

**Lowell City Council  
Regular Meeting  
Tuesday, September 19, 2023 at 7:00 pm**

**Lowell Rural Fire Protection District Fire Station 1  
389 N. Pioneer Street, Lowell, OR 97452**

**Members of the public are encouraged to provide comment or testimony through the following:**

- Joining in person or by phone, tablet, or PC. For details, click on the event at [www.ci.lowell.or.us](http://www.ci.lowell.or.us).
  - In writing, by using the drop box at Lowell City Hall, 107 East Third Street, Lowell, OR 97452.
  - By email to: [admin@ci.lowell.or.us](mailto:admin@ci.lowell.or.us).
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**Regular Meeting Agenda**

Call to Order/Roll Call/Pledge of Allegiance

Councilors: Mayor Bennett \_\_\_ Harris \_\_\_ Stratis \_\_\_ Weathers \_\_\_ Murray \_\_\_

Approval of Agenda

Consent Agenda

Council members may request an item be removed from the Consent Agenda to be discussed as the first business item of the meeting.

1. May 2, 2023 City Council regular meeting
2. May 16, 2023 City Council regular meeting
3. June 6, 2023 City Council regular meeting
4. June 20, 2023 City Council regular meeting
5. June 27, 2023 City Council special meeting
6. July 18, 2023 City Council regular meeting
7. August 1, 2023 City Council regular meeting
8. August 15, 2023 City Council regular meeting
9. August 26, 2023 City Council regular meeting
10. August 2023 check register

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities must be made at least 48 hours before the meeting to City Clerk Sam Dragt at 541-937-2157.

## City Council Meeting Agenda

### Public Comments

Speakers will be limited to three (3) minutes. The Council may ask questions but will not engage in discussion or make decisions based on public comment at this time. The Mayor may direct the City Administrator to follow up on comments received. When called, please state your name and address for the record.

Direct all comments to the Council through the Mayor. All speakers are expected to be polite, courteous, and respectful when making their comments. Personal attacks, insults, profanity, and inflammatory comments will not be permitted.

### Council Comments (three minutes per speaker)

#### Staff Reports

1. City Administrator
2. Public Works
3. Library Director
4. City of Oakridge – police report for July and August, 2023

#### Old Business

#### New Business

1. Review proposals for professional auditing services and vote to approve a contract with one of the firms that submitted proposals. – Discussion/ Possible action

List of firms that submitted proposals, along with cost of first year of service to complete financial statement audit for the fiscal year ending June 30, 2023:

- a. Accuity Certified Public Accountants – \$20,000
- b. Hanford & Associates, LLC – \$11,000
- c. KDP Certified Public Accountants, LLP – \$38,000
- d. Sensiba – \$27,800
- e. Umpqua Valley Financial – \$24,300

At this time, City Council may vote to approve a contract with one of the firms that submitted a proposal.

Recommended motion:

## City Council Meeting Agenda

"I move to approve and authorize the City Administrator to sign a personal services contract for auditing services with [STATE THE NAME OF THE FIRM] for an initial term of 5 years for the amounts listed in [STATE THE NAME OF THE FIRM]'s fee proposal, contingent on the completion of the 'notice of intent to award' and bid protest periods."

2. Motion to approve Resolution 813, "A resolution adopting priorities for the 2023-2024 fiscal year." – Discussion/ Possible action
3. Motion to approve job descriptions for the Utility Worker 1 and Utility Worker 2 positions. – Discussion/ Possible action
4. Review U.S. Economic Development Administration (EDA) "Distressed Area Recompete Pilot Program" information provided by Lane County Community and Economic Development. – Discussion/ Possible action  
At this time, City Council may vote to approve a partner letter regarding the City of Lowell's participation in a workforce needs assessment plan, to be led by Lane County.

### Mayor Comments

Community Comments: Limited to two (2) minutes if prior to 9:30 P.M.

### Adjourn the Regular Meeting

**AGENDA AMENDED 09/18/2023**

**City of Lowell, Oregon**  
**Minutes of the City Council Regular Session**  
**May 2, 2023**

The Regular Session was called to order at 7:02 PM by Mayor Bennett.

**Members Present:** Mayor Don Bennett, Gail Harris, Tim Stratis, Maureen Weathers, Jimmy Murray

**Staff Present:** CA Jeremy Caudle, Public Works Director Max Baker

**Consent Agenda:** None

**Public Comments:** None

**Council Comments:** None

**Old Business:**

1. Councilor Harris made a motion for a Second reading on Ordinance 311, "An ordinance relating to solid waste management in the city of Lowell, Oregon, including but not limited to granting to Sanipac, inc. The exclusive franchise to collect, transport, and convey solid waste, recyclable materials, and yard debris over and upon the streets of the city, and to recycle, reuse, dispose of, or recover materials or energy from solid waste; creating new provisions; repealing any portions of any other ordinances in conflict with this ordinance." By title only. This was seconded by Councilor Murray. PASS 5:0
2. Councilor Harris made a motion to approve Ordinance 311, seconded by Councilor Murray. PASS 5:0

**New Business:**

1. Councilor Stratis made a motion to authorize the City Administrator to issue the "Request for qualifications for 'integrator of record' service through Civil West Engineering at a cost to not exceed \$6,000.00. Second by Councilor Weathers. PASS 5:0

**Mayor Comments:** none.

**Community Comments –**

- **Bob Burr**, 566 E 1<sup>st</sup> St. Had comments regarding the smoke that is generated by burning as some people are allergic.
- **John Petrie**, 387 Marina Vista Dr. spoke regarding support of the burn season.

**Adjourn: 7:36 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date



**City of Lowell, Oregon**  
**Minutes of the City Council Regular Session & Executive Session**  
**May 16, 2023**

The Regular Session was called to order at 7:02 PM by Mayor Bennett.

**Members Present:** Mayor Don Bennett, Gail Harris, Tim Stratis, Maureen Weathers, Jimmy Murray

**Staff Present:** CA Jeremy Caudle, Public Works Director Max Baker

**Consent Agenda: Councilor Harris made a motion to accept the modification of the Consent Agenda, second by Councilor Stratis. PASS 5:0**

**Public Comments:** None

**Council Comments:** None

**City Administrator Report:**

- Loan on the 205 E Main Street Property has been paid in full.
- On May 10 partition plat was filed for the Rolling Rock Park and Old City Hall property with the County Surveyor. When completed we will complete a request for qualifications for a real estate professional to assist in selling the properties.
- Responses are due by May 31 for the Integrator of Record; we have received numerous inquiries. Interviews, if needed, will occur June 5 and presented to the Council on the 6<sup>th</sup>.
- Emerald CPA has completed their field work with the goal to complete their audit in the next week or so.
- There has been a delay in receiving invoices from LCOG for legal and Planning work that has been completed since January, as soon as these are received the billing to recoup the city's costs for services will be issued.
- Staff met with North Shore LLC the Developer for the mixed use project on North Pioneer.
- Lowell School District fulfilled their conditions of approval to receive building permits for the classroom and weightroom project.
- The City annex to Lane County Emergency Management is in review.
- The SAM.gov registration has been renewed.
- ARPA report was submitted to the US Treasury Department prior to the April 30 deadline
- CA attended the BBJ Committee meeting on May 9.
- CA participated in the LOC "Small Cities Meeting" in Cottage Grove on May 12.
- Met with Councilors Harris and Murray to review proposed process for CA Annual evaluation.
- Focus of April and May is the budget

**Public Works Report:**

- May 6 was the Parks Committee Beautification Day, good turn out approximately 50 residents took advantage, and we had 16 volunteers. Will review the acceptable trash list for future use.
- New subdivision on East 4<sup>th</sup> had their meters installed

- Seasonal Temporary worker started.

**Police Report:** April 2023

**Old Business:** none

**New Business:**

**1. Councilor Weathers made a Motion approve John Petrie's appointment for the Budget committee. Seconded by Councilor Stratis. PASS 5:0**

**2. Councilor Harris made a Motion to authorize the CA to accept the offer for the city's surplus property at 19-01-14-24-04500 from TYJB LLC for \$90,000.00, contingent on the public hearing June 6th. Seconded by Councilor Murray. PASS 4:1. Mayor Bennett called for a roll call vote Bennett, Harris, Murray, Weathers Yea. Stratis Nay.**

**3. Councilor Stratis made a Motion to approve the process for the CA performance evaluation as outlined and that Councilor Murray prepare the preliminary final draft to present. Seconded by Councilor Weathers. 5:0**

**4. PW Director Baker presented on Traffic calming measures to assist with the issue of speeding along Main street.**

- Options included using precast rubber speed bumps/humps.
  - Estimated cost \$400.00 - \$1000.00 for the product and \$1000.00-\$2000.00 installation cost
- Aggregate concrete speed bumps/humps
  - Estimated cost \$1500.00-\$2000.00 for the speed bump
  - \$2000.00-\$4000.00 per speed Hump
- Chicanes/chockers
  - Estimated between \$50,000.00- \$75,000.00.
- Corner extensions & bulb-outs
  - \$25,000.00-\$30,000.00 for the Bulb-out
  - Estimated total cost \$100,000.00-\$150,000.00.
- Radar speed signs
  - Prices range from \$3,000.00 - \$50,000.00 per sign not including installation.
- Narrowing of the road
  - Cost can range from \$200,000.00- \$300,000.00.
- Discussion by the Council about options and issues they have experienced.
- Max will contact the representative with Safe Schools to see if there may be an option for their input to assist.

**5. Motion to approve an "Agreement for law enforcement services" with the City of Oakridge and to authorize the mayor to sign, was tabled. Councilor Stratis requested that the CA compile data that shows the financial effect that we are seeing from the current law enforcement contract. Also, requested that the CA inquire as to having the Oakridge Police Department attend the June 6<sup>th</sup> meeting to give more information.**

**6. Councilor Weathers made a Motion to approve an "Agreement for judicial services" with Segarra Law, LLC. Seconded by Councilor Harris. Councilor Stratis had concerns regarding increasing without the data to back up the financial effect. Councilor Stratis asked if there was any ability to increase fees. CA answered that he would get that**

information. Mayor Bennett called for a roll call vote Bennett, Harris, Murray, Weathers Yea. Stratis Nay. PASS 4:1.

7. Councilor Harris made a motion to approve a quote with LiftOff for software subscriptions in the amount of \$5,236.80 and to authorize the City Administrator to sign. Seconded by Councilor Murray. PASS 5:0

**Other Business:**

1. The city has been asked by the League of Oregon Cities to host the “Small Cities” meeting in August.
2. CA brought attention to BBJ committee having been approached by a winery to attend the Festival. OLCC application has been completed and the winery will be responsible for monitoring their own booth.

**Mayor Comments:** None

**Councilor Comments:** None

**Community Comments:**

**Bob Burr 566 E 1<sup>st</sup> St**, commented on the increase for the Judge. Inquired as to if there has been information collected re if the Beer vendor was successful in the previous events.

**Adjourn: 8:126 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date

**City of Lowell, Oregon**  
**Minutes of the City Council Regular Session**  
**June 6, 2023**

The Regular Session was called to order at 7:01 PM by Mayor Bennett.

**Members Present:** Mayor Don Bennett, Gail Harris, Tim Stratis, Maureen Weathers, Jimmy Murray

**Staff Present:** CA Jeremy Caudle, Public Works Director Max Baker

**Public Comments:**

- **Mike Cobiskey, 110 N Hyland Lane** — Council received a letter and included in the packet re Rolling Rock Park. The citizen asked staff to present those comments to City Council.
- **Larry Senn, 38506 Pengra Road** — Brought in a Snoopy Cartoon commemorating the anniversary of D-Day. He stated that he was frustrated that the Code enforcement has been put on hold. Relating d- Day to code enforcement. He would like to see our wonderful community remain wonderful.
- **Robert Martin, 426 E 1<sup>st</sup> St** — Issue with the East 1<sup>st</sup> road after the water main break. He has had to replace multiple air filters and there are many drivers creating the dust.
- **Don Jackson, 492 E 1<sup>st</sup> St** – Would like a time frame as to when East 1<sup>st</sup> will be after the water main
  - **CA responded with an update-** he has looked into the dust controlling products that this citizen brought to his attention and plans to speak to the Public Works director about them. He further stated that the city is working to get the responsible party to resolve this situation.
  - **Mayor Bennett stated** that this is not an issue that has laid dormant , the city is working to get the situation corrected.
- **Andrea Larsen, 657 N Moss St**— she stated that Code enforcement, Law enforcement, speeding are issues. If you don't enforce codes, it means nothing. Like the bathrooms being locked up there should enforcement and punishment and they should pay for it. Speeding tickets should be writing tickets for the speeders.
- **Hall O'Regan, 62 E 3<sup>rd</sup> St**— Wishes that the Council and the Mayor would start taking pride in our little town. Hopefully if you start people will get the hint. I pay taxes for services not rendered; specifically, the restrooms at Paul Fisher Park that have been shut down for months. He is aware of the vandalism problem. The property sales money should correct the issue of the broken restrooms, the fountain and the missing swing set.

**Council Comments:** None

**Presentation:**

- Presentation by Andy Vobora, Vice President of Stakeholder Relations with Travel Lane County.

**Regular meeting recessed at 7:38pm**

**Public Hearing called to order at 7:38 pm**

- **Resolution #800**, “A resolution authorizing the sale of real property located at map and tax lot #19-01-14-24-04500 and authorizing the City Administrator to execute all documentation necessary to complete the sale.

**Public Comments:**

**Council Comments:** None

**Public Hearing on Resolution 800 closed at 7:41pm**

**Public Hearing called to order at 7:41 pm**

- **Resolution #801**, “A resolution to establish water and sewer rates to be effective July 1, 2023.”

**Public Comments:**

- **Bill George 125 Marina Vista Dr.**— Comments regarding the rate increase and the reasoning for it. He is well aware of the need to update the water plant. The increase of this amount would be very difficult for his renters and others in the city. He has asked the council to stop and reconsider the increase.
- **Andrea Larsen, 657 N Moss**—Questions the how the rate increase will affect the people who are on a fixed budget and lower income citizens.
- **Hal O’Regan, 62 E 3<sup>rd</sup> St.** – “Stated that he feels like everybody is trying to put the screws to the citizens of our town”
- **George Wild, 200 Marina Vista Dr**—agrees with previous statements regarding how the increase will affect the lower income citizens.

**Council Comments:** None

**Public Hearing on Resolution 801 closed at 7:51pm**

**Public Hearing called to order at 7:51 pm**

- **Resolution #802**, “A resolution declaring the city’s election to receive state revenues for fiscal year 2023/2024.”

**Public Comments:** None

**Council Comments:** None

**Public Hearing on Resolution 802 closed at 7:53pm**

**Public Hearing called to order at 7:53 pm**

- **Resolution #803**, “A resolution to adopt a budget and impose and categorize taxes for fiscal year 2023/2024”

**Public Comments:** None

**Council Comments:** None

**Public Hearing on Resolution 803 closed at 7:55pm**

**Public Hearing called to order at 7:55 pm**

- **Resolution #804**, “A resolution certifying services.”

**Public Comments:** None

**Council Comments:** None

**Public Hearing on Resolution 804 closed at 7:56pm**

**Regular session reconvened at 7:56 pm**

**Old Business:**

- **Councilor Weathers made a Motion to approve Resolution 800, a resolution authorizing the sale of real property located at map and tax lot #19-01-14-24-04500 and authorizing the City Administrator to execute all documentation necessary to complete the sale". Seconded by Councilor Harris. PASS 5:0**

#### **Other Business:**

#### **Council discussion regarding Water Sewer Rate increase and possible options to any changes.**

- **Councilor Stratis** would like to raise the assistance amount to be higher than the 30% that is sits currently. And to relook at expanding the demographic we offer the assistance to – Medicare, disabled, senior citizens, others on fixed income- so that we can help as many people as possible. To go as far as we can to make sure people don't fall through the cracks.
- **Councilor Weathers** asked if the Covered Bridge estates – the affordable housing – was commercial or residential. Are the renters in that program eligible for the utility assistance program? It looks like we may be burdening to already burdened. How will the impending increase affect them?
  - **CA** stated that the current guidelines for the Utility assistance are structured that you need to have an account with the city to qualify for the assistance.
- **Councilor Stratis** suggested that we possibly could work with those residents. And in that regard how would the Sanipac increase affect them as well.
- **Councilor Weathers** stated that she has spent time comparing similar sized cities and how they handle franchise fees. She was made aware that this started in 2021-22. Suggested looking at reviewing the city's cash management options in savings.
- **Councilor Murray** Asked what the intention of the Franchise fee and what does it for serve?
  - **CA** stated that the intention behind the franchise fee was for the city to have a cost accounting, franchise fees are attributed to all other utilities. To provide additional resources to the general fund. Stated that he was happy to do an analysis for the next council meeting.
- **Councilor Harris** Agreed that franchise fees are not a bad, but if there is relief to be found regarding the increase of the utility fees that we don't have to have such a large increase to the fees, then this should be looked at.
- **Mayor Bennett** Supports holding off on the Franchise fees. He feels sensitive to the lower income residents and is willing to look into options for lessening their load. Maybe look at CDs for savings at a larger interest rate.
  - **CA** mentioned that in order to fully benefit the city with the intensive cash management approach would require a weekly if not daily look to make sure there was enough in the account to cover cash flow.
- **Mayor Bennett** said that he did not wish to cause more workflow for the CA.
- **Councilor Harris** reminded the council that they should go back and review the rates and not raising them as high.
  - **CA** asked for direction as to what the council would like to see at the next meeting regarding the rates and the budget.

- **Councilor Weathers** asked if we could reverse the franchise fee back to the water and sewer accounts. Before the end of the fiscal year.
- **Councilor Harris** offered direction to the CA – Asking to analyze the franchise fees and what that would do the water fund and how that would affect the general fund. To revisit not raising the sewer rates or at least not as high.
- **Councilor Murray** He would like to have an ending fund balance stated. Picking a number without picking a goal is hard to accomplish.
- **Councilor Weathers** would like to cut the rate increase by half of the suggested rate.
  - CA proposes that he remove the franchise fees for the next budget year and update the rates to reflect that. That will look at any cuts or options that could be made to try to bring down the increase at least a half.

**Mayor Comments:** None

**Councilor Comments:** None

**Community Comments:**

- **Andrea Larsen, 657 N Moss St** – Commented that she thought that the council was on the right track with rethinking the increases.
- **Bill George 125 Marina Vista Dr.** Hoped that the council could look outside the box for savings options. He thanked the council for their willingness to rethink the fees

**Adjourn: 8:50 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date

**City of Lowell, Oregon**  
**Minutes of the City Council Regular Session & Executive Session**  
**June 20, 2023**

The Regular Session was called to order at 7:00 PM by Mayor Bennett.

**Members Present:** Mayor Don Bennett, Gail Harris, Tim Stratis, Maureen Weathers, Jimmy Murray

**Staff Present:** CA Jeremy Caudle, Max Baker, Public Works Director

**Consent Agenda: Councilor Weathers made a motion to approve the Consent Agenda as presented, second by Councilor Harris. PASS 5:0**

**Public Comments:** None

**Council Comments:** None

**City Administrator Report:**

- Sale of the vacant City property at 70 N Pioneer is complete. Meeting with the new owners to discuss development potential
- June 8 attended E-Permitting demonstration with the Oregon Building Codes Division. We have been scheduled for early 2024 to begin the process of joining the system
- We have an estimate of \$4,860.00 to codify the recent various new Ordinances with Municode.
- A draft of Lane County's emergency management plan is now online. This includes the City of Lowell's annex into the plan.
- Budget committee has held two meeting and the Council has had one meeting and a public hearing on the budget.
- Sanipac has sent out letters to the residents to notify them of the rate changes.
- HVAC for the Library had to be repaired. This was on the unit that we have not replaced.
- There is now remote access to the alarm system at the City Hall Library.
- submitted our disbursement request to Business Oregon for the 70 N. Pioneer St. construction loan
- Correspondence was received from Representative Conrad, regarding the states budget bill. Updates to follow.

**Public Works Report:** none

**Police Report:** Patrol Log for May 2023

**Presentations:**

Bill Maas CPA with Emerald CPA Group.

- The City is in very good financial position
- There were no findings to correct.
- Emerald CPA Group will be ending our contract with this completed audit

CA made a statement to commend Contract Accountant Layli Nichols for her work for the city.

