



128 S Main St.
PO Box 445
Condon, OR 97823
P: 541-384-2711
F: 541-384-2700

**AGENDA
CITY OF CONDON
REGULAR MEETING
128 SOUTH MAIN STREET, CITY HALL, CONDON, OREGON
Wednesday, December 2, 2020, 7:00 PM**

1. Zoom Link

1.1. Join Zoom Meeting

<https://us02web.zoom.us/j/84401043723?pwd=c0Z2V1JXZjdMVkpxcVhnYlZlajhrUT09>

Meeting ID: 844 0104 3723

Passcode: 825633

One tap mobile

+12532158782,,84401043723#,,,,,0#,,825633# US (Tacoma)

+13462487799,,84401043723#,,,,,0#,,825633# US (Houston)

2. CALL REGULAR MEETING TO ORDER

3. ROLL CALL

4. ADDITIONS TO AGENDA

4.1. ** Addition - GIS Jumpstart & Asset Inventory - Anderson, Perry & Associates

5. PUBLIC COMMENT

5.1. The Council may hear discussion of unannounced items from the floor and the comments on the agenda items. Comments are limited to five (5) minutes.

6. CONSENT AGENDA

6.1. Review & Approve the November 4, 2020 Regular City Council Meeting Minutes

6.2. Review November 2020 Accounts Payable

6.3. Review VISA Statements

7. OLD BUSINESS

7.1. COVID Update

7.2. Fiber Update

7.3. Review & Approve the Employee Handbook

8. NEW BUSINESS

8.1. ODOT Sidewalk Project - Tank Removal Discussion - Bob Townsend & Ryan Franklin

8.2. Community Swimming Pool Committee Update

8.3. Review & Approve Engineering Contracts with Anderson, Perry & Associates - Housing and Golf Course Projects

8.4. 2019-20 Audit Presentation - Accuity CPAs LLC



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- 8.5. **Condon Chamber of Commerce Update - K'Lynn Lane, Executive Director**
- 8.6. **Approve Gilliam County Capital Investment Grant Agreement**
- 8.7. **** GIS Jumpstart & Asset Inventory - Anderson, Perry & Associates**

9. STAFF REPORTS

- 9.1. **Public Works - Public Works Superintendent Gibb Wilkins**
- 9.2. **Police - Gilliam County Sheriff Gary Bettencourt**
- 9.3. **Administration - City Administrator Kathryn Greiner**

10. COUNCIL INFORMATION

- 10.1. **Portland State University Census Information**
- 10.2. **Election Certification**
- 10.3. **Gilliam County Assessor - Road Tax Letter**

11. NEXT REGULAR MEETING DATE

- 11.1. **The next regular Condon City Council meeting will be Wednesday, January 6, 2021, 7 p.m.**

12. ADJOURN REGULAR MEETING

If necessary, Executive Session may be held in accordance with ORS 192.660(2)(c) As this is a regular meeting of the Condon City Council, other matters may be addressed as deemed appropriate by the Council. Assisted listening device is available for persons with impaired hearing and should be scheduled for council meetings three working days prior to the Council meeting. The City of Condon is an Equal Opportunity Provider and Employer. Complaints of discrimination should be sent to City of Condon Administrator, PO Box 445, Condon, OR 97823

Agenda prepared and distributed November 25, 2020



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City of Condon Regular Council Meeting Minutes Wednesday, November 4, 2020 7:00 PM

1. CALL REGULAR MEETING TO ORDER

- 1.1. In Person & Zoom Meeting
<https://us02web.zoom.us/j/81854678908?pwd=TIVyOUprY0c5WWxrV1FTcnowanAvUT09>

Meeting ID: 818 5467 8908
Passcode: 343632

Mayor Jim Hassing called the meeting to order at 7 p.m.

2. ROLL CALL

Present: Mayor Jim Hassing; Councilors Jan Stinchfield, Tom Fatland, Dawn Parm, Michael Cronk and Donald Jamieson (Zoom); City Administrator Kathryn Greiner, Public Works Superintendent Gibb Wilkins and Gilliam County Sheriff Gary Bettencourt (arriving at 7:20 p.m.

Absent: Councilor Brian Barnett

3. ADDITIONS TO AGENDA

None

4. PUBLIC COMMENT

- 4.1. The Council may hear discussion of unannounced items from the floor and the comments on the agenda items. Comments are limited to five (5) minutes.

None

5. CONSENT AGENDA

- 5.1. Review & Approve the October 7, 2020 Regular City Council Minutes

A motion was made by Councilor Jamieson to approve the October 7, 2020 regular City Council meeting minutes. The motion was seconded by Councilor Parm and approved unanimously.

- 5.2. Review October Accounts Payable

Councilor Stinchfield asked if any of the Tenneson Engineering bills was for the school planning. CA Greiner replied that it was not for the school planning with this bill, but the Gilliam County Historical Society, travel and time for other planning projects and attending Planning Commission meetings. Councilor Jamieson inquired of the \$7,000 payment to UPS Freight and PW Wilkins said that it was for meter boxes and was billed through the freight company after sitting on their docks for several weeks. Councilor Cronk asked about the approximate \$1,000 fuel bill for public works and was told it was for the water improvement project that includes the excavator, backhoe and other heavy equipment.



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5.3. Review & Approve Construction Payment to Kirby Nagelhaut Construction Company (if over \$50,000 invoice)

No bills have been submitted from Kirby Nagelhaut Construction Company, and CA Greiner does not anticipate the last check to exceed \$50,000.

5.4. Review VISA Statements

Councilor Fatland inquired of the construction supplies and PW Wilkins stated that it was for barricades and lights to keep residents out of the construction zone.

5.5. Housing Project Update

CA Greiner stated that the deed documents have not been received at this point, therefore there was nothing new to report on the move forward. She did state that the engineering of the water, sewer and street is scheduled to be done in December and January by Anderson, Perry and Associates and expected to have bid packets out for that work by the end of January.

6. OLD BUSINESS

6.1. City Hall Remodel Update

CA Greiner reported that the City Hall remodel project is nearing the end and will no longer be put on the agenda. There will be final inspections by the fire marshal and plumbing next week. She is working with the electrician and Josh Hendricks to complete the internet connections and expects that to be done in the next two weeks.

6.2. Fiber RFP Update

CA Greiner reported that the Fiber RFP was released this week and has been contacted by two interested parties. The RFP will not close until mid-January and she is suggesting that the Council appoint a committee to evaluate the proposals with some expertise. She did note that Adam Haas is available and may have some other experts to join. She will let the Council know in next two months who may be available to assist with the evaluations.

6.3. Consider Condon School District Swimming Pool Lease

Councilor Fatland stated that he and Councilor Stinchfield had met with Condon School District board chair Nichole Schott regarding the pool lease. Councilor Fatland also said that he had recently attended the Condon School board meeting to answer questions and "pin them down" on when they would write the grant that they had previously stated they would write for swimming pool repairs. He said that the school stated that they would not sign the agreement due to the new language in the agreement that was put in and they were backing out of writing the grant for the pool. He stated that the school board said that they did not want to participate in any part of the operation of the pool. Councilor Fatland stated that we was discouraged at their response and that he had used up his goodwill on this partnership. He added that Gilliam County Judge Farrar was present at the board meeting and offered to go to the Gilliam County Court to ask for the full cost of the repairs without a match like the grants at the the county are now requiring.

Councilor Fatland also said that he and CA Greiner met with Judge Farrar regarding the pool operation and to look for a short term solution. Judge Farrar took this to the Gilliam County Court in mid-October and the Court is hesitant to spend money on a facility that is not owned by either the County or City, The Court suggested that the City Council discuss the importance of the pool to the community and the cost of repairs at their next meeting.

CA Greiner suggested that the Council send this issue to the City's Park and Recreation committee to form a plan of how to move forward. It was suggested that a committee be formed of community, Condon and possibly regional partners to determine if the pool was an asset that the community wanted to keep. CA Greiner stated that she did not include the pool lease in the packet as they need to determine community interest and need, and suggested that it may not need to be signed until next spring if at all. She did add that if the pool was every closed for a season it would be unlikely to be able to re-open due to ADA and other issues that have been grandfathered in. CA Greiner will schedule a committee meeting in the next couple of weeks.

The swimming pool lease was tabled.



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6.4. COVID-19 Update

CA Greiner stated that the funds given to the Condon Food Pantry have almost been exhausted and asked the Council to consider adding \$1,000 to that fund to assist residents for the next several months.

A motion was made by Councilor Fatland to put another \$1,000 in the COVID relief fund. The motion was seconded by Councilor Stinchfield and approved unanimously.

7. NEW BUSINESS

7.1. Waste Management Annual Report - Leah Shannon

Leah Shannon, Environmental Protection Manager at Waste Management gave the annual update of activities at Columbia Ridge Landfill(CRL) and Chemical Waste Management(CW) sites near Arlington. Shannon had given a written report to the Council which was attached to their packet. She noted from the report that CRL volume has increased approximately 4% from last year. The volumes were off when COVID first started and have since picked up with the Seattle trains being full and increase volumes. Shannon reported that the CW volumes have decreased significantly, but anticipate a stronger fourth quarter due to clean-up activities on the schedule.

Shannon noted that they celebrated no loss time claims at CRL and two at CW. She said that WM has concentrated on safe and healthy environment and have implemented strict COVID procedures. She noted that they continue to work with Oregon regulatory agencies regarding the notice of violation when they received radioactive waste from North Dakota between 2016 & 2019 and have held community meetings in the last month with the Oregon Department of Energy. They have determine that there is little to no risk to the environment, ground water and residents from this waste, but continue to work to assure that this will not happen again.

Shannon noted that they are hiring at CRL and CW and that they have completed multiple projects at their facility in 2020, and continue to support the community by donating to the Condon Chamber of Commerce, working on scholarship opportunity for Gilliam County youth and participating in other community activities. CA Greiner thanked Shannon and CW for collecting the paint and other household hazardous materials in September at the city's transfer station.

7.2. Review City of Condon Employee Handbook

CA Greiner attached a draft of the city's employee handbook and said that the Finance Committee is recommending leave for part-time and seasonal employees. The draft leave amounts were included in the Finance Committee notes. The Council reviewed and the consensus was to put the suggested leave amounts in the employee handbook. CA Greiner stated that he will make the leave changes, then forward the draft to CIS attorney Tamara Jones for review and hopefully have it back at the December Council meeting for consideration of approval. The other items she noted of concern was use of personal cell phones and alcohol on City property.

7.3. Discuss Request from Condon Chamber of Commerce for Skate/Bike Park

K'Lynn Lane submitted a letter to the Council to consider a skate plaza and outdoor community recreation use area. The letter asked if the City had identified areas where this could be located and suggested meeting with the City's Park & Recreation Committee. CA Greiner noted that there may be a small, annual cost of insurance for such a facility if on City property. It was consensus to add this to the P&R Committee meeting when the pool is being discussed.

7.4. Discuss Memorial Hall Upgrade/Appliances

CA Greiner stated that the Finance Committee heard that the appliances have stopped working and it was recommended that staff gather pricing for gas stove and new refrigerator. She will gather prices and bring back to the Council with a plan of improvement.

8. STAFF REPORTS



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8.1. Public Works - Public Works Superintendent Gibb Wilkins

PW Wilkins stated that the City pumped 3.8 million gallons of drinking water in October which is slightly above average for this time of year. There is a problem with the Variable Frequency Drive #2 at City Farms that required the programmer to fix and now the PW staff is able to manage some of the issues without having to call for service. He said that they have finished with construction for the season of water lines on Spring Street. The City learned that it did not get the ODOT Special City Allotment grant for paving on North Main Street, but will work on completing the SCA for paving near the Condon Child Care by getting a bid from Gilliam County Road Department. The Park and Golf Course have been winterized and a recent meeting with ODOT found that the sidewalks grant for North Main Street is on schedule to be done in fall of 2021. Discussed that if soil is contaminated on North Main sidewalk we are able to assist ODOT by taking it to CW free of charge.

PW Wilkins also stated that he has looked into dark sly lighting for Main Street and will update the Council when he gets quotes to retrofit the lamp posts in that area. He also stated that he met with a representative from Anderson, Perry and Associates regarding GIS mapping that would include surveying the City's water lines, meters and valves and having that information on cell phone or laptop. The cost is approximately \$25,000 and will be on the Council retreat agenda in January.

8.2. Police - Gilliam County Sheriff Gary Bettencourt

Sheriff Bettencourt reported that he had concerns of the recently passed law that would legalize some drugs. Councilor Fatland asked about the number of traffic citations on the monthly report with Sheriff Bettencourt stating that most of the citations in Condon are issues on South Main Street. The discussed adding more flashing speed signs and speed limit on Walnut/Highway 207 west towards Wasco.

8.3. Administration - City Administrator Kathryn Greiner

CA Greiner stated that since there was not going to be a Christmas party this year, she suggested small prime ribs for the volunteers. She will look up prices and let the Council know in December the cost. She stated that she and PW Wilkins met with Jim Winterbottom of Waste Connections and discussed the changes to the recycle depot. The recycle depot will add a container for glass only and maintain the same cardboard and mixed material bins. Winterbottom told the staff that the recycle materials coming from Condon are clean and things look good. She noted that there is a monthly meeting that State Rep. Greg Smith has set up with city staff, Mayor or Councilors in his area and invited anyone that wished to participate to let her know and she would get them the information.

9. COUNCIL INFORMATION

9.1. ODOT SCA Grant 2020 Correspondence

10. NEXT REGULAR MEETING DATE

10.1. The next regular meeting of the Condon City Council will be Wednesday, December 2, 2020, 7 p.m.

11. ADJOURN REGULAR MEETING

Mayor Hassing adjourned the meeting at 8:11 p.m.

Jim Hassing, Mayor

ATTEST: _____ Date _____



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Kathryn Greiner City Administrator

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
AMERITITLE							
1513	AMERITITLE	NOV. 2020	DOCUMENT FEE	11/20/2020	382.00	.00	
Total AMERITITLE:					382.00	.00	
DTEN INC							
1514	DTEN INC	INV806269	DTEN BOARD	10/06/2020	7,740.25	.00	
Total DTEN INC:					7,740.25	.00	
Grand Totals:					8,122.25	.00	

Dated: _____

Mayor: _____

City Administrator: _____

Report Criteria:

Detail report.
Invoices with totals above \$0.00 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
ACCUITY, LLC							
759	ACCUITY, LLC	7051	Administration Audit	10/19/2020	2,500.00	.00	
759	ACCUITY, LLC	7051	Water Audit	10/19/2020	2,500.00	.00	
759	ACCUITY, LLC	7051	Sewer Audit	10/19/2020	2,500.00	.00	
Total ACCUITY, LLC:					7,500.00	.00	
ARAMARK UNIFORM SERVICES							
115	ARAMARK UNIFORM SERVICES	OCT. 2020	Admin Janitorial	10/31/2020	328.72	.00	
Total ARAMARK UNIFORM SERVICES:					328.72	.00	
AT&T MOBILITY							
599	AT&T MOBILITY	872564008X10	PW Cell Phone	10/06/2020	6.62	.00	
599	AT&T MOBILITY	872564008X10	PHONE	10/06/2020	6.63	.00	
Total AT&T MOBILITY:					13.25	.00	
BAUM SMITH LLC							
831	BAUM SMITH LLC	26493	Admin Legal	10/22/2020	487.50	.00	
Total BAUM SMITH LLC:					487.50	.00	
BENNETT'S POINT S TIRE & AUTO							
859	BENNETT'S POINT S TIRE & AU	1043285	Battery - GOLF COURSE	10/14/2020	176.59	.00	
Total BENNETT'S POINT S TIRE & AUTO:					176.59	.00	
BOHN'S PRINTING							
148	BOHN'S PRINTING	80696	Copier Charge	10/28/2020	8.92	.00	
Total BOHN'S PRINTING:					8.92	.00	
BOX R WATER ANALYSIS LAB							
151	BOX R WATER ANALYSIS LAB	43402	Biochemical Oxygen	10/10/2020	99.00	.00	
151	BOX R WATER ANALYSIS LAB	43418	E coli Coliform Testing	10/11/2020	36.50	.00	
151	BOX R WATER ANALYSIS LAB	43418	SAMPLE COLLECTION/TRANSP	10/11/2020	27.00	.00	
Total BOX R WATER ANALYSIS LAB:					162.50	.00	
COLUMBIA BASIN ELECTRIC							
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	City HALL	10/27/2020	148.17	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Golf Course	10/27/2020	47.80	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	MAIN ST PARK	10/27/2020	108.04	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Memorial Hall	10/27/2020	50.42	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Golf Course	10/27/2020	40.71	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Sewer Plant w pivot	10/27/2020	346.53	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Disposal	10/27/2020	356.34	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Golf Course	10/27/2020	71.20	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	City Farm	10/27/2020	2,131.02	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Street Lights	10/27/2020	1,444.25	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	City Farm	10/27/2020	42.52	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Golf Course	10/27/2020	98.08	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Swimming Pool	10/27/2020	509.77	.00	
169	COLUMBIA BASIN ELECTRIC	OCT. 2020	Library	10/27/2020	188.13	.00	
Total COLUMBIA BASIN ELECTRIC:					5,582.98	.00	
CONDON CHAMBER OF COMMERCE							
196	CONDON CHAMBER OF COMM	OCT. 2020	Transient Tax Turnover	10/31/2020	10,718.92	.00	
196	CONDON CHAMBER OF COMM	OCT. 2020	LEICA	10/31/2020	1,000.00	.00	
Total CONDON CHAMBER OF COMMERCE:					11,718.92	.00	
CONDON FOOD PANTRY							
829	CONDON FOOD PANTRY	NOV. 2020	Utility Donation COVID-19	11/01/2020	1,000.00	.00	
Total CONDON FOOD PANTRY:					1,000.00	.00	
FERGUSON ENTERPRISES							
254	FERGUSON ENTERPRISES	0927781	CLA-VAL REPLACEMENT	10/22/2020	1,130.00	.00	
Total FERGUSON ENTERPRISES:					1,130.00	.00	
GREINER, KATHRYN							
347	GREINER, KATHRYN	OCT. 2020	Supplies	10/28/2020	21.99	.00	
Total GREINER, KATHRYN:					21.99	.00	
HATTENHAUER DIST.							
304	HATTENHAUER DIST.	CL95349-IN	Golf	10/31/2020	40.05	.00	
304	HATTENHAUER DIST.	CL95349-IN	Park Fuel	10/31/2020	15.39	.00	
Total HATTENHAUER DIST.:					55.44	.00	
HOME TELEPHONE COMPANY							
766	HOME TELEPHONE COMPANY	OCT. 2020	Administration	11/01/2020	132.64	.00	
766	HOME TELEPHONE COMPANY	OCT. 2020	Water	11/01/2020	147.64	.00	
766	HOME TELEPHONE COMPANY	OCT. 2020	Sewer	11/01/2020	164.57	.00	
766	HOME TELEPHONE COMPANY	OCT. 2020	Pool	11/01/2020	35.05-	.00	
Total HOME TELEPHONE COMPANY:					409.80	.00	
INLAND DEVELOPMENT CORPORATION							
897	INLAND DEVELOPMENT CORP	OCT. 2020	MRC Fiber Project	11/01/2020	2,000.00	.00	
Total INLAND DEVELOPMENT CORPORATION:					2,000.00	.00	
JAMIESON & MARSHALL							
328	JAMIESON & MARSHALL	OCT. 2020	Water Supplies	10/26/2020	155.60	.00	
Total JAMIESON & MARSHALL:					155.60	.00	
KIRBY NAGELHOUT CONSTRUCTION CO.							
1500	KIRBY NAGELHOUT CONSTRU	OCT. 2020	City Hall Remodel Contract Paym	11/06/2020	35,582.25	.00	
Total KIRBY NAGELHOUT CONSTRUCTION CO.:					35,582.25	.00	
LRS ARCHITECTS							
862	LRS ARCHITECTS	18239	City Hall Remodel	10/31/2020	2,988.75	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total LRS ARCHITECTS:					2,988.75	.00	
M & A AUTO PARTS							
371	M & A AUTO PARTS	OCT. 2020	Golf MISC	10/31/2020	37.98	.00	
371	M & A AUTO PARTS	OCT. 2020	Golf MISC	10/31/2020	4.69	.00	
371	M & A AUTO PARTS	OCT. 2020	Sewer	10/31/2020	20.49	.00	
371	M & A AUTO PARTS	OCT. 2020	Water	10/31/2020	20.49	.00	
371	M & A AUTO PARTS	OCT. 2020	SUPPLIES - DEAD BOLT	10/31/2020	16.99	.00	
371	M & A AUTO PARTS	OCT. 2020	SUPPLIES - ENTRY LEVER	10/31/2020	51.99	.00	
371	M & A AUTO PARTS	OCT. 2020	Golf MISC	10/31/2020	5.49	.00	
371	M & A AUTO PARTS	OCT. 2020	Golf MISC	10/31/2020	19.99	.00	
371	M & A AUTO PARTS	OCT. 2020	Golf MISC	10/31/2020	39.78	.00	
371	M & A AUTO PARTS	OCT. 2020	Golf MISC	10/31/2020	2.89	.00	
371	M & A AUTO PARTS	OCT. 2020	Water	10/31/2020	13.48	.00	
371	M & A AUTO PARTS	OCT. 2020	Golf Repair	10/31/2020	17.22	.00	
371	M & A AUTO PARTS	OCT. 2020	Sewer	10/31/2020	18.37	.00	
371	M & A AUTO PARTS	OCT. 2020	Water	10/31/2020	52.86	.00	
371	M & A AUTO PARTS	OCT. 2020	Sewer	10/31/2020	52.87	.00	
371	M & A AUTO PARTS	OCT. 2020	Water	10/31/2020	10.99	.00	
371	M & A AUTO PARTS	OCT. 2020	Sewer	10/31/2020	11.00	.00	
371	M & A AUTO PARTS	OCT. 2020	Sewer	10/31/2020	5.99	.00	
371	M & A AUTO PARTS	OCT. 2020	Water	10/31/2020	4.69	.00	
Total M & A AUTO PARTS:					408.25	.00	
MORROW COUNTY GRAIN GROW.							
377	MORROW COUNTY GRAIN GRO	OCT. 2020	PROPANE SERVICE AND PART	10/31/2020	765.99	.00	
377	MORROW COUNTY GRAIN GRO	OCT. 2020	Sewer Plant	10/31/2020	162.75	.00	
377	MORROW COUNTY GRAIN GRO	OCT. 2020	City Hall Propane	10/31/2020	198.07	.00	
377	MORROW COUNTY GRAIN GRO	OCT. 2020	Memorial Hall Propane	10/31/2020	235.25	.00	
Total MORROW COUNTY GRAIN GROW.:					1,362.06	.00	
MURRAY'S CONDON PHARMACY							
394	MURRAY'S CONDON PHARMAC	428185	Administration	10/25/2020	16.99	.00	
Total MURRAY'S CONDON PHARMACY:					16.99	.00	
NORTH CENTRAL PUBLIC HEALTH							
686	NORTH CENTRAL PUBLIC HEAL	QUAL2021011	Swimming Pool License	11/03/2020	280.00	.00	
Total NORTH CENTRAL PUBLIC HEALTH:					280.00	.00	
OFFICE DEPOT							
427	OFFICE DEPOT	130675341001	Janitorial	10/15/2020	12.89	.00	
427	OFFICE DEPOT	130675914001	Office Supplies	10/15/2020	43.32	.00	
427	OFFICE DEPOT	130675915001	Supplies	10/15/2020	10.17	.00	
427	OFFICE DEPOT	133809601001	Office Supplies	10/29/2020	21.64	.00	
427	OFFICE DEPOT	133809601001	Public Works Supplies	10/29/2020	41.64	.00	
427	OFFICE DEPOT	133809601001	Public Works Supplies	10/29/2020	41.64	.00	
427	OFFICE DEPOT	133811027001	Janitorial	10/29/2020	29.99	.00	
427	OFFICE DEPOT	133811030001	Public Works Supplies	10/29/2020	73.79	.00	
427	OFFICE DEPOT	133811030001	Office Supplies	10/29/2020	11.97	.00	
427	OFFICE DEPOT	133811030001	Office Supplies	10/29/2020	31.69	.00	
Total OFFICE DEPOT:					318.74	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
OREGON ASSOC. OF WATER UTILITY							
413	OREGON ASSOC. OF WATER U	29695	END OF YR OPERATOR'S CONF	11/04/2020	157.50	.00	
413	OREGON ASSOC. OF WATER U	29695	END OF YR OPERATOR'S CONF	11/04/2020	157.50	.00	
Total OREGON ASSOC. OF WATER UTILITY:					315.00	.00	
POINT & PAY							
1512	POINT & PAY	SEPT. 2020	POINT & PAY SET UP FEE	10/21/2020	500.00	.00	
Total POINT & PAY:					500.00	.00	
R&R Products							
473	R&R Products	CD2494776	Golf Supplies	10/02/2020	169.06	.00	
Total R&R Products:					169.06	.00	
RABBIT COMMUNICATIONS							
1511	RABBIT COMMUNICATIONS	2036	FIBER RFP PREPARATION	10/31/2020	675.00	.00	
Total RABBIT COMMUNICATIONS:					675.00	.00	
THE POOL AND SPA HOUSE							
649	THE POOL AND SPA HOUSE	672556-1	Pool Chemicals & Supplies	10/13/2020	168.24	.00	
649	THE POOL AND SPA HOUSE	673277-1	Pool Chemicals & Supplies	10/30/2020	242.61	.00	
Total THE POOL AND SPA HOUSE:					410.85	.00	
THE TIMES-JOURNAL							
540	THE TIMES-JOURNAL	NOV. 2020	Transfer station	11/04/2020	48.00	.00	
540	THE TIMES-JOURNAL	NOV. 2020	ADVERTISING PAY ONLINE	11/04/2020	60.00	.00	
540	THE TIMES-JOURNAL	OCT. 2020	City Hall Legal - Elections	10/08/2020	51.00	.00	
540	THE TIMES-JOURNAL	OCT. 2020	City Hall Legal	10/08/2020	90.00	.00	
Total THE TIMES-JOURNAL:					249.00	.00	
TWO BOYS MEAT & GROCERY							
548	TWO BOYS MEAT & GROCERY	OCT. 2020	Park Supplies	10/25/2020	24.87	.00	
548	TWO BOYS MEAT & GROCERY	OCT. 2020	Water	10/25/2020	8.89	.00	
548	TWO BOYS MEAT & GROCERY	OCT. 2020	sewer Shop Supplies	10/25/2020	8.89	.00	
Total TWO BOYS MEAT & GROCERY:					42.65	.00	
VISA							
559	VISA	OCT 20 6910	JANITORIAL CLEANING SUPPLI	10/22/2020	96.24	.00	
559	VISA	OCT 20 6910	PW CLASS - BACKFLOW	10/22/2020	145.00	.00	
559	VISA	OCT 20 6910	Office Supplies	10/22/2020	10.60	.00	
559	VISA	OCT 20 6910	Office Supplies	10/22/2020	5.66	.00	
559	VISA	OCT 20 6910	WATER SUPPLIES	10/22/2020	134.50	.00	
559	VISA	OCT 20 6910	SEWER SUPPLIES	10/22/2020	134.50	.00	
559	VISA	OCT 20 6910	LES SCHWAB TIRES	10/22/2020	540.40	.00	
559	VISA	OCT 20 8577	MONTHLY EMAIL CHARGE	10/22/2020	80.00	.00	
559	VISA	OCT 20 8577	ROSES - PARK	10/22/2020	135.75	.00	
559	VISA	OCT 20 8577	CREDIT ADOBE	10/22/2020	23.88-	.00	
Total VISA:					1,258.77	.00	
Grand Totals:					75,329.58	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
--------	-------------	----------------	-------------	--------------	--------------------	-------------	-----------

Dated: _____

Mayor: _____

City Administrator: _____

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.



RECEIVED

SEP 29 2020

Account Summary

Billing Cycle		09/21/20
Days In Billing Cycle		29
Previous Balance		\$992.62
Purchases	+	797.95
Cash	+	0.00
Special	+	\$0.00
Balance Transfers	+	\$0.00
Credits	-	\$0.00
Payments	-	\$992.62
Other Charges	+	\$0.00
Finance Charges	+	0.00

NEW BALANCE **\$797.95**

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$9,187.00
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries



Customer Service: (800) 423-7503
Report Lost or Stolen Card: (727) 570-4881



Visit us on the web at:
www.MyCardStatement.com



Please send Billing Inquiries and Correspondence to:
PO BOX 30495 TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	\$797.95
MINIMUM PAYMENT	\$797.95
PAYMENT DUE DATE	10/16/2020

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

020-960-700200 797

Important Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT SERVICE. NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

Cardholder Account Summary

Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
08/27/20	08/28/20	5942	24692160240200777328296	AMZN Mktp US*MM0W148Z0	\$150.95
08/28/20	08/28/20	5942	24692160241100994526640	Amzn.com/bill WA	
08/28/20	08/30/20	5942	24692160241100060710979	AMZN Mktp US*MM20R4US2	\$69.99
09/11/20	09/11/20	6010	1 0255121481000120	Amzn.com/bill WA	
				AMZN Mktp US*MU9TX3N31	\$321.88
				Amzn.com/bill WA	
				PAYMENT - THANK YOU	

Barricades,
lights, signage
for construction

\$992.62 -

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE. ALLOW UP TO 3 DAYS FOR RECEIPT.

Account Number: ##### 6910
Closing Date: 09/21/20
Credit Limit: \$10,000.00 Available Credit: \$9,187.00

Cardholder Account Summary Continued

Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
09/13/20	09/14/20	5942	24692160257100346822029	AMZN Mktp US*M49PZ7N61	\$199.90
09/18/20	09/20/20	5942	24692160262100784201390	Amzn.com/bill WA	\$41.07
09/20/20	09/21/20	5942	24692160264100160159855	Amazon.com*M41RU8OW0	\$14.16
				Amzn.com/bill WA	
				Amazon.com*M41HH7PZ2	
				Amzn.com/bill WA	

Handwritten notes:
 Zoom screen stand
 janitorial-soap
 File baskets
 office supplies

Additional Information About Your Account

Interest Charge Calculation/Plan Level Information

Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.3200%	15.84%	\$ 0.00	
CASH	F	\$ 0.00	1.3200%	15.84%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 797.95

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.
² Your Annual Percentage Rate (APR) is the annual interest rate on your account.
 (V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

020 960-700200

A40

A10

542.82

240.97

14.16

\$ 797.95

RECEIVED

SEP 29 2020

Account Summary

Billing Cycle	09/21/20
Days In Billing Cycle	29
Previous Balance	\$656.26
Purchases	+
Cash	+
Special	+
Balance Transfers	+
Credits	-
Payments	-
Other Charges	+
Finance Charges	+

NEW BALANCE \$(23.88)

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$10,000.00
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries



Customer Service: (800) 423-7503
Report Lost or Stolen Card: (727) 570-4881



Visit us on the web at:
www.MyCardStatement.com



Please send Billing Inquiries and Correspondence to:
PO BOX 30495 TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	\$(23.88)
MINIMUM PAYMENT	\$0.00
PAYMENT DUE DATE	10/16/2020

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT SERVICE, NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

Cardholder Account Summary

Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
09/09/20	09/10/20	5734	74431060253700706742266	CREDIT VOUCHER	\$23.88 -
09/11/20	09/11/20	6010	1 0255121481000110	ADOBE EXPORTPDF SUB 4085366000 CA PAYMENT - THANK YOU	\$656.26 -

Additional Information About Your Account

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

BANK OF EASTERN OREGON
P O BOX 39
HEPPNER OR 97836 - 0039



Account Number

8577

Check box to indicate
name/address change on
back of this coupon ☐

AMOUNT OF PAYMENT ENCLOSED

Closing Date

09/21/20

New Balance

\$(23.88)

**Total Minimum
Payment Due**

\$0.00

Payment Due Date

10/16/2020

\$

CITY OF CONDON
CITY OF CONDON 2
PO BOX 445
128 S MAIN ST
CONDON OR 97823-0445



MAKE CHECK PAYABLE TO:

VISA
PO BOX 4512
CAROL STREAM IL 60197-4512

12 4344 2212 1001 8577 00000000 00002388 5

Account Number: ##### 8577
Closing Date: 09/21/20
Credit Limit: \$10,000.00 Available Credit: \$10,000.00

Interest Charge Calculation/Plan Level Information

Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.3200%	15.84%	\$ 0.00	
CASH	F	\$ 0.00	1.3200%	15.84%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ (23.88)

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

(V) = Variable Rate. If you have a variable rate account the periodic rate and **Annual Percentage Rate (APR)** may vary.

1017



Employee Handbook

November 4, 2020

Welcome!

Welcome to City of Condon, we're glad to have you on our team. We believe that our employees are our most valuable assets.

This employee handbook describes, in summary, the personnel policies and procedures that govern the employment relationship between City of Condon and its employees, other than those found in applicable collective bargaining agreements. The policies stated in this handbook are subject to change at any time at the sole discretion of City of Condon with or without prior notice. This handbook supersedes any prior handbooks or written policies of City of Condon that are inconsistent with its provisions. It does not, however, substitute for collective bargaining agreement provisions

This handbook does not create a contract of employment between City of Condon and its employees. With the exception of employees who are subject to a collective bargaining agreement, all employment at City of Condon is "at will." That means that either you or City of Condon may terminate this relationship at any time, for any reason, with or without cause or notice (unless you are subject to a collective bargaining agreement or written contract of employment). No supervisor, manager, or representative of City of Condon other than the City Administrator has the authority to enter into any agreement with you regarding the terms of your employment that changes our at-will relationship or deviates from the provisions in this handbook, unless the change or deviation is put in writing and signed by City of Condon.

