



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

www.gmscpa.com

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

November 25, 2020

City Council
City of Woodburn
270 Montgomery St.
Woodburn, Oregon 97071

We have audited the financial statements of the City of Woodburn and the Woodburn Urban Renewal Agency (collectively, the City) as of and for the year ended June 30, 2020, and have issued our report thereon dated November 25, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 17, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our letter dated April 17, 2020.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are depreciation, net pension liability, net OPEB liability and asset, and related deferred inflows and outflows. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The financial statement disclosures are neutral, consistent and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Attached is a list of misstatements that we identified as a result of our audit procedures that were brought to the attention of, and were corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 25, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

We applied certain limited procedures to management's discussion and analysis, the City's PERS schedules and the City's OPEB schedules which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

We were not engaged to report on the introductory section, other financial schedules or statistical section which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the City Council and management of the City of Woodburn and Woodburn Urban Renewal Agency and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,


CERTIFIED PUBLIC ACCOUNTANTS

Client: **88925 - City of Woodburn**
Engagement: **Audit 2020 - City of Woodburn**
Period Ending: **6/30/2020**
Trial Balance: **3001 - TB**
Workpaper: **1400.01 - Copy of Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To true up housing rehab notes and related deferred revenues (client has recorded)				
137 2257	Deferred Revenue	3701.01	50,098.77	
137 1163	Notes/Contracts Receivabl			50,098.77
Total			50,098.77	50,098.77
Adjusting Journal Entries JE # 2				
To adjust for payroll paid subsequent to YE				
001 1101	Cash	4102	240,342.05	
901 2000	Payroll Clearing/Suspense			240,342.05
Total			240,342.05	240,342.05
Adjusting Journal Entries JE # 3				
To record June STIF revenue and receivable (client has recorded)				
110 1122	Accounts Receivable	3701.02	16,118.00	
110-000 3345	Statewide Transit			16,118.00
Total			16,118.00	16,118.00
Adjusting Journal Entries JE # 4				
Adjustment to true up special assessment receivable and deferred revenues (client has recorded)				
360 2257	Deferred Revenue	4205	9,887.39	
360 1123	Assessments Receivable			9,887.39
Total			9,887.39	9,887.39
Adjusting Journal Entries JE # 5				
To correct accrual for property tax receivable/deferred revenues (client has recorded entries to agree)				
001 2257	Deferred Revenue	4202	23,270.21	
001-000 3111	Property Tax - Current		493.84	
001-000 3112	Property Tax - Delinquent		302.39	
250 2257	Deferred Revenue		1,570.61	
720 2257	Deferred Revenue		1,100.28	
001 1111	Taxes Receivable			9,960.64
001 1122	Accounts Receivable			14,105.80
250 1111	Taxes Receivable			764.46
250 1122	Accounts Receivable			9.92
250-000 3111	Property Tax - Current			424.86
250-000 3112	Property Tax - Delinquent			371.37
720 1111	Taxes Receivable			47.91
720 1122	Accounts Receivable			1,052.37
Total			26,737.33	26,737.33
Adjusting Journal Entries JE # 6				
Reversal - Utility billing June consumption billing YE accrual (client has recorded)				
470 1101	Cash	4206	9,756.95	
470-000 3434.101	Water Sales Revenue		204,025.67	
472-000 3435.101	Sewer System Revenue		349,123.89	
470 1126	Utility Acct Receivable			193,570.59
470 2238	UB Overpayments			20,212.03
472 1101	Cash			9,756.95
472 1126	Utility Acct Receivable			338,908.83
472 2238	UB Overpayments			458.11
Total			562,906.51	562,906.51
Adjusting Journal Entries JE # 7				
To adjust Def Revenue for Sale of Assoc Building (client has recorded)				
001 2257	Deferred Revenue	5602	11,120.60	
001 1122	Accounts Receivable			11,120.60
Total			11,120.60	11,120.60

Client: **88925 - City of Woodburn**
Engagement: **Audit 2020 - City of Woodburn**
Period Ending: **6/30/2020**
Trial Balance: **3001 - TB**
Workpaper: **1400.01 - Copy of Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 8		7104		
To reverse August accrual for property taxes (client has recorded entries to agree)				
001-000 3111	Property Tax - Current		51.37	
001-000 3112	Property Tax - Delinquent		77,335.41	
720-000 3111	Property Tax - Current		3.96	
720-000 3111	Property Tax - Current		5.30	
720-000 3112	Property Tax - Delinquent		5,842.13	
001 1122	Accounts Receivable			77,386.78
720 1122	Accounts Receivable			5,851.39
Total			83,238.17	83,238.17
Adjusting Journal Entries JE # 9		5204		
To transfer from PERS liability - difference collected vs paid (client has recorded)				
901 2231.521	PERS - City		276,986.66	
901-000 3665	Internal PERS Revenue			276,986.66
Total			276,986.66	276,986.66



November 25, 2020

Grove, Mueller & Swank, P.C.
475 Cottage Street NE, Suite 200
Salem, OR 97301

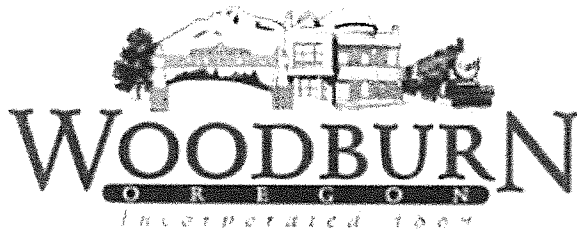
This representation letter is provided in connection with your audit of the financial statements of the City of Woodburn and the Woodburn Urban Renewal Agency (collectively, the City) as of June 30, 2020, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position and the respective changes in financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

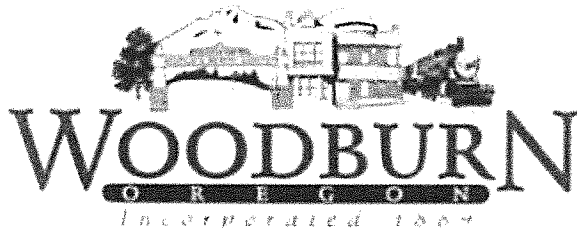
We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 25, 2020:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 17, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.



- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosures have been adjusted or disclosed.
- We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.



- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management’s intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to the required supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- With respect to the supplementary information:
 - We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor’s report thereon.
- With respect to your preparation of the financial statements and related notes, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

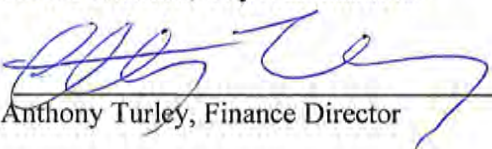


- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the City's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation, claims or assessments, except as disclosed to you.
- We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.



- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



Scott Derickson, City Administrator

Anthony Turley, Finance Director



City of Woodburn, Oregon



Comprehensive Annual Financial Report For the year Ended June 30, 2020

CITY OF WOODBURN, OREGON

***COMPREHENSIVE ANNUAL
FINANCIAL REPORT***

Year Ended June 30, 2020

***Prepared by City of Woodburn Finance
Department
Anthony Turley, Finance Director***

CITY OF WOODBURN, OREGON
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INTRODUCTORY SECTION



City of Woodburn
270 Montgomery Street
Woodburn, OR 97071
(503) 982-5222 / (503) 982-5244 FAX
www.ci.woodburn.or.us

November 25, 2020

To the Citizens of Woodburn, Honorable Mayor, City Council, and City Administrator:

It is my pleasure to submit the Comprehensive Annual Financial Report (CAFR) of the City of Woodburn, Oregon, for the fiscal year ended June 30, 2020.

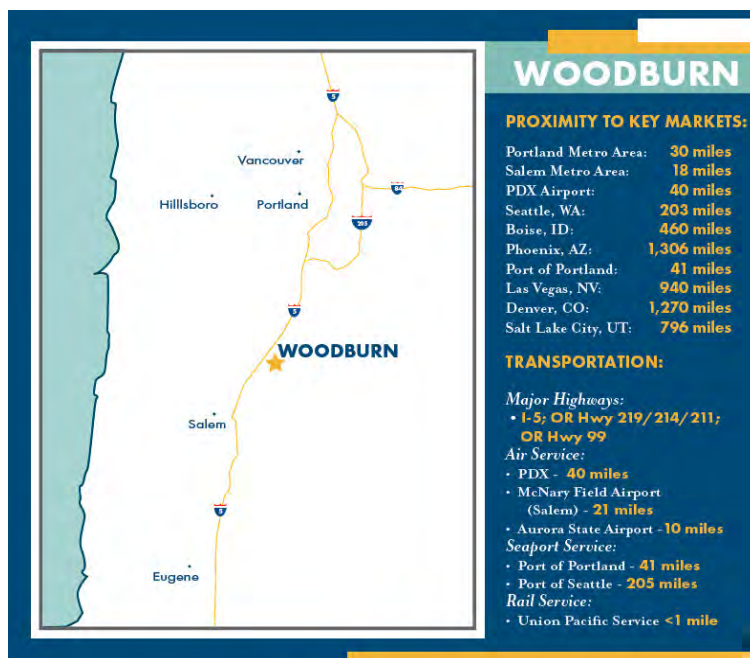
State law requires that a CAFR and component unit financial statements be published within six months of the fiscal year end and be audited in accordance with generally accepted auditing standards by independent certified public accountants. Independent auditors, Grove, Mueller & Swank, P.C., have issued an unmodified opinion on the City of Woodburn's financial statements for the fiscal year ended June 30, 2020. The independent auditors' report is presented in the Financial Section of this report. Responsibility for the completeness and reliability of the information contained in this report rests with the City's management and is based on an internal control structure designed for this purpose. The internal control structure is designed to provide reasonable, rather than absolute, assurance that these objectives are met, as the cost of the internal control should not exceed the related benefits.

In the Management's Discussion and Analysis (MD&A) section of this report, a narrative introduction, overview, and analysis of the basic financial statements is provided. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A.

CITY PROFILE

The City of Woodburn is a municipal corporation which operates under a Council-Manager form of government. Policy making and legislative authority are vested on the City Council which consists of an elected Mayor (two-year term position) and six councilors (four-year term positions). The City Council is responsible for passing ordinances, resolutions, adopting a budget, and hiring the City Administrator and City Attorney among other things. The City Administrator is responsible for carrying out Council ordinances and policies, managing the daily operations, and appointing department heads.

Woodburn is located in the Willamette Valley, halfway between the larger urban areas of Portland and Salem. The city was incorporated as Woodburn on February 20, 1889.



The City of Woodburn, with a population of 25,135, is Oregon's 23rd most populated city, and 3rd populated city in Marion County. The City provides a full range of municipal services, including but not limited to: police, water, wastewater, municipal court, public works (water, sewer, storm, and transportation), economic development, community planning and building inspections, transit, parks, recreation, aquatics, and library.

REPORTING ENTITY

The financial statements include information for the City of Woodburn and its blended component unit, the Urban Renewal Agency of the City of Woodburn.

BUDGET PROCESS

The Oregon Constitution and Oregon Revised Statutes 294 require an adopted balanced budget by July 1, and that the fiscal year for local governments is July 1 through June 30. The budget sets forth City Council's goals and objectives, and identifies the resources necessary to accomplish them. The legal level of budgetary control, as adopted by Council Resolution, is by fund, although department level detail is shown. Appropriations lapse at fiscal year-end and incomplete projects must be re-appropriated in the following fiscal year as part of the adoption of the annual budget.

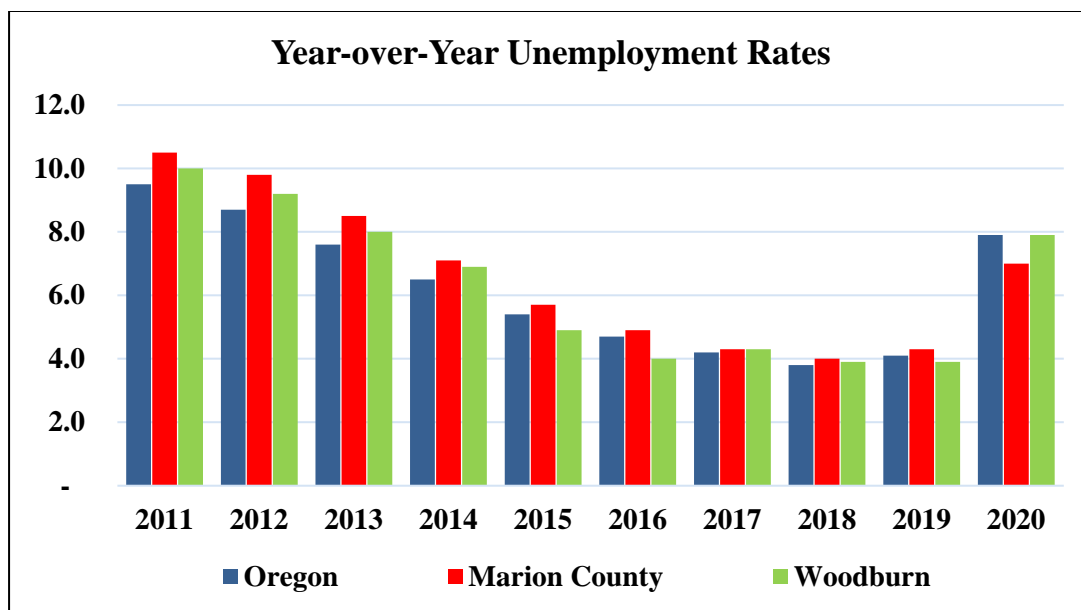
ECONOMIC ENVIRONMENT

Woodburn has high concentrations of employment across several traded-sector clusters. These clusters are key target industries for Woodburn and include:

- **Production Technology and Machinery:** manufacturing of machinery for food production, automatic sprinklers systems, bailing machines, hydraulic jacks, and other machinery production.
- **Plastics Manufacturing:** plastic and rubber products, chemical manufacturing, and plumbing fixtures. This cluster is strongly linked to production technology, machinery, and other chemical manufacturing.
- **Metal Product Manufacturing:** prefabricated metal building and component manufacturing, ornamental and architectural metal work manufacturing, bathtubs and sinks, metal pipe hangars, fire escapes, grills and grill work, and all other miscellaneous fabricated metal product manufacturing.
- **Food Processing and Manufacturing:** baked goods, fruit and vegetable canning, frozen foods, confectionary manufacturing, and other food related manufacturing.

Employment patterns in Woodburn, Marion County, and the Portland Region suggest that Woodburn has competitive advantages and opportunities for business development in these rapidly growing clusters:

- **Apparel Manufacturing:** cutting and sewing apparel, embroidering on textile products, carpet cutting and binding, sleeping bag manufacturing, hats and glove manufacturing, and other apparel manufacturing.
- **Distribution and E-Commerce:** wholesale trade, farm supplies and merchant wholesalers, refrigerated warehousing and storage, packaging and labeling services, or other warehouse and distribution.
- **Information Technology and Analytic Technology:** software publishers, electronic computer manufacturing, semiconductor manufacturing, laboratory instrument manufacturing.



Source: State of Oregon Employment Department

Oregon's unemployment rates have dropped dramatically over the last ten years. However, the COVID 19 pandemic has impacted the economy and resulted in increased unemployment. In September 2020, Oregon's year-over-year unemployment rate was 7.9 percent, and Woodburn's rate was 7.9 percent, which matches the U.S. unemployment rate of 7.9 percent for the same period.

Factors contributing to Woodburn's low unemployment rates include people's; availability, quality, skills, education/experience, and wages. Within the Woodburn Urban Growth Boundary there are 11,718 employees¹. Beyond Woodburn, as of October 2020, Salem Region has a labor force of 193,805 and the Portland Region of 1,293,685¹. This means that Woodburn businesses have access to a mix of highly educated skilled and unskilled workers from across the Salem and Portland Regions.

MAJOR ISSUES

Development of the FY 2020-21 budget continued the focus on delivery of services to the community with cautious projections due to rising costs in the areas listed below, and an external focus to create a community leadership academy and exploration of a non-profit development center in Woodburn.

- COVID-19 Pandemic
- Wages,
- Public Employee Retirement System (PERS),
- Facility maintenance,
- Infrastructure needs, and
- Technology needs

The current budget includes set-asides for these anticipated costs. The future budgets will continue to be challenged with the need to balance delivery of service with fiscal prudence.

LONG-TERM FINANCIAL PLANNING

A five-year forecast is prepared for each primary operating fund based on current service levels and conservative assumptions. Staff uses the financial plans to make recommendations for utility rate setting, debt refinancing opportunities, capital project budgets, and projection of operating expenses. Revenues are also projected to ensure that operating and capital needs are met.

RELEVANT FINANCIAL POLICIES

The City of Woodburn completes an annual financial plan, which includes a review of the budget policies, fiscal strategy, and five-year forecast. Policy highlights include:

- Annual review to maintain fiscal responsibility, a balanced budget, and obtain policy direction.
- Identification of goals that maximize dedicated funding resources.
- Establishment of General Fund goals to set program priority, maximize City Council's discretion, establish a goal of cost efficiency, pursuit new revenue sources, and identify potential new programs.
- Reserve and contingency policy target levels.
- Compensation and benefit policies which address wages, health care and retirement costs.
- Capital improvement guidelines to set the importance of full cost identification, planning, and funding.
- Debt management policies to ensure thorough analysis of options.
- Investment parameters that prioritize fiscal safety, legal compliance, and a market rate of return.
- Annual audit policy to ensure financial compliance.
- Resource reduction strategy to provide guidance in fiscally challenged periods.

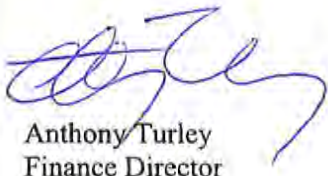
¹ Source: State of Oregon Employment Department, August 2019 Employment and Unemployment in Oregon Counties

DISTINGUISHED BUDGET PRESENTATION AWARD/EXCELLENCE IN FINANCIAL REPORTING AWARD

The City of Woodburn received GFOA's Distinguished Budget Presentation Award for its FY 2019-20 annual budget document and the FY 2020-21 annual budget document has been submitted. This is the 8th consecutive year that the City of Woodburn has achieved the prestigious award of a distinguished presentation. The Distinguished Budget Presentation award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a government and its management. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, a communications medium, an operations guide, and a financial plan. For the first time the City submitted its 2019-20 CAFR to the GFOA for the Excellence in Financial Reporting Award. Due to delays in the review process caused by the pandemic the City has not received word on the status of the application.

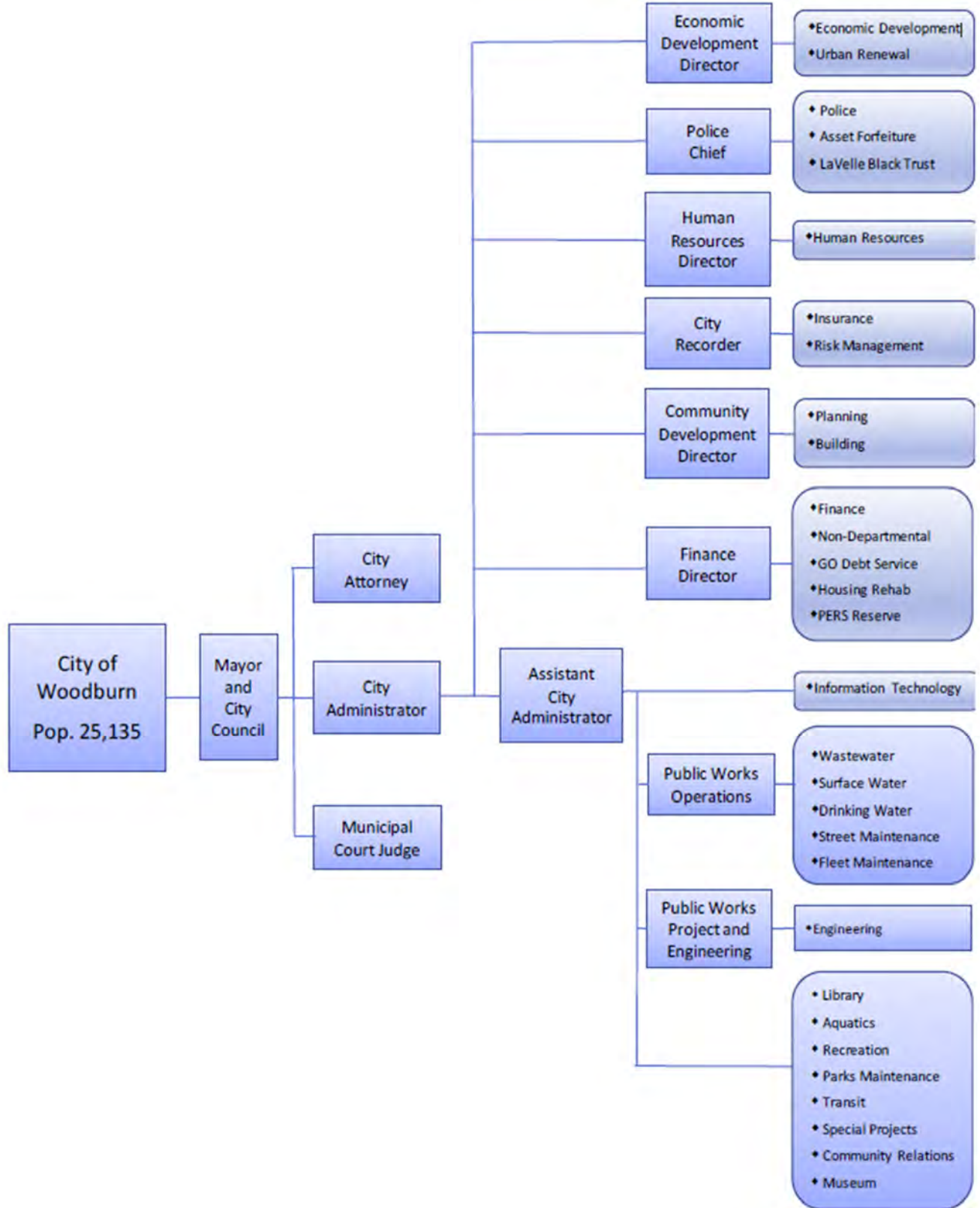
ACKNOWLEDGMENTS

This is the second year the City of Woodburn has prepared a Comprehensive Annual Financial Report, which goes beyond the preparation of financial reports to include sections for statistics and continuing disclosure. I would like to thank the entire Finance staff, especially Meghan Cook, Julie Moore, Tracy Fleck, and Rosie Sanchez for the excellent service they provide throughout the year which is reflected in this Comprehensive Annual Financial Report. This report is evidence of their dedication and many hours of hard work. I would also like to thank the City Council and City Administrator for the leadership and support they have provided in developing this CAFR.



Anthony Turley
Finance Director

ORGANIZATION OF THE CITY OF WOODBURN



Source: City of Woodburn, FY 2020-21 Adopted Budget - Functional Organization Chart

MAYOR AND COUNCIL MEMBERS

<i>Name</i>	<i>Term Expires</i>
<i>Mayor</i>	
Eric Swenson	December 31, 2020
<i>Council Members</i>	
Debbie Cabrales	December 31, 2020
Robert Carney	December 31, 2022
Mary Beth Cornwell	December 31, 2022
Lisa Ellsworth	December 31, 2020
Eric Morris	December 31, 2020
Sharon Schaub	December 31, 2022

The above individuals may be contacted at the address below.

Staff

Scott Derickson, City Administrator
N. Robert Shields, City Attorney
Anthony Turley, Finance Director

City of Woodburn, Oregon
270 Montgomery Street
Woodburn, Oregon 97071

FINANCIAL SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

www.gmscpa.com

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Council Members
City of Woodburn
270 Montgomery Street
Woodburn, Oregon 97071

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Woodburn as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (MD&A) and the schedules of revenues, expenditures and changes in fund balance – budget and actual for the General, PERS Reserve, Street and Urban Renewal funds ("the budgetary schedules"), the City's PERS schedules and the City's OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to management's discussion and analysis, PERS schedules and OPEB schedules described in the preceding paragraph in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budgetary schedules described above were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The budgetary schedules have been subject to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, or other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly presented, in all material respects, in relation to the basic financial statements as a whole.

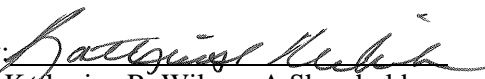
Other Information

The introductory and statistical sections, and other information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 25, 2020 on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Katherine R. Wilson, A Shareholder
November 25, 2020

CITY OF WOODBURN

Year Ended June 30, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis of the City of Woodburn's Comprehensive Annual Financial Report (CAFR) presents a discussion and analysis of the City's financial performance during the fiscal year ended June 30, 2020. The information presented here should be considered in conjunction with the financial statements included in this report.

FINANCIAL HIGHLIGHTS

Following are the financial highlights of the City for the fiscal year ended June 30:

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Net position	\$ 140,295,337	\$ 131,617,868	\$ 8,677,469
Change in net position	8,677,469	6,895,584	1,781,885
Governmental activities net position	79,813,938	74,880,614	4,933,324
Business-type activities fund net position	60,481,399	56,737,254	3,744,145
Change in governmental net position	4,933,324	3,461,003	1,472,321
Change in proprietary fund net position	3,744,145	3,434,581	309,564

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements include three components: the government-wide financial statements, the fund financial statements and notes to the financial statements. This report also contains required and other supplementary information.

Government-wide financial statements. The government-wide financial statements present the net position (*statement of net position*) and results of operations (*statement of activities*) of the City as a whole. Included are all governmental and business-type assets, deferred outflows, liabilities, deferred inflows and activities of the City. The measurement focus and basis of accounting are the same for the entire City. The measurement focus is on all economic resources of the City, including current financial resources (assets) and non-current financial resources (capital assets) and the related current and non-current liabilities and equity accounts. Both government-wide statements are prepared using the accrual basis of accounting, which is similar to the methods used by most businesses and takes into account all revenues and expenses connected with the fiscal year, even if cash involved has not been received or paid.

The statement of net position presents information on all the City's assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position. Increases or decreases in net position may indicate whether the City's financial position is improving or deteriorating.

The statement of activities presents the expenses incurred in providing services to the public and the revenues associated with those activities for both governmental and business-type activities. The statement of activities begins with expenses by function. To these functions are applied charges for services, operating grants and contributions and capital grants and contributions. The resulting sums, with some adjustments, represent charges to taxpayers and may equate to the nearest that governments can determine the "bottom line".

The government-wide financial statements are divided into two categories. Governmental activities are services funded through property taxes and intergovernmental revenues. The governmental activities for the City include general government, public safety, highways and streets, culture and recreation, and economic development. Business-type activities are operations funded primarily through charges to external users of goods and services. Business-type activities include water and sewer.

Fund Financial Statements. A fund is a fiscal and accounting entity with a self-balancing set of accounts that is used to segregate resources that are restricted to a particular activity. The use of funds deters commingling of resources designated for a specific purpose, prevents unauthorized transfer of surpluses, and ensures compliance with legal and contractual requirements. The City has two types of fund 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 current sources and uses of spendable resources and use the modified accrual basis of accounting. Operating statements include all sources and uses of financial resources, and display the excess of revenues and other financial sources over (under) expenditures and other uses. Included in the balance sheet are liquid assets and receivables that will be converted into cash currently and short-term liabilities, including payables to vendors and employees. Unmatured bond principal or liabilities for compensated absences not to be paid in the fiscal year are not included. Because the governmental fund statements do not encompass the long-term focus of the government-wide statements, reconciliations are provided on the subsequent page of the governmental fund statements. The emphasis is on major funds that account for the predominant assets and activities of all funds.

The City maintains sixteen individual governmental funds. Information is presented separately for the General Fund, Street Fund, and Urban Renewal Fund in the Governmental Fund Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balances. The other governmental funds are combined into a single, aggregated presentation. Information for these non-major governmental funds is provided in the form of *combining statements*.

Proprietary Funds. The City maintains two different types of proprietary funds: enterprise and internal service funds. These funds are used to show activities that operate more like those of commercial enterprises. Fees are charged for services provided, both to outside customers and to other units of the City. Enterprise funds are presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer activities. Internal service funds account for activities furnishing goods or services to other units of the government. Charges for these services are on a cost-reimbursement basis. The internal services funds include insurance and information services. The internal service funds are reported with governmental activities in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Water Operations and Sewer Operations. The internal service funds are combined into a single column in the proprietary fund financial statements.

The City adopts an annual appropriated budget for all of its funds. Budgetary comparison statements, demonstrating compliance with this budget, have been provided.

Notes to the Financial Statements. The notes to the financial statements are an integral part of the basic financial statements and should be read along with them. The notes provide additional information necessary to communicate the financial position of the City.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information concerning the City.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City had \$177,624,719 in total assets, \$9,065,369 in total deferred outflows, \$44,234,382 in total liabilities and \$2,160,369 in total deferred inflows, resulting in combined net position of \$140,295,337 for governmental and business-type activities. The largest component of the City's net position reflects its net investment in capital assets (i.e., land, buildings, equipment and infrastructure, less any related debt outstanding that was needed to acquire or construct the assets). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its 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.

Governmental capital assets, net of depreciation, increased \$4,339,067 over the prior year mainly due to renovation work at City Hall and urban renewal projects in the downtown area.

Business-type capital assets, net of depreciation, decreased \$1,063,973 over the prior year due to current year depreciation.

Total liabilities for both governmental and business-type activities decreased by \$5,174,039 from the prior year mainly due to payments on long-term debt.

Overall, the City's financial net position increased by \$8,677,469 (7%). The majority of this increase is due to an increase in capital assets and a decrease in long-term debt outstanding.

Statement of Net Position

The following table reflects the condensed Statement of Net Position compared to the prior year.

	2020			2019			Change		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Cash and investments	\$ 22,189,818	\$ 27,305,966	\$ 49,495,784	\$ 26,764,428	\$ 27,717,274	\$ 54,481,702	\$ (4,574,610)	\$ (411,308)	\$ (4,985,918)
Other assets	2,757,594	943,079	3,700,673	2,133,650	928,577	3,062,227	623,944	14,502	638,446
Capital assets	70,551,381	53,876,881	124,428,262	66,212,314	54,940,854	121,153,168	4,339,067	(1,063,973)	3,275,094
<i>Total Assets</i>	95,498,793	82,125,926	177,624,719	95,110,392	83,586,705	178,697,097	388,401	(1,460,779)	(1,072,378)
Deferred outflows	7,402,891	1,662,478	9,065,369	4,333,212	840,968	5,174,180	3,069,679	821,510	3,891,189
Other liabilities	14,505,304	3,954,800	18,460,104	14,203,263	3,178,115	17,381,378	302,041	776,685	1,078,726
Long-term debt	6,920,670	18,853,608	25,774,278	8,157,849	23,869,194	32,027,043	(1,237,179)	(5,015,586)	(6,252,765)
<i>Total Liabilities</i>	21,425,974	22,808,408	44,234,382	22,361,112	27,047,309	49,408,421	(935,138)	(4,238,901)	(5,174,039)
Deferred inflows	1,661,772	498,597	2,160,369	2,201,878	643,110	2,844,988	(540,106)	(144,513)	(684,619)
Net position:									
Net investment in capital assets	64,447,990	46,922,723	111,370,713	58,807,325	43,073,472	101,880,797	5,640,665	3,849,251	9,489,916
Restricted	12,238,720	17,249,531	29,488,251	13,987,334	17,081,733	31,069,067	(1,748,614)	167,798	(1,580,816)
Unrestricted	3,127,228	(3,690,855)	(563,627)	2,085,955	(3,417,951)	(1,331,996)	1,041,273	(272,904)	768,369
<i>Total Net Position</i>	\$ 79,813,938	\$ 60,481,399	\$ 140,295,337	\$ 74,880,614	\$ 56,737,254	\$ 131,617,868	\$ 4,933,324	\$ 3,744,145	\$ 8,677,469

Governmental Activities

The City's net position from governmental activities increased \$4,933,324 (6%) from June 30, 2019 to June 30, 2020 due to an increase in program revenues coupled with controlled program expenses.

Business-type Activities

The City's net position from business-type activities increased \$3,744,145 (7%) from June 30, 2019 to June 30, 2020 due mainly to the reduction of long-term debt coupled with an increase in charges for services and controlled expenses.

Statement of Activities

The following table reflects the condensed Statement of Activities compared to the prior year.

	2020			2019			Change		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues									
Program Revenues									
Charges for service	\$ 2,642,482	\$ 12,112,632	\$ 14,755,114	\$ 2,446,723	\$ 11,863,555	\$ 14,310,278	\$ 195,759	\$ 249,077	\$ 444,836
Operating grants and contributions	4,346,664	-	4,346,664	2,582,883	-	2,582,883	1,763,781	-	1,763,781
Capital grants and contributions	2,506,331	425,801	2,932,132	934,723	376,165	1,310,888	1,571,608	49,636	1,621,244
Total Program Revenues	9,495,477	12,538,433	22,033,910	5,964,329	12,239,720	18,204,049	3,531,148	298,713	3,829,861
General Revenues									
Property taxes	10,908,076	-	10,908,076	10,467,041	-	10,467,041	441,035	-	441,035
Franchise taxes	1,528,351	-	1,528,351	1,537,523	-	1,537,523	(9,172)	-	(9,172)
Other taxes	491,023	-	491,023	595,650	-	595,650	(104,627)	-	(104,627)
Intergovernmental	903,481	-	903,481	831,319	-	831,319	72,162	-	72,162
Other	561,074	693,058	1,254,132	1,051,046	836,257	1,887,303	(489,972)	(143,199)	(633,171)
Total General Revenues	14,392,005	693,058	15,085,063	14,482,579	836,257	15,318,836	(90,574)	(143,199)	(233,773)
Total Revenues	23,887,482	13,231,491	37,118,973	20,446,908	13,075,977	33,522,885	3,440,574	155,514	3,596,088
Expenses									
General government	4,673,660	-	4,673,660	1,162,602	-	1,162,602	3,511,058	-	3,511,058
Public safety	6,982,033	-	6,982,033	7,687,490	-	7,687,490	(705,457)	-	(705,457)
Highways and streets	2,113,284	-	2,113,284	2,787,782	-	2,787,782	(674,498)	-	(674,498)
Culture and recreation	4,139,885	-	4,139,885	4,226,653	-	4,226,653	(86,768)	-	(86,768)
Economic development	2,025,642	-	2,025,642	2,023,962	-	2,023,962	1,680	-	1,680
Interest on long-term debt	59,907	-	59,907	76,949	-	76,949	(17,042)	-	(17,042)
Water	-	2,679,610	2,679,610	-	3,012,632	3,012,632	-	(333,022)	(333,022)
Sewer	-	5,767,483	5,767,483	-	5,649,231	5,649,231	-	118,252	118,252
Total Expenses	19,994,411	8,447,093	28,441,504	17,965,438	8,661,863	26,627,301	2,028,973	(214,770)	1,814,203
Changes in Net Position Before Transfers	3,893,071	4,784,398	8,677,469	2,481,470	4,414,114	6,895,584	1,411,601	370,284	1,781,885
Transfers	1,040,253	(1,040,253)	-	979,533	(979,533)	-	60,720	(60,720)	-
Change in Net Position	4,933,324	3,744,145	8,677,469	3,461,003	3,434,581	6,895,584	1,472,321	309,564	1,781,885
Beginning Net Position	74,880,614	56,737,254	131,617,868	71,419,611	53,302,673	124,722,284	3,461,003	3,434,581	6,895,584
Ending Net Position	\$ 79,813,938	\$ 60,481,399	\$ 140,295,337	\$ 74,880,614	\$ 56,737,254	\$ 131,617,868	\$ 4,933,324	\$ 3,744,145	\$ 8,677,469

Governmental Activities. Total revenues for the City's governmental activities were \$23,887,482 for the fiscal year ended June 30, 2020. Approximately 46% of the total revenue for the governmental activities was derived from property taxes and approximately 40% of the total revenue was from program revenues. Total expenses for governmental activities were \$19,994,411 and net transfers in were \$1,040,253 resulting in a \$4,933,324 increase in net position. General government activities accounted for approximately 23% of the total governmental activities expense. Public safety, highways and streets, culture and recreation, and economic development expenses account for approximately 76% of the total, and interest on long-term debt was less than 1% of total governmental activities expenses.

Business-Type Activities. Revenues of business-type activities totaled \$13,231,491 for the current fiscal year. These activities generated \$12,538,433 in program revenues, and \$693,058 in interest earnings and miscellaneous revenues. The total expenses for business-type activities were \$8,447,093 and net transfers out were \$1,040,253 resulting in a \$3,744,145 increase in net position. Business-type activities for the City of Woodburn consist of operations for water and sewer services.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted previously, the City uses fund accounting to segregate resources that are restricted to a particular activity. Fund balance represents the excess of the assets of the fund over its liabilities. Because the fund financial statements focus on current sources and uses of spendable resources, fund balances relating to each fund may be useful in assessing the government's net resources available.

Governmental Funds. At the end of the fiscal year, there was \$21,267,161 of fund balance of the governmental funds, a decrease of \$1,981,978 from the prior year. The City's governmental funds include the General Fund, Street Fund, Urban Renewal Fund and other non-major funds.

The General Fund is the chief operating fund of the City. At the end of the fiscal year, a fund balance of \$6,835,922 was reported by the General Fund. The fund balance decreased by \$1,120,445 from the previous year due to increases in non-departmental expenditures offset by increases in transfers in and decreases in transfers out.

The City reports two other major governmental funds. The Street Fund had a fund balance of \$4,242,863, a decrease of \$346,168 from the previous year, due mainly to an increase in transfers out. The Urban Renewal Fund had a balance of \$1,354,312, a decrease of \$1,217,695, due to debt service and capital outlay in excess of revenue.

Proprietary Funds. At the end of the current fiscal year, net position of the enterprise funds equaled \$60,481,399, an increase of \$3,744,145 from the prior year, and net position of the internal service funds equaled \$752,751, an increase of \$147,669 from the prior year.