Police Lieutenant Ritz, Sargent Matson City of Oakridge Police Department regarding Law Enforcement Services Presented a power point:

- Code Enforcement - process



- How can OPD assist.
- Scheduling time to enforce code violations.
- City Staff
  - Speak to violator.
  - Complaint city staff
  - Complaint letter sent.
- OPD
  - Complaint driven enforcement.
  - Written warnings
  - Citation

**Old Business: none**

**New Business:**

**Public comment:**

**Bill George, 125 Marina Vista Dr. – wanted to say thank you to the CA and Council for their work on this rate issue and the budget.**

**Discussion of the FY 23/24 Budget - CA presented options on the requests that the Council made regarding eliminating the water sewer Franchise fee and making cuts to the increase of the proposed budget.**

- **Eliminating the water sewer franchise fees. Resulted in a Savings \$58,130.00**
- **Make cuts to the utility increase \$13.58 monthly increase for a household using 4000 gallons of water. As compared to the initial \$27.29 increase**
- **Updated water sales projections trends 2011 to current show that there has been an increase.**
- **Cut Wastewater Treatment plant new gate \$20,000.00.**
- **Sewer fund does not include the \$35,000.00 for the inflow infiltration. Rate relief**
- **Water fund ending balance – rate relief.**
- **All these changes result in the targets that the Council was looking for at the last meeting**

Councilor Harris made a motion to approve an “Agreement for law enforcement services” with the City of Oakridge and to authorize the Mayor to sign. Seconded by Councilor Murray. PASS 5:0

Councilor Weathers made a Motion to approve a City Administrator “Employment agreement” with Jeremy Caudle to replace the prior “Employment agreement.” Seconded by Councilor Stratis. PASS 5:0

Councilor Harris made a Motion to approve a “Master integrator of record agreement” with The Automation Group. Seconded by Councilor Murray. PASS 5:0

Councilor Stratis made a Motion to approve Resolution 805, “A resolution accepting public dedications of improvements from McDougal Bros. Investments for the Crestview Estates Subdivision and establishing a value for the dedications. With the amended effective date of June 20, 2023.” Seconded by Councilor Murray. PASS 5:0

Councilor Murray made a Motion to approve an “Intergovernmental agreement” with Lane Council of Governments for information systems services and to authorize the City Administrator to sign. Seconded by Councilor Weathers. PASS 5:0

Councilor Stratis made a Motion to approve Resolution #802, “A resolution declaring the city’s election to receive state revenues for fiscal year 2023/2024.” Seconded by Councilor Murray. PASS 5:0

Councilor Weathers made a Motion to approve Resolution 804, “A resolution certifying services.” Seconded by Councilor Stratis. PASS 5:0

Councilor Murray made a motion to approve Resolution 807, “A resolution authorizing and adjustment to employee pay and benefits for the 2023/2024 fiscal year.” Seconded by Councilor Harris. PASS 5:0

Discussion of the LaneACT Member Transportation Priority needs assessment 2023.

- Safety
- Connectivity

Were chosen as having the highest priority to the council.

#### **Other Business:**

##### **Reminder of Special Meeting Tuesday June 27 at 6 pm to adopt Resolutions**

- Resolution 801, “A resolution to establish water and sewer rates to be effective July 1, 2023.”
- Resolution 803, “A resolution to adopt a budget and impose and categorize taxes for fiscal year 2023/2024”
- Resolution 806, “A resolution adopting a supplemental budget for fiscal year 2022- 2023 and making supplemental appropriations.”

**Mayor Comments:** None

**Councilor Comments:** None

#### **Community Comments:**

**Hall O’Regan**, 62 E 3<sup>rd</sup> St—Requested update on the repair of the restrooms and Swing set for Paul Fisher Park.

- CA stated that the new swing set has not yet been ordered and will hopeful be looked at in the new fiscal year. As far as the restrooms, nothing has been ordered, there has been discussion on getting porta potties placed. As we get into the new budget year we will bring this to the council.

**George Wild**, 200 Marina Vista Dr. – Wondered why the crime log is no longer written in the Bridge.

- Mayor Bennett responded that this was a very time-consuming effort for the CA
- CA said that he would be willing to train someone else to do this.
- Councilor Weathers that though this is not difficult it could necessitate another page for The Bridge , and that’s wont really work.

**Larry Senn**, 38506 Pengra Rd, Fall Creek – Asked if he could assume that the Council, Mayor and CA are going to continue to not enforce the health and safety codes as

outlined in the code section. And that he understood that the council was not going to do anything about the code enforcement

- Councilor Harris responded that as they had just talked about enforcement that should indicate that that would be worked on.
- Mayor Bennett informed that the council, is a governing body and has no more authority than any other resident of the City.

**Mayor Bennett recessed the regular meeting at 8:22 PM to enter into executive session pursuant to ORS 192.660(2)(i), to review and evaluate the employment-related performance of an employee or staff member (City Administrator performance evaluation).**

**Mayor Bennett reconvened the regular meeting at 9:07 PM.**

**Councilor Weathers made a motion to approve a pay increase of 3.5% for the City Administrator, effective July 1, 2023. Seconded by Councilor Stratis. PASS 5:0**

**Adjourn: 9:09 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date

**City of Lowell, Oregon  
Minutes of the City Council Meeting  
June 23, 2023**

**Call to order at 1:00 pm**

**Members Present:** Gail Harris, Maureen Weathers, Jimmy Murray

**Staff Present:** CA Jeremy Caudle

**New Business:**

The City Council received a presentation on emergency planning and recovery from Devin Thompson, Executive Director of McKenzie Valley Long Term Recovery Group, and Cliff Richards, Locals Helping Locals.

**Adjourn: 2:28 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date

**City of Lowell, Oregon**  
**Minutes of the City Council Special Meeting**  
**June 27, 2023**

The Regular Session was called to order at 6:05 PM by Councilor Harris.

**Members Present:** Gail Harris, Tim Stratis, Maureen Weathers, Jimmy Murray

**Member Absent:** Mayor Don Bennett

**Staff Present:** CA Jeremy Caudle

Councilor Weathers made a motion to approve the agenda as written, Seconded by Councilor Stratis. PASS 5:0

Recess regular meeting at 6:06 PM

Open the Public Hearing at 6:06 Pm

**Public Hearing:** Resolution 806, “A resolution to make appropriations for unforeseen occurrences; to adopt supplemental appropriations for fiscal year 2022-2023; and to transfer appropriations within the same fund.”

Public Comment: None

Closed the Public Hearing at 6:09 PM

**Councilor Weathers made a Motion to approve Resolution 806, “A resolution to make appropriations for unforeseen occurrences; to adopt supplemental appropriations for fiscal year 2022-2023; and to transfer appropriations within the same fund.” Seconded by Councilor Murray. PASS 4:0**

**New Business:**

**Councilor Weathers made a Motion to approve Resolution 801, “A resolution to establish water and sewer rates to be effective July 1, 2023. Seconded by Councilor Stratis. PASS 4:0**

**Councilor Stratis made a Motion to approve Resolution 803, “A resolution to adopt a budget and to impose and categorize taxes for the fiscal year beginning July 1, 2023.” Seconded by Councilor Murray. PASS 4:0**

**Councilor Murray made a Motion to approve Resolution 808, “A resolution to rescind Resolution 764 relating to payments in lieu of franchise fees from the Water and Sewer Funds.” Seconded by Councilor Stratis. PASS 4:0**

**Councilor Stratis made a Motion to approve Resolution 809, “A resolution to authorize interfund operating loans from the Sewer Fund to the Water Fund and General Fund.” Seconded by Councilor Weathers. PASS 4:0**

**Councilor Stratis made a Motion to approve an “Agreement for financial and consulting services” with Layli A. Nichols and to authorize the City Administrator to sign. Seconded by Councilor Murray. PASS 4:0**

**Mayor Comments:** None

**Councilor Comments:** Councilor Weathers shared that she and her sister have been working on securing a grant for the Caboose in Rolling Rock Park with Rich Hanson and received a \$5000.00 donation to help with the siding and upkeep.

**Community Comments:** None

**Adjourn: 6:17 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date

**City of Lowell, Oregon**  
**Minutes of the City Council Regular Session**  
**July 18, 2023**

The Regular Session was called to order at 7:01 PM by Mayor Bennett.

**Members Present:** Mayor Don Bennett, Gail Harris, Tim Stratis, Maureen Weathers, Jimmy Murray

**Staff Present:** CA Jeremy Caudle, Public Works Director Max Baker

Councilor Weathers made a Motion to approve the Consent Agenda as presented, seconded by Councilor Stratis. PASS 5:0

**Public Comments:**

Hall O'Regan, 62 E 3<sup>rd</sup> St – Thanked the CA for putting a report in The Bridge regarding the restrooms at Paul Fisher Park. He also stated that as he lives right across the street from the park, he sees when the people go to the rear of the building.

**Council Comments:** None

**Staff Report:**

City Administrator:

- The City received the finalized disbursement of the full loan amount for the 70 N Pioneer St construction project.
- CA approved a special event permit for Rolling Rock Park for the first weekend in July.
  - Would like to investigate updating out special event policy
- June 23, the CA, Councilors Weathers, Murray, and Harris met with the directors of the McKenzie Valley Long-Term Recovery Group and Locals Helping Locals
- Met with the new owners of the recently sold lot on N Hyland and answered questions
- Met with LRFPD Chief Dragt and LRAPA to update the City's new open burn policy
- Submitted the required budget certifications for the new 2023-2024 budget to the Oregon Department of Administrative Services, as well as the Lane County Assessor
- Worked with the City Attorney to get the Auditor RFP completed.
- Waiting on the Governor's signature for House Bill 5506 appropriation of \$306,420.00 for the water treatment plant upgrades
- Ordinance Codification will likely cost more than \$5000.00 and will need Council approval once we have the quote in hand
- Code compliance and sweep will take place after the Blackberry Jam
- Along with Public Works Director met with representatives of Lane County Parks and Recreation to discuss renewal of the IGA for the Covered bridge.
- As the Council indicated selecting a utility rate study consultant, the sale of the old City Hall and the portion of Rolling Rock Park were not high on the "must haves" list. The list will be reevaluated after the Auditor selection process is complete.

### **Public Work Director**

- Staff ordered equipment and a dust control agent to help with dust control on East 1st Street while waiting for repairs to be completed.
- The remaining trees have been ordered for the Paul Fisher Park Shade Tree Program.
- Staff is looking at different options for maintain Sunridge open space park
- East 1st and Hyland Lane 4-way stop discussion
- Hunter submitted his application for his Water Treatment Level II
- Staff is working on changing the remaining 33 water meters
- Nick passed his Wastewater Treatment Level II
- Max submitted his application for Collections Level II

### **Recess regular meeting at 7:20 PM**

**Open the public hearing** at 7:20 PM for Resolution 810, “A resolution adopting capital improvement projects and establishing fees for a water treatment and distribution system development charges.”

**Public Comments: None**

**Closed the Public Hearing at 7:26 PM**

**Open the public hearing** at 7:27 PM for Resolution 811, “A resolution adopting capital improvement projects and establishing fees for a parks system development charge.”

**Public Comments: None**

**Closed the Public Hearing at 7:27 PM**

### **Reconvened regular Meeting at 7:27 PM**

#### **New Business:**

Council Harris made a Motion to approve Resolution 810, “A resolution adopting capital improvement projects and establishing fees for a water treatment and distribution system development charges.” Seconded by Councilor Stratis. **PASS 5:0**

Council Murray made a Motion to approve Resolution 811, “A resolution adopting capital improvement projects and establishing fees for a parks system development charge.” Seconded by Councilor Stratis. **PASS 5:0**

Councilor Stratis made a Motion to authorize the City Administrator to issue a “Request for proposals for professional auditing services.” Seconded by Councilor Murray. **PASS 5:0**

Councilor Murray made a Motion to approve invoice #PO-LOW-I2023-00 with City/County Insurance Services in the amount of \$38,715.40 for property and liability insurance renewals and to authorize the City Administrator to sign. Seconded by Councilor Harris. **PASS 5:0**

Councilor Stratis made a Motion to approve Resolution 812, “A resolution to correct Resolution 807 regarding the employee pay scale for the fiscal year beginning July 1, 2023. Seconded by Councilor Murray. **PASS 5:0**



Discussion of goal setting session with the City Council –  
CA will send a meeting poll for possible date

**Mayor Comments:** None

**Councilor Comments:** None

**Community Comments:** Dean Rea Retired Journalist, introduced Lydia Plahn journalist student he is mentoring through the Highway 58 Herald. She is a recent Lowell high school graduate.

**Adjourn: 7:50 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date

**City of Lowell, Oregon**  
**Minutes of the City Council Regular Session**  
**August 1, 2023**

The Regular Session was called to order at 7:03 PM by Mayor Bennett.

**Members Present:** Mayor Don Bennett, Gail Harris, Tim Stratis, Maureen Weathers, Jimmy Murray

**Staff Present:** CA Jeremy Caudle, Public Works Director Max Baker

**Consent Agenda: Councilor Weathers moved to approve the Consent Agenda as presented, second by Councilor Harris. PASS 4:0**

**Public Comments:**

**Hall O'Regan**, 62 E 3<sup>rd</sup> Street: inquired as to when the restrooms will be up and running and the replacement for the swing set. Asked a question of the mayor regarding his activity in the past six months to enhance the livability and health and safety of our town.

**Larry Senn** 38506 Pengra Road, Fall Creek: Stated that he has submitted two complaint forms in the past few weeks and has not received any acknowledgment.

**Council Comments:**

**Councilor Stratis** thanked the city staff for all the hard work they put into the Blackberry Jam the previous weekend .He would like to commend the public works staff and CA for all their hard work.

**Councilor Weathers** chimed in to thank Councilor Stratis for his hard work on the greased pole event. He went above and beyond.

**Mayor Bennett** stated that the volunteers had as smoothly ran event that he can recall. All the Volunteers seemed to enjoy the event and the public benefitted.

**New Business:**

- Councilor Murray made a Motion to approve an intergovernmental agreement for city attorney services with Lane Council of Governments and to authorize the City Administrator to sign. Seconded by Councilor Weathers. **PASS 5:0**
- Discussion on scheduling a City Council goal-setting work session in August.CA presented options for the Council to come together for Goal setting in August. The Council chose Saturday August 26<sup>th</sup> at 9am at the community space at City Hall.

Recess Regular Meeting at 7:14 pm for an Executive session

The executive session is being held pursuant to ORS 192.660(2)(h), to consult with legal counsel concerning the legal rights and duties of the city with regards to litigation

**Reconvene Regular Meeting at 8:19 pm**

**Other Business:**

- Councilor Weathers made a motion to approve contract for legal services with Thorp, Purdy, Jewett, Urness & Wilkinson, PC in the amount of \$10,000.00 seconded by Councilor Murray. **PASS 5:0**

CA reminded the Council that the League of Oregon City will meet next Friday August 11<sup>th</sup> at the Lowell Grange for their Small Cities meeting 11am – 1pm. Great opportunity to network.

**Mayor Comments:** suggested that the CA speak to the LOC about utility costs. He also inquired as to if the Governor signed the money bill for the utility.

CA stated that he had no updates on the signing.

**Councilor Comments:** Councilor Weathers informed that the Lowell Hall of Fame Banquet will be held October 7, 2023. More details in The Bridge.

**Community Comments:** None

**Adjourn: 8:24 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date

**City of Lowell, Oregon**  
**Minutes of the City Council Regular Session**  
**August 15, 2023**

The Regular Session was called to order at 7:00 PM by Mayor Bennett.

**Members Present:** Mayor Don Bennett, Gail Harris, Maureen Weathers, Jimmy Murray

**Member Absent:** Tim Stratis,

**Staff Present:** CA Jeremy Caudle, Public Works Director Max Baker, Library Director Peggy O’Kane

Mayor Bennett made a change to the agenda. He requested Lowell Rural Fire Protection District Chief Lon Dragt speak before the meeting.

**Chief Dragt** gave an update to the Council regarding the Bedrock Fire and the impact it has on the city. He stated that though there has been some justified concern, the fire has not placed the city in immediate danger. The fire district has seen a threat for the residents in the upper part of the Fall Creek area, which was responded to. The Oregon State Fire Marshal has supported the district by sending four task force teams to specifically respond to the structure protection. There is a shelter at the Lowell High school cafeteria to support the level three evacuations. Daily there are meetings held with the fire teams and all the stakeholders in the area. The Lane County Sheriff will be the coordinator of any evacuations. Chief suggested that when summer starts, we should consider ourselves as level one. That preparing the documents and items that may need to be gathered in a minute’s notice would be a good plan.

**Councilor Harris** inquired as to the size of the fire and how fast it is growing.

**Chief Dragt** instructed the council on the practice of back burning to help to control the fire. Back Burning also causes smoke and will show that the fire is growing. This is a productive tool to gain control of the fire. Though it does increase the size of the fire.

**Councilor Harris** made a comment that people are anxious.

**Chief Dragt** stated that the department is planning on hosting a town hall meeting with emergency management teams to answer questions and offer tools for the possibility of a natural disaster.

**Councilor Weathers** stated that she likes the idea of a follow up town hall, that will give the information after the fact so that the citizens can better understand.

**Chief Dragt** stated that along with the Sheriff Department they have created parameters for different scenarios that could involve any evacuations.

**Citizen** asked about possible handouts available at the town hall meeting.

**Chief Dragt** stated that he would have those available at the town hall meeting.

**Councilor Murray** brought up how there were people who received notifications for a fire out of the area and did not receive the notification for the fire that is nearby.

**Chief Dragt** encouraged all to get signed up for Lane Alerts. The goal of the Alert notification is to notify only the people who are in the chosen area. The specific evacuees who needed to know and not necessarily the homes miles away who are not yet affected. The notification that Councilor Murray mentioned was inadvertently sent too wide. That is there is a level 2 or 3 notification the Sheriff would go door to door to inform the residents.

**Public Comments:** None

**Council Comments:** None

**Presentation by State Representative Charlie Conrad,** House District 12 with a discussion of the 2023 legislative session

- Served on Judiciary Committee, Behavioral Health/ Health Care Committee, Emergency Management/General Government/Veterans Committee
- Over 200 bills per each committee this past session
- 2970 measures were introduced by both houses.
- 775 came to the house floor for a vote.
- 616 measures were passed both houses.

Representative Conrad was one of 24 freshman legislators this year. Tackled big issues, such as reproductive rights, gun bills and many other.

Protecting tenant rights

Passed the opioid bill that will make Naloxone available to everyone funded by a settlement with the drug companies.

Measure 110 – held evening meetings with stakeholders. Representative Conrad Supported. He felt that it would place someone accountable at the Oregon Health Authority.

Criminalize small amounts of Fentanyl.

Gave a synopsis of his other duties and experience.

Bill 3214 was a housing bill on Urban Growth boundaries failed initially but will be brought back in short session.

Was able to get capital funds and was able to get approval for Lowell wastewater plant \$356,000.00. HB 5506 waiting on the Governor's signature.

**Councilor Murray** said thank you to the Representative.

**CA** asked the Representative what his advice would be to a small organization to make sure we are taking advantage of the grants.

**Representative Conrad** answered that it gets back to the staff ability that you have. He stated that when he comes across these types of grants, he sends them out. He is more than happy to help and to advocate.

**CA** comment- stated that he truly appreciates the interest that the Representative and his office have taken in this community. How important for the community to realize how big this grant is and how big of a deal this is for us. He appreciates how the representative recognizes that what works for Eugene and Salem won't work for Lowell and other small communities.

**Representative Conrad** stated that he is going to be on a task force for funding and grants for non-profits.

### **City Administrator Report:**

- There have been several requests for pre-application meetings for development projects. The first land use application since the council approved the new development code has been received, for a lot line adjustment.
- August 8, along with Mayor Bennett, met with the new superintendent of the Lowell School District, Scott Yakovich
- Scheduled a meeting in September with our IT consultant. To review the cyber coverage application for tier two coverage through CIS. Tier two has a coverage limit of \$200,000, while our current tier one coverage has a \$50,000 limit.

- The responses to the RFP for auditing services is due August 21. CA sent an email to everyone on the State Audit Division's list of registered municipal auditors.
- On August 7 and 8, the Public Works Director and CA conducted a code enforcement review throughout the city. Identifying over 200 violations from over 100 properties.
  - Most were minor violations such as tall grass, tree limbs over sidewalk, unscreened dumpsters, etc.
  - More significant issues noted were bags of trash piled up with apparent rodent infestations, large parcels of property that are overrun with blackberries and weeds, a few single-family residences that are overrun with blackberries and weeds, and a few houses that violate the city's "Uniform Code for the Abatement of Dangerous Buildings." The latter comprise houses that have structural issues and appear unsafe for habitation.
    - The latter comprise houses that have structural issues and appear unsafe for habitation.
  - Numerous residences that have shipping containers on their property. In my reading of the city's minimum building appearance standards, shipping containers are not allowed.
  - Plan is to direct it would be helpful to communicate this in the next edition of "The Bridge" to better educate the public.
  - For the less serious issues, an informal violation notice will be sent. The informal violation means that the city is not going to pursue enforcement currently; however, the city reserves the right to pursue enforcement in the future if the situation continues or worsens.
- Attended the League of Oregon Cities' small cities meeting here in Lowell. I would like to thank Mayor Bennett for setting up the meeting room prior to the meeting, as well as cleaning up afterwards. During the meeting, LOC staff summarized the outcome of this year's legislative session.
- The Blackberry Jam Festival Committee met on August 8. The committee reviewed lessons learned from this year's festival.
- The city decided not to apply this year for the Department of Transportation's Small City Allotment grant. It was decided it's best to spend the next few months reviewing our transportation needs in collaboration with the City Council. It also appears that the pavement preservation plan from 2019 was not approved.
- Have not yet had the opportunity to draft an assistance program for solid waste service. This is on the to-do list.

**Councilor Weathers** had a statement regarding repairing 1<sup>st</sup> street; that possibly there should be more information given as to what all is involved to get the repair of the road completed.

**Councilor Murray** stated that there has been significant comments regarding the code enforcement, and he appreciates the thorough update on the code sweep and would like there to be follow up brought to the council, particularly of the more egregious violations.