You may receive updated information concerning changes in policy from time to time, and those updates should be kept with your copy of the handbook. If you have any questions about any of the provisions in the handbook, or any policies that are issued after the handbook, please ask the City Administrator.

Sincerely,

Kathryn Greiner

City Administrator

City

of

Condon

Comment [A1]: The law does not require employers to use a "welcome" or introductory statement in their handbooks. Many organizations, however, like to use them for a variety of reasons, including the fact that it makes the organization seem more welcoming (and it makes the handbook seem more user-friendly).

Comment [A2]: The City Administrator? The City Council?

Contents

I. Equal Employment Opportunity (EEO) Policies	1
A. No-Discrimination, No-Retaliation Policy	1
B. Statement Regarding Pay Equity	1
C. No-Harassment Policy.....	1
Sexual Harassment	2
Other Forms of Prohibited Harassment	2
Complaint Procedure.....	3
Investigation and Confidentiality	3
Protection Against Retaliation.....	4
D. No-Bullying Policy	5
E. Disability Accommodation Policy	5
Accommodations.....	6
Requesting an Accommodation.....	6
F. Pregnancy Accommodation Policy	6
G. Reporting Improper or Unlawful Conduct — No Retaliation	7
Additional Protection for Reporting Employees	8
II. Employment Status	98
A. Introductory Period of Employment	Error! Bookmark not defined.
B. Employee Classification.....	9
C. The Workweek	9
D. Meal Periods and Rest Breaks.....	9
E. Rest Breaks for Expression of Breast Milk	10
Notice	11
Storage	11
F. Overtime	11
Time-and-a-Half.....	11
Limitation on Overtime Pay	11
Assignment of Overtime Work	Error! Bookmark not defined.
Supervisor Authorization	11
Compensatory (Comp) Time.....	11

G. Timekeeping Requirements.....	12
H. Employee-Incurred Expenses and Reimbursements	12
I. Payroll Policies.....	12
J. Statement Regarding Pay Practices	13
K. Reporting Changes to an Employee’s Personal Data	13
L. Performance Reviews.....	13
III. Time Off and Leaves of Absence	14
A. Attendance, Punctuality and Reporting Absences.....	14
B. Vacation	14
C. Sick Leave.....	15
D. Holidays and Floating Holidays.....	17
Floating Holidays.....	Error! Bookmark not defined.
E. Family Medical Leave.....	17
Statement of No FMLA/OFLA Coverage <i>[for employers with 24 or fewer employees]</i>	17
OFLA Leave Policy <i>[for employers with 25-49 employees]</i>	Error! Bookmark not defined.
• Definitions.....	Error! Bookmark not defined.
• Reasons for Taking Leave	Error! Bookmark not defined.
• Length of Leave	Error! Bookmark not defined.
• One-Year Calculation Period	Error! Bookmark not defined.
• Intermittent Leave	Error! Bookmark not defined.
• Employee Responsibilities — Notice.....	Error! Bookmark not defined.
• Certification.....	Error! Bookmark not defined.
• Medical Certification Prior to Returning to Work.....	Error! Bookmark not defined.
• Substitution of Paid Leave for Unpaid Leave.....	Error! Bookmark not defined.
• Holiday Pay While on Leave.....	Error! Bookmark not defined.
• On-the-Job Injury or Illness.....	Error! Bookmark not defined.
• Benefits While on Leave	Error! Bookmark not defined.
• Job Protection.....	Error! Bookmark not defined.
FMLA/OFLA Policy <i>[to be used by employers with 50 or more employees]</i>	Error! Bookmark not defined.
• Definitions.....	Error! Bookmark not defined.
• Reasons for Taking Leave	Error! Bookmark not defined.

• Length of Leave	Error! Bookmark not defined.
• One-Year Calculation Period	Error! Bookmark not defined.
• Intermittent Leave	Error! Bookmark not defined.
• Employee Responsibilities — Notice.....	Error! Bookmark not defined.
• Certification.....	Error! Bookmark not defined.
• Medical Certification Prior to Returning to Work.....	Error! Bookmark not defined.
• Substitution of Paid Leave for Unpaid Leave.....	Error! Bookmark not defined.
• Holiday Pay While on Leave.....	Error! Bookmark not defined.
• On-the-Job Injury or Illness.....	Error! Bookmark not defined.
• Benefits While on Leave	Error! Bookmark not defined.
• Job Protection.....	Error! Bookmark not defined.
F. Bereavement Leave [required for all CIS members]	<u>217</u>
G. Jury and Witness Duty	2
Jury Duty.....	2
Witness Duty	2
H. Religious Observances Leave and Accommodation Policy	2
I. Crime Victim Leave Policy [<i>Six or more employees</i>]	<u>32</u>
J. Domestic Violence Leave and Accommodation Policy [<i>Six or more employees</i>]	3
K. Military Leave.....	4
IV. Employee Benefits	4
A. Healthcare Benefits	4
B. Employee Assistance Program (EAP).....	<u>54</u>
C. Workers' Compensation and Safety on the Job.....	5
Steps to Take if You are Injured on the Job	5
Return to Work [use this version if your organization has between six and 20 employees]	5
Return to Work [use this version if your organization has 21 or more employees]	Error! Bookmark not defined.
Early Return-to-Work Program.....	<u>65</u>
Overlap with Other Laws	6
I. PERS (Public Employees' Retirement System) Benefits	6
V. Miscellaneous Policies	<u>76</u>
[Version One: Zero Tolerance]	<u>76</u>

Prohibited Conduct.....	7
Prescription Drugs and Medical Marijuana.....	8
Reasonable Cause Testing.....	<u>99</u>
Post-Accident Testing	<u>109</u>
Search of Property	<u>1010</u>
Employee Refusal to Test/Search.....	10
Crimes Involving Drugs and/or Alcohol	10
Drug and Alcohol Treatment.....	<u>1110</u>
Discipline and Consequences of Prohibited Conduct.....	11
Confidentiality.....	11
[Version Two: “No Impairment” Policy]	11
Prohibited Conduct	Error! Bookmark not defined.
Prescription Drugs and Medical Marijuana	Error! Bookmark not defined.
Testing	Error! Bookmark not defined.
Search of Property	Error! Bookmark not defined.
Employee Refusal to Test/Search	Error! Bookmark not defined.
Crimes Involving Drugs and/or Alcohol.....	Error! Bookmark not defined.
Drug and Alcohol Treatment	Error! Bookmark not defined.
Confidentiality	Error! Bookmark not defined.
B. Cellular Devices Policy	16
Cell Phones and Cellular Devices in General.....	16
Employee Use of City of Condon -Provided Cell Phones/Cellular Devices	16
Employee Use of Cell Phones/Cellular Devices with Cameras	17
Cell Phones/Cellular Devices and Public Records	17
Cell Phone/Cellular Device Use While Driving.....	17
C. Use of City of Condon Email and Electronic Equipment, Facilities and Services	17
Ownership	<u>1817</u>
Use	<u>1818</u>
Inspection and Monitoring	18
Personal Hardware and Software	<u>1919</u>
Unauthorized Access.....	19
Security	19

Inappropriate Web Sites	19
D. Social Media	19
Prohibited Postings.....	19
Encouraged Conduct	20
Request for Employee Social Media Passwords	20
E. Confidential City of Condon Information	<u>2121</u>
F. Ethics.....	21
G. Open-Door Policy	21
H. Outside Employment.....	22
I. Criminal Arrests and Convictions	22
J. Political Activity	<u>2323</u>
K. Bad Weather/Emergency Closing	23
L. Driving While on Business	23
M. Workplace Violence.....	24
N. Workplace Inspections — No Right to Privacy or Confidentiality	24
O. Smoke-Free Workplace.....	<u>2524</u>
VI. Termination of Employment	25
A. Workplace Rules and Prohibited Conduct	25
B. Retirement or Resignation from Employment.....	27
C. References.....	27
Employee Acknowledgement.....	28
VERSION ONE: At-Will and Union Employees.....	Error! Bookmark not defined.
VERSION TWO: For Employees Covered Under a CBA	Error! Bookmark not defined.

I. Equal Employment Opportunity (EEO) Policies

The following EEO Policies apply to all employees. Members of management, elected officials and employees alike are expected to adhere to and enforce the following EEO Policies. Any employee's failure to do so may result in discipline, up to and including termination.

All employees are encouraged to discuss these EEO Policies with City Administrator at any time if they have questions relating to the issues of harassment, discrimination, or bullying, or what it means to work in a respectful workplace.

A. No-Discrimination, No-Retaliation Policy

The City of Condon provides equal employment opportunity to all qualified employees and applicants without unlawful regard to race, color, religion, sex, gender identity, pregnancy (including childbirth and related medical conditions), sexual orientation, national origin, age, disability, genetic information, veteran status, domestic violence victim status, or any other status protected by applicable federal, Oregon, or local law. The City of Condon also recognizes an employee's right to engage in protected activity under Oregon and federal law, as discussed in various policies below, and will not retaliate against an employee for engaging in protected activity.

The City of Condon's commitment to equal opportunity applies to all aspects of the employment relationship — including but not limited to, recruitment, hiring, compensation, promotion, demotion, transfer, disciplinary action, layoff, recall, and termination of employment.

B. Statement Regarding Pay Equity

The City of Condon supports Oregon's Pay Equity Law and ~~federal and~~ Oregon laws prohibiting discrimination between employees on the basis of a protected class (as defined by Oregon law) in the payment of wages or other compensation for work of comparable character. Employees who believe they are receiving wages or other compensation at a rate less than that at which the City of Condon pays wages or other compensation to other employees for work of comparable character are encouraged to discuss the issue with the City Administrator.

See also "Statement Regarding Pay Practices" policy, below.

C. No-Harassment Policy

The City of Condon prohibits harassment of any kind or sexual assault in the workplace, or harassment or sexual assault outside of the workplace that violates its employees, volunteers, and interns' right to work in a harassment-free workplace. Specifically, City of Condon prohibits harassment or conduct related to an individual's race, color, religion, sex, pregnancy, sexual orientation, gender identity, national origin, age, disability, genetic information, veteran status, domestic violence victim status, or any other protected status or activity recognized under Oregon, federal or local law.

Each member of management is responsible for creating an atmosphere free of discrimination, harassment, and sexual assault. Further, all employees are responsible for respecting the rights of other employees and to refrain from engaging in conduct prohibited by this policy, regardless of the circumstances, and regardless of whether others participate in the conduct or did not appear to be offended. All employees are encouraged to discuss this policy with their immediate supervisor, any member of the management team, or with City Administrator, at any time if they have questions relating to the issues of discrimination or harassment.

This policy applies to and prohibits sexual or other forms of harassment that occur during working hours, during City of Condon-related or -sponsored trips (such as conferences or work-related travel), and during non-working hours when that off-duty conduct creates an unlawful hostile work environment for any of City of Condon's employees. ***Such harassment is prohibited whether committed by City of Condon***

Comment [A3]: Although Oregon's heavily revamped Pay Equity Law does not require employers to have a policy on the subject, CIS recommends that employers publicly demonstrate commitment to the law. This policy language is one example. Also, employers are required to post a BOLI-prepared poster regarding the law: https://www.oregon.gov/boli/TA/docs/Equal_Pay_Poster.pdf

All CIS members are subject to Oregon's Pay Equity Law.

Comment [A4]: How do we adhere to the Oregon Pay Equity Law if we do not have a salary schedule?

Comment [A5]: Let's discuss!

Comment [A6]: See comment in ***Revisions from 2019 Edition of CIS' Sample Employee Handbook*** above regarding why this policy was updated and worded the way it is. Effective January 1, 2020, all Oregon public sector employers are required to have a harassment in the workplace policy that adheres to the language identified in new laws.

CIS has no concerns about its members adopting more user-friendly "respect in the workplace" policies. Please ensure, however, that such policies include all of the necessary language imposed by the new laws, e.g., the words "harassment" and "sexual assault" must be included.

employees or by non-employees (including elected officials, members of the community, volunteers, interns and vendors).

Sexual Harassment

Sexual harassment includes unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature (regardless of whether such conduct is “welcome”), when:

1. Submission to such conduct is made either implicitly or explicitly a term or condition of employment;
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
3. Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile, or offensive work environment.

Some examples of conduct that could give rise to sexual harassment are unwanted sexual advances; demands for sexual favors in exchange for favorable treatment or continued employment; sexual jokes; flirtations; advances or propositions; verbal abuse of a sexual nature; comments about an individual’s body, sexual prowess, or deficiency; talking about your sex life or asking others questions about theirs; leering or whistling; unwelcome touching or assault; sexually suggestive, insulting, or obscene comments or gestures; displays of sexually suggestive objects or pictures; making derogatory remarks about individuals who are gay, lesbian, bisexual or transgender; or discriminatory treatment based on sex.

This is not a complete list.

Other Forms of Prohibited Harassment

City of Condon policy also prohibits harassment against an individual based on the individual’s race, color, religion, sex, pregnancy, sexual orientation, gender identity, national origin, age, disability, genetic information, veteran status, domestic violence victim status, or any other protected status or activity recognized under Oregon, federal or local law.

Such harassment may include verbal, written or physical conduct that denigrates, makes fun of, or shows hostility towards an individual because of that individual’s protected class or protected activity, and can include:

- Jokes, pictures (including drawings), epithets, or slurs;
- Negative stereotyping;
- Displaying racist symbols anywhere on City of Condon property;
- “Teasing” or mimicking the characteristics of someone with a physical or mental disability;
- Criticizing or making fun of another person’s religious beliefs, or “pushing” your religious beliefs on someone who doesn’t have them;
- Threatening, intimidating, or hostile acts that relate to a protected class or protected activity; or
- Written or graphic material that denigrates or shows hostility or aversion toward an individual or group because of the protected status.

This is not a complete list. All employees are expected to exercise common sense and refrain from other similar kinds of conduct.

Complaint Procedure

Employees, volunteers or interns who have experienced a sexual assault, any harassment, discrimination in violation of this policy, who have witnessed such behavior, or who have credible information about such behavior occurring, are expected and should bring the matter to the attention of City Administrator, or a supervisor or member of management as soon as possible. Employees are strongly encouraged to document the information or incident in any written or electronic form, or with a voice mail message (or phone call).

Comment [A7]: The new law requires the employer to identify two specific individuals who can receive complaints. CIS recommends including a statement that employees can report their concerns to any supervisor or member of management as well.

An employee who experiences or witnesses harassment is encouraged, but not required, to tell the harasser that the behavior is offensive and unwanted, and that he/she wants it to stop.

Investigation and Confidentiality

All complaints and reports will be promptly and impartially investigated and will be kept confidential to the extent possible, consistent with City of Condon's need to investigate the complaint and address the situation. If conduct in violation of this policy is found to have occurred, City of Condon will take prompt, appropriate corrective action, and any employee found to have violated this policy will be subject to disciplinary action, up to and including termination of employment.

Employees who have been subjected to harassment, sexual assault, or discrimination are encouraged to use the City of Condon's complaint-reporting procedure, described above, to ensure a timely, thorough investigation and handling of the situation. Employees may, however, seek redress from the Oregon Bureau of Labor and Industries (BOLI) pursuant to ORS 659A.820 to 659A.865, or in a court under any other available law, whether criminal or civil. Although the City of Condon cannot provide employees with legal advice, employees should be aware of the statute of limitations applicable to harassment or discrimination claims under ORS 659A.030, 659A.082 or 659A.121 (five years). Further, before an employee can take any legal action against the City of Condon, the employee must provide written notice of the claim within 180 days of the act or omission the employee claims has caused him/her harm. When an employee can prove harm as a result of unlawful harassment or discrimination in an administrative proceeding or in a court, remedies available to the employee include enforcement of a right, imposition of a penalty, or issuance of an order to the employee's employer (in limited circumstances).

Protection Against Retaliation

City of Condon prohibits retaliation in any way against an employee because the employee has made a good-faith complaint pursuant to this policy or the law, has reported (in good faith) sexual assault, harassing or discriminatory conduct, or has participated in an investigation of such conduct.

Employees who believe they have been retaliated against in violation of this policy should immediately report it to City Administrator or any supervisor or member of management. Any employee who is found to have retaliated against another employee in violation of this policy will be subject to disciplinary action up to and including termination of employment.

See also the No-Discrimination, No-Retaliation Policy, above, and the Reporting Improper and Unlawful Activity Policy, below.

Other Resources Available to Employees

The City of Condon provides an Employee Assistance Program (EAP) through Cascade Centers to employees and dependents who are enrolled in City of Condon's medical coverage. For access to confidential help 24 hours a day, seven days a week, call toll-free: 1-800-433-2320, or go online to www.cascadecenters.com. The EAP program provides confidential counseling services and educational tools such as resources relating to eldercare, childcare, legal consultation, financial coaching, identity theft, and others.

The City of Condon cannot provide legal resources to its employees or referrals to specific attorneys. Employees may contact the Oregon State Bar for more information: <https://www.osbar.org/public/>.

Other Employee Rights

Nothing in this policy is intended to diminish or discourage an employee who has experienced workplace harassment or discrimination, or sexual assault, from talking about or disclosing his/her experience.

The City of Condon is committed to creating and maintaining a workplace free of sexual assault, harassment, discrimination, and retaliation and it has confidence in the process it has developed for addressing good-faith complaints. However, Oregon law requires the City of Condon to inform employees

Comment [A8]: These can be the same two positions/individuals that were identified at the beginning of the policy, or two different positions/individuals.

Comment [A9]: Given the requirements of the law's inclusion of such language in the harassment policy, it is highly recommended that you alert employees to the existence of this benefit **if your organization provides it**. This paragraph has been specifically written for employers who offer CIS medical coverage with Regence and/or Kaiser.

If a different EAP is offered, or no EAP is offered, this section will need to be updated or deleted.

that if they have been aggrieved by workplace harassment, discrimination or sexual assault and want to enter into an agreement with the City of Condon regarding his/her experience and/or employment status, the employee should contact City Administrator . The employee's request to enter into such an agreement must be in writing (email or text is acceptable). Requests of this nature will be considered on a case-by-case basis; such agreements are not appropriate for every situation. If the City of Condon and employee do reach an agreement, the City of Condon will not require an employee to enter into a nondisclosure agreement (which would prohibit the employee from discussing or communicating about his/her experiences in the workplace or the terms of the agreement) or a non-disparagement agreement (which would prohibit the employee from speaking slightly about the City of Condon or making comments that would lower the City of Condon in rank or reputation). If, however, the employee makes a request for an agreement under this paragraph, nondisclosure and non-disparagement are terms that the City of Condon and the employee may agree to. The employee will have seven days to revoke the agreement after signing it.

D. **No-Bullying Policy**

City of Condon strives to promote a positive, professional work environment free of physical or verbal harassment, "bullying," or discriminatory conduct of any kind. City of Condon, therefore, prohibits employees from bullying one another or engaging in any conduct that is disrespectful, insubordinate, or that creates a hostile work environment for another employee for any reason. For purposes of this policy, "bullying" refers to repeated, unreasonable actions of individuals (or a group) directed towards an individual or a group of employees, which is intended to intimidate and that creates a risk to the health and safety of the employee(s). Examples of bullying include:

1. Verbal Bullying: Slandering, ridiculing or maligning a person or his/her family; persistent name calling that is hurtful, insulting or humiliating; using a person as butt of jokes; abusive and offensive remarks.
2. Physical Bullying: Pushing; shoving; kicking; poking; tripping; assault, or threat of physical assault; damage to a person's work area or property.
3. Gesture Bullying: Non-verbal threatening gestures, glances that can convey threatening messages.
4. Exclusion Bullying: Socially or physically excluding or disregarding a person in work-related activities. In some cases, failing to be cooperative and working well with co-workers may be viewed as bullying.
5. Cyber Bullying: Bullying that takes place using electronic technology, which includes devices and equipment such as cell phones, computers, and tablets as well as communication tools including social media sites, text messages, chat, and websites. Examples of cyberbullying include transmitting or showing mean-spirited text messages, emails, embarrassing pictures, videos or graphics, rumors sent by email or posted on social networking sites, or creating fake profiles on websites for co-workers, managers or supervisors or elected officials.

This is not a complete list.

Employees who have experienced bullying in violation of this policy, who has witnessed an incident of bullying, or who have credible information about an incident, are expected and should bring the matter to the attention of their supervisor or a member of management as soon as possible. If conduct in violation of this policy is found to have occurred City of Condon will take prompt, appropriate action, and any employee found to have violated this policy will be subject to disciplinary action, up to and including termination of employment.

Comment [A10]: CIS recommends addressing bullying behaviors in the workplace. The law, however, does not require a policy that prohibits bullying. If your organization chooses to not include the section in this policy on bullying, please remove all references to bullying before distributing it to employees.

E. Disability Accommodation Policy

City of Condon is committed to complying fully with ~~the Americans with Disabilities Act (ADA)~~ and Oregon's disability accommodation and anti-discrimination laws. We are also committed to ensuring equal opportunity in employment for qualified persons with disabilities.

Accommodations

City of Condon will make reasonable efforts to accommodate a qualified applicant or employee with a known disability unless such accommodation creates an undue hardship on the operations of City of Condon.

Requesting an Accommodation

A reasonable accommodation is any change or adjustment to a job or work environment that does not cause an undue hardship on the department or unit (or, in some cases, City of Condon) and that permits a qualified applicant or employee with a disability to participate in the job application process, to perform the essential functions of a job, or to enjoy benefits and privileges of employment equal to those enjoyed by employees without disabilities. For example, a reasonable accommodation may include providing or modifying equipment or devices, job restructuring, allowing part-time or modified work schedules, reassigning an individual, adjusting or modifying examinations or training materials provided by the City of Condon, providing readers and interpreters, or making the workplace readily accessible to and usable by people with disabilities.

Employees should request an accommodation as soon as it becomes apparent that a reasonable accommodation may be necessary to enable the employee to perform the essential duties of a position. All requests for accommodation should be made with City Administrator and should specify which essential functions of the employee's job cannot be performed without a reasonable accommodation. In most cases, an employee will need to secure medical verification of his/her need for a reasonable accommodation. Both the City of Condon and employee must monitor the employee's accommodation situation and make adjustments as needed.

F. Pregnancy Accommodation Policy

Employees who are concerned that their pregnancy, childbirth, or a related medical condition (including lactation) will impact their ability to work should contact City Administrator to discuss their options for continuing to work and, if necessary, leave of absence options. The City of Condon will provide one or more reasonable accommodations pursuant to this policy for employees with known limitations unless such accommodations impose an undue hardship on the City of Condon's operations.

Although this policy refers to "employees," the City of Condon will apply this policy equally to an applicant with known limitations caused by pregnancy, childbirth or a related medical condition.

Requesting a Pregnancy-Related Accommodation

Employees who are concerned that their pregnancy, childbirth or a related medical condition will limit their ability to perform their duties should request an accommodation as soon as it becomes apparent that a reasonable accommodation may be necessary to enable the employee to work. All requests for accommodation should be made with City Administrator and should specify which essential functions of the employee's job cannot be performed without a reasonable accommodation. In most cases, information from the employee's doctor may be needed to assist the City of Condon and the employee find an effective accommodation, or to verify the employee's need for an accommodation. Both the City of Condon and employee must monitor the employee's accommodation situation and make adjustments as needed.

No Discrimination, No Retaliation

Comment [A11]: Employers subject to this law and the policy's requirements are required to post a poster in the workplace that details an employee's rights under the law. A copy of the poster will be available from BOLI's web site: https://www.oregon.gov/boli/TA/Pages/Req_Post.aspx

The City of Condon prohibits retaliation or discrimination against any employee who, under this policy: (1) asked for information about or requested accommodations; (2) used accommodations provided by the City of Condon; or (3) needed an accommodation.

Employees who ask about, request or use accommodations under this policy and applicable Oregon law have the right to refuse an accommodation that is unnecessary for the employee to perform the essential functions of the job or when the employee doesn't have a known limitation. Under Oregon law, an employer can't require an employee to use [sick leave] [OFLA] [FMLA] if a reasonable accommodation can be made that doesn't impose an undue hardship on the operations of the City of Condon. Also, no employee will be denied employment opportunities if the denial is based on the need of the City of Condon to make reasonable accommodations under this policy.

Leave of Absence Options for Pregnant Employees

Employees who are pregnant or experiencing pregnancy-related medical conditions should also be aware of their leave of absence options under Oregon's sick leave law. See policies in **Section V** or speak with City Administrator.

Comment [A12]: Use the law(s) that apply to your organization. Thus:
Sick leave – Employers with fewer than 25 employees
OFLA – Employers with 25 or more employees
FMLA – Employers with 50 or more employees.

Comment [A13]: Add page number when final draft

G. Reporting Improper or Unlawful Conduct — No Retaliation

Employees may report reasonable concerns about the City of Condon's compliance with any law, regulation or policy, using one of the methods identified in this policy. The City of Condon will not retaliate against employees who disclose information that the employee reasonably believes is evidence of:

- A violation of any federal, Oregon, or local law, rules or regulations by the City of Condon;
- Mismanagement, gross waste of funds, abuse of authority;
- A substantial and specific danger to public health and safety resulting from actions of the City of Condon; or
- The fact that a recipient of government services is subject to a felony or misdemeanor arrest warrant.

Further, in accordance with Oregon law, the City of Condon will not prohibit an employee from discussing the activities of a public body or a person authorized to act on behalf of a public body with a member of the Legislative Assembly, legislative committee staff acting under the direction of a member of the Legislative Assembly, any member of the elected governing body of a political subdivision, or an elected auditor of a city, county or metropolitan service district.

Employee Reporting Options

In addition to the City of Condon's Open Door Policy (see **Section V**), employees who wish to report improper or unlawful conduct should first talk to his/her supervisor. If you are not comfortable speaking with your supervisor, or you are not satisfied with your supervisor's response, you are encouraged to speak with City Administrator. Supervisors and managers are required to inform the City Administrator about reports of improper or unlawful conduct they receive from employees.

Reports of unlawful or improper conduct will be kept confidential to the extent allowed by law and consistent with the need to conduct an impartial and efficient investigation.

If the City of Condon were to prohibit, discipline, or threaten to discipline an employee for engaging in an activity described above, the employee may file a complaint with the Oregon Bureau of Labor and Industries or bring a civil action in court to secure all remedies provided for under Oregon law.

Additional Protection for Reporting Employees

Oregon law provides that, in some circumstances, an employee who discloses a good faith and objectively reasonable belief of the City of Condon's violation of law will have an "affirmative defense" to any civil

Comment [A14]: Add Page numbers when final draft is completed

or criminal charges related to the disclosure. For this defense to apply, the employee's disclosure must relate to the conduct of his/her coworker or supervisor acting within the course and scope of his/her employment. The disclosure must have been made to: (1) a state or federal regulatory agency; (2) a law enforcement agency; (3) a manager with the City of Condon; or (4) an Oregon-licensed attorney who represents the employee making the report/disclosure. The defense also only applies in situations where the information disclosed was lawfully accessed by the reporting employee.

Policy Against Retaliation

The City of Condon will not retaliate against employees who make reports or disclosures of information of the type described above when the employee reasonably believes he/she is disclosing information about conduct that is improper or unlawful, and who lawfully accessed information related to the violation (including information that is exempt from disclosure as provided in Oregon law or by City of Condon policy).

In addition, the City of Condon prohibits retaliation against an employee for participating in good faith in any investigation or proceeding resulting from a report made pursuant to this policy. Further, no City of Condon employee will be adversely affected because he/she refused to carry out a directive that constitutes fraud or is a violation of local, Oregon, federal or other applicable laws and regulations. The City of Condon may take disciplinary action (up to and including termination of employment) against an employee who has engaged in retaliatory conduct in violation of this policy.

This policy is not intended to protect an employee from the consequences of his/her own misconduct or inadequate performance simply by reporting the misconduct or inadequate performance. Furthermore, an employee is not entitled to protections under this policy if the City of Condon determines that the report was known to be false, or information was disclosed with reckless disregard for its truth or falsity. If such a determination is made, an employee may be subject to discipline up to and including termination of employment.

II. Employment Status

B. Employee Classification

City of Condon classifies employees as follows:

1. **Regular Full-time:** Employment in an established position requiring 40 hours or more of work per week. Generally, full-time employees are eligible to participate in City of Condon's benefit programs.
2. **Regular Part-time:** Employment requiring less than 40 hours of work per week. Normally a part-time schedule, such as portions of days or weeks, will be established. Occasional workweeks of over 40 hours will not constitute a change in status from part-time to full-time. Regular, part-time employees are not eligible for benefits except those mandated by applicable law.
3. **Seasonal:** Employment in a job established for a specific purpose, for a specific period of time, or for the duration of a specific project or group of assignments. Seasonal employees are not eligible for benefits other than those mandated by applicable law.

Additionally, all employees are defined by federal and Oregon law as either "exempt" or "nonexempt," which determines whether the employee is eligible for overtime. Employees will be instructed as to whether they are exempt or non-exempt at the time of hire or when a promotion or demotion occurs. All employees, regardless of employment classification, are subject to all City of Condon rules and procedures.

C. The Workweek

Comment [A15]: Excluded this section since we do not have a CBA

Comment [A16]: This section is provided as general guidance only. CIS members should include a section like this in their handbooks, but the definitions for each type of employee classification may vary based on your organization's practice and applicable collective bargaining agreements - what is listed here may not apply to your organization.

Comment [A17]:

Comment [A18]: Please consult with your health care insurance provider or employee benefits attorney about the applicability of the Affordable Care Act to your organization and its part-time employees. More discussion on this topic is found in the "Employee Benefits" section below.

Generally speaking, all paid employees (regardless of the number of hours worked) are entitled to workers' compensation benefits and sick leave under Oregon law.

Comment [A19]: We have seasonal employees for golf, park and pool. Replaced temporary with seasonal

Comment [A20]: Again, this is provided for illustrative purposes only. Your organization's workweek may differ.

The workweek is a seven-day work period beginning Monday at 12:00 a.m. through Sunday at 11:59 p.m. Typically, business hours are from Monday through Friday, 8:00 a.m. through 5:00 p.m. For departments that are staffed 24 hours a day, the Day (first) shift is from 7:00 a.m. to 3:00 p.m. Evening (second) shift is from 3:00 p.m. to 11:00 p.m. Night (third) shift is from 11:00 p.m. to 7:00 a.m.

D. Meal Periods and Rest Breaks

Non-exempt employees are required to take a paid, uninterrupted 10-minute rest break for every four-hour segment or major portion thereof in the work period. The rest break should be taken in the middle of each segment, whenever possible. Whenever a segment exceeds two hours, the employee must take a rest break for that segment.

Non-exempt employees are required to take at least a 30-minute unpaid meal period when the work period is six hours or greater. The law requires an uninterrupted period in which the employee is relieved of all duties. No meal period is required if the work period is less than six hours. If, because of the nature or circumstances of the work, an employee is required to remain on duty or to perform any tasks during the meal period, the employee must inform his/her supervisor before the end of the shift so that City of Condon may pay the employee for that work.

Meal periods and rest breaks are mandatory and are not optional. An employee's meal period and rest break(s) may not be taken together as one break. Meal periods and rest breaks may not be "skipped" in order to start work late or leave early. An employee who fails to abide by this policy and applicable laws may be subjected to discipline, up to and including termination.

Sample rest and meal break schedules are listed below. Employees with questions about the rest or meal breaks available should contact City Administrator.

Requirement

Length of Work Period	Rest Breaks	Meal Periods
2 hours or less	0	0
2 hrs & 1 min – 5 hrs & 59 min	1	0
6 hrs	1	1
6 hrs & 1 min – 10 hrs	2	1
10 hrs & 1 min. – 13 hrs & 59 min	3	1

E. Rest Breaks for Expression of Breast Milk

The City of Condon will provide reasonable rest periods to accommodate an employee who needs to express milk for her child eighteen (18) months of age or younger. If possible, the employee will take the rest periods to express milk at the same time as the rest breaks or meal periods that are otherwise provided to the employee. If not possible, or if the employee is exempt from overtime laws, the employee is entitled to take a reasonable period each time the employee has a need to express milk.

Comment [A21]: Your organization may choose to provide rest breaks that are longer than 10 minutes, but not less than 10 minutes.

Comment [A22]: Your organization may choose to provide meal periods that are paid or unpaid, or longer than 30 minutes. The law requires only a 30-minute unpaid break for a meal.

The City of Condon will treat the rest breaks used by the employee for expressing milk as paid rest breaks up to the amount of time the City of Condon is required to provide as paid rest breaks and/or meal periods under applicable personnel rules or collective bargaining agreements. Additional time needed beyond the paid rest breaks and/or meal periods may be taken as unpaid time.

If an employee takes unpaid rest breaks, the City of Condon may, at the discretion of the employee's supervisor, allow the employee to work before or after her normal shift to make up the amount of time used during the unpaid rest periods. The City of Condon will allow, but not require, an employee to substitute paid leave time for unpaid rest periods taken in accordance with this policy.

The City of Condon will make a reasonable effort to provide the employee with a private location within close proximity to the employee's work area to express milk. For purposes of this policy, "close proximity" means within walking distance from the employee's work area that does not appreciably shorten the rest or meal period. A "private location" is a place, other than a public restroom or toilet stall, in close proximity to the employee's work area for the employee to express milk concealed from view and without intrusion by other employees or the public.