The City reports two major proprietary funds, the Water Operations Fund and the Sewer Operations Fund. The Water Operations Fund had a net position of \$9,824,690, an increase of \$1,466,263 from previous year, mainly due to an increase in charges for services. The Sewer Operations Fund had a net position of \$50,656,709, an increase of \$2,277,882 from previous year, due to stable charges for services and controlled operating expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues (budgetary basis), were under budgeted amounts by less than 1%. General Fund expenditures ended \$4,569,451 below budgeted amounts primarily due to management efforts to contain costs throughout the fiscal year. There was one supplemental budget that affected balances in the General Fund during the year, which resulted in an increase in transfers out and a decrease in contingency of \$460,000.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The City's investment in capital assets for its governmental and business-type activities equaled \$70,551,381 and \$53,876,881 respectively, at the end of the current fiscal year, net of accumulated depreciation. This investment includes land, construction in process, buildings, equipment, and infrastructure. Additional information about the City's capital assets is presented on pages 32-33 in the notes to the financial statements.

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
Land	\$ 23,056,538	\$ 23,055,692	\$ 1,783,816	\$ 1,783,816	\$ 24,840,354	\$ 24,839,508
Construction in progress	11,715,865	6,529,430	4,879,135	4,175,633	16,595,000	10,705,063
Buildings	17,255,382	17,255,382	62,748,380	62,748,380	80,003,762	80,003,762
Equipment	7,936,642	7,403,150	3,028,659	3,028,659	10,965,301	10,431,809
Infrastructure	44,632,537	44,562,023	32,362,730	31,746,151	76,995,267	76,308,174
Accumulated depreciation	(34,045,583)	(32,593,363)	(50,925,839)	(48,541,785)	(84,971,422)	(81,135,148)
Net capital assets	<u>\$ 70,551,381</u>	<u>\$ 66,212,314</u>	<u>\$ 53,876,881</u>	<u>\$ 54,940,854</u>	<u>\$ 124,428,262</u>	<u>\$ 121,153,168</u>

Long-term Debt. At the end of the current fiscal year, long-term debt outstanding for the governmental activities totaled \$6,920,670, compared to \$8,157,849 in the prior year. The decrease is due to scheduled debt repayments. For the business-type activities, total long-term debt equaled \$18,853,610 compared to \$23,869,194 in the prior year. The decrease is due to scheduled debt repayments. Additional information about the City's long-term debt outstanding is presented on pages 34-36 in the notes to the financial statements.

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
General obligation bonds	\$ 2,301,000	\$ 2,812,000	\$ -	\$ -	\$ 2,301,000	\$ 2,812,000
Direct borrowings	3,808,000	4,600,000	-	-	3,808,000	4,600,000
Direct placement revenue b	-	-	17,266,543	22,158,072	17,266,543	22,158,072
Bond premium	-	-	1,519,698	1,657,852	1,519,698	1,657,852
Accrued compensated abse	811,670	745,849	67,369	53,270	879,039	799,119
	<u>\$ 6,920,670</u>	<u>\$ 8,157,849</u>	<u>\$ 18,853,610</u>	<u>\$ 23,869,194</u>	<u>\$ 25,774,280</u>	<u>\$ 32,027,043</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Oregon, much like the national economic environment, has steadily improved over the last few years. The low unemployment rates have positively impacted wages and Oregon's median household incomes have risen. The strong economy, coupled with steady population growth and Woodburn's 2015 approval of the Urban Growth Boundary, will result in an increase in local development and property tax revenue projections.

REQUESTS FOR INFORMATION

This financial report is designed to provide the City of Woodburn's citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions about this report or requests for additional financial information should be addressed to the City of Woodburn, 270 Montgomery Street, Woodburn, Oregon 97071.

BASIC FINANCIAL STATEMENTS

CITY OF WOODBURN, OREGON
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and investments	\$ 22,189,818	\$ 27,305,966	\$ 49,495,784
Accounts receivable	1,521,252	1,032,834	2,554,086
Property taxes receivable	437,379	-	437,379
Assessment liens receivable	20,460	-	20,460
Loans receivable	497,714	-	497,714
Prepaid expenses	26,690	6,859	33,549
Internal balances	131,181	(131,181)	-
Non-depreciable capital assets	34,772,403	6,662,951	41,435,354
Other capital assets, net of depreciation	35,778,978	47,213,930	82,992,908
OPEB asset	122,918	34,567	157,485
<i>Total Assets</i>	95,498,793	82,125,926	177,624,719
DEFERRED OUTFLOWS			
Deferred outflows related to PERS	7,321,964	1,639,271	8,961,235
Deferred outflows related to OPEB	75,318	22,304	97,622
Deferred charges on refunding	5,609	903	6,512
<i>Total Deferred Outflows</i>	7,402,891	1,662,478	9,065,369
LIABILITIES			
Accounts payable	693,658	376,665	1,070,323
Accrued payroll liabilities	532,239	-	532,239
Deposits payable	-	138,165	138,165
Interest payable	11,814	271,568	283,382
Noncurrent liabilities:			
Due within one year:			
Long-term debt	1,348,000	5,098,001	6,446,001
Bond premium	-	138,154	138,154
Accrued compensated absences	324,668	26,948	351,616
Due in more than one year:			
Long-term debt	4,761,000	12,168,541	16,929,541
Bond premium	-	1,381,543	1,381,543
Accrued compensated absences	487,002	40,421	527,423
OPEB liability	502,436	151,154	653,590
Net pension liability	12,765,157	3,017,248	15,782,405
<i>Total Liabilities</i>	21,425,974	22,808,408	44,234,382
DEFERRED INFLOWS			
Deferred inflows related to PERS	1,545,547	464,543	2,010,090
Deferred inflows related to OPEB	116,225	34,054	150,279
<i>Total Deferred Inflows</i>	1,661,772	498,597	2,160,369
NET POSITION			
Net investment in capital assets	64,447,990	46,922,723	111,370,713
Restricted for:			
Debt service	32,604	-	32,604
Culture and recreation	170,172	-	170,172
Community development	2,292,920	-	2,292,920
Construction	9,743,024	17,249,531	26,992,555
Unrestricted	3,127,228	(3,690,855)	(563,627)
<i>Total Net Position</i>	\$ 79,813,938	\$ 60,481,399	\$ 140,295,337

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

CITY OF WOODBURN, OREGON
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 4,673,660	\$ 243,805	\$ 720,761	\$ 73,674
Public safety	6,982,033	243,369	3,190	275
Highways and streets	2,113,284	2,275	1,707,151	1,527,699
Culture and recreation	4,139,885	573,205	875,410	904,683
Economic development	2,025,642	1,579,828	1,040,152	-
Interest on long-term debt	59,907	-	-	-
Total Governmental activities	19,994,411	2,642,482	4,346,664	2,506,331
Business-type activities:				
Water	2,679,610	3,990,442	-	296,217
Sewer	5,767,483	8,122,190	-	129,584
Total Business-type activities	8,447,093	12,112,632	-	425,801
Total Activities	\$ 28,441,504	\$ 14,755,114	\$ 4,346,664	\$ 2,932,132
General Revenues:				
Property taxes				
Franchise taxes				
Other taxes				
Intergovernmental				
Gain on disposition of assets				
Unrestricted investment earnings				
Miscellaneous				
Total General Revenues				
Transfers				
Change in Net Position				
Net Position - beginning of year				
Net Position - end of year				

***Net (Expenses) Revenues
and Changes in Net Position***

<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
\$ (3,635,420)	\$ -	\$ (3,635,420)
(6,735,199)	-	(6,735,199)
1,123,841	-	1,123,841
(1,786,587)	-	(1,786,587)
594,338	-	594,338
(59,907)	-	(59,907)
(10,498,934)	-	(10,498,934)
-	1,607,049	1,607,049
-	2,484,291	2,484,291
-	4,091,340	4,091,340
(10,498,934)	4,091,340	(6,407,594)
10,908,076	-	10,908,076
1,528,351	-	1,528,351
491,023	-	491,023
903,481	-	903,481
11,060	-	11,060
517,897	622,056	1,139,953
32,117	71,002	103,119
14,392,005	693,058	15,085,063
1,040,253	(1,040,253)	-
4,933,324	3,744,145	8,677,469
74,880,614	56,737,254	131,617,868
<u>\$ 79,813,938</u>	<u>\$ 60,481,399</u>	<u>\$ 140,295,337</u>

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

CITY OF WOODBURN, OREGON
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

		Special Revenue	
	General	Street	Urban Renewal
ASSETS			
Cash and investments	\$ 6,617,203	\$ 4,181,442	\$ 1,614,325
Accounts receivable	728,941	122,613	-
Property taxes receivable	383,469	-	30,516
Assessment liens receivable	-	-	-
Loans receivable	-	-	-
Prepaid expenses	23,390	-	-
Due from other funds	746,961	-	-
Total Assets	\$ 8,499,964	\$ 4,304,055	\$ 1,644,841
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 144,934	\$ 24,868	\$ 253,224
Accrued payroll and payroll liabilities	532,239	-	-
Due to other funds	333,903	36,324	7,841
Total Liabilities	1,011,076	61,192	261,065
Deferred Inflows			
Unavailable revenue	652,966	-	29,464
Fund Balance			
Non-spendable	23,390	-	-
Restricted for:			
Debt service	-	-	-
Construction	-	4,242,863	-
Culture and recreation	-	-	-
Community development	-	-	1,354,312
Committed to:			
Public safety	-	-	-
Capital outlay	-	-	-
Planning and building	-	-	-
Unassigned	6,812,532	-	-
Total Fund Balance	6,835,922	4,242,863	1,354,312
Total Liabilities, Deferred Inflows and Fund Balance	\$ 8,499,964	\$ 4,304,055	\$ 1,644,841

<i>Other Governmental Funds</i>	<i>Total</i>
\$ 8,648,708	\$ 21,061,678
659,974	1,511,528
23,394	437,379
20,460	20,460
497,714	497,714
3,300	26,690
-	746,961
<hr/>	<hr/>
\$ 9,853,550	\$ 24,302,410
<hr/>	<hr/>

\$ 261,159	\$ 684,185
-	532,239
217,565	595,633
<hr/>	<hr/>
478,724	1,812,057
 540,762	 1,223,192
 3,300	 26,690
32,604	32,604
6,282,301	10,525,164
170,172	170,172
411,430	1,765,742
 15,132	 15,132
749,139	749,139
1,169,986	1,169,986
-	6,812,532
<hr/>	<hr/>
8,834,064	21,267,161
<hr/>	<hr/>
\$ 9,853,550	\$ 24,302,410
<hr/>	<hr/>

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

CITY OF WOODBURN, OREGON**RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2020**

<i>Fund Balances</i>	\$ 21,267,161
The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current period expenditures are reported as unavailable in governmental funds.	1,223,192
PERS net pension liability, OPEB asset and liability, deferred outflows of resources arising from contributions paid, changes in assumptions, and differences between expected and actual experience, and deferred inflows arising from changes in proportionate share of earnings in the current year are not financial resources in governmental funds, but are reported in the Statement of Net Position.	
Net pension liability - PERS	(12,237,824)
OPEB liability	(480,783)
OPEB asset	117,880
Deferred outflows - PERS	7,022,693
Deferred outflows - OPEB	72,154
Deferred inflows - PERS	(1,484,098)
Deferred inflows - OPEB	(111,664)
Deferred outflows arising from refundings are not financial resources in governmental funds, but are reported in the Statement of Net Position.	5,609
Capital assets are not financial resources in governmental funds, but are reported in the Statement of Net Position at their net depreciable value.	
Cost	104,596,964
Accumulated depreciation	(34,045,583)
All liabilities are reported in the Statement of Net Position. However, if they are not due and payable in the current period, they are not recorded in governmental funds.	
Accrued compensated absences	(763,700)
Accrued interest	(11,814)
Long-term debt	(6,109,000)
Internal service funds are proprietary-type funds and not reported with governmental funds. However, because internal service funds primarily benefit governmental activities, their assets, liabilities and net position are reported along with governmental activities in the Statement of Net Position.	752,751
<i>Net Position of Governmental Activities</i>	<u><u>\$ 79,813,938</u></u>

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

CITY OF WOODBURN, OREGON**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020**

		<i>Special Revenue</i>	
	<i>General</i>	<i>Street</i>	<i>Urban Renewal</i>
REVENUES			
Taxes and assessments	\$ 9,932,526	\$ 101,204	\$ 775,881
Licenses and permits	1,999,971	353,887	-
Charges for services	903,988	-	-
Intergovernmental	1,020,875	1,707,151	1,040,152
Fines and forfeitures	352,400	-	-
Miscellaneous	891,903	123,912	42,547
<i>Total Revenues</i>	15,101,663	2,286,154	1,858,580
EXPENDITURES			
Current			
General government	4,397,582	-	-
Economic development	849,111	-	369,189
Public safety	7,574,867	-	-
Highways and streets	-	1,654,523	-
Culture and recreation	3,103,380	-	-
Debt Service			
Principal	532,000	-	260,000
Interest	42,391	-	74,975
Capital outlay	2,901	-	2,359,821
<i>Total Expenditures</i>	16,502,232	1,654,523	3,063,985
REVENUES OVER (UNDER) EXPENDITURES	(1,400,569)	631,631	(1,205,405)
OTHER FINANCING SOURCES (USES)			
Transfers in	374,009	90,000	-
Transfers out	(116,000)	(1,067,799)	(12,290)
Proceeds from sale of assets	22,115	-	-
<i>Total Other Financing Sources (Uses)</i>	280,124	(977,799)	(12,290)
NET CHANGE IN FUND BALANCE	(1,120,445)	(346,168)	(1,217,695)
FUND BALANCE, beginning of year	7,956,367	4,589,031	2,572,007
FUND BALANCE, end of year	\$ 6,835,922	\$ 4,242,863	\$ 1,354,312

<i>Other Governmental Funds</i>	<i>Total</i>
\$ 575,048	\$ 11,384,659
1,542,273	3,896,131
26,798	930,786
2,652,079	6,420,257
-	352,400
248,405	1,306,767
5,044,603	24,291,000
-	4,397,582
857,118	2,075,418
-	7,574,867
-	1,654,523
925,027	4,028,407
511,000	1,303,000
57,515	174,881
3,177,736	5,540,458
5,528,396	26,749,136
(483,793)	(2,458,136)
1,727,049	2,191,058
(540,990)	(1,737,079)
64	22,179
1,186,123	476,158
702,330	(1,981,978)
8,131,734	23,249,139
\$ 8,834,064	\$ 21,267,161

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

CITY OF WOODBURN, OREGON**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020**

Net Change in Fund Balances - Total Governmental Funds \$ (1,981,978)

Amounts reported for governmental activities in the statement of activities are
different because:

Governmental funds defer revenues that do not provide current financial resources.

However, the Statement of Activities recognizes such revenues at their net
realizable value when earned, regardless of when received.

Property tax receivables	14,440
Increases in other assets	(180,963)

Governmental funds do not report expenditures for unpaid compensated absences, unpaid
payroll, interest expense or arbitrage since they do not require the use of current financial
resources. However, the Statement of Activities reports such expenses when incurred,
regardless of when settlement ultimately occurs.

Accrued compensated absences	(60,946)
Accrued interest payable	(990)
Deferred charge on refunding	(1,402)

Capital outlays are reported as expenditures in governmental funds. However, the
Statement of Activities allocates the cost of capital outlay over their estimated
useful lives as depreciation expense.

Capital outlay expenditures capitalized	5,791,287
Depreciation	(1,452,220)

Proceeds from the issuance of long-term debt provide current financial resources to
governmental funds and are reported as revenues. In the same way, repayments
of long-term debt use current financial resources and are reported as expenditures
in governmental funds. However, neither the receipt of debt proceeds nor the
payment of debt principal affect the Statement of Activities, but are reported as
increases and decreases in noncurrent liabilities in the Statement of Net Position.

Debt principal paid	1,303,000
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Current year PERS pension and OPEB expenses related to changes in liabilities are
reported as an expense in the Statement of Activities but are not recorded as an
expenditure in the governmental funds.

	1,355,426
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Net income of internal service funds

	147,670
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Change in Net Position of Governmental Activities

	<u><u>\$ 4,933,324</u></u>
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The accompanying notes are an integral part of the financial statements.

CITY OF WOODBURN, OREGON
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2020

				Governmental Activities
	Water Operations	Sewer Operations	Total	Internal Service
ASSETS				
Current Assets				
Cash and investments	\$ 6,107,734	\$ 21,198,232	\$ 27,305,966	\$ 1,128,140
Accounts receivable	276,815	756,019	1,032,834	9,724
Prepaid leases	-	6,859	6,859	-
<i>Total Current Assets</i>	6,384,549	21,961,110	28,345,659	1,137,864
Noncurrent Assets				
Nondepreciable capital assets	1,727,950	4,935,001	6,662,951	-
Other capital assets, net of depreciation	9,080,216	38,133,714	47,213,930	-
OPEB asset	14,648	19,919	34,567	5,038
<i>Total Noncurrent Assets</i>	10,822,814	43,088,634	53,911,448	5,038
<i>Total Assets</i>	17,207,363	65,049,744	82,257,107	1,142,902
DEFERRED OUTFLOWS				
Deferred outflows related to PERS	588,543	1,050,728	1,639,271	299,271
Deferred outflows related to OPEB	9,728	12,576	22,304	3,164
Deferred charge on refunding	903	-	903	-
<i>Total Deferred Outflows</i>	599,174	1,063,304	1,662,478	302,435
LIABILITIES				
Current Liabilities				
Accounts payable	110,520	266,145	376,665	9,472
Due to other funds	59,685	71,496	131,181	20,148
Deposits payable	138,165	-	138,165	-
Accrued interest payable	14,424	257,144	271,568	-
Current portion of long-term liabilities				
Long-term debt	1,402,000	3,696,001	5,098,001	-
Bond premiums	-	138,154	138,154	-
Accrued compensated absences	16,819	10,128	26,948	19,188
<i>Total Current Liabilities</i>	1,741,613	4,439,068	6,180,682	48,808
Noncurrent Liabilities				
Accrued compensated absences	25,229	15,193	40,421	28,782
Long-term debt	4,790,000	7,378,541	12,168,541	-
Bond premiums	-	1,381,543	1,381,543	-
Net pension liability	1,141,794	1,875,454	3,017,248	527,333
OPEB liability	67,269	83,885	151,154	21,653
<i>Total Noncurrent Liabilities</i>	6,024,292	10,734,616	16,758,907	577,768
<i>Total Liabilities</i>	7,765,905	15,173,684	22,939,589	626,576
DEFERRED INFLOWS				
Deferred inflows related to PERS	201,774	262,769	464,543	61,449
Deferred inflows related to OPEB	14,168	19,886	34,054	4,561
	215,942	282,655	498,597	66,010
NET POSITION:				
Net investment in capital assets	4,617,069	42,305,654	46,922,723	-
Restricted for:				
Construction	3,629,440	13,620,091	17,249,531	-
Unrestricted	1,578,181	(5,269,036)	(3,690,855)	752,751
<i>Total Net Position</i>	\$ 9,824,690	\$ 50,656,709	\$ 60,481,399	\$ 752,751

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

CITY OF WOODBURN, OREGON**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020**

				Governmental Activities
	Water Operations	Sewer Operations	Total	Internal Service
OPERATING REVENUES				
Charges for services	\$ 3,990,442	\$ 8,122,190	\$ 12,112,632	\$ 1,888,447
Miscellaneous	61,379	9,623	71,002	2,288
<i>Total Operating Revenues</i>	4,051,821	8,131,813	12,183,634	1,890,735
OPERATING EXPENSES				
Personal services	1,310,062	1,735,141	3,045,203	460,915
Materials and services	760,029	1,185,381	1,945,410	1,204,282
Depreciation	409,679	1,974,375	2,384,054	-
<i>Total Operating Expenses</i>	2,479,770	4,894,897	7,374,667	1,665,197
OPERATING INCOME (LOSS)	1,572,051	3,236,916	4,808,967	225,538
NONOPERATING REVENUES (EXPENSES)				
Investment revenue	137,010	485,046	622,056	14,600
Amortization of bond premiums	-	138,154	138,154	-
Interest expense	(199,840)	(1,010,740)	(1,210,580)	-
<i>Total Nonoperating Revenues (Expenses)</i>	(62,830)	(387,540)	(450,370)	14,600
NET INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	1,509,221	2,849,376	4,358,597	240,138
Capital contributions	296,217	129,584	425,801	-
Transfers out	(339,175)	(701,078)	(1,040,253)	(92,469)
CHANGE IN NET POSITION	1,466,263	2,277,882	3,744,145	147,669
NET POSITION, beginning of year	8,358,427	48,378,827	56,737,254	605,082
NET POSITION, end of year	\$ 9,824,690	\$ 50,656,709	\$ 60,481,399	\$ 752,751

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

CITY OF WOODBURN, OREGON
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Totals</u>	<u>Governmental Activities</u> <u>Internal Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Collected from customers	\$ 4,046,056	\$ 8,011,458	\$ 12,057,514	\$ 1,894,734
Paid to suppliers	(699,271)	(1,081,710)	(1,780,981)	(1,601,618)
Paid to employees	(1,463,445)	(1,946,376)	(3,409,821)	(116,701)
 <i>Net Cash Provided by Operating Activities</i>	 1,883,340	 4,983,372	 6,866,712	 176,415
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Received from (paid to) other funds	59,685	71,496	131,181	20,148
Transfers out	(339,175)	(701,078)	(1,040,253)	(29,530)
 <i>Net Cash Used in Non-Capital Financing Activities</i>	 (279,490)	 (629,582)	 (909,072)	 (9,382)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(178,082)	(1,141,999)	(1,320,081)	(62,939)
Principal paid on loans and bonds payable	(1,422,000)	(3,469,529)	(4,891,529)	-
Capital contributions	295,374	127,720	423,094	-
Interest paid	(203,151)	(999,337)	(1,202,488)	-
 <i>Net Cash Used in Capital and Related Financing Activities</i>	 (1,507,859)	 (5,483,145)	 (6,991,004)	 (62,939)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	137,010	485,046	622,056	14,601
 <i>Increase (Decrease) in Cash and Investments</i>	 233,001	 (644,309)	 (411,308)	 118,695
CASH AND INVESTMENTS, Beginning of year	<u>5,874,733</u>	<u>21,842,541</u>	<u>27,717,274</u>	<u>1,009,445</u>
CASH AND INVESTMENTS, End of year	<u>\$ 6,107,734</u>	<u>\$ 21,198,232</u>	<u>\$ 27,305,966</u>	<u>\$ 1,128,140</u>

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

CITY OF WOODBURN, OREGON
STATEMENT OF CASH FLOWS (Continued)
YEAR ENDED JUNE 30, 2020

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Totals</u>	<u>Governmental Activities</u> <u>Internal Service</u>
RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ 1,572,051	\$ 3,236,916	\$ 4,808,967	\$ 225,537
Adjustments to reconcile the change in operating cash provided by operating activities:				
Depreciation	409,679	1,974,375	2,384,054	-
Change in assets and liabilities:				
Accounts receivable	(8,805)	(120,357)	(129,162)	4,000
Deferred outflows	(355,455)	(466,055)	(821,510)	(131,784)
OPEB asset	(5,978)	(7,834)	(13,812)	-
Accounts payable and accrued liabilities	60,758	103,674	164,432	2,773
Customer deposits	3,040	-	3,040	-
Compensated absences payable	10,419	3,680	14,099	4,875
Net pension liability (asset)	257,001	336,772	593,773	95,228
OPEB liability	3,179	4,165	7,344	1,178
Deferred inflows	(62,549)	(81,964)	(144,513)	(23,177)
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 1,883,340</u>	<u>\$ 4,983,372</u>	<u>\$ 6,866,712</u>	<u>\$ 176,415</u>
<i>Noncash Transactions</i>				
Transfer of capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (62,939)</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Financial Reporting Entity

The City of Woodburn, Oregon is governed by an elected mayor and six council members who comprise the City Council. The City Council exercises supervisory responsibilities over the City operations, but day-to-day management control is the responsibility of a city administrator. All significant activities and organizations for which the City is financially accountable are included in the financial statements for the year ended June 30, 2020.

There are certain governmental agencies and various service districts which provide services within the City. These agencies have independently elected governing boards and the City is not financially accountable for these organizations. Therefore, financial information for these agencies is not included in the accompanying basic financial statements.

As defined by accounting principles generally accepted in the United States of America, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. The City of Woodburn's financial statements include the Woodburn Urban Renewal Agency as a blended component unit. The City Council and Board of Directors of Woodburn Urban Renewal Agency are composed of the same individuals.

The separately issued financial statements of the Woodburn Urban Renewal Agency may be obtained from the City, 270 Montgomery Street, Woodburn, Oregon 97071.

Basic Financial Statements

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

Government-wide financial statements display information about the reporting government as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Position and the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Fund financial statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, enterprise or fiduciary. Currently, the City has general, special revenue, capital projects, debt service, internal service and enterprise type funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are consolidated into a single column within each fund type in the financial section of the basic financial statements and are detailed in the other supplementary information.

The government-wide and proprietary fund financial statements are accounted for using an economic resources measurement focus, whereby all assets and liabilities are included in the statement of net position and the statement of fund net position. The increases and decreases in those net positions are presented in the government-wide statement of activities and in the proprietary fund statement of revenues, expenses and changes in fund net position. These funds use the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Interfund activity consists of transfers, services provided and/or used, reimbursements, advances and loans. As a general rule, the effect of interfund activity has been eliminated from the governmental-wide financial statements. Exceptions to this general rule include interfund services provided and/or used. Interfund services provided and/or used are accounted for as revenues and expenses since the elimination of such revenues and expenses would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues in the statement of activities include (1) fines, fees and charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Grants and contributions not restricted are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Operating revenues and operating expenses are intermediate components within the proprietary fund statement of revenues, expenses and changes in fund net position, and include only those transactions that constitute their principal, ongoing activities exclusive of investing or financing transactions. Significant operating revenues include charges for services and miscellaneous income. Significant operating expenses include personnel, materials and supplies, outside services, and depreciation. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fund Balance

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Although not a major impact on the financial statements, Governmental Fund type fund balances are now reported in the following classifications.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

Fund balance is reported as committed when the City Council takes formal action that places specific constraints on how the resources may be used. The City Council can modify or rescind the commitment at any time through taking a similar formal action.

Resources that are constrained by the City's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the City Council approves which resources should be "reserved" during the adoption of the annual budget. The City's Finance Director uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the City's Annual Financial Report.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

The City Council has approved a policy to maintain an ending fund balance in the General Fund, in order to provide stable services and employment to offset cyclical variations in revenues and expenditures. The targeted floor for the ending balance is 20% of annual operating revenue, as shown as a minimum fund balance in the General Fund, with the long-term goal of increasing the reserve to 25% as year-end savings occur. The City Council is the highest level of decision-making authority and may take formal action by vote or resolution to establish, modify, or rescind a fund balance commitment.

Definitions of Governmental Fund Types

The General Fund is used to account for all financial resources not accounted for in another fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenues sources" means that the revenue sources for the fund must be from restricted or committed sources, specifically that a substantial portion of the revenue must be from these sources and be expended in accordance with those requirements.

Capital Projects Funds are utilized to account for financial resources to be used for the acquisition or construction of capital equipment and facilities.

Debt Service Funds are utilized to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Governmental Fund Financial Statements

Governmental funds use the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (30 days) to be used to liquidate liabilities of the current period. Expenditures other than interest on noncurrent obligations, are recorded when the fund liability is incurred.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Financial Statements (Continued)

Real and personal property taxes are levied as of July 1 for each fiscal year on values assessed as of January 1. Property taxes are an enforceable lien on both real and personal property as of July 1 and are due and payable in three installments on November 15, February 15 and May 15. All property taxes are billed and collected by Marion County and remitted to the City. In the governmental fund financial statements, property taxes are reflected as revenues in the fiscal period for which they were levied, provided they are due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (30 days). Otherwise, they are reported as unavailable revenues.

Intergovernmental revenues are recognized as revenues when all eligibility requirements are met. There are, however, essentially two types of intergovernmental revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, all eligibility requirements are determined to be met when the underlying expenditures are recorded. In the other, monies are virtually unrestricted as to the purpose of the expenditure and are usually revocable only for failure to comply with prescribed requirements; therefore, all eligibility requirements are determined to be met at the time of receipt, or earlier, if the susceptible accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first, then unrestricted resources as they are needed.

The reporting model sets forth minimum criteria (percentage of the assets, liabilities, receipts or disbursements of either fund category or the government and enterprise combined) for the determination of major funds. Nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

The City reports the following major governmental funds:

- General Fund
- Street Fund
- Urban Renewal Fund

The City reports the following major proprietary funds:

- Water Operations
- Sewer Operations

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 reporting amounts of certain assets, liabilities, revenues and expenses as of and for the year ended June 30, 2020. Actual results may differ from such estimates.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and certificates of deposit. Investments, included in cash and investments, are carried at cost which approximates fair value. For purposes of the statement of cash flows, the proprietary funds consider cash and cash equivalents to include the cash and investment common pool. These amounts have the general characteristics of demand deposit accounts in that the proprietary funds may deposit additional cash at any time and also may withdraw cash at any time without prior notice or penalty.

Receivables and Unavailable Revenues

Receivables for state, county and local shared revenues, included in accounts receivable, are recorded as revenue in the governmental funds as earned.

Receivables of the enterprise funds are recorded as revenue as earned.

Property taxes receivable for the governmental fund types, which have been collected within thirty days subsequent to year end, are considered measurable and available and are recognized as revenues. All other property taxes are considered unavailable and, accordingly, have not been recorded as revenue. Property taxes receivable by the City represent the City's allocated share of delinquent property taxes and other amounts to be collected from property owners within Marion County, Oregon.

Assessment liens in the governmental fund types are recognized as receivables at the time property owners are assessed for property improvements. All assessments receivable are considered unavailable and, accordingly, have not been recorded as revenue.

Revolving loans in the government fund types are recognized as receivables at the time housing rehabilitation loans are made. All loans receivable are considered unavailable and, accordingly, have not been recorded as revenue.

Inventory and Prepaid Items

Inventory in business-type funds is state at cost (first-in, first-out basis) and is charged to expense as used. Prepaid items in the governmental funds are stated at cost and charged to expenditures in the period consumed.

Capital Assets

Capital assets are stated at cost or estimated historical cost. Donated assets are recorded at fair market value at date of donation. Estimated fair market value of donated assets is determined based on engineering estimates of current cost or price indexed cost.

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment, infrastructure and other tangible and intangible assets costing over \$5,000 used in operations that have initial useful lives extending beyond a single reporting period. Infrastructure are those capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most other capital assets. Infrastructure reported in governmental activities consists of roads, bridges, sidewalks, and traffic and lighting systems. Infrastructure reported in business-type activities consists of water and wastewater collection systems.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (Continued)

All capital assets, except for infrastructure in governmental activities prior to July 1, 1980, have been capitalized in the government-wide and proprietary fund financial statements. In accordance with the current financial resources measurement focus, capital assets are not capitalized in the governmental fund financial statements. All purchased capital assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Historical cost is measured by the cash or cash equivalent price of obtaining an asset, including ancillary charges necessary to place the asset into its intended location and condition for use. Donated capital assets are reported at their estimated fair value at the time of acquisition plus ancillary charges, if any. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Amounts expended for maintenance and repairs are charged to expenditures/expenses in the appropriate funds as incurred and are not capitalized.

Capital assets are depreciated unless they are inexhaustible in nature (e.g., land and right-of-ways). Depreciation is an accounting process to allocate the cost of capital assets to expense in a systematic and rational manner to those periods expected to benefit from the use of capital assets. Depreciation is not intended to represent an estimate in the decline of fair market value, nor are capital assets, net of accumulated depreciation, intended to represent an estimate of the current condition of the assets, or the maintenance requirements needed to maintain the assets at their current level of condition.

Depreciation is computed over the estimated useful lives of the capital assets. All estimates of useful lives are based on actual experience by City departments with identical or similar capital assets. Depreciation is calculated on the straight-line basis, except for infrastructure and improvements other than buildings reported in the governmental activities column of the government-wide financial statements, which are calculated using a composite depreciation method. The estimated useful lives of the various categories of assets are as follows:

Buildings and improvements	10 - 40 years
Water and Sewer Systems	15 - 50 years
Infrastructure	50 years
Equipment	5 - 15 years

Upon disposal of capital assets, cost and accumulated depreciation are removed from the accounts and, if appropriate, a gain or loss on the disposal is recognized.

Long-Term Debt

Long-term debt directly related and expected to be paid from the enterprise funds is recorded in these funds. All other unmatured long-term debt is recorded on the statement of net position. Repayment of general bonded debt will be made from debt service funds. Bond premiums will be amortized over the life of the related debt. Payment of compensated absences will be made primarily from the General Fund, Street Fund, Water Fund and Sewer Fund.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The City reports deferred outflows of resources related to pensions and other post-employment benefits for contributions made after the June 30, 2019 measurement date, differences between expected and actual experience, and changes in proportionate share, as well as deferred charges related to refunded bonds.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows*, represents an acquisition that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. The City reports deferred inflows related to pensions and other post-employment benefits for changes in projected earnings versus actual earnings and contribution versus proportionate share of contributions.

The third instance of deferred inflows arises only under a modified accrual basis of accounting. Accordingly, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and loans receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Pension Liability

The City reports its proportionate share of the Net Pension Liability of the Oregon Public Employees Retirement System (OPERS). A negative Net Pension Liability is reported as a Net Pension Asset. For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of OPERS and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Post-Employment Benefits Other Than Pensions (OPEB)

The City reports two components of post-employment benefits other than pensions (OPEB) - Oregon Public Employees Retirement System Retiree Health Insurance Account (OPERS RHIA) and a single-employer defined benefit post-employment health plan administered by Citycounty Insurance Services (CIS).

The City reports its proportionate share of the Oregon Public Employees Retirement System Retiree Health Insurance Account (OPERS RHIA). A negative OPEB liability is reported as an OPEB Asset. For purposes of measuring the City's OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of OPERS RHIA and additions to/deductions from OPERS RHIA's fiduciary net position have been determined on the same basis as they are reported by OPERS RHIA. For this purpose, the benefit payments are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

The City reports an OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to the implicit subsidy arising from the City's single-employer defined benefit post-employment health plan administered by CIS. For the purpose of measuring the City's OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on an actuarial valuation provided by CIS. Benefit payments are recognized when due and payable in accordance with benefit terms.

Accrued Vacation Pay

Accumulated vested vacation pay is accrued in the proprietary funds as it is earned by employees. In governmental fund types, the amounts, if any, expected to be liquidated with expendable available resources are accrued as liabilities of the funds and the amount payable from future resources is recorded on the statement of net position. The accrued payables in the Statement of Net Position are recorded as long-term in that the amount is not expected to materially change. Sick pay, which does not vest, is recorded in all funds when leave is taken.

Budget and Budgetary Accounting

A budget is prepared for each fund in accordance with the modified accrual basis of accounting for all funds. For budgetary purposes, interfund loan transactions are reported as interfund transfers. Appropriations are made at the program/function level for all funds. Expenditures may not legally exceed appropriations. Appropriations lapse at the end of each fiscal year. Budget amounts include original approved amounts and all subsequent appropriation transfers approved by the City Council. After budget approval, the City Council may approve supplemental appropriations if an occurrence, condition, or need exists which had not been ascertained at the time the budget was adopted. Management may not amend the budget. A supplemental budget requires hearings before the public, publications in newspapers and approval by the City Council.

ORGANIZATION AND OPERATION

The City's financial operations are accounted for in the following funds:

Governmental Fund Types

General Fund

The General Fund accounts for activities of the City which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees and state and county shared revenues. Primary expenditures are for public safety, highways and streets, economic development, culture and recreation, and general government. In accordance with GASB Statement No. 54, the PERS Reserve fund, which is budgeted separately and accounts for the City's participation in the State's employer incentive program, is combined with the General fund for financial reporting purposes.

Special Revenue Funds

Street Fund - This fund is used to account for the City's street operations. The fund's major source of revenue is highway gas tax received from the State of Oregon.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

ORGANIZATION AND OPERATION (Continued)

Governmental Fund Types (Continued)

Special Revenue Funds (Continued)

Urban Renewal Fund – This fund accounts for transactions related to urban renewal, including debt service on the URA loan. Property taxes are the primary source of revenue.

Transit Fund – This fund accounts for amounts held to be used for transportation services.

Building Inspection Fund - This fund accounts for building permit revenue and associated operations.

Asset Forfeiture Fund - This fund accounts for the seizure of private properties that are the product of illegal activity, and for the expenditure of the proceeds by the City for illegal drug activity investigations and subsequent arrests.

Housing Rehabilitation Fund - This fund accounts for the City's CDBG grant program and provides low income housing and small business loans.

Lavelle Black Trust Fund – This fund accounts for the donations received to continue the police dog program.

Capital Projects Funds

Special Assessment Fund - This fund accounts for the repayment of local improvement district (LID) assessments. The money is used for construction of LID projects.

Street & Storm Capital Construction Fund - This fund accounts for transfers from the Storm and Street funds. The money is used for street and storm related capital projects.

Parks SDC Fund - This fund is used to account for the collection and spending of park SDCs.

General Capital Construction Fund - This fund is used to account for transfers from general services funds used for general services construction projects.

Street SDC Fund - This fund accounts for the collection and spending of street SDCs.

Storm SDC Fund - This fund accounts for the collection and spending of storm SDCs.

Equipment Replacement Fund - This fund accounts for transfers from other funds set aside for future equipment purchases.

Debt Service Fund

GO Debt Service Fund - This fund accounts for debt service on the City's 2005 GO bond (refunded in 2017). Property taxes are the major source of revenue.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

ORGANIZATION AND OPERATION (Continued)

Proprietary Fund Types

Enterprise Funds

The City has two enterprise funds. Three individually budgeted funds are related to water, and report as Water Operations, and three individually budgeted funds are related to sewer, and report as Sewer Operations. The specific funds and their purposes are as follows.