- CA stated that the staff would be having a conversation and planning in the event of an evacuation incident.

**Public Works Report:** gave an update regarding the city's response to the Bedrock Fire. Lowell is able to sell water for the operations and to accept and treat the hauled gray water that comes

from the showers, handwashing and kitchen only. There are 6-8 loads of gray water a day from the camps. Fire Hydrant had to be replaced at Tumac last week.

- East 1<sup>st</sup> street update- the paving is a set amount; the road needs to be rebuilt in a few spots. The issue is the unknown costs. The water line was repaired in an emergent situation to get water to the residents. The location of the break and the water undermined a sewer line. So, without digging that up there is no way to tell how extensively the line is damaged. There is the dig out and the put back those costs. Its not just the paving its reinspecting and possibly repairing the water line, sewer line, road and sidewalk.
- The city is not responsible for recreation on the on Dexter Reservoir, the advisories used to be put out to the public by the Army corps of Engineers. They would do testing and if there was an active bloom they would post. The city does test every other week but have had all no detects since May 1, 2023.

### **Library Director Report:**

Library Director Peggy O’Kane submitted a report on the statistics for the Maggie Osgood Library for July and for the year so far.

- Currently:
  - 5,796 items in the catalog.
  - 267 Library cards have been issued.
  - 1053 items have been checked out.
- July:
  - 255 materials added.
  - 28 new patrons added.
  - 234 total checkouts
  - 266 visits to the library.
  - 84 program attendance
- July activities:
  - Summer reading program
    - We had 57 children signup in June and July.
    - The tracking sheets are due back to the library in mid-August.
    - Held two activities a week for children. The events were well attended.
    - Children took home collages, rocket ships and other creations from the craft times.
  - Volunteers
    - 10 active volunteers and another half dozen awaiting background checks.
    - Besides their regular library duties, volunteers also put in long hours preparing and staffing the used book sale held over Blackberry Jam weekend.
      - The sale brought in over \$700.00. These funds will be the main portion of our budget to buy new materials in FY 23/24.
  - Applied for and received a \$2,500 grant from the Roundhouse Foundation to purchase capital items including an end panel for one section of the stacks, more book ends/supports and a second book truck.
- Future:

- Post regularly to the City’s Facebook page.
- Preparing a brief electronic newsletter to be distributed to the library patrons who gave us their emails. Planning to have this start at the beginning of September.
- Volunteer Sherry Carter is leading a project to create a 2024 calendar like the ones Maggie Osgood made. The 2024 the calendar will feature old Blackberry Jam posters. There will be more about the project in the August Bridge.
- Joined the Oregon Library Association Public Library Division Board.

**Old Business: None**

**New Business:**

Councilor Harris Made a motion to appoint Joshua Annis to the Budget Committee. This was seconded by Councilor Murray. **PASS 4:0**

Councilor Weathers made a motion to appoint Marisa (Meesa) Anders to the Parks Committee. Seconded by Councilor Murray. **PASS 4:0**

**Other Business:**

Councilor Murray made a motion to appoint Public Works Director Max Baker to serve as City Administrator pro tempore during the City Administrator’s absence from August 30 to September 6. Seconded by Councilor Weathers. **PASS 4:0**

Councilor Weathers made a motion to approve a memorandum of understanding with the Lowell/Fall Creek Education Foundation to accept a \$5,000 grant for caboose repairs and to authorize the City Administrator to sign. Seconded by Councilor Murray. **PASS 4:0**

**Mayor Comments:** None

**Councilor Comments:** None

**Community Comments:**

**Bob Burr 566 E 1<sup>st</sup> St.-** Complimented the Mayor on his attendance at functions. He attends many city events in town and out. Compliment him on the fact that he is doing a heck of a job!

**Jackie McNeel 616 E 1<sup>st</sup> St.-** asked questions re the 1<sup>st</sup> street main break. Who is responsible and will we have to take out loans.

CA responded that though the potential cost of a loan to repair 1<sup>st</sup> street is included in the budget the likelihood for that need is not very high . Secondly, the city’s position is that Charter communications and their subcontractor are responsible for the damage and should be responsible for the repair costs. The city’s intention is not to place any of this expense on the citizen or rate payers.

**Adjourn: 8:31 PM**

Approved: \_\_\_\_\_  
Don Bennett, Mayor

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Jeremy Caudle, City Recorder

\_\_\_\_\_  
Date



**City Council  
Work Session Minutes  
August 26, 2023**

The Lowell City Council held a work session on August 26, 2023. The meeting location was Lowell City Hall at 70 N. Pioneer St., Lowell, OR 97452. Mayor Bennett called the work session to order at 9:11 am.

**City Councilors present:** Mayor Don Bennett, Gail Harris, Maureen Weathers, Jimmy Murray

**City Councilor absent:** Tim Stratis

**Staff present:** City Administrator Jeremy Caudle

CA Caudle provided an overview for the work session. This included a summary of progress so far, as well as a recommendation to focus in the next year on the basics. This includes budgeting, risk management, staff training, and infrastructure. CA Caudle recommended a conversational approach for City Council's deliberations on the items listed in the packet.

The City Council then discussed each of the items in the meeting packet in order:

Projects

**Selecting an auditor.** On track for approval at the September 19, 2023 City Council meeting.

**Request for proposals (RFP) for water/wastewater rate study.** Recommended to issue RFP in fall of 2023.

At this point in the discussion, Mayor Bennett discussed the following issues: The City Council needs to see numbers for water capacity and usage, along with projected number of new homes. This is intended to calculate how many more homes can the city accommodate. Additional questions: How soon does the city need an upgrade to the city's water plant? What is the impact of growth on water pressure throughout the city?

Councilor Weathers discussed the need to complete a housing inventory/buildable land study.

CA Caudle responded that City Engineer could prepare estimates on water capacity versus usage. CA Caudle also mentioned grant funding through the Division of Land Conservation and Development for a housing inventory/buildable land study.

The City Council decided that a 1-year timeframe to start a housing inventory/buildable study is reasonable.

**Place dumpster at City Hall.** The City Council stated that a City Hall dumpster should be placed at the water plant or sewer plant and not on the City Hall campus. CA Caudle stated that he would discuss options with staff.

**Cybersecurity updates.** City Council stated that the benefits for increasing coverage exceed the approximately \$800 increase in premiums. This project includes updating information technology policies.

**Electronic document storage.** This is necessary since we need to remove permanent records from the old City Hall.

**Solid waste assistance program.** The City Council will not pursue this project at this time.

**Sale of surplus properties.** The City Council will hold work sessions in January to revisit the Rolling Rock Park master plan. This includes evaluating not selling the northeastern quadrant of Rolling Rock Park, as identified in the downtown master plan and parks master plan. This also includes selling the southern lots that the city purchased and paying off the debt that the city incurred to purchase those lots. The City Council supports selling the old City Hall property.

**Start procurement of PLC/SCADA system.** The City Administrator will work on developing a scope of work for City Council approval.

**Review existing ordinances for state law compliance.** End of year timeline targeted for ordinance updates regarding camping on city property, system development charges for accessory dwelling units, long-term occupancy in recreational vehicles, and updates to building code ordinances.

At this point in the conversation, Councilor Weathers discussed adding food truck regulations to the list of ordinance updates.

**Codify ordinance updates.** Wait until other ordinance updates are completed and bring everything as one package to City Council to approve the quote with MuniCode to issue a new supplement.

**E-permitting for building permits.** Anticipated start date early January 2024.

**Library donor recognition.** Staff will coordinate on ordering bricks and Public Works will install. Staff should hold an end of the year fundraiser.

**Wastewater master plan completion** is targeted for some time in spring 2024.

**Special event policy.** Complete in 2024, using the model from CIS.

**City parks grants for restrooms and security.** Public Works will repair fixtures and keep the bathrooms open at limited hours during the workweek. Consider putting a time lock on the restrooms. If vandalism continues, then the city will consider keeping the restrooms closed until the city can install vandalism-resistant fixtures. The Council supports applying for grants for vandalism-resistant fixtures and security cameras.

**Sunridge Subdivision vacant property and rail trail.** Explore the possibility to transfer ownership to private individuals so that city no longer has responsibility for maintenance. In the meantime, limit maintenance to 20-foot buffer, per city's code of ordinances. Determine in lower portion of park has value for logging companies.

**Paul Fisher Park shade tree program.** The Parks Committee should create design guidelines for memorial plaques. Donors are responsible for purchasing their own memorial plaques in accordance with the design guidelines.

**Wastewater treatment SDC update.** Work on once the wastewater treatment plan is complete.

**Personnel policy update.** Complete in spring next year based off CIS model.

**Complete caboose repairs** by the end of 2024.

Policy issues

**E. 1<sup>st</sup> Street repairs.** The city will not complete a short-term fix at this time. Instead, continue placing gravel and dust control product on the street until the city is ready being reconstruction on the road.

**City Hall open hours.** The City Council discussed ways to make it easier to take minutes to avoid shortening City Hall open hours.

**Pavement preservation plan.** To be presented at a later City Council meeting for input and approval.

**Law enforcement services levy.** The City Council will not at this time refer a measure to the voters for a law enforcement services levy. The City Council may revisit this item in the future if it appears significant proportions of the public request increased police services in the city or if public safety in the city significantly declines.

**Fees for services.** The City Council will not implement new fees for services such as maintenance, and so on.

**Urban renewal district.** The Council is interested in revisiting this topic sometime in the future. Revisit in fall 2024.

**Reimplementing franchise fees on city utilities.** The City Council does not support reimplementing franchise fees on city utilities. For the 2024-2025 budget, make up the decrease in revenues to the General Fund through cuts, paying off debts, and other strategic decisions.

**Code enforcement expectations.** Priorities for enforcement are severe instances of noxious vegetation, trash issues that pose a direct risk to health, safety, and livability, and dangerous buildings.

Operational issues

**Expanding Blackberry Jam Festival.** Keep the festival's scope the same as this year's—one full day on Saturday, half a day on Sunday.

**Parttime finance director.** Determine if this is feasible during the 2024-2025 budget process.

**Financial reporting.** Create a financial report dashboard for inclusion in monthly meeting packets. The dashboard should call out, in narrative form, key transactions that occurred during the month. The dashboard should present summary information for each major fund.

**Staff training.** The City Council supports training and career development for Public Works employees. If gaps in coverage occur in other areas of city operations, consider partnering with other jurisdictions to fill those gaps.

**Library programming.** The Library Director will continue publishing book reviews in "The Bridge," as well as increasing opportunities for programming.

Mayor Bennett adjourned the meeting at 1:30 pm.

APPROVED:

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Don Bennett, Mayor

ATTEST:

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Jeremy Caudle, City Recorder

## Report Criteria:

Report type: GL detail  
 Check.Type = {<>} "Adjustment"  
 Bank.Name = "General"

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
<b>17648</b>								
17648	Best Pots	A-510216	1	BBJ Festival Toilet service call	314-490-6290	.00	600.00	600.00
Total 17648:						.00		600.00
<b>17649</b>								
17649	Caselle	7/5/2023	1	Contract Support and Maintenanc	110-410-6122	.00	218.59	218.59
17649	Caselle	7/5/2023	2	Contract Support and Maintenanc	110-420-6122	.00	86.03	86.03
17649	Caselle	7/5/2023	3	Contract Support and Maintenanc	110-440-6122	.00	16.85	16.85
17649	Caselle	7/5/2023	4	Contract Support and Maintenanc	110-450-6122	.00	46.07	46.07
17649	Caselle	7/5/2023	5	Contract Support and Maintenanc	220-490-6122	.00	22.06	22.06
17649	Caselle	7/5/2023	6	Contract Support and Maintenanc	230-490-6122	.00	400.77	400.77
17649	Caselle	7/5/2023	7	Contract Support and Maintenanc	240-490-6122	.00	400.77	400.77
17649	Caselle	7/5/2023	8	Contract Support and Maintenanc	312-490-6122	.00	82.28	82.28
17649	Caselle	7/5/2023	9	Contract Support and Maintenanc	314-490-6122	.00	11.58	11.58
Total 17649:						.00		1,285.00
<b>17650</b>								
17650	Chenoweth Law Group	42975	1	Invoice 42975 - Legal Services 20	110-410-6112	.00	745.50	745.50
Total 17650:						.00		745.50
<b>17651</b>								
17651	CIS Trust	PO-LOW-I20	1	Property/Liability Renewal	110-410-6210	.00	2,768.72	2,768.72
17651	CIS Trust	PO-LOW-I20	2	Property/Liability Renewal	110-420-6210	.00	2,549.53	2,549.53
17651	CIS Trust	PO-LOW-I20	3	Property/Liability Renewal	110-450-6210	.00	994.07	994.07
17651	CIS Trust	PO-LOW-I20	4	Property/Liability Renewal	230-490-6210	.00	14,381.31	14,381.31
17651	CIS Trust	PO-LOW-I20	5	Property/Liability Renewal	240-490-6210	.00	13,031.90	13,031.90
17651	CIS Trust	PO-LOW-I20	6	Property/Liability Renewal	312-490-6210	.00	4,989.87	4,989.87
Total 17651:						.00		38,715.40
<b>17652</b>								
17652	City of Oakridge	AUG/0056/20	1	Police Service	110-430-6118	.00	3,029.67	3,029.67
Total 17652:						.00		3,029.67
<b>17653</b>								
17653	City of Oakridge	MUNI 6 2023	1	Bailiff	110-480-6121	.00	63.34	63.34
17653	City of Oakridge	MUNI 6 2023	2	Net Revenue Muni Court	110-480-6128	.00	519.49	519.49
Total 17653:						.00		582.83
<b>17654</b>								
17654	Civil West Engineering Ser	2101.001B.0	1	2101.001b.004.1.07.6 Valencia La	110-440-6116	.00	170.00	170.00
17654	Civil West Engineering Ser	2101.001B.0	2	2101.001b.004.1.07.6 Valencia Mi	110-440-6116	.00	1,727.00	1,727.00
17654	Civil West Engineering Ser	2101.001B.0	3	2101.001b.004.1.07.8 LSD Weigh	110-440-6116	.00	340.00	340.00
17654	Civil West Engineering Ser	2101.001B.0	4	2101.001b.004.1.01 Sewer Servic	230-490-6116	.00	204.00	204.00
17654	Civil West Engineering Ser	2101.001B.0	5	2101.001b.004.1.01 Water Servic	230-490-6128	.00	476.00	476.00
17654	Civil West Engineering Ser	2101.001B.0	1	2101.001b.007.1.07.1 Sunset Hill	110-440-6116	.00	604.65	604.65