If a private location is not within close proximity to the employee's work area, the City of Condon will identify a private location the employee can travel to. The travel time to and from the private location will not be counted as a part of the employee's break period.

Notice

An employee who intends to express milk during work hours must give their supervisor or City Administrator reasonable oral or written notice of her intention to do so in order to allow the City of Condon time to make any preparations necessary for compliance with this rule.

Storage

Employees are responsible for storing expressed milk. Employees may bring a cooler or other insulated food container to work for storing the expressed milk. If an office provides access to refrigeration for personal use, an employee who expresses milk during work hours may use the available refrigeration.

F. Overtime

Time-and-a-Half

City of Condon pays one and one-half times a non-exempt employee's hourly rate for all hours worked over 40 in any workweek. See "Employee Classification," above.

Limitation on Overtime Pay

Paid hours not actually worked (for example, sick, vacation, holidays, and family leave) will not be counted toward the 40 hours worked per workweek required to receive overtime pay. Public Works staff, exempt and non-exempt, are paid two hours overtime when on-call weekend duty, plus double-time for on-call duty on holidays.

Supervisor Authorization

No overtime may be worked by non-exempt employees unless specifically authorized or approved in writing by a supervisor or manager. Employees who work unauthorized or unapproved overtime may be subject to discipline up to and including termination.

Compensatory (Comp) Time

Overtime hours can be paid or, at the employee's option with City of Condon approval, accumulated at time and one-half up to a maximum of 40 hours and taken as comp time off. Employees are encouraged to work with their manager/supervisor to schedule and use comp time within 60 days of when it is accrued. At the discretion of an employee's manager/supervisor, employees who have accrued less than 40 comp hours

Comment [A23]: This is an addition for what City of Condon actually provides.

Comment [A24]: Made minimal changes to this policy and removed Assignment of overtime work section.

Comment [A25]: Public employers are not required to provide non-exempt employees with Comp Time. Under the law, Comp Time should be provided only when "when budgeted funds are not available to pay overtime, government agencies may use compensatory time." (From BOLI website.) ORS 653.268. If Comp Time is provided, it is essential to include a cap or limit on the amount of Comp Time that may be accrued, and to identify the individual within your organization who can authorize the accumulation of comp time. Members are encouraged to consult with an experienced wage and hour attorney about their current comp time policy and practice (wage and hour matters are not part of CIS' Pre-Loss program).

may be able to choose whether to have the accrued comp time cashed out at the rate earned by the employee at the time the employee receives the payment. Any hours not taken in the fiscal year in which they were earned will be paid to the employee with the last payroll check in June of each year. When an employee is separated from employment with City of Condon, any remaining comp time will be paid to the employee.

G. Timekeeping Requirements

All non-exempt employees must accurately record time worked on a timecard for payroll purposes. Filling out another employee's timecard, allowing another employee to fill out your timecard, or altering any timecard will be grounds for discipline up to and including termination. An employee who fails to record his/her time may be subjected to discipline as well.

Salaried exempt employees also may be required to record their time on either a timecard or timesheet. These employees will be instructed separately on this process.

H. Employee-Incurred Expenses and Reimbursements

The City of Condon will pay actual and reasonable business-related expenses you incur in the performance of your job responsibilities if they are: (1) listed below or elsewhere in this handbook; and (2) pre-approved by your supervisor/manager before they are incurred. The City of Condon will not pay for or reimburse the costs incurred by a spouse, registered same-sex domestic partner or travel companion who accompanies the employee on City of Condon-approved travel.

Employees must provide a completed and signed expense report and evidence of proof of purchase (receipts) within one month of the expense being incurred or the employee risks forfeiting his/her payment or reimbursement.

Some examples of actual and reasonable business-related expenses that the City of Condon will reimburse/pay for are:

- *Conferences or Workshops:*
- *Education:*
- *Meals:*
- *Mileage and Parking:* Employees will be reimbursed for authorized use of their personal vehicles at a rate established by the Internal Revenue Service. Reasonable parking costs are also reimbursed upon submission of receipts on an expense report. Any traffic citations or court-ordered fees relating to driving or parking offenses (including parking tickets) are the responsibility of the employee and will not be reimbursed by the City of Condon.

I. Payroll Policies

You will be paid monthly. and "month" is defined as the 1st – 31st.

Paydays are generally the last working day of each month, for both non-exempt and exempt employees.

The City of Condon does not provide advance payments of salary or loans from salary to be earned.

Net pay will be directly deposited into the employee's bank account, unless an employee requests otherwise. If an employee requests to pick up his/her paycheck from City of Condon, only the employee named on the paycheck will be allowed to do so unless the employee provides written permission to City of Condon for someone else to receive the check.

J. Statement Regarding Pay Practices

The City of Condon makes all efforts to comply with applicable Oregon and federal wage and hour laws. In the event you believe that the City of Condon has made any improper deductions, has failed to pay you for all hours worked or for overtime, has failed to pay you in accordance with the law, or has failed to

Comment [A26]: If your organization does not use timecards, use the appropriate description here.

Comment [A27]: If your organization reimburses the cost of or will pay for certain expenses, list them here and describe what will or will not be covered. Employers are not required by law to provide these expense reimbursements unless covered under the terms of a collective bargaining agreement or contract of employment.

Comment [A28]: You should describe here the frequency with which your employees are paid, and how the "month" or "pay period" is defined. CIS is not necessarily recommending that all employees of CIS members get paid on a monthly basis; this sample policy contains an illustrative example only.

Comment [A29]: Is there a form to opt out of direct deposit. We have a direct deposit form that can be marked "decline."

Comment [A30]: Sounds like you're handling it properly. You don't need a specific document; just something in writing, and your form with the "decline" option will do.

Comment [A31]: This reflects a change in law that was effective Jan. 1, 2014. Employers may direct deposit paychecks unless the employee specifically requests hand-delivery.

properly calculate your wages in any way, you must immediately report the error to City Administrator . City of Condon will investigate all reports of improper pay practices and will reimburse employees for any improper deductions or omissions. No employee will suffer retaliation or discrimination for reporting an error or complaint regarding the City of Condon’s pay practices.

See also “Statement Regarding Pay Equity” policy, above.

K. Reporting Changes to an Employee’s Personal Data

Because personnel records are used to administer pay and benefits, and other employment decisions, employees are responsible for keeping information current regarding changes in name, address, phone number, exemptions, dependents, beneficiary, etc. Keeping your personnel records current with regard to pay, deductions, benefits and other matters is important. If you have changes in any of the following items, please notify City Administrator to ensure that the proper updates are completed as quickly as possible:

- Name;
- Marital status/Domestic Partnership (for purposes of benefit eligibility determination only);
- Address or telephone number;
- Dependents;
- Person to be notified in case of emergency;
- Other information having a bearing on your employment; and
- Tax withholding.

Employees may not intentionally withhold information from City of Condon about the items listed above in order to continue to receive benefits or anything of value for themselves or anyone else. Upon request, City of Condon may require employees to provide proof of marital status/domestic partnership status. Employees who violate this policy may be subject to discipline, up to and including termination.

L. Performance Reviews

All City of Condon employees will receive periodic performance reviews. Performance reviews serve as one factor in decisions related to employment, such as training, merit pay increases, job assignments, employee development, promotions, retention and discipline/termination. Any employee who fails to satisfactorily perform the duties of his/her position is subject to disciplinary action (including termination).

City of Condon’s goal is to provide an employee with his/her first formal performance evaluation within six months **and no later than 12 months** after hire or promotion. After the initial evaluation, the City of Condon will strive to provide a formal performance review on an annual basis.

Reviews will generally include the following:

- An evaluation of the employee’s quality and quantity of work
- A review of exceptional employee accomplishments
- Establishment of goals for career development and job enrichment
- A review of areas needing improvement
- Setting of performance goals for the employee for the following year.

Employees who disagree with a performance evaluation may submit a written response with reasons for disagreement. The employee’s response shall be filed with the employee’s performance evaluation in the employee’s personnel file. Such response must be filed not later than 30 days following the date the performance evaluation was received.

Supervisors and managers are encouraged to provide employees with informal evaluations of their employees’ work on an as-needed basis.

Comment [A32]: This should track your current practice and timelines for providing reviews. Also, be sure that the language in your policy about what is reviewed is consistent with the evaluation forms used by your organization. Finally, do not promise annual evaluations or evaluations on a particular anniversary — use language similar to what is included in this policy.

III. Time Off and Leaves of Absence

A. Attendance, Punctuality and Reporting Absences

Employees are expected to report to work as scheduled, on time and prepared to start work. Employees are also expected to remain at work their entire work schedule, except for unpaid break periods or when required to leave on authorized City of Condon business, and perform the work assigned to or requested of them. Late arrivals, early departures, or other absences from scheduled hours are disruptive and must be avoided.

Unless specified otherwise in a policy below, employees who will be unexpectedly absent from work for any reason or who will not show up for work on time must inform their supervisor via text or telephone no later than 2 hours before the start of the employee's shift/work day. Not reporting to work and not calling to report the absence is a no-call/no-show and is a serious matter. The first instance of a no call/no show will result in a final written warning. The second separate offense may result in termination of employment with no additional disciplinary steps. A no call/no show lasting three days may be considered job abandonment and may result in termination of employment.

B. Vacation

It is the policy of City of Condon to provide each full-time employee with vacation time on a periodic basis. The amount of vacation to which an employee becomes entitled is determined by the employee's length of service as of his/her employment anniversary date. For regular, full-time employees, vacation accrues as follows:

1. Less than 5 years of service - 8 hours a month is accrued
2. Less than 15 years but more than 5 years of services - 12 hours a month is accrued
3. More than 15 years of service - 16 hours a month is accrued.

Regular, part-time employees earn vacation on their employment anniversary date in the proportion that their normally scheduled number of hours bears to 40 per week. For example, a regular, part-time employee who usually works 20 hours per week would accrue 4 hours a month for first 5 years of service.

Vacation can accrue to a maximum of 240 hours and no additional hours may accrue.

C. Sick Leave

City of Condon provides eligible employees with sick leave in accordance with Oregon's Paid Sick Leave Law. This policy will be updated as necessary to reflect changes in and to ensure compliance with Oregon law.

Employees working over .75 FTE will accrue 8 hours per month of sick leave. Employees working under .75 FTE will accrue sick leave according to Oregon's Paid Sick Leave Law.

Employees with questions about this policy may contact City Administrator. Please also refer to the Oregon Sick Leave Law poster that is posted in [Location City Hall] and is incorporated here by reference.

Eligibility and Accrual of Paid Sick Leave

Under Oregon's Paid Sick Leave Law and this policy, "employee" includes part-time, full-time, hourly, salaried, exempt and non-exempt employees.

Employees begin to accrue paid sick leave on the first day of employment but may not use paid sick leave until the 91st day of employment. After the 91st day of employment, paid sick leave may be used as it is accrued.

Comment [A33]: This section does not include a general "leave without pay" policy. Other than those employers subject to OFLA and/or FMLA, or those employers who have negotiated a leave without pay policy with a union, employers are not required to provide a general leave of absence policy. Consult with PreLoss about the advisability of offering a leave without pay policy not mandated by law or CBA.

This section should be used to discuss what paid leave your organization

Comment [A34]: Describe: (1) How an employee is to report an absence/tardy, e.g., via phone, text message or email; and (2) How far in advance of a shift/work day the notice must be provided (minutes or hours).

Comment [A35]: Unless mandated by a collective bargaining agreement or employment contract, Oregon employers are not required to provide vacation leave to their employees. If vacation leave is offered, the vacation leave policy should state how vacation leave is: (1) accrued;

Comment [A36]: We current do not offer holidays or vacation for employees that work less than 40 hours per week. Does the City want to start offering it?

Comment [A37]: Oregon's sick leave law requires employers to implement a "policy." This sample sick leave policy reflects the law's minimum standards; all CIS members must review their current sick leave policy to ensure that it is substantially equivalent to (or better

Comment [A38]: This location is where you'd put your other posters. We just want to be able to point out to employees where it's located.

Comment [A39]: This BOLI-produced poster can be downloaded for free from: http://d31zh1hk6di2h5.cloudfront.net/20151209/be/9c/4f/66/9b9787b523a9a4a257024812/Sick_Time_Poster.pdf CIS recommends cross-referencing this poster to ensure compliance with the

Employees may use up to 40 hours of paid sick leave per calendar year without a doctor's note. Paid sick leave shall accrue at the rate of one hour for every 30 hours worked and full-time employees accrue at 8 hours per month. Paid sick leave shall be taken in hourly ~~increments~~.

Pay Rate and Carryover

Paid sick leave will be paid at the employee's regular rate of pay. Exempt employees are presumed to work 40 hours in each workweek for purposes of their sick leave accrual unless their normal workweek is less than 40 hours, in which case sick leave is accrued based on the employee's normal workweek. Generally, sick leave pay will be included in the paycheck for the next payroll period after sick leave is used, provided the employee submits adequate documentation verifying that the absence was for a qualifying reason as defined in the "Use of Sick Leave" section below.

Sick leave is meant to be used or carried over; any unused sick leave will not be cashed out upon separation from employment. If an employee leaves employment and is rehired within 180 days, the employee's sick leave balance will be restored.

Use of Sick Leave

Paid sick leave may be used each calendar year for any of the following reasons:

1. For the diagnosis, care or treatment of a mental or physical illness, injury or health condition or need for preventive medical care. This is available for the employee or his/her covered family member.
 - "Family member" means the eligible employee's spouse, same-gender domestic partner (as described in ORS 106.300 to 106.340), biological child, adopted child, stepchild, foster child; same-gender domestic partner's child, parent, adoptive parent, stepparent, foster parent, parent-in-law; same-gender domestic partner's parent, grandparent, grandchild; and any individual with whom the employee has or had an *in loco parentis* relationship.
2. For any purpose allowed under the Oregon Family Leave Act, including bereavement leave.
3. If the employee, or the employee's minor child or dependent, is a victim of domestic violence, harassment, sexual assault or stalking as defined by Oregon law and requires leave for any of the purposes under Oregon's domestic violence leave law (ORS 659A.272).
4. In the event of certain public health emergencies or other reasons specified under Oregon's sick leave law.

Employees absent from work for a qualifying reason must use accrued sick time hours for that reason and on each subsequent day of absence.

Employee Notice of Need for Sick Leave

Foreseeable Sick Leave. If the need for sick leave is foreseeable, an employee must notify City Administrator as soon as practicable before the leave is to begin. Generally, an employee must provide at least 10 days' notice for foreseeable sick leave. The request shall include the anticipated duration of the sick leave, if possible. Employees must make a reasonable effort to schedule foreseeable sick time in a manner that minimally disrupts the operations of City of Condon. Employees must notify City Administrator of any change in the expected duration of sick leave as soon as is practicable.

Unforeseeable Sick Leave: If the need for sick leave is unforeseeable, the employee must notify City Administrator as soon as practicable and comply generally with City of Condon's call-in procedures. See

Section [Location].

Comment [A40]: We have always had 8 hours accrue each month for full time employees and they have no limits on what can stay on the books. Some employees have had surgery that have them out of the office for 6-8 weeks and used sick leave. I took out the 40 hour limit that was in the sample. Employees do not get paid for unused sick leave, nor does it calculate into PERS.

Comment [A41]: That all sounds good – doesn't run afoul of the law.

Comment [A42]: Cross-reference here the section of your handbook where the call-in procedures are described. Alternatively, or in addition to cross-referencing the call-in policy, you can repeat here: (1) How an employee is supposed to report an unforeseeable absence/tardy (e.g., by phone, text, email); and (2) How much notice the employee must give (e.g., minutes, hours).

An employee must contact his/her supervisor daily while on sick leave, unless an extended period of sick leave has been prearranged with the supervisor or when off work on protected leave. The employee shall inform his/her supervisor of any change in the duration of sick leave as soon as practicable.

If an employee fails to provide proper notice or make a reasonable effort to schedule leave in a manner that is only minimally disruptive to the organization and operations, City of Condon may deny the use and legal protections of sick leave.

Sick Leave Documentation

If an employee takes more than three consecutive scheduled workdays as sick leave, City of Condon may require reasonable documentation showing that the employee was absent for an approved reason. Reasonable documentation includes documentation signed by a healthcare provider, or documentation for victims of domestic violence, harassment, sexual assault or stalking.

Sick Leave Abuse

If City of Condon suspects sick leave abuse, including but not limited to repeated use of unscheduled sick leave or repeated use of sick leave adjacent to weekends, holidays, vacations and paydays, City of Condon may require documentation from a healthcare provider. Employees found to have abused sick leave as described here may also be subject to discipline, up to and including termination.

D. Holidays and Floating Holidays

City of Condon recognizes ten holidays each year. Employees over .50 FTE will receive their regular straight-time compensation for each holiday that is in their calendar work schedule at 8 hours if that is their normal workday. Example: Park employee works 8-hour days April – October and will be compensated for Memorial Day, Independence Day and Labor Day. They will not be compensated for holidays in the months where they are not employed. ~~All full-time employees will receive their regular straight-time compensation for each holiday. Regular part-time employees receive pay for each designated holiday in the proportion that their normally scheduled number of hours equals 40 hours per week.~~ The holidays celebrated are:

- | | |
|--------------------------------------|--------------------------|
| - New Year's Day | - Labor Day |
| - Martin Luther King, Jr.'s Birthday | - Veteran's Day |
| - President's Day | - Thanksgiving Day |
| - Memorial Day | - Day after Thanksgiving |
| - Independence Day | - Christmas Day |

E. Business Leave

City of Condon full-time employees are eligible for 24 hours of Business Leave per year. It is accrued on January 1. This leave cannot be carried over to a subsequent year. Business Leave can be used for any personal business purpose that does not fall under vacation or sick leave

Comment [A43]: List here the paid holidays offered by your organization. Employers are not required to pay "holiday pay" to employees, unless it's agreed to in a contract or collective bargaining agreement, but it is an established practice with many CIS members.

Comment [A44]: This has been an existing leave for full time - 40 hour per week employees.

Comment [A45]: What is the definition of "business leave"? If the eligibility requirements for this leave aren't in writing somewhere, this would be a good place to describe them.

F. Family Medical Leave

Statement of No FMLA/OFLA Coverage

City of Condon employees are not eligible for leaves of absence under the Oregon Family Leave Act (OFLA) or the federal Family Medical Leave Act (FMLA) due to the entity's small size.

One exception is that City of Condon will honor requests from eligible employees to take a leave of absence under the Oregon Military Family Leave Act. Thus, during a period of military conflict, as defined by law, eligible employees with a spouse or registered same-sex domestic partner who is a member of the Armed Forces, National Guard, or military reserve forces ("Military Spouse"), and who has been notified of an impending call or order to active duty (or who has been deployed) is entitled to a total of 14 days of unpaid leave per deployment after the Military Spouse has been notified of an impending call or order to active duty and before deployment and when the Military Spouse is on leave from deployment. To be an eligible employee and entitled to this leave, the employee must have worked an average of 20 hours per week prior to beginning the requested leave.

G. Bereavement Leave ~~[required for all CIS members]~~

Up to 40 hours of bereavement leave will be granted to employees who have worked for the City of Condon for 90 or more days. This leave is provided to employees who have experienced the death of a family member and is unpaid; employees, however, may use accrued sick leave during the bereavement leave period. "Family Member" is defined to include the employee's spouse, same-sex domestic partner (registered), child, parent, parent-in-law, grandparent, or grandchild, or the same relations of an employee's same-sex domestic partner (registered) or spouse. Requests for bereavement leave must be made to the employee's immediate supervisor before the leave is to begin. This leave will be administered in accordance with Oregon's sick leave law, and the time off will be deducted from the employee's sick leave bank. Please see City Administrator for more information.

H. Jury and Witness Duty

Jury Duty

City of Condon will grant employees time off for mandatory jury duty and/or jury duty orientation. A copy of the court notice must be submitted to the employee's manager to verify the need for such leave. Although jury duty leave is unpaid, the employee may keep the jury duty pay he/she receive, and the employee may use any accrued vacation or sick leave during the stint of jury service.

The employee is expected to report for work when doing so does not conflict with court obligations. It is the employee's responsibility to keep his/her supervisor or manager informed about the amount of time required for jury duty.

Witness Duty

Time spent serving as a witness in a work-related, legal proceeding will be treated as time worked for pay purposes, provided the time served occurs during regularly scheduled hours, the employee is subpoenaed to testify, and the employee submits witness fees to City Administrator upon receipt.

Except for employee absences covered under City of Condon's "Crime Victim Leave Policy" or "Domestic Violence Leave and Accommodation Policy," employees who are subpoenaed to testify in non-work-related legal proceedings must use any available vacation time to cover their absence from work. If the employee does not have any available vacation time, the employee's absences may be unexcused and may subject the employee to discipline, up to and including termination. Employees must present a copy of the subpoena served on them to their supervisor for scheduling and verification purposes no later than 24 hours after being served.

Comment [A46]: Before Oregon's sick leave law took effect Jan. 1, 2016, employers with fewer than 25 employees were not required to provide bereavement leave to employees. With the sick leave law, however, employers of all sizes must provide bereavement leave — the size of the employer determines whether it is paid or unpaid. Thus:

- Employers with 1-9 employees: Unpaid bereavement leave for a period of up to 40 hours in any one year (deducted from the employee's accrued sick leave bank).
- Employers with 10-24 employees: Paid bereavement leave for a period of up to 40 hours in any one year (deducted from the employee's accrued sick leave bank).
- Employers with 25 or more employees: Up to two weeks of unpaid leave, but the employee may use accrued sick or vacation time to cover the leave (deducted from the employee's OFLA leave bank or, if not eligible for OFLA, from the employee's sick leave bank).

Keep in mind that an employer must allow an employee to use a minimum of 40 hours of sick leave each year; thus, if an employee has used 20 hours of sick leave for one qualifying reason, that employee only has to be allowed to use 20 hours of sick leave for bereavement leave purposes.

Note that these requirements are what the law requires at a minimum. The sample policies here reflect the law's minimums. Your organization can choose to provide bereavement leave that is more generous than what the law requires, including one or more days of paid bereavement leave. Please consult with Pre-Loss or your organization's labor/employment attorney for more information.

I. Religious Observances Leave and Accommodation Policy

The City of Condon respects the religious beliefs and practices of all employees. The City of Condon will make, upon request, an accommodation for such observances when a reasonable accommodation is available that does not create an undue hardship on City of Condon's business. Employees may use vacation or unpaid time for religious holy days or to participate in a religious observance or practice; if accrued leave is not available, then an employee may request to take unpaid leave. Requests for religious leave or accommodation should be made with City Administrator.

Comment [A47]: Employers with six or more employees must provide religious observances leave. Employers of all sizes must provide reasonable religious accommodation.

J. Crime Victim Leave Policy

Any employee who has worked an average of at least 25 hours per week for 180 days is eligible for reasonable, unpaid leave to attend criminal proceedings if the employee or his/her immediate family member (defined below) has suffered financial, social, psychological or physical harm as a result of being a victim of certain felonies, such as kidnapping, rape, arson, and assault.

"Immediate family member" includes a spouse, registered same-sex domestic partner, father, mother, sibling, child, stepchild or grandparent.

Employees who are eligible for crime victim leave must:

- Use any accrued, but unused vacation/sick leave during the leave period;
- Provide as much advance notice as is practicable of his/her intention to take leave (unless giving advance notice is not feasible); and
- Submit a request for the leave in writing to City Administrator as far in advance as possible, indicating the amount of time needed, when the time will be needed, and the reason for the leave.

In all circumstances, City of Condon may require certification of the need for leave, such as copies of any notices of scheduled criminal proceedings that the employee receives from a law enforcement agency or district attorney's office, police report, a protective order issued by a court, or similarly reliable sources.

K. Domestic Violence Leave and Accommodation Policy

All employees are eligible for reasonable unpaid leave to address domestic violence, harassment, sexual assault, or stalking of the employee or his/her minor dependents.

Reasons for taking leave include the employee's (or the employee's dependent's) need to: seek legal or law enforcement assistance or remedies; secure medical treatment for or time off to recover from injuries; seek counseling from a licensed mental health professional; obtain services from a victim services provider; or relocate or secure an existing home.

Leave is generally unpaid, but the employee may use any accrued vacation or sick leave while on this type of leave.

When seeking this type of leave, the employee should provide as much advance notice as is practicable of his/her intention to take leave, unless giving advance notice is not feasible.

Notice of need to take leave should be provided by submitting a request for leave in writing to City Administrator as far in advance as possible, indicating the time needed, when the time will be needed, and the reason for the leave. City of Condon will then generally require certification of the need for the leave, such as a police report, protective order or other evidence of a court proceeding, or documentation from a law enforcement officer, attorney, healthcare professional, member of the clergy, or victim services provider.

If more leave than originally authorized needs to be taken, the employee should give City of Condon notice as soon as is practicable prior to the end of the authorized leave. When taking leave in an unanticipated or

emergency situation, the employee must give verbal or written notice as soon as is practicable. When leave is unanticipated, this notice may be given by any person on the employee's behalf.

Finally, employees who are victims of domestic violence, harassment, sexual assault or stalking **may** be entitled to a "reasonable safety accommodation" that will allow the employee to more safely continue to work, unless such an accommodation would impose an "undue hardship" on City of Condon. Please contact City Administrator immediately with requests for reasonable safety accommodations.

Comment [A48]: Employers of all sizes must provide "reasonable safety accommodations" to its employees.

L. Military Leave

Employees who wish to serve in the military and take military leave should contact City Administrator for information about their rights before and after such leave. You are entitled to reinstatement upon completion of military service, provided you return or apply for reinstatement within the time allowed by law.

Further, eligible employees called for initial active duty for training and for all periods of annual active duty for training as a member of the National Guard, National Guard Reserve or of any reserve component of the Armed Forces of the United States or of the United States Public Health Service, may be entitled to leave with pay for all regular workdays that fall within a period not to exceed 15 calendar days in any federal training year. Weekend drill obligations are not considered "federal active duty" for training under this policy; other requirements apply. Please contact City Administrator for more information and to make arrangements for this paid leave.

Comment [A49]: This is provided for illustrative purposes only. The language in this policy, as well as any other policy describing the benefits your organization provides employees, should track the eligibility requirements established by your organization and healthcare insurance provider.

Healthcare benefits are continuing to evolve under healthcare reform laws. Therefore, we recommend contacting CIS Benefits or your healthcare insurance provider for the latest information before implementing or changing this policy.

IV. Employee Benefits

A. Healthcare Benefits

Employees who meet the definition of "benefit eligible" under both City of Condon policy and that of its health insurance provider are entitled to the benefit options offered by City of Condon. Generally speaking, that means City of Condon offers medical insurance for all of its regular, full-time employees unless otherwise established by law. City of Condon pays the cost of individual coverage for its regular, full-time employees. Part-time employees are not eligible for health-insurance coverage. Those employees who wish to have their dependents included in the insurance plan **may be** required to pay a portion of the monthly premium for that coverage on a payroll deduction basis.

Comment [A50]: This is negotiated annually and at this time is fully paid by City for all full time employees.

The group insurance policy and the summary plan description issued to employees set out the terms and conditions of the health insurance plan offered by City of Condon. These documents govern all issues relating to employee health insurance. As other employee benefits are offered by City of Condon, employees will be advised and provided with copies of relevant plan documents. Copies are available from City Administrator.

B. Employee Assistance Program (EAP)

This free, confidential service is provided by Cascade Centers and is available to all employees and dependents covered on a CIS Regence medical plan. The EAP can be used to assist employees and eligible family members with any personal problems, large or small. Each covered employee and eligible family members can receive up to five (5) personal counseling sessions per situation per year. Sessions can be face to face, over the phone, or online for concerns such as marital conflict, conflict at work, depressions, stress management, family relationships, anxiety, alcohol or drug abuse, grieving a loss, and career development services.

Comment [A51]: Given the importance of this program, it is highly recommended that you alert employees to the existence of this benefit ***if your organization provides it.*** Organizations that have CIS medical benefits automatically have EAP coverage. This section has been specifically written for employers who offer CIS medical coverage with Regence and/or Kaiser.

Cascade Centers also provides educational tools as resources relating to eldercare, childcare, legal consultation, financial coaching, identity theft, home ownership, and gym membership discounts.

More information regarding this service can be obtained by contacting City Administrator, or you can contact Cascade Centers directly at 1-800-433-2320, or at www.cacadecenters.com.

The reference to Kaiser will need to be deleted if this medical plan is not offered. If a different EAP is offered, or no EAP is offered, this section will need to be updated or deleted.

C. Workers' Compensation and Safety on the **Job**

You are protected by workers' compensation insurance under Oregon law. This insurance covers you in case of occupational injury or illness by providing, among other things, medical care and compensation and temporary or other disability benefits. Employees are expected to work safely and in a safe environment.

Steps to Take if You are Injured on the Job

If you are injured on the job, City of Condon wants to know about it and expects to learn about it no later than 24 hours after your injury (report all work-related injuries to your supervisor).

If you seek treatment for your work-related injury and want to apply for workers' compensation benefits, you must do all of the following:

1. Report any work-related injury to your supervisor. You must report the injury no later than 24 hours after injury.
2. Seek medical treatment and follow-up care if required.
3. Promptly complete a written Employee's Claim Form (Form 801) and return it to City Administrator.

Failure to timely follow these steps may negatively affect your ability to receive benefits.

Return to Work

If you require workers' compensation leave, City of Condon will strive to reemploy you in the most suitable vacant position available at the conclusion of that leave. However, you must first submit documentation from a health care provider who is familiar with your condition certifying your ability to return to work and perform the essential functions of the position.

When returning from a workers' compensation leave you have no greater right to reinstatement than if you had been continuously employed rather than on leave. For example, if you would have been laid off had you not been on leave, or if your position is eliminated, and no equivalent or comparable positions are available, then you may not be entitled to reinstatement. These are only examples and all reinstatement/reemployment decisions are subject to the terms of any applicable collective bargaining agreement. City of Condon does not discriminate against employees who suffer a workplace injury or illness.

Early Return-to-Work Program

Our Return-to-Work program provides guidelines for returning you to work at the earliest possible time after you have suffered an on-the-job injury or illness that results in time loss. This program is not intended as a substitute for reasonable accommodation when an injured employee also qualifies as an individual with a disability. The Return-to-Work Program is intended to be transitional work, to enable you to return to your regular job in a reasonable period of time.

The Return-to-Work program for job-related injuries consists of a team effort by City of Condon, injured employees and their treating physicians, and our workers' compensation insurance carrier claims staff. The goal is to return our employees to full employment at the earliest possible date that is consistent with their medical condition and the advice of the treating physician.

If your doctor determines that you are able to perform modified work, City of Condon will attempt to provide you with a temporary job assignment for a reasonable period of time until you can resume your regular duties (except where provided as an accommodation for a disability). If, due to a work-related injury, you are offered a modified position that has been medically approved, failure to phone in or report at the designated time and place may affect your compensation and employment with City of Condon. While you are on modified or transitional work, you are still subject to all other City of Condon rules and procedures.

Comment [A52]: This policy addresses the "basics" of workers' compensation law. One notable absence from this policy is a salary continuation provision, whereby an employer agrees to either supplement the wages paid to an employee on time-loss or allow the employee to use accrued vacation or sick leave to make up the difference between time-loss and regular wages. If your organization offers one of these benefits, it should be included in this policy and should define the circumstances under which the wage supplementation ends (e.g., after one year).

Overlap with Other Laws

City of Condon will account for other leave and disability laws that might also apply to your situation. If, after returning from a workers' compensation leave, it is determined that you are unable to perform the essential functions of your position because of a qualifying disability, you may be entitled to a reasonable accommodation, as governed by ~~the ADA and/or applicable~~ Oregon laws covering disabilities in the workplace.

I. PERS (Public Employees' Retirement System) Benefits

City of Condon participates in the Public Employees Retirement System (PERS); therefore, your designation as a Tier I, Tier II, or Oregon Public Service Retirement Plan (OPSRP) member will depend on your prior PERS service and PERS rules. An employee's designation and eligibility for participation in PERS or the OPSRP are determined by law. For more information about these plans, please contact PERS at 1-888-320-7377 or visit their website at www.oregon.gov/PERS. For information about City of Condon's contributions to employee PERS or OPSRP plans, please see City Administrator.

City of Condon will consider allowing PERS-eligible employees to retire from his/her employment with the City of Condon and then rehiring them, as permitted under Oregon law. The City of Condon will consider, among other factors, the uniqueness of the employee's skills or experience, the needs of the City of Condon, and the ability of existing employees to perform the work of the retiring employee. Please see City Administrator for more information.

Comment [A53]: Employers with 50 or more employees should leave this paragraph as-is. Employers with 25 or more employees should delete the reference to FMLA. Employers with 15-24 employees should delete the references to OFLA and FMLA. Employers with 6-14 employees should delete the references to OFLA, FMLA and the Americans with Disabilities Act. Employers with fewer than six employees should delete this

Comment [A54]: This section should be modified if your organization offers a retirement program in place of or in addition to PERS/OPSRP. It is recommended that employers keep this section minimally worded, due to the fact that the Oregon Legislature has historically made changes to PERS that

Comment [A55]: Although the passage of SB 1049 (effective January 1, 2020) made it easier for most PERS retirees to work for PERS-participating employers and continue to receive PERS benefits, this option presents employers with a variety of employment law and employee benefits issues. Please consult with your

Comment [A56]: CIS has included two versions of an Alcohol/Drug Use, Abuse and Testing policy. The first is a "zero tolerance" policy. Under that version, employees who show up to work with any detectable amount of drugs or alcohol in their system violate the policy (even if they aren't impaired in any way). The

Comment [A57]: We have Christmas Party on city property - Memorial Hall, plus after a work session we may have a beer with council which is also on city property. What is my car has wine in it to take home and it is parked on city property?