Water Operations - This operating fund includes the Water fund, the Water SDC fund and the Water Capital Construction fund. Customer usage fees and system development charges (SDCs) are the primary sources of revenue. The funds account for water general operations, water system capital improvement projects and the retirement of associated debt.

Sewer Operations - This operating fund includes the Sewer fund, the Sewer SDC fund and the Sewer Capital Construction Fund. Customer usage fees and system development charges (SDCs) are the primary sources of revenue. The funds account for the operation of the City's sewer system, sewer system capital improvement projects, and the retirement of related debt.

Internal Service Funds

The City has two internal service funds which provide services to other City departments. Internal charges are the primary revenue source for all funds. Expenditures are for the purposes as described below.

Information Technology Fund - This fund accounts for the maintenance and replacement of the City's network and technology services.

Insurance Fund – This fund accounts for the City's insurance coverage.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

CASH AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the Statement of Net Position as part of "cash and investments."

	<i>Carrying Value</i>	<i>Fair Value</i>
<i>Cash</i>		
Cash on hand	\$ 3,760	\$ 3,760
Deposits with financial institutions	446,995	446,995
Certificates of deposit	7,233,703	7,233,703
<i>Investments</i>		
Local Government Investment Pool	41,811,326	42,179,266
	<u>\$ 49,495,784</u>	<u>\$ 49,863,724</u>

Cash is reported in the financial statements as follows:

Governmental funds	\$ 21,061,678
Internal Service funds (included in governmental activities)	1,128,140
Enterprise funds	27,305,966
	<u>\$ 49,495,784</u>

Deposits

The book balance of the City's bank deposits was \$466,995 and the bank balance was \$651,216 at year end. The difference is due to transactions in process. Bank deposits are secured to legal limits by federal deposit insurance. The remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

Investments

The State Treasurer of the State of Oregon maintains the Oregon Short Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. The Oregon Short Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The carrying value of the City's position in the pool is the same as the value of the pool shares; fair value was 100.88% of the value of the pool shares as of June 30, 2020. The investment in the Oregon Short-term Fund is not subject to classification. Separate financial statements for the Oregon Short-term Fund are available from the Oregon State Treasurer.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

CASH AND INVESTMENTS (Continued)

Interest Rate Risk

In accordance with its investment policy, the City manages its exposure to declines in fair value of its investments by limiting the weighted average maturity of its investments.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the City's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) and the National Credit Union Administration (NCUA) provide insurance for the City's deposits up to \$250,000 for the aggregate of demand deposits and the aggregate of all time deposits and savings accounts at each financial institution and credit union. Deposits in excess of FDIC and NCUA coverage are with institutions participating in the Oregon Public Funds Collateralization Program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized or 110% of their quarter-end public fund deposits if they are 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. As of June 30, 2020, \$401,216 of the City's bank balances were exposed to custodial credit risk as part of the Public Funds Collateralization Program.

Custodial Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The City's investment policy limits the types of investments that may be held and does not allow securities to be held by the counterparty.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. The LGIP is not rated for credit quality.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

CAPITAL ASSETS

The summary of capital assets for the business-type activities for the year ended June 30, 2020 is as follows:

	<i>Balances July 1, 2019</i>	<i>Additions</i>	<i>Retirements</i>	<i>Balances June 30, 2020</i>
<i>Nondepreciable assets</i>				
Land	\$ 1,783,816	\$ -	\$ -	\$ 1,783,816
Construction in progress	4,175,633	703,502	-	4,879,135
Subtotal, nondepreciable assets	5,959,449	703,502	-	6,662,951
<i>Depreciable assets</i>				
Buildings	62,748,380	-	-	62,748,380
Water and sewer systems	31,746,151	616,579	-	32,362,730
Equipment	3,028,659	-	-	3,028,659
Subtotal, depreciable assets	97,523,190	616,579	-	98,139,769
Accumulated depreciation				
Buildings and improvements	(33,164,506)	(1,717,705)	-	(34,882,211)
Water and sewer systems	(13,427,986)	(532,370)	-	(13,960,356)
Equipment	(1,949,293)	(133,979)	-	(2,083,272)
Total accumulated depreciation	(48,541,785)	(2,384,054)	-	(50,925,839)
<i>Total depreciable assets, net</i>	48,981,405	(1,767,475)	-	47,213,930
Net capital assets	\$ 54,940,854	\$ (1,063,973)	\$ -	\$ 53,876,881

Depreciation expense was allocated as follows:

Water operations	\$ 409,679
Sewer operations	1,974,375
	<u>\$ 2,384,054</u>

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

CAPITAL ASSETS (Continued)

The changes in the capital assets for governmental activities for the year ended June 30, 2020 are as follows:

	<i>Balances July 1, 2019</i>	<i>Additions</i>	<i>Retirements/ Transfers</i>	<i>Balances June 30, 2020</i>
<i>Nondepreciable assets</i>				
Land	\$ 23,055,692	\$ 846	\$ -	\$ 23,056,538
Construction in progress	6,529,430	5,186,435	-	11,715,865
Subtotal, nondepreciable assets	29,585,122	5,187,281	-	34,772,403
<i>Depreciable assets</i>				
Buildings	17,255,382	-	-	17,255,382
Equipment	7,403,150	533,492	-	7,936,642
Infrastructure	44,562,023	70,514	-	44,632,537
Subtotal, depreciable assets	69,220,555	604,006	-	69,824,561
Accumulated depreciation				
Buildings	(7,751,855)	(403,777)	-	(8,155,632)
Equipment	(6,227,864)	(330,491)	-	(6,558,355)
Infrastructure	(18,613,644)	(717,952)	-	(19,331,596)
Total accumulated depreciation	(32,593,363)	(1,452,220)	-	(34,045,583)
<i>Total depreciable assets, net</i>	36,627,192	(848,214)	-	35,778,978
Net capital assets	\$ 66,212,314	\$ 4,339,067	\$ -	\$ 70,551,381

Depreciation expense was allocated as follows:

General government	\$ 271,770
Public safety	233,847
Highways and streets	827,201
Culture and recreation	119,402
	<u>\$ 1,452,220</u>

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

LONG-TERM DEBT

Long-term debt transactions for the year were as follows:

	<i>Outstanding July 1, 2019</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2020</i>	<i>Due Within One Year</i>
<i>Governmental Activities:</i>					
Direct placement general obligation bonds	\$ 2,812,000	\$ -	\$ (511,000)	\$ 2,301,000	\$ 539,000
Direct borrowings	4,600,000	-	(792,000)	3,808,000	809,000
	7,412,000	-	(1,303,000)	6,109,000	1,348,000
Accrued compensated absences	745,849	726,469	(660,648)	811,670	324,668
	<u>\$ 8,157,849</u>	<u>\$ 726,469</u>	<u>\$ (1,963,648)</u>	<u>\$ 6,920,670</u>	<u>\$ 1,672,668</u>
<i>Business-type Activities:</i>					
Direct placement revenue bonds	7,614,000	-	(1,422,000)	6,192,000	1,402,000
Revenue bonds	14,544,072	-	(3,469,529)	11,074,543	3,696,001
	22,158,072	-	(4,891,529)	17,266,543	5,098,001
2011 Sewer Revenue Bond premium	1,657,852	-	(138,154)	1,519,698	-
Accrued compensated absences	53,270	80,535	(66,436)	67,369	26,948
	<u>\$ 23,869,194</u>	<u>\$ 80,535</u>	<u>\$ (5,096,119)</u>	<u>\$ 18,853,610</u>	<u>\$ 5,124,949</u>

Direct Placement General Obligation Bonds Payable - Governmental Activities

General Obligation Bond Series 2017 (2005 refunding): In November 2017, the City issued bonds directly to a bank in the amount of \$3,749,000 at 2.08% interest, to refund bonds issued in 2005. Bond interest is payable semiannually, while principal is due annually through June 2024. The bonds are unsecured, and the City has levied an ad valorem tax to service payments due. Amounts due are not subject to acceleration in the event of default. The balance at June 30, 2020 is \$2,301,000.

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

<i>Fiscal Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2021	\$ 539,000	\$ 48,526	\$ 587,526
2022	568,000	37,315	605,315
2023	597,000	25,501	622,501
2024	597,000	13,082	610,082
	<u>\$ 2,301,000</u>	<u>\$ 124,424</u>	<u>\$ 2,425,424</u>

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

LONG-TERM DEBT (Continued)

Loans from Direct Borrowings - Governmental Activities

2019 Full Faith and Credit Financing Agreement (City Hall): In May 2019, the City entered into a direct financing agreement in the amount of \$1,700,000 at 2.35% interest, to fund renovations at Woodburn City Hall. Interest is payable semiannually, while principal is due annually through June 2023. The loan is unsecured and payable from any legally available funds of the City. Amounts due are not subject to acceleration in the event of default. The balance at June 30, 2020 is \$1,168,000.

2019 Urban Renewal Note Payable: In June 2019, the Woodburn Urban Renewal Agency (a component unit of the City) entered into a note payable agreement in the amount of \$2,900,000 at 2.77% interest, to fund urban renewal projects. Interest is payable semiannually, while principal is due annually through June 2029. The loan is secured by the tax increment revenues, and amounts due are not subject to acceleration in the event of default. The balance at June 30, 2020 is \$2,640,000.

Annual debt service requirements for direct borrowings are as follows:

<i>Fiscal Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2021	\$ 809,000	\$ 100,576	\$ 909,576
2022	576,000	80,465	656,465
2023	591,000	65,798	656,798
2024	285,000	50,746	335,746
2025	293,000	42,852	335,852
2026-2029	1,254,000	88,003	1,342,003
	<u>\$ 3,808,000</u>	<u>\$ 428,440</u>	<u>\$ 4,236,440</u>

Direct Placement Revenue Bonds Payable - Business-type Activities

2018 Water Revenue Refunding Bond - Direct Placement: In October 2020, the City issued bonds totaling \$8,630,000 at 2.94% interest to refund outstanding loans payable. Bond interest is payable semiannually, while principal is due annually through December 2024. The bonds are secured by the net revenues of the water system. The balance at June 30, 2020 is \$6,192,000.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

LONG-TERM DEBT (Continued)

Direct Placement Revenue Bonds Payable - Business-type Activities (Continued)

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

<i>Fiscal Year</i> <i>Ending</i> <i>June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2021	\$ 1,402,000	\$ 161,435	1,563,435
2022	1,104,000	124,597	1,228,597
2023	1,442,000	87,171	1,529,171
2024	1,332,000	46,393	1,378,393
2025-2029	912,000	13,406	925,406
	<u>\$ 6,192,000</u>	<u>\$ 433,002</u>	<u>\$ 6,625,002</u>

Revenue Bonds Payable - Business-type Activities

2011 Wastewater Revenue and Refunding Bonds (Series A and B): In November 2011, the City issued bonds totaling \$36,910,000 to refund outstanding loans payable and to finance various improvements in the Wastewater System. The Series 2011A bonds include variable interest between 3.00% and 5.00%, payable semiannually, with principal due annually through April 2031. The Series 2011B bonds include variable interest, compounded semiannually and payable only at maturity, due March 2023. Net revenues of the wastewater system have been pledged as payment for the bonds. In the event of default, the bonds are not subject to acceleration. The balance at June 30, 2020 is \$11,074,543, and \$1,519,698 of bond premiums are yet to be amortized. At June 30, 2020, there was \$11,831,178 in unspent bond proceeds related the construction of the wastewater treatment plant.

In July 2020, the City authorized a defeasance of all outstanding 2011 Wastewater Revenue and Refunding Bonds (Series A and B). Funds totaling \$13,478,918, consisting of unspent bond proceeds and other funds, were placed in an irrevocable escrow to be used solely for satisfying future scheduled payments. This transaction qualifies as an in-substance defeasance, and as such, the City will not recognize an obligation for these bonds subsequent to June 30, 2020.

PENSION PLAN – OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Substantially all City employees are members in the Oregon Public Employees Retirement System (OPERS); a cost-sharing multiple-employer defined benefit pension plan that acts as a common investment and administrative agent for government units in the State of Oregon. Employees hired before August 29, 2003 belong to the Tier One/Tier Two Retirement Benefit Program (established pursuant to ORS Chapter 238), while employees hired on or after August 29, 2003 belong to the OPSRP Pension Program (established pursuant to ORS Chapter 238A). OPERS produces an independently audited CAFR which can be found at: http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

PENSION PLAN – OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (Continued)

Benefits Provided

Tier One/Tier Two Retirement Benefit

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% for police and fire employees, 1.67% for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at a minimum retirement age for a service retirement allowance if he or she has had contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

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

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

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

Benefit Changes 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. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and 0.15% on annual benefits above \$60,000.

Pension Benefits. The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated by formula for members who attain normal retirement age. For general service members, 1.5% is multiplied by the number of years of service and the final average salary.

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

PENSION PLAN – OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (Continued)

Benefits Provided (Continued)

OPSRP Pension Program

Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. For police and fire members, 1.8% 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.

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

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

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

Benefit Changes After Retirement. Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and 0.15% on annual benefits above \$60,000.

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. Employer contribution rates for the period were based on the December 31, 2018 actuarial valuation as subsequently modified by 2013 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2019. The City's contribution rates for the period were 23.69% for Tier One/Tier Two members, 15.80% for OPSRP General Service members, and 20.43% for OPSRP Police and Fire members. The City's total contributions exclusive of the 6% "pick-up" was \$1,874,810.

In addition, the City funded an employer's side account totaling \$2,823,043, for which they received a 25% match of \$705,761 from the State's Employer Incentive Fund. These amounts will reduce future required contributions for the next 20 years.

Covered employees are required to contribute 6% of their salary to the Plan, but the employer is allowed to pay any or all of the employees' contribution in addition to the required employers' contribution. The City has elected to contribute the 6% "pick-up" or \$544,557 of the employees' contribution.

CITY OF WOODBURN, OREGON**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)****YEAR ENDED JUNE 30, 2020****PENSION PLAN – OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (Continued)****Pension Assets, 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 \$15,782,405 for its proportionate share of the OPERS net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to June 30, 2019. The City's 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 June 30, 2019, the City's proportion was 0.0912%, which is an increase of 0.0056% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the City recognized pension expense of \$1,743,352. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 870,353	\$ -
Changes of assumptions	2,141,063	-
Net difference between projected and actual earnings on investments	-	447,415
Changes in proportionate share	547,793	1,416,340
Differences between employer contributions and proportionate share of contributions	123,121	146,335
Contributions subsequent to measurement date	5,278,905	-
Total	<u>\$ 8,961,235</u>	<u>\$ 2,010,090</u>

Deferred outflows of resources related to pensions of \$1,874,810 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ending June 30, 2021. \$3,404,096 related to the balance of the side account at June 30, 2020 will be amortized over the next 20 years. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as an addition to (reduction from) as follows:

<i>Fiscal Year Ending June 30,</i>	
2021	\$ 1,064,738
2022	(161,163)
2023	288,486
2024	432,086
2025	48,092
Total	<u>\$ 1,672,239</u>

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

PENSION PLAN – OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (Continued)

Actuarial Methods and Assumptions

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

Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset Valuation Method	Market value of assets
Actuarial Assumptions:	
Inflation Rate	2.50%
Investment Rate of Return	7.20%
Projected Salary Increases	3.50% overall payroll growth; salaries for individuals are assumed to grow at 3.50% plus assumed rates of merit/longevity increases based on service
Mortality	<i>Healthy retirees and beneficiaries:</i> RP-2014 Healthy annuitant, sex-distinct, generational with unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. <i>Active members:</i> RP-2014 Employees, sex-distinct, generational with unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. <i>Disabled retirees:</i> RP-2014 Disabled retirees, sex-distinct, generational with unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 experience study which reviewed experience for the four-year period ending on December 31, 2016.

CITY OF WOODBURN, OREGON**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)****YEAR ENDED JUNE 30, 2020****PENSION PLAN – OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (Continued)****Long-Term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption was 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.

<u>Asset Class</u>	<u>Target</u>	<u>Compound Annual Return (Geometric)</u>
Core Fixed Income	8.00 %	3.49 %
Short-Term Bonds	8.00	3.38
Bank/Leveraged Loans	3.00	5.09
High Yield Bonds	1.00	6.45
Large/Mid Cap US Equities	15.75	6.30
Small Cap US Equities	1.31	6.69
Micro Cap US Equities	1.31	6.80
Developed Foreign Equities	13.13	6.71
Emerging Market Equities	4.12	7.45
Non-US Small Cap Equities	1.88	7.01
Private Equity	17.50	7.82
Real Estate (Property)	10.00	5.51
Real Estate (REITS)	2.50	6.37
Hedge Fund of Funds - Diversified	2.50	4.09
Hedge Fund - Event-driven	0.63	5.86
Timber	1.88	5.62
Farmland	1.88	6.15
Infrastructure	3.75	6.60
Commodities	1.88	3.84
Assumed Inflation - Mean		2.50 %

Discount Rate

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

CITY OF WOODBURN, OREGON**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)****YEAR ENDED JUNE 30, 2020**

PENSION PLAN – OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (Continued)***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 (asset) calculated using the discount rate of 7.20%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Proportionate share of the net pension liability	\$ 25,274,120	\$ 15,782,405	\$ 7,839,146

Pension Plan Fiduciary Net Position

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

DEFINED CONTRIBUTION PENSION PLANS

The City sponsors two defined contribution pension plans. Both plan's provisions and contribution requirements are established and amended by the City Council.

The 401A is administered by ICMA Retirement Corp. to provide retirement benefits for the City Attorney. The City has established a contribution amount equivalent to approximately 7% of covered salary. The City contributed \$8,424 to the plan for the year ended June 30, 2020.

The 457 plan is administered by both ICMA Retirement Corporation and First Investors Financial Services, and provides additional retirement benefits for contract and unrepresented employees. The City has established matching contribution rates of 5% or 8.5%, depending on contractual agreements. The City contributed \$178,944 to the plan for the year ended June 30, 2020.

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

CITY OF WOODBURN, OREGON**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)****YEAR ENDED JUNE 30, 2020****POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)****Financial Statement Presentation**

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

	<i>Implicit Rate Subsidy Plan</i>	<i>PERS RHIA Plan</i>	<i>Total OPEB on Financials</i>
Total OPEB asset	\$ -	\$ 157,485	\$ 157,485
Deferred Outflows of Resources			
Contributions After Measurement Date	38,599	40,436	79,035
Change in assumptions	18,060	-	18,060
Changes in proportionate share	-	527	527
Total Deferred Outflows of Resources	56,659	40,963	97,622
Total OPEB Liability	(653,590)	-	(653,590)
Deferred Inflows of Resources			
Differences between expected and actual experience	(12,842)	(20,768)	(33,610)
Change in assumptions	(106,415)	(163)	(106,578)
Net difference between projected and actual earnings		(9,721)	(9,721)
Changes in proportionate share		(370)	(370)
Total Deferred Inflows of Resources	(119,257)	(31,022)	(150,279)
OPEB Expense/(Income)	(10,218)	61,991	51,773

Implicit Rate Subsidy**Plan Description**

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

The City's postemployment healthcare plan administrator issues a publicly available financial report that includes financial statements and required supplementary information for CIS. This report may be obtained by writing to the CIS Main Office, 1212 Court Street NE, Salem OR 97301.

Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Implicit Rate Subsidy (Continued)

As of the valuation date of July 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	8
Active employees	112
	<u>120</u>

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

The City's total OPEB liability of \$653,590 was measured as of June 30, 2019, and was determined by an actuarial valuation as of July 1, 2018. For the fiscal year ended June 30, 2020, the City recognized OPEB income from this plan of \$10,218. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<i>Deferred Outflow of Resources</i>	<i>Deferred Inflow of Resources</i>
Differences between expected and actual experience	\$ -	\$ 12,842
Changes of assumptions	18,060	106,415
Contributions subsequent to measurement date	38,599	-
Total	<u>\$ 56,659</u>	<u>\$ 119,257</u>

Deferred outflows of resources related to OPEB of \$56,659 resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>Year ended June 30:</i>	
2021	\$ (15,521)
2022	(15,521)
2023	(15,521)
2024	(15,521)
2025	(15,521)
Thereafter	(23,592)
Total	<u>\$ (101,197)</u>

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability for the June 30, 2020 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified: inflation rate of 2.50%, projected salary increases of 3.50%, discount rate of 3.50% (change from 3.87% in the previous measurement period), medical and vision varies between 6.00% and 4.75% (due to the timing of the excise tax scheduled to affect health care benefits), dental at 4.50%, and mortality rates based on the RP-2014 healthy annuitant, sex-distinct, generational with unisex, Social Security Data Scale, with collar adjustments and setbacks.

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

Changes in the Total OPEB Liability

	<i>Total OPEB Liability</i>
Balance as of June 30, 2019	\$ 618,796
Changes for the year:	
Service cost	39,806
Interest on total OPEB liability	24,532
Effect of assumptions changes or inputs	20,318
Benefit payments	(49,862)
Balance as of June 30, 2020	<u>\$ 653,590</u>

The effect of changes in assumptions is the result of the change in the discount rate from 3.87 to 3.50.

Sensitivity of the Total OPEB Liability

The following presents the City's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.50 percent) or 1 percentage point higher (4.50 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

<i>Discount Rate:</i>	<i>1% Decrease (2.50%)</i>	<i>Current Discount Rate (3.50%)</i>	<i>1% Increase (4.50%)</i>
Total OPEB Liability	\$ 709,856	\$ 653,590	\$ 602,086
 <i>Healthcare Cost Trend:</i>	 <i>1% Decrease (5.00% decreasing to 3.75%)</i>	 <i>Trend Rate (6.00% decreasing to 4.75%)</i>	 <i>1% Increase (7.00% decreasing to 5.75%)</i>
Total OPEB Liability	\$ 582,357	\$ 653,590	\$ 739,119

CITY OF WOODBURN, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2020

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

PERS Retirement Health Insurance Account

Plan Description

The City contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700 or online at: <https://www.oregon.gov/PERS/Pages/Financials/Actuarial-Financial-Information.aspx>.

Benefits Provided

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost, the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Contributions

PERS funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2017 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2020. The City's contribution rates for the period were 0.50% for Tier One/Tier Two members, and 0.43% for OPSRP members. The City's total for the year ended June 30, 2020 contributions was \$40,436.

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

At June 30, 2020, the City reported an asset of \$157,485 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2019 and was determined by an actuarial valuation as of December 31, 2017, rolled forward to June 30, 2019. The City's proportion of the net OPEB asset was based on the City's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2019, the City's proportionate share was 0.0815%, which is a decrease from its proportion of 0.0825% as of June 30, 2018.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

PERS Retirement Health Insurance Account (Continued)

For the year ended June 30, 2020, the City recognized OPEB expense from this plan of \$51,773. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<i>Deferred Outflow of Resources</i>	<i>Deferred Inflow of Resources</i>
Differences between expected and actual experience	\$ -	\$ 20,768
Changes of assumptions	-	163
Net difference between projected and actual earnings	-	9,721
Change in proportionate share	527	370
contributions subsequent to the MD	40,436	-
	<hr/>	<hr/>
Total	\$ 40,963	\$ 31,022
	<hr/>	<hr/>

Deferred outflows of resources related to OPEB of \$40,436 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>Year ended June 30:</i>	
<hr/>	
2021	\$ (15,854)
2022	(13,869)
2023	(1,774)
2024	1,002
	<hr/>
Total	\$ (30,495)
	<hr/>

Actuarial Methods and Assumptions

See OPERS Pension Plan footnote for additional information on actuarial assumptions and methods, the long-term expected rate of return, and the discount rate.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

PERS Retirement Health Insurance Account (Continued)

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

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

	<i>1% Decrease</i> <i>(6.20%)</i>	<i>Discount Rate</i> <i>(7.20%)</i>	<i>1% Increase</i> <i>(8.20%)</i>
Net OPEB liability (asset)	\$ (122,092)	\$ (157,485)	\$ (187,644)

OPEB Plan Fiduciary Net Position

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

TRANSFERS

Interfund transfers are as follows:

Transfers To	Transfers From							
	Governmental Activities				Business-type Activities			
	General	Street	Urban Renewal Agency	Non-major Governmental	Water Operations	Sewer Operations	Internal Service	Total
Governmental activities								
General	\$ -	\$ 56,750	\$ 12,290	\$ 40,990	\$ 83,850	\$ 150,599	\$ 29,530	\$ 378,959
Street	-	-	-	-	-	90,000	-	90,000
Other non-major governmental								
	116,000	1,011,049	-	500,000	50,000	50,000	-	1,727,049
Total	\$ 116,000	\$ 1,067,799	\$ 12,290	\$ 540,990	\$ 133,850	\$ 290,599	\$ 29,530	\$ 2,196,008
Reconciliation:								
Total internal charges to governmental activities from business-type activities								615,804
Total governmental funds								(2,196,008)
Total business-type activities								424,449
								\$ 1,040,253

The primary purpose of transfers is to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In the governmental activities column of the statement of activities, transfers between governmental funds have been eliminated. In a like manner, transfer between enterprise funds have been eliminated in the business-type activities column.

CITY OF WOODBURN, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures in excess of appropriations for the year ending June 30, 2020 occurred as follows:

	<u><i>Budget</i></u>	<u><i>Actual</i></u>	<u><i>Variance</i></u>
Urban Renewal			
Debt service	\$ 268,500	\$ 334,975	\$ (66,475)

CONTINGENCIES

The City purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability and employee bonds. Most policies carry a small deductible amount. No insurance claims settled in each of the prior three years have exceeded policy coverage.

The City is a defendant in various litigation proceedings. Management believes any losses arising from these actions will not materially affect the City's financial position.

SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 25, 2020, the date on which the financial statements were available to be issued.

As noted on page 36, in July 2020, the City authorized a defeasance of all outstanding 2011 Wastewater Revenue and Refunding Bonds (Series A and B). In addition, subsequent to year end, the City received \$687,000 in reimbursement basis COVID relief funding for expenditures through December 2020.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WOODBURN, OREGON**COMBINING BALANCE SHEET - BUDGETARY FUNDS REPORTED AS GENERAL FUND****JUNE 30, 2020**

	<i>Budgetary funds</i>		
	<i>General Fund</i>	<i>PERS Reserve</i>	<i>Total (reported as General Fund)</i>
ASSETS			
Cash and investments	\$ 6,617,203	\$ -	\$ 6,617,203
Accounts receivable	728,941	-	728,941
Property taxes receivable	383,469	-	383,469
Prepaid expenses	23,390	-	23,390
Due from other funds	746,961	-	746,961
<i>Total Assets</i>	<u>\$ 8,499,964</u>	<u>\$ -</u>	<u>\$ 8,499,964</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts payable	144,934	-	144,934
Accrued payroll and payroll liabilities	532,239	-	532,239
Due to other funds	333,903	-	-
<i>Total Liabilities</i>	1,011,076	-	677,173
Deferred Inflows			
Unavailable revenue	652,966	-	652,966
Fund Balance:			
Non-spendable	23,390	-	23,390
Unassigned	6,812,532	-	6,812,532
<i>Total Fund Balance</i>	<u>6,835,922</u>	<u>-</u>	<u>6,835,922</u>
<i>Total Liabilities, Deferred Inflows and Fund Balance</i>	<u>\$ 8,499,964</u>	<u>\$ -</u>	<u>\$ 8,499,964</u>

CITY OF WOODBURN, OREGON**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGETARY FUNDS REPORTED AS GENERAL FUND****YEAR ENDED JUNE 30, 2020**

	Budgetary funds			Total (reported as General Fund)
	General Fund	PERS Reserve	Eliminations	
REVENUES				
Taxes and assessments	\$ 9,932,526	\$ -	\$ -	\$ 9,932,526
Licenses and permits	1,999,971	-	-	1,999,971
Charges for services	903,988	-	-	903,988
Intergovernmental	1,020,875	-	-	1,020,875
Fines and forfeitures	352,400	-	-	352,400
Miscellaneous	872,439	19,464	-	891,903
Total Revenues	15,082,199	19,464	-	15,101,663
EXPENDITURES				
Administration	1,289,009	-	-	1,289,009
Economic development	138,365	-	-	138,365
Nondepartmental	284,530	2,824,043	-	3,108,573
Police	7,574,867	-	-	7,574,867
Community services	3,103,380	-	-	3,103,380
Planning	470,851	-	-	470,851
Engineering	242,796	-	-	242,796
Debt Service				
Principal	532,000	-	-	532,000
Interest	42,391	-	-	42,391
Total Expenditures	13,678,189	2,824,043	-	16,502,232
REVENUES OVER (UNDER) EXPENDITURES				
	1,404,010	(2,804,579)	-	(1,400,569)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,126,299	(752,290)	374,009
Transfers out	(868,290)	-	752,290	(116,000)
Proceeds from sales of assets	22,115	-	-	22,115
Total Other Financing Sources (Uses)	(846,175)	1,126,299	-	280,124
NET CHANGE IN FUND BALANCE	557,835	(1,678,280)	-	(1,120,445)
FUND BALANCE, beginning of year	6,278,087	1,678,280	-	7,956,367
FUND BALANCE, end of year	\$ 6,835,922	\$ -	\$ -	\$ 6,835,922

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – GENERAL FUND (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Taxes and assessments	\$ 9,943,000	\$ 9,943,000	\$ 9,932,526	\$ (10,474)
Licenses and permits	159,700	159,700	209,334	49,634
Franchise fees	1,896,700	1,896,700	1,790,637	(106,063)
Charges for services	1,070,110	1,070,110	903,988	(166,122)
Intergovernmental	906,500	906,500	1,020,875	114,375
Fines and forfeitures	456,500	456,500	352,400	(104,100)
Miscellaneous	706,520	706,520	872,439	165,919
<i>Total Revenues</i>	15,139,030	15,139,030	15,082,199	(56,831)
EXPENDITURES				
Administration	1,389,700	1,389,700	1,289,009	100,691
Economic development	170,290	170,290	138,365	31,925
Nondepartmental	339,100	339,100	284,530	54,570
Police	8,078,740	8,078,740	7,574,867	503,873
Community services	3,606,040	3,606,040	3,103,380	502,660
Planning	496,460	496,460	470,851	25,609
Engineering	290,420	290,420	242,796	47,624
Debt service				
Principal	500,000	500,000	532,000	(32,000) *
Interest	75,000	75,000	42,391	32,609
Contingency	3,761,890	3,301,890	-	3,301,890
<i>Total Expenditures</i>	18,707,640	18,247,640	13,678,189	4,569,451
REVENUES OVER (UNDER) EXPENDITURES	(3,568,610)	(3,108,610)	1,404,010	4,512,620
OTHER FINANCING SOURCES (USES)				
Transfers out	(408,290)	(868,290)	(868,290)	-
Proceeds from sale of assets	25,000	25,000	22,115	(2,885)
<i>Total Other Financing Sources (Uses)</i>	(383,290)	(843,290)	(846,175)	(2,885)
NET CHANGE IN FUND BALANCE	(3,951,900)	(3,951,900)	557,835	4,509,735
FUND BALANCE, beginning of year	5,306,900	5,306,900	6,278,087	971,187
FUND BALANCE, end of year	\$ 1,355,000	\$ 1,355,000	6,835,922	\$ 5,480,922

*Debt service is appropriated as a combined total therefore this is not an overexpenditure of appropriations.

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – PERS RESERVE FUND (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Miscellaneous	\$ 60,000	\$ 60,000	\$ 19,464	\$ (40,536)
EXPENDITURES				
Materials and services	2,089,710	2,824,710	2,824,043	667
REVENUES OVER (UNDER) EXPENDITURES	(2,029,710)	(2,764,710)	(2,804,579)	(39,869)
OTHER FINANCING SOURCES (USES)				
Transfers in	362,710	1,097,710	1,126,299	28,589
NET CHANGE IN FUND BALANCE	(1,667,000)	(1,667,000)	(1,678,280)	(11,280)
FUND BALANCE, beginning of year	1,667,000	1,667,000	1,678,280	11,280
FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - STREET FUND (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2020**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Taxes and assessments	\$ 130,000	\$ 130,000	\$ 101,204	\$ (28,796)
Licenses and permits	500	500	369	(131)
Franchise fees	368,000	368,000	353,518	(14,482)
Intergovernmental	1,500,000	1,500,000	1,707,151	207,151
Miscellaneous	196,180	196,180	123,912	(72,268)
<i>Total Revenues</i>	2,194,680	2,194,680	2,286,154	91,474
EXPENDITURES				
Street	2,787,780	2,787,780	1,654,523	1,133,257
Contingency	1,000,000	954,000	-	954,000
<i>Total Expenditures</i>	3,787,780	3,741,780	1,654,523	2,087,257
REVENUES OVER (UNDER) EXPENDITURES	(1,593,100)	(1,547,100)	631,631	2,178,731
OTHER FINANCING SOURCES (USES)				
Transfers in	90,000	90,000	90,000	-
Transfers out	(2,095,750)	(2,141,750)	(1,067,799)	1,073,951
<i>Total Other Financing Sources (Uses)</i>	(2,005,750)	(2,051,750)	(977,799)	1,073,951
NET CHANGE IN FUND BALANCE	(3,598,850)	(3,598,850)	(346,168)	3,252,682
FUND BALANCE, beginning of year	4,057,800	4,057,800	4,589,031	531,231
FUND BALANCE, end of year	\$ 458,950	\$ 458,950	\$ 4,242,863	\$ 3,783,913

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - URBAN RENEWAL FUND (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2020**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Taxes and assessments	\$ 785,800	\$ 785,800	\$ 775,881	\$ (9,919)
Intergovernmental	1,000,000	1,000,000	1,040,152	40,152
Miscellaneous	39,200	39,200	42,547	3,347
<i>Total Revenues</i>	1,825,000	1,825,000	1,858,580	33,580
EXPENDITURES				
Personal services	228,580	228,580	202,723	25,857
Materials and services	271,120	271,120	166,466	104,654
Capital outlay	3,713,500	3,713,500	2,359,821	1,353,679
Debt service				
Principal	150,000	150,000	260,000	(110,000)
Interest	118,500	118,500	74,975	43,525
Contingency	200,010	190,010	-	190,010
<i>Total Expenditures</i>	4,681,710	4,671,710	3,063,985	2,987,260
REVENUES OVER (UNDER) EXPENDITURES	(2,856,710)	(2,846,710)	(1,205,405)	3,020,840
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,290)	(12,290)	(12,290)	-
NET CHANGE IN FUND BALANCE	(2,859,000)	(2,859,000)	(1,217,695)	3,020,840
FUND BALANCE, beginning of year	3,159,000	3,159,000	2,572,007	(586,993)
FUND BALANCE, end of year	\$ 300,000	\$ 300,000	\$ 1,354,312	\$ 2,433,847

CITY OF WOODBURN, OREGON**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)****OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM****LAST SEVER FISCAL YEARS ¹**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of the net pension liability (asset)	0.0912%	0.0856%	0.0994%	0.1081%	0.1224%	0.1145%	0.1145%
City's proportionate share of the net pension liability (asset)	\$ 15,782,405	\$ 12,969,468	\$ 13,401,200	\$ 16,230,093	\$ 7,026,676	\$ (2,595,126)	\$ 5,842,512
City's covered-employee payroll	8,868,978	8,950,436	8,800,124	8,344,438	8,457,225	8,048,595	7,956,480
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	178.0%	144.9%	152.3%	194.5%	83.1%	-32.2%	73.4%
Plan fiduciary net position as a percentage of the total pension liability	80.2%	82.1%	83.1%	80.5%	91.9%	103.6%	92.0%

¹ 10-year trend information required by GASB Statement 68 will be presented prospectively

CITY OF WOODBURN, OREGON
SCHEDULE OF THE CITY'S CONTRIBUTIONS
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST SEVEN FISCAL YEARS¹

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contributions	\$ 1,874,810	\$ 1,407,165	\$ 1,347,984	\$ 1,034,667	\$ 1,096,838	\$ 1,046,147	\$ 1,022,429
Contributions in relation to the contractually required contribution	(1,874,810)	(1,407,165)	(1,347,984)	(1,034,667)	(1,096,838)	(1,046,147)	(1,022,429)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 10,145,281	\$ 8,868,978	\$ 8,950,436	\$ 8,800,124	\$ 8,344,438	\$ 8,457,225	\$ 8,048,595
Contributions as a percentage of covered-employee payroll	18.48%	15.87%	15.06%	11.76%	13.14%	12.37%	12.70%

¹ 10-year trend information required by GASB Statement 68 will be presented prospectively

CITY OF WOODBURN, OREGON**SCHEDULE OF CHANGES IN TOTAL OTHER POST-EMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS - IMPLICIT RATE SUBSIDY
LAST THREE FISCAL YEARS¹**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 39,806	\$ 47,892	\$ 51,565
Interest on total OPEB liability	24,532	25,949	21,016
Effect of economic/demographic gains or (losses)	-	(16,512)	-
Effect of assumption change or inputs	20,318	(96,751)	(46,746)
Benefit payments	(49,862)	(37,144)	(32,401)
	<u>34,794</u>	<u>(76,566)</u>	<u>(6,566)</u>
Net change in total OPEB liability			
Net OPEB liability, beginning	618,796	695,362	701,928
	<u>\$ 653,590</u>	<u>\$ 618,796</u>	<u>\$ 695,362</u>
Covered payroll	\$ 10,145,281	\$ 8,868,978	\$ 8,950,436
Total OPEB liability as a % of covered payroll	6.4%	7.0%	7.8%

Notes:

The above table presents the most recent actuarial valuations for the City's post-employment health insurance benefits plan and provides information that approximates the funding progress of the plan.