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17654	Civil West Engineering Ser	2101.001B.0	2	2101.001b.007.1 598 Sunridge	110-440-6116	.00	170.00	170.00
17654	Civil West Engineering Ser	2101.001B.0	3	2101.001b.001.1.07.9 LSD Weight	110-440-6116	.00	85.00	85.00
17654	Civil West Engineering Ser	2101.001B.0	4	2101.001b.002.1.01 General Serv	110-440-6116	.00	85.00	85.00
17654	Civil West Engineering Ser	2101.001B.0	5	2101.001b.007.1.05.1 SCA Grant	312-490-6116	.00	1,127.00	1,127.00
17654	Civil West Engineering Ser	2101.001B.0	6	2101.001b.001.1.03.1 Sewer Serv	230-490-6116	.00	479.00	479.00
17654	Civil West Engineering Ser	2101.001B.0	7	2101.015.019 WW Facilities Plan	440-490-6128	.00	7,417.00	7,417.00
Total 17654:						.00		12,884.65
<b>17655</b>								
17655	Department of Enviornmen	HH WWT 23	1	H. Harris WWT Application Fee	240-490-6220	.00	249.60	249.60
Total 17655:						.00		249.60
<b>17656</b>								
17656	Department of Enviornmen	MB WWC 23	1	M. Baker WW Collections Applicat	240-490-6220	.00	280.80	280.80
Total 17656:						.00		280.80
<b>17657</b>								
17657	Gatehouse Eugene - Adver	0005682401	1	Budget Notice	110-410-6220	.00	276.15	276.15
Total 17657:						.00		276.15
<b>17658</b>								
17658	Graham Landscape and D	12208	1	Trees for Paul Fisher Park 50% ini	110-420-8520	.00	1,597.47	1,597.47
Total 17658:						.00		1,597.47
<b>17659</b>								
17659	Grainger	9760507690	1	T-Handle	230-490-6712	.00	51.25	51.25
Total 17659:						.00		51.25
<b>17660</b>								
17660	Lane Council of Governme	89412	1	Planning Assistance - Dollar Gene	110-440-6128	.00	20.58	20.58
17660	Lane Council of Governme	89412	2	Project Management - Dollar Gen	110-440-6128	.00	82.33	82.33
Total 17660:						.00		102.91
<b>17661</b>								
17661	Lane Electric Cooperative	JULY 2023	1	Electricity	110-410-6430	.00	117.10	117.10
17661	Lane Electric Cooperative	JULY 2023	2	Electricity	110-420-6430	.00	156.31	156.31
17661	Lane Electric Cooperative	JULY 2023	3	Electricity	110-450-6430	.00	168.68	168.68
17661	Lane Electric Cooperative	JULY 2023	4	Electricity	110-470-6326	.00	60.75	60.75
17661	Lane Electric Cooperative	JULY 2023	5	Electricity	220-490-6430	.00	6.97	6.97
17661	Lane Electric Cooperative	JULY 2023	6	Electricity	230-490-6430	.00	1,686.81	1,686.81
17661	Lane Electric Cooperative	JULY 2023	7	Electricity	240-490-6430	.00	2,037.67	2,037.67
17661	Lane Electric Cooperative	JULY 2023	8	Electricity	312-490-6430	.00	990.41	990.41
Total 17661:						.00		5,224.70
<b>17662</b>								
17662	Lowell Mini Storage	AUG. 2023	1	Storage Rental Unit #L029	314-490-6705	.00	80.00	80.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
Total 17662:						.00		80.00
<b>17663</b>								
17663	Renewable Resource Grou	159182,1592	1	Invoice 159213 E-Coli	240-490-6755	.00	68.40	68.40
17663	Renewable Resource Grou	159182,1592	2	Invoice 159297 BOD, TSS	240-490-6755	.00	216.00	216.00
17663	Renewable Resource Grou	159182,1592	3	Invoice 159437 E-Coli	240-490-6755	.00	68.40	68.40
17663	Renewable Resource Grou	159182,1592	4	Invoice 159516 BOD, TSS	240-490-6755	.00	216.00	216.00
17663	Renewable Resource Grou	159182,1592	5	Invoice 159559 E-Coli	240-490-6755	.00	68.40	68.40
17663	Renewable Resource Grou	159182,1592	6	Invoice 159182 Bac-T	230-490-6755	.00	50.40	50.40
17663	Renewable Resource Grou	159182,1592	7	Invoice 159536 Bac-T	230-490-6755	.00	50.40	50.40
Total 17663:						.00		738.00
<b>17664</b>								
17664	SAIF Corporation	100034373 2	1	Workers Comp Allocation	110-410-5320	.00	200.15	200.15
17664	SAIF Corporation	100034373 2	2	Workers Comp Allocation	110-420-5320	.00	901.54	901.54
17664	SAIF Corporation	100034373 2	3	Workers Comp Allocation	110-440-5320	.00	40.12	40.12
17664	SAIF Corporation	100034373 2	4	Workers Comp Allocation	110-450-5320	.00	650.91	650.91
17664	SAIF Corporation	100034373 2	5	Workers Comp Allocation	110-460-5320	.00	25.24	25.24
17664	SAIF Corporation	100034373 2	6	Workers Comp Allocation	110-480-5320	.00	50.04	50.04
17664	SAIF Corporation	100034373 2	7	Workers Comp Allocation	220-490-5320	.00	59.95	59.95
17664	SAIF Corporation	100034373 2	8	Workers Comp Allocation	230-490-5320	.00	1,139.55	1,139.55
17664	SAIF Corporation	100034373 2	9	Workers Comp Allocation	240-490-5320	.00	1,139.55	1,139.55
17664	SAIF Corporation	100034373 2	10	Workers Comp Allocation	312-490-5320	.00	300.66	300.66
Total 17664:						.00		4,507.71
<b>17665</b>								
17665	SAIF Corporation	101494151 2	1	22-23 Workers Comp Reconciliati	110-410-5320	.00	195.13	195.13
17665	SAIF Corporation	101494151 2	2	22-23 Workers Comp Reconciliati	110-420-5320	.00	878.93	878.93
17665	SAIF Corporation	101494151 2	3	22-23 Workers Comp Reconciliati	110-440-5320	.00	39.11	39.11
17665	SAIF Corporation	101494151 2	4	22-23 Workers Comp Reconciliati	110-450-5320	.00	634.59	634.59
17665	SAIF Corporation	101494151 2	5	22-23 Workers Comp Reconciliati	110-460-5320	.00	24.61	24.61
17665	SAIF Corporation	101494151 2	6	22-23 Workers Comp Reconciliati	110-480-5320	.00	48.78	48.78
17665	SAIF Corporation	101494151 2	7	22-23 Workers Comp Reconciliati	220-490-5320	.00	58.45	58.45
17665	SAIF Corporation	101494151 2	8	22-23 Workers Comp Reconciliati	230-490-5320	.00	1,110.97	1,110.97
17665	SAIF Corporation	101494151 2	9	22-23 Workers Comp Reconciliati	240-490-5320	.00	1,110.97	1,110.97
17665	SAIF Corporation	101494151 2	10	22-23 Workers Comp Reconciliati	312-490-5320	.00	293.12	293.12
Total 17665:						.00		4,394.66
<b>17666</b>								
17666	St. Cousair Oregon Orchar	S6275	1	BBJ Marionberry Spread	314-490-6814	.00	126.00	126.00
17666	St. Cousair Oregon Orchar	S6275	2	BBJ Seedless Marionberry Sprea	314-490-6814	.00	168.00	168.00
Total 17666:						.00		294.00
<b>17667</b>								
17667	Stratis, Timarion	BBJ 2023.7	1	Reimburesment for BBJ Greased	314-490-6858	.00	44.02	44.02
17667	Stratis, Timarion	BBJ 2023.7	2	Reimbursement for BBJ Greased	314-490-6858	.00	17.01	17.01
Total 17667:						.00		61.03
<b>17668</b>								
17668	TPJUW, PC	TPJUW 23	1	Legal Services E Main Rupture	312-490-6116	.00	8,400.00	8,400.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17668	TPJUW, PC	TPJUW 23	2	Legal Services E Main Rupture	240-490-6116	.00	800.00	800.00
17668	TPJUW, PC	TPJUW 23	3	Legal Services E Main Rupture	312-490-6116	.00	800.00	800.00
Total 17668:						.00		10,000.00
<b>17669</b>								
17669	USA Blue Book	00065745	1	Ph buffers	230-490-6750	.00	203.50	203.50
17669	USA Blue Book	00065745	2	DPD, PH Buffers and Desiccant B	240-490-6750	.00	504.23	504.23
Total 17669:						.00		707.73
<b>17670</b>								
17670	Banner Bank	JEREMY JUL	1	Zoom - Remote Meetings	110-410-6122	.00	15.99	15.99
17670	Banner Bank	JEREMY JUL	2	Zoom BBJ	314-490-6122	.00	15.99	15.99
17670	Banner Bank	JEREMY JUL	3	USPS - Certified Lane Co Assess	110-410-6226	.00	5.02	5.02
17670	Banner Bank	JEREMY JUL	4	LOC Membership 23-24	110-410-6220	.00	217.33	217.33
17670	Banner Bank	JEREMY JUL	5	Microsoft Cloud Storage	110-410-6230	.00	8.61	8.61
17670	Banner Bank	JEREMY JUL	6	Microsoft Cloud Storage	110-420-6234	.00	1.01	1.01
17670	Banner Bank	JEREMY JUL	7	Microsoft Cloud Storage	110-440-6230	.00	1.52	1.52
17670	Banner Bank	JEREMY JUL	8	Microsoft Cloud Storage	110-450-6230	.00	6.08	6.08
17670	Banner Bank	JEREMY JUL	9	Microsoft Cloud Storage	110-460-6234	.00	1.52	1.52
17670	Banner Bank	JEREMY JUL	10	Microsoft Cloud Storage	110-480-6230	.00	1.52	1.52
17670	Banner Bank	JEREMY JUL	11	Microsoft Cloud Storage	220-490-6230	.00	1.52	1.52
17670	Banner Bank	JEREMY JUL	12	Microsoft Cloud Storage	230-490-6230	.00	13.16	13.16
17670	Banner Bank	JEREMY JUL	13	Microsoft Cloud Storage	240-490-6230	.00	13.16	13.16
17670	Banner Bank	JEREMY JUL	14	Microsoft Cloud Storage	312-490-6230	.00	2.53	2.53
17670	Banner Bank	JEREMY JUL	15	Federal Security Library allocation	110-450-6128	.00	55.96	55.96
17670	Banner Bank	JEREMY JUL	16	Federal Security - City Hall allocat	110-410-6128	.00	23.99	23.99
17670	Banner Bank	MAX JULY 2	1	water Repair inventory, tooks and	230-490-6712	.00	410.03	410.03
17670	Banner Bank	MAX JULY 2	2	Tools and Keys	240-490-6712	.00	263.04	263.04
17670	Banner Bank	MAX JULY 2	3	Salt	230-490-6750	.00	98.67	98.67
17670	Banner Bank	MAX JULY 2	4	weed Eater String, Shovels, Paint,	110-420-6234	.00	478.46	478.46
17670	Banner Bank	MAX JULY 2	5	Road Glue 1st st main break - dus	312-490-6330	.00	396.45	396.45
17670	Banner Bank	MAX JULY 2	6	City Hall Keys	110-410-6234	.00	11.00	11.00
17670	Banner Bank	PEGGY JUL	1	Dollar Tree - SRP	110-450-6530	.00	8.75	8.75
17670	Banner Bank	PEGGY JUL	2	Target - SRP	110-450-6530	.00	14.17	14.17
17670	Banner Bank	PEGGY JUL	3	St. Vinnies- SRP	110-450-6530	.00	32.87	32.87
17670	Banner Bank	PEGGY JUL	4	Walmart - SRP	110-450-6530	.00	53.17	53.17
17670	Banner Bank	PEGGY JUL	5	Amazon SRP	110-450-6530	.00	29.58	29.58
17670	Banner Bank	PEGGY JUL	6	Grocery Outlet SRP	110-450-6530	.00	26.74	26.74
17670	Banner Bank	PEGGY JUL	7	Michaels - Books and Decor	110-450-6234	.00	92.31	92.31
17670	Banner Bank	PEGGY JUL	8	Travel to Powells	110-450-6240	.00	5.00	5.00
17670	Banner Bank	PEGGY JUL	9	Powells Burnside PDX- 10 Books	110-450-6780	.00	156.87	156.87
17670	Banner Bank	PEGGY JUL	10	Goodwill SRP	110-450-6530	.00	18.59	18.59
17670	Banner Bank	PEGGY JUL	11	OR Coast Aquarium - 5 Books	110-450-6780	.00	35.95	35.95
17670	Banner Bank	PEGGY JUL	12	Walmart - SRP	110-450-6530	.00	37.92	37.92
17670	Banner Bank	SAM JULY 2	1	Zoro - Poop Bags for the Park	110-420-6234	.00	63.50	63.50
17670	Banner Bank	SAM JULY 2	2	Staples- Envelopes and Pens	110-410-6230	.00	21.75	21.75
17670	Banner Bank	SAM JULY 2	3	Staples- Envelopes and Pens	110-420-6234	.00	2.56	2.56
17670	Banner Bank	SAM JULY 2	4	Staples- Envelopes and Pens	110-440-6230	.00	3.84	3.84
17670	Banner Bank	SAM JULY 2	5	Staples- Envelopes and Pens	110-450-6230	.00	15.35	15.35
17670	Banner Bank	SAM JULY 2	6	Staples- Envelopes and Pens	110-460-6234	.00	3.84	3.84
17670	Banner Bank	SAM JULY 2	7	Staples- Envelopes and Pens	110-480-6230	.00	3.84	3.84
17670	Banner Bank	SAM JULY 2	8	Staples- Envelopes and Pens	220-490-6230	.00	3.84	3.84
17670	Banner Bank	SAM JULY 2	9	Staples- Envelopes and Pens	230-490-6230	.00	33.27	33.27
17670	Banner Bank	SAM JULY 2	10	Staples- Envelopes and Pens	240-490-6230	.00	33.27	33.27



Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17670	Banner Bank	SAM JULY 2	11	Staples- Envelopes and Pens	312-490-6230	.00	6.39	6.39
17670	Banner Bank	SAM JULY 2	12	Amazon - Swiffer, Spray Bottles,	110-410-6230	.00	27.37	27.37
17670	Banner Bank	SAM JULY 2	13	Amazon, Swiffer, Spray Bottles, C	110-450-6230	.00	27.37	27.37
17670	Banner Bank	SAM JULY 2	14	Amazon - Window Cling - for City	110-410-6230	.00	59.75	59.75
17670	Banner Bank	SAM JULY 2	15	Amazon - Applicator for Window C	110-410-6230	.00	8.92	8.92
Total 17670:						.00		2,869.34
<b>17671</b>								
17671	City of Lowell	JULY 2023 W	1	Water Service	110-410-6420	.00	205.56	205.56
17671	City of Lowell	JULY 2023 W	2	Water Service	110-420-6420	.00	3,677.81	3,677.81
17671	City of Lowell	JULY 2023 W	3	Water Service	110-450-6420	.00	232.56	232.56
17671	City of Lowell	JULY 2023 W	4	Water Service	220-490-6420	.00	48.68	48.68
17671	City of Lowell	JULY 2023 W	5	Water Service	230-490-6420	.00	65.90	65.90
17671	City of Lowell	JULY 2023 W	6	Water Service	240-490-6420	.00	1,215.03	1,215.03
17671	City of Lowell	JULY 2023 W	7	Sewer Service	110-410-6425	.00	126.74	126.74
17671	City of Lowell	JULY 2023 W	8	Sewer Service	110-420-6425	.00	137.03	137.03
17671	City of Lowell	JULY 2023 W	9	Sewer Service	110-450-6425	.00	119.89	119.89
17671	City of Lowell	JULY 2023 W	10	Sewer Service	220-490-6425	.00	27.40	27.40
17671	City of Lowell	JULY 2023 W	11	Sewer Service	230-490-6425	.00	68.51	68.51
17671	City of Lowell	JULY 2023 W	12	Sewer Service	240-490-6425	.00	616.59	616.59
Total 17671:						.00		6,541.70
<b>17672</b>								
17672	Advanced Security	16408-E	1	Security for 2023 BBJ	314-490-6118	.00	1,044.00	1,044.00
Total 17672:						.00		1,044.00
<b>17673</b>								
17673	Cascade Columbia	867829	1	3 Drums Hypo, 1 drum Thio	240-490-6750	.00	973.24	973.24
Total 17673:						.00		973.24
<b>17674</b>								
17674	Century Link	723	1	line for water tower	230-490-6440	.00	79.50	79.50
17674	Century Link	JULY 2023	1	Phone and Auto Dialer for Water	230-490-6440	.00	137.62	137.62
17674	Century Link	JULY 2023	2	Auto Dialer for Lift Station	240-490-6440	.00	51.08	51.08
17674	Century Link	JULY 2023	3	Internet Service	230-490-6435	.00	76.39	76.39
Total 17674:						.00		344.59
<b>17675</b>								
17675	Charter Communications	0003329070	1	Internet	240-490-6435	.00	284.91	284.91
Total 17675:						.00		284.91
<b>17676</b>								
17676	Civil West Engineering Ser	2101.015.01	1	2101.015.018.7.0 WW Facilities P	440-490-6128	.00	546.00	546.00
Total 17676:						.00		546.00
<b>17677</b>								
17677	DCBS-Fiscal Services	APR MAY JU	1	Surcharge on Building Permits Ap	220-490-6524	.00	75.72	75.72
17677	DCBS-Fiscal Services	APR MAY JU	2	Surcharge on Building Permits Ma	220-490-6524	.00	1,578.84	1,578.84
17677	DCBS-Fiscal Services	APR MAY JU	3	Surcharge on Building Permits Ju	220-490-6524	.00	381.84	381.84

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17677	DCBS-Fiscal Services	APR MAY JU	4	Surcharge on Electrical Permits A	220-490-6525	.00	40.20	40.20
17677	DCBS-Fiscal Services	APR MAY JU	5	Surcharge on Electrical Permits M	220-490-6525	.00	443.52	443.52
17677	DCBS-Fiscal Services	APR MAY JU	6	Surcharge on Electrical Permits J	220-490-6525	.00	67.20	67.20
17677	DCBS-Fiscal Services	JULY,AUG,S	1	Surcharge on Building Permits Jul	220-490-6524	.00	316.68	316.68
17677	DCBS-Fiscal Services	JULY,AUG,S	2	Surcharge on Building Permits Au	220-490-6524	.00	210.96	210.96
17677	DCBS-Fiscal Services	JULY,AUG,S	3	Surcharge on Building Permits Se	220-490-6524	.00	41.64	41.64
17677	DCBS-Fiscal Services	JULY,AUG,S	4	Surcharge on Electrical Permits J	220-490-6525	.00	14.88	14.88
17677	DCBS-Fiscal Services	JULY,AUG,S	5	Surcharge on Electrical Permits A	220-490-6525	.00	94.32	94.32
17677	DCBS-Fiscal Services	JULY,AUG,S	6	Surcharge on Building Permits Se	220-490-6525	.00	73.20	73.20
Total 17677:						.00		3,339.00
<b>17678</b>								
17678	Demco	7341804	1	4 each Plastic Sign Holder Horiz	110-450-6780	.00	65.36	65.36
17678	Demco	7341804	2	box Clear Glossy Label Protectors	110-450-6780	.00	18.09	18.09
17678	Demco	7341804	3	Paperfold Adjustab Book Jacket	110-450-6780	.00	71.84	71.84
17678	Demco	7341804	4	Labels Spine Perm Suspense	110-450-6780	.00	10.99	10.99
17678	Demco	7341804	5	Post-it Flags & Tabs Value Pk	110-450-6780	.00	13.98	13.98
17678	Demco	7341804	6	Norbond Liquid Plastic Adhesive 9	110-450-6780	.00	7.86	7.86
17678	Demco	7341804	7	1" W X 8" L Plastic Bone Folder	110-450-6780	.00	3.09	3.09
17678	Demco	7341804	8	Shipping and Handling	110-450-6780	.00	21.03	21.03
Total 17678:						.00		212.24
<b>17679</b>								
17679	Douglas Fast Net	DFN 0823	1	Processing Fee	110-410-6435	.00	3.00	3.00
17679	Douglas Fast Net	DFN 0823	2	Internet Service	110-410-6435	.00	5.00	5.00
Total 17679:						.00		8.00
<b>17680</b>								
17680	Ferguson	1202017-1, 1	1	inventory for water system repair	240-490-6712	.00	1,437.25	1,437.25
17680	Ferguson	1202017-1, 1	2	Sewer Pipe	240-490-6712	.00	58.20	58.20
17680	Ferguson	1202017-1, 1	3	Parts for Water Line Repair at RR	230-490-6330	.00	734.53	734.53
Total 17680:						.00		2,229.98
<b>17681</b>								
17681	Grainger	9776776560,	1	Parts for Water Fountain repair at	110-420-6320	.00	235.32	235.32
17681	Grainger	9776776560,	2	Trash Bags for BBJ	314-490-6445	.00	313.89	313.89
Total 17681:						.00		549.21
<b>17682</b>								
17682	J & K Electrical LLC	8909	1	Power Plugs Tested at RR Park	110-420-6330	.00	150.00	150.00
Total 17682:						.00		150.00
<b>17683</b>								
17683	Lane Forest Products	S660241	1	Dirt for Holes at RR Park	110-420-6328	.00	92.00	92.00
Total 17683:						.00		92.00
<b>17684</b>								
17684	National Business Solution	IN119695	1	Copies B/W review count	110-410-6234	.00	68.97	68.97
17684	National Business Solution	IN119695	2	Copies Color - review count	110-410-6234	.00	376.74	376.74

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17684	National Business Solution	IN119695	3	Service Base JD	110-410-6124	.00	19.00	19.00
Total 17684:						.00		464.71
<b>17685</b>								
17685	Nichols, Layli	JULY 2023	1	Consulting Services	110-410-6114	.00	1,019.20	1,019.20
17685	Nichols, Layli	JULY 2023	2	Consulting Services	220-490-6114	.00	127.40	127.40
17685	Nichols, Layli	JULY 2023	3	Consulting Services	230-490-6114	.00	637.00	637.00
17685	Nichols, Layli	JULY 2023	4	Consulting Services	240-490-6114	.00	637.00	637.00
17685	Nichols, Layli	JULY 2023	5	Consulting Services	312-490-6114	.00	127.40	127.40
Total 17685:						.00		2,548.00
<b>17686</b>								
17686	Nichols, Layli	LN CHAIR K	1	Office Depot - Keyboard	110-410-6334	.00	20.00	20.00
17686	Nichols, Layli	LN CHAIR K	2	Office Depot - Keyboard	230-490-6334	.00	20.00	20.00
17686	Nichols, Layli	LN CHAIR K	3	Office Depot - Keyboard	240-490-6334	.00	19.99	19.99
17686	Nichols, Layli	LN CHAIR K	4	Office Depot - Chair	110-410-6334	.00	66.67	66.67
17686	Nichols, Layli	LN CHAIR K	5	Office Depot - Chair	230-490-6334	.00	66.66	66.66
17686	Nichols, Layli	LN CHAIR K	6	Office Depot - Chair	240-490-6334	.00	66.66	66.66
Total 17686:						.00		259.98
<b>17687</b>								
17687	Northwest Code Profession	4660	1	Electrical Permit Cost July 2023	220-490-6152	.00	135.00	135.00
Total 17687:						.00		135.00
<b>17688</b>								
17688	One Call Concepts	3070417	1	Fee for Locates	230-490-6712	.00	9.10	9.10
17688	One Call Concepts	3070417	2	Fee for Locates	240-490-6712	.00	9.10	9.10
Total 17688:						.00		18.20
<b>17689</b>								
17689	OverDrive Inc.	H0092878	1	Library Participation - Future Cont	110-450-6122	.00	2,118.46	2,118.46
Total 17689:						.00		2,118.46
<b>17690</b>								
17690	OverDrive Inc.	H-0095985	1	Library Participation- Future Cont	110-450-6122	.00	4,470.72	4,470.72
17690	OverDrive Inc.	H-0095985	2	Library Participation - Maintenanc	110-450-6122	.00	180.20	180.20
Total 17690:						.00		4,650.92
<b>17691</b>								
17691	Pacific Office Automation In	5026126304	1	Postage machine	110-410-6128	.00	44.19	44.19
17691	Pacific Office Automation In	5026126304	2	Postage Machine	230-490-6128	.00	88.37	88.37
17691	Pacific Office Automation In	5026126304	3	Postage Machine	240-490-6128	.00	88.37	88.37
Total 17691:						.00		220.93
<b>17692</b>								
17692	Renewable Resource Grou	159676, 159	1	Invoice 159676 BOD TSS	240-490-6755	.00	216.00	216.00
17692	Renewable Resource Grou	159676, 159	2	Invoice 159764 E-Coli	240-490-6755	.00	68.40	68.40
17692	Renewable Resource Grou	159676, 159	3	Invoice 159840 BOD TSS	240-490-6755	.00	216.00	216.00

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
17692	Renewable Resource Grou	159676, 159	4	Invoice 159953 E-Coli	240-490-6755	.00	68.40	68.40
17692	Renewable Resource Grou	159676, 159	5	Invoice 159921 Bac-T	230-490-6755	.00	50.40	50.40
Total 17692:						.00		619.20
<b>17693</b>								
17693	SaniPac	4609748S01	1	Refuse Services	230-490-6445	.00	48.18	48.18
17693	SaniPac	4609748S01	2	Refuse Services	240-490-6445	.00	48.18	48.18
Total 17693:						.00		96.36
<b>17694</b>								
17694	TPJUW, PC	TPJUW 23.7	1	Litigation -1st st Water main break	312-490-6112	.00	246.96	246.96
17694	TPJUW, PC	TPJUW 23.7	2	Litigation 1st St Water Main Break	240-490-6112	.00	23.52	23.52
17694	TPJUW, PC	TPJUW 23.7	3	Litigation 1st St Water Main Break	312-490-6112	.00	23.52	23.52
Total 17694:						.00		294.00
<b>17695</b>								
17695	USA Blue Book	00079120,00	1	Membrane Cap for D.O. Meter PH	240-490-6750	.00	227.22	227.22
17695	USA Blue Book	00079120,00	2	Ph buffers	230-490-6750	.00	99.07	99.07
Total 17695:						.00		326.29
<b>17696</b>								
17696	Verizon Wireless	9940277661	1	Cell Phone, tablet	110-410-6440	.00	91.59	91.59
17696	Verizon Wireless	9940277661	2	Cell Phone, tablet	230-490-6440	.00	109.99	109.99
17696	Verizon Wireless	9940277661	3	Cell Phone	240-490-6440	.00	69.18	69.18
Total 17696:						.00		270.76
<b>17697</b>								
17697	Wells Fargo Financial Leas	5026222235	1	Monthly lease	110-410-6324	.00	95.96	95.96
Total 17697:						.00		95.96
<b>17698</b>								
17698	Alpine Heating & Air Condit	63515022	1	Library Heat Pump Tech Labor @	110-450-6320	.00	56.25	56.25
17698	Alpine Heating & Air Condit	63515022	2	Library Heat Pump Diagnostic	110-450-6320	.00	225.00	225.00
Total 17698:						.00		281.25
<b>17699</b>								
17699	Brodart Co	B6650428	1	Assorted Books - 43	110-450-8375	.00	1,150.08	1,150.08
17699	Brodart Co	B6650428	2	Assorted Books - 87	110-450-8375	.00	1,648.60	1,648.60
17699	Brodart Co	B6650428	3	Brodart Guard 38	110-450-8375	.00	87.40	87.40
17699	Brodart Co	B6650428	4	Cataloging and Processing	110-450-8375	.00	185.90	185.90
17699	Brodart Co	B6650428	5	Freight	110-450-8375	.00	55.95	55.95
Total 17699:						.00		3,127.93
<b>17700</b>								
17700	Cascade Columbia	873668, 875	1	Tote of Pass C	230-490-6750	.00	2,408.03	2,408.03
Total 17700:						.00		2,408.03

