards others, whether outsiders, visitors, immigrants, or low socio- economic status individuals, often leading to inequity and mistreatment.

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

6. The Tillamook County Board of Commissioners go on record to underscore that every individual in Tillamook County deserves to be treated with worthiness and welcome.

7. The Tillamook County Board of Commissioners hereby proclaims the month of January 2017 as "Equality Awareness Month" in Tillamook County.

IT IS FURTHER RESOLVED that:

8. The Tillamook County Board of Commissioners is committed to the peaceful coexistence and collaboration for a thriving community, which is the focus of our work, regardless of race, religion, ethnic group, social class, sexual status, or marital status. Indeed, our objectives in Tillamook County are to treat every individual and social group with dignity in this incomparable place we call Tillamook County.

DATED this 4th day of January, 2017.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

Aye Nay Abstain/Absent

Bill Baertlein, Chair

_____ _____ _____ / _____

Tim Josi, Vice-Chair

_____ _____ _____ / _____

David Yamamoto, Commissioner

_____ _____ _____ / _____

ATTEST: Tassi O'Neil, County Clerk

APPROVED AS TO FORM:

By: _____
Special Deputy

William K. Sargent,
County Counsel

Linda Downey

From: Shaena at Bay City <speterson@ci.bay-city.or.us>
Sent: Wednesday, January 04, 2017 4:17 PM
To: sara
Cc: Jeanette Steinbach; Gretchen Power; Gary Albright; Dia Norris; Linda Downey
Subject: Re: Pearl Festival time again!

Sara,

Will have Linda add a copy of this email to next week's Council packet. It seems likely the Council will again want to participate with at least the City tent, it worked well last year.

Let me know what you decide to begin meeting and I'll make myself available.

Shaena Peterson, Mayor

City of Bay City
5525 B Street
PO Box 3309
Bay City, Oregon 97107
City Hall 503-377-2288
Cell 503-812-6773
Fax 503-377-4044



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Envision the Future"

www.ci.bay-city.or.us

On Tue, Jan 3, 2017 at 9:12 PM, sara <charltonryan@earthlink.net> wrote:

HI Everyone!

Is everyone in again? I just checked the website and the grant is due tomorrow which I am not going to make, the next due date is April 1, but we can have it in earlier. Will the Arts Center be our fiscal agent again?

I would like to add games for kids and not focus on inside vendors, they all complain they did not make money. Carl who does sound would love to have 2 stages, that is a money issue. I know Jeannette needs a parade helper. I would like to find someone to do the vendors, they need a lot of babysitting. I am hoping the City will join us again with their tent. I also hope we can ask Trost for the use of his property again, that was perfect!

Any way has anyone changed their mind since we last met? Let me know. Do you want to start meeting in March or February? Input please! Thanks Everyone!

Sara

Linda Downey

From: Shaena at Bay City <speterson@ci.bay-city.or.us>
Sent: Monday, December 19, 2016 3:42 PM
To: survivalguy@charter.net
Cc: Linda Downey
Subject: Re: Management of the City.

If you have a specific complaint, it will be addressed. The disrespectful whining of someone that resigned carries little weight.

Though this email will be shared with the Council, future emails of this nature will be ignored.

Shaena Peterson, Mayor

City of Bay City
5525 B Street
PO Box 3309
Bay City, Oregon 97107
City Hall 503-377-2288
Cell 503-812-6773
Fax 503-377-4044



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On Mon, Dec 19, 2016 at 3:10 PM, <survivalguy@charter.net> wrote:
Your lack of management skills has been showing for Years!

From: "Shaena at Bay City"
To:
Cc: "Linda Downey", "Brian Bettis"
Sent: 19-Dec-2016 22:29:34 +0000
Subject: Re: Management of the City.

Dave,

Your lack of knowledge is showing again.

I'll share your email with the Council.

Shaena Peterson, Mayor

City of Bay City
5525 B Street
PO Box 3309
Bay City, Oregon 97107
City Hall 503-377-2288
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Fax 503-377-4044



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On Mon, Dec 19, 2016 at 1:02 PM, <survivalguy@charter.net> wrote:

I told you three years ago that he couldn't do the job and that the 7th Street culvert was going to fail if nothing was done. You got rid of the person that WAS taking care of the City and now look where the City is.

1. The 7th Street culvert has failed.
2. Well #1 is/or has failed and there is no replacement well to replace it. Good thing I got the Inter-tie project completed.
3. The City doesn't even have a Codes Enforcement Officer.
4. Watt Park went NOWHERE. A little bit of fencing and one bathroom that's not even completed in 3 years. Good luck getting another Grant now.
5. Major stream bank erosion in the City Park.
6. Public Works doesn't even maintain or mow the Parks.
7. NO paving projects completed in 3 years.
8. Crew morale at an all-time low.
9. Fire Dept. complaining about the brush around the hydrants and along the streets for over a year with NO action.
10. Broken skateboards hanging from a tree in the park. Oh, that's right. It's the skaters shrine. Tell that to the parent of the child that gets hit from one of those skateboards when it falls from the tree and hits them.

Have I forgotten anything?

It's time for YOU to resign for the good of the City.