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

¹ 10-year trend information required by GASB Statement 75 will be presented prospectively

CITY OF WOODBURN, OREGON**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM RETIREE HEALTH INSURANCE ACCOUNT
LAST FOUR FISCAL YEARS¹**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's proportion of the net OPEB liability (asset)	0.0815%	0.0825%	0.0815%	0.0869%
City's proportionate share of the net OPEB liability (asset)	\$ (157,485)	\$ (92,049)	\$ (34,002)	\$ 23,610
City's covered-employee payroll	8,868,978	8,950,436	8,800,124	8,344,438
City's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	-1.8%	-1.0%	-0.4%	0.3%
Plan fiduciary net position as a percentage of the total pension liability	124.0%	124.0%	108.9%	94.2%

¹ 10-year trend information required by GASB Statement 75 will be presented prospectively

CITY OF WOODBURN, OREGON
SCHEDULE OF THE CITY'S CONTRIBUTIONS
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM RETIREE HEALTH INSURANCE ACCOUNT
LAST FOUR FISCAL YEARS¹

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 40,436	\$ 39,580	\$ 40,561	\$ 38,765
Contributions in relation to the contractually required contribution	(40,436)	(39,580)	(40,561)	(38,765)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 10,145,281	\$ 10,145,281	\$ 8,950,436	\$ 8,800,124
Contributions as a percentage of covered-employee payroll	0.40%	0.39%	0.45%	0.44%

¹ 10-year trend information required by GASB Statement 75 will be presented prospectively

CITY OF WOODBURN, OREGON

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2020

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

On or before June 30 of each year, the City enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. The City's budget is presented on the modified accrual basis of accounting which is the same basis as GAAP with the exception of interfund loans, which are not reported on the budgetary basis.

Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the City Council and a like number of interested citizens. The budget committee presents the budget to the City Council for budget hearings prior to enactment of the resolution. The City budgets all funds as required by Oregon Local Budget Law.

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Appropriations of expenditures are made at the program/function level for all funds. The detail budget document is required to contain more specific information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the City Council. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the City Council. Management may not amend the budget without seeking the approval of the Council. Appropriations lapse as of year-end.

Changes in Benefit Terms

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients. Senate Bill 822 lowered the COLA from 2% to 1.5% for recipients who do not pay Oregon income tax because they are not residents of Oregon.

OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire.

This is a change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the years ending June 30, 2015 and June 30, 2014.

Changes of assumptions

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, and 2016 experience study for the System, which were published on September 18, 2013, September 23, 2015, and July 26, 2017, respectively. These reports can be found at: <http://www.oregon.gov/PERS/Pages/Financials/Actuarial-Presentations-and-Reports.aspx>.

CITY OF WOODBURN, OREGON
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2020

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY *(Continued)*

Other Postemployment Benefits

The tables on pages 58-60 present the activities, changes in the proportionate share and contributions related to the City's postemployment health insurance benefit plans (implicit rate subsidy and retirees health insurance account) based on the most recent actuarial valuations for the City.

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

SUPPLEMENTARY INFORMATION

CITY OF WOODBURN, OREGON
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	<i>Special Revenue</i>		
	<i>Transit</i>	<i>Building Inspection</i>	<i>Asset Forfeiture</i>
ASSETS			
Cash and investments	\$ -	\$ 1,255,728	\$ 15,132
Accounts receivable	227,923	-	-
Property taxes receivable	-	-	-
Assessment liens receivable	-	-	-
Loans receivable	-	-	-
Prepaid expenses	-	-	-
<i>Total Assets</i>	<u>\$ 227,923</u>	<u>\$ 1,255,728</u>	<u>\$ 15,132</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 4,428	\$ 62,812	\$ -
Due to other funds	88,494	22,930	-
<i>Total Liabilities</i>	<u>92,922</u>	<u>85,742</u>	<u>-</u>
Deferred Inflows:			
Unavailable revenue	-	-	-
Fund Balance:			
Non-spendable	-	-	-
Restricted for:			
Debt service	-	-	-
Construction	-	-	-
Culture and recreation	135,001	-	-
Community development	-	-	-
Committed to:			
Public safety	-	-	15,132
Capital outlay	-	-	-
Planning and building	-	1,169,986	-
<i>Total Fund Balance</i>	<u>135,001</u>	<u>1,169,986</u>	<u>15,132</u>
<i>Total Liabilities, Deferred Inflows and Fund Balance</i>	<u>\$ 227,923</u>	<u>\$ 1,255,728</u>	<u>\$ 15,132</u>

<i>Special Revenue</i>		<i>Capital Projects</i>			
<i>Housing Rehabilitation</i>	<i>Lavelle Black Trust</i>	<i>Special Assessment</i>	<i>Street & Storm Capital Construction</i>	<i>Parks SDC</i>	<i>General Capital Construction</i>
\$ 411,525	\$ 35,171	\$ 29,978	\$ 905,159	713,259	\$ -
-	-	-	-	-	432,051
-	-	-	-	-	-
-	-	20,460	-	-	-
497,714	-	-	-	-	-
-	-	-	-	-	3,300
<u>\$ 909,239</u>	<u>\$ 35,171</u>	<u>\$ 50,438</u>	<u>\$ 905,159</u>	<u>\$ 713,259</u>	<u>\$ 435,351</u>
\$ -	\$ -	\$ -	\$ 119,719	\$ -	\$ 74,200
95	-	-	-	-	106,046
<u>95</u>	<u>-</u>	<u>-</u>	<u>119,719</u>	<u>-</u>	<u>180,246</u>
497,714	-	20,460	-	-	-
-	-	-	-	-	3,300
-	-	-	-	-	-
-	-	-	785,440	713,259	251,805
-	35,171	-	-	-	-
411,430	-	-	-	-	-
-	-	-	-	-	-
-	-	29,978	-	-	-
-	-	-	-	-	-
<u>411,430</u>	<u>35,171</u>	<u>29,978</u>	<u>785,440</u>	<u>713,259</u>	<u>255,105</u>
<u>\$ 909,239</u>	<u>\$ 35,171</u>	<u>\$ 50,438</u>	<u>\$ 905,159</u>	<u>\$ 713,259</u>	<u>\$ 435,351</u>

CITY OF WOODBURN, OREGON**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS (Continued)**

JUNE 30, 2020

	<i>Capital Projects</i>		
	<i>Street SDC</i>	<i>Storm SDC</i>	<i>Equipment Replacement</i>
ASSETS			
Cash and investments	\$ 3,822,980	\$ 708,817	\$ 719,161
Accounts receivable	-	-	-
Property taxes receivable	-	-	-
Assessment liens receivable	-	-	-
Loans receivable	-	-	-
Prepaid expenses	-	-	-
<i>Total Assets</i>	<u>\$ 3,822,980</u>	<u>\$ 708,817</u>	<u>\$ 719,161</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
<i>Total Liabilities</i>	-	-	-
Deferred Inflows:			
Unavailable revenue	-	-	-
Fund Balance:			
Non-spendable	-	-	-
Restricted for:			
Debt service	-	-	-
Construction	3,822,980	708,817	-
Culture and recreation	-	-	-
Community development	-	-	-
Committed to:			
Public safety	-	-	-
Capital outlay	-	-	719,161
Planning and building	-	-	-
<i>Total Fund Balance</i>	<u>3,822,980</u>	<u>708,817</u>	<u>719,161</u>
<i>Total Liabilities, Deferred Inflows and Fund Balance</i>	<u>\$ 3,822,980</u>	<u>\$ 708,817</u>	<u>\$ 719,161</u>

<i>Debt Service</i>	
<i>GO Debt Service</i>	<i>Total</i>
\$ 31,798	\$ 8,648,708
-	659,974
23,394	23,394
-	20,460
-	497,714
-	3,300
<hr/>	<hr/>
\$ 55,192	\$ 9,853,550
<hr/>	<hr/>
\$ -	\$ 261,159
-	217,565
<hr/>	<hr/>
-	478,724
22,588	540,762
-	3,300
32,604	32,604
-	6,282,301
-	170,172
-	411,430
-	15,132
-	749,139
-	1,169,986
<hr/>	<hr/>
32,604	8,834,064
<hr/>	<hr/>
\$ 55,192	\$ 9,853,550
<hr/>	<hr/>

CITY OF WOODBURN, OREGON**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020**

	<i>Special Revenue</i>		
	<i>Transit</i>	<i>Building Inspection</i>	<i>Asset Forfeiture</i>
REVENUES			
Taxes and assessments	\$ -	\$ -	\$ -
Licenses and permits	-	823,240	-
Charges for services	26,798	-	-
Intergovernmental	828,932	175,619	-
Miscellaneous	9,399	23,948	331
<i>Total Revenues</i>	865,129	1,022,807	331
EXPENDITURES			
Current			
Culture and recreation	919,763	-	-
Economic development	-	882,011	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Capital outlay	-	-	-
<i>Total Expenditures</i>	919,763	882,011	-
REVENUES OVER (UNDER) EXPENDITURES	(54,634)	140,796	331
OTHER FINANCING SOURCES (USES)			
Transfers in	116,000	-	-
Transfers out	(6,510)	(34,480)	-
Proceeds from sales of assets	64	-	-
<i>Total Other Financing Sources (Uses)</i>	109,554	(34,480)	-
NET CHANGE IN FUND BALANCE	54,920	106,316	331
FUND BALANCE, beginning of year	80,081	1,063,670	14,801
FUND BALANCE, end of year	\$ 135,001	\$ 1,169,986	\$ 15,132

<i>Special Revenue</i>		<i>Capital Projects</i>	
<i>Housing Rehabilitation</i>	<i>Lavelle Black Trust</i>	<i>Special Assessment</i>	<i>Street & Storm Capital Construction</i>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	1,000,000
58,543	942	11,158	-
58,543	942	11,158	1,000,000
-	2,660	-	-
2,604	-	-	-
-	-	-	-
-	-	-	-
-	-	-	1,675,609
2,604	2,660	-	1,675,609
55,939	(1,718)	11,158	(675,609)
-	-	-	1,461,049
-	-	-	-
-	-	-	-
-	-	-	1,461,049
55,939	(1,718)	11,158	785,440
355,491	36,889	18,820	-
\$ 411,430	\$ 35,171	\$ 29,978	\$ 785,440

CITY OF WOODBURN, OREGON**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS (Continued)****YEAR ENDED JUNE 30, 2020**

	Capital Projects		
	Parks SDC	General Capital Construction	Street SDC
REVENUES			
Taxes and assessments	\$ -	\$ -	\$ -
Licenses and permits	185,033	-	504,314
Charges for services	-	-	-
Intergovernmental	-	647,528	-
Miscellaneous	12,377	11,588	81,224
<i>Total Revenues</i>	197,410	659,116	585,538
EXPENDITURES			
Current			
Culture and recreation	-	-	-
Economic development	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Capital outlay	-	1,221,540	-
<i>Total Expenditures</i>	-	1,221,540	-
REVENUES OVER (UNDER) EXPENDITURES	197,410	(562,424)	585,538
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	(500,000)
Proceeds from sales of assets	-	-	-
<i>Total Other Financing Sources (Uses)</i>	-	-	(500,000)
NET CHANGE IN FUND BALANCE	197,410	(562,424)	85,538
FUND BALANCE, beginning of year	515,849	817,529	3,737,442
FUND BALANCE, end of year	\$ 713,259	\$ 255,105	\$ 3,822,980

<i>Capital Projects</i>		<i>Debt Service</i>	
<i>Storm SDC</i>	<i>Equipment Replacement</i>	<i>GO Debt Service</i>	<i>Total</i>
\$ -	\$ -	\$ 575,048	\$ 575,048
29,686	-	-	1,542,273
-	-	-	26,798
-	-	-	2,652,079
15,006	17,191	6,698	248,405
44,692	17,191	581,746	5,044,603
-	-	-	922,423
-	-	-	884,615
-	-	511,000	511,000
-	-	57,515	57,515
-	255,694	-	3,152,843
-	255,694	568,515	5,528,396
44,692	(238,503)	13,231	(483,793)
-	150,000	-	1,727,049
-	-	-	(540,990)
-	-	-	64
-	150,000	-	1,186,123
44,692	(88,503)	13,231	702,330
664,125	807,664	19,373	8,131,734
\$ 708,817	\$ 719,161	\$ 32,604	\$ 8,834,064

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - TRANSIT FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Charges for services	\$ 53,000	\$ 53,000	\$ 26,798	\$ (26,202)
Intergovernmental	808,600	808,600	828,932	20,332
Miscellaneous	12,640	12,640	9,399	(3,241)
<i>Total Revenues</i>	874,240	874,240	865,129	(9,111)
EXPENDITURES				
Transit	1,061,550	1,061,550	919,763	141,787
Contingency	166,940	166,940	-	166,940
<i>Total Expenditures</i>	1,228,490	1,228,490	919,763	308,727
REVENUES OVER (UNDER) EXPENDITURES	(354,250)	(354,250)	(54,634)	299,616
OTHER FINANCING SOURCES (USES)				
Transfers in	116,000	116,000	116,000	-
Transfers out	(6,510)	(6,510)	(6,510)	-
Proceeds from sale of assets	-	-	64	64
<i>Total Other Financing Sources (Uses)</i>	109,490	109,490	109,554	64
NET CHANGE IN FUND BALANCE	(244,760)	(244,760)	54,920	299,680
FUND BALANCE, beginning of year	244,760	244,760	80,081	(164,679)
FUND BALANCE, end of year	\$ -	\$ -	\$ 135,001	\$ 135,001

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - BUILDING INSPECTION FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Licenses and permits	\$ 781,590	\$ 781,590	\$ 823,240	\$ 41,650
Intergovernmental	730,940	730,940	175,619	(555,321)
Miscellaneous	37,400	37,400	23,948	(13,452)
<i>Total Revenues</i>	1,549,930	1,549,930	1,022,807	(527,123)
EXPENDITURES				
Building inspection	1,503,480	1,503,480	882,011	621,469
Contingency	1,322,040	1,294,040	-	1,294,040
<i>Total Expenditures</i>	2,825,520	2,797,520	882,011	1,915,509
REVENUES OVER (UNDER) EXPENDITURES	(1,275,590)	(1,247,590)	140,796	1,388,386
OTHER FINANCING SOURCES (USES)				
Transfers out	(6,480)	(34,480)	(34,480)	-
NET CHANGE IN FUND BALANCE	(1,282,070)	(1,282,070)	106,316	1,388,386
FUND BALANCE, beginning of year	1,282,070	1,282,070	1,063,670	(218,400)
FUND BALANCE, end of year	\$ -	\$ -	\$ 1,169,986	\$ 1,169,986

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – ASSET FORFEITURE FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<i>REVENUES</i>				
Miscellaneous	\$ 320	\$ 320	\$ 331	\$ 11
<i>EXPENDITURES</i>				
Asset forfeiture	15,000	15,000	-	15,000
<i>NET CHANGE IN FUND BALANCE</i>	(14,680)	(14,680)	331	15,011
<i>FUND BALANCE, beginning of year</i>	14,680	14,680	14,801	121
<i>FUND BALANCE, end of year</i>	\$ -	\$ -	\$ 15,132	\$ 15,132

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - HOUSING REHABILITATION FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<i>REVENUES</i>				
Miscellaneous	\$ 24,030	\$ 24,030	\$ 58,543	\$ 34,513
<i>EXPENDITURES</i>				
Housing rehab	20,350	20,350	2,604	17,746
Contingency	357,480	357,480	-	357,480
<i>Total Expenditures</i>	377,830	377,830	2,604	375,226
<i>NET CHANGE IN FUND BALANCE</i>	(353,800)	(353,800)	55,939	409,739
<i>FUND BALANCE, beginning of year</i>	353,800	353,800	355,491	1,691
<i>FUND BALANCE, end of year</i>	\$ -	\$ -	\$ 411,430	\$ 411,430

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – LAVELLE BLACK TRUST FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Miscellaneous	\$ 1,180	\$ 1,180	\$ 942	\$ (238)
EXPENDITURES				
Materials and services	20,000	20,000	2,660	17,340
Contingency	8,920	8,920	-	8,920
<i>Total Expenditures</i>	28,920	28,920	2,660	26,260
NET CHANGE IN FUND BALANCE	(27,740)	(27,740)	(1,718)	26,022
FUND BALANCE, beginning of year	27,740	27,740	36,889	9,149
FUND BALANCE, end of year	\$ -	\$ -	\$ 35,171	\$ 35,171

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – SPECIAL ASSESSMENT FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<i>REVENUES</i>				
Miscellaneous	\$ 3,740	\$ 3,740	\$ 11,158	\$ 7,418
<i>EXPENDITURES</i>				
Contingency	21,720	21,720	-	21,720
<i>NET CHANGE IN FUND BALANCE</i>	(17,980)	(17,980)	11,158	29,138
<i>FUND BALANCE, beginning of year</i>	17,980	17,980	18,820	840
<i>FUND BALANCE, end of year</i>	\$ -	\$ -	\$ 29,978	\$ 29,978

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – STREET & STORM CAPITAL CONSTRUCTION FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,600,000	\$ 1,600,000	\$ 1,000,000	\$ (600,000)
EXPENDITURES				
Capital outlay	5,275,000	5,275,000	1,675,609	3,599,391
REVENUES OVER (UNDER) EXPENDITURES	(3,675,000)	(3,675,000)	(675,609)	2,999,391
OTHER FINANCING SOURCES (USES)				
Transfers in	3,675,000	3,675,000	1,461,049	(2,213,951)
NET CHANGE IN FUND BALANCE	-	-	785,440	785,440
FUND BALANCE, beginning of year	-	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ 785,440	\$ 785,440

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – PARKS SDC FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Licenses and permits	\$ 300,000	\$ 300,000	\$ 185,033	\$ (114,967)
Miscellaneous	12,320	12,320	12,377	57
<i>Total Revenues</i>	312,320	312,320	197,410	(114,910)
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	312,320	312,320	197,410	(114,910)
FUND BALANCE, beginning of year	617,030	617,030	515,849	(101,181)
FUND BALANCE, end of year	\$ 929,350	\$ 929,350	\$ 713,259	\$ (216,091)

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – GENERAL CAPITAL CONSTRUCTION FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 647,528	\$ 647,528
Miscellaneous	-	-	11,588	11,588
<i>Total Revenues</i>	-	-	659,116	659,116
EXPENDITURES				
Capital outlay	2,466,020	2,466,020	1,221,540	1,244,480
NET CHANGE IN FUND BALANCE	(2,466,020)	(2,466,020)	(562,424)	1,903,596
FUND BALANCE, beginning of year	2,466,020	2,466,020	817,529	(1,648,491)
FUND BALANCE, end of year	\$ -	\$ -	\$ 255,105	\$ 255,105

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – STREET SDC FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<i>REVENUES</i>				
Licenses and permits	\$ 500,000	\$ 500,000	\$ 504,314	\$ 4,314
Miscellaneous	97,830	97,830	81,224	(16,606)
<i>Total Revenues</i>	597,830	597,830	585,538	(12,292)
<i>OTHER FINANCING SOURCES (USES)</i>				
Transfers out	(1,500,000)	(1,500,000)	(500,000)	1,000,000
<i>NET CHANGE IN FUND BALANCE</i>	(902,170)	(902,170)	85,538	987,708
<i>FUND BALANCE, beginning of year</i>	3,745,400	3,745,400	3,737,442	-
<i>FUND BALANCE, end of year</i>	\$ 2,843,230	\$ 2,843,230	\$ 3,822,980	\$ 987,708

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – STORM SDC FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<i>REVENUES</i>				
Licenses and permits	\$ 25,000	\$ 25,000	\$ 29,686	\$ 4,686
Miscellaneous	19,150	19,150	15,006	(4,144)
<i>Total Revenues</i>	44,150	44,150	44,692	542
<i>OTHER FINANCING SOURCES (USES)</i>				
Transfers out	(140,000)	(140,000)	-	140,000
<i>NET CHANGE IN FUND BALANCE</i>	(95,850)	(95,850)	44,692	140,542
<i>FUND BALANCE, beginning of year</i>	642,430	642,430	664,125	21,695
<i>FUND BALANCE, end of year</i>	\$ 546,580	\$ 546,580	\$ 708,817	\$ 162,237

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – EQUIPMENT REPLACEMENT FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
<i>REVENUES</i>				
Miscellaneous	\$ 21,180	\$ 21,180	\$ 17,191	\$ (3,989)
<i>EXPENDITURES</i>				
Capital outlay	977,040	977,040	255,694	721,346
<i>REVENUES OVER (UNDER) EXPENDITURES</i>	(955,860)	(955,860)	(238,503)	717,357
<i>OTHER FINANCING SOURCES (USES)</i>				
Transfers in	150,000	150,000	150,000	-
<i>NET CHANGE IN FUND BALANCE</i>	(805,860)	(805,860)	(88,503)	717,357
<i>FUND BALANCE, beginning of year</i>	805,860	805,860	807,664	1,804
<i>FUND BALANCE, end of year</i>	\$ -	\$ -	\$ 719,161	\$ 719,161

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL – G.O. DEBT SERVICE FUND****YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>			
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	<i>Variance</i>
REVENUES				
Taxes and assessments	\$ 562,430	\$ 562,430	\$ 575,048	\$ 12,618
Miscellaneous	5,970	5,970	6,698	728
<i>Total Revenues</i>	568,400	568,400	581,746	13,346
EXPENDITURES				
Debt service				
Principal	511,000	511,000	511,000	-
Interest	59,200	59,200	57,515	1,685
<i>Total Expenditures</i>	570,200	570,200	568,515	1,685
NET CHANGE IN FUND BALANCE	(1,800)	(1,800)	13,231	15,031
FUND BALANCE, beginning of year	1,800	1,800	19,373	17,573
FUND BALANCE, end of year	\$ -	\$ -	\$ 32,604	\$ 32,604

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – WATER OPERATIONS
COMBINING****YEAR ENDED JUNE 30, 2020**

	Water	Water SDC	Water Capital Construction	Total Water Operations
REVENUES				
Charges for services	\$ 3,990,442	\$ -	\$ -	\$ 3,990,442
Licenses and permits	-	296,217	-	296,217
Miscellaneous	61,379	-	-	61,379
Interest earnings	59,579	38,172	39,259	137,010
<i>Total Revenues</i>	4,111,400	334,389	39,259	4,485,048
EXPENDITURES				
Water	2,429,005	-	-	2,429,005
Debt service				
Principal	1,422,000	-	-	1,422,000
Interest	202,948	-	-	202,948
Capital outlay	-	-	178,082	178,082
<i>Total Expenses</i>	4,053,953	-	178,082	4,232,035
REVENUES OVER (UNDER) EXPENDITURES	57,447	334,389	(138,823)	253,013
OTHER FINANCING SOURCES (USES)				
Transfers out	(133,850)	-	-	(133,850)
CHANGE IN FUND BALANCE	(76,403)	334,389	(138,823)	119,163
FUND BALANCE, beginning of year	2,523,142	1,628,430	1,805,444	5,957,016
FUND BALANCE, end of year	\$ 2,446,739	\$ 1,962,819	\$ 1,666,621	6,076,179
RECONCILIATION TO NET POSITION- GAAP BASIS				
Capital assets, net				10,808,166
OPEB asset				14,648
Deferred outflows related to PERS				588,543
Deferred outflows related to OPEB				9,728
Deferred charges on refunding				903
Compensated absences				(42,048)
Accrued interest payable				(14,424)
Net pension liability				(1,141,794)
OPEB liability				(67,269)
Long-term debt				(6,192,000)
Deferred inflows related to PERS				(201,774)
Deferred inflows related to OPEB				(14,168)
NET POSITION - GAAP BASIS				\$ 9,824,690

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-****BUDGET AND ACTUAL - WATER FUND****YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 3,982,000	\$ 3,982,000	\$ 3,990,442	\$ 8,442
Miscellaneous	55,520	55,520	61,379	5,859
Interest earnings	65,480	65,480	59,579	(5,901)
<i>Total Revenues</i>	4,103,000	4,103,000	4,111,400	8,400
EXPENDITURES				
Water	2,720,490	2,652,490	2,429,005	223,485
Debt service				
Principal	1,422,000	1,422,000	1,422,000	-
Interest	202,950	202,950	202,948	2
Contingency	128,780	128,780	-	128,780
<i>Total Expenditures</i>	4,474,220	4,406,220	4,053,953	352,267
REVENUES OVER (UNDER) EXPENDITURES	(371,220)	(303,220)	57,447	360,667
OTHER FINANCING SOURCES (USES)				
Transfers out	(65,850)	(133,850)	(133,850)	-
Proceeds from sale of assets	2,000	2,000	-	(2,000)
<i>Total Other Financing Sources (Uses)</i>	(63,850)	(131,850)	(133,850)	(2,000)
NET CHANGE IN FUND BALANCE	(435,070)	(435,070)	(76,403)	358,667
FUND BALANCE, beginning of year	2,400,000	2,400,000	2,523,142	123,142
FUND BALANCE, end of year	\$ 1,964,930	\$ 1,964,930	\$ 2,446,739	\$ 481,809

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - WATER SDC FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ 200,000	\$ 200,000	\$ 296,217	\$ 96,217
Interest earnings	44,350	44,350	38,172	(6,178)
<i>Total Revenues</i>	244,350	244,350	334,389	90,039
OTHER FINANCING SOURCES (USES)				
Transfers out	(902,500)	(902,500)	-	902,500
NET CHANGE IN FUND BALANCE	(658,150)	(658,150)	334,389	992,539
FUND BALANCE, beginning of year	1,512,850	1,512,850	1,628,430	115,580
FUND BALANCE, end of year	\$ 854,700	\$ 854,700	\$ 1,962,819	\$ 1,108,119

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – WATER CAPITAL CONSTRUCTION FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Interest earnings	\$ 55,130	\$ 55,130	\$ 39,259	\$ (15,871)
EXPENDITURES				
Capital outlay	2,786,360	2,786,360	178,082	2,608,278
REVENUES OVER (UNDER) EXPENDITURES	(2,731,230)	(2,731,230)	(138,823)	2,592,407
OTHER FINANCING SOURCES (USES)				
Transfers in	902,500	902,500	-	(902,500)
NET CHANGE IN FUND BALANCE	(1,828,730)	(1,828,730)	(138,823)	1,689,907
FUND BALANCE, beginning of year	1,828,730	1,828,730	1,805,444	(23,286)
FUND BALANCE, end of year	\$ -	\$ -	\$ 1,666,621	\$ 1,666,621

CITY OF WOODBURN, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – SEWER OPERATIONS
COMBINING**

YEAR ENDED JUNE 30, 2020

	<i>Sewer</i>	<i>Sewer SDC</i>	<i>Sewer Capital Construction</i>	<i>Eliminations</i>	<i>Total Sewer Operations</i>
REVENUES					
Charges for services	\$ 8,122,190	\$ -	\$ -	\$ -	\$ 8,122,190
Licenses and permits	-	129,584	-	-	129,584
Miscellaneous	9,623	-	-	-	9,623
Interest earnings	181,494	38,904	264,648	-	485,046
<i>Total Revenues</i>	8,313,307	168,488	264,648	-	8,746,443
EXPENDITURES					
Sewer	4,158,818	-	-	-	4,158,818
Debt service					
Principal	3,469,529	-	-	-	3,469,529
Interest	999,334	-	-	-	999,334
Capital outlay	-	-	525,420	-	525,420
<i>Total Expenses</i>	8,627,681	-	525,420	-	9,153,101
REVENUES OVER (UNDER) EXPENDITURES	(314,374)	168,488	(260,772)	-	(406,658)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	144,516	(144,516)	-
Transfers out	(355,115)	(80,000)	-	144,516	(290,599)
<i>Total Other Financing Sources (Uses)</i>	(355,115)	(80,000)	144,516	-	(290,599)
CHANGE IN FUND BALANCE	(669,489)	88,488	(116,256)	-	(697,257)
FUND BALANCE, beginning of year	8,672,867	1,700,425	11,947,434	-	22,320,726
FUND BALANCE, end of year	\$ 8,003,378	\$ 1,788,913	\$ 11,831,178	\$ -	21,623,469
RECONCILIATION TO NET POSITION- GAAP BASIS					
Capital assets, net					43,068,715
OPEB asset					19,919
Deferred outflows related to PERS					1,050,728
Deferred outflows related to OPEB					12,576
Compensated absences					(25,321)
Accrued interest payable					(257,144)
Net pension liability					(1,875,454)
OPEB liability					(83,885)
Long-term debt					(11,074,542)
Bond premiums					(1,519,697)
Deferred inflows related to PERS					(262,769)
Deferred inflows related to OPEB					(19,886)
NET POSITION - GAAP BASIS					\$ 50,656,709

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - SEWER FUND
YEAR ENDED JUNE 30, 2020**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 8,370,000	\$ 8,370,000	\$ 8,122,190	\$ (247,810)
Miscellaneous	3,270	3,270	9,623	6,353
Interest earnings	271,730	271,730	181,494	(90,236)
<i>Total Revenues</i>	8,645,000	8,645,000	8,313,307	(331,693)
EXPENDITURES				
Sewer	4,383,060	4,284,060	4,158,818	125,242
Debt service				
Principal	3,469,600	3,469,600	3,469,529	71
Interest	999,400	999,400	999,334	66
Contingency	798,660	798,660	-	798,660
<i>Total Expenditures</i>	9,650,720	9,551,720	8,627,681	924,039
REVENUES OVER (UNDER) EXPENDITURES	(1,005,720)	(906,720)	(314,374)	592,346
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,046,200)	(1,145,200)	(355,115)	790,085
NET CHANGE IN FUND BALANCE	(2,051,920)	(2,051,920)	(669,489)	1,382,431
FUND BALANCE, beginning of year	8,989,000	8,989,000	8,672,867	(316,133)
FUND BALANCE, end of year	\$ 6,937,080	\$ 6,937,080	\$ 8,003,378	\$ 1,066,298

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - SEWER SDC FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Licenses and permits	\$ 300,000	\$ 300,000	\$ 129,584	\$ (170,416)
Interest earnings	46,140	46,140	38,904	(7,236)
<i>Total Revenues</i>	346,140	346,140	168,488	(177,652)
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,107,410)	(2,107,410)	(80,000)	2,027,410
NET CHANGE IN FUND BALANCE	(1,761,270)	(1,761,270)	88,488	1,849,758
FUND BALANCE, beginning of year	1,761,270	1,761,270	\$ 1,700,425	(60,845)
FUND BALANCE, end of year	\$ -	\$ -	\$ 1,788,913	\$ 1,788,913

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – SEWER CAPITAL CONSTRUCTION FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Interest earnings	\$ 354,250	\$ 354,250	\$ 264,648	\$ (89,602)
EXPENDITURES				
Capital outlay	7,830,500	7,830,500	525,420	7,305,080
REVENUES OVER (UNDER) EXPENDITURES	(7,476,250)	(7,476,250)	(260,772)	7,215,829
OTHER FINANCING SOURCES (USES)				
Transfers in	2,990,600	2,990,600	144,516	(2,846,084)
NET CHANGE IN FUND BALANCE	(4,485,650)	(4,485,650)	(116,256)	4,369,745
FUND BALANCE, beginning of year	11,800,520	11,800,520	11,947,434	146,914
FUND BALANCE, end of year	<u>\$ 7,314,870</u>	<u>\$ 7,314,870</u>	<u>\$ 11,831,178</u>	<u>\$ 4,516,659</u>

CITY OF WOODBURN, OREGON**COMBINING STATEMENT OF FUND NET POSITION - INTERNAL SERVICE FUNDS**

JUNE 30, 2020

	<i>Information Technology</i>	<i>Insurance</i>	<i>Total</i>
ASSETS			
<i>Current Assets</i>			
Cash and investments	\$ 434,461	\$ 693,679	\$ 1,128,140
Accounts receivable	9,724	-	9,724
<i>Total Current Assets</i>	444,185	693,679	1,137,864
<i>Noncurrent Assets</i>			
OPEB Asset	4,389	649	5,038
<i>Total Assets</i>	448,574	694,328	1,142,902
DEFERRED OUTFLOWS			
Deferred outflows related to PERS	263,282	35,989	299,271
Deferred outflows related to OPEB	2,782	382	3,164
	266,064	36,371	302,435
LIABILITIES			
<i>Current Liabilities</i>			
Accounts payable	7,448	2,024	9,472
Due to other funds	17,511	2,637	20,148
Accrued compensated absences	19,188	-	19,188
<i>Total Current Liabilities</i>	44,147	4,661	48,808
<i>Noncurrent Liabilities</i>			
Accrued compensated absences	28,782	-	28,782
Net pension liability	466,059	61,274	527,333
OPEB liability	19,081	2,572	21,653
<i>Total Noncurrent Liabilities</i>	513,922	63,846	577,768
<i>Total Liabilities</i>	558,069	68,507	626,576
DEFERRED INFLOWS			
Deferred inflows related to PERS	54,205	7,244	61,449
Deferred inflows related to OPEB	4,010	551	4,561
	58,215	7,795	66,010
NET POSITION			
Unrestricted	\$ 98,354	\$ 654,397	\$ 752,751

CITY OF WOODBURN, OREGON**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020**

	<i>Information Technology</i>	<i>Insurance</i>	<i>Total</i>
<i>OPERATING REVENUES</i>			
Charges for services	\$ 1,133,446	\$ 755,000	\$ 1,888,446
Miscellaneous	-	2,287	2,287
<i>Total Operating Revenues</i>	1,133,446	757,287	1,890,733
<i>OPERATING EXPENSES</i>			
Personal services	400,109	60,806	460,915
Materials and services	553,637	650,644	1,204,281
<i>Total Expenses</i>	953,746	711,450	1,665,196
<i>OPERATING INCOME</i>	179,700	45,837	225,537
<i>NONOPERATING REVENUES (EXPENSES)</i>			
Investment revenue	6,943	7,658	14,601
<i>NET INCOME BEFORE CONTRIBUTIONS AND TRANSFERS</i>	186,643	53,495	240,138
Transfers out	(25,840)	(3,690)	(29,530)
Non-cash transfers out	(62,939)	-	(62,939)
<i>CHANGE IN NET POSITION</i>	97,864	49,805	147,669
<i>NET POSITION, beginning of year</i>	490	604,592	605,082
<i>NET POSITION, end of year</i>	\$ 98,354	\$ 654,397	\$ 752,751

CITY OF WOODBURN, OREGON
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

	<i>Information Technology</i>	<i>Insurance</i>	<i>Totals</i>
<i>CASH FLOWS FROM OPERATING ACTIVITIES</i>			
Collected from customers	\$ 1,137,447	\$ 757,287	\$ 1,894,734
Paid to suppliers	(948,219)	(653,399)	(1,601,618)
Paid to employees	(47,548)	(69,153)	(116,701)
<i>Net Cash Provided by Operating Activities</i>	141,680	34,735	176,415
<i>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</i>			
Received from (paid to) other funds	17,511	2,637	20,148
Transfers out	(25,840)	(3,690)	(29,530)
<i>Net Cash Used in Non-Capital Financing Activities</i>	(8,329)	(1,053)	(9,382)
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</i>			
Acquisition of capital assets	(62,939)	-	(62,939)
<i>CASH FLOWS FROM INVESTING ACTIVITIES</i>			
Interest on investments	6,943	7,658	14,601
<i>Increase in Cash and Investments</i>	77,355	41,340	118,695
<i>CASH AND INVESTMENTS, Beginning of year</i>	357,106	652,339	1,009,445
<i>CASH AND INVESTMENTS, End of year</i>	<u>\$ 434,461</u>	<u>\$ 693,679</u>	<u>\$ 1,128,140</u>
<i>RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES</i>			
Operating income	\$ 179,700	\$ 45,837	\$ 225,537
<i>Change in assets and liabilities</i>			
Accounts receivable	4,000	-	4,000
Deferred outflows	(113,682)	(18,102)	(131,784)
OPEB asset	(1,911)	(304)	(2,215)
Compensated absences payable	4,875	-	4,875
Accounts payable and accrued liabilities	5,528	(2,755)	2,773
Net pension liability	82,147	13,081	95,228
OPEB liability	1,016	162	1,178
Deferred inflows	(19,993)	(3,184)	(23,177)
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 141,680</u>	<u>\$ 34,735</u>	<u>\$ 176,415</u>
<i>Noncash Transactions</i>			
Transfer of capital assets	<u>\$ (62,939)</u>	<u>\$ -</u>	<u>\$ (62,939)</u>

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
- INFORMATION TECHNOLOGY FUND
YEAR ENDED JUNE 30, 2020**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Charges for services	\$ 1,124,230	\$ 1,124,230	\$ 1,133,446	\$ 9,216
Miscellaneous	6,570	6,570	-	(6,570)
Interest earnings	8,200	8,200	6,943	(1,257)
<i>Total Revenues</i>	1,139,000	1,139,000	1,140,389	1,389
EXPENDITURES				
Information technology	1,104,720	1,104,720	1,064,233	40,487
Contingency	193,440	172,440	-	172,440
<i>Total Expenditures</i>	1,298,160	1,277,160	1,064,233	212,927
REVENUES OVER (UNDER) EXPENDITURES	(159,160)	(138,160)	76,156	214,316
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,840)	(25,840)	(25,840)	-
NET CHANGE IN FUND BALANCE	(164,000)	(164,000)	50,316	214,316
FUND BALANCE, beginning of year	334,000	334,000	368,910	34,910
FUND BALANCE, end of year	\$ 170,000	\$ 170,000	419,226	\$ 249,226
RECONCILIATION TO NET POSITION - GAAP BASIS				
OPEB asset			4,389	
Deferred outflows related to PERS			263,282	
Deferred outflows related to OPEB			2,782	
Accrued compensated absences			(47,970)	
Net pension liability			(466,059)	
OPEB liability			(19,081)	
Deferred inflows related to PERS			(54,205)	
Deferred inflows related to OPEB			(4,010)	
NET POSITION, GAAP BASIS			\$ 98,354	

CITY OF WOODBURN, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
– INSURANCE FUND****YEAR ENDED JUNE 30, 2020**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Charges for services	\$ 755,000	\$ 755,000	\$ 755,000	\$ -
Miscellaneous	4,490	4,490	2,287	(2,203)
Interest earnings	7,510	7,510	7,658	148
<i>Total Revenues</i>	767,000	767,000	764,945	(2,055)
EXPENDITURES				
Insurance	868,340	868,340	719,797	148,543
Contingency	547,970	544,970	-	544,970
<i>Total Expenditures</i>	1,416,310	1,413,310	719,797	693,513
REVENUES OVER (UNDER) EXPENDITURES	(649,310)	(646,310)	45,148	691,458
OTHER FINANCING SOURCES (USES)				
Transfers out	(690)	(3,690)	(3,690)	-
NET CHANGE IN FUND BALANCE	(650,000)	(650,000)	41,458	691,458
FUND BALANCE, beginning of year	650,000	650,000	647,560	(2,440)
FUND BALANCE, end of year	\$ -	\$ -	689,018	\$ 689,018
RECONCILIATION TO NET POSITION - GAAP BASIS				
OPEB asset			649	
Deferred outflows related to PERS			35,989	
Deferred outflows related to OPEB			382	
Net pension liability			(61,274)	
OPEB liability			(2,572)	
Deferred inflows related to PERS			(7,244)	
Deferred inflows related to OPEB			(551)	
NET POSITION, GAAP BASIS			<u>\$ 654,397</u>	

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Woodburn's comprehensive annual financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, required supplementary information, and other supplementary information says about the City's overall financial health.