Check Number	Payee	Invoice Number	Inv Seq	Description	Invoice GL Account	Disc Taken	Invoice Amount	Check Amount
<b>17701</b>								
17701	Chenoweth Law Group	43507	1	Legal Service re 205 E Main St	110-410-6112	.00	258.50	258.50
Total 17701:						.00		258.50
<b>17702</b>								
17702	Consolidated Supply	S011502136	1	Parts for Meter Replacement ar R	230-490-6330	.00	38.79	38.79
Total 17702:						.00		38.79
<b>17703</b>								
17703	Grainger	9794135005	1	Water Repair Inventory	230-490-6712	.00	63.31	63.31
17703	Grainger	9794135005	2	Key for Server Room	110-410-6230	.00	71.87	71.87
Total 17703:						.00		135.18
<b>17704</b>								
17704	Lane County Waste Mgmt.	7456440010	1	Tires and Fridge from Parks Clean	110-420-6445	.00	77.00	77.00
Total 17704:						.00		77.00
<b>17705</b>								
17705	Lowell School District	FUEL JULY 2	1	July 2023 Fuel for Quad Cab	240-490-6710	.00	157.74	157.74
Total 17705:						.00		157.74
<b>17706</b>								
17706	Oregon Dept of Revenue	JULY 2023 C	1	Criminal Fine Account - 928	110-480-6560	.00	150.00	150.00
Total 17706:						.00		150.00
<b>17707</b>								
17707	Renewable Resource Grou	160067,1601	1	Invoice 160067 BOD TSS	240-490-6755	.00	216.00	216.00
17707	Renewable Resource Grou	160067,1601	2	Invoice 160183 E-Coli	240-490-6755	.00	68.40	68.40
17707	Renewable Resource Grou	160067,1601	3	Invoice 160226 BOD TSS	240-490-6755	.00	216.00	216.00
17707	Renewable Resource Grou	160067,1601	4	Invoice 160336 E- Coli	240-490-6755	.00	68.40	68.40
17707	Renewable Resource Grou	160067,1601	5	Invoice 160438 BOD TSS	240-490-6755	.00	216.00	216.00
17707	Renewable Resource Grou	160067,1601	6	Invoice 160335 Bac-T	230-490-6755	.00	50.40	50.40
Total 17707:						.00		835.20
<b>17708</b>								
17708	Sunbelt Rentals	142528332-0	1	Fan for BBJ 2023	314-490-6714	.00	2,290.11	2,290.11
Total 17708:						.00		2,290.11
<b>17709</b>								
17709	ULINE	167281571	1	Front to Back File Cabinet Bars	110-410-8335	.00	500.00	500.00
17709	ULINE	167281571	2	freight	110-410-8335	.00	23.51	23.51
Total 17709:						.00		523.51
Grand Totals:						.00		127,995.28

Summary by General Ledger Account Number

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
110-2125	.00	40,224.96-	40,224.96-
110-410-5320	395.28	.00	395.28
110-410-6112	1,004.00	.00	1,004.00
110-410-6114	1,019.20	.00	1,019.20
110-410-6122	234.58	.00	234.58
110-410-6124	19.00	.00	19.00
110-410-6128	68.18	.00	68.18
110-410-6210	2,768.72	.00	2,768.72
110-410-6220	493.48	.00	493.48
110-410-6226	5.02	.00	5.02
110-410-6230	198.27	.00	198.27
110-410-6234	456.71	.00	456.71
110-410-6324	95.96	.00	95.96
110-410-6334	86.67	.00	86.67
110-410-6420	205.56	.00	205.56
110-410-6425	126.74	.00	126.74
110-410-6430	117.10	.00	117.10
110-410-6435	8.00	.00	8.00
110-410-6440	91.59	.00	91.59
110-410-8335	523.51	.00	523.51
110-420-5320	1,780.47	.00	1,780.47
110-420-6122	86.03	.00	86.03
110-420-6210	2,549.53	.00	2,549.53
110-420-6234	545.53	.00	545.53
110-420-6320	235.32	.00	235.32
110-420-6328	92.00	.00	92.00
110-420-6330	150.00	.00	150.00
110-420-6420	3,677.81	.00	3,677.81
110-420-6425	137.03	.00	137.03
110-420-6430	156.31	.00	156.31
110-420-6445	77.00	.00	77.00
110-420-8520	1,597.47	.00	1,597.47
110-430-6118	3,029.67	.00	3,029.67
110-440-5320	79.23	.00	79.23
110-440-6116	3,181.65	.00	3,181.65
110-440-6122	16.85	.00	16.85
110-440-6128	102.91	.00	102.91
110-440-6230	5.36	.00	5.36
110-450-5320	1,285.50	.00	1,285.50
110-450-6122	6,815.45	.00	6,815.45
110-450-6128	55.96	.00	55.96
110-450-6210	994.07	.00	994.07
110-450-6230	48.80	.00	48.80
110-450-6234	92.31	.00	92.31
110-450-6240	5.00	.00	5.00
110-450-6320	281.25	.00	281.25
110-450-6420	232.56	.00	232.56
110-450-6425	119.89	.00	119.89
110-450-6430	168.68	.00	168.68
110-450-6530	221.79	.00	221.79
110-450-6780	405.06	.00	405.06
110-450-8375	3,127.93	.00	3,127.93
110-460-5320	49.85	.00	49.85
110-460-6234	5.36	.00	5.36
110-470-6326	60.75	.00	60.75
110-480-5320	98.82	.00	98.82

GL Account	Debit	Credit	Proof
110-480-6121	63.34	.00	63.34
110-480-6128	519.49	.00	519.49
110-480-6230	5.36	.00	5.36
110-480-6560	150.00	.00	150.00
220-2125	.00	3,830.27-	3,830.27-
220-490-5320	118.40	.00	118.40
220-490-6114	127.40	.00	127.40
220-490-6122	22.06	.00	22.06
220-490-6152	135.00	.00	135.00
220-490-6230	5.36	.00	5.36
220-490-6420	48.68	.00	48.68
220-490-6425	27.40	.00	27.40
220-490-6430	6.97	.00	6.97
220-490-6524	2,605.68	.00	2,605.68
220-490-6525	733.32	.00	733.32
230-2125	.00	25,640.84-	25,640.84-
230-490-5320	2,250.52	.00	2,250.52
230-490-6114	637.00	.00	637.00
230-490-6116	683.00	.00	683.00
230-490-6122	400.77	.00	400.77
230-490-6128	564.37	.00	564.37
230-490-6210	14,381.31	.00	14,381.31
230-490-6230	46.43	.00	46.43
230-490-6330	773.32	.00	773.32
230-490-6334	86.66	.00	86.66
230-490-6420	65.90	.00	65.90
230-490-6425	68.51	.00	68.51
230-490-6430	1,686.81	.00	1,686.81
230-490-6435	76.39	.00	76.39
230-490-6440	327.11	.00	327.11
230-490-6445	48.18	.00	48.18
230-490-6712	533.69	.00	533.69
230-490-6750	2,809.27	.00	2,809.27
230-490-6755	201.60	.00	201.60
240-2125	.00	27,839.02-	27,839.02-
240-490-5320	2,250.52	.00	2,250.52
240-490-6112	23.52	.00	23.52
240-490-6114	637.00	.00	637.00
240-490-6116	800.00	.00	800.00
240-490-6122	400.77	.00	400.77
240-490-6128	88.37	.00	88.37
240-490-6210	13,031.90	.00	13,031.90
240-490-6220	530.40	.00	530.40
240-490-6230	46.43	.00	46.43
240-490-6334	86.65	.00	86.65
240-490-6420	1,215.03	.00	1,215.03
240-490-6425	616.59	.00	616.59
240-490-6430	2,037.67	.00	2,037.67
240-490-6435	284.91	.00	284.91
240-490-6440	120.26	.00	120.26
240-490-6445	48.18	.00	48.18
240-490-6710	157.74	.00	157.74
240-490-6712	1,767.59	.00	1,767.59
240-490-6750	1,704.69	.00	1,704.69
240-490-6755	1,990.80	.00	1,990.80
312-2125	.00	17,786.59-	17,786.59-
312-490-5320	593.78	.00	593.78

GL Account	Debit	Credit	Proof
312-490-6112	270.48	.00	270.48
312-490-6114	127.40	.00	127.40
312-490-6116	10,327.00	.00	10,327.00
312-490-6122	82.28	.00	82.28
312-490-6210	4,989.87	.00	4,989.87
312-490-6230	8.92	.00	8.92
312-490-6330	396.45	.00	396.45
312-490-6430	990.41	.00	990.41
314-2125	.00	4,710.60-	4,710.60-
314-490-6118	1,044.00	.00	1,044.00
314-490-6122	27.57	.00	27.57
314-490-6290	600.00	.00	600.00
314-490-6445	313.89	.00	313.89
314-490-6705	80.00	.00	80.00
314-490-6714	2,290.11	.00	2,290.11
314-490-6814	294.00	.00	294.00
314-490-6858	61.03	.00	61.03
440-2125	.00	7,963.00-	7,963.00-
440-490-6128	7,963.00	.00	7,963.00
Grand Totals:	127,995.28	127,995.28-	.00

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

City Recorder: \_\_\_\_\_

## Report Criteria:

Report type: GL detail

Check.Type = {&lt;&gt;} "Adjustment"

Bank.Name = "General"





City Administrator's Office  
P.O. Box 490 Lowell, OR 97452  
Phone: 541-937-2157  
Email: admin@ci.lowell.or.us

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**To:** Mayor Bennett and City Council  
**From:** Jeremy Caudle, City Administrator  
**Date:** Monday, September 18, 2023  
**Re:** Administrator's report for September

# MEMO

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This City Administrator's report covers activities since the August 15, 2023 regular meeting. A summary of major activities is as follows:

## **Follow up on August code compliance review.**

1. At your August 15 regular meeting, I reported on a city-wide code compliance review that the Public Works Director and I conducted. This was also a topic of discussion at the August 26 work session.
2. In late August, I sent 16 abatement notices by first-class, certified mail to the properties that had the worst instances of noxious vegetation. The abatement notice encouraged property owners to contact me to work out a timeline for addressing their violations. Two property owners did, in fact, contact me, and we agreed on a timeline to address their issues. The owners of several other properties have since abated the noxious vegetation on their property, and they are now in compliance.
3. I intend to revisit the list to determine which properties are still out of compliance. If the owners of those properties have not contacted the city to work out a timeline, then I will send another letter giving them one more chance. If the properties remain out of compliance after that, then I will proceed to the next step in the process. That could include issuing a citation or abatement proceedings.
4. The compliance review also identified instances of trash accumulation and dangerous buildings. I have not yet issued abatement notices for those issues. My goal is to do that by early October.

## **Land use and development activities.**

1. On September 12, I approved a property-line adjustment after the required notice period. (Land use application 2023-01.) This was for a property located off Moss Street.
2. On August 22, I participated in a pre-application meeting for a tentative partition plat proposal. This property is located off E. 6<sup>th</sup> Street.
3. Staff are processing an application for a property line adjustment on North Cannon Street. (Land use application 2023-02.)

4. On September 7, I participated in a pre-application meeting for a proposed Dollar General store and multi-family development on N. Moss Street.
5. The city's contract planner and I responded to multiple questions from the new owners of the vacant lot that we recently sold.

### **Bedrock fire.**

1. In mid-August, there was concern about the Bedrock Fire, as it had not yet been contained and was continuing to spread.
2. During this time, I contacted Lane Council of Government and another small Lane County city to ask if we could use their facilities to store city files in case of evacuation. Both organizations said that they would be willing to assist us.
3. Also, during this time, I rented a storage unit in Springfield. I relocated some of the city's permanent files, located in the archives at the old City Hall, to this storage unit. My intention is to move all the permanent files to this storage unit until we develop a long-term solution to our storage needs.
4. Staff and I also discuss the steps we would take to safeguard city files, and to ensure continuity of operations, in case of a city-wide evacuation order. We all agreed on the need to ensure wildfire preparedness at the start of each wildfire season.

### **Other items.**

1. I had signed up for a week-long leadership program with the Chinook Program, which was to start in early August. Unfortunately, the program was cancelled this year due to lack of registrations.
2. Last week, I submitted the complete budget document to the Lane County Clerk. State law specified a September 30 deadline to turn this in. State law defines the "budget document" as the budget message, detail sheets, resolutions, and public notices.
3. On September 15, I received confirmation from Business Oregon regarding our \$306,420 grant for the water treatment plant upgrades. Next week, the Public Works Director and I will meet with our integrator of record to discuss the next steps in the project.
4. Next week, the City Attorney and I are meeting to discuss updates to city ordinances to comply with changes in state law. That includes compliance with a new state law that requires cities to have designated camping areas.
5. Also next week, I will meet with our IT consultant to discuss policies to improve our cybersecurity.
6. City Councilors will now be required to attend at least 1 ethics training session during their term of office. The training will be through the Oregon Government Ethics Commission. This law goes into effect on January 1, 2024. When the Ethics Commission provides more information on the mandatory training, I will forward it to City Council for your awareness.



**Public Works Department**  
P.O. Box 490 Lowell, OR 97452  
Phone: 541-937-2157  
Fax: 541-937-2936  
Email: [mbaker@ci.lowell.or.us](mailto:mbaker@ci.lowell.or.us)

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**TO:** Mayor Bennett and Council  
**FROM:** Max Baker, Public Works Director  
**DATE:** September 19, 2023  
**SUBJECT:** Public Works Report

### **Streets and Parks**

The new fixtures have been ordered for the Parks Restrooms. Once installed we will begin opening and closing restrooms daily Monday through Friday.

### **Water Treatment Plant/Distribution**

There continues to be an algae bloom on Dexter Reservoir. To date, all algae samples collected have been non-detects for cyanotoxins.

The CA and I have a meeting with TAG, our new integrator of record, on September 25<sup>th</sup>, to discuss the PLC replacement project and the scope of services now that we have funding to complete the full CIP identified in our Water Master Plan .

### **Wastewater Treatment/Collections**

Staff members and Civil West had a Kick-Off meeting with DEQ on September 13<sup>th</sup> to discuss the Wastewater Facilities Plan that is in progress and possible changes to the NPDES permit.

### **Other**

The garbage and recycle dumpsters for City Hall/ Library have been moved to the Wastewater Plant. Sanipac increased the size to 3 yd dumpsters and eliminated the 1 yd dumpsters we had. After this Month there will no longer be a charge for garbage and recycle for Public Works or City Hall/Library.

On October 2<sup>nd</sup> staff will meet with USDA for a safety and security inspection at the Water and Sewer Treatment Facilities. This is a requirement every three years for our improvement loans with USDA.

The City has closed their LUAs ( Land Use Agreements ) for Water and Graywater Disposal for the Bedrock fire.

## Maggie Osgood Library

Report for September 19, 2023

Submitted by Peggy O’Kane, Library Director

Statistics as of September 1, 2023	Statistics for July 2023
Total Items in the catalog: 6040	Material added: 244
Total Library cards: 267	Patrons added: 18
Total Check outs: 1053	Total checkouts: 305
Facebook posts: 23	Visits to the library: 210
	Program attendance: 174

### August Activities

Summer reading continued to be our primary focus. Although we signed up close to 50 participants only 16 returned reading logs. Next summer we will do a better job of tracking sign-ups as well as we did with returned logs.

The book sale was an overwhelming success. We collected over \$750.00. The books remained on display for the first two weeks in August. Many people browsed and bought during that time.

The grant application for Summer Reading 2024 from the State was submitted. We will receive \$1,000 to build on this year’s activities.

The \$40,000 which we received from grant funding for collection development has been spent. The last shelf ready books have been received. Final reports for the grants have been submitted.

At the invitation of Superintendent Scott Yacovich, I attended the first day of teacher back to school workshop at the Lowell School District. I brought sample bibliographies of works in our collection that support the k-12 curriculum.

I began the process of completely overhauling the volunteer manual. The document goes into depth on the various tasks that I regularly ask the volunteers to perform.

The first draft of the 2024 calendar has been completed.

### Next steps

- Apply for Oregon Heritage Foundation Matching grant.
- Set up an evening event with a speaker.
- Print and market calendar.
- Set up and publicize Freedom to Read Week in conjunction with libraries across the country.

Facebook snapshot for August 2023

Post reach	1,262	Comments	50
Post engagement	440	Shares	2
New Page likes	33	Photo views	19
New Page Followers	37	Link clicks	7
Reactions	103		

## LOWELL PATROL LOG July 2023

DATE	OFFICERS	START TIME	END TIME	# HOURS	CONTACTS	ARRESTS	CITES	WARNINGS	CALLS	REPORT #
4-Jul	403	18:00	19:00	1:00						
4-Jul	412	18:00	19:00	1:00						
4-Jul	404	18:00	19:00	1:00						
10-Jul	401	17:30	21:00	3:30						
14-Jul	404	23:00	23:30	0:30						
14-Jul	412	15:00	3:30	12:30						
17-Jul	410	20:08	22:08	2:00						
17-Jul	404	12:00	12:45	0:45						
18-Jul	410	17:25	22:00	4:35						
18-Jul	404	21:15	22:15	1:00						
18-Jul	401	21:00	22:30	1:30						
19-Jul	404	22:45	23:45	1:00						
20-Jul	410	17:00	20:30	3:30						
20-Jul	401	20:30	22:00	1:30						
22-Jul	410	11:45	17:30	5:45						
23-Jul	404	12:00	13:00	1:00						
24-Jul	410	19:00	21:00	2:00						
24-Jul	402	21:20	23:20	2:00						
26-Jul	403	17:30	18:30	1:00						
26-Jul	401	17:00	18:30	1:30						
27-Jul	403	11:00	12:00	1:00						
28-Jul	410	17:00	21:30	4:30						
29-Jul	412	8:00	23:00	15:00						
29-Jul	411	8:00	15:00	7:00						
29-Jul	410	9:00	22:45	13:45						
29-Jul	401	17:00	23:00	6:00						
30-Jul	410	19:15	19:45	0:30						
30-Jul	411	12:30	16:30	4:00						
ADMIN				1						
TOTAL HOURS				111						

TRAFFIC VIOLATIONS	CITATION	WARNING
SPEED		1
DWS		
FAIL TO SIGNAL		
STOP VIOLATIONS		
OTHER MOVING		1

18-Jul	20:40	Traffic Stop
20-Jul	18:23	Traffic Stop

## LOWELL PATROL LOG August 2023

DATE	OFFICERS	START TIME	END TIME	# HOURS	CONTACTS	ARRESTS	CITES	WARNINGS	CALLS	REPORT #
4-Aug	404	9:00	9:45	0:45						
5-Aug	404	8:00	9:00	1:00						
5-Aug	402	20:15	23:45	3:30						
10-Aug	404	12:00	13:00	1:00						
12-Aug	410	15:30	16:00	0:30						
13-Aug	410	12:00	14:00	2:00						
15-Aug	402	10:00	11:00	1:00						
15-Aug	402	12:30	14:30	2:00						
15-Aug	401	18:00	21:00	3:00						
17-Aug	404	12:00	13:00	1:00						
19-Aug	404	17:00	18:00	1:00						
19-Aug	410	17:00	19:00	2:00						
23-Aug	404	12:00	14:00	2:00						
23-Aug	402	10:00	12:00	2:00						
25-Aug	410	18:30	19:00	0:30						
26-Aug	410	0:00	0:30	0:30						
26-Aug	410	20:00	20:30	0:30						
27-Aug	410	0:30	1:00	0:30						
27-Aug	410	16:00	16:30	0:30						
28-Aug	404	12:00	13:30	1:30						
29-Aug	404	11:00	13:00	2:00						
29-Aug	402	20:40	22:55	2:15						
27-Aug	410	18:00	20:00	2:00						
30-Aug	401	20:30	23:00	2:30						
ADMIN				3						
TOTAL HOURS				38.0						

TRAFFIC VIOLATIONS	CITATION	WARNING
SPEED		
DWS		
FAIL TO SIGNAL		
STOP VIOLATIONS		
OTHER MOVING		

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# Agenda Item Sheet

## City of Lowell City Council



Type of item:	Procurement
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### Item title/recommended action:

Review proposals for professional auditing services and vote to approve a contract with one of the firms that submitted proposals. – Discussion/ Possible action

### Justification or background:

The city's long-term auditor, Emerald CPA, resigned in late May. Emerald CPA cited their difficulty in handling the firm's workload, especially due to inability to hire new staff. At the July 18, 2023 meeting, staff presented City Council with a request for proposals (RFP) for professional auditing services. At this meeting, City Council voted to authorize the City Administrator to issue the RFP.