Comment [A58]: You could do a couple of things here. First, you could state, "Nothing in this policy prohibits employees from consuming alcoholic beverages at City-sponsored functions, or at social events following the close of City business."

V. Miscellaneous Policies

A. Alcohol/Drug Use, Abuse and Testing

[Version One: Zero Tolerance]

~~City of Condon works to maintain a safe and efficient work environment. Employees who misuse controlled substances, prescription or illegal drugs, or alcoholic beverages pose a risk both to themselves and to everyone who comes into contact with or depends upon them and risks damage to City of Condon's reputation.~~

~~City of Condon expects employees to report to work in a condition that is conducive to performing their duties in a safe, effective and efficient manner. An employee's off-the-job as well as on-the-job involvement with drugs and alcohol can have a significant impact on the workplace and can present a substantial risk to the employee who is using alcohol and drugs, to coworkers and others.~~

~~This policy applies to all employees (except where noted in this policy or where it is inconsistent with applicable law and/or collective bargaining agreement principles). This policy revises and supersedes all previous drug and alcohol testing policies and practices.~~

Prohibited Conduct

~~Possession, transfer, use or being under the influence of any alcohol while on City of Condon property, on City of Condon time, while driving City of Condon vehicles (or personal vehicles while on City of Condon business), or in other circumstances which adversely affect City of Condon operations or safety of City of Condon employees or others.~~

~~Law enforcement employees may possess or transfer alcohol during the performance of their law enforcement duties, e.g., collecting evidence.~~

~~The conduct prohibited by this rule includes consumption of any intoxicating liquor within four hours of reporting to work or during rest breaks or meal periods. If use of alcoholic liquor~~

or an alcohol “hangover” adversely affects an employee's physical or mental faculties while at work to any perceptible degree, or the employee's blood alcohol content exceeds .02 percent, the employee will be deemed “under the influence” for purposes of this rule.

Possession, distribution, dispensing, sale, attempted sale, use, manufacture or being under the influence of any narcotic, hallucinogen, stimulant, sedative, drug or other controlled substance while on City of Condon property, on City of Condon time, while driving City of Condon vehicles (or personal vehicles while on City of Condon business), or in other circumstances which adversely affect City of Condon operations or safety of City of Condon employees. Employees may not have any detectable amount of narcotic, hallucinogen, stimulant, sedative, drug or other controlled substance in system while on City of Condon property or on City of Condon time.

Comment [A59]: This sentence is what makes the policy a zero-tolerance.

Law enforcement employees may possess narcotics, drugs or other controlled substances while engaging in law enforcement duties, e.g., collecting or transporting evidence.

The conduct prohibited by this rule includes consumption of any such substance prior to reporting to work or during rest breaks or meal periods. If use of such substances or withdrawal symptoms adversely affects an employee's physical or mental faculties while at work to any perceptible degree, or the employee tests “positive” for any such substances by screening and confirmation tests, the employee will be deemed “under the influence” for purposes of this rule.

As used in this policy, “controlled substance” includes, but is not limited to, any controlled substance listed in Schedules I through V of the Federal Controlled Substance Act, including marijuana that is otherwise lawful to use under Oregon, Washington or any other state’s law.

Bringing to City of Condon property, or possessing, items or objects on City of Condon property that contain any “controlled substance,” including, for example, “pot brownies” and candy containing marijuana. This prohibition does not apply to law enforcement employees who bring or possess such items in connection with law enforcement work. No employee, regardless of position held, may knowingly serve items containing marijuana or any other “controlled substance” to co-workers, members of the public, or elected officials while on work time or on/in City of Condon property.

Bringing marijuana-related equipment or any devices marketed for use or designed specifically for use in ingesting, inhaling or otherwise introducing marijuana (among other drugs), such as pipes, bongs, “vape” pens, smoking masks, roach clips, and or other drug paraphernalia. This prohibition does not apply to employees who possess such items in connection with law enforcement work.

Bringing equipment, products or materials that are marketed for use or designed for use in planting, propagating, cultivating, growing, or manufacturing marijuana, including live or dried marijuana plants to City of Condon property. This prohibition does not apply to employees who possess such items in connection with law enforcement work.

Prescription Drugs and Medical Marijuana

With the exception of medical marijuana, nothing in this rule is intended to prohibit the use of a drug taken under supervision by a licensed health care professional, where its use does not present a safety hazard or otherwise adversely impact an employee's performance or City of Condon operations.

Employees must inform their supervisor about their use of any prescription or over-the-counter drugs that could affect their ability to safely perform the duties of their position. If an employee's use of such prescription drugs could adversely affect City of Condon operations or safety of City of Condon employees or other persons, City of Condon may reassign the employee using the prescription drugs to other work or take other appropriate action to accommodate the physical or mental effects of the medication. Failure to

report use of prescription drugs covered by this rule will subject an employee to disciplinary action, up to and including termination. (Although an employee is not required to provide City of Condon with the name(s) of the prescription medication(s) taken, medical verification of the prescription may be required.)

The use of marijuana, which is a Schedule I controlled substance under federal law, is expressly prohibited under this policy, even if its medical use is authorized under state law. Employees who use medical marijuana in connection with a disability should discuss with their Supervisor other means of accommodating the disability in the workplace, as City of Condon will not agree to allow an employee to use medical marijuana as an accommodation. (See "Disability Accommodation Policy," ~~above~~.)

Reasonable Cause Testing

If there is reasonable cause to suspect that an employee is under the influence of controlled substances or alcohol during work hours or has used drugs or alcohol in violation of this policy, City of Condon may require the employee to undergo testing for controlled substances or alcohol.

As used in this policy, unless the context indicates otherwise:

The terms "test" and "testing" shall be construed to mean job impairment field tests, laboratory tests, breathalyzer tests, and other tests of saliva, blood and urine. No testing shall be performed under this rule without the approval of the City Administrator or the City Administrator's designee.

"Reasonable cause" as used in this policy means an articulable belief based on specific facts and reasonable inferences drawn from those facts that an employee is more likely than not under the influence of controlled substances or alcohol or has used drugs or alcohol in violation of this policy. Circumstances which can constitute a basis for determining "reasonable cause" may include, but are not limited to:

- a pattern of abnormal or erratic behavior;
- information provided by a reliable and credible source;
- direct observation of drug or alcohol use;
- presence of the physical symptoms of drug or alcohol use (*i.e.*, glassy or bloodshot eyes, alcohol odor on breath, slurred speech, poor coordination and/or reflexes);
- unexplained significant deterioration in individual job performance;
- unexplained or suspicious absenteeism or tardiness;
- employee admissions regarding drug or alcohol use; and
- unexplained absences from normal work areas where there is reason to suspect drug or alcohol related activity.

Supervisors should detail in writing the specific facts, symptoms or observations that form the basis for their determination that reasonable cause exists to warrant alcohol or controlled substance testing of an employee or a search. This documentation shall be forwarded to City Administrator. Whenever possible, supervisors should locate a second employee or witness to corroborate their "reasonable cause" findings.

An employee whose initial laboratory screening test for controlled substances yields a positive result shall be given a second ~~test~~. The second test shall use a portion of the same test sample withdrawn from the employee for use in the initial screening test. If the second test confirms the initial positive test result, the employee shall be notified of the results in writing by City Administrator. The letter of notification shall state the particular substance identified by the laboratory tests. The employee may request a third test of the sample within 24 hours of receiving the letter of notification, but such testing will be paid for by the employee.

Post-Accident Testing

Employees are subject to testing when they: (a) cause or contribute to accidents that seriously damage a City of Condon vehicle, machinery, equipment or property; (b) result in an injury to themselves or another

Comment [A60]: Use the title of your organizations disability accommodation policy here, whatever it may be.

Comment [A61]: The types of tests described here should be those that are used by your organization's testing company.

employee requiring offsite medical attention; or (c) when City of Condon has reasonable cause to believe that the accident or injury may have been caused by drug or alcohol use.

Search of Property

When reasonable cause exists to believe an employee possesses alcohol or a controlled substance on City of Condon property, or has otherwise violated provisions of this rule regarding possession, sale or use of controlled substances or alcohol, City of Condon may search the employee's possessions located on City of Condon property, including but not limited to, City provided clothes, locker, lunchbox, toolbox, and desk. Employees should have no expectation of privacy in any items they bring on to City of Condon property, or in property, equipment or supplies provided by City of Condon to [employee].

Employee Refusal to Test/Search

An employee who refuses to consent to a test or a search when there is reasonable cause to suspect that the employee has violated this policy is subject to disciplinary action up to and including termination. The reasons for the refusal shall be considered in determining the appropriate disciplinary action.

An employee who refuses to cooperate with any tests required by this policy is also subject to discipline, up to and including termination. This includes, but is not limited to, tampering with, or attempting to tamper with, a specimen sample, using chemicals or other ingredients to mask or otherwise cover up the presence of metabolites, drugs or alcohol in a specimen, or providing a blood or urine specimen that was produced by anyone or anything other than the employee being tested.

Crimes Involving Drugs and/or Alcohol

Employees shall report:

- Any criminal arrest or conviction for drug or alcohol-related activity within five days of the arrest or conviction;
- Entry into a drug court or diversion program; or
- Loss or limitation of driving privileges when the employee's job is identified as requiring a valid driver's license (regular or CDL).

Failure to report as required will result in disciplinary action up to and including termination.

Drug and Alcohol Treatment

City of Condon recognizes that alcohol and drug use may be a sign of chemical dependency and that employees with alcohol and drug problems can be successfully treated. City of Condon is willing to help such employees obtain appropriate treatment.

An employee who believes that he/she has a problem involving the use of alcohol or drugs should ask a supervisor or City Administrator for assistance.

City of Condon will work with an employee to identify all benefits and benefit programs that may be available to help deal with the problem. Attendance at any rehabilitation or treatment program will be a shared financial responsibility of the employee and City of Condon to the extent its existing benefits package covers some or all of the program costs.

Although City of Condon recognizes that alcohol and drug abuse can be successfully treated and is willing to work with employees who may suffer from such problems, it is the employee's responsibility to seek assistance *before* drug or alcohol problems lead to disciplinary action. Once a violation of City of Condon policy is discovered, the employee's willingness to seek City of Condon or outside assistance will not "excuse" the violation and generally will have no bearing on the determination of appropriate disciplinary action.

Comment [A62]: CIS strongly recommends preparing a "consent to search" form for the employee to sign before a search is conducted. Please contact CIS for a sample "consent to search" form.

Discipline and Consequences of Prohibited Conduct

An employee who tests positive for drugs or alcohol in accordance with this policy will be subject to either termination or a last-chance agreement.

A last-chance agreement is an agreement whereby an employee who would otherwise be terminated is provided an opportunity to address his/her substance abuse issue and/or performance or safety issues. The last-chance agreement will inform the employee of the problems noted with his/her performance and to specify the performance required for the employee to achieve in order to continue to be employed by City of Condon. Violation of the provisions of a last-chance agreement shall result in immediate termination of the employee, notwithstanding the provisions of any other personnel rule.

Confidentiality

All information from an employee's drug and alcohol evaluation is confidential and only those with a need to know are to be informed of test results. Disclosure of such information to any other person, agency, or City of Condon is prohibited unless written authorization is obtained from the employee.

[Version Two: "No Impairment" Policy]

City of Condon works to maintain a safe and efficient work environment. Employees who misuse controlled substances, prescription or illegal drugs, or alcoholic beverages pose a risk both to themselves and to everyone who comes into contact with or depends upon them and risks damage to City of Condon's reputation.

City of Condon expects employees to report to work in a condition that is conducive to performing their duties in a safe, effective and efficient manner. An employee's off-the-job as well as on-the-job involvement with drugs and alcohol can have a significant impact on the workplace and can present a substantial risk to the employee who is using alcohol and drugs, to coworkers and others.

This policy applies to all employees (~~except where noted in this policy or where it is inconsistent with applicable law and/or collective bargaining agreement principles~~). This policy revises and supersedes all previous drug and alcohol testing policies and practices.

Prohibited Conduct

- ~~Possession, transfer, u~~Use or being under the influence of any alcohol while on City of Condon property, on City of Condon time, while driving City of Condon vehicles (or personal vehicles while on City of Condon business), or in other circumstances which adversely affect City of Condon operations or safety of City of Condon employees or others. Nothing in this policy prohibits employees from consuming alcoholic beverages at city-sponsored functions, or social events following the close of city business.
- Law enforcement employees may possess or transfer alcohol during the performance of their law enforcement duties, e.g., collecting evidence.
 - The conduct prohibited by this rule includes consumption of any intoxicating liquor within four hours of reporting to work or during rest breaks or meal periods. If use of alcoholic liquor or an alcohol "hangover" adversely affects an employee's physical or mental faculties while at work to any perceptible degree, or the employee's blood alcohol content exceeds .02 percent, the employee will be deemed "under the influence" for purposes of this rule.
- Possession, distribution, dispensing, sale, attempted sale, use, manufacture or being under the influence of any narcotic, hallucinogen, stimulant, sedative, drug or other controlled substance while on City of Condon property, on City of Condon time, while driving City of Condon vehicles

Comment [A63]: As noted above, an employer has the right to decide whether the employee should be fired or given a last-chance agreement.

(or personal vehicles while on City of Condon business), or in other circumstances which adversely affect City of Condon operations or safety of City of Condon employees.

- Law enforcement employees may possess narcotics, drugs or other controlled substances while engaging in law enforcement duties, e.g., collecting or transporting evidence.
 - The conduct prohibited by this rule includes consumption of any such substance prior to reporting to work or during rest breaks or meal periods. If use of such substances or withdrawal symptoms adversely affects an employee's physical or mental faculties while at work to any perceptible degree, or the employee tests "positive" for any such substances by screening and confirmation tests, the employee will be deemed "under the influence" for purposes of this rule.
 - As used in this policy, "controlled substance" includes, but is not limited to, any controlled substance listed in Schedules I through V of the Federal Controlled Substance Act, including marijuana that is otherwise lawful to use under Oregon, Washington or any other state's law.
- Bringing to City of Condon property, or possessing, items or objects on City of Condon property that contain any "controlled substance," including, for example, "pot brownies" and candy containing marijuana. This prohibition does not apply to law enforcement employees who bring or possess such items in connection with law-enforcement work. No employee, regardless of position held, may knowingly serve items containing marijuana or any other "controlled substance" to co-workers, members of the public, or elected officials while on work time or on/in City of Condon property.
 - Bringing marijuana-related equipment or any devices marketed for use or designed specifically for use in ingesting, inhaling or otherwise introducing marijuana (among other drugs), such as pipes, bongs, "vape" pens, smoking masks, roach clips, and or other drug paraphernalia. This prohibition does not apply to employees who possess such items in connection with law enforcement work.
 - Bringing equipment, products or materials that are marketed for use or designed for use in planting, propagating, cultivating, growing, or manufacturing marijuana, including live or dried marijuana plants to City of Condon property. This prohibition does not apply to employees who possess such items in connection with law enforcement work.

Prescription Drugs and Medical Marijuana

With the exception of medical marijuana, nothing in this rule is intended to prohibit the use of a drug taken under supervision by a licensed health care professional, where its use does not present a safety hazard or otherwise adversely impact an employee's performance or City of Condon operations.

Employees must inform their supervisor about their use of any prescription or over-the-counter drugs that could affect their ability to safely perform the duties of their position. If an employee's use of such prescription drugs could adversely affect City of Condon operations or safety of City of Condon employees or other persons, City of Condon may reassign the employee using the prescription drugs to other work or take other appropriate action to accommodate the physical or mental effects of the medication. Failure to report use of prescription drugs covered by this rule will subject an employee to disciplinary action, up to and including termination. (Although an employee is not required to provide City of Condon with the name(s) of the prescription medication(s) taken, medical verification of the prescription may be required.)

The use of marijuana, which is a Schedule 1 controlled substance under federal law, is expressly prohibited under this policy, even if its medical use is authorized under state law. Employees who use medical marijuana in connection with a disability should discuss with their Supervisor other means of accommodating the disability in the workplace, as City of Condon will not agree to allow an employee to use medical marijuana as an accommodation. (See "Disability Accommodation Policy," ^{above}.)

Comment [A64]: Use the title of your organizations disability accommodation policy here, whatever it may be.

Reasonable Cause Testing

If there is reasonable cause to suspect that an employee is under the influence of controlled substances or alcohol during work hours or has used drugs or alcohol in violation of this policy, City of Condon may require the employee to undergo testing for controlled substances or alcohol.

As used in this policy, unless the context indicates otherwise:

- The terms "test" and "testing" shall be construed to mean job impairment field tests, laboratory tests, breathalyzer tests, and other tests of saliva, blood and urine. No testing shall be performed under this rule without the approval of the City Administrator or the City Administrator's designee.
- "Reasonable cause" as used in this policy means an articulable belief based on specific facts and reasonable inferences drawn from those facts that an employee is more likely than not under the influence of controlled substances or alcohol or has used drugs or alcohol in violation of this policy. Circumstances which can constitute a basis for determining "reasonable cause" may include, but are not limited to:
 - a pattern of abnormal or erratic behavior;
 - information provided by a reliable and credible source;
 - direct observation of drug or alcohol use;
 - presence of the physical symptoms of drug or alcohol use (*i.e.*, glassy or bloodshot eyes, alcohol odor on breath, slurred speech, poor coordination and/or reflexes);
 - unexplained significant deterioration in individual job performance;
 - unexplained or suspicious absenteeism or tardiness;
 - employee admissions regarding drug or alcohol use; and
 - unexplained absences from normal work areas where there is reason to suspect drug or alcohol related activity.

Supervisors should detail in writing the specific facts, symptoms or observations that form the basis for their determination that reasonable cause exists to warrant alcohol or controlled substance testing of an employee or a search. This documentation shall be forwarded to City Administrator. Whenever possible, supervisors should locate a second employee or witness to corroborate their "reasonable cause" findings.

An employee whose initial laboratory screening test for controlled substances yields a positive result shall be given a second test. The second test shall use a portion of the same test sample withdrawn from the employee for use in the initial screening test. If the second test confirms the initial positive test result, the employee shall be notified of the results in writing by City Administrator. The letter of notification shall state the particular substance identified by the laboratory tests. The employee may request a third test of the sample within 24 hours of receiving the letter of notification, but such testing will be paid for by the employee.

Comment [A65]: The types of tests described here should be those that are used by your organization's testing company.

Post-Accident Testing

Employees are subject to testing when they: (a) cause or contribute to accidents that seriously damage a City of Condon vehicle, machinery, equipment or property; (b) result in an injury to themselves or another employee requiring offsite medical attention; or (c) when City of Condon has reasonable cause to believe that the accident or injury may have been caused by drug or alcohol use.

Search of Property

When reasonable cause exists to believe an employee possesses alcohol or a controlled substance on City of Condon property, or has otherwise violated provisions of this rule regarding possession, sale or use of controlled substances or alcohol, City of Condon may search the employee's possessions located on City of Condon property, including but not limited to, clothes, locker, lunchbox, toolbox, and desk. Employees should have no expectation of privacy in any items they bring on to City of Condon property, or in property, equipment or supplies provided by City of Condon to employee.

Comment [A66]: CIS strongly recommends preparing a "consent to search" form for the employee to sign before a search is conducted. Please contact CIS for a sample "consent to search" form.

Employee Refusal to Test/Search

An employee who refuses to consent to a test or a search when there is reasonable cause to suspect that the employee has violated this policy is subject to disciplinary action up to and including termination. The reasons for the refusal shall be considered in determining the appropriate disciplinary action.

An employee who refuses to cooperate with any tests required by this policy is also subject to discipline, up to and including termination. This includes, but is not limited to, tampering with, or attempting to tamper with, a specimen sample, using chemicals or other ingredients to mask or otherwise cover up the presence of metabolites, drugs or alcohol in a specimen, or providing a blood or urine specimen that was produced by anyone or anything other than the employee being tested.

Crimes Involving Drugs and/or Alcohol

Employees shall report:

- Any criminal arrest or conviction for drug- or alcohol-related activity within five days of the arrest or conviction;
- Entry into a drug court or diversion program; or
- Loss or limitation of driving privileges when the employee's job is identified as requiring a valid driver's license (regular or CDL).

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City of Condon recognizes that alcohol and drug use may be a sign of chemical dependency and that employees with alcohol and drug problems can be successfully treated. City of Condon is willing to help such employees obtain appropriate treatment.

An employee who believes that he/she has a problem involving the use of alcohol or drugs should ask a supervisor or City Administrator for assistance.

City of Condon will work with an employee to identify all benefits and benefit programs that may be available to help deal with the problem. Attendance at any rehabilitation or treatment program will be a shared financial responsibility of the employee and City of Condon to the extent its existing benefits package covers some or all of the program costs.

Although City of Condon recognizes that alcohol and drug abuse can be successfully treated and is willing to work with employees who may suffer from such problems, it is the employee's responsibility to seek assistance *before* drug or alcohol problems lead to disciplinary action. Once a violation of City of Condon policy is discovered, the employee's willingness to seek City of Condon or outside assistance will not "excuse" the violation and generally will have no bearing on the determination of appropriate disciplinary action.

Discipline and Consequences of Prohibited Conduct

An employee who tests positive for drugs or alcohol in accordance with this policy will be subject to either termination or a last-chance **agreement**.

A last-chance agreement is an agreement whereby an employee who would otherwise be terminated is provided an opportunity to address his/her substance abuse issue and/or performance or safety issues. The last-chance agreement will inform the employee of the problems noted with his/her performance and to specify the performance required for the employee to achieve in order to continue to be employed by City of Condon. Violation of the provisions of a last-chance agreement shall result in immediate termination of the employee, notwithstanding the provisions of any other personnel rule.

Comment [A67]: As noted above, an employer has the right to decide whether the employee should be fired or given a last-chance agreement.

Confidentiality

All information from an employee's drug and alcohol evaluation is confidential and only those with a need to know are to be informed of test results. Disclosure of such information to any other person, agency, or City of Condon is prohibited unless written authorization is obtained from the employee.

B. Cellular Devices Policy

This policy applies to employee use of cell phones, smart phones (including iPhones, "smartphones" and similar devices), tablets and similar devices, all of which are referred to as "cellular devices" in the Cellular Devices Policy.

Cell Phones and Cellular Devices in General

Employees who use personal or City of Condon-provided cell phones/cellular devices may not violate City of Condon's policies against harassment and discrimination. Thus, employees who use a personal or City of Condon-provided cell phone/cellular device to send a text or instant message to another employee (or to a citizen or someone not employed by the City of Condon) that is harassing or otherwise in violation of City of Condon's no-harassment and no-discrimination policies will be subject to discipline up to and including termination.

Employee Use of City of Condon -Provided Cell Phones/Cellular Devices

Cell phones/cellular devices are made available to City of Condon employees on a limited basis to conduct City of Condon's business. Determinations as to which employees receive City of Condon-provided cell phones will be made on a case-by-case basis; employees are not guaranteed a cell phone or cellular device. In some cases, City of Condon may provide a monthly cellular telephone allowance to employees who regularly make calls on behalf of the City of Condon away from the office (see City Administrator for more information).

Employees who receive a cell phone or cellular device from City of Condon must agree to not use the cell phone/cellular device for personal use except in emergency situations and must abide by all aspects of the Cellular Device Policy. Further, employees who receive a cell phone or cellular device from City of Condon must acknowledge and understand that because the cell phone/cellular device is paid for and provided by City of Condon, or subsidized by City of Condon, any communications (including text messages) received by or sent from the cell phone/cellular device may be subject to inspection and review if City of Condon has reasonable grounds to believe that the employee's use of the cell phone violates any aspect of the Cellular Device Policy or any other City of Condon policy. An employee who refuses to provide City of Condon access to his/her personal cell phone/cellular device in connection with an investigation and after reasonable notice may be subject to discipline, up to and including termination.

Employees may not use City of Condon-provided cell phones or cellular devices to call 1-900, 1-976 or similar "pay per minute" services. Further, family and friends may not use an employee's City of Condon-provided cell phone/cellular device.

Employee Use of Cell Phones/Cellular Devices with Cameras

~~Cameras of any type, including cell phones or cellular devices with built-in cameras and video photography options, may not be used during working hours, or at any City of Condon-sponsored function unless authorized to do so by City Administrator.~~

Cell Phones/Cellular Devices and Public Records

City of Condon-related business conducted on City of Condon-provided or personal cell phones/cellular devices may be subject to disclosure and production under Oregon's Public Records laws or in connection with litigation filed against City of Condon.

Comment [A68]: This policy should not be in the handbook if the City is using the "zero tolerance" policy (or vice versa).

Comment [A69]: We only have one city owned phone and all use our own cell phones for city business. I think most of this doesn't apply other than employees need to realize that if they do conduct city business on personal phone it may be subject for review.

Comment [A70]: That makes sense. This policy is really for employers who provide cell phones to employees.

Comment [A71]: Why is this a concern? We use our cell phones for taking pictures for city business, but why would be concerned with other pictures? I would like to delete this paragraph.

Comment [A72]: We have situations with other members where employees are taking inappropriate pictures of other employees. It's also meant to address the concerns of some employees who don't want their picture taken – although it's lawful to take the picture of an employee who is working, some employees really dislike being photographed when they are on breaks, lunch, etc.

It's your call. Other policies in this handbook likely cover the scenarios I've described here.

Cell Phone/Cellular Device Use While Driving

The use of a cell phone or cellular device while driving may present a hazard to the driver, other employees and the general public. Subject to a few narrow exceptions for emergency or public safety purposes, Oregon law also prohibits the use of handheld cell phones while driving, even if the driving is for work-related reasons. This policy is meant to ensure the safe operation of City of Condon vehicles and the operation of private vehicles while an employee is on work time. It applies equally to the usage of employee-owned cell phones and phones provided or subsidized by City of Condon.

Employees are prohibited from using handheld cell phones for any purpose while driving on City of Condon-authorized or City of Condon-related business. This policy also prohibits employees from using a cell phone or other cellular device to send or receive text or “instant” messages while driving on City of Condon business (other than those employees engaged in law enforcement work). Should an employee need to make a business call while driving, the employee must locate a lawfully designated area to park and make the call, unless the employee uses a hands-free cell phone or cellular device for the call. In either situation, such calls should be kept short and should the circumstances warrant (for example, heavy traffic, bad weather), the employee should locate a lawfully designated area to park to continue or make the call, even if the employee is using a hands-free device. Violation of this policy will subject the employee to discipline, up to and including termination.

C. Use of City of Condon Email and Electronic Equipment, Facilities and Services

City of Condon uses multiple types of electronic equipment, facilities and services for producing documents, research and communication including, but not limited to, computers, software, email, copiers, telephones, voicemail, fax machines, online services, cell phones (including text messaging), the Internet and any new technologies used in the future. This policy governs the use of such City of Condon property.

Ownership

All information and communications in any format, stored by any means on or received via City of Condon’s electronic equipment, facilities or services is the sole property of City of Condon.

Use

All of City of Condon’s electronic equipment, facilities and services are provided and intended for City of Condon business purposes only and not for personal matters, communications or entertainment. Access to the Internet, websites and other electronic services paid for by City of Condon are to be used for City of Condon business only. This means, for example, that employees may not use the City of Condon-provided Internet, or City of Condon electronic equipment, facilities and services to:

- Display or store any sexually explicit images or documents, or any images or documents that would violate City of Condon’s no-harassment, no-discrimination or bullying policies;
- Play games (including social media games) or to use apps of any kind;
- Engage in any activity that violates the rights of any person or City of Condon, and that is protected by copyright, trade secrets, patent or other intellectual property (or similar laws or regulations);
- Engage in any activity that violates the rights to privacy of protected healthcare information or other City of Condon-specific confidential information;
- Engage in any activity that would introduce malicious software purposefully into a workstation or network (e.g., viruses, worms, Trojan horses).
- Download or view streaming video for personal use. This includes, without limitation, YouTube videos, movies, and TV shows. Streaming audio is allowed, provided it does not contain explicit material, adversely affect network speed, or interfere with others’ ability to work.

Further, employees may not use City of Condon-provided email addresses to create or manage personal accounts (e.g., shopping websites, personal bank accounts, and social media accounts). City of Condon

Comment [A73]: It is not advisable to have a “zero use” policy if your organization allows incidental use. This and the rest of the policy will need to be modified to reflect the realities of your workplace.

email addresses for professional-based social media accounts such as LinkedIn may be allowed with the approval of the employee's supervisor.

Inspection and Monitoring

Employee communications, both business and personal, made using City of Condon electronic equipment, facilities, and services are not private. Any data created, received or transmitted using City of Condon equipment, facilities or services are the property of City of Condon and usually can be recovered even though deleted by the user.

All information and communications in any format, stored by any means on City of Condon's electronic equipment, facilities or services, are subject to inspection at any time without notice. Personal passwords may be used for purposes of security, but the use of a personal password does not affect City of Condon's ownership of the electronic information, electronic equipment, facilities, or services, or City of Condon's right to inspect such information. City of Condon reserves the right to access and review electronic files, documents, archived material, messages, email, voicemail and other such material to monitor the use of all of City of Condon's electronic equipment, facilities and services, including all communications and internet usage and resources visited. City of Condon will override all personal passwords if it becomes necessary to do so for any reason.

Personal Hardware and Software

Employees may not install personal hardware or software on City of Condon's computer systems without approval from City Administrator. All software installed on City of Condon's computer systems must be licensed. Copying or transferring of City of Condon-owned software may be done only with the written authorization of the City Administrator .

Unauthorized Access

Employees are not permitted unauthorized access to the electronic communications of other employees or third parties unless directed to do so by City of Condon management. No employee can examine, change or use another person's files, output or username unless he/she has explicit authorization from City Administrator to do so.

Security

Many forms of electronic communication are not secure. Employees who use cell phones, cordless phones, fax communications or email sent over the Internet should be aware that such forms of communication are subject to interception and these methods of communicating should not be used for privileged, confidential, or sensitive information unless appropriate encryption measures are implemented.

Inappropriate Web Sites

City of Condon's electronic equipment, facilities or services must not be used to visit Internet sites that contain obscene, hateful or other objectionable materials, or that would otherwise violate City of Condon's policies on harassment and discrimination.

D. Social Media

For purposes of this policy, "social media" includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal or commercial website, social networking web site, web bulletin board or a chat room, whether or not associated or affiliated with City of Condon, as well as any other form of electronic communication.

Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct that adversely affects your job performance, the performance of co-workers, or otherwise adversely affects our citizens or

Comment [A74]: This policy addresses an employee's personal use of web sites/social media platforms. Please contact Pre-Loss if your organization is interested in seeing sample policies that address City- or County-sponsored website or social media postings.

Given the First Amendment rights public employees have, employers who choose to implement a social media policy must do so with an eye on those rights. Expression or speech that a public employer can control while the employee is on work time or using employer-provided equipment is different (and more limited) than expression or speech that occurs during an employee's non-work hours. This sample policy will not satisfy some employers; it attempts to balance employer interests with employee First Amendment rights.

people who work on behalf of City of Condon or City of Condon's legitimate business interests may result in disciplinary action up to and including termination.

Prohibited Postings

Employees will be subject to discipline, up to and including termination, if they create and post any text, images or other media that violate any City of Condon policies, including City of Condon's no-harassment and no-discrimination and workplace violence policies. Similarly, postings that include threats of violence, that are physically threatening or intimidating, bullying or harassing, will not be tolerated and may subject an employee to discipline, up to and including termination.

Do not create a link from your blog, website or other social networking site to an City of Condon-owned or maintained website without identifying yourself as an City of Condon employee.

Express only your personal opinions. Never represent yourself as a spokesperson for City of Condon, unless you are authorized by your manager/supervisor to do so. If City of Condon is a subject of the content you are creating, be clear and open about the fact that you are a City of Condon employee, and make it clear that your views do not represent those of City of Condon or its employees or elected officials.

Encouraged Conduct

Always be fair and courteous to co-workers, the citizens we serve, City of Condon's employees and elected officials, and suppliers or other third parties who do business with City of Condon.

Also, keep in mind that you are more likely to resolve work-related complaints by speaking directly with your co-workers, or by utilizing our Open-Door Policy, than by posting complaints to a social media outlet. If you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparage citizens, co-workers, City of Condon employees or elected officials, that might constitute harassment or bullying, and/or that violate City of Condon policies. Examples of such conduct might include offensive posts that a reasonable person would perceive as calculated to intentionally harm an individual's personal or professional reputation, posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or City of Condon policy.

Maintain the confidentiality of City of Condon's confidential information. Do not post internal reports, policies, procedures or other internal, City of Condon-related confidential communications or information. (See "Confidential City of Condon Information" policy, below.)

Nothing in this policy is meant to prevent an employee from exercising his/her right to make a complaint of discrimination or other workplace misconduct or to express an opinion on a matter of public concern that does not unduly disrupt City of Condon operations. Employees are free to express themselves as private citizens on social media sites, but an employee's exercise of expression is balanced against the City of Condon's interest in the effective and efficient fulfillment of its responsibilities to the public.