CONTENTS

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the city's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the city's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the City's financial report relates to the services the City provides and the activities it performs.

SOURCES: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

FINANCIAL TRENDS

CITY OF WOODBURN, OREGON
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Net investment in capital assets	\$ 50,891,390	\$ 54,443,478	\$ 54,361,481	\$ 55,195,632	\$ 59,266,063	\$ 58,326,049	\$ 57,813,459	\$ 57,789,283	\$ 58,807,325	\$ 110,768,630
Restricted	9,407,166	9,460,498	10,395,999	11,523,032	8,929,025	9,815,650	10,660,016	11,651,202	13,987,334	29,488,251
Unrestricted	6,157,480	6,455,591	6,938,395	6,224,832	4,583,134	923,456	766,265	1,979,126	2,085,955	(563,627)
Total governmental activities net position	\$ 66,456,036	\$ 70,359,567	\$ 71,695,875	\$ 72,943,496	\$ 72,778,222	\$ 69,065,155	\$ 69,239,740	\$ 71,419,611	\$ 74,880,614	\$ 139,693,254
Business-type activities										
Net investment in capital assets	\$ 33,175,923	\$ 31,042,855	\$ 31,886,659	\$ 19,913,747	\$ 21,979,780	\$ 23,737,493	\$ 37,312,451	\$ 42,991,874	\$ 43,073,472	\$ 46,318,476
Restricted for: Debt service	542,268	935,770	3,165,303	18,737,342	16,841,111	16,735,267	16,635,580	17,004,861	17,081,733	17,249,531
Unrestricted	5,619,718	9,227,695	7,204,526	4,666,744	7,163,564	6,909,942	(4,020,472)	(6,694,060)	(3,417,951)	(3,690,855)
Total business-type activities net position	\$ 39,337,909	\$ 41,206,320	\$ 42,256,488	\$ 43,317,833	\$ 45,984,455	\$ 47,382,702	\$ 49,927,559	\$ 53,302,675	\$ 56,737,254	\$ 59,877,152
Primary government										
Net investment in capital assets	\$ 84,067,313	\$ 85,486,333	\$ 86,248,140	\$ 75,109,379	\$ 81,245,843	\$ 82,063,542	\$ 95,125,910	\$ 100,781,157	\$ 101,880,797	\$ 64,450,154
Restricted	9,949,434	10,396,268	13,561,302	30,260,374	25,770,136	26,550,917	27,295,596	28,656,063	31,069,067	12,238,720
Unrestricted	11,777,198	15,683,286	14,142,921	10,891,576	11,746,698	7,833,398	(3,254,207)	(4,714,934)	(1,331,996)	3,127,228
Total primary government net position	\$ 105,793,945	\$ 111,565,887	\$ 113,952,363	\$ 116,261,329	\$ 118,762,677	\$ 116,447,857	\$ 119,167,299	\$ 124,722,286	\$ 131,617,868	\$ 79,816,102

CITY OF WOODBURN, OREGON
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Expenses	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
General government	\$ 2,038,098	\$ 2,116,264	\$ 2,411,067	\$ 2,646,552	\$ 3,058,648	\$ 5,114,971	\$ 2,676,477	\$ 2,740,778	\$ 1,162,602	\$ 4,671,461
Public safety	6,175,907	6,733,302	6,389,207	6,608,391	5,662,660	9,231,388	7,805,948	7,573,873	7,687,490	6,982,033
Highways and streets	2,903,846	2,202,753	2,663,020	2,273,271	1,976,022	2,691,040	2,426,489	2,551,662	2,787,782	2,113,284
Culture and recreation	3,413,838	4,019,379	3,270,803	3,530,783	2,784,248	3,481,264	2,980,178	2,799,066	4,226,653	4,139,920
Economic development	-	-	-	-	-	-	829,477	1,139,732	2,023,962	2,025,642
Interest on long-term debt	286,145	257,018	248,109	226,504	204,905	183,342	169,933	108,133	76,949	59,907
Total governmental activities expenses	14,817,834	15,328,716	14,982,206	15,285,501	13,686,483	20,702,005	16,888,502	16,913,244	17,965,438	19,992,247
Business-type activities:										
Water	2,428,964	2,901,104	2,882,056	2,792,818	2,478,694	3,303,526	2,885,827	3,117,740	3,012,632	2,679,610
Sewer	4,994,266	5,270,139	5,713,504	6,711,162	5,302,994	6,728,773	5,629,532	5,643,125	5,649,231	6,371,730
Total business-type activities expenses	7,423,230	8,171,243	8,595,560	9,503,980	7,781,688	10,032,299	8,515,359	8,760,865	8,661,863	9,051,340
Total primary government expenses	\$ 22,241,064	\$ 23,499,959	\$ 23,577,766	\$ 24,789,481	\$ 21,468,171	\$ 30,734,304	\$ 25,403,861	\$ 25,674,109	\$ 26,627,301	\$ 29,043,587
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 155,099	\$ 266,789	\$ 733,090	\$ 682,238	\$ 649,703	\$ 978,244	\$ 660,502	\$ 1,263,142	\$ 91,987	\$ 243,805
Public safety	879,801	874,614	715,743	627,424	716,467	93,443	113,331	120,152	272,432	243,369
Highways and streets	316,744	490,640	106,604	274,205	6,188	22,519	1,104	7,533	945	2,275
Culture and recreation	703,327	689,937	574,513	517,400	571,921	705,415	565,889	557,725	774,081	573,205
Economic development	-	-	-	-	-	-	457,432	403,044	1,307,278	1,579,828
Operating grants and contributions	1,491,298	1,911,075	1,948,383	1,915,475	1,993,925	1,962,709	2,052,681	2,156,971	2,582,883	4,346,664
Capital grants and contributions	540,889	522,817	840,242	885,093	1,286,163	350,449	266,679	502,857	934,723	2,506,331
Total governmental activities program revenues	4,087,158	4,755,872	4,918,575	4,901,835	5,224,367	4,112,779	4,117,618	5,011,424	5,964,329	9,495,477
Business-type activities:										
Charges for services:										
Water	3,246,171	3,297,812	3,236,888	3,166,878	3,277,605	3,415,661	3,293,342	3,399,943	3,804,029	3,990,442
Sewer	5,606,523	6,238,103	6,548,215	7,479,643	7,981,658	8,169,544	8,091,754	8,141,127	8,059,526	8,122,190
Capital grants and contributions	1,824,635	437,817	290,930	446,971	310,272	307,152	114,664	438,189	376,165	425,801
Total business-type activities program revenues	10,677,329	9,973,732	10,076,033	11,093,492	11,569,535	11,892,357	11,499,760	11,979,259	12,239,720	12,538,433
Total primary government program revenues	\$ 14,764,487	\$ 14,729,604	\$ 14,994,608	\$ 15,995,327	\$ 16,793,902	\$ 16,005,136	\$ 15,617,378	\$ 16,990,683	\$ 18,204,049	\$ 22,033,910

CITY OF WOODBURN, OREGON
CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net(expense)/revenue										
Governmental activities	\$ (10,730,676)	\$ (10,572,844)	\$ (10,063,631)	\$ (10,383,666)	\$ (8,462,116)	\$ (16,589,226)	\$ (12,770,884)	\$ (12,151,820)	\$ (12,001,109)	\$ (10,498,934)
Business-type activities	3,254,099	1,802,489	1,480,473	1,589,512	3,787,847	1,860,058	2,984,401	3,218,394	3,577,857	4,091,340
Total primary government net expense	\$ (7,476,577)	\$ (8,770,355)	\$ (8,583,158)	\$ (8,794,154)	\$ (4,674,269)	\$ (14,729,168)	\$ (9,786,483)	\$ (8,933,426)	\$ (8,423,252)	\$ (6,407,594)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 8,460,151	\$ 8,495,199	\$ 8,180,539	\$ 8,234,481	\$ 8,836,939	\$ 9,156,725	\$ 9,724,889	\$ 10,301,565	\$ 10,467,041	\$ 10,908,076
Franchise taxes	1,768,058	1,776,101	1,932,484	1,500,730	1,539,926	1,511,125	1,543,317	1,540,440	1,537,523	1,528,351
Other taxes	-	-	-	454,363	437,339	550,346	547,220	712,127	595,650	491,023
Unrestricted investment earnings	-	46,992	122,672	96,347	99,620	105,901	200,736	354,201	632,056	517,897
Intergovernmental	557,619	533,738	660,547	633,530	655,575	649,350	702,990	728,991	831,319	903,481
Miscellaneous	130,113	252,164	170,119	117,872	28,620	163,827	101,908	304,920	120,782	32,117
Gain on sale of capital assets	-	-	-	(69,877)	-	49,948	13,241	25,148	298,208	11,060
Transfers in (out)	181,789	711,000	333,578	663,841	680,212	688,937	650,141	364,299	979,533	1,040,253
Total governmental activities	11,097,730	11,815,194	11,399,939	11,631,287	12,278,231	12,876,159	13,484,442	14,331,691	15,462,112	15,432,258
Business-type activities:										
Unrestricted investment earnings	-	67,709	109,942	125,139	122,988	159,067	283,101	454,022	713,164	622,056
Miscellaneous	24,222	462	66,445	302,251	67,461	68,059	86,136	56,386	60,171	71,002
Gain on sale of capital assets	3,488	5,892	1,300	-	-	-	3,505	10,613	62,922	-
Transfers in (out)	(181,789)	(711,000)	(333,578)	(663,841)	(680,212)	(688,937)	(650,141)	(364,299)	(979,533)	(1,040,253)
Total business-type activities	(154,079)	(636,937)	(155,891)	(236,451)	(489,763)	(461,811)	(277,399)	156,722	(143,276)	(347,195)
Total primary government	\$ 10,943,651	\$ 11,178,257	\$ 11,244,048	\$ 11,394,836	\$ 11,788,468	\$ 12,414,348	\$ 13,207,043	\$ 14,488,413	\$ 15,318,836	\$ 15,085,063
Change in Net Position										
Governmental activities	\$ 367,054	\$ 1,242,350	\$ 1,336,308	\$ 1,247,621	\$ 3,816,115	\$ (3,713,067)	\$ 713,558	\$ 2,179,871	\$ 3,461,003	\$ 4,933,324
Business-type activities	3,100,020	1,165,552	1,324,582	1,353,061	3,298,084	1,398,247	2,707,002	3,375,116	3,434,581	3,744,145
Total primary government	\$ 3,467,074	\$ 2,407,902	\$ 2,660,890	\$ 2,600,682	\$ 7,114,199	\$ (2,314,820)	\$ 3,420,560	\$ 5,554,987	\$ 6,895,584	\$ 8,677,469

CITY OF WOODBURN, OREGON
FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
General fund										
Nonspendable	\$ 5,378	\$ -	\$ 1,470	\$ 740	\$ 1,467	\$ 936	\$ 3,064	\$ 18,230	\$ 31,972	\$ 23,390
Committed	-	-	-	-	-	-	-	-	1,678,280	-
Unassigned	2,440,761	2,744,299	3,280,970	3,577,032	4,159,081	4,889,982	6,249,717	7,472,054	6,246,115	6,812,532
Total general fund	<u>\$ 2,446,139</u>	<u>\$ 2,744,299</u>	<u>\$ 3,282,440</u>	<u>\$ 3,577,772</u>	<u>\$ 4,160,548</u>	<u>\$ 4,890,918</u>	<u>\$ 6,252,781</u>	<u>\$ 7,490,284</u>	<u>\$ 7,956,367</u>	<u>\$ 6,835,922</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300
Restricted	8,889,955	9,414,462	10,206,079	11,348,721	8,092,696	9,091,956	9,984,428	11,013,955	13,387,817	12,493,682
Committed	2,865,678	2,722,572	2,685,427	2,435,919	1,347,789	1,414,631	1,540,863	1,787,763	1,904,955	1,934,257
Total other governmental funds	<u>\$ 11,710,516</u>	<u>\$ 11,991,402</u>	<u>\$ 12,891,506</u>	<u>\$ 13,784,640</u>	<u>\$ 9,427,247</u>	<u>\$ 10,503,769</u>	<u>\$ 11,525,291</u>	<u>\$ 12,801,718</u>	<u>\$ 15,292,772</u>	<u>\$ 14,431,239</u>

CITY OF WOODBURN, OREGON
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes and assessments	\$ 8,868,881	\$ 9,029,638	\$ 8,626,652	\$ 8,786,364	\$ 9,329,720	\$ 9,748,024	\$ 10,325,164	\$ 10,780,981	\$ 11,282,658	\$ 11,384,659
Licenses and permits	1,906,385	2,376,808	2,479,695	2,954,980	3,124,804	2,748,872	2,509,315	3,198,381	3,667,362	3,896,131
Charges for services	588,491	681,414	1,008,368	901,197	1,351,102	1,364,684	1,260,038	1,153,372	1,422,284	930,786
Intergovernmental	2,461,525	2,551,139	2,954,951	2,674,698	3,371,886	2,733,371	2,930,985	3,178,254	3,513,833	6,420,257
Fines & forfeitures	736,046	734,377	589,574	571,831	673,377	426,867	420,305	395,164	343,790	352,400
Miscellaneous	458,281	542,192	316,536	540,782	454,140	683,371	562,957	784,799	1,193,261	1,306,767
Total revenues	15,019,609	15,915,568	15,975,776	16,429,852	18,305,029	17,705,189	18,008,764	19,490,951	21,423,188	24,291,000
Expenditures										
Current										
General government	1,639,856	1,507,850	1,536,687	1,641,493	3,164,615	3,790,736	3,257,197	3,447,310	1,361,472	4,397,582
Public safety	5,876,604	6,426,635	6,328,417	6,569,367	6,794,410	6,598,236	6,861,768	6,813,292	7,206,649	2,075,418
Highways and streets	1,263,251	1,127,439	990,756	1,003,547	2,005,328	1,777,030	1,529,569	1,808,443	1,994,020	7,574,867
Culture and recreation	3,839,857	3,818,454	3,589,437	3,845,430	4,280,701	2,874,788	2,997,742	3,063,827	3,883,640	1,654,523
Economic development	-	-	-	-	-	-	-	-	1,965,382	4,028,407
Capital outlay	2,475,313	1,723,398	1,415,390	1,379,516	5,073,930	277,571	473,208	1,309,506	6,578,234	5,540,458
Debt service										
Principal	528,799	507,785	526,296	560,172	584,429	436,479	400,399	456,675	516,000	1,303,000
Interest	290,552	268,897	249,237	228,861	206,832	185,327	169,937	117,094	70,208	174,881
Total expenditures	15,914,232	15,380,458	14,636,220	15,228,386	22,110,245	15,940,167	15,689,820	17,016,147	23,575,605	26,749,136
Excess of revenues over (under) expenditures	(894,623)	535,110	1,339,556	1,201,466	(3,805,216)	1,765,022	2,318,944	2,474,804	(2,152,417)	(2,458,136)
Other financing sources (uses)										
Proceeds from sale of capital assets	-	-	-	-	-	-	19,861	35,415	308,894	22,179
Proceeds from issuance of debt	-	-	-	-	-	-	-	-	4,600,000	-
Refunding bonds issued	-	-	-	-	-	-	-	3,749,000	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(3,699,114)	-	-
Transfers in	850,150	1,029,674	1,279,532	1,430,985	853,858	294,248	419,236	829,268	2,658,488	2,943,348
Transfers out	(1,201,116)	(985,738)	(1,180,842)	(1,443,985)	(823,259)	(252,378)	(374,656)	(875,443)	(2,457,828)	(2,489,369)
Total other financing sources (uses)	(350,966)	43,936	98,690	(13,000)	30,599	41,870	64,441	39,126	5,109,554	476,158
Net change in fund balances	(1,245,589)	579,046	1,438,246	1,188,466	(3,774,617)	1,806,892	2,383,385	2,513,930	2,957,137	(1,981,978)
Fund balances at beginning of year	15,402,244	14,156,655	14,735,700	16,173,946	17,362,412	13,587,795	15,394,687	17,778,072	20,292,002	23,249,139
Fund balances at end of year	\$ 14,156,655	\$ 14,735,701	\$ 16,173,946	\$ 17,362,412	\$ 13,587,795	\$ 15,394,687	\$ 17,778,072	\$ 20,292,002	\$ 23,249,139	\$ 21,267,161
Debt service as a percentage of noncapital expenditures	6.1%	5.7%	5.9%	5.7%	4.6%	4.0%	3.7%	3.7%	3.4%	7.0%

REVENUE CAPACITY

CITY OF WOODBURN, OREGON
MARKET AND ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Residential Property (AV)	Farm Property (AV)	Commercial Property (AV)	Industrial Property (AV)	Personal Property (AV)	Utility Property (AV)	Total Measure 50 Assessed Value	Total Direct Tax Rate/ Thousand	Measure 5 Taxable RMV	Real Market Value	Assessed Value as a Percentage of Actual Value
2011	\$ 745,414,890	\$ 807,030	\$ 292,392,290	\$ 196,092,960	\$ 49,720,804	\$ 34,999,170	\$ 1,319,427,144	\$ 6.0534	\$ 1,699,781,395	\$ 1,945,383,324	67.824%
2012	742,098,060	831,230	305,271,528	197,797,630	51,844,705	35,186,720	1,333,029,873	6.0534	1,604,777,765	1,850,222,994	72.047%
2013	703,075,530	857,650	313,388,630	190,486,580	48,092,497	35,977,800	1,291,878,687	6.0534	1,512,407,943	1,756,070,733	73.566%
2014	702,053,360	868,480	374,295,240	143,111,800	49,539,001	34,316,630	1,304,184,511	6.0534	1,503,013,174	1,751,863,757	74.446%
2015	779,859,386	476,270	376,129,580	148,705,150	53,477,977	38,981,380	1,397,629,743	6.0534	1,652,955,312	1,925,612,145	72.581%
2016	830,915,110	878,310	387,086,020	149,051,530	56,599,979	31,207,820	1,455,738,769	6.0534	1,778,119,364	2,056,463,271	70.788%
2017	868,154,380	883,320	404,525,450	159,818,080	57,908,292	33,592,820	1,524,882,342	6.0534	1,920,324,583	2,207,659,188	69.072%
2018	902,999,410	689,300	415,565,670	148,807,610	62,107,308	42,113,077	1,572,282,375	6.0534	2,136,350,540	2,429,890,960	64.706%
2019	932,416,020	942,330	432,522,080	149,454,580	63,865,513	52,194,300	1,631,394,823	6.0534	2,347,935,303	2,669,251,668	61.118%
2020	973,117,650	1,842,700	451,512,140	151,172,270	69,785,848	53,712,000	1,701,142,608	6.0534	2,582,277,844	2,921,850,774	58.221%

Source: Marion County Assessor's Office (Schedule 5)

CITY OF WOODBURN, OREGON
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

<i>Fiscal Year Ended June 30</i>	<i>City of Woodburn (includes URA)</i>	<i>Marion County</i>	<i>Marion Soil & Water</i>	<i>Marion County Extension and 4-H</i>	<i>Woodburn Fire District</i>	<i>Woodburn School District</i>	<i>Willamette Regional ESD</i>	<i>Chemeketa Community College</i>	<i>Chemeketa Regional Library</i>	<i>Total</i>
2011	6.77	2.95	0.05	-	1.79	6.63	0.29	0.78	0.08	19.33
2012	6.79	2.94	0.05	-	1.78	6.67	0.29	0.86	0.08	19.46
2013	6.84	2.94	0.05	-	1.69	6.83	0.29	0.88	0.08	19.59
2014	6.81	2.95	0.05	-	1.72	6.81	0.29	0.84	0.08	19.54
2015	6.73	2.95	0.05	-	1.73	6.34	0.29	0.88	0.08	19.04
2016	6.66	2.95	0.05	0.05	1.81	6.66	0.29	0.90	0.08	19.45
2017	6.66	2.95	0.05	0.05	1.75	6.76	0.29	0.89	0.08	19.46
2018	6.69	2.94	0.05	0.05	1.71	6.79	0.29	0.88	0.08	19.48
2019	6.71	2.94	0.04	0.05	1.73	6.77	0.29	0.88	0.08	19.48
2020	6.68	2.94	0.05	0.05	2.09	6.84	0.29	0.87	0.08	19.88

Source: Marion County Assessor's Office

Tax rates expressed in dollars and cents per \$1,000 of assessed value of taxable property

CITY OF WOODBURN, OREGON
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

<i>Taxpayer</i>	<i>2020</i>			<i>2011</i>		
	<i>Taxable Assessed Value</i>	<i>Rank</i>	<i>Percentage of Total Taxable Assessed Value</i>	<i>Taxable Assessed Value</i>	<i>Rank</i>	<i>Percentage of Total Taxable Assessed Value</i>
WinCo Foods LLC	\$ 74,842,198	1	3.19%	\$ 74,057,898	1	3.82%
Woodburn Premium Outlets LLC	70,264,829	2	2.99%			
Food Services of America Inc	29,901,360	3	1.27%	26,211,640	3	1.35%
Wal-Mart Real Estate Business TR	17,791,840	5	0.76%	13,888,940	5	0.72%
Hardware Wholesalers Inc	17,068,670	6	0.73%	14,293,890	4	0.74%
Portland General Electric Co	15,572,783	4	0.66%	13,489,540	6	0.70%
Cascade Meadow LLC	14,702,400	7	0.63%	11,268,200	7	0.58%
Crown 2 Development LLC	13,144,580	8	0.56%	10,074,260	8	0.52%
Northwest Natural Gas Co	13,028,000	9	0.55%	9,524,600	10	0.49%
Pacific Realty Associates LP	10,637,480	10	0.45%			
Craig Realty Group Woodburn				49,024,540	2	2.53%
Mid-Valley Plaza LLC				9,562,330	9	0.49%
Subtotal	276,954,140		11.80%	231,395,838		11.94%
All Other	2,070,981,163		88.20%	1,706,218,941		88.05%
Totals	\$ 2,347,935,303		100.0%	\$ 1,937,614,779		100.0%

Source: Marion County Assessor's Office

CITY OF WOODBURN, OREGON
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

<i>Fiscal Year Ended June 30</i>	<i>Taxes Levied by Assessor</i>	<i>Collected within the Fiscal Year of the Levy</i>		<i>Delinquent Taxes Collected</i>	<i>Total Collections to Date</i>	
		<i>Tax Collections</i>	<i>Percent of Levy</i>		<i>Total Tax Collections</i>	<i>Percent of Tax Levy</i>
2011	8,688,708	8,094,990	93.17%	311,370	8,406,360	96.75%
2012	8,659,913	8,099,206	93.53%	301,668	8,400,874	97.01%
2013	8,369,810	7,835,630	93.62%	308,748	8,144,378	97.31%
2014	8,410,177	7,924,202	94.22%	320,006	8,244,208	98.03%
2015	9,054,234	8,553,359	94.47%	276,179	8,829,538	97.52%
2016	9,421,624	8,943,387	94.92%	245,398	9,188,785	97.53%
2017	9,958,340	9,456,995	94.97%	254,254	9,711,249	97.52%
2018	10,323,495	9,832,811	95.25%	222,045	10,054,856	97.40%
2019	10,757,144	10,243,398	95.22%	443,608	10,687,006	99.35%
2020	11,214,218	10,624,844	94.74%	228,211	10,853,055	96.78%

Source: Marion County Assessor's Office and City Records

DEBT CAPACITY

CITY OF WOODBURN, OREGON
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

<i>Fiscal Year</i>	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total Outstanding Debt</i>	<i>Percentage of Personal Income (2)</i>	<i>Population (3)</i>	<i>Debt Per Capita</i>
	<i>Full Faith & Credit Bonds</i>	<i>Loans</i>	<i>Bonds (1)</i>	<i>Loans</i>				
2011	5,655,000	1,086,234	6,778,648	25,680,870	39,200,752	3.78%	24,085	1,628
2012	5,365,000	868,449	39,810,720	5,910,647	51,954,816	5.06%	24,090	2,157
2013	5,065,000	642,154	37,674,655	5,559,833	48,941,642	4.69%	24,090	2,032
2014	4,745,000	401,982	35,126,768	5,194,240	45,467,990	4.26%	24,330	1,869
2015	4,410,000	152,553	32,082,220	4,813,265	41,458,038	3.88%	24,455	1,695
2016	4,060,000	66,074	29,302,005	4,416,251	37,844,330	3.40%	24,670	1,534
2017	3,690,000	35,675	26,384,767	4,002,523	34,112,965	3.19%	24,795	1,376
2018	3,328,000	-	22,893,978	3,571,377	29,793,355	2.73%	24,685	1,207
2019	2,812,000	4,600,000	14,544,072	7,614,000	29,570,072	2.71%	24,685	1,198
2020	2,301,000	3,808,000	11,074,543	6,192,000	23,375,543	2.01%	25,135	944

(1) Presented net of original issuance discount and premiums

(2) Personal income is disclosed on pg 110

(1) Source: Portland State University Population Research Center

CITY OF WOODBURN, OREGON
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

<i>Fiscal Year Ended June 30</i>	<i>Population(1)</i>	<i>Assessed Value(2)</i>	<i>Full Faith & Credit Bond</i>	<i>Less Debt Service Fund</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Per Capita</i>
2011	24,085	1,319,427,144	5,655,000	78,035	5,576,965	0.42%	235
2012	24,090	1,333,029,873	5,365,000	61,397	5,303,603	0.40%	223
2013	24,090	1,291,878,687	5,065,000	27,570	5,037,430	0.39%	210
2014	24,330	1,304,184,511	4,745,000	55,033	4,689,967	0.36%	195
2015	24,455	1,397,629,743	4,410,000	50,771	4,359,229	0.31%	180
2016	24,670	1,455,738,769	4,060,000	25,117	4,034,883	0.28%	165
2017	24,795	1,524,882,342	3,690,000	1,758	3,688,242	0.24%	149
2018	24,685	1,572,282,375	3,328,000	22,777	3,305,223	0.21%	135
2019	24,760	1,631,394,823	2,812,000	19,373	2,792,627	0.17%	114
2020	25,135	1,701,142,608	2,301,000	32,604	2,268,396	0.13%	92

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements

(1) Source: Portland State University Population Research Center

(2) Marion County Assessor's Office

CITY OF WOODBURN, OREGON**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT****JUNE 30, 2020**

<i>Jurisdiction</i>	<i>Total Net Debt</i>	<i>Percent Within City</i>	<i>City's Pro Rata Share</i>
Direct:			
City of Woodburn	\$ 3,501,000	* 100%	\$ 3,501,000
Overlapping:			
Chemeketa Community College	57,087,534	4.13%	2,358,743
Marion County	13,892,831	5.98%	830,541
Marion Cty SD 103 (Woodburn)	70,415,000	86.00%	60,558,590
Willamette ESD	7,700,978	3.76%	289,326
Woodburn RFPD 6	770,000	72.31%	556,779
Total overlapping	149,866,343		64,593,979
 TOTAL	 \$ 153,367,343		 \$ 68,094,979

Source: Debt Management Division, Oregon State Treasury
Excluding Revenue Bonds and Urban Renewal Loan

CITY OF WOODBURN, OREGON
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Debt Limit	\$ 58,361,500	\$ 55,506,690	\$ 52,682,122	\$ 52,555,913	\$ 57,768,364	\$ 61,693,898	\$ 66,229,776	\$ 72,896,729	\$ 80,077,550	\$ 87,655,523
Total net debt applicable to limit	<u>5,655,000</u>	<u>5,365,000</u>	<u>5,065,000</u>	<u>4,745,000</u>	<u>4,410,000</u>	<u>4,060,000</u>	<u>3,690,000</u>	<u>3,328,000</u>	<u>2,812,000</u>	<u>2,301,000</u>
Legal debt margin*	<u>\$ 52,706,500</u>	<u>\$ 50,141,690</u>	<u>\$ 47,617,122</u>	<u>\$ 47,810,913</u>	<u>\$ 53,358,364</u>	<u>\$ 57,633,898</u>	<u>\$ 62,539,776</u>	<u>\$ 69,568,729</u>	<u>\$ 77,265,550</u>	<u>\$ 85,354,523</u>
Total net debt applicable to the limit as a percentage of debt limit	9.69%	9.67%	9.61%	9.03%	7.63%	6.58%	5.57%	4.57%	3.51%	2.63%

*ORS 287.004 provides a debt limit of 3% of the true cash value (market) of all taxable property within the City boundaries. The legal debt margin has been calculated in accordance with the provisions of ORS 287.004.

CITY OF WOODBURN, OREGON
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

<i>Water Revenue Bonds</i>								<i>Sewer Revenue Bonds</i>					
<i>Fiscal Year</i>	<i>Customer Accounts (1)</i>	<i>Water Charges and Other</i>	<i>Less: Operating Expenses</i>	<i>Net Available Revenue</i>	<i>Coverage Ratio</i>	<i>Debt Service (2)</i>		<i>Sewer Charges and Other</i>	<i>Less: Operating Expenses</i>	<i>Net Available Revenue</i>	<i>Coverage Ratio</i>	<i>Debt Service</i>	
						<i>Principal</i>	<i>Interest</i>					<i>Principal</i>	<i>Interest</i>
2011	6,700	3,383,935	1,687,072	1,696,863	147%	576,106	581,241	6,258,700	2,645,448	3,613,252	154%	1,508,795	831,453
2012	6,560	3,538,655	1,836,024	1,702,631	147%	596,127	559,127	6,449,356	3,254,365	3,194,991	230%	1,125,000	264,306
2013	6,688	3,378,356	1,885,250	1,493,106	129%	621,879	536,114	6,743,789	2,704,917	4,038,872	137%	1,865,000	1,085,663
2014	6,843	3,642,963	1,980,775	1,662,188	143%	648,318	511,310	7,745,069	3,054,415	4,690,654	142%	2,265,153	1,044,559
2015	6,770	3,498,255	2,003,865	1,494,390	129%	670,523	485,175	8,227,617	3,350,879	4,876,738	131%	2,755,000	972,713
2016	6,843	3,610,982	2,057,945	1,553,037	134%	698,544	457,554	8,389,017	3,679,317	4,709,700	139%	2,478,685	901,378
2017	6,942	3,450,925	2,159,366	1,291,559	112%	727,319	428,778	8,328,364	3,258,739	5,069,625	143%	2,603,647	930,166
2018	7,116	3,746,609	2,306,840	1,439,769	125%	756,935	398,503	8,553,805	3,475,568	5,078,237	131%	3,165,000	724,563
2019	7,024	4,202,849	2,559,996	1,642,853	142%	1,016,000	142,066 **	8,826,289	3,755,779	5,070,510	119%	3,615,000	629,620
2020	7,070	4,445,819	2,429,005	2,016,814	124%	1,422,000	202,948 **	8,746,440	3,372,360	5,374,080	120%	3,469,529	999,334

(1) City of Woodburn Financial System

(2) City of Woodburn Debt Service Schedules

**Debt service excludes principal and interest on refunded debt

DEMOGRAPHIC AND ECONOMIC INFORMATION

CITY OF WOODBURN, OREGON
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

<i>Fiscal Year</i>	<i>Population (1)</i>	<i>Total personal income (in thousands)</i>	<i>Per capita personal income (2)</i>	<i>Median age (2)</i>	<i>Unemployment rate (3)</i>	<i>School Enrollment K-12 (4)</i>
2011	24,085	1,037,894,905	43,093	33.3	10.3%	5,113
2012	24,090	1,027,679,400	42,660	32.5	9.7%	5,160
2013	24,090	1,043,843,790	43,331	31.9	8.7%	5,273
2014	24,330	1,067,576,070	43,879	33.5	7.3%	5,342
2015	24,455	1,067,852,030	43,666	33.7	6.1%	5,390
2016	24,670	1,113,406,440	45,132	33.5	5.3%	5,604
2017	24,795	1,068,490,935	43,093	33.6	4.5%	5,604
2018	24,685	1,091,768,180	44,228	33.4	4.0%	5,544
2019	24,760	1,164,759,920	47,042	32.9	4.2%	5,544
2020	25,135	1,182,400,670	47,042	32.9	4.2%	5,628

(1) Source: Portland State University Population Research Center

(2) United States Census Bureau American Community Survey 5-year Estimates

(3) Annual average (Source: State of Oregon Employment Department)

(4) Woodburn School District: Oregon Average Daily Membership (ADM) Annual Report

CITY OF WOODBURN, OREGON
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

<i>Employer</i>	<i>2020</i>			<i>2010</i>		
	<i>Employees</i>	<i>Rank</i>	<i>Percentage of total city employment</i>	<i>Employees</i>	<i>Rank</i>	<i>Percentage of total city employment</i>
Woodburn School District	650-700	1	6.04%	750-800	1	9.03%
Winco Foods	550-600	2	5.15%	450-500	2	5.54%
Food Services of America	500-550	3	4.70%	450-500	3	5.54%
Bruce Packing Co., Inc.	350-400	4	3.36%	150-200	8	2.04%
Wal Mart Associates Inc	250-300	6	2.46%	300-350	4	3.79%
Fleetwood Homes Inc.	200-250	7	2.01%	50-100	15	0.87%
City of Woodburn	150-200	8	1.57%	200-250	6	2.62%
Kerr Contractors Oregon Inc.	150-200	9	1.57%	100-150	9	1.46%
Nike Retail Services, Inc.	150-200	10	1.57%	50-100	16	0.87%
Do It Best Corp	100-150	12	1.12%	50-100	17	0.87%
Al's Garden Centers & Greenhouses	100-150	13	1.12%	100-150	10	1.46%
Oregon Child Development Coalition	100-150	14	1.12%	100-150	11	1.46%
Fjord LLC	100-150	15	1.12%	-	-	-
Safeway Stores, Inc.	100-150	16	1.12%	100-150	12	1.46%
Dominguez Labor Contractor Inc	100-150	17	1.12%	-	-	-
Salud Medical Center	100-150	18	1.12%	100-150	13	1.46%
Wave	100-150	19	1.12%	25-50	28	0.44%
Universal Forest Products Woodburn LLC	100-150	20	1.12%	100-150	14	1.46%
Woodburn Health Center	50-100	21	0.67%	50-100	18	0.87%
Gem Equipment of Oregon, Inc.	50-100	23	0.67%	50-100	19	0.87%
Country Meadows Village LLC	50-100	25	0.67%	50-100	20	0.87%
The North Face	50-100	26	0.67%	-	-	-
Oregon Family Labor LLC	50-100	27	0.67%	-	-	-
Woodburn Mega Foods	50-100	28	0.67%	50-100	21	0.87%
French Prairie Nursing	50-100	29	0.67%	-	-	-
Speciality Polymers Inc	50-100	30	0.67%	25-50	29	0.44%
Triplett Wellman Inc.	50-100	31	0.67%	25-50	30	0.44%
Rameriz FLC Inc	50-100	33	0.67%	-	-	-
United Pacific Forest Products	50-100	34	0.67%	25-50	31	0.44%
Wolters Heating and Air Conditioning	50-100	35	0.67%	25-50	32	0.44%
Patrick Industries Oregon Division	50-100	36	0.67%	25-50	33	0.44%
Townsend Farms, Inc	50-100	37	0.67%	-	-	-
Truss T Structures Inc	50-100	38	0.67%	25-50	34	0.44%
Woodburn- Denny's LLC	50-100	39	0.67%	25-50	35	0.44%
Red Robiun Gourmet Burgers & Brews	50-100	40	0.67%	-	-	-
TJX Co Inc.	50-100	41	0.67%	-	-	-
Pacific Farm Labor Corp	25-50	42	0.34%	-	-	-
United Disposal Service Inc	25-50	43	0.34%	50-100	22	0.87%
Cascade Park Retirement Center	25-50	44	0.34%	50-100	23	0.87%
Greentree III Inc	25-50	45	0.34%	-	-	-
Tree Top Inc	25-50	46	0.34%	25-50	36	0.44%
Woodburn Ambulance Services Inc.	25-50	47	0.34%	25-50	37	0.44%
Adidas America Inc	25-50	48	0.34%	-	-	-
Darigold Inc	25-50	49	0.34%	-	-	-
Direct Labor Inc	25-50	50	0.34%	7	7	3.79%
Subtotal	6,039		54.05%	4,589		53.50%
All Other	5,135		45.95%	3,989		46.49%
Total	11,174		100.0%	8,578		100.0%

Source: City of Woodburn Economic Development Department and Oregon Employment Department

OPERATING INFORMATION

CITY OF WOODBURN, OREGON
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

<i>Function</i>	<i>Actual</i>										<i>Budgeted</i>
	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
General government	18.9	18.9	20.2	21.5	21.5	20.9	20.9	21.7	23.1	23.1	24.5
Public safety	40.5	40.5	40.0	39.6	41.1	42.6	42.7	43.6	43.6	43.6	45.8
Highways and streets	28.9	28.9	15.0	14.0	14.0	11.8	12.8	12.8	13.0	14	14
Culture and recreation	48.1	48.1	42.0	45.8	49.9	50.1	51.0	51.2	51.7	57.8	58.3
Economic development	-	-	-	-	-	1.0	0.5	1.0	1.0	0.9	0.9
Sewer	16.0	16.0	15.0	15.0	15.0	15.0	14.0	14.0	14.0	14	14
Water	9.0	9.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	10.5	10.5
Total	161.3	161.3	143.2	146.8	152.5	152.4	152.9	155.3	157.4	163.9	168.0

Source: Annual Adopted Budget Book and City Records

CITY OF WOODBURN, OREGON
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Police										
Police calls	20,431	18,570	18,127	18,145	17,062	14,744	14,934	15,679	14,848	*
Authorized staffing	32	32	32	32	32	34	34	34	35	
Arrests	1,869	1,752	1,449	1,777	1,441	1,003	1,060	989	956	*
Offenses	2,549	3,231	2,757	3,212	3,119	2,871	3,408	3,534	2,952	*
Culture and recreation										
Park Acreage	103	110	110	110	110	110	128	128	128	*
Library attendance	193,681	178,203	150,127	138,607	132,575	135,317	125,153	114,987	116,223	*
Aquatics attendance	88,835	127,663	139,248	144,459	148,885	144,810	140,834	164,646	170,415	*
Sports, programs, and event attendance	11,325	8,789	8,405	12,459	12,200	29,424	30,578	32,701	36,521	*
After school club	26,645	0	0	0	0	0	0	0	0	*
Public transportation										
Fixed route rides	31,285	33,877	47,454	34,222	34,869	32,684	25,533	24,786	22,374	*
Dial-A-Ride trips	7,441	6,456	5,622	5,097	11,842	6,221	6,224	6,952	6,696	*
Out of town medical rides	1,615	1,630	1,742	1,972	2,441	1,321	1,473	1,445	2,368	*
Community development										
Building permits issued	179	186	263	279	230	386	171	226	160	*
Water										
Production capacity	2 mgd	2 mgd	2mgd	2mgd	2 mgd	2mgd	2mgd	2mgd	2mgd	2mgd
Customers served	6,700	6,560	6,688	6,843	6,770	6,843	6,942	7,116	7,315	*
Wastewater										
Average daily treatment	2-3 mgd	2-3 mgd	2-3 mgd	2-3 mgd	2-3 mgd	2-3 mgd	2-3 mgd	2-3 mgd	2-3 mgd	2-3 mgd

*Information unavailable at this time

Source: FY 2019-20 Budget: City Statistics - Services

CITY OF WOODBURN, OREGON
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Highways and streets										
Streets (center lane miles)	64	64	64	64	64	64	64	65	65	65
Culture and recreation										
Parks acreage	128	128	128	128	128	128	128	128	128	128
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	1	1	1	1	1	1	1	1	1	1
Community centers	0	0	0	0	0	0	0	0	0	0
Sewer										
Number of connections	5714	6182	6230	6317	6414	6479	6503	6558	6558	6642
Maximum daily treatment capacity (millions of gallons)	16	16	16	16	16	16	16	16	16	16

¹There are no traffic signals on city-owned streets, only on county and state roads.