On July 19, staff emailed everyone located in Oregon who is registered on the State Audit Division's municipal audit roster. The email included a link to the RFP, which staff uploaded on the city's webpage. Some emails came back undeliverable. Staff were successful, however, in delivering 197 emails to individuals listed on the municipal audit roster. In addition, on August 9, staff directly contacted 10 firms between Roseburg and Salem to encourage them to submit proposals. Between August 14 and August 16, staff contacted two additional firms, including one located in Washington. In response, staff received numerous emails from firms stating that they are not interested. Staff also placed a notice in the Daily Journal of Commerce advertising the request for proposals. Staff determined that the Daily Journal of Commerce has a wider reach than, say, the Register-Guard, thereby ensuring greater exposure across the state. The ad had a link to the city's "Bids and RFPs" page on the website, where staff posted the auditing services RFP.

The deadline to receive proposals was August 21 at 4:00 pm. Staff received 5 proposals by the deadline. After receiving the proposals, staff reviewed the proposal materials. We also conducted reference checks on the proposers. On September 7, 8, and 11 the City Administrator and contract accountant conducted interviews with each of the proposers via Zoom.

After reviewing the proposals, references, and results of the interviews, staff developed the following scores using the criteria listed in the RFP:

# Agenda Item Sheet

## City of Lowell City Council



Type of item:	Procurement
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Criterion	Max. points	Accuity	Hanford	KDP	Sensiba	Umpqua
Experience of firm and key personnel	30	29	18.5	30	23	28.5
Audit approach and schedule	20	20	15	5.5	15	20
References	20	17	20	18	12.5	20
Fees for service	20	15	20	3	11	14
Differentiators	10	9	5.5	6.5	4.5	9.5
Total	100	90	79	63	66	92

Based on these scores, staff recommend that City Council approve a contract with Umpqua Valley Financial for a 5-year term. According to their Attachment A "Fee proposal," the total value of services to be provided over that timeframe is \$134,200.

The contract to be used is the one included in the city's RFP. Staff will fill in the "scope of work" by incorporating the language in the RFP and proposal regarding the services to be provided. If City Council votes to approve a contract with Umpqua Valley Financial Services, then staff will issue a "notice of intent to award," which requires a notice period of 7 days prior to issuing a contract. After the expiration of that period, and assuming none of the other proposers file a protest, the City Administrator will sign the contract with the selected auditing firm.

### Budget impact:

Contract value of \$134,200 over 5 years

### Department or Council sponsor:

Administration

### Attachments:



**Agenda Item Sheet**  
City of Lowell City Council



Type of item:	Procurement
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City of Lowell "Request for proposals: Professional auditing services," issued July 19, 2023. Proposals from: (1) Accuity, received August 17, 2023. (2) Hanford & Associates LLC, received August 21, 2023. (3) KDP Certified Public Accountants, LLP, received August 18, 2023. (4) Sensiba, received August 21, 2023. (5) Umpqua Valley Financial, LLC, received August 21, 2023.

Meeting date:	09/19/2023
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# **City of Lowell, OR**

**Request for proposals**

**Professional auditing services**

**Issued: July 19, 2023**



**City Administrator's Office**  
P.O. Box 490 Lowell, OR 97452  
Phone: 541-937-2157  
Email: [jcaudle@ci.lowell.or.us](mailto:jcaudle@ci.lowell.or.us)

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## **1. Background Information**

### General Information

The City of Lowell ("City") is located 20 miles southeast of Eugene in Lane County. The City provides a full range of services for its estimated population of 1,235. Those services include: water and wastewater utilities, parks, library, municipal court, streets maintenance, building inspections through a contract with Northwest Code Professionals, law enforcement services through a contract with the City of Oakridge, and planning and zoning services through a contract with Lane Council of Governments.

The City administers its accounting functions through a contract with an independent contractor. This contract accountant provides various services to the City, including monthly bank reconciliations, payroll tax reporting, fixed asset accounting, entering adjusting entries, and preparing monthly financial reports. The contract accountant also prepares the City's annual financial statements and collaborates with the auditor through the audit process.

The City Clerk handles most day-to-day accounting functions, including receiving and recording payments, preparing and mailing utility bills, processing the City's bi-monthly payroll, processing accounts payable, and so on.

The City's accounting software is Caselle, with the following modules: accounts payable, animal licensing, asset management, backflow management, cash receipting, check on demand, general ledger, maintenance orders, payroll, utility management, and system management. The City's Caselle subscription allows third-party access to Xpress Bill Pay so that citizens can make payments using an online portal.

The City prepares its financial statements using a modified cash basis of accounting. Under this basis of accounting, the City recognizes assets, liabilities, net position/fund equity, revenues and expenditures when they result from cash transactions with a provision for capital assets and depreciation, recognition of long-term debts, and utility deposits.

The audited annual financial statements for previous years are available here:

<https://www.ci.lowell.or.us/administration/page/audit-0>

Budget documents for previous years and the current 2023-2024 fiscal year are available here:

<https://www.ci.lowell.or.us/administration/page/budget>

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**Selected financial indicators and workload measures.**

Adopted budget for FY 2023-2024	\$4,072,297
Adopted budget for FY 2022-2023	\$4,927,946
# bank and cash management accounts	2
# checks processed in FY 2022-2023 from check register	756
# cash receipts processed in FY 2022-2023 from cash receipt register	1,047
# full-time equivalent employees in FY 2023-2024	6.38
# utility (water/sewer) customers	533
# funds in FY 2022-2023	13

General Description

The City of Lowell is seeking proposals for the audit of its annual financial statements from qualified certified public accounting firms. A complete description of services to be provided is described under Section 2. The first reporting period to be audited is July 1, 2022, through June 30, 2023, extending through the next four subsequent fiscal years.

Points of Contact

Questions, inquiries, or comments regarding this Request for Proposals ("RFP"), should be directed to:

Jeremy Caudle, City Administrator  
jcaudle@ci.lowell.or.us  
(541) 937-2157

RFP Responses

Your proposal must be received no later than Monday, August 21, 2023 at 4:00 pm. Responses should be emailed to [jcaudle@ci.lowell.or.us](mailto:jcaudle@ci.lowell.or.us) (in PDF or MS Word) or mailed to the following address:

City of Lowell  
Attn: Jeremy Caudle, City Administrator  
PO Box 490  
Lowell, OR 97452

Emailed proposals will not be deemed received until a confirmation email sent by the primary point of contact is received in reply to the submitted proposal, confirming the emailed proposal was received and the format was readable.

Any amendments to this RFP will be in writing and will be issued to all persons or businesses that have indicated an interest to receive RFP addenda or have obtained the proposal materials. The addenda will be posted on the City's Bid Management site at <https://www.ci.lowell.or.us/rfps> and issued by email to the address furnished by those responding to this announcement. Your proposal must acknowledge receipt of all addenda issued either when you submit your proposal or separately prior to opening. No proposal will be considered that is not responsive to any issued addenda.

#### Tentative Schedule for Selection Process

Proposals due:	August 21, 2023 at 4:00 pm
Interviews (tentative):	August 24, 2023
Contract finalized with apparent successful bidder:	August 31, 2023
City Council approval of contract:	September 5, 2023

This is a tentative schedule and is provided as a courtesy to potential proposers. The actual schedule may vary from the one provided above without notice to potential proposers. Any changes made to the closing date of the RFP will be made in the form of an addendum provided to all potential proposers who have received RFP documents.

#### Proposal Evaluation

The following criteria will be used to evaluate proposals and select the most qualified certified public accounting firm:

<b>Evaluation Criteria</b>	<b>Scoring</b>
Firm's municipal audit expertise and experience and qualifications of key personnel	30%
Audit approach and schedule	20%
References	20%
Fees for service	20%
Differentiators	10%

The selection team will review the applications and select the most qualified proposal based on the evaluation criteria listed above. If deemed necessary by the selection team, the team will invite the most qualified proposers to interview.

#### Contract Duration

The selected certified public accounting firm will be designated as the City's auditor for a five-year term. The City of Lowell reserves the right to extend the contract beyond the original period, negotiating each year separately as to price and work performed.



### Acceptance or Rejection and Negotiation of Proposals

The City of Lowell reserves the right to reject any or all proposals, to waive any irregularities in the RFP, to accept or reject any item or combination of items in a proposal in accordance with ORS 279B.100, to request additional information or clarifications from respondents, and to negotiate or hold interviews with any one or more of the respondents. By requesting proposals, the City is in no way obligated to award a contract or to pay expenses of the proposing firms in connections with the preparation or submission of a proposal. Furthermore, the City reserves the right to reject any and all proposals prior to execution of a contract, with no penalty to the City, if doing so in the public interest. Any protest or objection of award must comply with ORS 279A.225.

## **2. Scope of Auditor Services**

### General

The City of Lowell is requesting proposals from qualified certified public accounting firms, duly authorized to practice as such by the State of Oregon, to audit the City's financial statements beginning with the fiscal year ending June 30, 2023, and extending through the next four subsequent fiscal years.

The City of Lowell desires the auditor to express opinions on the fair presentation of the City's basic financial statements, in conformity with the audit standards of the Oregon Secretary of State, Oregon Board of Accountancy, Oregon Society of Certified Public Accountants, and other provision of state law. The auditor will also be responsible for performing certain limited procedures involving required supplementary information and other supplementary information.

The selected auditor will submit for management's review a draft of all reports. The selected auditor will incorporate, as part of the basic proposal, meeting time with the City Administrator, accounting staff, and City Council for the purpose of discussing the audit, management letter, and conclusions.

### Basic Reports to be Issued

Upon completion of the audit of the financial statements, the auditor will issue the following:

- Independent Auditor's Report
- AU-C 260 Letter to Those Charged with Governance
- AU-C 260 Letter: including Findings, statements, observations, opinions, comments and recommendations
- Audit Comments and Disclosures Required by State Regulation
- The auditor will be expected to print eight bound hardcopies, and an electronic copy, of the final audited financial statements and related reports.

### Additional Reports to be Issued Dependent on Applicability

- AU-C 265 Communicating Internal Control Related Matters Identified During the Audit

- AU-C 265 Letter: including material weaknesses and/or significant deficiencies
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

For the fiscal year ending June 30, 2023, the City will not require a Single Audit under the Single Audit Act. The City does not anticipate needing a Single Audit during the term of the contract. If the City requires a Single Audit during the term of the contract, however, then the City would expect to be able to negotiate an addendum to the professional audit services contract to include a Single Audit.

#### Supplemental Reports / Studies

Reports on other audits or agreed-upon procedures may be agreed to in writing as stated in a supplemental services agreement. Prior to beginning work, the scope and associated costs will be approved by the City.

#### Standards to be Followed

To meet the requirements of this RFP, these audits are to be performed in accordance with all applicable professional standards including, but not limited to, applicable standards set forth for financial audits by the Governmental Accounting Standards Board (GASB), *Government Auditing Standards* (GAS), as promulgated by the Government Accountability Office (GAO) (if applicable), and requirements described in the U.S. Office of Management and Budget (OMB) Uniform Guidance and Compliance Supplement (if applicable).

In addition, all aspects of the engagement will be performed in accordance with the highest professional standards and comply with all applicable federal, state and local laws.

#### Special Considerations

The firm receiving the contract for audit services will procure and maintain, for the duration of the contract, insurance as required in the standard professional services contract (see Attachment B). The firm must provide a Certificate of Insurance.

#### Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years following completion of the audit, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Parties designated by the federal or state governments or by the City of Lowell as part of an audit quality review process Oregon Secretary of State, Audits Division

In addition, the firm will respond to the inquiries of successor auditors and allow successor auditors to review working papers related to matters of accounting significance and internal control.

#### Assistance to be provided by the City of Lowell

1. Staff will prepare the final closing of the books. The City will provide the auditors with a trial balance by fund and all accounting detail necessary to perform the audit.
2. Staff will prepare all workpapers requested by the Auditor prior to the start of interim and/or final fieldwork.
3. Staff will generate the necessary confirmation letters based on templates provided by the auditors.
4. Staff will prepare the draft financial statements and all related schedules and statements deliverable to the auditor prior to the beginning of audit fieldwork. City staff will also incorporate any agreed upon edits to the draft to arrive at the final statements.
5. Staff will be available during the audit to assist in providing information, documentation and explanations as needed as well as access to the financial system to view records and print reports. All requests will first be directed to the City's contract accountant.
6. The City will provide the auditor with reasonable workspace including access to the internet and a photocopier.
7. The City Administrator will provide the auditor with a signed Representation Letter at the conclusion of the audit.

### **3. Proposal Requirements**

#### Proposal Requirements

The proposal should address, at a minimum, the information requested in the "Minimum Content of Responses" section. Limit responses to 10 pages, excluding the title page, letter of transmittal, and required attachments.

#### Minimum Content of Responses

1. Title Page: A title page showing the firm's name, the date of proposal, point of contacts, business address, telephone numbers, and email addresses.
2. Letter of Transmittal: A signed letter of transmittal briefly stating that the firm submitting the proposal is properly licensed to perform such audits in the State of Oregon, agrees to perform all of the work outlined in the RFP within the established time periods, is independent of the City of Lowell, and understands that the firm's proposal is a firm and irrevocable offer through the June 30, 2023 audit period.
3. The letter must also contain a certification that the person signing the proposal is entitled to represent the audit firm, empowered to submit the bid, and authorized to sign a contract on behalf of the audit firm.



4. **Firm Qualifications and Experience:** Provide a brief overview of the firm's experience performing municipal audits. Include the results of the audit firm's most recent external quality review, any findings discovered as part of that review and actions taken to correct those findings. The audit firm must also disclose information on the circumstances and status of any disciplinary action taken or pending against the audit firm during the past three (3) years with state regulatory bodies or professional organizations, as well as any pending or settled litigation within the past three (3) years.
5. **Experience and Qualifications of Key Personnel:** Identify all key personnel who will be assigned to work on this project including names, CPA license numbers, and Oregon Municipal Audit Roster numbers. Include a summary of their background and experience in auditing similar organizations as well as their roles and assigned responsibilities under the proposal.
6. **Audit Approach and Schedule:** Describe the firm's audit approach and proposed schedule.
7. **References:** Provide contact information for three (3) of the firm's current municipal auditing clients in Oregon. Contact information should include the name of the public agency, name and title of contact person, telephone number, and email address.
8. **Proposed Fees for Service:** Provide expected hours required for the fiscal year ending June 30, 2023 and the not to exceed ("NTE") price on attachment A.
9. **Describe the firm's policy on other charges including special requests and special reports or broadening the scope of the engagement and list the audit firm's billing rates for all other applicable professional services.**
10. **Differentiators.** Describe what makes your firm different from other firms providing the same service and describe how that will translate to the level of services received.

## Attachments

### Attachment A: Fee Proposal

In accordance with the Request for Proposals for Professional Auditing Services, the firm referenced below submits the following hourly fee quotation and hours proposed for all positions to be assigned to the audit:

Fee for Fiscal Year End June 30, 2023:

<i>Key Personnel</i>	<i>Audit Hours</i>	<i>Hourly Rate</i>	<i>Total</i>
<b>Engagement Partner</b>			
<b>Engagement Manager</b>			
<b>Engagement Senior</b>			
<b>Engagement Staff</b>			
<b>Clerical/Support Staff</b>			
<b>Other</b>			

In accordance with the Request for Proposals for Professional Auditing Services the firm referenced below submits the following cost proposal for the term of the contract:

Fee proposal for Fiscal Years Ending June 30:

	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>
<b>Financial Statement Audit</b>					
<b>Cost of Supplies and Materials</b>					
<b>Additional Fees (if applicable*)</b>					
<b>Total</b>					

\*Technical assistance, as needed, is expected from the audit firm throughout the fiscal year that may include inquiries regarding accounting, reporting and internal control issues. If fees related to this technical assistance are not included in the firm's financial statement audit fee, please include them here.

Attachment A: Fee Proposal (continued)

I hereby certify that the undersigned is authorized to represent the firm stated below, and empowered to submit this bid, and if selected, authorized to sign a contract for the services identified in the RFP.

Firm Name:	
Signature:	
Printed Name:	
Title:	
Date:	
Email Address:	

Attachment B: Personal Service Audit Contract

**PERSONAL SERVICES CONTRACT**

This contract is between City of Lowell, a political subdivision of the State of Oregon, hereinafter called "City", and Contractor hereinafter called "Contractor". The parties agree as follows:

**1. Contractor's information:**

NAME (tax filing):

ADDRESS:

EMAIL ADDRESS:

CITIZENSHIP, if applicable:

Non-resident alien ☐ Yes ☐ No

BUSINESS DESIGNATION (check one):

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Corporation         | <input type="checkbox"/> Governmental/Non-Profit       | <input type="checkbox"/> Sole Proprietorship |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> Limited Liability Partnership |  |
| <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Limited Liability Company     |  |

Federal Tax ID#: \_\_\_\_\_

SSN#: \_\_\_\_\_

(Contractor must provide Contractor's Social Security Number unless it provides a federal TID number).

**2. Description of Contractor's Services, Delivery Schedule and Compensation**

☐ Exhibit A - Scope of Work

**3. Compensation by City**

- a. Payment for all work performed under this contract will be made as set forth below from available and authorized City funds and will not exceed the maximum sum of Payment for all work performed under this contract will not exceed the maximum sum of: See Exhibit A. Travel and other expenses of the Contractor will not be reimbursed by City unless specifically provided herein as a supplementary condition.
- b. Interim payments will be made to Contractor following City's review and approval of billings submitted by Contractor. Contractor will also submit copies of other billings for work performed under the contract when such bills are to be paid by other parties. These other billings are not subject to the maximum compensation amount of this contract.
- c. Contractor will not submit billings for, and City will not pay, any amount in excess of the maximum compensation amount of this contract, including any travel and other expense when noted below. If the maximum compensation amount is increased by amendment of this contract, the amendment must be fully effective before Contractor performs work subject to the amendment. Contractor will notify City's supervising representative in writing 30 calendar days before this contract expires of the upcoming expiration of the contract. No payment will be made for any services performed before the beginning date or after the expiration date of this contract. This contract will not be amended after the expiration date.
- d. Contractor will submit billings for work performed on a            basis. The billings will describe all work performed with particularity, by whom and on the date it was performed, the number of hours spent performing such work, and will itemize and explain all expenses for which reimbursement is claimed. Billings will be sent to the supervising representative.

#### **4. Effective Date and Duration**

This Contract will become effective on duration from                     , 20     or the date this Contract is fully executed and approved as required by applicable law. Unless earlier terminated or extended, this contract will expire on                     , 20    , or when Contractor's completed performance has been accepted by City, whichever event occurs first. However, such expiration will not extinguish or prejudice City's right to enforce this contract with respect to: (a) any breach of a Contractor warranty; or (b) any default or defect in Contractor's performance that has not been cured.

#### **5. Contract Documents**

This contract between the parties consists of this Personal Services Contract, Scope of Work (Exhibit A), General Conditions (Exhibit B), Compliance with Applicable Laws (Exhibit C), and the following attached documents, if checked, which contain all the terms and conditions of the contract and are incorporated by this reference:

- ☐ Exhibit D      Supplementary Conditions
- ☐ Exhibit E      Required Federal Terms and Conditions

## 6. Amendments

The terms of this contract will not be waived, altered, modified, supplemented or amended, in any manner whatsoever, except by written instrument signed by the parties.

**IN WITNESS WHEREOF, THE PARTIES OR THEIR DULY AUTHORIZED REPRESENTATIVES HAVE SIGNED THIS CONTRACT:**

Contractor	Date	City of Lowell	Date
Title:		City Administrator	
<hr/>			

**CERTIFICATIONS/REPRESENTATIONS:** Contractor, under penalty of perjury, certifies that (a) the number shown on this form is its correct taxpayer ID (or is waiting for the number to be issued to it and Contractor is not subject to backup withholding because (i) it is exempt from backup withholding or (ii) it has not been notified by the Internal Revenue Service (IRS) that it is subject to backup withholding as a result of a failure to report all interest or dividends, or (iii) the IRS has notified it that it is no longer subject to backup withholding. Contractor further represents and warrants to City that (a) it has the power and authority to enter into and perform the work, (b) the Contract, when executed and delivered, will be a valid and binding obligation of Contractor enforceable in accordance with its terms, (c) the work under the Contract will be performed in accordance with the highest professional standards, and (d) Contractor is qualified, professionally competent and duly licensed to perform the work. Contractor also certifies under penalty of perjury that its business is not in violation of any Oregon tax laws, and it is a corporation authorized to act on behalf of the entity designated above and authorized to do business in Oregon or is an independent contractor as defined in the contract documents, and has checked three or more of the following criteria:

<input type="checkbox"/>	I carry out the labor or services at a location separate from my residence or in a specific portion of my residence, set aside as the location of the business.
<input type="checkbox"/>	I provide contracted services for two or more different persons within a 12-month period, or routinely engage in business advertising, solicitation or other marketing efforts reasonably calculated to obtain new contracts to provide similar services.
<input type="checkbox"/>	I make a significant investment in the business, through means such as: <ul style="list-style-type: none"><li>• Purchasing tools or equipment necessary to provide the services;</li></ul>

	<ul style="list-style-type: none"> <li>• Paying for the premises or facilities where the services are provided; or</li> <li>• Paying for licenses, certificates or specialized training required to provide the services.</li> </ul>
<input type="checkbox"/>	I have the authority to hire other persons to provide or to assist in providing the services and have the authority to fire those persons.
<input type="checkbox"/>	I assume financial responsibility for defective workmanship or for service not provided as evidenced by the ownership of performance bonds, warranties, errors and omission insurance or liability insurance relating to the labor or services to be provided.