Request for Employee Social Media Passwords

City of Condon's supervisors and managers are prohibited by law from requiring or requesting an employee or an applicant for employment to disclose or to provide access through the employee's or applicant's user name and password, password or other means of authentication that provides access to a personal social media account. This includes, without limitation, a username and password that would otherwise allow a supervisor/manager to access a private email account not provided by City of Condon.

Nothing in this policy prohibits City of Condon from requiring an employee to produce content from his/her social media or internet account in connection with a City of Condon-sponsored investigation into potential misconduct, unlawful or unethical behavior, or policy or rule violations.

Comment [A75]: Use the actual titles of your organization's policies here. You can add other policies here, such as a Code of Conduct, or a professionalism policy. What is important to YOUR organization?

E. Confidential City of Condon Information

Employees must not access, use or disclose sensitive or confidential information or data except in accordance with City of Condon policies, practices and procedures, and as authorized by state or federal laws or regulations. Employees with access to confidential information, including but not limited to customer or employee financial, medical or personal information (including, without limitation, Social Security numbers), are responsible for the safekeeping and handling of that information to prevent unauthorized disclosure. Employees who access, use or disclose confidential information contrary to Oregon or federal laws or for personal use or financial gain may be subject to civil or criminal penalties under those laws, in addition to appropriate disciplinary action for violating this policy.

No records or information including (without limitation) protected medical data, documents, files, records, computer files or similar materials (except in the ordinary course of performing duties on behalf of City of Condon) may be removed from our premises without permission from City Administrator. Likewise, any materials developed by City of Condon's employees in the performance of their jobs is the property of City of Condon and may not be used for personal or financial gain. Additionally, the contents of records or information otherwise obtained in regard to the City of Condon's business may not be disclosed to anyone, except where required for a business purpose or when required by law.

F. Ethics

At City of Condon, we believe in treating people with respect and adhering to ethical and fair business practices. We expect employees to avoid situations that may compromise their reputation or integrity, or that might cause their personal interests to conflict with the interests of the City of Condon or the City of Condon's citizens.

We at the City of Condon are public employees, and as such, are also subject to the State of Oregon's ethics laws. In some cases, these laws provide additional limitations on employees, such as prohibitions on gifts and strict definitions of conflict of interest. If you are coming to the City of Condon from work in the private sector, you may find that some activities that are common business practices in the private sector are prohibited in the public sector. Information on these laws is available at the Oregon Government Ethics Commission website: <http://www.oregon.gov/OGEC>.

If you have questions about whether an activity meets the City of Condon's or Oregon's ethical standards, please talk with City ~~Administrator~~Administrator. Employees who violate the Ethics Policy, or who violate Oregon ethics laws, may be subject to disciplinary action up to and including termination.

G. Open-Door Policy

City of Condon's Open Door Policy is based on our belief that open, honest communication between managers and employees should be a common business practice. City of Condon's managers and supervisors are responsible for creating a work environment where employee input is welcomed, and where issues are identified early and shared without the fear of retaliation (when the employee provides the input in good faith). If you have a complaint, suggestion, or question about your job, working conditions, or the treatment you are receiving from anyone in City of Condon, please raise them first with your immediate supervisor. If you are not satisfied with the response from your immediate supervisor, or if your issue involves your immediate supervisor, request to have the facts/situation reviewed by City Administrator.

H. Outside Employment

Generally, employees may obtain employment with an employer other than City of Condon or engage in private income-producing activity of their own so long as that activity is not otherwise prohibited by these rules. Employees are responsible for assuring that their outside employment does not conflict with these rules.

An employee is prohibited from, directly or indirectly, soliciting or accepting the promise of future employment based on the understanding that the offer is influenced by the employee's official action.

Employees may not accept outside employment that involves:

- The use of City of Condon time (including the employee's work time), City of Condon facilities, equipment and supplies, or the prestige or influence of the employee's position with City of Condon. In other words, the employee may not engage in private business interests or other employment activities on the City of Condon's time or using the City of Condon's property;
- The performance of an act that may later be subject to control, inspection, review or audit by the department for whom the employee works (or by a State agency); or
- Receipt of money or anything of value for performance of duties that the employee is required to perform for the City of Condon.

The City of Condon requires employees to report outside employment to their City Administrator before the outside employment begins. Thereafter, an employee must provide an update to his/her City Administrator on an annual basis, or sooner if any changes in outside employment occurs. Employees who accept outside employment in violation of this policy may be subject to discipline, up to and including termination.

I. Criminal Arrests and Convictions

Employees must promptly and fully disclose to their supervisor on the next working day:

1. All drug- or alcohol-related arrests, citations, convictions, guilty pleas, no contest pleas or diversions that result from conduct which occurred while on duty, on City of Condon property, or in an City of Condon vehicle (see "Alcohol/Drug Use, Abuse and Testing" policy above);
2. All arrests, citations, convictions, guilty pleas or no contest pleas that result from crimes involving the theft or misappropriation of property, including money; or
3. If you are arrested, cited or convicted of a violation of any law that will prevent you from performing the essential functions of your position.

Reporting an arrest or conviction will not automatically result in termination of employment. Situations will be evaluated on a case-by-case basis.

Employees who are unavailable to report for work because they have been sent to jail or prison may not use sick leave or vacation time to cover the absence, and may be subject to disciplinary action, including termination.

J. Political Activity

Employees may engage in political activity except to the extent prohibited by Oregon law when on the job during working hours. This means that employees cannot:

- Be required to give money or services to aid any political committee or any political campaign;
- Solicit money or services (including signatures) to aid or oppose any political committee, nomination or election of a candidate, ballot measure or referendum, or political campaign while on the job during working hours (this is not intended to restrict the right of City of Condon employees to express their personal political views); or
- Be disciplined or rewarded in any manner for either giving or withholding money or services for any political committee or campaign.

K. Bad Weather/Emergency Closing

Except for regularly scheduled holidays identified by the City of Condon (see "Holidays" section, above), City of Condon is open for business on Mondays through Fridays during normal business hours. If there are circumstances beyond our control, such as inclement weather, a national crisis, or other emergencies that make one or more of our office locations inaccessible for all or part of a regularly scheduled workday, the City Administrator (or his/her designee) will decide whether to and to what extent

Comment [A76]: Several employees have other outside side jobs that do not affect the City's employment and done on their own time. Does this mean that any outside work needs to be reported to City Administrator? That doesn't see like any of the City's business??

Comment [A77]: It's the City's business when: (1) The employee's outside work conflicts with the City's business, or otherwise creates an ethical conflict; (2) The employee starts missing work at the City because they want to work more hours at the other place; or (3) The employee misuses sick leave to be able to work extra hours at the other job.

These are all issues covered elsewhere in the handbook. I just think it's a good idea for an employer to know whether the employee has outside employment and if so, whether it creates a conflict – the City should get that information.

the City of Condon will close. Closures will be communicated by text to staff from City Administrator or Public Works Superintendent. Notices to the public will be with notices on the door of City Hall.

In the event of extreme bad weather, we recognize that each employee's ability to safely reach work may be different. If you cannot safely report to work in such circumstances, you should contact your manager. If staff cannot reach the office and are able to serve City of Condon from home, you should do so subject to approval by your manager or supervisor. Safety and a trustworthy approach are your **guides**.

M. Driving While on Business

Employees using a private vehicle to conduct City of Condon's business must possess a valid driver's license and must carry auto liability insurance. Employees who use their own vehicles for authorized City of Condon business use should make any necessary arrangements with their insurance carriers.

The City of Condon may verify the validity of your driver's license and/or your driving record at the time of hire and at any point during your employment. Once you are employed with City of Condon, we will receive automated reports from the Department of Motor Vehicles (DMV). **The reports notify City of Condon when there are transactions on your driving record such as speeding tickets and citations.**

While on City of Condon business, drivers are expected to make every reasonable effort to operate their vehicle safely, with due regard for potential hazards, weather, and road conditions. Drivers are to obey all traffic laws, posted signs and signals, and requirements applicable to the vehicle being operated. Seatbelts are to be used in all vehicles while on business. Drivers are to ensure that the use of prescribed or over the counter drugs does not interfere with their ability to drive while on business; operating a vehicle under the influence of alcohol or controlled substances is prohibited. Employees are responsible for notifying their manager of any subsequent restrictions, limitations, or other change in their driving status within 72 hours of the change or new restrictions/limitations. See also, "Cell Phone Use While Driving" policy, above.

Employees who receive a ticket or citation while driving a Company-owned vehicle or while on Company business will be responsible for paying the fine (if any) associated with the ticket or citation and may face discipline up to and including termination.

N. Workplace Violence

City of Condon recognizes the importance of a safe workplace for employees, customers, vendors, contractors, and the general public. A work environment that is safe and comfortable enhances employee satisfaction as well as productivity. Therefore, threats and acts of violence made by an employee against another employee, volunteer, elected official, or member of the public with respect to that person's life, health, well-being, family, or property will be dealt with in a zero-tolerance manner by City of Condon.

All employees have an obligation to report any incidents that pose a real or potential risk of harm to employees or others associated with City of Condon, or that threaten the safety, security or financial interests of City of Condon. Employees are also strongly encouraged to report threats or acts of violence by non-employees, such as vendors or citizens, against any employee, volunteer or elected official. Employees should make such reports directly to City Administrator.

City of Condon also may conduct an investigation of a current employee where the employee's behavior raises concern about work performance, reliability, honesty, or potentially threatens the safety of co-workers or others. See policy on "Workplace Inspections."

O. Workplace Inspections — No Right to Privacy or Confidentiality

This policy applies to inspections and investigations conducted by City of Condon pursuant to policy or law unless otherwise modified by a different policy in this Handbook.

An employee investigation may include, but is not limited to, investigation of criminal records; it may also include a search of desks, work areas, file cabinets, voicemail systems and computer systems. *Employees*

Comment [A78]: Check applicable collective bargaining agreements to find out whether they state anything about how employees will be paid on bad weather days. If there is nothing on point, the employer gets to choose how employees should be compensated, if at all. For example, some employers require employees to use accrued vacation time on bad weather days and make it an unpaid day for those who have no accrued leave. Whatever approach you use, it should be described here.

Comment [A79]: How do you sign up for this service? Of course in a small town the rumor mill may be just as accurate and a lot faster.

Comment [A80]: Janie McCollister of our staff would have that information for you. You don't have to use this service if you have other "sources" of information (just make sure you verify the information received!).

Comment [A81]: Do not use the last two sentences in this paragraph if your organization does not currently use, or have plans to use, the DMV reports described here.

are strongly discouraged from storing personal items in the desks, lockers, work areas, file cabinets and other office equipment or furniture, as well as voicemail and computer systems assigned to them by the City of Condon; these areas are not private.

All information related to reports generated from inspections and investigations, including the name of the reporting employee(s), will be kept as confidential as possible under the circumstances.

P. Smoke-Free Workplace

City of Condon provides a tobacco-free environment for all employees and visitors. For purposes of this policy, “tobacco” includes the smoking of any tobacco-based product, smoking in any form (including, without limitation, cigars and e-cigarettes), and the use of oral tobacco products or “chew/spit” tobacco. Marijuana is also prohibited under this policy. This policy applies to employees, volunteers, and any visitors to City of Condon property, vehicles or facilities/buildings.

City of Condon buildings and vehicles are tobacco- and marijuana-free areas. Tobacco/marijuana use is prohibited during working hours. Further, City of Condon prohibits tobacco/marijuana use in or around City of Condon vehicles and equipment or machinery.

If you wish to smoke tobacco, you must do so outside of City of Condon’s facilities/buildings, only in designated smoking areas, and out of visitor view. Smoking is not allowed near building entrances; Oregon law prohibits smoking within 10 feet of building entrances and other openings, including second-story windows. City of Condon has established employee smoking areas that your supervisor can show you.

VI. Termination of Employment

A. Workplace Rules and Prohibited Conduct

Any violation of the rules or prohibited conduct in this policy may result in discipline, up to and including termination. This list of prohibited conduct is illustrative only; other types of conduct injurious to security, personal safety, employee welfare and City of Condon’s operations, some of which are described elsewhere in this Handbook, may also be grounds for discipline, up to and including termination.

- Falsification of employment or other City of Condon records.
- Recording of work time of another employee or allowing any other employee to record your work time or allowing falsification of any time sheets (your own or another employee’s).
- Theft or the deliberate or careless damage or destruction of any City of Condon property, or the property of any other employee, citizen, vendor or third party.
- Unauthorized use of City of Condon equipment, materials or facilities.
- Provoking a fight or fighting during work hours or on City of Condon property.
- Carrying firearms or any other dangerous weapon on City of Condon premises at any time.
- Engaging in criminal conduct while at work.
- Causing, creating or participating in a significant or substantial disruption of work during working hours on City of Condon property.
- Insubordination, including but not limited to failure or refusal to obey the orders or instructions of a supervisor or member of management, or the use of abusive or threatening language toward another City of Condon employee, customer or vendor.
- Failure to notify a supervisor when unable to report to work, or when leaving work during normal working hours without permission from a supervisor to do so.
- Failure to observe work schedules, including rest breaks and meal periods. You are expected to be at work on time, remain until your workday ends, and perform the work assigned to or requested of you.
- Sleeping or malingering on the job.

Comment [A82]: Your organization may wish to consider having a stand-alone policy that prohibits employees from bringing firearms or weapons to work.

- Excessive personal telephone calls during working hours.
- Unprofessional appearance during normal business hours.
- Failing to attend scheduled work sessions and related activities at conferences, workshops, or educational events that are paid for by the City of Condon.
- Misrepresentation of City of Condon policies, practices, procedures, or your status or authority to enter into agreements on behalf of the City of Condon. Employees may not use the City of Condon's name, logo, likeness, facilities, assets or other resources of the City of Condon for personal gain or private interests.
- Violations of the Ethics Policy or Oregon's Ethics laws.
- Violation of any safety, health, security or City of Condon policy, rule or procedure. Employees are expected to act in accordance with all appropriate codes, laws, regulations, and policies, regardless of whether they are set by City of Condon or outside regulatory or legislative bodies.
- **Failing to timely pay water/sewer/tax accounts with City of Condon on time, and/or whose City of Condon provided services are disconnected. This includes, without limitation, situations where the employee writes a check to City of Condon that is refused for payment due to non-sufficient funds.**
- Harassment or discrimination that violates City of Condon policy.

This statement of prohibited conduct does not alter City of Condon's policy of at-will employment. Except for employees subject to a collective bargaining agreement or contract of employment, City of Condon remains free to terminate the employment relationship at any time, with or without cause or notice.

B. Corrective Action/Discipline Policy

Employees are expected to perform to the best of their abilities at all times. There will be occasions, however, where employees perform at an unsatisfactory level, violate a policy or law, or commit an act that is inappropriate. When performance or conduct does not meet City of Condon standards, City of Condon will determine whether it will terminate the employee's employment or provide the employee a reasonable opportunity to correct the deficiency through progressive discipline (such as, in no particular order, verbal warnings, written warnings, suspensions without pay, and demotions). The corrective action process will not always commence with a verbal counseling or include a sequence or steps. Some acts, particularly those that are intentional or serious, warrant more severe action (including termination) on the first or subsequent offense.

In lieu of terminating the employment of an employee for serious violations of City of Condon policies, procedures and rules and for other inappropriate behavior or conduct, City of Condon may choose to provide the employee a final opportunity to continue employment in the form of a last-chance agreement. City of Condon may also choose to send the employee to a training or an education opportunity.

In all cases, City of Condon will determine the nature and extent of any discipline based upon the circumstances of each individual case and, where applicable, collective bargaining agreement provisions. City of Condon may proceed directly to a written warning, demotion, last chance agreement, or termination for misconduct or performance deficiency, without any prior disciplinary steps, when City of Condon deems such action appropriate. City of Condon retains the right to terminate any employee's employment at any time and for any reason, with or without advance notice or other prior disciplinary action (other than those employees who are subject to a contract of employment).

B. Retirement or Resignation from Employment

If you choose to resign or retire, it is anticipated that you will give City of Condon as much notice as possible — preferably a minimum of two weeks. When giving your two-weeks' notice, vacation, personal, or sick days should not be used in lieu of notice. If you do not give two-weeks' notice of your intent to leave City of Condon, you will not be eligible for re-employment at a later date.

Employees who miss three or more consecutive workdays without contacting their immediate supervisor are typically considered to have resigned their employment.

Comment [A83]: Can this be taken out? Don't think it is necessary. We would just cut off their water/sewer.

Comment [A84]: Yes. Some city employers feel this is a sign of bad character. Totally optional.

If the employee's decision to resign is based on a situation that could be corrected, the employee is encouraged to discuss it with City Administrator before making a final decision.

Employees must return all City of Condon property, including phones, computers, identification cards, credit cards, keys, and manuals, to City Administrator on or before their last day of work.

C. References

All requests for references or recommendations must be directed to City Administrator. No manager, supervisor or employee is authorized to release references for current or former employees. Managers and supervisors are expressly prohibited from providing LinkedIn "recommendations" or using a website on the internet to discuss a current or former employee's performance or termination of employment.

By policy, City of Condon discloses only the dates of employment and position(s) held of former employees. Former employees who authorize additional disclosures must make a request to do so in writing.

Employee **Acknowledgement**

Acknowledgment of Receipt of 2020 Employee Handbook

I acknowledge that I have received and will read a copy of City of Condon's 2020 Employee Handbook. I also understand that a copy of the Employee Handbook is available to me at any time to review in City Hall.

I understand that City of Condon has adopted the Employee Handbook only as a general guide about policies, work rules and the work environment, and that they are subject to change at any time in City of Condon's sole discretion. I also understand that the Employee Handbook] control over any other contradictory statements, other than those found in applicable collective bargaining agreements. I acknowledge that the Employee Handbook not an employment contract and are not intended to give me any express or implied right to continued employment or to any other term or condition of employment.

I understand that either City of Condon or I may terminate my employment relationship at any time, for any lawful reason, with or without cause, and with or without notice, unless my employment is covered under a collective bargaining agreement. Other than promises that may be found in that collective bargaining agreement, I acknowledge that no promises have been made to me that are inconsistent with this "at will" statement.

I have reviewed or will review City of Condon's policies regarding equal employment opportunity and that the City of Condon aims to provide a workplace free of harassment and discrimination. I will bring any questions or concerns I have regarding equal employment opportunities, discrimination, retaliation or harassment to Human Resources, the City Administrator, or any trusted manager or supervisor.

During my employment with City of Condon, I understand that it is my responsibility to remain informed about the policies as revisions, updates and new polices as issued, and to ask questions about any interpretation of any of the policies.

I have read this acknowledgement carefully before signing.

Employee Signature

Date

The original of this document will be kept in the Employee's personnel file. A copy will be provided to the Employee upon request.

Comment [A85]: CIS provides two versions of the Employee Acknowledgement form: One version that would be suitable for both at-will and union employees, and another that is suitable for union employees only. The latter version is provided in response to criticism from unions who believe that the former version doesn't adequately address their rights.

The primary goal of this form is to get something in writing, signed by the employee, indicating that he/she received a copy of the handbook. Other details included in the acknowledgement form may be deleted in favor of achieving this goal.



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**CITY OF CONDON
WORK SESSION AGENDA
PARK & REC COMMITTEE 11-12-2020
Thursday, November 12, 2020, 4:00 PM
CONDON CITY HALL**

1. Call the Meeting to Order

Mayor Jim Hassing called the Park & Recreation Committee to order at 4 p.m.

Present: Mayor Jim Hassing, Councilor Tom Fatland, City Administrator Kathryn Greiner, PW Superintendent Gibb Wilkins; Guests: K'Lynn Lane, Executive Director of the Condon Chamber of Commerce and Steve Shaffer.

Absent: Councilor Dawn Parm

2. Discuss Swimming Pool Operations

2.1. Steps to Determine Viability of Swimming Pool Operations

Councilor Fatland stated that after recent discussions with the Condon School District and Gilliam County it needs to be determined if the community wants to keep the pool in operation. CA Greiner recommended that a committee be formed to determine the viability of the school owned pool that would include surveying the community. Lane asked if the City had looked at a Park & Recreation District to fund the pool seasonally or year round, and making it a facility that would include the tennis and basketball courts near the current location. She stressed that the current condition of the tennis courts is in disrepair and is not appealing to visitors when they come to Condon.

Councilor Fatland stated that they have looked into a P&R district in the past and due to the compression of taxes in Condon, other entities would have tax revenue reduced, plus having a small base to pay for the cost of operating the facilities. Shaffer added that he had participated in several attempts for a county-wide P&R district with no success. In response to the operations of a year round facility, CA Greiner stated that City of John Day had recently undertaken a study of a new pool and operations full and seasonal, with the results of a full time pool costing \$500,000 a year and \$90,000 for seasonal. She added that it is not in anyone's budget to do a full time pool facility. Councilor Fatland noted another obstacle in year round is the ability to hire lifeguards. It was discussed that if a new pool would be built it would not be in the same location due to the physical barriers to making it handicapped accessible or expansion. CA Greiner noted that pool costs in John Day's study ranged from \$2.5-7 million and added that she has looked into several grants streams that may be available to assist with the pool build.

Lane asked about redoing the tennis courts as they are currently unusable for that sport, with Councilor Fatland stating that it is not the city's property, nor do they want to take on that property that has issues with drainage and lack of space to expand. The pool and tennis court property is owned by Condon School District and the City is not interested in taking on additional property with the recent acquisition of the Condon Grade School property.

It was discussed about forming a committee of regional interested partners which would form a survey asking the interest of a swimming pool in Condon and how it would be funded. Whether it be a partnership with different districts, counties, cities in Gilliam County or ask Sherman and Wheeler Counties to participate. These will be questions for a committee to determine. Lane and Shaffer volunteered to be on the committee along with Councilor Fatland and Mayor Hassing. They will start to try and gather other members from Arlington, Condon and possibly Wheeler County to start the process.

Lane asked if the swimming pool was going to be operating in 2021. Councilor Fatland said that no lease has been signed by Condon School District with the City, but they are looking at options, plus until they determine the interest in maintaining a



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pool or closing it permanently. Councilor Fatland added that there are a few fixes that need to be made to the current pool, but it was past time spending a lot of money when it is past its useful age.

2.2. Other

3. Other

3.1. Park & Golf Issues

Lane asked for more fill under the playground structure and offered a work crew to distribute it. PW Wilkins will check into getting more fill in the spring.

Councilor Fatland asked about the status of getting the water to the golf course and if the grass was going to come back after this last year of no water.. PW Wilkins stated that he is working with Engineer Dave Wildman to get it completed and have city water available by next season. He added that he is planting more trees for wind breaks and looking to plant grass on fairways in the spring. He asked that the City determine how much city water they wanted to use on the golf course and asked for other conservation measures to allow for a greener golf course.

It was discussed what the status was for the golf course clubhouse. CA Greiner stated that she has \$100,000 for improvements at the golf course annually and was waiting for a decision on the clubhouse. She suggested tearing it down and putting in a temporary shelter with concrete floor and continue to look at options with a small kitchen and more bathrooms. CA Greiner thought that tearing it down would not be a problem, but due to lack of construction people, it may take some time to get something built back up. Although, if they were looking at concrete, with the sidewalk project on Main Street and at the new school in 2021-22, it may be a good time for concrete to be poured in the City. It was the recommendation to have the Council decide if the clubhouse can be torn down and an alternative until a building can be placed at the site.

3.2. Skate/Bike Park Proposal

Lane brought a skate/bike park proposal and stated that she had a committee that was ready to look for funds to build it. She has an idea of putting in the skate/bike park along with tennis and basketball courts in the same location and suggested the school district property on South Main Street. She also asked if there is another area that the city could see it located. The Committee suggested that she talk with the school district, but the City would not take on that property due to the limitations, topography and drainage issues.

CA Greiner noted that one consideration is who would be responsible for maintenance and upkeep after it was built, plus CIS (City's insurance company) requires that if it is built on City property that they work on design with CIS related contractors. It was noted that the swimming pool was the top priority to determine before taking on a skate park and suggested that the City and Chamber work together to see what they can do on both facilities.

4. Adjourn

Mayor Hassing adjourned the P&R Committee meeting at 4:56 p.m.

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
AMERITITLE							
1513	AMERITITLE	NOV. 2020	DOCUMENT FEE	11/20/2020	382.00	.00	
Total AMERITITLE:					382.00	.00	
DTEN INC							
1514	DTEN INC	INV806269	DTEN BOARD	10/06/2020	7,740.25	.00	
Total DTEN INC:					7,740.25	.00	
Grand Totals:					8,122.25	.00	

Dated: _____

Mayor: _____

City Administrator: _____



**AGREEMENT FOR ENGINEERING SERVICES
BALL FIELD HOUSING DEVELOPMENT**

THIS AGREEMENT, made this 1st day of December, 2020, by and between the City of Condon, Oregon, hereinafter referred to as the Owner, and Anderson Perry & Associates, Incorporated, hereinafter referred to as the Engineer:

The Owner intends to develop a site for additional housing in the community located north of E. Spring Street and east of S. Jefferson Street. Approximately six lots based on the 1965 map of the City of Condon produced by Bert Mason Jr. and Associates original lot layout are anticipated to be developed. On-site infrastructure, including new roadway, water, sewer, and storm drain improvements, are needed to accommodate the additional housing.

The Engineer agrees to provide project scoping and cost estimating, Design Engineering, and/or Construction Engineering services, as requested by the Owner to facilitate the development.

WITNESSETH:

That for and in consideration of the mutual covenants and promises between the parties hereto, it is hereby agreed:

SECTION A - ENGINEERING SERVICES

Project Scoping and Cost Estimating

The Engineer shall provide scoping services to confirm the scope of roadway, water, sewer, and storm drain improvements the Owner desires to implement at the proposed site. With these services, project cost estimates including design, administration, and construction costs will be provided for anticipated work to be accomplished on the project. Construction cost estimates will be prepared assuming a public bid process and will include a 10 percent contingency. Once the scope of improvement has been determined, an estimate of proposed infrastructure improvement costs will be presented to the Owner for review. Any adjustments to the proposed project scope will be mutually agreed to between the Owner and Engineer prior to the Engineer proceeding with Design Engineering services.

Design Engineering – Infrastructure Improvements

1. Upon authorization from the Owner, the Engineer shall provide the following services related to providing infrastructure improvements to the proposed site:
 - a. Design improvements to the City's existing water system including, but not limited to, 720 feet of new water main line, valves, six new service connections, water meters and meter boxes, and one new fire hydrant assembly.
 - b. Design improvements to the City's existing sewer system including, but not limited to, 660 feet of new sewer main line, three reinstated service connections, manholes, and cleanouts.

- c. Design improvements to the City's existing storm drainage system including, but not limited to, 300 feet of storm drain laterals and a new storm drain swale.
 - d. Design improvements to the City's road system to allow access to the new housing development. Approximately 360 feet of roadway improvements connecting E. Spring Street to E. Summit Street are anticipated. Curb, gutter, and sidewalks are not anticipated to be included in the design.
 - e. Prepare final Drawings and Specifications showing the scope, extent, and character of the work to be performed and furnished by the Contractor.
 - f. Advise the Owner of any permits, regulatory reviews, or regulatory fees known to the Engineer to be required to complete the project.
 - g. Advise the Owner of any adjustments to the construction cost estimate and any adjustment to Total Project Costs known to the Engineer.
 - h. Prepare and furnish up to ten copies of the Bidding and Contract Documents for review and approval by the Owner, its legal counsel, and other advisors, as appropriate, and assist the Owner in the preparation of other related documents.
 - i. Submit three final copies of the Bidding and Contract Documents and a revised construction cost estimate to the Owner.
2. The number of prime contracts for Contractor work designed or specified by the Engineer upon which the Engineer's compensation has been established under this Agreement is one.
 3. The Engineer's services under the Design Phase shall be considered complete when the final Bidding Documents are approved by Owner, its advisors, and any governmental authorities having jurisdiction.

Design Survey and Lot Recording

The Engineer shall provide the following surveying services:

1. Conduct a topographic survey and develop existing utility mapping (based on utility field locates) for design purposes.
2. Provide necessary boundary survey to define existing rights-of-way on project base maps.
3. Provide a tax lot segregation survey map to City and County planning/clerks offices to record six proposed residential lots based on historic City plat maps.
4. It is assumed that a boundary survey will not need to be completed as there is an existing partition plat map to be utilized and the property monuments will not be required to be set in the field.

Construction Administration

1. Upon authorization from the Owner, the Engineer shall provide the following services related to project bidding and Construction Administration:
 - a. Assist the Owner in advertising for and obtaining bids for the work and maintain a record of prospective bidders to whom Bidding and Contract Documents have been issued. Attend a Pre-Bid Conference, if held, and answer questions from prospective bidders and suppliers.
 - b. Furnish the Bidding and Contract Documents as required by prospective bidders, material suppliers, and other interested parties. The Engineer may charge bidders and suppliers for the Bidding Documents.
 - c. Issue Addenda as appropriate to clarify, correct, or change the Bidding and Contract Documents.
 - d. Consult with the Owner as to the acceptability of the subcontractors, vendors, suppliers, and other persons and entities proposed by the Contractor for those portions of the work as to which such acceptability is required by the Bidding and Contract Documents.
 - e. Attend the Bid opening, prepare a Bid tabulation, and assist the Owner in evaluating Bids or proposals and in assembling and awarding the contract for the work.
 - f. After award of the construction contract by the Owner, meet with the Contractor and the Owner in a Preconstruction Conference to discuss project schedules, procedures, etc.
 - g. Conduct bi-weekly on-site walkthroughs of the project during construction, review of submittals, preparation and implementation of approved Change Orders (with drawings if applicable/necessary), promptly respond to Requests for Information, prompt and thorough review of Contractor payment requests, and attend construction-related meetings as required. Bi-weekly on-site walkthroughs and construction-related meetings are anticipated to occur concurrently. The Engineer's construction administration fee is based on providing a site visit once every two weeks for a construction period of no longer than three months.
 - h. Perform the project close-out tasks, which will include preparation of punch lists, review of warranties and guarantees, and the review and approval of final Contractor payments.
 - i. The Contractor will be required to procure and provide third-party Special Inspection and Testing services. Testing reports will be submitted by the Contractor to the Engineer for review.

Other Engineering Services

In addition to the foregoing being performed, the following services may be provided by the Engineer when requested by the Owner.

1. Assist the Owner with obtaining permits, applications, outside utility services, etc., as necessary for the work. The Owner shall pay all fees associated with such permits and applications, if such fees are required.
2. Provide three copies of maps showing the general location of any required construction easements, permanent easements, and the land to be acquired by the Owner.
3. Conduct a boundary survey to delineate tax lots within the project site.
4. Assist the Owner with property surveys, property plats, legal descriptions, and other items necessary for negotiating for land rights and easements. Such work may include appearances before courts and boards on these matters.
5. Provide project construction staking (it is assumed the Contractor will provide all required construction staking).
6. Redesign work when requested to do so by the Owner. Such work shall include changes in the design, after the conceptual design stage, that are beyond the control of the Engineer, and/or changes in the Bidding Documents after such plans have been accepted by the Owner.
7. Perform special tests, specialized geological, hydraulic, or other studies, or tests other than as previously outlined herein that may be required on the project.
8. Provide additional administrative services as needed in administering the project, project grants, and other financial assistance programs with outside agencies. Such services may include preparation of requests for funds, reports, coordinating meetings, audit data, obtaining permits, utility service agreements, and other support as appropriate to help facilitate the overall project development in accordance with local, state, and federal requirements.
9. Provide additional or extended services during construction made necessary by (1) emergencies or acts of God endangering the work, (2) a significant amount of defective, neglected, or delayed work by the Contractor, (3) acceleration of the progress schedule involving services beyond normal working hours, (4) longer construction time than anticipated, or (5) default by the Contractor.
10. Prepare to serve or serve as a consultant or witness for the Owner in any litigation, arbitration, or other dispute resolution process relating to the project.
11. Perform soil tests and borings as required to evaluate subsurface soil conditions.

SECTION B - RESPONSIBILITIES OF OWNER

1. The Owner shall provide the Engineer with all criteria and full information as to the Owner's requirements for the project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations; furnish copies of all design and construction standards which the Owner will require to be included in the Drawings and Specifications; and furnish copies of the Owner's standard forms, conditions, and related documents for the Engineer to include in the Bidding Documents, when applicable.

2. The Owner shall furnish to the Engineer all available information pertinent to the project including reports and data relative to previous designs, all existing maps, field survey data, lines of streets and boundaries or rights-of-way, and other surveys presently available. The Owner shall also provide all known information concerning the existing underground utilities, etc., that could impact the proposed improvements.
3. The Owner shall provide for full, safe, and free access for the Engineer to enter upon all property required for the performance of the Engineer's services under this Agreement.
4. The Owner will assist the Engineer with identifying any existing utility impacts and potential alternative routing to avoid future impacts.
5. The Owner shall give prompt written notice to the Engineer whenever the Owner observes or otherwise becomes aware of a Hazardous Environmental Condition or of any development that affects the scope or time of performance of the Engineer's services, or any defect or nonconformance in the Engineer's services or in the work of any Contractor.
6. The Owner shall pay for any agency plan review fees, advertisement for bids, building or other permits, licenses, etc., as may be required by local, state, or federal authorities. The Owner shall also secure the necessary land easements, rights-of-way, and construction permits. The Engineer can assist the Owner with these tasks, if requested, as outlined in Section A, "Other Engineering Services."
7. The Owner shall examine all alternate solutions, studies, reports, sketches, Drawings, Specifications, proposals, and other documents presented by the Engineer (including obtaining the advice of an attorney, insurance counselor, and other consultants as the Owner deems appropriate with respect to such examination) and render timely decisions pertaining thereto.
8. The Owner shall obtain, with guidance from the Engineer, reviews, approvals, and permits from all governmental authorities having jurisdiction to approve all phases of the project designed or specified by the Engineer, and such reviews, approvals, and consents from others as may be necessary for completion of each phase of the project.
9. The Owner shall provide, as required for the project:
 - a. Accounting, bond, financial advisory, and insurance counseling services;
 - b. Legal services with regard to issues pertaining to the project as the Owner requires, the Contractor raises, or the Engineer reasonably requests; and
 - c. Such auditing services as the Owner requires to ascertain how or for what purpose the Contractor has used the monies paid.
10. The Owner shall advise the Engineer in a timely manner of the identity and scope of services of any independent consultants employed by the Owner to perform or furnish services in regard to the project.