Street lights are owned and maintained by PGE

Source: City Departments

OTHER INFORMATION

CITY OF WOODBURN, OREGON
WATER SYSTEM COVERAGE CALCULATION
LAST TEN FISCAL YEARS

	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
Customer Accounts	3,673	3,893	4,280	4,426	4,844	5,393	5,950	6,579	6,760	6,617
Revenues:										
Charges for Services	\$ 3,156,359	\$ 3,217,518	\$ 3,236,888	\$ 3,166,879	\$ 3,277,605	\$ 3,415,661	\$ 3,293,342	\$ 3,399,943	\$ 3,804,029	\$ 3,990,472
Miscellaneous	35,554	55,010	58,454	303,593	60,055	67,290	58,922	79,062	120,234	61,379
Interest	1,977	1,862	3,827	7,498	9,078	12,425	22,231	39,618	62,422	59,579
SDC	190,045	264,265	79,187	164,993	151,517	115,606	76,430	227,986	216,164	334,389
<i>Total Gross Revenues</i>	<i>3,383,935</i>	<i>3,538,655</i>	<i>3,378,356</i>	<i>3,642,963</i>	<i>3,498,255</i>	<i>3,610,982</i>	<i>3,450,925</i>	<i>3,746,609</i>	<i>4,202,849</i>	<i>4,445,819</i>
Operating Expenditures										
Personal Services	1,090,996	1,195,296	1,287,000	1,244,302	1,168,912	1,172,688	1,284,183	1,382,962	1,349,044	1,463,652
Materials & Services	596,076	640,727	598,109	736,473	834,953	885,257	875,184	923,878	1,210,952	760,029
<i>Total Operating Expenses</i>	<i>1,687,072</i>	<i>1,836,024</i>	<i>1,885,109</i>	<i>1,980,775</i>	<i>2,003,865</i>	<i>2,057,945</i>	<i>2,159,367</i>	<i>2,306,840</i>	<i>2,559,996</i>	<i>2,223,681</i>
<i>Water Fund Balance, End of Year</i>	<i>\$ 3,634,979</i>	<i>\$ 4,182,194</i>	<i>\$ 4,517,447</i>	<i>\$ 5,020,007</i>	<i>\$ 5,358,699</i>	<i>\$ 5,755,638</i>	<i>\$ 3,473,585</i>	<i>\$ 3,757,916</i>	<i>\$ 3,958,373</i>	<i>\$ 4,758,511</i>
Net Revenues	1,696,863	1,702,632	1,493,247	1,662,188	1,494,390	1,553,037	1,291,558	1,439,769	1,642,853	2,222,138
Total Debt Service	1,157,346	1,155,416	1,157,994	1,159,628	1,155,698	1,156,098	1,156,097	1,155,438	1,158,065	1,422,000
<i>Debt Service Coverage</i>	<i>147%</i>	<i>147%</i>	<i>129%</i>	<i>143%</i>	<i>129%</i>	<i>134%</i>	<i>112%</i>	<i>125%</i>	<i>142%</i>	<i>156%</i>

CITY OF WOODBURN, OREGON
MAJOR WATER SYSTEM CUSTOMERS
JUNE 30, 2020

#	Customer Name	Industry	2020	% of Total Charges
1	SPECIALTY POLYMER	Industrial	\$ 74,713	1.9%
2	CASCADE MEADOWS APARTMENTS	Multi Family	54,901	1.4%
3	AMERICOLD LOGISTICS	Commercial	52,429	1.3%
4	STONEHEDGE COURT	Multi Family	50,936	1.3%
5	WOODBURN PREMIUM OUTLETS, LLC	Commercial	42,664	1.1%
6	HARVARD MEADOWS	Multi Family	31,258	0.8%
7	WOODBURN WEST MOBILE ESTATES	Multi Family	27,888	0.7%
8	MARION CO HOUSING AUTHORITY	Multi Family	27,559	0.7%
9	COUNTRY MEADOWS VILLAGE	Multi Family	22,812	0.6%
10	TOWNSEND FARMS INC	Industrial	21,308	0.5%
		Subtotal	\$ 406,468	
		Total Water Charges	\$ 3,927,535	

CITY OF WOODBURN, OREGON
SEWER SYSTEM COVERAGE CALCULATION
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
User Fees	\$ 5,544,381	\$ 6,088,590	\$ 6,488,127	\$ 7,416,117	\$ 7,910,674	\$ 8,098,602	\$ 8,019,478	\$ 8,071,234	\$ 7,993,348	\$ 8,068,459
SDCs	12,301	166,529	174,123	235,714	214,407	173,376	117,124	221,257	199,446	129,584
Interest	3,982	44,633	86,133	97,547	95,415	124,753	226,174	361,418	564,458	485,044
Miscellaneous	122,698	149,264	69,378	66,220	71,114	71,711	99,491	69,900	69,037	63,354
Total Revenue	5,683,362	6,449,016	6,817,762	7,815,598	8,291,610	8,468,441	8,462,266	8,723,809	8,826,289	8,746,441
Operating Expenses ¹	3,485,336	2,379,286	2,864,917	3,148,249	3,467,717	3,796,244	3,348,739	3,505,314	3,755,779	3,131,761
Net Revenues	\$ 2,198,025	\$ 4,069,730	\$ 3,952,845	\$ 4,667,349	\$ 4,823,893	\$ 4,672,197	\$ 5,113,528	\$ 5,218,495	\$ 5,070,510	\$ 5,614,680
Net Revenues less SDCs	\$ 2,185,725	\$ 3,903,201	\$ 3,778,722	\$ 4,431,634	\$ 4,609,486	\$ 4,498,821	\$ 4,996,404	\$ 4,997,238	\$ 4,871,064	\$ 5,485,096
DEQ Loan R98411	\$ 306,177	\$ 157,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEQ Loan R98412	1,990,887	954,580	-	-	-	-	-	-	-	-
G98002	43,185	42,021	-	-	-	-	-	-	-	-
2011 Revenue Bonds Series A & B			2,950,663	3,309,713	3,727,713	3,380,063	3,533,813	3,889,563	4,244,613	4,468,863
Total Debt Service	\$ 2,340,248	\$ 1,153,913	\$ 2,950,663	\$ 3,309,713	\$ 3,727,713	\$ 3,380,063	\$ 3,533,813	\$ 3,889,563	\$ 4,244,613	\$ 4,468,863
Debt Service Coverage	94%	353%	134%	141%	129%	138%	145%	134%	119%	126%
Debt Service Coverage (w/o SDC)	93%	338%	128%	134%	124%	133%	141%	128%	115%	123%

¹ Operation expenses do not include depreciation, debt service or equipment replacement transfer

CITY OF WOODBURN, OREGON
MAJOR SEWER SYSTEM CUSTOMERS
JUNE 30, 2020

<i>#</i>	<i>Customer Name</i>	<i>Account Type</i>	<i>2020</i>	<i>% of Total Charges</i>
1	OREGON YOUTH AUTHORITY (MACLAREN)	Commercial	253,073	3.1%
2	STONEHEDGE COURT	Multi Family	237,513	2.9%
3	TREETOP	Industrial	206,542	2.6%
4	WOODBURN PREMIUM OUTLETS	Commercial	136,780	1.7%
5	CASCADE MEADOWS APARTMENTS	Multi Family	134,876	1.7%
6	HARVARD MEADOWS	Multi Family	91,325	1.1%
7	CASCADE PARK RETIREMENT	Multi Family	88,770	1.1%
8	MARION COUNTY HOUSING AUTHORITY	Multi Family	84,705	1.0%
9	COUNTRY MEADOWS VILLAGE	Multi Family	78,425	1.0%
10	NUEVO AMANACER	Multi Family	77,764	1.0%
Subtotal			1,389,773	
Total Sewer Charges			8,068,459	

COMPLIANCE SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Honorable Mayor and Council Members
City of Woodburn
270 Montgomery Street
Woodburn, Oregon 97071

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of Woodburn as of and for the year ended June 30, 2020, and have issued our report thereon dated November 25, 2020.

Compliance and Other Matters

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

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

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials – no money was collected or received by elected officials.**

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

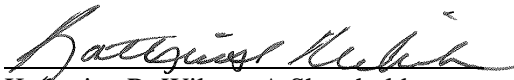
Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Restriction on Use

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

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Katherine R. Wilson, A Shareholder
November 25, 2020



Woodburn Urban Renewal Agency

(A Component Unit of the City of
Woodburn, Oregon)



Comprehensive Annual Financial Report For the year Ended June 30, 2020

WOODBURN URBAN RENEWAL AGENCY
(A COMPONENT UNIT OF THE
CITY OF WOODBURN, OREGON)
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2020

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
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INTRODUCTORY SECTION

Introduction

Urban renewal agencies are required to prepare an annual report for the governing body and the public in accordance with Oregon Revised Statute 457.460 (ORS 457.460). The report includes a financial summary of the preceding year and the budget for the new fiscal year. It also includes an analysis of the financial impact of carrying out the urban plan on the tax collections for all taxing districts.

The following elements must be included as part of the financial summary:

- ♦ the amount of money received during the preceding fiscal year;
- ♦ the purposes and amounts for which any money received were expended during the preceding fiscal year;
- ♦ an estimate of moneys to be received during the current fiscal year;
- ♦ a budget setting forth the purposes and estimated amounts for moneys that are to be expended during the current fiscal year;
- ♦ an analysis of the impact, if any, of carrying out the urban renewal plan on the tax collections for the preceding year.

The Urban Renewal Concept

Urban renewal is a process authorized by Oregon law (ORS 457) to finance improvements in those neighborhoods and districts in need of revitalization with the intent to improve underdeveloped areas or areas that have declined resulting in stagnated private development or investment. More specifically, urban renewal is a funding method used to economically revitalize areas of “blight” through public investments that stimulate private development. Examples of blight include buildings that are unsafe or unfit for occupancy, inadequately maintained streets, or areas with environmental impacts. Due to these “blighted” conditions, private developers, property owners or business owners are unable to generate sufficient returns on potential development in the area. As a result, private investment stalls and the blighted conditions remain.

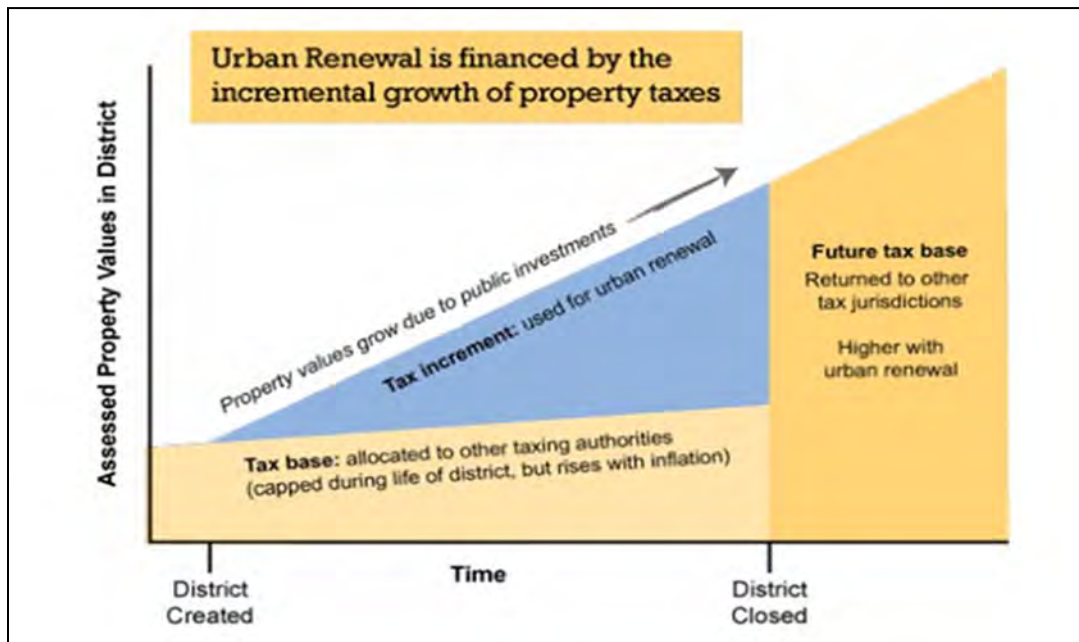
The types of urban renewal activities undertaken generally include development of infrastructure and public amenities (i.e., streetscape and infrastructure improvements, lighting, public open spaces, building improvements, parks, etc.) and with these publicly funded efforts, investment becomes achievable for private developers. Urban renewal allows a city to increase the level of public investment by providing funds that can be used to match regional, state or federal funds for specific projects.

The goal is encourage private sector investment for the majority of the redevelopment funding by selectively investing over a period of time. With the initial commitment of public funding the plan can achieve the goals to construct necessary streetscape infrastructure improvements and provide public amenities and to attract private investment.

Tax Increment Financing

The major source of funding for urban renewal projects has been tax increment financing. Once an urban renewal district is established, the tax valuation for the district is “frozen”. As properties appreciate, the increase in taxes (the “increment”) generated above the frozen base are used to pay for the outlay or debt on specific projects within the urban renewal plan.

This tax increment financing identifies an area where property values are not rising as rapidly as the rest of the community; drawing a line around it; planning for major public improvements like roadways, street lighting, parks, and other amenities; securing funds to finance the public costs; implementing the plans for public improvement; and encouraging private investment in the area. Then, as property values rise and bring an increase in tax revenues, that increase sets the limit for the property taxes levied to pay off urban renewal bonds.



During the 1990's, three Ballot Measures: Measure 5 (1990), Measure 47 (1996), and Measure 50 (1997) made significant changes to Oregon's system of property taxation influencing urban renewal programs and tax increment revenue calculations. Those provisions provide the basic framework for revenue calculations in this report.

To determine the amount of the taxes levied, the total assessed value within each urban renewal area is segregated by the County Assessor into two parts: (a) the total taxable assessed value in the district at the time the Urban Renewal Plan was adopted (the base or “frozen” value); and (b) the difference between the frozen base value and the current total assessed value (the incremental value or “excess”). The urban renewal agency is entitled to the amount of property taxes levied on the increase in property values within the urban renewal area. This revenue is used to pay for the projects designated in the Urban Renewal Plan or to repay indebtedness incurred in carrying out the projects.

Woodburn's Urban Renewal Plan

The City of Woodburn established the Woodburn Urban Renewal District pursuant to Oregon Revised Statutes (ORS) Chapter 457, the Oregon Constitution, and all applicable laws and ordinances on March 13, 2001, upon adoption of Ordinance 2283. On August 13, 2001, the City adopted Ordinance 2298 establishing the maximum indebtedness of the Plan of \$29.3 million. The City's urban renewal redevelopment area consists of approximately 260 acres, all within the Woodburn city limits. In general, the area includes the historic downtown, Front Street to Highway 214 and Highway 214 to redevelopment sites on Stacy Allison, Young Street to Highway 99 and Highway 99 to Highway 211. The Woodburn's urban renewal is governed by the Urban Renewal Agency, which consists of the City's Mayor and City Council members.

The Urban Renewal Plan states the following overall renewal goals:

- Public improvements
- Redevelopment through new construction
- Preservation, rehabilitation, development and redevelopment
- Property acquisition and disposition
- Plan administration

The Core Values created by the Urban Renewal Agency are as follows:

- Ensure positive return on investment
- Cultivate resources and investment in underutilized or blighted areas
- Job creation
- Economic vitality
- Establish downtown as a destination
- Historic preservation and cultural interpretation

Urban Renewal Impact

The Woodburn Urban Renewal program has played a key role in revitalization. Through public investments and business development partnerships, urban renewal will continue to be a catalyst for making Woodburn a more economically vital, livable and sustainable place. The number of significant public investments include Downtown Plaza, Historic Locomotive, Front Street, Fire Station, First Street, Downtown Alleyways, Downtown Public Restroom, Bungalow Theater, and Building Improvement Grant/Loan Program.

Major Project Costs by Year				
Capital Outlay Project Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21
Construct Downtown Public Restroom	150,515			
Pix Building		311,954		
Land Purchase		43,172	846	
First Street Design/Reconstruction	96,303	2,549,512	2,059,662	74,500
Alleyway Beautification	36,821	16,785	2,102,660	17,500
Historic City Hall Building				200,000
Historic Locomotive Shelter				50,000
First & Cleveland Public Parking Lot				58,000
Downtown Plaza Water Fountain Rehab				20,000
Bungalow Theater/Museum Restoration	29,923	303,845	114,140	200,000
Public Arts and Mural Program		30,632	45,387	100,000
	313,562	3,255,900	4,322,695	720,000

Effect of Urban Renewal on Taxing Districts

Carrying out an urban renewal plan has an effect on the amount of property taxes received by the overlapping taxing districts of Woodburn's urban renewal areas. A portion of property taxes that were to be received by the taxing bodies that levy property taxes within Woodburn's urban renewal areas are redirected to Woodburn's Urban Renewal Agency for the agency's projects and programs.

Passage of Ballot Measure 50 (Article XI, Section 11 of the Oregon Constitution) resulted in converting most property taxes (i.e., tax bases) from a levy-based system to a rate-based system. Schedules provided later in this Report reflect the "post" Measure 50 financial impact by taxing district for Woodburn's Urban Renewal. The following schedules show the impact of the division of taxes on the overlapping taxing jurisdictions for the prior fiscal year and the current fiscal year.

The schedules include each taxing entity's:

- Permanent taxing rate is the levy imposed on every thousand dollars of assessed property value
- Adjusted district rate is the rate that the district will receive net of the URA calculation
- URA division of tax rate is the rate redirected from the taxing entity to the urban renewal agency
- Shared value is the common value of the underlying properties within the URA and the overlapping taxing entities
- Calculated property taxes from each taxing entity that is redirected to the urban renewal agency

Woodburn Urban Renewal Agency
Financial Impact Report
Fiscal Year Ended June 30, 2020

Woodburn Urban Renewal Agency (URA)					
Financial Impact of the Division of Taxes on Overlapping Taxing Jurisdictions					
Fiscal Year Ending June 30, 2020					
Taxing District	Permanent Rate	Adjusted District Rate	URA Division of Tax Rate	District Shared Value	Division of Tax
Marion County	\$ 3.0252	2.9359	0.0893	1,701,142,608	\$ 151,946
City of Woodburn	6.05	5.87	0.18	1,701,142,608	304,042
Woodburn SD	4.52	4.39	0.13	1,701,142,608	227,261
Woodburn FD	1.60	1.55	0.05	1,701,142,608	80,408
Willamette Regional ESD	0.30	0.29	0.01	1,701,142,608	14,902
Chemeketa Community College	0.63	0.61	0.02	1,701,142,608	31,437
Regional Library	0.08	0.08	0.00	1,701,142,608	4,109
Marion Soil & Water	0.05	0.05	0.00	1,148,455,441	1,248
MC & 4-H Extension Service	0.05	0.0486	0.0014	1,701,142,608	2,511
Totals	\$ 16.309	\$ 15.828	\$ 0.481		817,863
% of Total Permanent Rate			2.95%		
Less: Truncation Loss					-
Less: Compression Loss					-
Total URA Levy				\$	817,863

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
AGENCY OFFICIALS
JUNE 30, 2020

MAYOR AND COUNCIL MEMBERS

<u><i>Name</i></u>	<u><i>Term Expires</i></u>
<i>Mayor</i>	
Eric Swenson	December 31, 2020
<i>Council Members</i>	
Debbie Cabrales	December 31, 2020
Robert Carney	December 31, 2022
Mary Beth Cornwell	December 31, 2022
Lisa Ellsworth	December 31, 2020
Eric Morris	December 31, 2020
Sharon Schaub	December 31, 2022

The above individuals may be contacted at the address below.

Staff

Scott Derickson, City Administrator
N. Robert Shields, City Attorney
Anthony Turley, Finance Director

City of Woodburn, Oregon
270 Montgomery Street
Woodburn, Oregon 97071

FINANCIAL SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

www.gmscpa.com

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Woodburn Urban Renewal Agency
270 Montgomery Street
Woodburn, Oregon 97071

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Woodburn Urban Renewal Agency (a component unit of the City of Woodburn, Oregon) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Woodburn Urban Renewal Agency, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis (MD&A) and the schedule of revenues, expenditures and changes in fund balances - budget to actual (budgetary schedule) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The budgetary schedule described above was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The budgetary schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.


Other Information

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 25, 2020, on our consideration of the Agency's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Katherine R. Wilson, A Shareholder
November 25, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

WOODBURN URBAN RENEWAL AGENCY MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Woodburn Urban Renewal Agency (the Agency), we offer readers of the Agency's basic financial statements this narrative overview and analysis of the financial activities of the Agency as of June 30, 2020 and for the fiscal year then ended. We encourage readers to consider the information presented here in conjunction with the Agency's basic financial statements in the financial section of this report.

Financial Highlights

Following are the financial highlights of the Agency for the year ended June 30:

	<i>June 30,</i>		
	<i>2020</i>	<i>2019</i>	<i>Change</i>
Net position (deficit)	\$ (1,256,224)	\$ (300,189)	\$ (956,035)
Change in net position	(956,035)	(2,629,624)	1,673,589

Overview of the Basic Financial Statements

The Agency'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.

Government-wide financial statements. The government-wide financial statements are comprised of the Statement of Net Position and the Statement of Activities. These two statements are designed to provide readers with a broad overview of the Agency's finances utilizing the full accrual method of accounting, in a manner similar to a private-sector business. Under the full accrual method of accounting, transactions are reported as soon as the underlying event(s) giving rise to the change occurs, regardless of the timing of related cash flows. Thus, assets, liabilities, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (i.e. uncollected revenues and accrued but unpaid interest).

The Statement of Net Position presents information on all of the Agency's assets and liabilities, including capital assets and long-term 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 Agency as a whole is improving or deteriorating.

The Statement of Activities presents information showing how the Agency's net position changed during the most recent fiscal year.

Fund financial statements. The fund financial statements focus on current available resources and are organized on the basis of funds, each of which is defined as a fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 11-17.

Required Supplementary Information

The required supplementary information includes the schedule of revenues, expenditures, and changes in fund balances – budget and actual for the Urban Renewal fund.

Statement of Net Position

The following table reflects the condensed statement of net position compared to the prior year.

	<i>June 30,</i>	
	<i>2020</i>	<i>2019</i>
ASSETS		
Cash and investments	\$ 1,614,325	\$ 3,804,747
Accounts receivable	-	53,301
Property tax receivable	30,517	30,565
<i>Total Assets</i>	<u>1,644,842</u>	<u>3,888,613</u>
LIABILITIES		
Other liabilities	261,066	1,288,802
Long-term liabilities	2,640,000	2,900,000
<i>Total Liabilities</i>	<u>2,901,066</u>	<u>4,188,802</u>
NET POSITION (DEFICIT)		
Unrestricted	<u>\$ (1,256,224)</u>	<u>\$ (300,189)</u>

The Agency's liabilities exceeded assets by \$1,256,224.

The Agency has recorded the following assets as of June 30, 2020: Cash and investments of \$1,614,325 and property taxes receivable of \$30,517.

Liabilities are comprised of accounts payable and amounts due to the City for personnel and other costs of \$261,066 and long-term debt of \$2,640,000 at June 30, 2020.

Statement of Activities

The following table reflects the condensed statement of net position compared to the prior year.

	<i>Year Ended June 30,</i>	
	<i>2020</i>	<i>2019</i>
REVENUES		
Property taxes	777,541	\$ 748,476
Intergovernmental	1,040,152	117,078
Miscellaneous	42,547	64,074
<i>Total Revenues</i>	<i>1,860,240</i>	<i>929,628</i>
EXPENSES		
Economic development	369,189	304,983
Interest on long-term debt	74,975	-
<i>Total Expenses</i>	<i>444,164</i>	<i>304,983</i>
REVENUES OVER EXPENSES	1,416,076	624,645
TRANSFERS TO CITY OF WOODBURN	(2,372,111)	(3,254,269)
CHANGE IN NET POSITION	(956,035)	(2,629,624)
NET POSITION (DEFICIT), beginning of year	(300,189)	2,329,435
NET POSITION (DEFICIT), end of year	\$ (1,256,224)	\$ (300,189)

Property taxes totaling \$777,541 comprise 42% of the Agency's revenue and are derived from the tax increment assessment within the Agency's boundaries. The remaining revenue is comprised of \$1,040,152 in intergovernmental revenue and \$42,547 in interest earnings. Economic development expenses for the year ended June 30, 2020 consisted of \$369,189 in reimbursements for materials and services and \$74,975 in interest on long-term debt.

Financial Analysis of the Fund

The Agency maintains a single fund used to account for activities supported by the property tax increment.

As of June 30, 2020 the Agency's governmental fund reported a fund balance of \$1,354,312 or a decrease of \$1,217,695 over the prior year. This is due mainly to urban renewal capital projects and debt service.

Budgetary Highlights

The budget was amended to decrease contingency and increase transfers out in the amount of \$10,000. The changes were amended through a supplemental budget.

Capital Assets and Debt Administration

The Agency has no capital assets. All assets constructed with urban renewal funds are property of the City (see the City of Woodburn financial statements).

At June 30, 2020, the Agency had \$2,640,000 in long-term debt outstanding compared with \$2,900,000 in the prior year. The decrease is due to scheduled debt repayment.

	<i>June 30,</i>	
	<i>2020</i>	<i>2019</i>
Note payable	\$ 2,640,000	\$ 2,900,000

Additional information about the Agency's debt is presented on page 16 in the notes to the financial statements.

Financial Contact

The Agency's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the Agency's finances and to demonstrate the Agency's accountability.

Any questions or request for additional information should be directed to the City of Woodburn at 270 Montgomery Street, Woodburn, Oregon.

BASIC FINANCIAL STATEMENTS

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
JUNE 30, 2020

ASSETS

Current assets

Cash and investments	\$ 1,614,325
Property taxes receivable	30,517

<i>Total Assets</i>	1,644,842
---------------------	-----------

LIABILITIES

Current liabilities

Accounts payable	261,066
------------------	---------

Noncurrent liabilities - long-term debt

Due within one year	262,000
Due in more than one year	2,378,000

<i>Total Liabilities</i>	2,901,066
--------------------------	-----------

NET POSITION (DEFICIT)

Unrestricted	<u><u>\$ (1,256,224)</u></u>
--------------	------------------------------

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

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2020

REVENUES

Taxes and assessments	\$ 777,541
Intergovernmental	1,040,152
Miscellaneous	42,547
	<hr/>
<i>Total Revenues</i>	1,860,240

EXPENSES

Economic development	369,189
Interest on long-term debt	74,975
	<hr/>
<i>Total Expenses</i>	444,164

REVENUES OVER EXPENSES

1,416,076

TRANSFER TO CITY OF WOODBURN

(2,372,111)

CHANGE IN NET POSITION

(956,035)

NET POSITION, beginning of year

(300,189)

NET POSITION (DEFICIT), end of year

\$ (1,256,224)

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

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
BALANCE SHEET – GOVERNMENTAL FUND
JUNE 30, 2020

	<i>Urban Renewal Fund</i>
ASSETS	
Cash and investments	\$ 1,614,325
Property taxes receivable	30,517
	<hr/>
<i>Total Assets</i>	\$ 1,644,842
	<hr/>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	
<i>Liabilities</i>	
Accounts payable	\$ 261,066
<i>Deferred Inflows</i>	
Unavailable revenue	29,464
<i>Fund Balance</i>	
Restricted for economic development	1,354,312
	<hr/>
<i>Total Liabilities, Deferred Inflows, and Fund Balance</i>	\$ 1,644,842
	<hr/>
RECONCILIATION TO THE STATEMENT OF NET POSITION	
<i>Fund Balance</i>	\$ 1,354,312
The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are reported as unavailable revenue in governmental funds.	
	29,464
All liabilities are reported in the Statement of Net Position. However, if they are not due and payable in the current period, they are not recorded in governmental funds.	
Long-term debt	(2,640,000)
	<hr/>
<i>Net Position (Deficit) of Governmental Activities</i>	\$ (1,256,224)
	<hr/>

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

WOODBURN URBAN RENEWAL AGENCY*(A Component Unit of the City of Woodburn, Oregon)***STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –****GOVERNMENTAL FUND****YEAR ENDED JUNE 30, 2020**

	<i>Urban Renewal Fund</i>
REVENUES	
Taxes and assessments	\$ 775,881
Intergovernmental	1,040,152
Miscellaneous	42,547
	<hr/>
<i>Total Revenues</i>	1,858,580
EXPENDITURES	
Current	
Community development	369,189
Debt service	
Principal	260,000
Interest	74,975
Capital outlay	2,359,821
	<hr/>
<i>Total Expenditures</i>	3,063,985
REVENUES OVER (UNDER) EXPENDITURES	(1,205,405)
OTHER FINANCING SOURCES (USES)	
Transfers out	(12,290)
	<hr/>
NET CHANGE IN FUND BALANCE	(1,217,695)
FUND BALANCE, Beginning of year	2,572,007
	<hr/>
FUND BALANCE, End of year	\$ 1,354,312
	<hr/> <hr/>

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

<i>Net Change in Fund Balance</i>	\$ (1,217,695)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the fund financial statements.	
Property taxes	1,660
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt obligation principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the statement of net position.	
Principal payments on long-term debt	260,000
	<hr/>
<i>Change in Net Position</i>	\$ (956,035)
	<hr/> <hr/>

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

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Woodburn Urban Renewal Agency (the Agency) was created to provide for rehabilitation of blighted and deteriorated areas within the City's designated urban renewal areas. Through the Downtown Grant and Loan program the Agency enables property owners to rehabilitate properties. The Agency is governed by a seven-member board of directors that include the City's mayor and other council members and is included as a component unit in the City's financial statements.

Urban Renewal Areas

Tax Allocation bonds for urban renewal plan areas are authorized by state law to 1) "...eliminate and prevent the development or spread of urban blight and deterioration; and 2) encourage needed urban conservation and rehabilitation and provide for redevelopment of blighted or deteriorated areas."

Projects are financed in urban renewal plan areas as follows:

- The Agency (City Council) selects an urban renewal plan area and defines its boundaries.
- The County Assessor "freezes" the assessed value of property within the urban renewal area. This is referred to as the "frozen" value.
- Any increase in assessed value above the frozen value is called the "incremental value." The tax revenue generated by the tax rate times the incremental value is provided for use in paying the principal and interest on any indebtedness incurred to finance the Urban Renewal project.
- Urban renewal tax increment revenues are used to repay the indebtedness of the Agency. The proceeds of the indebtedness finance the Agency's activities.

As required by ORS 457.190(3)(a), the Agency has included in its current plan the maximum amount of indebtedness that may be issued or incurred under the plan in the amount of \$29,300,000.

Measurement Focus and Basis of Accounting

Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Governmental activities are normally supported by taxes and intergovernmental revenues.

Government-wide financial statements display information about the reporting government as a whole. These statements focus on the sustainability of the Agency as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Assets and the Statement of Activities.

The Statement of Net Position presents all the assets and liabilities of the Agency, including related debt, if any. Net position, representing assets less liabilities, is shown as unrestricted.

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Basic Financial Statements (Continued)

The Statement of Activities indicates how net position changed during the current period.

Fund financial statements display information about the Agency's fund. The single major fund, Urban Renewal fund, accounts for general administration of the Agency's urban renewal areas, for acquisition and rehabilitation of blighted and deteriorated areas within the designated urban renewal areas, and repayment of debt incurred for these activities.

Basis of Presentation

The financial transactions of the Agency are recorded in a single fund. The fund's activity is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures.

Accounting principles generally accepted in the United States of America, as promulgated by the Governmental Accounting Standards Board, define principles that should be used to report financial transactions. The government-wide financial statements are reported using the economic resources and accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when the liability is incurred.

Fund Balance

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Although not a major impact on the financial statements, Governmental Fund type fund balances are now reported in the following classifications.

Fund balance is reported as non-spendable when the resources cannot be spent because they are either in a non-spendable form or legally or contractually required to be maintained intact. Resources in non-spendable form include inventories, prepaid amounts, deposits, and assets held for sale.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Agency takes formal action that places specific constraints on how the resources may be used. The Agency can modify or rescind the commitment at any time through taking a similar formal action.

Resources that are constrained by the Agency's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the Agency approves which resources should be "reserved" during the adoption of the annual budget.

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Fund Balance (Continued)

Unassigned fund balance is the residual classification. This classification represents fund balance that has not been restricted, committed or assigned.

Governmental Fund Financial Statements

The governmental fund financial statements are reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recorded when they become both measurable and available, while expenditures are recorded when the related liability is incurred.

Cash and Investments

The City of Woodburn maintains the Agency's cash and investments in a common pool.

Oregon Revised Statutes and the City of Woodburn investment policy authorize the City to invest in certificates of deposit, savings accounts, bank repurchase agreements, bankers' acceptances, general obligations of U.S. Government and its agencies, certain bonded obligations of Oregon Municipalities and the State Treasurer's Local Government Investment Pool, among others.

Investments are stated at cost, which approximates fair value.

Receivables and Deferred Inflows

Property taxes are levied by the County Assessor and collected by the County Tax Collector. The taxes are levied and become a lien as of July 1. They may be paid in three installments payable in equal payments due November 15, February 15, and May 15. Uncollected property taxes levied for the current and prior years are recorded as receivable at year-end. The Agency's property tax collection records show that most of the property taxes due are collected during the year of levy and delinquent taxes are collected in the next few years.

Property tax receivables not available are recognized as deferred inflows in the governmental funds balance sheet.

Long-term Debt

Long-term debt is reported in the Statement of Net Position as noncurrent liabilities. The governmental fund financial statements do not report long-term debt because it does not require the use of current financial resources.

Budget and Budgetary Accounting

The Agency budgets in accordance with requirements of State law. Annual appropriated budgets are adopted in accordance with the modified accrual basis of accounting.

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget and Budgetary Accounting (Continued)

The Agency 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 for public hearings to obtain taxpayer comments and approval from the Budget Committee. The budget is legally adopted by the Agency's Board by resolution prior to the beginning of the Agency's fiscal year.

The Board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Appropriations are made at the program level. Appropriations lapse at year end.

Appropriation authority may be transferred from one level of control to another by Board resolution. Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted.

Use of Estimates

The preparation of basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from those estimates.

CASH AND INVESTMENTS

The Agency's deposits with financial institutions and investments are pooled with the City of Woodburn. Cash and investments for the City of Woodburn are disclosed in the City's financial statements. Other disclosures about the City's cash and investment that are applicable to the Agency are as follows.