\_\_\_\_\_  
Contractor

\_\_\_\_\_  
Date

Title:  
\_\_\_\_\_

**Exhibit A**  
**SCOPE OF WORK**

**[TO BE FILLED IN]**



**Exhibit B**  
**GENERAL CONDITIONS**

**1. Independent Contractor; Responsibility for Taxes and Withholding; Retirement System Status:**

Contractor will perform the work required by this contract as an independent contractor. Although the City reserves the right (i) to determine (and modify) the delivery schedule for the work to be performed and (ii) to evaluate the quality of the completed performance, the City cannot and will not control the means or manner of the Contractor's performance. The Contractor is responsible for determining the appropriate means and manner of performing the work.

The Contractor represents and warrants that Contractor (i) is not an employee of City of Lowell, Oregon, (ii) is not currently employed by the Federal Government, and (iii) meets the specific independent contractor standards of ORS 670.600, as certified on the foregoing Certification Statement for Corporation or Independent Contractor. Contractor is not an "officer", "employee", or "agent" of the City, as those terms are used in ORS 30.265.

Contractor will be responsible for all federal or state taxes applicable to any compensation or payments paid to Contractor under this contract and, unless Contractor is subject to backup withholding, City *will not* withhold from such compensation or payments any amounts(s) to cover Contractor's federal or state tax obligations. Contractor is not eligible for any federal Social Security, unemployment insurance, or workers' compensation benefits from compensation or payments paid to Contractor under this contract, except as a self-employed individual.

**2. Subcontracts and Assignment**

Contractor will not enter into any subcontracts for any of the Work required by this Contract or assign or transfer any of its interest in this Contract without City's prior written consent. Any proposed use of a subcontractor which is located outside the United States or use of subcontract labor or facilities located outside the United States must be called to the specific attention of City. City's consent to any subcontract will not relieve Contractor of any of its duties or obligations under this Contract.

**3. Successors and Assigns**

Neither party will subcontract, assign or transfer its interest in this Contract without the express written consent of the other party, and such consent will not be unreasonably withheld. In addition to any other provisions, Contractor will include in any permitted subcontract under this Contract a requirement that the subcontractor be bound to the same provisions herein as if the subcontractor were the Contractor. The provisions of this Contract will

be binding upon and will inure to the benefit of the parties hereto, and their respective successors and assigns. Consent of City given to a subcontractor does not relieve the Contractor of any obligations and responsibilities under this Contract, including Contractor's responsibility for any goods and services to be provided by any subcontractor.

#### **4. No Third-Party Beneficiaries**

City and Contractor are the only parties to this contract and are the only parties entitled to enforce its terms. Nothing in this contract gives, is intended to give, or will be construed to give or provide, any benefit or right, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this contract.

#### **5. Funds Available and Authorized**

City has sufficient funds currently available and authorized for expenditure to finance the costs of this contract within the City's fiscal year budget.

#### **6. Termination**

- a. Mutual Consent. This contract may be terminated at any time by mutual consent of both parties.
- b. Parties' Convenience. This contract may be terminated at any time by either Party upon **180 days' notice** in writing and delivered by certified mail or in person.
- c. For Cause. City may terminate or modify this contract, in whole or in part, effective upon delivery of written notice to Contractor, or at such later date as may be established by City, under any of the following conditions:
  - i. If City funding from federal, state, or other sources is not obtained and continued at levels sufficient to allow for the purchase of the indicated quantity of services;
  - ii. If federal or state regulations or guidelines are modified, changed, or interpreted in such a way that the services are no longer allowable or appropriate for purchase under this contract or are no longer eligible for the funding proposed for payments authorized by this contract; or
  - iii. If any license or certificate required by law or regulation to be held by Contractor to provide the services required by this contract is for any reason denied, revoked, suspended, or not renewed.
- d. For Default or Breach.
  - i. Either City or Contractor may terminate this contract in the event of a breach of the contract by the other. Prior to such termination the party seeking termination will give to the other party written notice of the breach and intent to terminate. If the party committing the breach has not entirely cured the breach within 15 days of the date of the notice, or within such other period as the party giving the notice may authorize or require, then the contract may be terminated at any time thereafter by a written notice of termination by the party giving notice.
  - ii. Time is of the essence for Contractor's performance of each and every obligation and duty under this contract. City, by written notice to Contractor of default or

breach, may at any time terminate the whole or any part of this contract if Contractor fails to provide services called for by this contract within the time specified herein or in any extension thereof.

- iii. The rights and remedies of City provided in this subsection d are not exclusive and are in addition to any other rights and remedies provided by law or under this contract.
- e. **Obligation/Liability of Parties.** Termination or modification of this contract pursuant to subsections a, b or c above will be without prejudice to any obligations or liabilities of either party already accrued prior to such termination or modification. However, upon receiving a notice of termination (regardless whether such notice is given pursuant to subsections a, b, c or d of this section 6 Contractor will immediately cease all activities under this contract, unless expressly directed otherwise by City in the notice of termination. Further, upon termination, Contractor will deliver to City all contract documents, information, works-in-progress and other property that are or would be deliverables had the contract been completed. City will pay Contractor for work performed prior to the termination date if such work was performed in accordance with the Contract.

## **7. Records Maintenance; Access; Ownership of Work Product; License**

- a. **Records Maintenance; Access.** Contractor will maintain records pertinent to this contract in such a manner as to clearly document Contractor's performance hereunder. Contractor acknowledges and agrees that City and its duly authorized representatives will have access to such fiscal records and to all other books, documents, electronic files, papers, plans and writings of Contractor that are pertinent to this contract for the purpose of performing examinations and audits, and making excerpts and transcripts. Contractor further acknowledges records generated as a result of this Contract may be subject to disclosure pursuant to the Oregon Public Records Act.
- b. **Ownership of Work Product; License.** All work products of the Contractor that result from this contract (the "work products") are the exclusive property of the City. In addition, if any of the work products contain intellectual property of the Contractor that is or could be protected by federal copyright, patent, or trademark laws, or state trade secret laws, Contractor hereby grants City a perpetual, royalty-free, fully paid-up, nonexclusive and irrevocable license to copy, reproduce, deliver, publish, perform, dispose of, use and re-use, in whole or in part, and to authorize others to do so, all such work products, including but not limited to any information, designs, plans or works provided or delivered to the City or produced by the Contractor under this contract.

## **8. Compliance with Applicable Law**

Contractor will comply with all federal, state and local laws and ordinances applicable to the work under this contract, including, without limitation, the provisions of ORS 279B.220, 279B.230, and 279B.235, and as well as other statutes as set forth in the attached Compliance With Applicable Law, which is by this reference made a part hereof. Without limiting the generality of the foregoing, Contractor expressly agrees to comply with: (i) Title VI of the Civil Rights Act of 1964; (ii) Section V of the Rehabilitation Act of 1973; (iii) the Americans

with Disabilities Act of 1990 (Pub L No. 101-336), ORS 659A.142, and all regulations and administrative rules established pursuant to those laws; and (iv) all other applicable requirements of federal, state and local civil rights and rehabilitation statutes, rules and regulations.

## **9. Foreign Contractor**

If the Contractor is not domiciled in or registered to do business in the State of Oregon, Contractor will promptly provide to the Oregon Department of Revenue and the Secretary of State Corporation Division all information required by those agencies relative to this Contract. The Contractor will demonstrate its legal capacity to perform these services in the State of Oregon prior to entering into this contract.

## **10. Governing Law; Jurisdiction; Venue**

This contract will be governed and construed in accordance with the laws of the State of Oregon without resort to any jurisdiction's conflict of laws, rules or doctrines. All claims and disputes arising under or relating to this Agreement are to be settled by binding arbitration in the State of Oregon.

The arbitration shall be conducted on a confidential basis pursuant to the Commercial Arbitration Rules of the American Arbitration Association. Any decision or award as a result of any such arbitration proceeding shall be in writing and shall provide an explanation for all conclusions of law and fact and shall include the assessment of costs, expenses, and reasonable attorneys' fees. Any such arbitration shall be conducted by an arbitrator experienced in the audit of municipal finances and shall include a written record of the arbitration hearing. The costs of the arbitration, including the cost of the arbitrator and prevailing party's legal fees, shall be borne by the losing party. The parties reserve the right to object to any individual who shall be employed by or affiliated with a competing organization or entity. An award of arbitration may be confirmed or enforced in a court of competent jurisdiction.

## **11. Insurance**

a. Insurance. Contractor will at its own expense provide the following insurance:

- i. The Contractor, its subcontractors, if any, and all employers providing work, labor or materials under this Contract who are subject employers under the Oregon Workers' Compensation Law shall comply with ORS 656.017, which requires them to provide workers' compensation coverage that satisfies Oregon law for all their subject workers. Out-of-state employers must provide workers' compensation coverage for their workers that comply with ORS 656.126. Employers' Liability Insurance with coverage limits of not less than \$500,000 each accident shall be included.
- ii. Contractor shall obtain, at Contractor's expense, and keep in effect during the term of this contract, Professional Liability Insurance covering any damages caused by an error, omission or any negligent acts. Combined single limit per occurrence shall not be less than \$1,000,000. Annual aggregate limit shall not be less than \$1,000,000.
- iii. Contractor shall obtain, at contractor's expense, and keep in effect during the term of this contract, Commercial General Liability Insurance covering Bodily Injury

- and Property Damage on an "occurrence" form. This coverage shall include Contractual Liability insurance for the indemnity provided under this contract and Product and Completed Operations. Such insurance shall be primary and non-contributory. Coverage shall be a minimum of \$2,000,000 per occurrence, and \$2,000,000 aggregate.
- iv. Automobile Liability insurance with a combined single limit, or the equivalent, of not less than **N/A** for each accident for Bodily Injury and Property Damage, including coverage for owned, hired or non-owned vehicles, as applicable.
  - v. The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the Commercial General Liability Insurance policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance.
- b. Notice of cancellation or change. There will be no cancellation, material change, reduction of limits or intent not to renew the insurance coverage(s) without 30 days' written notice from the Contractor or its insurer(s) to the City.

## **12. Force Majeure**

Neither City nor Contractor will be held responsible for delay or default caused by fire, riot, acts of God, or war where such cause was beyond, respectively, City's or Contractor's reasonable control. Contractor will, however, make all reasonable efforts to remove or eliminate such a cause of delay or default and will, upon the cessation of the cause, diligently pursue performance of its obligations under this contract.

## **13. Severability**

The parties agree that if any term or provision of this contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the parties will be construed and enforced as if the contract did not contain the particular term or provision held to be invalid.

## **14. Survival**

The terms, conditions, representations and all warranties contained in this Contract will survive the termination or expiration of this Contract.

## **15. Waiver**

The failure of either party to enforce any provision of this contract will not constitute a waiver by either party of that or any other provision.

## **16. Execution and Counterparts**

This contract may be exercised in several counterparts, each of which will be an original, all of which will constitute but one and the same instrument.

**17. Prior Approval Required**

Approval by the City of Lowell City Council or the City Administrator is required before any work may begin under this contract.

**18. Notice**

Notices required by this contract must be given in writing by personal delivery or mail, at the addresses given by the parties on the first page of this contract, unless some other means or method of notice is required by law. Each party will notify the other of any change of address.

**19. Confidentiality**

Contractor acknowledges and agrees it is responsible for ensuring compliance with all applicable confidentiality laws, including but not limited to the Health Insurance Portability Accountability Act (HIPAA) and Family Educational Rights and Privacy Act (FERPA).

**20. Merger Clause**

THIS CONTRACT AND ATTACHED EXHIBITS CONSTITUTE THE ENTIRE AGREEMENT BETWEEN THE PARTIES. NO WAIVER, CONSENT, MODIFICATION OR CHANGE OF TERMS OF THIS CONTRACT WILL BIND EITHER PARTY UNLESS IN WRITING AND SIGNED BY BOTH PARTIES. SUCH WAIVER, CONSENT, MODIFICATION OR CHANGE, IF MADE, WILL BE EFFECTIVE ONLY IN THE SPECIFIC INSTANCE AND FOR THE SPECIFIC PURPOSE GIVEN. THERE ARE NO UNDERSTANDINGS, AGREEMENTS, OR REPRESENTATIONS, ORAL OR WRITTEN, NOT SPECIFIED HEREIN REGARDING THIS CONTRACT. CONTRACTOR, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES THAT HE/SHE HAS READ THIS CONTRACT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

## **Exhibit C**

### **COMPLIANCE WITH APPLICABLE LAW**

#### **(Public Non-Improvement Contracts)**

**ORS 279B.220 Conditions of public contracts concerning payment of laborers and materialmen, contributions to Industrial Accident Fund, liens and withholding taxes.** Every public contract will contain a condition that the Contractor will: Make payments promptly, as due, to all persons supplying to such contractor labor or material for the prosecution of the work provided for in such contract. Pay all contributions or amounts due the Industrial Accident Fund from such contractor or subcontractor incurred in the performance of the contract. Not permit any lien or claim to be filed or prosecuted against the state, county, school district, municipality, municipal corporation or subdivision thereof, on account of labor or material furnished. Pay to the Department of Revenue all sums withheld from employees pursuant to ORS 316.167.

**279B.225 Condition concerning salvaging, recycling, composting or mulching yard waste material.** Every public contract for lawn and landscape maintenance will contain a condition requiring the contractor to salvage, recycle, compost or mulch yard waste material at an approved site, if feasible and cost-effective.

**ORS 279B.230 Condition concerning payment for medical care and providing workers' compensation.** (1) Every public contract will also contain a condition that the contractor will promptly, as due, make payment to any person, co-partnership, association or corporation, furnishing medical, surgical and hospital care or other needed care and attention, incident to sickness or injury, to the employees of such contractor, of all sums which the contractor agrees to pay for such services and all moneys and sums which the contractor collected or deducted from the wages of employees pursuant to any law, contract or agreement for the purpose of providing or paying for such service.

(2) Every public contract also will contain a clause or condition that all employers working under the contract are subject employers that will comply with ORS 656.017 or are exempt under ORS 656.126.

**ORS 279B.235 Condition concerning hours of labor.** (1) Except as provided in subsections (3) to (6) of this section, every public contract subject to this chapter must contain a condition that a person may not be employed for more than 10 hours in any one day, or 40 hours in any one week, except in cases of necessity, emergency or when the public policy absolutely requires it, and in such cases, except in cases of contracts for personal services designated under ORS 279A.055, the employee will be paid at least time and a half pay: (a)(A) For all overtime in excess of eight hours in any one day or 40 hours in any one week when the work week is five consecutive days, Monday through Friday; or (B) For all overtime in excess of 10 hours in any one day or 40 hours in any one week when the work week is four consecutive days, Monday through Friday; and (b) For all work performed on Saturday and on any legal holiday specified in ORS 279B.020. (2) An employer must give notice in writing to employees who work on a public contract, either at the time of hire or before commencement of work on the contract, or by posting a notice in a location frequented by employees, of the number of hours per day and days per week that the employees may be required to work. (3) In the case of contracts for personal services as described in ORS 279A.055, the contract will contain a provision that the employee will be paid at least time and a half for all overtime worked in excess of 40 hours in any one week, except for individuals under personal services contracts who are excluded under ORS 653.010 to 653.261 or under 29 U.S.C. 201 to 209 from receiving overtime. (4) In the case of a contract for services at a county fair or for other events

authorized by a county fair board, the contract must contain a provision that employees must be paid at least time and a half for work in excess of 10 hours in any one day or 40 hours in any one week. An employer will give notice in writing to employees who work on such a contract, either at the time of hire or before commencement of work on the contract, or by posting a notice in a location frequented by employees, of the number of hours per day and days per week that employees may be required to work. (5)(a) Except as provided in subsection (4) of this section, contracts for services must contain a provision that requires that persons employed under the contracts will receive at least time and a half pay for work performed on the legal holidays specified in a collective bargaining agreement or in ORS 279B.020 (1)(b)(B) to (G) and for all time worked in excess of 10 hours in any one day or in excess of 40 hours in any one week, whichever is greater. (b) A contractor shall notify in writing employees who work on a public contract for services, either at the time of hire or before work begins on the public contract, or by posting a notice in a location frequented by employees, of the number of hours per day and days per week that the contractor may require the employees to work.

**ORS Chapter 244.** Contractor will not provide or offer to provide any appreciable pecuniary or material benefit to any officer, employee or agent of the City in connection with this contract in violation of ORS Chapter 244 or City's personnel rules.

**ORS 670.600 provides in part:** "As used in various provisions of ORS Chapters 316, 448, 656, 657, 671 and 701, an individual or business entity that performs labor or services for remuneration will be considered to perform the labor or services as an 'independent contractor' if the standards of this section are met." ORS 670.600 also provides standards for satisfying the designation of an independent contractor:

1. Free from direction and control over means and manner of providing labor or service.
  2. Responsible for obtaining all necessary business registrations and professional occupation licenses.
  3. Furnishes its own tools and equipment for the work.
  4. Has the authority to hire and fire employees to perform the work.
  5. Registered under ORS Chapter 701.
  6. Filed federal and state income tax returns in the name of its business or a business Schedule "C" as part of the personal income tax return, for the previous year, for labor or services performed as an independent contractor in the previous year.
  7. Represents to the public that the labor or services are to be provided by an independently established business.
  8. The labor or services are primarily carried out at a location that is separate from my residence, or is primarily carried out in a specific portion of my residence, which is set aside as the location of the business.
  9. The business has purchased business cards or commercial advertising.
  10. A telephone listing and service is used for the business that is separate from the personal residence listing and service.
  11. Labor or services are performed only pursuant to written contracts. Labor or services are performed for two or more different persons within a period of one year.
- Assumes financial responsibility for defective workmanship or for service not provided as evidenced by the ownership of performance bonds, warranties, errors and omission insurance or liability relating to the labor or services to be provided.



## CITY OF LOWELL

### MUNICIPAL AUDIT SERVICES PROPOSAL

For the Years Ending June 30, 2023, 2024, 2025, 2026, and 2027

ID#: 45-4207980

(541) 223-5555

Submitted by:  
Glen O. Kearns, CPA  
436 1<sup>st</sup> Avenue W  
Albany, Oregon 97321  
[glen@accuitycpas.com](mailto:glen@accuitycpas.com)

Date: August 17, 2023





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City of Lowell  
Attn: Jeremy Caudle, City Administrator  
PO Box 490  
Lowell, OR 97452

We are pleased to have the opportunity to present this proposal to provide our services to City of Lowell for the years ending June 30, 2023, 2024, 2025, 2026, and 2027. Our proposal provides the information you requested, as well as additional information about our firm and our services that we believe are important to the City in its selection process.

We understand the scope of audit work will include auditing all funds of City of Lowell in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. We understand the objective of the services to be provided and commit to performing those services within the timeframe required by the City.

Our fee for the fiscal years ending June 30, 2023, 2024, 2025, 2026, and 2027 are listed in Attachment A: Fee Proposal on page 13 of this proposal. Our fees are inclusive of all services outlined below, including all staff time and out-of-pocket expenses. Our fee is based on the anticipated cooperation of the City's staff, as well as the assumption that the books will be closed and balanced, and all appropriate accounts reconciled to the applicable detail. If significant additional time is necessary beyond the work contemplated, we will discuss it with the City Administrator and arrive at a new fee estimate before we incur the additional costs. Such additional services may be set out in a supplemental agreement.

We encourage communication throughout the year and do not charge additional fees for questions, consultations, and information requests.

Our firm was founded on a belief that client care is an integral part of a successful relationship, and we are committed to providing you with consistent staffing and professionals who are familiar with your engagement. This includes having a partner on-site for fieldwork and City Council presentations, if requested, as well as for meetings held prior to and at the conclusion of fieldwork.

It is our goal to provide more to the City than just an audited set of financial statements. We feel that you should receive fair value for the consideration you pay to your professional advisors. Accordingly, we are committed to taking care of our clients by offering quality work, knowledgeable staff, and unparalleled client service at a fair price.



We are confident that our firm can provide the professional auditing and accounting services the City requires. You have our assurance that our staff will provide the City with prompt, courteous, accurate, and reliable service. We are fully dedicated to accuracy and integrity in every engagement we perform.

The following services are included in the Fee Proposal:

- ❖ An entrance and exit conference with the City Administrator at the beginning and at the conclusion of audit fieldwork.
- ❖ All audit work required to perform a complete engagement under current standards.
- ❖ Copies of our adjusted trial balance and audit adjustments, if any, at the conclusion of the audit.
- ❖ A written report to the audit committee or its equivalent communicating any audit adjustments, audit issues, and the scope of the contracted work.
- ❖ A written report to those charged with governance communicating any control deficiencies or audit findings, if noted, and our recommendations for enhancing internal controls or improving operational efficiency and effectiveness.
- ❖ Delivery of the audit report to the City by December 31<sup>st</sup> of each contract year.
- ❖ An electronic (PDF) version and up to five (5) printed and bound copies of the City's financial statements.