SECTION C - COMPENSATION FOR ENGINEERING SERVICES

1. The Owner shall compensate the Engineer for performing the "Project Scoping and Cost Estimating" on an hourly fee basis not anticipated to exceed \$2,500.
2. The Owner shall compensate the Engineer for "Design Engineering - Infrastructure Improvements" as described herein, a lump sum amount of \$24,000. If, during the course of the work, the scope of the work should substantially change, the Owner and the Engineer shall amend this section of the contract as necessary.
3. The Owner shall compensate the Engineer for "Design Survey and Lot Recording" on an hourly fee basis not anticipated to exceed \$10,000.
4. The Owner shall compensate the Engineer for "Construction Administration" on an hourly fee basis not anticipated to exceed \$23,000.
5. The Owner shall compensate the Engineer for "Other Engineering Services" requested by the Owner on an hourly fee basis.
6. The hourly fee cost referred to in this Agreement shall be in accordance with the attached Hourly Fee Schedule, plus direct reimbursable expenses. The Hourly Fee Schedule may be adjusted near April 1 of each year.
7. The Owner agrees to pay the Engineer for the services provided in accordance with this Agreement on a monthly basis. The Owner agrees to pay the Engineer for lump sum work on a percentage basis of the total fee relative to the percent completion of the work. The Owner agrees to pay the Engineer for hourly work for the actual services provided. The Engineer will render to the Owner an itemized bill at the end of each month, for compensation for such services performed hereunder during such month, the same to be due and payable by the Owner to the Engineer.
8. Past due amounts owed shall include a service fee charge of 12 percent annual interest beginning the 30th day after the date of billing. The Engineer may suspend work under this Agreement until the account is paid in full. If collection is made by suit or otherwise, and if the Engineer prevails, the Owner agrees to pay interest until the account and all collection costs, including a reasonable attorney's fee, are paid.

SECTION D - GENERAL PROVISIONS

1. Approval of this Agreement by the Owner and the Engineer will serve as written authorization for the Engineer to proceed with the services called for in the Agreement.
2. Neither party shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, lockouts, accidents, or other events beyond the control of the other or the other's employees and agents.
3. In the event any provisions of this Agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either

party of any provisions, term, condition, or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.

4. The Engineer intends to render his services under this Agreement in accordance with generally accepted professional practices for the intended use of the project and makes no warranty expressed or implied. The Engineer shall be responsible for the professional quality, technical accuracy, timely completion, and coordination of all designs, Drawings, Specifications, reports, and other services furnished by the Engineer under this Agreement. The Engineer shall, without additional compensation, correct or revise any errors, omissions, or other deficiencies in his designs, Drawings, Specifications, reports, and other services.
5. Any opinion of the probable construction cost or probable total project cost prepared by the Engineer represents his judgment as a design professional and is supplied for the general guidance of the Owner. Since the Engineer has no control over the cost of labor and material, or over competitive bidding or market conditions, the Engineer does not guarantee the accuracy of such opinions as compared to Contractor bids or actual cost to the Owner.
6. This Agreement is to be binding on the heirs, successors, and assigns of the parties hereto and is not to be assigned by either party without first obtaining the written consent of the other.
7. This Agreement represents the entire and integrated agreement between the Owner and the Engineer for this project and supersedes all prior negotiation, representations, or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and the Engineer.
8. Original documents, survey notes, tracings, and the like, except those furnished to the Engineer by the Owner, are and shall remain the property of the Engineer. Documents, including Drawings and Specifications which contain an Engineer's stamp prepared under this Agreement, are instruments of service of the Engineer. Reuse of any of the Drawings and Specifications that may be developed during the project by the Owner on extensions of this project or on any other project without the written permission of the Engineer shall be at the Owner's risk. The Owner agrees to defend, indemnify, and hold harmless the Engineer from all claims, damages, and expenses including attorneys' fees arising out of such unauthorized reuse of the Engineer's instruments of service by the Owner. The Engineer shall make available to the Owner, when requested, all documents, Drawings, pictures, etc., that are prepared as part of the Engineer's services under this Agreement. There will be no cost for these documents except for labor, reproduction, and copying costs.
9. There are no third-party beneficiaries of this Agreement between the Owner and the Engineer, and no third party shall be entitled to rely upon any work performed or reports prepared by the Engineer hereunder.
10. Neither the Owner nor the Engineer shall delegate his duties under this Agreement without the written consent of the other.
11. The Owner reserves the right to request replacement of any Project Representatives furnished by the Engineer.

12. This Agreement may be terminated by either party in the event of default under this contract by the other party. Either party may do so by giving written notice to the other of its intent to terminate this Agreement for substantial failure to perform according to this Agreement, which written notice shall specify the failure and demand correction or remedy thereof in 10 days. In the event of failure to remedy or correct in 10 days, this Agreement may be terminated in writing at the option of the party giving the prior notice. If this Agreement is terminated, the Engineer shall be paid for services based on actual man hours worked to the termination notice date, including reimbursable expenses due, less any amount in dispute.
13. Unless otherwise specified within this Agreement, this Agreement shall be governed by the laws of the State of Oregon.
14. The Engineer shall acquire and maintain statutory Worker's Compensation insurance coverage, employer's liability, and comprehensive general liability insurance coverage.
15. The Owner will require that any Contractor or subcontractor performing work in connection with Drawings and Specifications produced under this Agreement shall hold harmless, indemnify, and defend the Owner and the Engineer, their consultants, and each of their officers, agents, and employees from any and all liability claims, losses, or damage arising out of or alleged to arise from the Contractor's (or subcontractor's) negligence in the performance of the work described in the construction Contract Documents, but not including liability that may be due to the sole negligence of the Owner, the Engineer, their consultants, or their officers, agents, and employees.
16. The Owner and the Engineer acknowledge that in a project of this magnitude and complexity, changes may be required as the result of possible omissions, ambiguities, or inconsistencies in the Drawings and Specifications or changes that are identified during construction which will result in an overall better end project for the Owner, or changes which are necessary due to unusual field conditions or construction circumstances beyond the control of the Owner, Engineer, or Contractor. As a consequence of the above, the Owner realizes that the Construction Contractor may be entitled to additional payment. The Owner agrees to set up a reserve in the project budget to be used as required to make additional payments to the Construction Contractor with respect to such changes. When additional payments are due to the Contractor, they will be made in accordance with an approved Change Order.
17. The Engineer shall comply with all applicable provisions of the Regulations of the U.S. Department of Commerce (Part 8 of Subtitle 15 of the Code of Federal Regulations) issued pursuant to the Civil Rights Act of 1964, in regard to nondiscrimination in employment because of race, religion, color, sex, or national origin. The Engineer shall comply with Executive Order 11246 (41 CFR 60-1.4), Section 503 of the Rehabilitation Act of 1973 (41 CFR 60-741.5(a)), Section 402 of the Vietnam Era Veterans Readjustment Act of 1974 (41 CFR 60-250.5(a)), the Jobs for Veterans Act of 2003 (41 CFR 60-300.5(a)), and, the organizing and collective bargaining Clauses of Executive Order 13496 (29 CFR 471). The Engineer shall comply with applicable federal, state, and local laws, rules, and regulations concerning Equal Employment Opportunity.
18. To the fullest extent permitted by law, the Owner and Engineer each agree to indemnify and hold the other harmless, and their respective officers, employees, agents, and representatives from and against liability for all claims, losses, damages, and expenses, including reasonable attorneys' fees, to the extent such claims, losses, damages, and expenses are caused by the

indemnifying party's negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent negligence of the Owner and Engineer, they shall be borne by each party in proportion to its negligence.

This Agreement is executed in duplicate the day and year written at the beginning of this Agreement.

OWNER:

City of Condon, Oregon

By _____

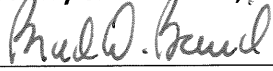
Type Name Jim Hassing

Title Mayor

(SEAL)

ENGINEER:

Anderson Perry & Associates, Inc.

By 

Type Name Brad D. Baird, P.E.

Title President

(SEAL)

ATTEST

By _____

Type Name Kathryn Greiner

Title City Administrator

ATTEST

By 

Type Name Brett Moore, P.E.

Title Board Member

HOURLY FEE SCHEDULE

April 1, 2020

PROFESSIONAL TECHNICAL STAFF

TECHNICIANS	ENGINEERING	ARCHAEOLOGY
Technician I.....\$ 50.00	Engineering Technician I \$ 95.00	Archaeologist Technician I.....\$ 50.00
Technician II\$ 60.00	Engineering Technician II \$100.00	Archaeologist Technician II.....\$ 55.00
Technician III.....\$ 70.00	Engineering Technician III \$105.00	Staff Archaeologist I.....\$ 65.00
Technician IV\$ 80.00	Staff Engineer I \$105.00	Senior Archaeologist I.....\$ 90.00
Technician V.....\$ 85.00	Staff Engineer II \$115.00	Senior Archaeologist II.....\$110.00
Technician VI.....\$ 90.00	Project Engineer I \$120.00	
Technician VII.....\$ 95.00	Project Engineer II \$125.00	
Senior Technician I.....\$100.00	Project Engineer III \$130.00	
Senior Technician II.....\$110.00	Project Engineer IV \$140.00	
Senior Technician III\$115.00	Project Engineer V \$145.00	
Senior Technician IV.....\$120.00	Senior Engineer I \$155.00	
Senior Technician V.....\$125.00	Senior Engineer II \$160.00	
Senior Technician VI.....\$130.00	Senior Engineer III \$165.00	
Senior Technician VII.....\$175.00	Senior Engineer IV \$175.00	
	Senior Engineer V \$180.00	
	Senior Engineer VI \$185.00	
	Senior Engineer VII \$190.00	
	Senior Engineer VIII \$205.00	

PROJECT REPRESENTATIVES

Project Representative I\$ 95.00
Project Representative II\$100.00
Project Representative III\$105.00
Project Representative IV\$110.00

OVERTIME

Overtime Surcharge\$ 35.00

SURVEYORS AND CREWS

Survey Technician I\$ 60.00	Professional Land Surveyor I ... \$120.00	Total Station\$ 23.00
Survey Technician II\$ 75.00	Professional Land Surveyor II .. \$130.00	ATV (4-hour minimum)\$ 30.00
Survey Technician III\$ 85.00	Professional Land Surveyor III . \$135.00	Resource Grade GPS\$ 20.00
Survey Crew Chief I\$ 90.00	Professional Land Surveyor IV . \$160.00	Electrofischer.....\$ 25.00
Survey Crew Chief II\$115.00	Professional Land Surveyor V .. \$170.00	Unmanned Aircraft System
Survey Crew Chief III\$120.00	GPS Total Station\$ 40.00	(UAS/Drone)\$ 45.00
	Robotic Survey Station.....\$ 30.00	GIS Arrow Gold RTK GPS Unit ...\$ 30.00

OUT OF TOWN WORK

Mileage will be charged at the applicable IRS rate for vehicles, which is \$0.575 per mile for standard highway vehicles as of January 1, 2020. Mileage will be charged at \$0.75 per mile for vans and pickup trucks. Subsistence will be charged either per diem or actual cost, per contract. Lodging will be billed at actual cost.

OTHER

Other miscellaneous, direct, and outside expenses, including special Consultants, will be charged at actual cost plus 10%.

Expert Witness will be charged at two times the standard hourly rate.

All accounts unpaid 30 days after date of invoice may be charged a service fee of 1.0% per month.



CITY OF CONDON
Gilliam County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2020

DRAFT


Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS
436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

CITY OF CONDON
Gilliam County, Oregon

CITY OFFICIALS

June 30, 2020

MAYOR

Jim Hassing
PO Box 462
Condon, Oregon 97823

CITY COUNCIL

Brian Barnett

Mike Cronk

Tom Fatland

Donald Jamieson

Dawn Parm

Jan Stinchfield

All councilors receive mail at the City's address

CITY ADMINISTRATOR

Kathryn Greiner
128 S. Main Street
Condon, Oregon 97823

CITY OF CONDON
Gilliam County, Oregon

TABLE OF CONTENTS

June 30, 2020

Page
Number

INTRODUCTORY SECTION

Title Page
City Officials
Table of Contents

FINANCIAL SECTION

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-10
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	15-16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Net Position Proprietary Funds	18
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	19
Statement of Cash Flows - Proprietary Funds.....	20
Notes to Basic Financial Statements	21-49
Required Supplementary Information	
Schedule of the City's Proportionate Share of the Net Pension Liability (Asset).....	50
Schedule of City Contributions	50
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -	
General Fund.....	51
State Revenue Sharing Fund.....	52
Other Supplementary Information - Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet -Nonmajor Governmental Funds.....	53
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	54

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

Budget and Actual –

State Street Fund	55
Development Grant Fund	56
Transient Tax Fund	57
Debt Service Fund	58
Water Improvement Fund.....	59
Wastewater Improvement Fund	60
Equipment Reserve Fund	61
Sewer Reserve Fund.....	62
Water Equipment Fund	63
Sewer Equipment Fund	64
Memorial Hall Fund.....	65

Schedule of Revenues, Expenses, and Changes in Fund Net Position –

Budget and Actual –

Water Fund	66
Sewer Fund	67

OTHER FINANCIAL SCHEDULES

Schedule of Future Requirements for Retirement of Long-Term Debt.....	68
Comparative Schedule of Revenues, Expenses, and Changes in Net Position - Sewer Fund.....	69

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY FEDERAL AND
STATE REGULATIONS**

Independent Auditor's Report Required by Oregon State Regulations	70-71
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	72-73
Schedule of Findings and Responses.....	74

FINANCIAL SECTION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of the City of Condon, Gilliam County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020. It should be read in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2020, total net position of the City of Condon amounted to \$9,841,455. Of this amount, \$4,838,483 was invested in capital assets, net of related debt. The remaining balance included \$578,499 restricted for various purposes, and \$4,424,473 of unrestricted net position.
- The City's total net position increased by \$109,075 during the current fiscal year.
- At June 30, 2020, the City's governmental funds reported combined fund balances of \$4,662,761.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all of the City's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, highways and streets, and culture and recreation. The business-type activities of the City include water and sewer services.

The government-wide financial statements can be found on pages 11 and 12 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the City of Condon can be divided into two categories: governmental funds and proprietary funds.

□ **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on the balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 12 individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, State Revenue Sharing, Equipment Reserve, and Water Improvement Funds, all of which are considered to be major governmental funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Condon adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

□ **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains two enterprise funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise funds to account for its water and sewer utility operations.

The basic proprietary fund financial statements can be found on pages 17 through 19 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 20 through 49 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedules of the City's proportionate share of the net pension liability and City contributions, and the budgetary comparison information for the General and State Revenue Sharing Funds. This required supplementary information can be found on pages 50 through 52 of this report.

The combining statements, in connection with nonmajor governmental and proprietary funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 53 through 67 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At June 30, 2020, the City's assets exceeded liabilities by \$9,841,455.

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

A large portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City's Net Position

The City's net position increased by \$109,075 during the current fiscal year. This increase is primarily due to an increase in charges for services. Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Assets						
Current assets	\$ 4,335,120	\$ 4,226,114	\$ 414,567	\$ 402,831	\$ 4,749,687	\$ 4,628,945
Restricted assets	500,354	286,936	75,980	76,149	576,334	363,085
Net capital assets	<u>1,823,916</u>	<u>1,867,047</u>	<u>3,818,942</u>	<u>4,205,316</u>	<u>5,642,858</u>	<u>6,072,363</u>
Total assets	<u>6,659,390</u>	<u>6,380,097</u>	<u>4,309,489</u>	<u>4,684,296</u>	<u>10,968,879</u>	<u>11,064,393</u>
Deferred outflows of resources	<u>202,950</u>	<u>100,040</u>	<u>202,950</u>	<u>100,040</u>	<u>405,900</u>	<u>200,080</u>
Liabilities						
Current liabilities	217,795	221,751	83,031	70,508	300,826	292,259
Noncurrent liabilities	<u>638,791</u>	<u>651,051</u>	<u>542,198</u>	<u>546,941</u>	<u>1,180,989</u>	<u>1,197,992</u>
Total liabilities	<u>856,586</u>	<u>872,802</u>	<u>625,229</u>	<u>617,449</u>	<u>1,481,815</u>	<u>1,490,251</u>
Deferred inflows of resources	<u>25,755</u>	<u>20,920</u>	<u>25,754</u>	<u>20,922</u>	<u>51,509</u>	<u>41,842</u>
Net position						
Net investment in capital assets	1,369,674	1,397,831	3,468,809	3,847,384	4,838,483	5,245,215
Restricted	502,519	290,298	75,980	76,149	578,499	366,447
Unrestricted	<u>4,107,806</u>	<u>3,898,286</u>	<u>316,667</u>	<u>222,432</u>	<u>4,424,473</u>	<u>4,120,718</u>
Total net position	<u>\$ 5,979,999</u>	<u>\$ 5,586,415</u>	<u>\$ 3,861,456</u>	<u>\$ 4,145,965</u>	<u>\$ 9,841,455</u>	<u>\$ 9,732,380</u>

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

City's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Program revenues						
Charges for services	\$ 63,448	\$ 60,466	\$ 450,844	\$ 452,564	\$ 514,292	\$ 513,030
Operating grants and contributions	46,328	96,289	-	-	46,328	96,289
Capital grants and contributions	228,189	354,279	-	-	228,189	354,279
Total program revenues	<u>337,965</u>	<u>511,034</u>	<u>450,844</u>	<u>452,564</u>	<u>788,809</u>	<u>963,598</u>
General revenues						
Taxes	344,546	339,818	-	-	344,546	339,818
Investment earnings	79,604	99,309	6,984	8,766	86,588	108,075
Other	356,070	363,331	-	-	356,070	363,331
Total general revenues	<u>780,220</u>	<u>802,458</u>	<u>6,984</u>	<u>8,766</u>	<u>787,204</u>	<u>811,224</u>
Total revenues	<u>1,118,185</u>	<u>1,313,492</u>	<u>457,828</u>	<u>461,330</u>	<u>1,576,013</u>	<u>1,774,822</u>
Program expenses						
General government	388,716	295,691	-	-	388,716	295,691
Public safety	49,391	47,050	-	-	49,391	47,050
Highways and streets	49,189	60,191	-	-	49,189	60,191
Culture and recreation	146,303	153,705	-	-	146,303	153,705
Unallocated depreciation	132,714	91,193	-	-	132,714	91,193
Water	-	-	270,164	294,151	270,164	294,151
Sewer	-	-	430,461	461,241	430,461	461,241
Total program expenses	<u>766,313</u>	<u>647,830</u>	<u>700,625</u>	<u>755,392</u>	<u>1,466,938</u>	<u>1,403,222</u>
Transfers	<u>41,712</u>	<u>(107,812)</u>	<u>(41,712)</u>	<u>107,812</u>	<u>-</u>	<u>-</u>
Change in net position	393,584	557,850	(284,509)	(186,250)	109,075	371,600
Net position - beginning	<u>5,586,415</u>	<u>5,028,565</u>	<u>4,145,965</u>	<u>4,332,215</u>	<u>9,732,380</u>	<u>9,360,780</u>
Net position - ending	<u>\$ 5,979,999</u>	<u>\$ 5,586,415</u>	<u>\$ 3,861,456</u>	<u>\$ 4,145,965</u>	<u>\$ 9,841,455</u>	<u>\$ 9,732,380</u>

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the City's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined fund balances of \$4,662,761. Of this amount, \$1,092,383 constitutes unassigned fund balance, which is available for spending at the City's discretion.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance of the General Fund was \$1,114,806. Of this amount, \$1,092,383 constitutes unassigned fund balance.

Proprietary Funds

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

Total net position of the proprietary funds amounted to \$3,861,456 at year-end. Of this amount, \$3,468,809 was invested in capital assets, net of related debt. The remaining balance included \$75,980 restricted for various purposes and \$316,667 of unrestricted net position.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2020 amounted to \$1,823,916 and \$3,818,942, net of accumulated depreciation, respectively. This investment in capital assets includes land, buildings and structures, equipment and vehicles, land improvements, and infrastructure. The total depreciation expense related to the City's investment in capital assets for its governmental activities and business-type activities during the current fiscal year was \$132,714 and \$386,374, respectively.

Additional information on the City's capital assets can be found on pages 34 through 36 of this report.

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-Term Liabilities

At the end of the current fiscal year, the City had total debt outstanding in the governmental and business-type activities of \$454,242 and \$350,133, respectively. This amount is comprised of general obligation bonds and revenue bonds. The City's total debt decreased in the governmental and business-type activities by \$14,974 and \$7,799, respectively, during the current fiscal year. Additional information on the City's long-term liabilities can be found on pages 37 through 38 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the City was aware of the following circumstances that could affect its future financial health:

- The City's public works department continues to work on the City's water system and have completed an updated master plan for both systems. Work continues on projects included in the master plan.
- The City's PERS employer contribution rates for the fiscal years 2017-2019 increased by approximately 4% from current rates.
- Health insurance benefits are continuing to increase but increases are less than 5%. The City qualifies as a small employer, and thus will not have to meet all of the requirements of the Affordable Care Act.
- Interest rates on investments have increased slightly, affecting the City's income from investments.

All of these factors were considered in preparing the City's budget for fiscal year 2020-2021.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the City Administrator at the following address: P.O. Box 129, Condon, Oregon 97823.

BASIC FINANCIAL STATEMENTS

DRAFT

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF NET POSITION

June 30, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 3,989,811	\$ 371,244	\$ 4,361,055
Accounts receivable	334,148	40,617	374,765
Property taxes receivable	8,946	-	8,946
Prepaid expenses	2,215	2,706	4,921
Total current assets	<u>4,335,120</u>	<u>414,567</u>	<u>4,749,687</u>
Restricted assets			
Cash and cash equivalents	499,314	75,980	575,294
Property taxes receivable	1,040	-	1,040
Capital assets not being depreciated	89,362	236,676	326,038
Capital assets being depreciated, net	<u>1,734,554</u>	<u>3,582,266</u>	<u>5,316,820</u>
Total assets	<u>6,659,390</u>	<u>4,309,489</u>	<u>10,968,879</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>202,950</u>	<u>202,950</u>	<u>405,900</u>
LIABILITIES			
Current liabilities			
Accounts payable	29,958	847	30,805
Accrued interest	30,912	22,097	53,009
Compensated absences	8,508	20,622	29,130
Customer deposits	-	31,334	31,334
Unearned revenues	132,769	-	132,769
Long-term debt, current portion	<u>15,648</u>	<u>8,131</u>	<u>23,779</u>
Total current liabilities	<u>217,795</u>	<u>83,031</u>	<u>300,826</u>
Noncurrent liabilities			
Net pension liability	200,197	200,196	400,393
Long-term debt, less current portion	<u>438,594</u>	<u>342,002</u>	<u>780,596</u>
Total liabilities	<u>856,586</u>	<u>625,229</u>	<u>1,481,815</u>
DEFERRED INFLOWS OF RESOURCES	<u>25,755</u>	<u>25,754</u>	<u>51,509</u>
NET POSITION			
Net investment in capital assets	1,369,674	3,468,809	4,838,483
Restricted	502,519	75,980	578,499
Unrestricted	<u>4,107,806</u>	<u>316,667</u>	<u>4,424,473</u>
Total net position	<u>\$ 5,979,999</u>	<u>\$ 3,861,456</u>	<u>\$ 9,841,455</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental activities							
General government	\$ 388,716	7,758.00	\$ -	46,417.00	\$ (334,541)	\$ -	\$ (334,541)
Public safety	49,391	-	-	-	(49,391)	-	(49,391)
Highways and streets	49,189	-	-	-	(49,189)	-	(49,189)
Culture and recreation	146,303	55,690.00	46,328.00	181,772.00	137,487	-	137,487
Unallocated deprec.	132,714	-	-	-	(132,714)	-	(132,714)
Total governmental activities	<u>\$ 766,313</u>	<u>\$ 63,448</u>	<u>\$ 46,328</u>	<u>\$ 228,189</u>	<u>(428,348)</u>	<u>-</u>	<u>(428,348)</u>
Business-type activities							
Water	\$ 270,164	\$ 201,096	\$ -	\$ -	-	(69,068)	(69,068)
Sewer	430,461	249,748	-	-	-	(180,713)	(180,713)
Total business-type activities	<u>\$ 700,625</u>	<u>\$ 450,844</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(249,781)</u>	<u>(249,781)</u>
General revenues							
Property taxes					265,286	-	265,286
Transient lodging tax					15,970	-	15,970
State highway tax					48,871	-	48,871
Liquor and cigarette taxes					14,419	-	14,419
Franchise fees					305,167	-	305,167
Intergovernmental					20,835	-	20,835
Investment earnings					79,604	6,984	86,588
Miscellaneous					30,068	-	30,068
Total general revenues					<u>780,220</u>	<u>6,984</u>	<u>787,204</u>
Transfers					<u>41,712</u>	<u>(41,712)</u>	<u>-</u>
Change in net position					393,584	(284,509)	109,075
Net position - beginning					<u>5,586,415</u>	<u>4,145,965</u>	<u>9,732,380</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	General Fund	State Revenue Sharing Fund	Equipment Reserve Fund	Water Improvement Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 813,474	\$ 508,677	\$ 520,030	\$ 1,162,353	\$ 1,484,591	\$ 4,489,125
Accounts receivable	329,330	1,124	-	-	3,694	334,148
Property taxes receivable	8,946	-	-	-	1,040	9,986
Prepaid expenses	<u>1,801</u>	<u>-</u>	<u>-</u>	<u>414</u>	<u>-</u>	<u>2,215</u>
Total assets	<u>\$ 1,153,551</u>	<u>\$ 509,801</u>	<u>\$ 520,030</u>	<u>\$ 1,162,767</u>	<u>\$ 1,489,325</u>	<u>\$ 4,835,474</u>
LIABILITIES						
Accounts payable	<u>\$ 29,799</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133</u>	<u>\$ 26</u>	<u>\$ 29,958</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue -						
Property taxes	8,946	-	-	-	1,040	9,986
Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,769</u>	<u>-</u>	<u>132,769</u>
Total deferred inflows of resources	<u>8,946</u>	<u>-</u>	<u>-</u>	<u>132,769</u>	<u>1,040</u>	<u>142,755</u>
FUND BALANCES						
Nonspendable	1,801	-	-	414	-	2,215
Restricted	-	-	-	-	502,519	502,519
Committed	-	509,801	520,030	1,029,451	985,740	3,045,022
Assigned	20,622	-	-	-	-	20,622
Unassigned	<u>1,092,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,092,383</u>
Total fund balances	<u>1,114,806</u>	<u>509,801</u>	<u>520,030</u>	<u>1,029,865</u>	<u>1,488,259</u>	<u>4,662,761</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,153,551</u>	<u>\$ 509,801</u>	<u>\$ 520,030</u>	<u>\$ 1,162,767</u>	<u>\$ 1,489,325</u>	<u>\$ 4,835,474</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2020

Total fund balances		\$ 4,662,761
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:		
Cost	3,538,982	
Accumulated depreciation	<u>(1,715,066)</u>	1,823,916
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		
		9,986
Accounts relating to the City's proportionate share of net pension liability or assets for the Oregon Public Employees Retirement System (PERS) are not reported in governmental fund statements. In the governmental fund statements, pension expense is recognized when due. The amounts consist of:		
Deferred outflows of resources relating to pension expense	202,950	
Deferred inflows of resources relating to return on pension assets	(25,755)	
Net pension asset (liability)	<u>(200,197)</u>	(23,002)
Long-term liabilities are not due or payable in the current period and are therefore not reported in the governmental funds. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:		
Accrued interest	(30,912)	
Compensated absences	(8,508)	
Loans payable	<u>(454,242)</u>	<u>(493,662)</u>
Net position of governmental activities		<u>\$ 5,979,999</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	General Fund	State Revenue Sharing Fund	Equipment Reserve Fund	Water Improvement Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 240,439	\$ -	\$ -	\$ -	\$ 24,847	\$ 265,286
State liquor/cigarette taxes	14,419	-	-	-	-	14,419
Transient lodging taxes	-	-	-	-	15,970	15,970
Franchise fees	55,354	-	-	-	-	55,354
Charges for services	-	-	-	-	5,741	5,741
Licenses, fees, and permits	292,090	-	-	-	-	292,090
Intergovernmental	242,793	6,142	-	45,417	48,871	343,223
Grants and contributions	13,413	-	-	-	1,000	14,413
Fines and forfeitures	1,205	-	-	-	-	1,205
Rents and leases	750	-	-	-	-	750
Investment earnings	19,490	19,186	8,796	25,572	25,015	98,059
Miscellaneous	11,675	-	-	-	-	11,675
Total revenues	<u>891,628</u>	<u>25,328</u>	<u>8,796</u>	<u>70,989</u>	<u>121,444</u>	<u>1,118,185</u>
EXPENDITURES						
Current						
General government	344,108	32,033	-	52,539	6,998	435,678
Public safety	96,320	-	-	-	-	96,320
Highways and streets	-	-	-	-	25,189	25,189
Culture and recreation	82,823	-	-	-	21,751	104,574
Debt service	-	-	-	-	59,100	59,100
Capital outlay	-	-	14,081	33,467	36,641	84,189
Total expenditures	<u>523,251</u>	<u>32,033</u>	<u>14,081</u>	<u>86,006</u>	<u>149,679</u>	<u>805,050</u>
Excess (deficiency) of revenues over (under) expenditures	<u>368,377</u>	<u>(6,705)</u>	<u>(5,285)</u>	<u>(15,017)</u>	<u>(28,235)</u>	<u>313,135</u>

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

(continued)	General Fund	State Revenue Sharing Fund	Equipment Reserve Fund	Water Improvement Fund	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Transfers in	10,000	50,000	40,000	87,000	290,000	477,000
Transfers out	<u>(442,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(442,000)</u>
Total other financing sources (uses)	<u>(432,000)</u>	<u>50,000</u>	<u>40,000</u>	<u>87,000</u>	<u>290,000</u>	<u>35,000</u>
Net change in fund balances	(63,623)	43,295	34,715	71,983	261,765	348,135
Fund balances - beginning	<u>1,178,429</u>	<u>466,506</u>	<u>485,315</u>	<u>957,882</u>	<u>1,226,494</u>	<u>4,314,626</u>
Fund balances - ending	<u><u>\$ 1,114,806</u></u>	<u><u>\$ 509,801</u></u>	<u><u>\$ 520,030</u></u>	<u><u>\$ 1,029,865</u></u>	<u><u>\$ 1,488,259</u></u>	<u><u>\$ 4,662,761</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

Net change in fund balances	\$	348,135
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense.

Expenditures for capital assets	89,585	
Current year depreciation expense	<u>(132,714)</u>	(43,129)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(1,276)	
Accrued interest	<u>(19,805)</u>	(21,081)

Long-term debt proceeds are reported as other financing sources in the governmental funds. In the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.

Debt principal paid		14,974
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Pension expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities, pension expense or credit is recognized when determined to have been accrued.