Deposits

Bank deposits are secured to legal limits by federal deposit insurance. The remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

Investments

The State Treasurer of the State of Oregon maintains the Oregon Short Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. The Oregon Short Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The carrying value of the City's position in the pool is the same as the value of the pool shares; fair value was 100.88% of the value of the pool shares as of June 30, 2020. The investment in the Oregon Short Term Fund is not subject to classification. Separate financial statements for the Oregon Short Term Fund are available from the Oregon State Treasurer.

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

CASH AND INVESTMENTS (Continued)

Interest Rate Risk

In accordance with its investment policy, the City manages its exposure to declines in fair value of its investments by limiting the weighted average maturity of its investments.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the City's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) and the National Credit Union Administration (NCUA) provide insurance for the City's deposits up to \$250,000 for the aggregate of all demand deposits and the aggregate of time deposit and savings accounts at each financial institution and credit union. Deposits in excess of FDIC and NCUA coverage are with institutions participating in the Oregon Public Funds Collateralization Program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are 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. At June 30, 2020, none of the Agency's bank balances were exposed to custodial credit risk as part of the Public Funds Collateralization Program.

Custodial Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The City's investment policy limits the types of investments that may be held and does not allow securities to be held by the counterparty.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. The LGIP is not rated for credit quality.

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

LONG-TERM DEBT

Long-term debt transactions for the fiscal year ended June 30, 2020 were as follows:

	<i>Outstanding July 1, 2019</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2020</i>	<i>Due Within One Year</i>
Direct borrowing	\$ 2,900,000	\$ -	\$ (260,000)	\$ 2,640,000	\$ 262,000

2019 Urban Renewal Note Payable: In June 2019, the Agency entered into a note payable agreement in the amount of \$2,900,000 at 2.77% interest, to fund urban renewal projects. Interest is payable semiannually, while principal is due annually through June 2029. The loan is secured by the tax increment revenues and amounts due are not subject to acceleration in the event of default. The balance at June 30, 2020 is \$2,640,000.

Future maturities of long-term debt are as follows:

<i>Fiscal Year Ending June 30,</i>	<i>Urban Renewal Agency Note, Series 2019</i>		
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2021	\$ 262,000	\$ 73,128	\$ 335,128
2022	269,000	65,870	334,870
2023	277,000	58,420	335,420
2024	285,000	50,746	335,746
2025	293,000	42,852	335,852
2026-2029	1,254,000	88,002	1,342,002
	<u>\$ 2,640,000</u>	<u>\$ 379,018</u>	<u>\$ 3,019,018</u>

DEFICIT NET POSITION

The Agency reported a deficit net position of \$1,256,224 at June 30, 2020, due to the issuance of a note payable in the prior year.

WOODBURN URBAN RENEWAL AGENCY
(A Component Unit of the City of Woodburn, Oregon)
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures in excess of appropriations in the Urban Renewal Agency for the year ended June 30, 2020 occurred as follows:

	<u><i>Budget</i></u>	<u><i>Actual</i></u>	<u><i>Variance</i></u>
Debt service	\$ 268,500	\$ 334,975	\$ (66,475)

CONTINGENCIES

The Agency purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability and employee bonds. Most policies carry a small deductible amount. No insurance claims settled in each of the prior three years have exceeded policy coverage.

SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 25, 2020, the date on which the financial statements were available to be issued. As a result of the recent coronavirus pandemic (COVID-19), numerous sectors of the community are suffering damage, and long-term economic consequences remain unknown.

REQUIRED SUPPLEMENTARY INFORMATION

WOODBURN URBAN RENEWAL AGENCY*(A Component Unit of the City of Woodburn, Oregon)***SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –****BUDGET AND ACTUAL - URBAN RENEWAL FUND****YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts			
	Original	Final	Actual	Variance
REVENUES				
Taxes and assessments	\$ 785,800	\$ 785,800	\$ 775,881	\$ (9,919)
Intergovernmental	1,000,000	1,000,000	1,040,152	40,152
Miscellaneous	39,200	39,200	42,547	3,347
<i>Total Revenues</i>	1,825,000	1,825,000	1,858,580	33,580
EXPENDITURES				
Personnel services	228,580	228,580	202,724	25,856
Materials and services	271,120	271,120	166,465	104,655
Capital outlay	3,713,500	3,713,500	2,359,821	1,353,679
Debt service				
Principal	150,000	150,000	260,000	(110,000)
Interest	118,500	118,500	74,975	43,525
Contingency	200,010	190,010	-	190,010
<i>Total Expenditures</i>	4,681,710	4,671,710	3,063,985	1,607,725
REVENUES OVER (UNDER)				
EXPENDITURES	(2,856,710)	(2,846,710)	(1,205,405)	1,641,305
OTHER FINANCING SOURCES (USES)				
Transfers Out	(2,290)	(12,290)	(12,290)	-
NET CHANGE IN FUND BALANCE	(2,859,000)	(2,859,000)	(1,217,695)	1,641,305
FUND BALANCE, Beginning of year	3,159,000	3,159,000	2,572,007	(586,993)
FUND BALANCE, End of year	\$ 300,000	\$ 300,000	\$ 1,354,312	\$ 1,054,312

COMPLIANCE SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

www.gmscpa.com

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Woodburn Urban Renewal Agency
270 Montgomery Street
Woodburn, Oregon 97071

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Woodburn Urban Renewal Agency as of and for the year ended June 30, 2020, and have issued our report thereon dated November 25, 2020.

Compliance and Other Matters

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

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

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

In connection with our testing nothing came to our attention that caused us to believe the Agency was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except a deficit net position and expenditures in excess of appropriations as disclosed in the notes to the financial statements.

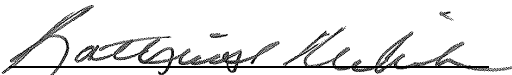
Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of the Woodburn Urban Renewal Agency and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Katherine R. Wilson, A Shareholder
November 25, 2020

COUNCIL MEETING MINUTES

NOVEMBER 23, 2020

DATE COUNCIL CHAMBERS, CITY HALL, CITY OF WOODBURN, COUNTY OF MARION, STATE OF OREGON, NOVEMBER 23, 2020

CONVENED The meeting convened at 7:00 p.m. with Mayor Swenson presiding.

ROLL CALL

Mayor Swenson	Present
Councilor Carney	Present -via video conferencing
Councilor Cornwell	Present -via video conferencing
Councilor Schaub	Present -via video conferencing
Councilor Morris	Present- via video conferencing
Councilor Ellsworth	Present -via video conferencing
Councilor Cabrales	Present -via video conferencing

Staff Present (via video conferencing): City Administrator Derickson, City Attorney Shields, Assistant City Administrator Row, Economic Development Director Johnk, Police Chief Ferraris, Finance Director Turley, Deputy Police Chief Pilcher, Assistant City Attorney Granum, Human Resources Director Gregg, Parks and Recreation Manager Cuomo, City Recorder Pierson

ANNOUNCEMENTS

City Hall and the Library will be closed November 26 and 27 for the Thanksgiving Holiday.

Transit Services will be closed on November 26 but will be open normal business hours on Friday, November 27.

CONSENT AGENDA

- A. Woodburn City Council minutes of November 9, 2020,
- B. Purchase and Acceptance of a Statutory Warranty Deed for Right-of-Way Dedication at 1251 W. Hayes Street, Woodburn, OR 97071 (Tax Lot 051W07CC02200),
- C. IGA with the City of Silverton,
- D. Oregon Main Street Revitalization Grant Re-funding Letters.

Carney/Cornwell... adopt the Consent Agenda. The motion passed unanimously.

COUNCIL BILL NO. 3137 – AN ORDINANCE PROVIDING FOR THE MANAGEMENT OF UTILITY SERVICES WITHIN THE CITY AND ACCESS TO AND USE OF THE CITY'S RIGHTS-OF-WAY

Mayor Swenson stated that since the vote on this item at the last meeting was not unanimous, a second reading is required. City Recorder Pierson provided a second reading of the bill by title only since there were no objections. Ken Lyons provided comments on behalf of AT & T in opposition of the proposed Utility Services Ordinance. Kim Allen provided comments on behalf of Verizon in opposition of the proposed Utility Services Ordinance. On roll call vote for final passage, the vote was 5 to 1 with Councilor Carney voting no. Mayor Swenson declared Council Bill No. 3137 duly passed.

COUNCIL BILL NO. 3138- A RESOLUTION SETTING THE RIGHT-OF-WAY UTILITY LICENSE AND USAGE FEE RATES WITHIN THE CITY OF WOODBURN

Carney introduced Council Bill No. 3138. City Recorder Pierson read the bill by title only since there were no objections from the Council. On roll call vote for final passage, the bill passed unanimously. Mayor Swenson declared Council Bill No. 3138 duly passed.

COUNCIL MEETING MINUTES

NOVEMBER 23, 2020

CALL-UP BRIEFING: PLANNING COMMISSION APPROVAL OF A DESIGN REVIEW AND EXCEPTION TO STREET RIGHT-OF-WAY AND IMPROVEMENT REQUIREMENTS (“STREET EXCEPTION”) APPLICATION PACKAGE FOR WOODBURN URGENT CARE AT 2902 TOM TENNANT DRIVE (DR 2020-06 & EXCP 2020-07)

The Council declined to call this item up.

CALL-UP BRIEFING: PLANNING COMMISSION APPROVAL OF CONDITIONAL USE, DESIGN REVIEW, PROPERTY LINE ADJUSTMENT (AS LOT CONSOLIDATION), STREET EXCEPTION, AND VARIANCE APPLICATIONS FOR TEMPLETON APARTMENTS ON FIVE LOTS AT 1430 E. CLEVELAND STREET (CU 2020-01, DR 2020-02, EXCP 2020-04, PLA 2020-02, & VAR 2020-02)

Community Development Director Kerr provided a staff report. The Mayor stated that he had two people that wanted to provide comments on this item. City Attorney Shields stated that no testimony should be taken on this item tonight. The Council declined to call this item up.

CITY ADMINISTRATOR’S REPORT

The City Administrator reported the following:

- City is working on the new OSHA rules and safe work environments which has required more people to work from home and staggering going to City Hall. Mask is required in City Hall at all times unless you are in an office alone with the door closed.
- Love Santa is not collecting item for distribution there will only be food baskets. They have signed up 450 families. The City is providing assistance to some of the local non-profits through the economic development programs.
- Love Inc. will be moving in to the Family Resource Center in December.

MAYOR AND COUNCIL REPORTS

Councilor Schaub wished everyone a happy Thanksgiving and added that the CERT program along with the Aware food bank have distributed 41 tons of food since April.

Councilor Cabrales stated that PCUN is doing a stipend program for small Latinx businesses and wished everyone a happy Thanksgiving.

Councilor Morris wished everyone a happy Thanksgiving.

Councilor Ellsworth wished everyone a health Thanksgiving.

Councilor Cornwell stated that she will be seeing limited family and they will be masking up.

Councilor Carney stated enjoy Thursday.

Mayor Swenson stated that the Governor invited City Councilors and Mayors to a preview of the COVID metrics and that a draft of the metrics being proposed was sent out. He also stated that December 3 there will be roles and responsibility training for Councilors and Mayors provided by the League of Oregon Cities for those who are interested in attending.

ADJOURNMENT

Mayor Swenson adjourned the meeting at 8:07 p.m.

**COUNCIL MEETING MINUTES
NOVEMBER 23, 2020**

APPROVED _____
ERIC SWENSON, MAYOR

ATTEST _____
Heather Pierson, City Recorder
City of Woodburn, Oregon



Agenda Item

December 14, 2020

TO: Honorable Mayor and City Council through City Administrator
FROM: Eric Liljequist, Public Works Projects & Engineering Director
SUBJECT: **Acceptance of a Public Utility Easement at 591 Gatch Street, Woodburn, OR 97071 (Tax Lot 051W18AA05700)**

RECOMMENDATION:

Authorize the dedication of a public utility easement granted by Mid-Valley Community Church, owners of the property located at 591 Gatch Street, Woodburn, OR 97071 (Tax Lot 051W18AA05700).

BACKGROUND:

The property owner is required to provide a 16-foot public utility easement in order to satisfy the conditions of approval of Design Review (DR 2017-01).

DISCUSSION:

The 16-foot wide public utility easement dedication is located within the existing property boundary and extends from the new development to Young Street. The 16-foot wide public utility easement provides a permanent easement and right-of-way to construct, reconstruct, and operate public waterlines.

FINANCIAL IMPACT:

There is no cost to the City for the Public Easement.

ATTACHMENTS

A Copy of the Public Easement document is included as Exhibit "A" and Exhibit "B".

Agenda Item Review: City Administrator ___x___ City Attorney ___x___ Finance ___x___

AFTER RECORDING RETURN TO:

Woodburn City Recorder
City of Woodburn
270 Montgomery Street
Woodburn, OR 97071

**CITY OF WOODBURN, OREGON
PUBLIC UTILITY EASEMENT**

MID-VALLEY COMMUNITY CHURCH, an Oregon non-profit corporation, GRANTOR, grants to the CITY OF WOODBURN, OREGON, hereinafter called CITY, a permanent easement and right-of-way, including the permanent right to construct, reconstruct, operate, and maintain a public waterline on the following described land:

See attached Exhibit "A" Legal Description of Permanent Easement and attached Exhibit "B" Sketch for Legal Description of Permanent Easement which are by this reference incorporated herein

GRANTOR reserves the right to use the surface of the land for any purpose that will not be inconsistent or interfere with the use of the easement by CITY. No building or utility shall be placed upon, under, or within the property subject to the foregoing easement during the term thereof, however, without the written permission of CITY.

Upon completion of the construction, CITY shall restore the surface of the property to its original condition and shall indemnify and hold GRANTOR harmless against any and all loss, cost, or damage arising out of the exercise of the rights granted herein.

The true consideration of this conveyance is \$0, and other valuable consideration, the receipt of which is acknowledged by GRANTOR.

GRANTOR covenants to CITY that GRANTOR is lawfully seized in fee simple of the above-granted premises, free from all encumbrances and that GRANTOR and their heirs and personal representatives shall warrant and forever defend the said premises and every part thereof to CITY against the lawful claims and demands of all persons claiming by, through, or under GRANTOR.

DATED this 3rd day of December, 2020.

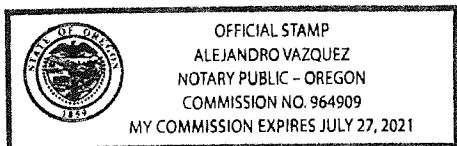
MID-VALLEY COMMUNITY CHURCH

BY: Jesse Hamberger
Jesse Hamberger, President

CORPORATE ACKNOWLEDGEMENT

STATE OF OREGON, County of Marion ss.

The foregoing instrument was acknowledged before me this 3rd day of December 2020 by Jesse Hamberger, as President of MID-VALLEY COMMUNITY CHURCH, a corporation and the foregoing instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors; and each of them acknowledged said instrument to be its voluntary act and deed.



[Signature]
NOTARY PUBLIC FOR OREGON
My Commission Expires: July, 27, 2021

City of Woodburn
270 Montgomery Street
Woodburn, OR 97071

(Grantee's Name and Address)

By Signature below, the City of Woodburn, Oregon,
Approves and Accepts this Conveyance Pursuant to
ORS 93.808.

City Recorder:

Heather Pierson

EXHIBIT "A"

Legal Description of Permanent Easement

A strip of land, variable in width, being situated in the northeast one-quarter of Section 18, Township 5 South, Range 1 West of the Willamette Meridian, in the City of Woodburn, Marion County, Oregon, said strip being more particularly described as follows:

Beginning at a point on the west line of the B.S. Bonney and wife Donation Land Claim No. 47 in said township, said point being South 20°30'00" West 552.17 feet from the northeast corner of the J. Ducharme Donation Land Claim No. 64 in said township; and running thence:
North 53°39'19" East 113.46 feet; thence South 81°20'41" East 57.73 feet; thence South 36°20'41" East 11.31 feet; thence South 81°20'41" East 67.12 feet; thence South 19°49'25" West 16.31 feet; thence North 81°20'41" West 70.59 feet; thence North 36°20'41" West 11.31 feet; thence North 81°20'41" West 44.48 feet; thence South 53°39'19" West 155.42 feet; thence South 36°14'36" East 11.22 feet; thence South 53°45'24" West 16.00 feet; thence North 36°14'36" West 11.19 feet; thence South 53°39'19" West 2.04 feet; thence South 76°09'19" West 39.89 feet; thence South 89°24'19" West 120.35 feet; thence South 44°24'21" West 15.90 feet; thence South 33°09'19" West 104.04 feet; thence North 54°50'41" West 179.31 feet; thence South 82°10'25" West 70.44 feet; thence South 39°06'08" West 177.23 feet; thence South 36°06'05" West 17.58 feet; thence South 33°06'05" West 179.58 feet; thence South 30°06'05" West 4.76 feet to a point on the northeasterly line of that property conveyed to the City of Woodburn by that instrument recorded in Reel 4213, Page 321, Marion County Deed Records, said line being 37.00 feet Northeasterly of the centerline of Young Street;
thence North 74°12'27" West 6.51 feet along said northeasterly line to an angle point;
thence North 59°53'55" West 9.69 feet along said northeasterly line;
thence leaving said northeasterly line, North 30°06'05" East 6.79 feet;
thence North 33°06'05" East 180.42 feet; thence North 36°06'04" East 18.42 feet; thence North 39°06'08" East 183.96 feet; thence North 82°10'25" East 83.05 feet; thence South 54°50'41" East 153.89 feet; thence North 33°09'19" East 20.19 feet; thence South 56°50'41" East 15.15 feet; thence North 33°09'19" East 68.32 feet; thence North 44°24'21" East 24.10 feet; thence North 89°24'19" East 125.12 feet; thence North 76°09'19" East 34.85 feet; thence North 53°39'19" East 63.44 feet to the Point of Beginning, containing 19,991 square feet of land, more or less.

Bearings are based on Marion County Survey No. 38711

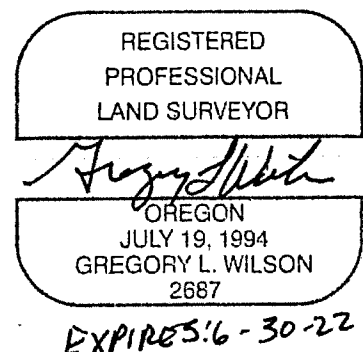


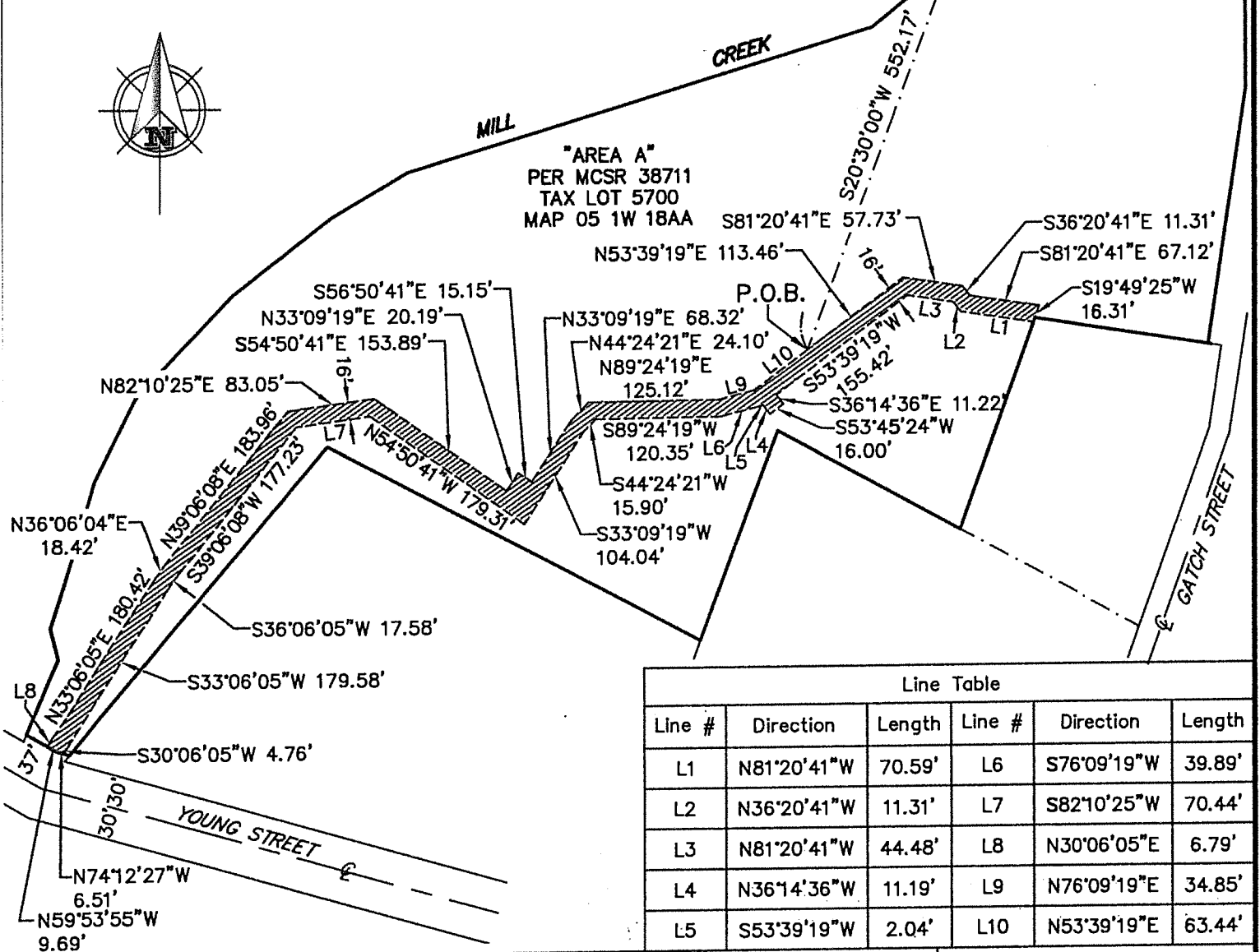
EXHIBIT "B"

LEGEND

MCSR — MARION COUNTY SURVEY RECORDS
 DLC — DONATION LAND CLAIM
 P.O.B. — POINT OF BEGINNING
 CL — CENTERLINE
 SQ. FT. — SQUARE FEET



N.E. COR. J.
 DUCHARME DLC
 NO. 64



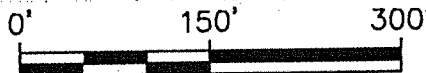
Line Table

Line #	Direction	Length	Line #	Direction	Length
L1	N81°20'41"W	70.59'	L6	S76°09'19"W	39.89'
L2	N36°20'41"W	11.31'	L7	S82°10'25"W	70.44'
L3	N81°20'41"W	44.48'	L8	N30°06'05"E	6.79'
L4	N36°14'36"W	11.19'	L9	N76°09'19"E	34.85'
L5	S53°39'19"W	2.04'	L10	N53°39'19"E	63.44'

**WATER LINE EASEMENT TO
 CITY OF WOODBURN**

OWNER:
 MID VALLEY COMMUNITY CHURCH
 591 GATCH ST.
 WOODBURN, OR 97071

EASEMENT AREA = 19,991 SQ. FT.



N.E. 1/4 SEC. 18,
 T. 5 S., R. 1 W., W.M.,
 CITY OF WOODBURN,
 MARION COUNTY, OREGON

REGISTERED
 PROFESSIONAL
 LAND SURVEYOR

Gregory L. Wilson

OREGON
 JULY 19, 1994
 GREGORY L. WILSON
 2687

EXPIRES: 6/30/2022

BARKER SURVEYING
 3657 KASHMIR WAY SE
 SALEM, OREGON 97317
 PHONE (503) 588-8800

DATE: 10/05/2020

DRAWN BY G.L.W.



Agenda Item

December 14, 2020

TO: Honorable Mayor and City Council through City Administrator
THRU: James C. Ferraris, Chief of Police
FROM: Andy Shadrin, Lieutenant
SUBJECT: **Liquor License Application**

RECOMMENDATION:

Recommend that the OLCC does approve the **Liquor License Application** for Las Islas.

BACKGROUND:

Applicant: Juan Gerardo Arciniega
1615 Mount Hood Avenue
Woodburn, OR 97071
323-681-1888

Point of
Contact: Juan Gerardo Arciniega
1615 Mount Hood Avenue
Woodburn, OR 97071
323-681-1888

Business: Las Islas
1615 Mount Hood Avenue
Woodburn, OR 97071
503-982-3134

Owner(s): Juan Arciniega

Agenda Item Review: City Administrator ☒ City Attorney ☒ Finance ☒

License Type(s):

Full On-Premises, Commercial - May sell and serve distilled spirits, beer, wine and cider for consumption on the licensed premises. May sell beer, wine, and cider in a secure container, "growler", for consumption off licensed premises

On November 5, 2020, the Woodburn Police Department received an application for Full On-Premises, Commercial sales liquor license for Las Islas. The business will operate as a restaurant. The business will be located at 1615 Mount Hood Avenue, in Woodburn, Oregon 97071. The hours of operation are from 10 AM to 10 PM on Sunday through Saturday. The establishment will have no music or other forms of entertainment. The business will have seating for up to 80 persons. The business will have no outside seating. The Woodburn Police Department has not received any communication from the public or surrounding businesses in support of or against the proposed change.

DISCUSSION:

The Police Department has completed a background investigation on the subject listed on the OLCC application, Juan Gerardo Arciniega. Juan Gerardo Arciniega has a valid California driver's license and no criminal history. Juan Gerardo Arciniega was clear in all other police database checks.

FINANCIAL IMPACT:

None



Agenda Item

December 14, 2020

TO: Honorable Mayor and City Council through City Administrator
FROM: Heather Pierson, City Recorder
SUBJECT: **CERTIFIED ELECTION RESULTS – November 3, 2020 General Election**

RECOMMENDATION:

Accept the certified results from Marion County Elections.

DISCUSSION:

Marion County Elections has provided the City with the certified results of ballots cast within the City on the following Mayor and Council positions:

Mayor

Eric A. Morris	2,494
Eric Swenson	5,558
Write-In	59
Over Votes	3
Under Votes	1,162

Councilor – Ward I

Debbie D. Cabrales	1,056
Write-In	29
Over Votes	0
Under Votes	597

Councilor – Ward II

Lisa Ellsworth	326
Ali Swanson	632
Write-In	15
Over Votes	0
Under Votes	147

Councilor – Ward VI

Benito Puente Jr.	823
Write-In	31
Over Votes	0
Under Votes	235

Agenda Item Review: City Administrator ☐ City Attorney ☐ Finance ☐



Marion
County
OREGON
COUNTY CLERK

COUNTY CLERK
William J. Burgess

Voice (503) 588-5225
E-Mail: bburgess@co.marion.or.us
Website: <http://www.co.marion.or.us/CO>

ELECTIONS OFFICE

Voice (503) 588-5041
1-800-655-5388
TTY/TTD: (503) 588-5610
FAX: (503) 588-5383
E-Mail: elections@co.marion.or.us

November 23, 2020

Dear City/District Election Official,

Enclosed you will find the certified results for the November 3, 2020 General Election.

Please let me know if you have any questions.

Daniel Brummer
Elections Support Specialist

November 3 2020 General Election

11/3/2020

Page 1

City of Woodburn, Mayor - Vote for one

Choice	Party	Absentee Voting		Total	
Eric A Morris		2,494	30.97%	2,494	30.97%
Eric Swenson		5,558	69.03%	5,558	69.03%
Cast Votes:		8,052	100.00%	8,052	100.00%
Undervotes:		1,162		1,162	
Overvotes:		3		3	
Misc. write-in votes:		59		59	

Received

DEC 1 2020

Woodburn City Admin Office

City of Woodburn, Councilor, Ward 1 - Vote for one

Choice	Party	Absentee Voting		Total	
Debbie D Cabrales		1,056	100.00%	1,056	100.00%
Cast Votes:		1,056	100.00%	1,056	100.00%
Undervotes:		597		597	
Overvotes:		0		0	
Misc. write-in votes:		29		29	

City of Woodburn, Councilor, Ward 2 - Vote for one

Choice	Party	Absentee Voting		Total	
Lisa Ellsworth		326	34.03%	326	34.03%
Ali Swanson		632	65.97%	632	65.97%
Cast Votes:		958	100.00%	958	100.00%
Undervotes:		147		147	
Overvotes:		0		0	
Misc. write-in votes:		15		15	

City of Woodburn, Councilor, Ward 6 - Vote for one

Choice	Party	Absentee Voting		Total	
Benito Puente Jr		823	100.00%	823	100.00%
Cast Votes:		823	100.00%	823	100.00%
Undervotes:		235		235	
Overvotes:		0		0	
Misc. write-in votes:		31		31	

I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the election indicated.	11/23/2020	Date of Abstract
	Signature of County Clerk Bill Burgess	

*** End of report ***

CITY OF WOODBURN

Economic and Development Services Department

MEMORANDUM

270 Montgomery Street

Woodburn, Oregon 97071

(503) 982-5246

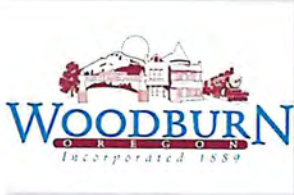
Date: December 1, 2020

To: Chris Kerr, Community Development Director

From: Ted Cuno, Building Division

Subject: Building Activity for November 2020

	2018		2019		2020	
	No.	Dollar Amount	No.	Dollar Amount	No.	Dollar Amount
Single-Family Residential	0	\$0	0	\$0	1	\$316,035
Multi-Family Residential	1	\$75,000	0	\$0	1	\$887,995
Assisted Living Facilities	0	\$0	0	\$0	0	\$0
Residential Adds & Alts	1	\$6,000	1	\$9,000	8	\$99,093
Industrial	0	\$0	0	\$0	0	\$0
Commercial	3	\$96,200	4	\$230,000	5	\$52,117
Signs and Fences	0	\$0	0	\$0	0	\$0
Manufactured Homes	0	\$0	0	\$0	0	\$0
TOTALS	5	\$177,200	5	\$239,000	15	\$1,355,240
Fiscal Year to Date (July 1 – June 30)		\$23,614,065		\$3,796,739		\$8,099,656



Permits Issued

WOODBURN BUILDING DEPARTMENT
270 Montgomery Street
Woodburn,OR 97071
503-982-5246
FAX: 503-980-2496

www.ci.woodburn.or.us

11/1/2020 through 11/30/2020

Includes all valuations

building.dept@ci.woodburn.or.us

Record Types Selected: -All-

Commercial Alarm or Suppression Systems

971-20-000467-FIRE

Issued: 11/3/20

Fees:

\$423.81

Valuation:

\$6,245.00

Address: 2215 PROGRESS WAY, WOODBURN, OR 97071

Parcel: 051W08B 01500

Owner: IVANOV INVESTMENT GROUP LLC

Licensed Prof:

Category of Construction: Commercial

Type of Work: New

Work Description: Fire Alarm Sprinkler Monitoring

Commercial Alarm or Suppression Systems

1 permits issued

\$423.81

\$6,245.00

Permits Issued:

Commercial Mechanical

971-20-000369-MECH	Issued: 11/25/20	Fees: \$347.89	Valuation: \$7,114.00
Address: 130 W CLEVELAND ST, WOODBURN, OR 97071		Parcel: 051W18BA10000	
Owner: THOMAS, BRUCE A & THOMAS, CYNTHIA			

Licensed Prof:

Category of Construction: Commercial	Type of Work: Alteration
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Work Description: Install gas furnace push/pull

971-20-000457-MECH	Issued: 11/2/20	Fees: \$536.15	Valuation: \$15,700.00
Address: 1358 MERIDIAN DR, WOODBURN, OR 97071		Parcel: 051W07AC04100	
Owner: LUMBER BOUTIQUE LLC			

Licensed Prof:

Category of Construction: Commercial	Type of Work: Replacement
---	----------------------------------

Work Description: Replace 2 like for like tonnage indoor fan coils and 2 outdoor split systems on ground concrete pad.

971-20-000495-MECH	Issued: 11/20/20	Fees: \$253.76	Valuation: \$4,000.00
Address: 955 TUKWILA DR, WOODBURN, OR 97071		Parcel: 051W07AB05200	
Owner: TUKWILA HOMEOWNERS ASSOCIATON INC			

Licensed Prof:

Category of Construction: Commercial	Type of Work: Addition
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Work Description: Gas line to range

Commercial Mechanical	3 permits issued	\$1,137.80	\$26,814.00
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Permits Issued:

Commercial Structural

971-20-000450-STR	Issued: 11/5/20	Fees:	\$762.03	Valuation:	\$17,882.00
Address: 333 WOODLAND AVE, WOODBURN, OR 97071					
Owner: HARDWARE WHOLESALERS INC C/O DOUG ROTH					
Licensed Prof: SHELLER & SONS INC					
Category of Construction: Commercial					
Type of Work: Tenant Improvement					
Work Description: Tennant Improvement - Modular Office					
971-20-000453-STR	Issued: 11/12/20	Fees:	\$409.96	Valuation:	\$10,000.00
Address: 1545 N PACIFIC HWY, WOODBURN, OR 97071					
Owner: KOA ADVENTURES LLC					
Licensed Prof:					
Category of Construction: Commercial					
Type of Work: Other					
Work Description: Manufacture and install (1) illuminated LED monument sign to existing poles. Engineer report is attached.					
971-20-000469-STR	Issued: 11/3/20	Fees:	\$253.76	Valuation:	\$3,785.00
Address: 703 EVERGREEN RD, WOODBURN, OR 97071					
Owner: FC RANGER RE SILVER CREEK OR LLC C/O ALTUS GROUP					
Licensed Prof:					
Category of Construction: Commercial					
Type of Work: Repair					
Work Description: Main Entry Roof Repair					
971-20-000472-STR	Issued: 11/23/20	Fees:	\$359.89	Valuation:	\$8,000.00
Address: 2140 N PACIFIC HWY, WOODBURN, OR 97071					
Owner: PLT LLC					
Licensed Prof:					
Category of Construction: Sign					
Type of Work: Alteration					
Work Description: Install LED illuminated cabinet and pole cover freestanding sign to existing poles.					
971-20-000485-STR	Issued: 11/10/20	Fees:	\$485.05	Valuation:	\$12,450.00
Address: 1358 MERIDIAN DR, WOODBURN, OR 97071					
Owner: LUMBER BOUTIQUE LLC					
Licensed Prof: WITHERS LUMBER COMPANY					
Category of Construction: Commercial					
Type of Work: Replacement					
Work Description: Remove and replace siding with vertical 7 inch reveal Hardie-Plank. Remove and replace 16 windows. Light brown paint color.					