Pension expense		<u>94,685</u>
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Change in net position	\$	<u><u>393,584</u></u>
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The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

June 30, 2020

	Business-Type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 181,193	\$ 190,051	\$ 371,244
Accounts receivable	19,583	21,034	40,617
Prepaid expenses	1,353	1,353	2,706
Total current assets	202,129	212,438	414,567
Restricted assets			
Cash and cash equivalents	\$ 31,165	44,815	75,980
Capital assets not being depreciated	55,616	55,617	111,233
Capital assets being depreciated, net	1,358,105	2,349,604	3,707,709
Total assets	1,647,015	2,662,474	4,309,489
DEFERRED OUTFLOWS OF RESOURCES	101,475	101,475	202,950
LIABILITIES			
Current liabilities			
Accounts payable	345	502	847
Accrued interest	-	22,097	22,097
Compensated absences	10,311	10,311	20,622
Customer deposits	31,334	-	31,334
Long-term debt, current portion	-	8,131	8,131
Total current liabilities	41,990	41,041	83,031
Noncurrent liabilities			
Net pension liability	100,098	100,098	200,196
Long-term debt, less current portion	-	342,002	342,002
Total noncurrent liabilities	100,098	442,100	542,198
Total liabilities	142,088	483,141	625,229
DEFERRED INFLOWS OF RESOURCES	12,877	12,877	25,754
NET POSITION			
Net investment in capital assets	1,413,721	2,055,088	3,468,809
Restricted for various purposes	31,165	44,815	75,980
Unrestricted	148,639	168,028	316,667
Total net position	\$ 1,593,525	\$ 2,267,931	\$ 3,861,456

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	
	Fund	Fund	Totals
Operating revenues			
Charges for services	\$ 201,096	\$ 249,748	\$ 450,844
Operating expenses			
Personnel services	83,198	82,797	165,995
Materials and services	80,502	67,754	148,256
Depreciation	106,464	279,910	386,374
Total operating expenses	270,164	430,461	700,625
Operating income (loss)	(69,068)	(180,713)	(249,781)
Nonoperating revenues (expenses)			
Investment earnings	3,849	3,135	6,984
Income (loss) before contributions and transfers	(65,219)	(177,578)	(242,797)
Transfers in	10,000	7,799	17,799
Transfers out	(20,000)	(39,511)	(59,511)
Change in net position	(75,219)	(209,290)	(284,509)
Total net position - beginning	1,668,744	2,477,221	4,145,965
Total net position - ending	\$ 1,593,525	\$ 2,267,931	\$ 3,861,456

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 199,686	\$ 248,929	\$ 448,615
Cash payments for payroll and related costs	(129,356)	(128,955)	(258,311)
Cash payments for operating expenses	(82,998)	(54,125)	(137,123)
Net cash provided (used) by operating activities	(12,668)	65,849	53,181
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	10,000	-	10,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers to other funds for capital acquisitions	(20,000)	(39,511)	(59,511)
Net cash provided (used) by capital and related financing activities	(20,000)	(39,511)	(59,511)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	3,849	3,135	6,984
Net increase (decrease) in cash and cash equivalents	(18,819)	29,473	10,654
Cash and cash equivalents - beginning (including \$31,334 and \$44,815 in the Water and Sewer Funds, respectively, reported in restricted accounts)	231,177	205,393	436,570
Cash and cash equivalents - ending (including \$31,165 and \$44,815 in the Water and Sewer Funds, respectively, reported in restricted accounts)	<u>\$ 212,358</u>	<u>\$ 234,866</u>	<u>\$ 447,224</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (69,068)	\$ (180,713)	\$ (249,781)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	106,464	279,910	386,374
(Increase) decrease in accounts receivable	(94)	(819)	(913)
(Increase) decrease in deferred outflows of resources	(51,455)	(51,455)	(102,910)
Increase (decrease) in accounts payable	(2,496)	(882)	(3,378)
Increase (decrease) in accrued interest	-	14,511	14,511
Increase (decrease) in compensated absences	1,187	1,187	2,374
Increase (decrease) in customer deposits	(1,316)	-	(1,316)
Increase (decrease) in net pension liability	1,694	1,694	3,388
Increase (decrease) in deferred inflows of resources	2,416	2,416	4,832
Net cash provided (used) by operating activities	<u>\$ (12,668)</u>	<u>\$ 65,849</u>	<u>\$ 53,181</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

DRAFT

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the City. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

B. Reporting Entity

The City of Condon, Oregon was incorporated in 1893. The government of the City consists of an elected mayor and six council members. The mayor serves a two-year term and the council members serve four-year terms. Administrative functions of the City are delegated to individuals who report and are responsible to the Mayor and City Council. The City Administrator is the chief financial officer of the City.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities incorporate data from governmental funds, while the business-type activities incorporate data from enterprise funds. Separate financial statements are provided for all governmental and proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate financial statements for each fund category - governmental and proprietary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. It accounts for all financial resources of the City except those required to be accounted for in another fund.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Special Revenue Funds

State Street Fund – The Housing Rehabilitation Revolving Loan Fund accounts for the repayment of no-interest loans for housing rehabilitation funded by a federal community development block grant. The money may only be used for new no-interest loans to qualified homeowners. The City has a contract with Community Action Team, Inc. (CAT) to identify qualified homeowners for possible loans.

State Revenue Sharing Fund – The State Revenue Sharing Fund accounts for funds received from the State of Oregon. Expenditures are generally for capital outlay items, administration services and the City's Main Street Project.

Capital Projects Fund

Equipment Reserve Fund – The Equipment Reserve Fund accounts for revenues transferred from the General Fund, sale of surplus property, investment earnings, and carryover. The fund is maintained to address the city hall office space needs when appropriate.

Water Improvement Fund – The Water System Improvement Fund accounts for the receipt and expenditure of financial resources that are generally restricted for use on the City's water system.

The City reports the following major proprietary funds:

Enterprise Funds

Water Fund – The Water Fund accounts for the operation and maintenance of the City's water system.

Sewer Fund – The Water Fund accounts for the operation and maintenance of the City's sewer system.

Additionally, the City reports the following nonmajor governmental funds:

Special Revenue Funds

Development Grant Fund – The Trust Fund was established in 1997 to account for revenues and expenditures by volunteer groups working under the City's umbrella, and who have not achieved separate tax-exempt status. The fund is also intended to account for donations for specific projects and to provide a clear accounting for individuals who may be hesitant to donate for fear that their donation might be mixed in with the City's other general revenues and be overlooked.

Transient Tax Fund – The Trust Fund was established in 1997 to account for revenues and expenditures by volunteer groups working under the City's umbrella, and who have not achieved separate tax-exempt status. The fund is also intended to account for donations for specific projects and to provide a clear accounting for individuals who may be hesitant to donate for fear that their donation might be mixed in with the City's other general revenues and be overlooked.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Debt Service Fund

Debt Service Fund – The Debt Service Fund accounts for the repayment of the City's governmental long-term debt. The primary source of revenue is property taxes. The primary use of the revenue is the repayment of principal and interest on long-term debt.

Capital Projects Funds

Sewer Reserve Fund – The Sewer Reserve Fund accounts for the revenue from the City's timber resources. Proceeds from timber sales benefit the City's general governmental activities.

Water Equipment Fund – The Water Equipment Reserve Fund accounts for revenues related to system development charges from new residences, private donations, and investment earnings. Expenditures are proposed when a new project is identified.

Sewer Equipment Fund – The Sewer Equipment Reserve Fund, authorized by ORS 294.525, was established by Ordinance 98-06. This fund accounts for revenues transferred from the General Fund for the purchase of vehicles, vehicle equipment, police and emergency medical equipment, and training facilities. Transfers from the General Fund are proposed and based on an updated analysis, determining the amount to be set aside each year for the replacement of all police equipment over time.

Wastewater Improvement Fund – The Wastewater System Improvement Fund accounts for the receipt and expenditure of financial resources that are generally restricted for use on the City's sewer system.

Additionally, the City reports the Memorial Hall Fund, as described below, which is presented in the General Fund for financial statement presentation purposes in accordance with GASB Statement No. 54. A budget and actual statement is presented for this fund in accordance with Oregon Budget Law.

Memorial Hall Fund – The Memorial Hall Fund accounts for resources to be used for maintenance and operations of Memorial Hall. The primary source of revenue is transfers from the General Fund.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activity column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount received during the period or within the availability period for this revenues source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Budgetary Basis of Accounting

Annual budgets are adopted on the cash basis of accounting for revenues and the modified accrual basis for expenses. The City budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, capital projects, debt service and enterprise funds.

The City begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the City Council by resolution prior to the beginning of the City's fiscal year. The council resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, interfund transfers, and operating contingencies are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories, and management may revise the detailed line item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets of less than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the City Council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the City Council. During the year there no supplemental budgets. The City does not use encumbrances, and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City's cash and cash equivalents are cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the City to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Accounts Receivable

Receivables are recorded as revenue when earned. No allowance for uncollectible accounts has been established, as management deems all receivables collectible.

4. Capital assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment and vehicles	5 - 40
Buildings and improvements	10 - 40
Infrastructure	10 - 40

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

5. Deferred Outflows/Inflows of Resources (non-pension related)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement elements, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category.

Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

7. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned, fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance.

Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The city council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The city council (council) has by resolution authorized the City Administrator to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The City reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance - amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e. city council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.
- Assigned fund balance - amounts that City intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the city council delegates authority.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The City has not formally adopted a minimum fund balance policy.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

I. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other intentionally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes attach as an enforceable lien on real property and are levied as of July 1st. The tax levy is divided into two billings: the first billing (mailed on July 1) is an estimate of the current year's levy based on prior year's taxes; the second billing (mailed on January 1) reflects adjustments to the current year's actual levy. The billings are considered past due 15 days after the respective billing date, at which time the applicable property is subject to lien, and penalties and interest are assessed.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 60 days of fiscal year-end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

3. Compensated Absences

Vacation

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick leave

Accumulated sick leave lapses when employees leave the employ of the City and, upon separation from service, no monetary obligation exists.

4. Pensions

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

5. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Cash Deposits with Financial Institutions

The City maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

The City participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments.

The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report (CAFR). A copy of the State's CAFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset.

The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* – Unadjusted quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices; and,
- *Level 3* – Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2020.

Fair values of assets measured on a recurring basis at June 30, 2020 are as follows:

Investments	Level 2
Oregon Local Government Investment Pool	<u>\$ 4,754,550</u>

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Credit Risk

Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The City has not adopted a formal policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2020, the City had the following investments:

	Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 4,754,550

Interest Rate Risk

The City does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The City does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the City's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the City's deposits may not be returned. All City deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

The City holds accounts at Bank of Eastern Oregon, for which deposits are insured by the FDIC up to \$250,000. At June 30, 2020, the City's had deposits of \$230,139 fully insured by the FDIC.

Deposits

The City's deposits and investments at June 30, 2020 are as follows:

Cash on hand	\$ 165
Checking accounts	181,634
Total investments	<u>4,754,550</u>
 Total deposits and investments	 <u><u>\$ 4,936,349</u></u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 813,474
Equipment Reserve Fund	520,030
Water Improvement Fund	1,162,353
Nonmajor governmental funds	<u>1,493,954</u>
Total governmental activities - unrestricted	3,989,811
Business-type activities - unrestricted	
Water Fund	181,193
Sewer Fund	<u>190,051</u>
Total business-type activities - unrestricted	371,244
Subtotal unrestricted cash and investments	<u>4,361,055</u>
Governmental activities - restricted	
State Street Fund	172,837
Nonmajor governmental funds	<u>326,477</u>
Total governmental activities - restricted	<u>499,314</u>
Business-type activities - restricted	
Water Fund	31,165
Sewer Fund	<u>44,815</u>
Total business-type activities - restricted	<u>75,980</u>
Subtotal restricted cash and investments	<u>575,294</u>
Total cash and investments	<u><u>\$ 4,936,349</u></u>

Restricted cash is for tourism promotion, street maintenance and development, land conservation, debt service, and utility customer deposits.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

B. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land and improvements	\$ 22,500	\$ -	\$ -	\$ 22,500
Construction in progress	46,165	20,697	-	66,862
Total capital assets not being depreciated	68,665	20,697	-	89,362
Capital assets being depreciated				
Buildings	953,099	-	-	953,099
Vehicles and equipment	626,938	63,232	-	690,170
Infrastructure	1,800,695	5,656	-	1,806,351
Total capital assets being depreciated	3,380,732	68,888	-	3,449,620
Less accumulated depreciation for:				
Buildings	(624,410)	(29,729)	-	(654,139)
Vehicles and equipment	(545,265)	(23,833)	-	(569,098)
Infrastructure	(412,677)	(79,152)	-	(491,829)
Total accumulated depreciation	(1,582,352)	(132,714)	-	(1,715,066)
Total capital assets being depreciated, net	1,798,380	(63,826)	-	1,734,554
Governmental activities capital assets, net	\$ 1,867,045	\$ (43,129)	\$ -	\$ 1,823,916

(Continued)

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

	Beginning Balance	Increases	Decreases	Ending Balance
(Continued)				
Business-type activities				
Capital assets not being depreciated				
Land and improvements	\$ 111,233	\$ -	\$ -	\$ 111,233
Construction in progress	125,443	-	-	125,443
Total capital assets not being depreciated	236,676	-	-	236,676
Capital assets being depreciated				
Buildings	100,269	-	-	100,269
Vehicles and equipment	337,668	-	-	337,668
Infrastructure	9,241,247	-	-	9,241,247
Total capital assets being depreciated	9,679,184	-	-	9,679,184
Less accumulated depreciation for				
Buildings	(69,632)	(2,081)	-	(71,713)
Vehicles and equipment	(269,044)	(14,463)	-	(283,507)
Infrastructure	(5,371,868)	(369,830)	-	(5,741,698)
Total accumulated depreciation	(5,710,544)	(386,374)	-	(6,096,918)
Total capital assets being depreciated, net	3,968,640	(386,374)	-	3,582,266
Business-type activities capital assets, net	\$ 4,205,316	\$ (386,374)	\$ -	\$ 3,818,942

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land and improvements	\$ 22,500	\$ -	\$ 22,500
Construction in progress	66,862	-	66,862
Buildings	953,099	(654,139)	298,960
Vehicles and equipment	690,170	(569,098)	121,072
Infrastructure	1,806,351	(491,829)	1,314,522
Total governmental activities capital assets	3,538,982	(1,715,066)	1,823,916

(continued)

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

(continued)

Business-type activities

Land and improvements	111,233	-	111,233
Construction in progress	125,443	-	125,443
Buildings	100,269	(71,713)	28,556
Vehicles and equipment	337,668	(283,507)	54,161
Water system	9,241,247	(5,741,698)	3,499,549
Total business-type activities capital assets	9,915,860	(6,096,918)	3,818,942
Total capital assets	<u>\$ 13,454,842</u>	<u>\$ (7,811,984)</u>	<u>\$ 5,642,858</u>

For the governmental activities, depreciation was not charged to specific functions or programs of the City. Capital assets of the City's governmental activities are for the use of the entire City and are therefore unallocated. Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities

Unallocated depreciation expense \$ 132,714

Business-type activities

Water 106,464

Sewer 279,910

Total business-type activities \$ 386,374

C. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:					Total
	State Revenue Sharing Fund	Water Improvement Fund	Equipment Reserve Fund	Nonmajor Governmental Funds	Water Fund	
Transfers out:						
Governmental activities						
General Fund	\$ 40,000	\$ 87,000	\$ 20,000	\$ 275,000	\$ 10,000	\$ 432,000
Business-type activities						
Water Fund	-	-	10,000	10,000	-	20,000
Sewer Fund	-	-	10,000	15,000	-	25,000
Total	<u>\$ 40,000</u>	<u>\$ 87,000</u>	<u>\$ 40,000</u>	<u>\$ 300,000</u>	<u>\$ 10,000</u>	<u>\$ 477,000</u>

The principal purposes of the interfund transfers in were to transfer resources into reserve funds for future expenses.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

D. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities							
General Obligation							
Installment Sewer Bond	3.35%	\$ 664,000	\$ 469,216	\$ -	\$ 14,974	\$ 454,242	\$ 15,648
Business-type activities							
Sewer Revenue Bond	4.25%	<u>438,970</u>	<u>357,932</u>	<u>-</u>	<u>7,799</u>	<u>350,133</u>	<u>8,131</u>
Total		<u>\$ 1,102,970</u>	<u>\$ 827,148</u>	<u>\$ -</u>	<u>\$ 22,773</u>	<u>\$ 804,375</u>	<u>\$ 23,779</u>

2. Governmental Activity Future Maturities of Long-Term Liabilities

Year Ending June 30	General Obligation Bond		
	Principal	Interest	Total
2021	\$ 15,648	\$ 20,441	\$ 36,089
2022	16,352	19,737	36,089
2023	17,088	19,001	36,089
2024	17,857	18,232	36,089
2025	18,660	17,428	36,088
2026-2030	106,680	73,765	180,445
2031-2035	132,942	47,503	180,445
2036-2039	<u>129,015</u>	<u>14,804</u>	<u>143,819</u>
	<u>\$ 454,242</u>	<u>\$ 230,911</u>	<u>\$ 685,153</u>

3. Governmental Activity General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the City and are payable from ad valorem debt service levy proceeds. The City's outstanding general obligation bonds represent funding primarily for building improvement projects. Interest is fixed at 3.35%.

Principal and interest are due annually on December 18. The Debt Service Fund has traditionally been used to liquidate long-term debt related to the general obligation bonds. The general obligation bond requires a loan reserve of \$21,052 which is maintained in the Debt Service Fund.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

4. Business-Type Activity Revenue Bonds

Revenue bonds are direct obligations that pledge the full faith and credit of the City and are payable from sewer utility revenue proceeds. The City's outstanding revenue bonds represent funding primarily for system improvement projects.

Principal and interest are due annually on December 28. The Wastewater Improvement Fund has traditionally been used to liquidate long-term debt related to the revenue bonds. The revenue bond requires a loan reserve of \$23,011 which is maintained in the Sewer Fund.

5. Legal Debt Limit

The City's legal annual debt service limit (as defined by Oregon Revised Statutes 478.410) as of June 30, 2020 was approximately \$1,044,775. The City's legal debt service limit is 3.00% of the real market value of property within the City.

6. Business-Type Activity Future Maturities of Long-Term Liabilities

Year Ending June 30	Sewer Revenue Bond		
	Principal	Interest	Total
2021	\$ 8,131	\$ 14,880	\$ 23,011
2022	8,476	14,535	23,011
2023	8,837	14,175	23,012
2024	9,212	13,799	23,011
2025	9,604	13,408	23,012
2026-2030	54,499	60,557	115,056
2031-2035	67,107	47,949	115,056
2036-2039	82,632	32,423	115,055
2041-2045	101,635	13,307	114,942
	<u>\$ 350,133</u>	<u>\$ 225,033</u>	<u>\$ 575,166</u>

7. Governmental and Business-type Activities - Interest Expense

Interest expense is reported on the statement of activities as follows:

Governmental activities	
General government	<u>\$ 50,838</u>
Business-type activities	
Sewer	<u>\$ 15,212</u>

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

E. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	State Revenue Sharing	Equipment Reserve Fund	Water Improvement Fund	Other Governmental Funds	Total Governmental Funds
Fund balances:						
Nonspendable:						
Prepaid balances	\$ 1,801	\$ -	\$ -	\$ 414	\$ -	\$ 2,215
Restricted:						
Street maintenance and improvement	-	-	-	-	172,837	172,837
Land conservation and development	-	-	-	-	265,429	265,429
Tourism	-	-	-	-	23,960	23,960
Debt Service	-	-	-	-	40,293	40,293
Committed:						
Main street projects	-	509,801	-	-	-	509,801
Equipment purchases	-	-	520,030	-	206,491	726,521
Water system upgrade and repair	-	-	-	1,029,451	-	1,029,451
Sewer replacement	-	-	-	-	356,127	356,127
Sewer system upgrade and repair	-	-	-	-	423,122	423,122
Assigned:						
Memorial Hall	20,622	-	-	-	-	20,622
Unassigned	<u>1,092,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,092,383</u>
Total fund balances	<u>\$ 1,114,806</u>	<u>\$ 509,801</u>	<u>\$ 520,030</u>	<u>\$ 1,029,865</u>	<u>\$ 1,488,259</u>	<u>\$ 4,662,761</u>

III. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

Name of Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

Description of Benefit Terms

Plan Benefits – PERS Pension (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A

PERS Pension

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Pension Benefits

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

Death Benefits

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

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

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Disability Benefits

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

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

OPSRP Pension Program (OPSRP DB)

Pension Benefits

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age: police and fire – 1.8 percent is multiplied by the number of years of service and the final average salary.

Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which the termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Disability Benefits

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

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2020 were \$114,931.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>.

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

Actuarial Valuations

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017
Measurement Date	June 30, 2020
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.50 percent
Long-term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	Health retirees and beneficiaries: RP-2014 healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

	Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.
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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future.

Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption.

These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

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

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

At June 30, 2020, the City reported a liability of \$400,393 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019 the City's proportion was 0.00231473%. For the year ended June 30, 2020, the City recognized pension expense of \$100,882. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 22,080	\$ -
Changes of assumptions	54,318	-
Net difference between projected and actual earnings on investments	-	(11,351)
Changes in proportionate share	12,013	(38,986)
Differences between employer contributions and employer's proportionate share of system contributions	18,574	(1,172)
Total (prior to post-MD contributions)	106,985	(51,509)
Contributions subsequent to the MD	298,915	-
Total (subsequent to post-MD contributions)	\$ 405,900	\$ (51,509)

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Year ended June 30:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
1st Fiscal Year	\$ 36,200
2nd Fiscal Year	5,408
3rd Fiscal Year	10,733
4th Fiscal Year	3,759
5th Fiscal Year	(623)

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a higher discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

City's proportionate share of the net pension liability (asset):

1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
\$ 641,194	\$ 400,393	\$ 198,876

Changes Subsequent to the Measurement Date

A legislative change that occurred after the December 31, 2017 valuation date affected the plan provisions reflected for financial reporting purposes. Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future Tier 1/Tier 2 and OPSRP benefits for certain active members are now projected to be lower than prior to the legislation. For GASB 67 and GASB 68, the benefits valued in the Total Pension Liability are required to be in accordance with the benefit terms legally in effect as of the relevant fiscal year-end for the plan. As a result, Senate Bill 1049 was reflected in the June 30, 2020 Total Pension Liability.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

The decrease in the Total Pension Liability resulting from Senate Bill 1049, measured as of June 30, 2020, is shown in the Exhibit A as the "Effect of plan changes" during the measurement period. While Senate Bill 1049 also made changes to certain aspects of the System's funding and administration, the salary limit is the only change that affects the measured Total Pension Liability. As a result, the salary limit provision is the only difference in the valuation basis used to determine the Total Pension Liability between June 30, 2018 and June 30, 2020.

C. Individual Account Program (IAP)

Plan Description

Employees of the City are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP).

Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

Pension Benefits

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

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

Death Benefits

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

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Contributions

Member contributions are set by statute at 6 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the City has opted to pick-up the contributions on behalf of its employees.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized. The assumed rate of return on investments is 7.2% compounded annually. The assumed consumer price inflation rate used is 2.5% per year.

Additional disclosures related to Oregon PERS not applicable to specific employers are available by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700, or can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>.

D. Related Party Transactions

The City regularly enters into transactions with businesses owned or managed by three city councilors for routine goods and services. Expenses paid by the City to these related entities amounted to \$1,561 for the year ended June 30, 2020.

E. Tax Abatements

Gilliam County has established an enterprise zone under ORS 285C that abates property taxes on properties within the enterprise zone. As a result, the property taxes that the City will receive for the 2019-2020 levy year has been reduced by \$289,041.

F. Commitments

In March 2020, the City entered into a contract for the City Hall Remodel project in the amount of \$230,000. No payments were made to the contractor during the year. The project's estimated completion date is October 2020.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

G. New Pronouncements

The Governmental Accounting Standards Board (GASB) issued [Statement No. 95](#), *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.

The guidance postpones by one year the effective dates of certain provisions in the pronouncements as follows:

GASB Statement No. 84, *Fiduciary Activities* - This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements* - This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The Statement postpones the effective dates of the following pronouncements by 18 months:

GASB Statement No. 87, *Leases* - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

The City will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the above pronouncements.

The GASB provides other COVID-19 related resources on its website:

<https://www.gasb.org/COVID19>.

H. Subsequent Events

Management has evaluated subsequent events through Rep Letter Date, 2020, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

CITY OF CONDON
Gilliam County, Oregon

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

OREGON PERS SYSTEM

Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)

	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability (asset)	0.0023147%	0.0025984%	0.0024942%	0.0023437%	0.0029684%	0.0041345%
City's proportionate share of the net pension liability (asset)	\$ 400,393	\$ 393,617	\$ 336,216	\$ 351,836	\$ 170,432	\$ (93,727)
City's covered-employee payroll	\$ 200,593	\$ 232,737	\$ 207,251	\$ 177,621	\$ 194,581	\$ 261,558
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	200%	169%	162%	198%	88%	-36%
Plan fiduciary net position as a percentage of the total pension liability (asset)	80.20%	82.07%	83.12%	80.53%	91.88%	103.59%

Schedule of City Contributions

	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 114,931	\$ 62,913	\$ 65,080	\$ 84,328	\$ 79,303	\$ 63,792
Contributions in relation to the contractually required contribution	(114,931)	(62,913)	(65,080)	(84,328)	(79,303)	(63,792)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	\$ 221,620	\$ 250,041	\$ 184,444	\$ 265,969	\$ 276,463	\$ 194,581
Contributions as a percentage of covered-employee payroll	52%	25%	35%	32%	29%	33%

CITY OF CONDON
Gilliam County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

GENERAL FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES					
Property taxes	\$ 235,000	\$ 5,439	\$ 240,439	\$ -	\$ 240,439
State liquor taxes	11,000	2,650	13,650	-	13,650
State cigarette taxes	1,000	(231)	769	-	769
Franchise fees	55,500	(146)	55,354	-	55,354
Licenses, fees, and permits	279,000	13,090	292,090	-	292,090
Intergovernmental	258,000	(15,207)	242,793	-	242,793
Grants and contributions	10,000	3,413	13,413	-	13,413
Fines and forfeitures	1,000	205	1,205	-	1,205
Rents and leases	1,000	(850)	150	600	750
Investment earnings	10,000	8,455	18,455	1,035	19,490
Miscellaneous	1,250	10,425	11,675	-	11,675
Total revenues	<u>862,750</u>	<u>27,243</u>	<u>889,993</u>	<u>1,635</u>	<u>891,628</u>
EXPENDITURES					
Administration	463,425	(123,770)	339,655	4,453	344,108
Police	40,000	(8,587)	31,413	-	31,413
Fire	31,500	(13,522)	17,978	-	17,978
Golf	152,500	(103,787)	48,713	-	48,713
Parks	32,300	(6,339)	25,961	-	25,961
Swimming pool	65,400	(10,322)	55,078	-	55,078
Contingency	285,625	(285,625)	-	-	-
Total expenditures	<u>1,070,750</u>	<u>(551,952)</u>	<u>518,798</u>	<u>4,453</u>	<u>523,251</u>
Excess (deficiency) of revenues over (under) expenditures	(208,000)	579,195	371,195	(2,818)	368,377
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	10,000	10,000
Transfers out	<u>(442,000)</u>	<u>-</u>	<u>(442,000)</u>	<u>-</u>	<u>(442,000)</u>
Total other financing sources (uses)	<u>(442,000)</u>	<u>-</u>	<u>(442,000)</u>	<u>10,000</u>	<u>(432,000)</u>
Net change in fund balance	(650,000)	579,195	(70,805)	7,182	(63,623)
Fund balance - beginning	<u>650,000</u>	<u>500,625</u>	<u>1,150,625</u>	<u>27,804</u>	<u>1,178,429</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 1,079,820</u>	<u>\$ 1,079,820</u>	<u>\$ 34,986</u>	<u>\$ 1,114,806</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

STATE REVENUE SHARING FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Fees and charges	\$ 100,000	\$ (100,000)	\$ -
Intergovernmental	5,500	642	6,142
Grants and contributions	50,500	(50,500)	-
Investment earnings	15,000	4,186	19,186
	<u>171,000</u>	<u>(145,672)</u>	<u>25,328</u>
Total revenues			
	<u>171,000</u>	<u>(145,672)</u>	<u>25,328</u>
EXPENDITURES			
General government	721,000	(688,967)	32,033
	<u>721,000</u>	<u>(688,967)</u>	<u>32,033</u>
Excess (deficiency) of revenues over (under) expenditures	(550,000)	543,295	(6,705)
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	-	50,000
	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(500,000)	543,295	43,295
Fund balance - beginning	500,000	(33,494)	466,506
	<u>500,000</u>	<u>(33,494)</u>	<u>466,506</u>
Fund balance - ending	\$ -	\$ 509,801	\$ 509,801
	<u>\$ -</u>	<u>\$ 509,801</u>	<u>\$ 509,801</u>

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

DRAFT

CITY OF CONDON
Gilliam County, Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

	Special Revenue Funds				Capital Projects Funds				Total
	State Street Fund	Development Grant Fund	Transient Tax Fund	Debt Service Fund	Sewer Reserve Fund	Wastewater Improvement Fund	Water Equipment Fund	Sewer Equipment Fund	Nonmajor Governmental Funds
ASSETS									
Cash and cash equivalents	\$ 172,837	\$ 265,455	\$ 20,729	\$ 40,293	\$ 355,664	\$ 423,122	\$ 88,325	\$ 118,166	\$ 1,484,591
Accounts receivable	-	-	3,231	-	463	-	-	-	3,694
Property taxes receivable	-	-	-	1,040	-	-	-	-	1,040
Total assets	<u>\$ 172,837</u>	<u>\$ 265,455</u>	<u>\$ 23,960</u>	<u>\$ 41,333</u>	<u>\$ 356,127</u>	<u>\$ 423,122</u>	<u>\$ 88,325</u>	<u>\$ 118,166</u>	<u>\$ 1,489,325</u>
LIABILITIES	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	-	-	-	1,040	-	-	-	-	1,040
FUND BALANCES									
Restricted:									
Street maintenance and improvements	172,837	-	-	-	-	-	-	-	172,837
Land conservation and development	-	265,429	-	-	-	-	-	-	265,429
Debt service	-	-	-	40,293	-	-	-	-	40,293
Tourism	-	-	23,960	-	-	-	-	-	23,960
Committed:									
Equipment purchases	-	-	-	-	-	423,122	88,325	118,166	629,613
Sewer plant replacement	-	-	-	-	356,127	-	-	-	356,127
Total fund balances	<u>172,837</u>	<u>265,429</u>	<u>23,960</u>	<u>40,293</u>	<u>356,127</u>	<u>423,122</u>	<u>88,325</u>	<u>118,166</u>	<u>1,488,259</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 172,837</u>	<u>\$ 265,455</u>	<u>\$ 23,960</u>	<u>\$ 41,333</u>	<u>\$ 356,127</u>	<u>\$ 423,122</u>	<u>\$ 88,325</u>	<u>\$ 118,166</u>	<u>\$ 1,489,325</u>

CITY OF CONDON
Gilliam County, Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	Special Revenue Funds			Debt	Capital Projects Funds				Total
	State	Development	Transient	Service	Sewer	Wastewater	Water	Sewer	Nonmajor
	Street	Grant	Tax	Fund	Reserve	Improvement	Equipment	Equipment	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
REVENUES									
Property taxes	\$ -	\$ -	\$ -	\$ 24,847	\$ -	\$ -	\$ -	\$ -	\$ 24,847
Transient lodging taxes	-	-	15,970	-	-	-	-	-	15,970
Charges for services	-	715	-	-	5,026	-	-	-	5,741
Intergovernmental	48,871	-	-	-	-	-	-	-	48,871
Grants and contributions	-	1,000	-	-	-	-	-	-	1,000
Investment earnings	4,791	42	435	1,161	6,716	7,648	1,780	2,442	25,015
Total revenues	53,662	1,757	16,405	26,008	11,742	7,648	1,780	2,442	121,444
EXPENDITURES									
Current									
General government	-	6,998	-	-	-	-	-	-	6,998
Culture and recreation	-	-	21,751	-	-	-	-	-	21,751
Highways and streets	25,189	-	-	-	-	-	-	-	25,189
Debt services	-	-	-	36,089	-	23,011	-	-	59,100
Capital outlay	-	585	-	-	-	-	18,028	18,028	36,641
Total expenditures	25,189	7,583	21,751	36,089	-	23,011	18,028	18,028	149,679
Excess (deficiency) of revenues									
over (under) expenditures	28,473	(5,826)	(5,346)	(10,081)	11,742	(15,363)	(16,248)	(15,586)	(28,235)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	200,000	-	5,000	-	70,000	10,000	5,000	290,000
Net change in fund balances	28,473	194,174	(5,346)	(5,081)	11,742	54,637	(6,248)	(10,586)	261,765
Fund balances - beginning	144,364	71,255	29,306	45,374	344,385	368,485	94,573	128,752	1,226,494
Fund balances - ending	\$ 172,837	\$ 265,429	\$ 23,960	\$ 40,293	\$ 356,127	\$ 423,122	\$ 88,325	\$ 118,166	\$ 1,488,259

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

STATE STREETS FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Intergovernmental	\$ 50,000	(1,129)	\$ 48,871
Grants and contributions	550,000	(550,000)	-
Investment earnings	5,000	(209)	4,791
Total revenues	<u>605,000</u>	<u>(551,338)</u>	<u>53,662</u>
EXPENDITURES			
Highways and streets	735,000	(709,811)	25,189
Excess (deficiency) of revenues over (under) expenditures	(130,000)	158,473	28,473
Fund balance - beginning	<u>130,000</u>	<u>14,364</u>	<u>144,364</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 172,837</u>	<u>\$ 172,837</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

DEVELOPMENT GRANT FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Charges for services	\$ 1,000	(285)	\$ 715	\$ -	\$ 715
Grants and contributions	225,000	(224,000)	1,000	-	1,000
Investment earnings	<u>250</u>	<u>(208)</u>	<u>42</u>	<u>-</u>	<u>42</u>
Total revenues	<u>226,250</u>	<u>(224,493)</u>	<u>1,757</u>	<u>-</u>	<u>1,757</u>
EXPENDITURES					
Culture and recreation	476,250	(468,667)	7,583	585	6,998
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>(585)</u>	<u>585</u>
Total expenditures	<u>476,250</u>	<u>(468,667)</u>	<u>7,583</u>	<u>-</u>	<u>7,583</u>
Excess (deficiency) of revenues over (under) expenditures	(250,000)	244,174	(5,826)	-	(5,826)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Net change in fund balance	(50,000)	244,174	194,174	-	194,174
Fund balance - beginning	<u>50,000</u>	<u>21,255</u>	<u>71,255</u>	<u>-</u>	<u>71,255</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