Commercial Structural

5 permits issued

\$2,270.69

\$52,117.00

Permits Issued:

Residential 1 & 2 Fam Dwelling (New Only) Limited			
971-20-000202-DWL	Issued: 11/30/20	Fees: \$21,606.61	Valuation: \$316,035.00
Address: 2747 Ben Brown DR	Parcel: 052W13 00108		
Owner: SMITH CREEK LLC			
Licensed Prof:			
Category of Construction: Single Family Dwelling	Type of Work: New		
Work Description: Smith Creek Lot 3 SFR			
Residential 1 & 2 Fam Dwelling (New Only) Limited		1 permits issued	\$21,606.61 \$316,035.00

Residential Mechanical

971-20-000470-MECH	Issued: 11/2/20	Fees:	\$100.80	Valuation:	\$7,000.00
Address: 1233 JACOB ST, WOODBURN, OR 97071		Parcel: 051W07BD04700			
Owner: ULBRIGHT, STEPHANIE & ULBRIGHT, COLIN & MOONEY,AVA					
Licensed Prof:					
Category of Construction: Single Family Dwelling	Type of Work: Addition				
Work Description: minisplit and slim duct in attic and a bathroom fan					
971-20-000473-MECH	Issued: 11/4/20	Fees:	\$100.80	Valuation:	\$6,228.00
Address: 1944 W HAYES ST, WOODBURN, OR 97071		Parcel: 052W12DD05100			
Owner: WEINERT, ROBERT & WEINERT, KENNETH					
Licensed Prof:					
Category of Construction: Single Family Dwelling	Type of Work: Replacement				
Work Description: Install HP and Air Handler					
Tom Weatherspoon is the home owner					
971-20-000474-MECH	Issued: 11/4/20	Fees:	\$100.80	Valuation:	\$3,250.00
Address: 1780 SALLAL RD, WOODBURN, OR 97071		Parcel: 052W12AA13400			
Owner: GARCIA, DAVID					
Licensed Prof:					
Category of Construction: Single Family Dwelling	Type of Work: Replacement				
Work Description: Install a Mitsubishi ductless unit					
971-20-000475-MECH	Issued: 11/4/20	Fees:	\$100.80	Valuation:	\$6,136.00
Address: 300 MCLAUGHLIN DR, WOODBURN, OR 97071		Parcel: 051W18BB06100			
Owner: BEATTY, DAVID B & BEATTY, LINDA M					
Licensed Prof:					
Category of Construction: Single Family Dwelling	Type of Work: Alteration				
Work Description: install gas fireplace and gas piping					
971-20-000483-MECH	Issued: 11/7/20	Fees:	\$100.80	Valuation:	\$3,747.00
Address: 2212 COUNTRY CLUB TER, WOODBURN, OR 97071		Parcel: 052W12AC01600			
Owner: CRAIG, DEAN					
Licensed Prof:					
Category of Construction: Single Family Dwelling	Type of Work: Alteration				
Work Description: install gas furnace					
971-20-000489-MECH	Issued: 11/11/20	Fees:	\$100.80	Valuation:	\$0.00
Address: 1991 ASTOR WAY, WOODBURN, OR 97071		Parcel: 051W06CC20600			
Owner: REZNICSEK, ROBERT					
Licensed Prof:					
Category of Construction: Single Family Dwelling	Type of Work: Replacement				
Work Description: REPLACE GAS FURNACE AND AIR CONDITIONER					

Permits Issued:

Residential Mechanical

971-20-000490-MECH		Issued: 11/12/20	Fees: \$100.80	Valuation: \$4,549.00
Address: 2611 COLONY ST, WOODBURN, OR 97071				
Owner: WOLFGANG, ERICH H & WOLFGANG, DEBORAH G				
Licensed Prof:				
Category of Construction:	Single Family Dwelling	Type of Work:	Alteration	
Work Description:	install gas furnace			
971-20-000491-MECH		Issued: 11/13/20	Fees: \$100.80	Valuation: \$1,700.00
Address: 1219 PRINCETON RD, WOODBURN, OR 97071				
Owner: HUNTER, PATRICIA A				
Licensed Prof:				
Category of Construction:	Single Family Dwelling	Type of Work:	Alteration	
Work Description:	Gas Log & Gas Line			
971-20-000493-MECH		Issued: 11/16/20	Fees: \$100.80	Valuation: \$0.00
Address: 1047 COUNTRY LN, WOODBURN, OR 97071				
Owner: RIVERA, ROSALINA				
Licensed Prof:				
Category of Construction:	Single Family Dwelling	Type of Work:	Addition	
Work Description:	Venting on new addition			
971-20-000494-MECH		Issued: 11/16/20	Fees: \$100.80	Valuation: \$4,965.00
Address: 2830 ROANOKE ST, WOODBURN, OR 97071				
Owner: JUDSON, RANDY R				
Licensed Prof:				
Category of Construction:	Single Family Dwelling	Type of Work:	Alteration	
Work Description:	install gas furnace			
971-20-000497-MECH		Issued: 11/18/20	Fees: \$100.80	Valuation: \$865.00
Address: 994 OREGON WAY, WOODBURN, OR 97071				
Owner: WEST, WAYNE L				
Licensed Prof:				
Category of Construction:	Single Family Dwelling	Type of Work:	Alteration	
Work Description:	Install bathroom fan.			
971-20-000498-MECH		Issued: 11/18/20	Fees: \$100.80	Valuation: \$3,663.00
Address: 2515 ROANOKE ST, WOODBURN, OR 97071				
Owner: YANG, MAI & CHO, RICHARD				
Licensed Prof:				
Category of Construction:	Single Family Dwelling	Type of Work:	Alteration	
Work Description:	install gas furnace			

Permits Issued:

Residential Mechanical

971-20-000500-MECH		Issued: 11/22/20	Fees:	\$100.80	Valuation:	\$4,846.00
Address: 783 WARREN WAY, WOODBURN, OR 97071						
Owner: NAVA, RAMIRO LOMELI						
Licensed Prof:						
Category of Construction:		Single Family Dwelling	Type of Work:		Alteration	
Work Description:		install gas furnace				
971-20-000501-MECH		Issued: 11/22/20	Fees:	\$100.80	Valuation:	\$3,899.00
Address: 1668 COUNTRY CLUB CIR, WOODBURN, OR 97071						
Owner: COLE, DONNA S						
Licensed Prof:						
Category of Construction:		Single Family Dwelling	Type of Work:		Alteration	
Work Description:		install gas furnace				
971-20-000514-MECH		Issued: 11/24/20	Fees:	\$100.80	Valuation:	\$0.00
Address: 1016 MCKINLEY ST, WOODBURN, OR 97071						
Owner: WALKER RENTALS LLC C/O MARGARET A CLARK						
Licensed Prof:						
Category of Construction:		Single Family Dwelling	Type of Work:		New	
Work Description:		Install new furnace				
971-20-000523-MECH		Issued: 11/27/20	Fees:	\$100.80	Valuation:	\$3,569.00
Address: 994 OREGON WAY, WOODBURN, OR 97071						
Owner: WEST, WAYNE L						
Licensed Prof:						
Category of Construction:		Single Family Dwelling	Type of Work:		Replacement	
Work Description:		replace gas furnace				
971-20-000524-MECH		Issued: 11/27/20	Fees:	\$100.80	Valuation:	\$7,747.00
Address: 2567 MERIDIAN CT, WOODBURN, OR 97071						
Owner: SCHMOLL, PAUL & SCHMOLL, JUDY						
Licensed Prof:						
Category of Construction:		Single Family Dwelling	Type of Work:		Alteration	
Work Description:		install gas furnace				
971-20-000525-MECH		Issued: 11/30/20	Fees:	\$100.80	Valuation:	\$0.00
Address: 512 TUKWILA DR, WOODBURN, OR 97071						
Owner: JOANNE C HEALEA RLT & HEALEA,JOANNE C TRE						
Licensed Prof:						
Category of Construction:		Single Family Dwelling	Type of Work:		Replacement	
Work Description:		Replace gas furnace				

Permits Issued:

Residential Mechanical			
971-20-000526-MECH		Issued: 11/30/20	
Address:	593 HARDCASTLE AVE, WOODBURN, OR 97071	Fees:	\$100.80
Owner:	REYES, TERESA M & REYES, PATRICIO	Valuation:	\$0.00
Licensed Prof:		Parcel:	051W07DD01800
Category of Construction:	Single Family Dwelling	Type of Work:	Replacement
Work Description:	REPLACE GAS FURNACE AND ADD AIR CONDITIONER		
Residential Mechanical		19 permits issued	\$1,915.20
			\$62,264.00

Permits Issued:

Residential Structural						
971-20-000192-STR	Issued: 11/13/20	Fees: \$121,598.06	Valuation: \$887,995.36			
Address: 1220 5TH ST, WOODBURN, OR 97071						
Owner: PACIFIC VALLEY AUTO LLC						
Licensed Prof:						
Category of Construction: Other	Type of Work: New					
Work Description: A 10unit Multi/Family apartment building with private/public civil facilities.						
971-20-000455-STR	Issued: 11/2/20	Fees: \$432.20	Valuation: \$19,320.00			
Address: 1268 KENNEDY ST, WOODBURN, OR 97071						
Owner: GC PROPERTIES NW LLC						
Licensed Prof:						
Category of Construction: Detached Accessory Structure	Type of Work: New					
Work Description: 400 sqft. 20'X20' Pole Building						
971-20-000462-STR	Issued: 11/3/20	Fees: \$336.00	Valuation: \$18,345.00			
Address: 1174 DELLMOOR WAY, WOODBURN, OR 97071						
Owner: GROSJACQUES, JACQUELINE A & ROTTNER,SHAUN C						
Licensed Prof:						
Category of Construction: Single Family Dwelling	Type of Work: Alteration					
Work Description: Installation of PV solar system on roof						
971-20-000465-STR	Issued: 11/3/20	Fees: \$336.00	Valuation: \$3,800.00			
Address: 525 PRAIRIE ST, WOODBURN, OR 97071						
Owner: MOLINA, YENI DRISEIDA & ELIAS,EUSEBLO FLORES						
Licensed Prof:						
Category of Construction: Single Family Dwelling	Type of Work: Demolition					
Work Description: 3.8kWAC Solar PV prescriptive roof install						
971-20-000466-STR	Issued: 11/4/20	Fees: \$234.06	Valuation: \$7,728.00			
Address: 3485 SWEETWATER AVE, WOODBURN, OR 97071						
Owner: SHACKELTON, DOUGLAS T						
Licensed Prof:						
Category of Construction: Single Family Dwelling	Type of Work: Addition					
Work Description: 320 sqft. 20'X16' patio cover						
971-20-000476-STR	Issued: 11/6/20	Fees: \$336.00	Valuation: \$20,900.00			
Address: 1201 STANFIELD RD, WOODBURN, OR 97071						
Owner: GIPE, RICHARD E & GIPE, ROSEANN L						
Licensed Prof:						
Category of Construction: Single Family Dwelling	Type of Work: Alteration					
Work Description: Adding 7.15 kW Roof Top Solar PV System						

Permits Issued:

Residential Structural

971-20-000488-STR

Address: 1430 FOXGLOVE ST, WOODBURN, OR 97071

Owner: WOODBURN DEVELOPMENT LLC

Licensed Prof:

Category of Construction: Single Family Dwelling

Work Description: Add 2 new windows.

Window #1 in dining room.

Window #2 in master bathroom.

Issued: 11/12/20

Fees: \$131.99

Valuation: \$1,000.00

Parcel: 051W18C 01403

Type of Work: Addition

971-20-000492-STR

Address: 2628 OXFORD ST, WOODBURN, OR 97071

Owner: FROYLAN, JOSE LUIS GABRIEL

Licensed Prof:

Category of Construction: Single Family Dwelling

Work Description: 6.00kWAC Solar PV prescriptive roof install

Issued: 11/19/20

Fees: \$336.00

Valuation: \$6,000.00

Parcel: 052W13AB09300

Type of Work: Alteration

971-20-000496-STR

Address: 2355 MILLER CT, WOODBURN, OR 97071

Owner: SYLVESTER, ANDREW LEE & SYLVESTER, SALLY BEATRICE

Licensed Prof:

Category of Construction: Single Family Dwelling

Work Description: Prescriptive 8.76 kW Solar Array on home roof.

Issued: 11/24/20

Fees: \$336.00

Valuation: \$22,000.00

Parcel: 051W07AC01500

Type of Work: Alteration

Residential Structural

9 permits issued

\$124,176.31

\$987,088.36

38 permits issued

\$151,530.42

\$1,450,563.36

Woodburn Police Department

MONTHLY ARRESTS BY OFFENSES

2020 Year to Date

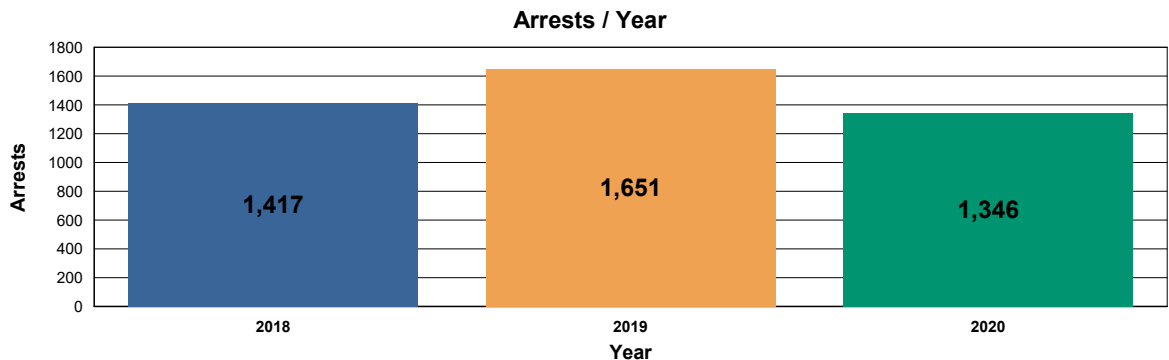
CHARGE DESCRIPTION	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
AGGRAVATED ASSAULT	2	0	0	3	1	4	1	2	3	0	16
ANIMAL CRUELTY	0	0	0	0	1	0	0	0	1	0	2
ANIMAL ORDINANCES	2	2	0	0	2	3	1	0	1	1	12
ARSON	1	0	0	0	0	0	1	0	1	0	3
ASSAULT SIMPLE	14	7	5	9	8	12	9	6	7	6	83
ATTEMPTED MURDER	0	0	0	0	0	0	0	1	0	0	1
BURGLARY - BUSINESS	0	1	0	0	0	0	0	1	1	0	3
BURGLARY - OTHER STRUCTURE	0	1	0	0	0	0	0	0	0	0	1
BURGLARY - RESIDENCE	0	1	1	0	0	1	1	0	0	1	5
CHILD NEGLECT	0	0	0	0	1	0	0	0	0	0	1
CRIME DAMAGE-NO VANDALISM OR ARSON	2	2	3	4	2	0	0	3	1	0	17
CURFEW	0	0	0	1	0	0	0	0	0	0	1
CUSTODY - MENTAL	4	0	0	8	4	5	3	3	1	8	36
DISORDERLY CONDUCT	8	9	5	7	10	3	4	5	7	3	61
DRINKING IN PUBLIC	0	0	0	0	4	0	0	0	0	0	4
DRIVING UNDER INFLUENCE	5	9	3	1	3	8	8	9	16	11	73
DRUG LAW VIOLATIONS	16	17	10	9	21	18	6	15	18	11	141
DWS/REVOKED - FELONY	0	0	0	0	0	1	0	0	2	0	3
DWS/REVOKED-MISDEMEANOR	2	1	2	3	3	3	5	3	2	4	28
ELUDE	0	0	2	4	0	3	0	1	1	0	11
ESCAPE FROM YOUR CUSTODY	1	1	0	1	0	0	0	0	1	0	4
EXTORTION/BLACKMAIL	0	1	0	3	0	1	1	1	0	1	8
FAIL TO DISPLAY OPERATORS LICENSE	0	3	0	1	1	0	0	0	1	2	8
FAILURE TO REGISTER AS SEX OFFENDER	0	0	1	0	1	0	0	0	0	0	2
FORCIBLE RAPE	0	0	1	0	0	0	1	0	0	0	2
FORGERY/COUNTERFEITING	0	1	0	0	1	0	0	1	0	0	3
FRAUD - BY DECEPTION/FALSE PRETENSES	0	2	0	0	0	0	0	0	0	0	2
FRAUD - CREDIT CARD/AUTOMATIC TELLER MACHINE	0	1	0	0	1	0	0	0	0	0	2
FRAUD - OF SERVICES/FALSE PRETENSES	0	0	0	0	0	1	0	0	0	1	2
FUGITIVE ARREST FOR ANOTHER AGENCY	47	24	23	19	33	35	32	39	35	31	318
GARBAGE LITTERING	0	0	0	0	1	0	0	0	0	0	1
HIT AND RUN FELONY	0	0	0	0	0	0	0	0	1	0	1
HIT AND RUN-MISDEMEANOR	4	4	2	2	1	3	3	4	1	3	27
IDENTITY THEFT	0	1	0	0	1	0	0	0	0	0	2
INTIMIDATION /OTHER CRIMINAL THREAT	5	4	2	4	4	5	2	3	2	1	32
KIDNAP - FOR ADDITIONAL CRIMINAL PURPOSE	0	2	0	0	0	0	1	0	1	2	6
MINOR IN POSSESSION	0	1	2	1	0	0	5	3	0	0	12
MOTOR VEHICLE THEFT	2	4	6	12	7	3	1	7	3	3	48
OTHER	4	3	6	4	10	3	6	2	3	4	45
PROPERTY RECOVER FOR OTHER AGENCY	0	0	0	1	0	0	0	1	1	1	4
RECKLESS DRIVING	2	4	2	4	1	4	0	3	3	2	25
RECKLESSLY ENDANDERING	3	2	0	2	1	1	0	2	1	0	12
RESTRAINING ORDER VIOLATION	3	2	0	2	1	0	1	1	1	0	11
ROBBERY - BUSINESS	0	0	0	0	1	0	0	0	0	0	1
ROBBERY - CAR JACKING	0	0	0	0	0	0	0	0	1	0	1
ROBBERY - CONV.STORE	0	0	0	0	0	1	0	0	0	0	1
ROBBERY - OTHER	1	1	0	0	0	0	0	0	0	0	2
ROBBERY - RESIDENCE	1	0	0	0	0	0	0	0	0	1	2
RUNAWAY	0	1	0	1	0	0	0	0	0	0	2
SEX CRIME - CONTRIBUTE TO SEX DELINQUENCY	0	0	0	0	0	0	0	1	0	0	1
SEX CRIME - EXPOSER	1	0	0	0	0	0	0	2	0	0	3
SEX CRIME - FORCIBLE SODOMY	0	0	1	0	0	0	0	0	0	0	1
SEX CRIME - INCEST	0	0	1	0	0	0	0	0	0	0	1
SEX CRIME - MOLEST (PHYSICAL)	2	1	1	0	0	0	0	0	0	0	4

Woodburn Police Department

MONTHLY ARRESTS BY OFFENSES 2020 Year to Date

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
SEX CRIME - NON-FORCE RAPE	0	0	0	0	0	0	1	0	0	0	1
SEX CRIME - SEXUAL ASSAULT WITH AN OBJECT	0	0	0	0	0	0	0	0	0	1	1
STALKER	1	0	0	1	0	1	1	1	1	0	6
STOLEN PROPERTY - RECEIVING,BUYING,POSSESSING	1	2	0	1	1	0	0	4	1	0	10
SUICIDE	0	0	0	0	0	1	0	0	0	0	1
THEFT - BUILDING	0	0	0	3	0	0	0	1	0	0	4
THEFT - FROM MOTOR VEHICLE	1	1	0	2	0	0	0	1	0	0	5
THEFT - MOTOR VEHICLE PARTS/ACCESSORIES	2	0	0	0	0	0	0	0	0	0	2
THEFT - OTHER	2	7	3	2	1	0	2	1	1	1	20
THEFT - SHOPLIFT	4	4	3	0	3	11	2	1	1	1	30
TRAFFIC VIOLATIONS	7	4	4	1	5	6	1	3	5	9	45
TRESPASS	8	3	7	7	5	7	3	6	2	3	51
UNAUTHORIZED ENTRY INTO MOTOR VEHICLE	0	1	2	3	1	1	0	1	0	0	9
VANDALISM	0	1	0	1	1	2	3	2	2	2	14
VEHICLE RECOVERD FOR OTHER AGENCY	0	0	0	1	3	1	1	0	4	0	10
WEAPON - CARRY CONCEALED	1	1	2	1	2	0	1	2	0	0	10
WEAPON - EX FELON IN POSSESSION	0	1	0	0	1	0	0	0	0	0	2
WEAPON - OTHER	0	0	0	1	0	0	0	0	0	0	1
WEAPON - POSSESS ILLEGAL	1	1	3	3	1	4	3	1	2	2	21
WEAPON - SHOOTING IN PROHIBITED AREA	1	0	2	0	0	0	0	1	0	0	4
WILLFUL MURDER	0	0	0	0	0	0	0	0	1	0	1

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
2020 Total	161	139	105	133	149	153	109	144	138	115	1,346
2019 Total	178	115	157	146	172	174	231	172	134	172	1651
2018 Total	187	111	138	136	147	101	162	155	144	136	1417



Woodburn Police Department

MONTHLY CRIMINAL OFFENSES

2020 Year to Date

CHARGE DESCRIPTION	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
AGGRAVATED ASSAULT	2	4	0	4	3	6	4	4	5	1	33
ANIMAL CRUELTY	0	0	0	0	1	1	0	0	1	0	3
ANIMAL ORDINANCES	2	1	0	0	4	2	1	0	1	1	12
ARSON	1	1	0	0	0	2	3	0	1	0	8
ASSAULT SIMPLE	18	16	9	10	15	17	13	14	15	11	138
ATTEMPTED MURDER	0	0	0	0	0	0	1	1	0	0	2
BURGLARY - BUSINESS	1	5	1	1	3	3	0	2	2	2	20
BURGLARY - OTHER STRUCTURE	1	1	3	0	1	1	0	1	2	2	12
BURGLARY - RESIDENCE	2	8	2	1	0	5	3	4	0	2	27
CHILD NEGLECT	0	0	0	0	1	0	0	1	0	0	2
CITY ORDINANCE	0	0	0	1	0	0	0	0	0	1	2
CRIME DAMAGE-NO VANDALISM OR ARSON	9	23	4	12	15	13	16	12	10	10	124
CRIMINAL MISTREATMENT	1	0	0	0	0	0	1	0	0	0	2
CURFEW	0	0	0	1	0	0	0	0	0	0	1
CUSTODY - MENTAL	5	0	0	8	4	5	3	3	1	8	37
DISORDERLY CONDUCT	8	6	4	6	5	3	8	5	8	2	55
DRINKING IN PUBLIC	0	0	0	0	1	0	0	0	0	0	1
DRIVING UNDER INFLUENCE	5	10	2	1	3	8	9	8	17	11	74
DRUG LAW VIOLATIONS	13	9	7	9	17	14	9	10	12	9	109
DRUG PARAPHERNALIA	0	0	0	0	0	1	0	0	0	0	1
DWS/REVOKED - FELONY	0	0	0	0	0	1	0	0	2	0	3
DWS/REVOKED-MISDEMEANOR	2	1	2	3	3	3	6	2	2	4	28
ELUDE	1	2	2	4	1	4	0	4	8	3	29
ESCAPE FROM YOUR CUSTODY	1	1	1	1	0	0	0	0	1	0	5
EXTORTION/BLACKMAIL	0	0	0	3	0	1	1	1	0	2	8
FAIL TO DISPLAY OPERATORS LICENSE	0	3	0	1	1	0	0	0	1	2	8
FAILURE TO REGISTER AS SEX OFFENDER	0	0	1	0	1	0	0	0	0	0	2
FAMILY-OTHER	0	0	0	0	0	0	0	0	0	1	1
FORCIBLE RAPE	2	3	3	1	2	6	1	0	1	1	20
FORGERY/COUNTERFEITING	2	5	4	4	2	3	3	1	2	3	29
FRAUD - BY DECEPTION/FALSE PRETENSES	3	5	9	2	4	4	6	4	6	3	46
FRAUD - CREDIT CARD/AUTOMATIC TELLER MACHINE	3	4	2	1	1	1	1	2	1	2	18
FRAUD - NOT SUFFICIENT FUNDS CHECK	0	0	2	0	0	0	0	0	0	0	2
FRAUD - OF SERVICES/FALSE PRETENSES	0	0	0	0	0	1	0	0	0	1	2
FRAUD - WIRE	0	0	0	1	0	0	2	0	0	0	3
FUGITIVE ARREST FOR ANOTHER AGENCY	35	20	15	13	19	26	22	25	26	24	225
GARBAGE LITTERING	0	0	0	0	1	0	0	0	0	0	1
HIT AND RUN FELONY	0	1	0	0	0	0	0	0	2	1	4
HIT AND RUN-MISDEMEANOR	18	14	9	14	16	18	19	38	13	17	176
IDENTITY THEFT	3	5	6	1	3	4	0	2	3	5	32
INTIMIDATION /OTHER CRIMINAL THREAT	3	5	4	1	5	6	5	4	0	2	35
KIDNAP - FOR ADDITIONAL CRIMINAL PURPOSE	1	1	0	0	0	0	2	0	3	1	8
MINOR IN POSSESSION	0	2	2	1	0	0	2	0	0	0	7
MISCELLANEOUS	24	19	15	12	17	14	27	26	18	18	190
MOTOR VEHICLE THEFT	8	12	26	31	53	30	22	30	20	18	250
NEGLIGENT MANSLAUGHTER	0	0	0	0	0	0	1	0	0	0	1
NON CRIMINAL DOMESTIC DISTURBANCE	15	6	13	21	14	16	16	16	21	20	158
OTHER	3	4	3	6	8	8	5	2	6	6	51
PROPERTY - FOUND LOST MISLAID	5	1	4	0	6	3	3	6	2	1	31
PROPERTY RECOVER FOR OTHER AGENCY	0	0	0	0	1	1	0	3	2	1	8
PROSTITUTION - ENGAGE IN	0	0	0	0	0	0	0	0	0	1	1
PUBLIC HEALTH AND SAFETY ORDINANCES	0	0	0	1	0	0	0	0	0	0	1
RECKLESS DRIVING	4	6	1	4	2	4	0	4	6	4	35
RESTRAINING ORDER VIOLATION	5	2	0	2	1	0	1	1	1	2	15
ROBBERY - BUSINESS	0	1	0	0	1	0	0	0	0	0	2
ROBBERY - CAR JACKING	0	0	0	0	0	0	0	0	1	0	1
ROBBERY - CONV.STORE	0	0	0	0	0	1	0	0	0	0	1

Woodburn Police Department

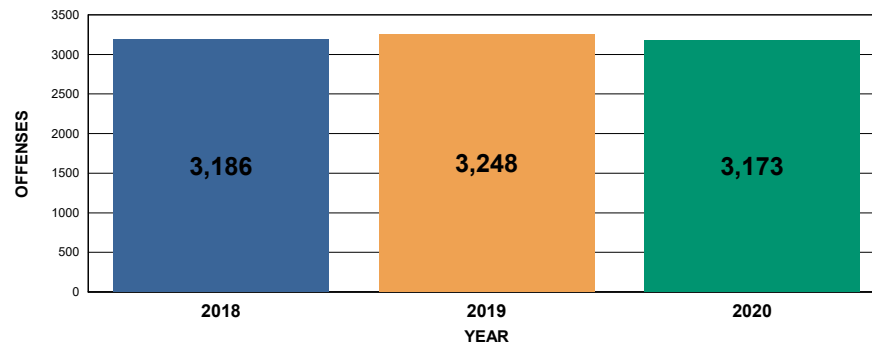
MONTHLY CRIMINAL OFFENSES

2020 Year to Date

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
ROBBERY - HIGHWAY	0	0	1	0	0	0	0	0	0	0	1
ROBBERY - OTHER	4	2	0	0	0	0	1	1	0	0	8
ROBBERY - RESIDENCE	0	0	0	0	0	0	0	0	1	0	1
RUNAWAY	1	4	1	2	0	2	2	1	6	1	20
SEX CRIME - CONTRIBUTE TO SEX DELINQUENCY	1	1	0	0	0	1	1	0	0	0	4
SEX CRIME - EXPOSER	0	1	1	0	1	0	0	2	0	0	5
SEX CRIME - FORCIBLE SODOMY	1	0	0	0	0	1	0	0	2	0	4
SEX CRIME - INCEST	0	0	1	0	0	0	0	0	0	0	1
SEX CRIME - MOLEST (PHYSICAL)	3	2	2	1	1	1	0	0	0	0	10
SEX CRIME - NON-FORCE RAPE	0	0	1	0	0	1	1	0	0	0	3
SEX CRIME - OBSCENE PHONE CALL	0	0	0	0	0	0	0	0	1	0	1
SEX CRIME - OTHER	1	0	0	0	0	0	0	0	0	1	2
SEX CRIME - PORNOGRAPHY/OBSCENE MATERIAL	0	0	1	0	0	1	0	0	0	0	2
SEX CRIME - SEXUAL ASSAULT WITH AN OBJECT	0	0	0	0	0	0	0	0	1	0	1
STALKER	1	0	0	1	0	3	1	1	1	0	8
STOLEN PROPERTY - RECEIVING,BUYING,POSSESSING	1	2	1	0	1	0	1	0	1	0	7
SUICIDE	0	0	0	0	0	1	0	0	0	0	1
THEFT - BICYCLE	2	2	3	3	3	3	2	3	0	0	21
THEFT - BUILDING	2	4	1	4	0	1	2	0	0	1	15
THEFT - COIN OP MACHINE	0	2	1	0	1	0	1	1	0	1	7
THEFT - FROM MOTOR VEHICLE	14	15	18	25	29	18	14	17	14	16	180
THEFT - MOTOR VEHICLE PARTS/ACCESSORIES	4	4	6	5	8	10	4	7	8	2	58
THEFT - OTHER	15	23	13	7	18	14	13	5	17	14	139
THEFT - PICKPOCKET	0	1	0	0	0	0	0	2	0	1	4
THEFT - SHOPLIFT	12	16	8	5	7	16	14	16	10	8	112
TRAFFIC VIOLATIONS	8	11	6	1	5	4	1	6	9	7	58
TRESPASS	11	5	5	7	7	8	4	5	2	5	59
UNAUTHORIZED ENTRY INTO MOTOR VEHICLE	2	0	2	0	5	7	2	0	3	3	24
VANDALISM	14	15	14	22	20	31	36	15	13	14	194
VEHICLE RECOVERD FOR OTHER AGENCY	1	1	1	7	14	11	10	7	14	1	67
WEAPON - CARRY CONCEALED	1	1	1	1	2	1	2	1	0	0	10
WEAPON - EX FELON IN POSSESSION	0	1	1	2	0	1	0	0	1	0	6
WEAPON - OTHER	0	0	1	0	0	0	0	0	0	0	1
WEAPON - POSSESS ILLEGAL	1	2	2	2	1	4	6	3	2	2	25
WEAPON - SHOOTING IN PROHIBITED AREA	1	0	1	1	3	0	2	0	2	3	13
WILLFUL MURDER	0	0	0	0	0	0	0	0	1	0	1

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
2020 Total	307	322	249	278	361	376	336	329	332	283	3,173
2019 Total	330	235	325	297	371	374	352	346	282	336	3,248
2018 Total	409	284	317	342	316	309	311	308	292	298	3,186

Offenses / Year



Woodburn Police Department

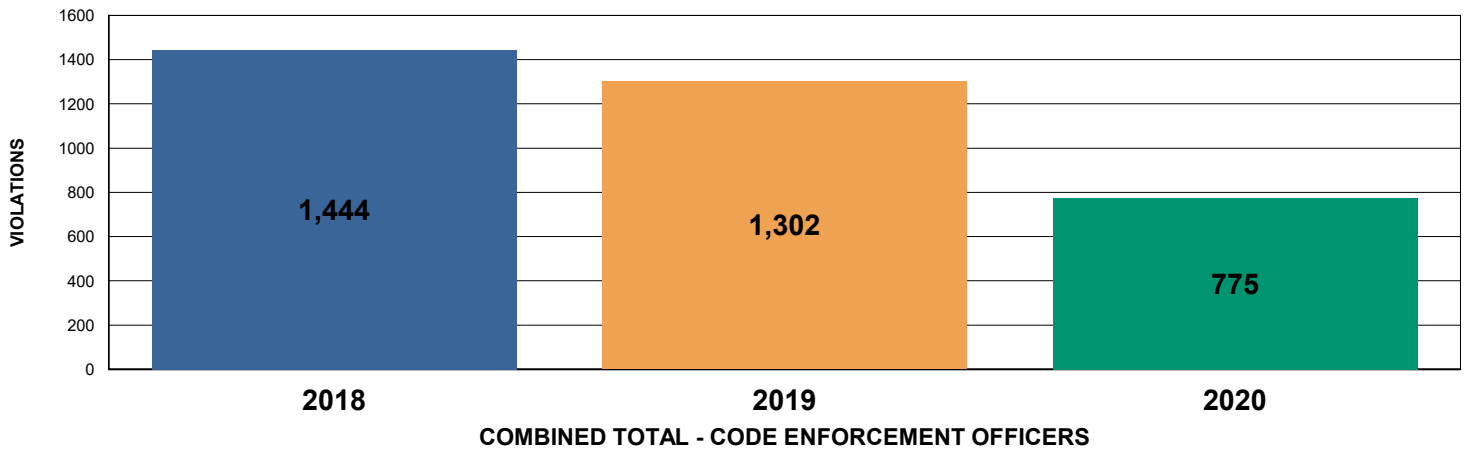
ORDINANCE VIOLATIONS

2020 Year to Date

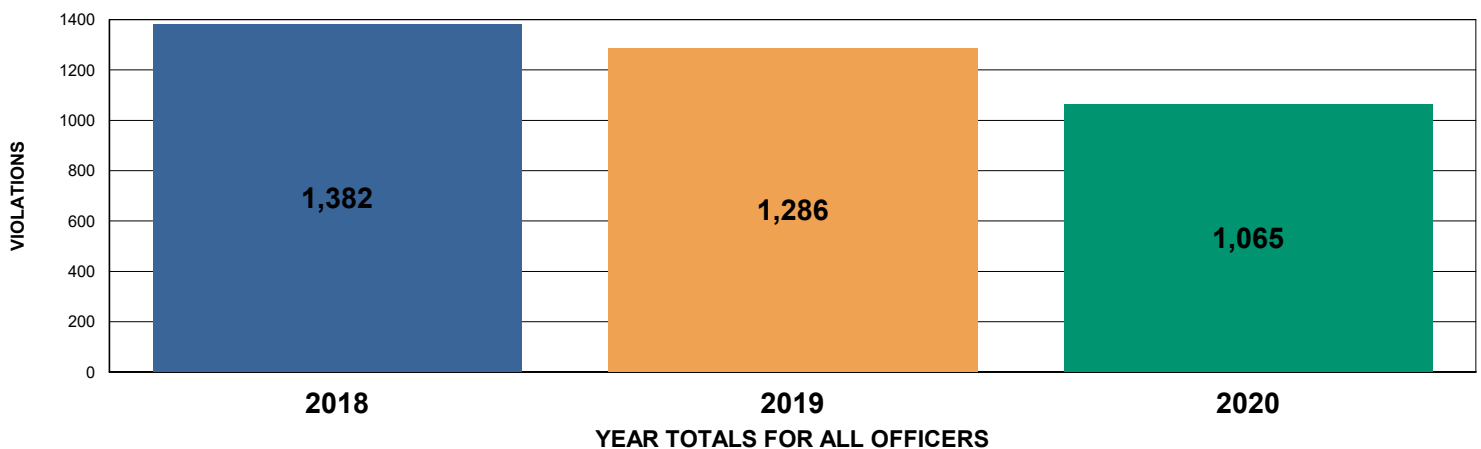
11/24/2020

Ordinance Discription	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Animal Complaint	49	43	35	26	45	37	35	27	30	52	379
Ordiinance - Abate/Nuisances	0	0	1	2	0	0	0	0	0	0	3
Ordinance - Abandoned Vehicles	21	47	34	17	21	26	35	23	27	21	272
Ordinance - Abate Graffiti	4	1	0	1	0	0	1	1	0	0	8
Ordinance - Land Use Violations	1	2	2	4	7	3	4	0	4	3	30
Ordinance - Oth Violation	34	28	25	30	26	26	20	22	18	20	249
Ordinance - Tall Grass	0	0	0	0	57	31	19	17	0	0	124
2020 Total	109	121	97	80	156	123	114	90	79	96	1,065
2019 Total	141	99	148	116	205	197	173	207	144	145	1,575
2018 Total	176	133	156	182	223	167	140	205	121	185	1,688

Ordinance Violations / Code Enforcement Officers



Ordinance Violations / Year





Agenda Item

December 14, 2020

TO: Honorable Mayor and City Council (acting in its capacity as the Local Contract Review Board) through City Administrator

FROM: Eric Liljequist, Public Works Projects & Engineering Director

SUBJECT: **Award of Construction Contract for the Parr Road Municipal Water Supply Well Project**

RECOMMENDATION:

Award the construction contract for the Parr Road Municipal Water Supply Well Project to the lowest responsible and responsive bidder, Holt Services, Inc., in the amount of \$434,683.00.

BACKGROUND:

This project is included in the approved FY 20/21 budget and includes the drilling of a new well that will supply the Parr Road Treatment Plant.

Bids were publicly opened November 19, 2020. Two (2) responsible and responsive bids were received as follows:

Holt Services, Inc.	\$434,683.00
Schneider Water Services	\$466,740.00

The Engineer's Estimate for the project is: \$469,255.00

The recommended award is approximately 7% lower than the Engineer's Estimate

DISCUSSION:

The new well to be drilled under this initial construction contract is the first of two construction phases of the overall approved capital improvement project, and includes well drilling activities and well casing installation. The second project phase is currently in the design process and includes the well housing, raw

Agenda Item Review: City Administrator ___x___ City Attorney _x___ Finance _x___

waterline piping, pump, lighting, site security, standby power, and other required features that will complete the project as a whole and allow for the new water source to come online for full utilization at the Parr Road Water Treatment Plant. This second construction contract will be brought to City Council for award sometime next year.

The new water supply well will be an additional water source for the Parr Road Water Treatment Plant and will provide much needed future water capacity to the Citizens of Woodburn as development expands throughout the City. The contract award is in conformance with public contracting laws of the State of Oregon as outlined in ORS Chapter 279C and the laws, regulations of the City of Woodburn, therefore, staff is recommending the contract be awarded.

FINANCIAL IMPACT:

The subject project is identified in the adopted fiscal year 2020/21 Budget and funded by the Water Fund.



Agenda Item

December 14, 2020

TO: Honorable Mayor and City Council (acting in its capacity as the Local Contract Review Board) through City Administrator

FROM: Eric Liljequist, Public Works Projects & Engineering Director

SUBJECT: **Award of Construction Contract for the Santiam Lift Station Removal Project**

RECOMMENDATION:

Award the construction contract for the Santiam Lift Station Removal Project to the lowest responsible and responsive bidder, Canby Excavating, Inc., in the amount of \$60,950.00.

BACKGROUND:

This project is included in the approved FY 20/21 budget and includes the removal of the existing lift station on Santiam Drive.

Bids were publicly opened December 3, 2020. Fifteen (15) responsible and responsive bids were received as follows:

Canby Excavating, Inc.	\$60,950.00
Pacific Underground Co.	\$69,690.00
The Saunders Co., Inc.	\$69,805.00
Landis & Landis Const.	\$69,999.00
Black Rock Underground, LLC	\$70,475.00
Richie Wrecking	\$78,800.00
Wildish Paving Co.	\$84,362.00
R.L. Reimer Co.	\$88,775.00
D&I Excavating, Inc.	\$89,130.00
Pleasant Hill Development Co.	\$102,112.12
Trench Line Construction, Inc.	\$108,400.00
Jesse Rodriguez Construction, LLC	\$109,049.00
Clackamas Construction, Inc.	\$115,875.00
Elk Mountain Construction, Inc.	\$128,200.00
Emery & Sons Construction Group, LLC	\$145,899.00
The Engineer's Estimate for the project is:	\$111,125.00

Agenda Item Review: City Administrator ☒ City Attorney ☐ Finance ☐

The recommended award is approximately 45% lower than the Engineer's Estimate

DISCUSSION:

The existing lift station located on Santiam Drive was initially installed as a temporary means of providing sanitary sewer service to the adjacent subdivision until an easement could be obtained through the Smith property that would allow gravity sewer flow to Harvard Drive. Due to the recent Smith Creek development, the City was able to negotiate the necessary easement required to allow this transition to occur. The removal of the lift station will lessen overall sewer maintenance costs for the City.

The contract award is in conformance with public contracting laws of the State of Oregon as outlined in ORS Chapter 279C and the laws, regulations of the City of Woodburn, therefore, staff is recommending the contract be awarded.

FINANCIAL IMPACT:

The subject project is identified in the adopted fiscal year 2020/21 Budget and funded by the Sewer Fund.