TRANSIENT TAX FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Transient room taxes	\$ 20,000	\$ (4,030)	\$ 15,970
Investment earnings	<u>500</u>	<u>(65)</u>	<u>435</u>
Total revenues	<u>20,500</u>	<u>(4,095)</u>	<u>16,405</u>
EXPENDITURES			
Culture and recreation	<u>40,500</u>	<u>(18,749)</u>	<u>21,751</u>
Excess (deficiency) of revenues over (under) expenditures	(20,000)	14,654	(5,346)
Fund balance - beginning	<u>20,000</u>	<u>9,306</u>	<u>29,306</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 23,960</u>	<u>\$ 23,960</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Property taxes	\$ 26,500	\$ (1,653)	\$ 24,847
Investment earnings	<u>1,000</u>	<u>161</u>	<u>1,161</u>
Total revenues	<u>27,500</u>	<u>(1,492)</u>	<u>26,008</u>
EXPENDITURES			
Debt service	<u>77,500</u>	<u>(41,411)</u>	<u>36,089</u>
Excess (deficiency) of revenues over (under) expenditures	(50,000)	39,919	(10,081)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance	(45,000)	39,919	(5,081)
Fund balance - beginning	<u>45,000</u>	<u>374</u>	<u>45,374</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 40,293</u>	<u>\$ 40,293</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

WATER IMPROVEMENT FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Intergovernmental	\$ 2,000	\$ 43,417	\$ 45,417
Investment earnings	<u>30,000</u>	<u>(4,428)</u>	<u>25,572</u>
Total revenues	<u>32,000</u>	<u>38,989</u>	<u>70,989</u>
EXPENDITURES			
Water system improvements	<u>1,369,000</u>	<u>(1,282,994)</u>	<u>86,006</u>
Excess (deficiency) of revenues over (under) expenditures	(1,337,000)	1,321,983	(15,017)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>87,000</u>	<u>-</u>	<u>87,000</u>
Net change in fund balance	(1,250,000)	1,321,983	71,983
Fund balance - beginning	<u>1,250,000</u>	<u>(292,118)</u>	<u>957,882</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 1,029,865</u>	<u>\$ 1,029,865</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

WASTEWATER IMPROVEMENT FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Grants and contributions	\$ 10,000	\$ (10,000)	\$ -
Investment earnings	<u>10,000</u>	<u>(2,352)</u>	<u>7,648</u>
Total revenues	<u>20,000</u>	<u>(12,352)</u>	<u>7,648</u>
EXPENDITURES			
Wastewater system improvements	<u>465,000</u>	<u>(441,989)</u>	<u>23,011</u>
Excess (deficiency) of revenues over (under) expenditures	(445,000)	429,637	(15,363)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Net change in fund balance	(375,000)	429,637	54,637
Fund balance - beginning	<u>375,000</u>	<u>(6,515)</u>	<u>368,485</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 423,122</u>	<u>\$ 423,122</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	\$ 10,000	\$ (1,204)	\$ 8,796
EXPENDITURES			
Culture and recreation	<u>530,000</u>	<u>(515,919)</u>	<u>14,081</u>
Excess (deficiency) of revenues over (under) expenditures	(520,000)	514,715	(5,285)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Net change in fund balance	(480,000)	514,715	34,715
Fund balance - beginning	<u>480,000</u>	<u>5,315</u>	<u>485,315</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 520,030</u></u>	<u><u>\$ 520,030</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

SEWER RESERVE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Charges for services	\$ 5,000	\$ 26	\$ 5,026
Investment earnings	<u>10,000</u>	<u>(3,284)</u>	<u>6,716</u>
Total revenues	<u>15,000</u>	<u>(3,258)</u>	<u>11,742</u>
EXPENDITURES			
Sewer improvements	<u>355,000</u>	<u>(355,000)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(340,000)	351,742	11,742
Fund balance - beginning	<u>340,000</u>	<u>4,385</u>	<u>344,385</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 356,127</u></u>	<u><u>\$ 356,127</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

WATER EQUIPMENT FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	\$ 2,000	\$ (220)	\$ 1,780
EXPENDITURES			
Water equipment	<u>112,000</u>	<u>(93,972)</u>	<u>18,028</u>
Excess (deficiency) of revenues over (under) expenditures	(110,000)	93,752	(16,248)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	(100,000)	93,752	(6,248)
Fund balance - beginning	<u>100,000</u>	<u>(5,427)</u>	<u>94,573</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 88,325</u>	<u>\$ 88,325</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

SEWER EQUIPMENT FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	\$ 2,000	\$ 442	\$ 2,442
EXPENDITURES			
Capital outlay	137,000	(118,972)	18,028
Excess (deficiency) of revenues over (under) expenditures	(135,000)	119,414	(15,586)
OTHER FINANCING SOURCES (USES)			
Transfers in	5,000	-	5,000
Net change in fund balance	(130,000)	119,414	(10,586)
Fund balance - beginning	130,000	(1,248)	128,752
Fund balance - ending	\$ -	\$ 118,166	\$ 118,166

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

MEMORIAL HALL FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Rents and leases	\$ 500	\$ 100	\$ 600	\$ (600)	\$ -
Investment earnings	<u>1,000</u>	<u>35</u>	<u>1,035</u>	<u>(1,035)</u>	<u>-</u>
Total revenues	<u>1,500</u>	<u>135</u>	<u>1,635</u>	<u>(1,635)</u>	<u>-</u>
EXPENDITURES					
General government	<u>21,500</u>	<u>(17,047)</u>	<u>4,453</u>	<u>(4,453)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(20,000)	17,182	(2,818)	2,818	-
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	(10,000)	17,182	7,182	(7,182)	-
Fund balance - beginning	<u>10,000</u>	<u>17,804</u>	<u>27,804</u>	<u>(27,804)</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 34,986</u>	<u>\$ 34,986</u>	<u>\$ (34,986)</u>	<u>\$ -</u>

CITY OF CONDON
Gilliam County, Oregon

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL**

SEWER FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Sewer charges	\$ 262,000	\$ (12,252)	\$ 249,748	\$ -	\$ 249,748
Investment earnings	<u>5,000</u>	<u>(1,865)</u>	<u>3,135</u>	<u>-</u>	<u>3,135</u>
Total revenues	<u>267,000</u>	<u>(14,117)</u>	<u>252,883</u>	<u>-</u>	<u>252,883</u>
EXPENSES					
Sewer operations	267,300	(70,591)	196,709	233,752	430,461
Contingency	<u>124,700</u>	<u>(124,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>392,000</u>	<u>(195,291)</u>	<u>196,709</u>	<u>233,752</u>	<u>430,461</u>
Excess (deficiency) of revenues over (under) expenses	(125,000)	181,174	56,174	(233,752)	(177,578)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	7,799	7,799
Transfers out	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>	<u>(14,511)</u>	<u>(39,511)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>	<u>(6,712)</u>	<u>(31,712)</u>
Net change in fund net position	(150,000)	181,174	31,174	(240,464)	(209,290)
Net position - beginning	<u>150,000</u>	<u>75,577</u>	<u>225,577</u>	<u>2,251,644</u>	<u>2,477,221</u>
Net position - ending	<u>\$ -</u>	<u>\$ 256,751</u>	<u>\$ 256,751</u>	<u>\$ 2,011,180</u>	<u>\$ 2,267,931</u>

CITY OF CONDON
Gilliam County, Oregon

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL**

WATER FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Water charges	\$ 223,000	\$ (21,904)	\$ 201,096	\$ -	\$ 201,096
Investment earnings	<u>5,000</u>	<u>(1,151)</u>	<u>3,849</u>	<u>-</u>	<u>3,849</u>
Total revenues	<u>228,000</u>	<u>(23,055)</u>	<u>204,945</u>	<u>-</u>	<u>204,945</u>
EXPENSES					
Water operations	266,950	(57,092)	209,858	60,306	270,164
Contingency	<u>131,050</u>	<u>(131,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>398,000</u>	<u>(188,142)</u>	<u>209,858</u>	<u>60,306</u>	<u>270,164</u>
Excess (deficiency) of revenues over (under) expenses	(170,000)	165,087	(4,913)	(60,306)	(65,219)
OTHER FINANCING SOURCES (USES)					
Transfers in	10,000	-	10,000	-	10,000
Transfers out	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
Net change in fund net position	(180,000)	165,087	(14,913)	(60,306)	(75,219)
Net position - beginning	<u>180,000</u>	<u>36,528</u>	<u>216,528</u>	<u>1,452,216</u>	<u>1,668,744</u>
Net position - ending	<u>\$ -</u>	<u>\$ 201,615</u>	<u>\$ 201,615</u>	<u>\$ 1,391,910</u>	<u>\$ 1,593,525</u>

OTHER FINANCIAL SCHEDULES

DRAFT

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

June 30, 2020

	Governmental Activities			Business-Type Activities		
	GO Installment Sewer Bond			Sewer Revenue Bond		
	Principal	Interest	Total	Principal	Interest	Total
2020-2021	\$ 15,648	\$ 20,441	\$ 36,089	\$ 8,131	\$ 14,880	\$ 23,011
2021-2022	16,352	19,737	36,089	8,476	14,535	23,011
2022-2023	17,088	19,001	36,089	8,837	14,175	23,012
2023-2024	17,857	18,232	36,089	9,212	13,799	23,011
2024-2025	18,660	17,428	36,088	9,604	13,408	23,012
2025-2026	19,500	16,589	36,089	10,012	12,999	23,011
2026-2027	20,378	15,711	36,089	10,437	12,574	23,011
2027-2028	21,295	14,794	36,089	10,881	12,130	23,011
2028-2029	22,253	13,836	36,089	11,343	11,668	23,011
2029-2030	23,254	12,835	36,089	11,826	11,186	23,012
2030-2031	24,301	11,788	36,089	12,328	10,683	23,011
2031-2032	25,394	10,695	36,089	12,852	10,159	23,011
2032-2033	26,537	9,552	36,089	13,398	9,613	23,011
2033-2034	27,731	8,358	36,089	13,968	9,044	23,012
2034-2035	28,979	7,110	36,089	14,561	8,450	23,011
2035-2036	30,283	5,808	36,091	15,180	7,831	23,011
2036-2037	31,646	4,443	36,089	15,825	7,186	23,011
2037-2038	33,070	3,019	36,089	16,498	6,513	23,011
2038-2039	34,016	1,534	35,550	17,199	5,812	23,011
2039-2040	-	-	-	17,930	5,081	23,011
2040-2041	-	-	-	18,692	4,319	23,011
2041-2042	-	-	-	19,486	3,525	23,011
2042-2043	-	-	-	20,315	2,697	23,012
2043-2044	-	-	-	21,178	1,833	23,011
2044-2045	-	-	-	21,964	933	22,897
	<u>\$ 454,242</u>	<u>\$ 230,911</u>	<u>\$ 685,153</u>	<u>\$ 350,133</u>	<u>\$ 225,033</u>	<u>\$ 575,166</u>

CITY OF CONDON
Gilliam County, Oregon

COMPARATIVE SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

SEWER FUND

For the Year Ended June 30, 2020

	<u>2020</u>	<u>2019</u>
Operating revenues		
Charges for services	\$ 249,748	\$ 251,793
Operating expenses		
Personnel services	82,797	122,930
Materials and services	67,754	56,429
Depreciation	<u>279,910</u>	<u>281,882</u>
Total operating expenses	<u>430,461</u>	<u>461,241</u>
Operating income (loss)	<u>(180,713)</u>	<u>(209,448)</u>
Nonoperating revenues (expenses)		
Investment earnings	<u>3,135</u>	<u>3,750</u>
Income (loss) before contributions and transfers	(177,578)	(205,698)
Capital contributions	-	-
Transfers in	7,799	8,550
Transfers out	<u>(39,511)</u>	<u>(25,000)</u>
Change in net position	(209,290)	(222,148)
Total net position - beginning	<u>2,477,221</u>	<u>2,699,369</u>
Total net position - ending	<u><u>\$ 2,267,931</u></u>	<u><u>\$ 2,477,221</u></u>

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
FEDERAL AND STATE REGULATIONS**

DRAFT

County Court

221 S. Oregon St. PO Box 427 Condon, OR 97823
Office: 541.384.6351 Admin: 541.384.3303 Fax: 541.384.3304



City of Condon
PO Box 445
Condon, OR 97823

RECEIVED

NOV 20 2020

November 19, 2020

CITY OF CONDON

Dear Kathryn,

It is my pleasure to inform you the County Court has approved the City of Condon Capital Investment Grant in the amount of up to \$175,000 for the baseball field housing development.

As part of Gilliam County's efforts to promote transparency and accountability in our grant programs, we require grant recipients to sign funding agreements and meet the reporting requirements outlined therein. Enclosed please find two copies of your 2020-2021 Gilliam County Capital Investment Grant Agreement. Please sign both copies and return one to the Gilliam County Treasurer's Office in the enclosed envelope.

To assist you with completing reporting requirements, a Grant Outcomes Report Form will be available on the Gilliam County website – www.co.gilliam.or.us – later this year. If you have any questions about the agreement or reporting requirements, please contact Kelly Smith, Deputy Treasurer, at (541) 384-6321 or via email at kelly.smith@co.gilliam.or.us.

On behalf of the Gilliam County Court, we wish you all the best for a successful project.

Sincerely,

Elizabeth A. Farrar
Gilliam County Judge

**GILLIAM COUNTY
CAPITAL INVESTMENT GRANT AGREEMENT**

DATE: November 19, 2020

PARTIES: Gilliam County, a political subdivision of the State of Oregon (“County”)

221 S. Oregon St.
P.O. Box 427
Condon, Oregon 97823

And

City of Condon (“Grantee”)
PO Box 445
Condon, OR 97823

RECITALS

- A. County administers the Capital Investment Grant Program to make strategic investments to support economic development, build critical infrastructure, and improve the quality of life for residents.
- B. County has identified the Competitive Grants Fund (235-100-5-50-5125) as an appropriate source of funding for this grant.
- C. Grantee desires to receive up to \$175,000 for Baseball Field Housing Development.

NOW, THEREFORE, BASED ON THE MUTUAL PROMISES OF THE PARTIES, THE PARTIES AGREE AS FOLLOWS:

- 1. **GRANT:** County approves Grantee’s request for a grant in the amount of up to \$175,000. The grant will be provided via reimbursement of actual expenditures. Approved funds will be distributed to Grantee after Grantee has purchased the approved items and presented receipts for said purchases to County. Grantee shall present receipts for items subject to reimbursement within 30 days of purchase by Grantee. Approval of reimbursement is at the sole discretion of County.
- 2. **USE OF GRANT FUNDS:** Grantee may utilize grant funds for expenditures related to the following purpose(s): Infrastructure costs for housing development as more fully described in Grantee’s Proposal, attached hereto and thereby incorporated herein. Grant funds may not be utilized for any other purpose without the written consent of the County. This grant is for the specific project or purpose as stated above. If there is any conflict between this Agreement and Grantee’s Proposal, this Agreement shall control.
- 3. **GRANT PERIOD:** The grant is available until December 31, 2021. Grantee must submit receipts to the County, prior to the end of the grant period, to receive the grant funds.

4. CONDITIONS OF APPROVAL: This grant is subject to the following conditions:

- a. Grantee shall provide County with a written, end of project report presented to the Gilliam County Court within 60 days of the completion of the project. Grantee shall provide any additional reports or information as requested by the County from time-to-time;
- b. All grant funds shall be used in furtherance of an organization that maintains its principle place of operations in Gilliam County.
- c. Grantee shall remain in operation in Gilliam County for one year following execution of this Agreement; and
- d. Grantee shall reimburse County for all grant funds received by Grantee if there is any failure to comply with the conditions of this Agreement by Grantee.
- e. Failure to comply with the terms and conditions of this Grant Agreement may affect eligibility to receive future grant funds.

5. INDEMNITY: GRANTEE AGREES, TO THE FULLEST EXTENT PERMITTED BY LAW, TO DEFEND, INDEMNIFY, AND HOLD HARMLESS COUNTY, ITS OFFICERS, DIRECTORS, BOARD, AFFILIATES, EMPLOYEES, AND AGENTS, FROM AND AGAINST ALL CLAIMS, LIABILITIES, LOSSES AND EXPENSES (INCLUDING REASONABLE ATTORNEY'S FEES) DIRECTLY, INDIRECTLY, WHOLLY OR PARTIALLY ARISING FROM OR IN CONNECTION WITH ANY ACT OR OMISSION OF GRANTEE, ITS EMPLOYEES OR AGENTS, IN APPLYING FOR OR ACCEPTING THE GRANT, IN EXPENDING OR APPLYING GRANT FUNDS, OR IN CARRYING OUT THE PURPOSE(S) OF THE GRANT AS SET FORTH IN THIS AGREEMENT.

6. OTHER LEGAL:

- a. This Agreement may not be assigned or otherwise transferred without prior written approval of the County.
- b. This Agreement shall not be interpreted to create any pledge or any commitment by the County to make any other or further grants or contributions to Grantee or any other person or entity for this or any other purpose.
- c. Grantee is solely responsible for all activities supported by the Grant. Nothing in this Agreement creates a partnership, agency, joint venture, employment, or any other type of relationship. Grantee shall not present itself as an agent of the County for any purpose, and has no authority to bind the County in any manner whatsoever.
- d. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon. Any claim, action, suit or proceeding between the County and Grantee that arises from or relates to this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Gilliam County for the State of Oregon or, if the claim, action, suit or proceeding must be brought in a federal forum, then it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon.
- e. This Agreement and attached exhibits, if any, 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 the Parties unless in writing and signed by both Parties and all necessary State approvals have been obtained.

- f. In the event of any action or proceeding to enforce the terms of this Agreement, the prevailing party shall be entitled to recover its reasonable attorney fees, in addition to costs and disbursements, at arbitration, trial, and on appeal.
- g. The signatories to this Agreement are the only Parties to this Agreement and are the only Parties entitled to enforce its terms. Nothing in this Agreement gives, or is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly, or otherwise, to third persons unless such persons are individually identified by name herein.
- h. The failure of either Party to enforce any provision of this Agreement shall not constitute a waiver of a subsequent breach of that or any other provision.
- i. This Agreement may be executed in one or more counterparts, including by signature pages delivered in electronic format, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.

GRANTEE, BY EXECUTION OF THIS AGREEMENT, HEREBY ACKNOWLEDGES THAT GRANTEE HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

GILLIAM COUNTY:

GRANTEE:

By: Elizabeth A. Farrar 11/19/2020
Elizabeth A. Farrar (Date)
Gilliam County Judge

By: _____
City of Condon (Date)



AGREEMENT FOR GIS SERVICES

Job No. 977-75

PROJECT: GIS Jumpstart and Technical Enablement

PART I. PARTIES AND DESCRIPTION OF WORK

THIS AGREEMENT is made on the ____ day of _____ 2020 between the CITY OF CONDON, OREGON (the CLIENT) and ANDERSON PERRY & ASSOCIATES, INC. (the PROFESSIONAL). Now, therefore, the CLIENT and PROFESSIONAL agree as follows:

PART II. PROFESSIONAL SERVICES

- A. The CLIENT hereby authorizes the PROFESSIONAL, acting as an independent consultant, to perform Tasks 1 through 12 as described in the attached Scope of Services and Fee Proposal "GIS Jumpstart and Asset Inventory," dated December 1, 2020.
- B. The CLIENT will provide the following to the PROFESSIONAL: Support personnel on a limited basis when the PROFESSIONAL is performing data collection (e.g., aiding in finding buried assets and providing as-needed traffic control).
- C. Additional Provisions: The CLIENT agrees to purchase and allocate one Creator named user to the PROFESSIONAL. The CLIENT's ArcGIS Online Account and GIS database(s) will be the sole property of the CLIENT; however, should the CLIENT choose not to maintain a Technical Enablement Package with the PROFESSIONAL, the CLIENT agrees to assume all responsibility for the CLIENT's ArcGIS Online organization account including, but not limited to, data, maps, apps, users, roles, security, web services, integrations, and configurations. The CLIENT further agrees to accept and comply with all applicable Esri licensing agreements and terms of use (see www.esri.com/legal/software-license). The PROFESSIONAL provides no warranties, expressed or implied, including the warranty of merchantability or fitness of the CLIENT's data for a particular purpose, and the CLIENT agrees to hold the PROFESSIONAL harmless for all errors, omissions, or positional accuracy.

PART III. BASIS OF FEE AND BILLING SCHEDULE

In consideration for performing said services, the CLIENT agrees to compensate the PROFESSIONAL on a fixed price basis for a total cost of \$35,976.

Billings will be submitted monthly based on actual services performed. Accounts are due 30 days from the date of billing. A service charge of 12 percent interest per annum will be charged on all past due accounts. Interest to start 30 days from the date the billing is received. The PROFESSIONAL may suspend work under this Agreement until the account is paid in full.

If collection is made by suit or otherwise, the CLIENT agrees to pay interest until the account is paid, plus pay all collection costs, including a reasonable attorney's fee.

THE TERMS AND CONDITIONS ON THE REVERSE SIDE ARE PART OF THIS AGREEMENT.

This Agreement executed on the day and year first above written.

PROFESSIONAL
ANDERSON PERRY & ASSOCIATES, INC.

CLIENT
CITY OF CONDON, OREGON

Brad D. Baird, P.E.

Name

Name

Signature

Signature

President

Title

Title

ANDERSON PERRY & ASSOCIATES, INC.

PART IV. TERMS AND CONDITIONS

GENERAL

Should litigation or arbitration occur between the two parties relating to the provisions of this Agreement, all litigation or arbitration expenses, collection expense, witness fees, court costs, and attorneys' fees incurred by the prevailing party shall be paid by the non-prevailing party to the prevailing party.

Neither party shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, lockouts, accidents, or other events beyond the control of the other or the other's employees and agents.

In the event any provisions of this Agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provisions, term, condition, or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.

The PROFESSIONAL intends to render his services under this Agreement in accordance with generally accepted professional practices for the intended use of the project and makes no warranty either expressed or implied.

The CLIENT guarantees full and free access for the PROFESSIONAL to enter upon all properties required for the performance of the PROFESSIONAL's services under this Agreement.

The PROFESSIONAL shall not be responsible for acts of omissions of any party or parties involved in the services covered by this Agreement other than their own or for the failure of any contractor or subcontractor to construct any item in accordance with recommendations issued by the PROFESSIONAL.

Any opinion of the estimated construction cost prepared by the PROFESSIONAL represents their judgment as a design professional and is supplied for the general guidance of the CLIENT, since the PROFESSIONAL has no control over the cost of labor and material, or over competitive bidding or market conditions, the PROFESSIONAL does not guarantee the accuracy of such opinions as compared to Contractor bids or actual cost to the CLIENT.

EXTENT OF AGREEMENT

This Agreement represents the entire and integrated agreement between the CLIENT and the PROFESSIONAL and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the CLIENT and the PROFESSIONAL.

AUTHORIZATION TO PROCEED

Approval of this agreement by the CLIENT and the PROFESSIONAL will serve as written authorization for the PROFESSIONAL to proceed with the services called for in this Agreement.

OWNERSHIP OF DOCUMENTS

All drawing, specifications, and other work product of the PROFESSIONAL are property of the PROFESSIONAL whether the project is completed or not. Reuse of any of the instruments of service of the PROFESSIONAL by the CLIENT on extensions of this project or on any other project without the written permission of the PROFESSIONAL shall be at the CLIENT's risk and the CLIENT agrees to defend, indemnify, and hold harmless the PROFESSIONAL from all claims, damages, and expenses including attorneys' fees arising out of such unauthorized reuse of the PROFESSIONAL's instruments of service by the CLIENT OR BY OTHERS ACTING THROUGH THE CLIENT.

TERMINATION

This Agreement may be terminated by either party by seven days written notice in the event of substantial failure to perform in accordance with the terms of this Agreement by the other party through no fault of the terminating party or by mutual consent. If this Agreement is terminated, the PROFESSIONAL shall be paid for services performed to the termination notice date, including reimbursable expenses due.

GOVERNING LAW

Unless otherwise specified within this Agreement, this Agreement shall be governed by the law of the principal place of business of the PROFESSIONAL.

INSURANCE

The PROFESSIONAL shall acquire and maintain statutory workmen's compensation insurance coverage, employer's liability, and comprehensive general liability insurance coverage. The CLIENT shall acquire and maintain appropriate property, comprehensive general liability, and other appropriate insurance that will protect the CLIENT's interest on the project.

INDEMNITY

The CLIENT will require that any contractor or subcontractor performing work in connection with drawings produced under this Agreement to hold harmless, indemnify and defend, the CLIENT and the PROFESSIONAL, their consultants, and each of their officers, agents, and employees from any and all liability claims, losses, or damage arising out of or alleged to arise from the contractor's (or subcontractor's) negligence in the performance of the work described in the construction contract documents, but not including liability that may be due to the sole negligence of the CLIENT, the PROFESSIONAL, their consultants or their officers, agents, and employees.

LIMITATION OF LIABILITY

The CLIENT agrees to limit the PROFESSIONAL's liability to the CLIENT and to all construction contractors and their subcontractors on the project, if any, due to the PROFESSIONAL's professional negligent acts, errors, or omissions, such that the total aggregate liability of the PROFESSIONAL to those named shall not exceed Fifty Thousand (\$50,000.00) Dollars or the PROFESSIONAL's total fee for services rendered on this project, whichever is greater.

EEO PROVISIONS

The PROFESSIONAL shall comply with all applicable provisions of the Regulations of the U.S. Department of Commerce (Part 8 of Subtitle 15 of the Code of Federal Regulations) issued pursuant to the Civil Rights Act of 1964, in regard to non-discrimination in employment because of race, religion, color, sex, or national origin. The PROFESSIONAL shall comply with Executive Order 11246 (41 CFR 60-1.4), Section 503 of the Rehabilitation Act of 1973 (41 CFR 60-741.5(a)), Section 402 of the Vietnam Era Veterans Readjustment Act of 1974 (41 CFR 60-250.5(a)), the Jobs for Veterans Act of 2003 (41 CFR 60-300.5(a)), and, the organizing and collective bargaining Clauses of Executive Order 13496 (29 CFR 471). The PROFESSIONAL shall comply with applicable federal, state, and local laws, rules, and regulations concerning Equal Employment Opportunity.

COST PROPOSAL

City of Condon / GIS Jumpstart and Asset Inventory
ESTIMATED GIS FEES AND COST BREAKDOWN
November 11, 2020



Total

Task Description	Cost
ArcGIS Online GIS Jumpstart & Asset Inventory (Full Implementation)	
ArcGIS Online GIS Jumpstart and Asset Inventory	
Task 1: Project Management/Quality Control	\$ 3,430
Task 2: ESRI ArcGIS Online Setup and Configuration	\$ 1,530
Task 3: Water System GIS Information Model Setup	\$ 1,070
Task 4: Wastewater GIS Information Model Setup	\$ 1,070
Task 5: Configure Water Distribution System Web Map	\$ 1,055
Task 6: Configure Wastewater System Web Map and Web Application Configuration	\$ 1,055
Task 7: Asset Inventory Water System using High Accuracy RTK GPS (3 Days)	\$ 6,590
Task 8: Asset Inventory Wastewater System using High Accuracy RTK GPS (3 Days)	\$ 6,590
EOS Positioning Systems Arrow Gold RTK GPS Rental	\$ 1,920
Travel - Mileage	\$ 276
Travel - Lodging	\$ 400
Task 9: Delineate Water System Pipes to High Accuracy RTK Positions	\$ 2,380
Task 10: Delineate Wastewater Pipes to High Accuracy RTK Positions	\$ 1,780
Task 11: On-Site Training: ArcGIS Online for Office and Field Use	\$ 1,400
Subtotal	\$ 30,546
Technical Enablement & Support	
Task 12: Technical Enablement & Support Package (40 hours)	\$ 5,430
Subtotal	\$ 5,430
TOTAL ESTIMATED COST	\$ 35,976
TOTAL ESTIMATED COST (PHASED)	\$ 41,034
COST SAVINGS WITH FULL IMPLEMENTATION	\$ (5,058)

COST PROPOSAL

City of Condon / GIS Jumpstart and Asset Inventory (Phased)
ESTIMATED GIS FEES AND COST BREAKDOWN
November 11, 2020



Task Description	Cost
ArcGIS Online GIS Jumpstart + Asset Inventory (Phased Approach)	
High Accuracy RTK GPS Hydrant Inventory	
Task 1: Project Management/Quality Control	\$ 700
Task 2: Water System GIS Information Model Setup	\$ 1,070
Task 3: Configure Water Distribution System Web Map	\$ 1,055
Task 4: Asset Inventory Water System Hydrants using High Accuracy RTK GPS (1 Day)	\$ 1,790
EOS Positioning Systems Arrow Gold RTK GPS Rental	\$ 240
Travel - Mileage	\$ 138
Subtotal	\$ 4,993
PHASE TOTAL	\$ 4,993
ArcGIS Online GIS Jumpstart + Asset Inventory (Water System)	
ArcGIS Online GIS Jumpstart and Asset Inventory	
Task 5: Project Management/Quality Control	\$ 3,080
Task 6: ESRI ArcGIS Online Setup and Configuration	\$ 1,530
Task 7: Asset Inventory Water System using High Accuracy RTK GPS (3 Days)	\$ 6,590
EOS Positioning Systems Arrow Gold RTK GPS Rental	\$ 960
Travel - Mileage	\$ 138
Travel - Lodging	\$ 400
Task 8: Delineate Water System Pipes to High Accuracy RTK Positions	\$ 2,380
Task 9: On-Site Training: ArcGIS Online for Office and Field Use	\$ 1,400
Subtotal	\$ 16,478
Technical Enablement & Support	
Technical Enablement & Support Package (40 hours)	\$ 5,430
<i>Note: Technical Enablement is triggered when ArcGIS Online setup/administration occurs. Under a phased approach, this would be included with either water or wastewater, whichever comes first.</i>	
Subtotal	\$ 5,430
PHASE TOTAL	\$ 21,908
High Accuracy RTK GPS Inventory (Wastewater)	
ArcGIS Online GIS Jumpstart and Asset Inventory	
Task 10: Project Management/Quality Control	\$ 2,140
Task 11: Wastewater GIS Information Model Setup	\$ 1,070
Task 12: Configure Wastewater System Web Map and Web Application Configuration	\$ 1,055
Task 13: Asset Inventory Wastewater System using High Accuracy RTK GPS (3 Days)	\$ 6,590
EOS Positioning Systems Arrow Gold RTK GPS Rental	\$ 960
Travel - Mileage	\$ 138
Travel - Lodging	\$ 400
Task 14: Delineate Wastewater Pipes to High Accuracy RTK Positions	\$ 1,780
Subtotal	\$ 14,133
PHASE TOTAL	\$ 14,133
TOTAL ESTIMATED COST	\$ 41,034

College of Urban and Public Affairs
Population Research Center

Post Office Box 751
Portland, Oregon 97207-0751
780 Urban Center
506 SW Mill Street

503-725-3922 tel: message only
503-725-5199 fax
askprc@pdx.edu
www.pdx.edu/prc



City of Condon
PO Box 445
Condon, OR 97823

– IMPORTANT NOTICE –

Preliminary 2020 Population Estimate

Listed below is the preliminary population estimate for July 1, 2020. Also included are the certified 2019 estimate and 2010 Census figure. The July 1, 2020 estimate will be certified following the review period on December 15, 2020.

PRELIMINARY POPULATION ESTIMATE:

JULY 1, 2020: 685

CERTIFIED POPULATION ESTIMATE:

JULY 1, 2019: 690

CERTIFIED CENSUS FIGURE:

APRIL 1, 2010: 682

RECEIVED

NOV 18 2020

CITY OF CONDON

The 2020 certified population estimates will be posted to our web site by the close of business December 15, 2020 at the following page URL:

<https://www.pdx.edu/population-research/population-estimates>

If you have any questions or comments about the preliminary population estimate, please contact:

Huda Alkitkat, Ph.D.
Population Estimates Program Manager
Population Research Center
Portland State University

E-mail: alkitkat@pdx.edu

[illegible]

Treasury, Finance, and Tax Collection

221 S. Oregon St. PO Box 55 Condon, OR 97823
Office: 541.384.6321 Fax: 541.384.3304



RECEIVED

10/29/2020

To:

City of Condon
PO Box 445
Condon, OR 97823-445

NOV - 6 2020

CITY OF CONDON

Dear City of Condon,

During Gilliam County's annual financial audit it was brought to our attention that we had been distributing tax funds to the Gilliam County Road Department in a manner which was not in compliance with current Oregon Revised Statute. During further review it has been determined that a portion of these funds were then distributed to the cities through the City Road Tax Share. Unfortunately, this is also out of compliance with current Oregon Revised Statute.

This letter is to serve as notice that there will be no City Road Tax Share payments issued for this, -or- subsequent, fiscal years. Thank you for your understanding in this matter and I apologize for any inconvenience this might create.

Sincerely,

A handwritten signature in dark ink that reads "Nathan L. Hammer". The signature is fluid and cursive.

Nathan L. Hammer

Gilliam County Treasurer, Tax Collector, and Director of Finance

Treasurer, Finance, and Tax Collector: Nathan L. Hammer
nathan.hammer@co.gilliam.or.us

Deputy Treasurer and Tax Collector: Kelly Smith
kelly.smith@co.gilliam.or.us