We confirm the following regarding City of Lowell:

- ❖ We are independent in relation to City of Lowell.
- ❖ All firm partners are licensed municipal auditors in the State of Oregon as defined by Oregon Revised Statutes.
- ❖ Our firm has received a positive peer review within the last three years. A copy of our firm's most recent peer review report is provided on page 12 of this proposal.
- ❖ Our firm currently has no judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of the firm.
- ❖ Neither our firm nor any of our personnel have been disciplined by the Oregon State Board of Accountancy for any reason.
- ❖ We will not delegate or subcontract our responsibilities under an agreement without the prior written permission of the City of Lowell.
- ❖ All information provided in this proposal is true and accurate.

Glen O. Kearns, Partner, as signer of this letter, is authorized to enter into binding agreements regarding this proposal.

Very truly yours,

Glen O. Kearns  
Certified Public Accountant

August 17, 2023



## **SUMMARY OF QUALIFICATIONS**

Accuity, LLC is a local boutique CPA firm with expertise in all areas of accounting and assurance services (audit, review, compilation) for governmental clients. Accuity is a member firm of the Governmental Audit Quality Center, the American Institute of Certified Public Accountants, and the Oregon Society of Certified Public Accountants. Our firm's reputation reflects the high standards we demand of ourselves. Our high standards, excellent service and specialized staff spell the difference between our outstanding performance and other firms. Our goal is simple... to be our clients' most trusted advisor and consistently exceed their expectations.

We have purposely positioned our firm as an alternative to larger local and regional CPA firms. Because we are small by design, our professional staff work extensively with both partners as well as each other thereby gaining valuable knowledge and experience with our audit clients. We believe this makes our firm responsive... responsive to the needs of our clients and the ever-changing world in which they operate and responsive to their operational and reporting deadlines. We do whatever it takes to get the job done on time.

### **Key Personnel**

Our firm currently has two partners and eight other professional and support staff that provide assistance during our engagements. Accordingly, our clients benefit from having partner level experience during all phases of the audit engagement as well as throughout the year for consultation. Following are summaries of the education and experience for our professional staff:

#### **Glen Kearns, CPA**

Glen has more than twenty-eight years of public accounting experience in a wide range of services including accounting and assurance (audits, reviews, compilations, etc.), tax planning and preparation, business consulting, and strategic planning. Glen serves clients in a variety of industries including local governments, not-for-profit organizations, manufacturing, engineering, technology, and agriculture, among others. Glen has a Bachelor of Science degree in Business Administration from Oregon State University. He also served eight years as a Finance Officer in the United States Army prior to becoming a CPA. He is a member of the American Institute of Certified Public Accountants (AICPA) and the Oregon Society of Certified Public Accountants and is a licensed Oregon Municipal Auditor.



### **Kori Sarrett, CPA**

Kori has more than eighteen years of experience in public accounting, specializing in audit and other attest services as well as tax preparation, planning, and consulting services for individuals and businesses. Kori also specializes in consulting for firm clients, including problem-solving, training, setup, cleanup, and improvement recommendations. Kori has extensive experience providing payroll preparation and reporting services to clients. Kori has a Bachelor of Science degree in Business Administration/Economics from Eastern Oregon University. She is a member of the American Institute of Certified Public Accountants (AICPA) and the Oregon Society of Certified Public Accountants and is a licensed Oregon Municipal Auditor. Kori is currently the treasurer for a local child advocacy nonprofit organization.

### **Stephanie Franklin**

Stephanie has over eleven years of experience in public accounting, specializing in audit and other attest services as well as tax preparation services for individuals, businesses, and nonprofit organizations. Stephanie has a Bachelor of Science degree in Business Management from Western Oregon University and a Certificate in Accounting from Oregon State University. Stephanie is currently a budget committee member for a local school district.

### **Sara Bond**

Sara has over six years of experience in public accounting, specializing in audit and other attest services as well as tax preparation services for individuals and businesses. Sara has a Bachelor of Science degree in Business Administration from Eastern Oregon University. Sara has served on the board of directors of a local nonprofit organization.

### **Brice Rust**

Brice has over three years of experience in public accounting specializing in audit and other attest services and three years of experience in private accounting. Brice has a Bachelor of Science degree in Business and Accounting from Western Oregon University.

### **Hannah Lara**

Hannah has two years of experience in public accounting specializing in audit and other attest services and three years of experience in private accounting. Hannah has a Bachelor of Science degree in Psychology from Oregon State University.



## **Audit Experience with Small Cities**

Because many of our audit clients are small cities, we are well versed in dealing with the unique challenges they face including endeavoring to provide the most efficient and effective public services while trying to balance the key operational elements with continuing funding constraints.

We have significant experience with a broad range of cities and other municipalities throughout the State of Oregon which allows us to provide our clients with accounting related consultation and assistance as well as recommendations for strengthening and improving internal controls. We understand that accounting is a technical field and is very often confusing to the layperson. Accordingly, we avoid using “accounting speak” whenever possible and instead explain accounting terminology in plain English terms and use real world examples that are easy to understand. In addition, we routinely assist our clients with interpretation and implementation of Oregon Budget Law in their operations.

Following is a list of some of our firm’s current city audit clients:

Name of City	
City of Arlington	City of Manzanita
City of Bay City	City of Mill City
City of Condon	City of Moro
City of Donald	City of Nehalem
City of Dunes City	City of Prairie City
City of Estacada	City of Scio
City of Fossil	City of Wasco
City of Garibaldi	City of Westfir
City of Gearhart	City of Wheeler



## **Audit Approach**

We believe that consistent engagement staffing is the key to both performing an efficient audit as well as maintaining strong client relationships. Accordingly, our policy is to not rotate staff on engagements unless requested by client management or where unavoidable circumstances arise. Furthermore, since Firm partners are actively involved in all phases of the audit, our clients have direct access to the decision makers. Our estimate of the hours to complete the audit by engagement phase are as follows:

<b>Audit Phase</b>	<b>Description of Staffing Levels</b>	<b>Estimated % of Time</b>
Planning Phase	All staff levels, including partners	35%
Audit Work Phase	Engagement partner and staff auditors	50%
Final Review & Completion Phase	Review partner and engagement partner	15%

We utilize a backward planning methodology to ensure we meet client deadlines. We coordinate closely with management and key personnel when scheduling both interim and final fieldwork for the audit to ensure completion of the audit in as timely a manner as possible. We communicate frequently throughout the engagement to keep information flowing and manage deadlines. We organize our audit engagements into three phases as follows:

**Planning Phase** Our audit planning involves obtaining a detailed understanding of the City, its business environment, and internal controls, determining materiality levels, troublesome audit areas, and potential audit adjustments. To assess control risk of the City, we focus on your organizational structure, operations, and the overall environment in which the City operates. We conduct a planning meeting to identify the critical audit areas; discuss the risks of misstatements, fraud, and noncompliance; make a preliminary risk assessment; determine preliminary analytical review procedures; and draft a plan for each significant area of the audit.

**Audit Work Phase** We intend to use City staff to document the City's internal controls and related processes and procedures, if not already completed. We will ask that City staff provide reconciliations for all major asset, liability, and fund balance accounts. We will also request that payroll and payroll tax expenses be reconciled to the quarterly reports filed with the Internal





Revenue Service. Other audit schedules that we may request City staff to prepare include budget reconciliations, grant revenue reconciliation, summary of public contracts awarded, check registers for the fiscal year, and a City Council member listing. We request that these items be available a minimum of two (2) weeks prior to the beginning date of fieldwork for the City.

We initially obtain an understanding of the flow of information and your system through inquiry and observation and evaluate the effectiveness of internal controls. Evaluation and testing of the City's compliance with laws and regulations that have a direct and material effect on the financial statements is generally conducted during this phase, if deemed necessary.

Based on our preliminary risk assessment and information obtained during initial inquiries, we perform appropriate substantive audit procedures on the significant areas in the financial statements, including cash and investments, capital assets, long-term debt, program revenues, general revenues, payroll, and other current expenditures. The substantive procedures performed include, but are not limited to, inspection, observation, inquiry, confirmation, recalculation, reperformance, and analytical procedures. We may use statistical or other sampling to test specific accounts or audit areas. We will request City staff to locate any documents selected by us for testing. After completing our substantive testing, we perform an overall analytical review to confirm our expectations, as well as to determine whether additional testing of certain areas is warranted.

**Final Review & Completion Phase** During the completion phase, any issues that arose during prior phases of the audit are evaluated and discussed with City staff and management for relevance and inclusion in the financial statements. Audit documentation and financial statements are reviewed to ensure that they meet our quality control standards. A draft copy of the financial statements, as well as letters to the council and management expressing our comments and recommendations relative to improvements in internal control and accounting policies and procedures are provided to the City for review.

Copies of our final trial balance, audit adjustments (including the reasons for the adjustments), draft financial statements, draft communication letters and the management representation letter are provided to your staff at this time. The aforementioned information is generally transmitted to the City via email in PDF format, unless requested otherwise. After acceptance and approval of the audit adjustments and draft copy of the financial statements by the City, the final report is issued.



## REFERENCES

For reference purposes, we would recommend the following entities and persons to contact:

City of Condon	Kathryn Greiner, City Administrator (541) 384-2711 <a href="mailto:administration@cityofcondon.com">administration@cityofcondon.com</a>
City of Estacada	Sadie Main, Finance Director (503) 630-8270 <a href="mailto:main@cityofestacada.org">main@cityofestacada.org</a>
City of Gearhart	Justine Hill, City Recorder/Treasurer (503) 738-5501 <a href="mailto:jhill@cityofgearhart.com">jhill@cityofgearhart.com</a>

**Report on the Firm's System of Quality Control**

To the Partners of Accuity, LLC  
and the Peer Review Committee of the  
Oregon Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Accuity, LLC (the Firm) in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Accuity, LLC in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Accuity, LLC has received a peer review rating of *pass*.

**KERN & THOMPSON, LLC**

*KERN & THOMPSON, LLC*

Portland, Oregon  
September 13, 2022

## Attachment A: Fee Proposal

In accordance with the Request for Proposals for Professional Auditing Services, the firm referenced below submits the following hourly fee quotation and hours proposed for all positions to be assigned to the audit:

Fee for Fiscal Year End June 30, 2023:

Staffing Level	Audit Hours	Hourly Rate	Total
Engagement Partner	16	\$ 200	\$ 3,200
Engagement Manager	32	180	5,760
Engagement Senior	40	120	4,800
Engagement Staff	40	100	4,000
Clerical/Support Staff	24	75	1,800
Out of pocket costs			440
Total			\$ 20,000

In accordance with the Request for Proposals for Professional Auditing Services the firm referenced below submits the following cost proposal for the term of the contract:

Fee proposal for Fiscal Years Ending June 30:

Description	2023	2024	2025	2026	2027
Financial Statement Audit	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Cost of Supplies and Materials	-	-	-	-	-
Additional Fees (if applicable*)	\$75-\$200/Hr.	\$75-\$200/Hr.	\$75-\$200/Hr.	\$75-\$200/Hr.	\$75-\$200/Hr.
Total	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

I hereby certify that the undersigned is authorized to represent the firm stated below, and empowered to submit this bid, and if selected, authorized to sign a contract for the services identified in the RFP.

Firm Name: Accuity, LLC

Signature: 

Printed Name: Glen O. Kearns

Title: Partner

Date: August 17, 2023

Email Address: [glen@accuitycpas.com](mailto:glen@accuitycpas.com)



## **Professional Auditing Services Proposal for City of Lowell**

**August 21, 2023**

**Hanford & Associates, LLC  
5119 Dove Lane  
West Richland, WA 99353**

**Teresa Hanford  
(509) 290-2200  
Hanford.Teresa@Hanfordllc.com**



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## Letter of Transmittal

Jeremy Caudle, City Administrator  
City of Lowell  
PO Box 490  
Lowell, OR 97452

Dear Mr. Caudle,

Thank you for the opportunity to submit our proposal for providing audit services to the City of Lowell. I have read the RFP and understand that the audit is to be conducted in accordance with Government Auditing Standards, as promulgated by the Government Accountability Office, and that those standards require that a plan be developed, and an audit performed to obtain reasonable assurance about whether the financial statements are free from material misstatement. I also understand that the scope of the audit will include audits of municipal corporations in accordance with the Oregon Minimum Standards. Hanford & Associates, LLC is qualified to perform municipal audits in accordance with Oregon Municipal Law and is authorized by the Oregon State Board of Accountancy to perform such services.

Hanford & Associates, LLC is not your typical CPA firm, and our staff are not your typical auditors. We are not just number crunchers, but client-driven professionals, putting your needs first. We accomplish this through staffing with seasoned professionals, who are there to answer your questions and provide easy-to-understand and reliable information. Each of the firm's auditors have over 10 years of experience specializing in governmental accounting support and audit, from local governments to federal contractors, from modified-cash to full-accrual basis. We have a wealth of experience in governmental financial audits and reviews, annual report preparation, Annual Comprehensive Financial Report (ACFR) preparation, federal program compliance ("single") audits in accordance with 2 CFR 200, forensic accounting, internal audits, internal control evaluations, risk assessments and compliance analyses. All of our accountants are experienced in performing compilations and audits in accordance with Oregon standards.

If selected, we agree to perform all of the work outlined in the RFP within the established time periods. We are also independent of the City of Lowell and understand that our proposal is firm and irrevocable through the June 30, 2023 audit period. Additionally, I, Teresa Hanford, as the firm owner, am authorized to sign a contract on behalf of the audit firm.

I believe we are an excellent fit to perform the work you require. We look forward to the opportunity to work with you and welcome the chance to present our proposal. If you have any questions, please do not hesitate to contact me via phone at (509) 290-2200 or by email at [Hanford.Teresa@Hanfordllc.com](mailto:Hanford.Teresa@Hanfordllc.com).

Sincerely,

Teresa Hanford, CPA, CIA, CGAP, CFE  
Managing Member/CEO  
Hanford & Associates, LLC



## FIRM QUALIFICATIONS AND EXPERIENCE

### 1. History of the Firm

Hanford & Associates has been in business as a CPA firm since 2016, when the firm primarily worked for federal government contractors at the Department of Energy's Hanford site. Teresa Hanford, the owner of the firm, worked for the Washington State Auditor's Office (SAO) from 2008-2014 and had a desire to become a consultant to small local governments because of the inability to help audit clients fix issues that persisted from year to year (SAO required complete independence from its auditors, while Oregon State law allows auditors to assist local governments with certain items throughout the year). Due to the inconsistent nature of the work available at the Hanford site, the firm began focusing more of its work on Washington State local governments, non-profit entities, and small businesses performing work for federal government contractors soon after the firm was created. The firm began performing audits of Oregon municipalities in 2017 and has continued to expand the number of Oregon clients each year since that time. Following is a detailed list of current local government clients and the scope of work performed for each:

#### Audits and Reviews

- Burlington Water District, Oregon (2021-current) - Financial Statement (FS) review.
- City of Enterprise, Oregon (2018-current) – (FS) and Oregon Minimum Standards (OMS) audit
- City of Joseph, Oregon (2017-current) – FS and OMS audit
- City of Lostine, Oregon (2019-current) – FS and OMS audit
- City of Metolius, Oregon (2022-current) – FS and OMS audit
- City of Oakridge, Oregon (2022-current) – FS and OMS audit
- City of Toledo, Oregon (2019-current) – FS and OMS audit
- City of Vancouver Downtown Redevelopment Authority - Hilton Vancouver, Washington (2022-current) – FS audit
- City of Yachats, Oregon (2017-current) – FS and OMS audit
- Energy Northwest, Washington, Washington (2018-current) – special investigations, and compliance engagements in accordance with AUP standards or IIA standards, as requested
- Enterprise School District, Oregon (2022-current) – FS and OMS audit
- Joseph School District, Oregon (2022-current) – FS and OMS audit
- Lusted Water District, Oregon (2020-current) –2018-current FS and OMS audit
- Multnomah County Rural Fire Protection District 10, Oregon (2022-current) – FS and OMS audit
- Multnomah County Rural Fire Protection District 30J, Oregon (2022-current) – FS and OMS audit
- Port of Centralia, Washington (2019-current) – Review (report issued) of annual report and submission to the Washington State Auditor's Office (WSAO) and other consulting as needed
- Port of Garibaldi, Oregon (2022-current) – 2020-current FS and OMS audit
- Region 18 Educational Service District, Oregon (2022-current) – FS and OMS audit
- Troy School District, Oregon (2022-current) – FS and OMS audit
- Wallowa School District, Oregon (2022-current) – FS and OMS audit
- Yachats Urban Renewal District, Oregon (2017-current) – FS and OMS audit





### Consulting Engagements

- Columbia Irrigation District, Washington (2019-current) – Creation and submission of annual report to WSAO and other consulting, as needed
- Fairview Water District, Oregon (2023-current) – Accounting assistance
- Grays Harbor County, Washington (2022-current) – Internal control process review
- Grays Harbor Transit, Washington (2019-current) – Review (no report issued) of annual report to WSAO and other consulting, as needed
- Multnomah County, Oregon (2022-current) – Assistance with ACFR preparation and annual report tools creation
- Pacific Transit, Washington (2023-current) – Assistance with review of accounting system and processes and procedures (and other requests as needed) after transition
- Port of Benton, Washington (2018-current) – Assistance with annual report creation and submission to WSAO, other projects, as needed
- Roza-Sunnyside Board of Joint Control, Washington (2018-current) - Review (no report issued) of annual report to WSAO and other consulting, as needed
- South Columbia Basin Irrigation District, Washington (2021-current) - Review (no report issued) of annual report to WSAO and other consulting, as needed
- Sunnyside Division Board of Control, Washington (2018-current) – Review (no report issued) of annual report to WSAO and other consulting, as needed
- Sunnyside Valley Irrigation District, Washington (2018-current) - Review (no report issued) of annual report to WSAO and other consulting, as needed

### **2. Peer Review**

Hanford & Associates, LLC received a pass in its last peer review, dated December 30, 2022. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Issues identified during the review:

- The Supplementary Information paragraph in the Independent Account's Review Report was not updated for the current professional standards and did not state that the information is the responsibility of management. Additionally, an audit report contained GAS language when audit was not a yellow-book audit.

**Firm Response:** Acknowledged and Understood. The firm will enhance the internal review processes by obtaining additional tools to identify reporting errors prior to issuance of the financial statements. The firm has already contracted with qualified individuals outside of the firm to provide review and approval of reports prior to issuance. The firm has already performed corrective action with respect to the non-conforming engagement, as the subsequent financial statements for this client will be issued in the next few days and the report has been corrected. Firm feels that correcting the prior report is not necessary, as there is no longer reliance on the audited statements from 2021.

### **3. Disciplinary Action**

Neither the firm nor its personnel have been the subject of any disciplinary action with state regulatory bodies or professional organizations. The firm has not had any pending or settled litigation.



## EXPERIENCE AND QUALIFICATIONS OF KEY PERSONNEL

Teresa Hanford will perform the audit of the City of Lowell. She will use additional firm resources as necessary for the audit. Her CPA license number is 34555 and she is licensed through the State of Washington. Her Oregon municipal audit roster number is 1612. Her resume follows.

### **Teresa Hanford, CPA, CFE, CIA, CGAP**

#### **Managing Member**

---

##### *Areas of Specialization*

Teresa takes pride in the exceptional service she provides her clients. She is known for putting her clients first and at ease and her ability to critically think and provide value added solutions.

Teresa specializes in audits of federal, state, local governments, providing audit services in financial statements, federal programs, and compliance. Teresa also serves local governments, non-profits, and small business clients by providing accounting and consulting services. Teresa has a strong background in business set up and business process improvement.



##### *Professional Experience*

##### Prior Relevant Work

Worked for Office of the Washington State Auditor from 2008 – 2014 as Assistant Audit Manager and Assistant State Auditor. Responsible for supervising, planning, and conducting financial, single (federal compliance), accountability audits and special investigations for state and local governmental entities. Served as the team special investigation and fraud specialist. Types of entities audited include, but are not limited to:

- ❖ Cities
- ❖ Counties
- ❖ Irrigation Districts
- ❖ School Districts
- ❖ Port Districts
- ❖ Public Utility Districts
- ❖ Housing Authorities
- ❖ Commodity Commissions
- ❖ Public Facilities Districts
- ❖ Other Special Purpose Districts



### Current Scope of Work

- ❖ Supervise, plan, and perform audits for multiple Oregon local governments in accordance with Oregon Minimum Standards and GAAS or GAGAS, as applicable.
- ❖ Plan and conduct audits and reviews and issue reports in compliance with GAAS, GAGAS, and Internal Audit Standards for non-profit agencies, federal government contractors, and Washington State local government entities.
- ❖ Preparation and review of financial statement compilations for small business, governmental, and non-profit clients (includes annual report preparation and submission to WSAO).
- ❖ Perform internal control analysis for governmental, non-profit, and other small business clients to create process improvements and efficiencies.
- ❖ Preparation of policies and procedures to implement control improvements.
- ❖ Assist small business in compliance with various federal regulations. This includes, but is not limited to, accounting and software compliance and involves indirect rate development, policies and procedures, billing, and timekeeping requirements.
- ❖ Assist individuals, small businesses and non-profits with business startup, bookkeeping, taxes, and reporting requirements.

### *Licenses & Certifications*

- ❖ Certified Public Accountant (CPA)- License No. 34555
- ❖ Certified Internal Auditor (CIA)
- ❖ Certified Government Auditing Professional (CGAP)
- ❖ Certified Fraud Examiner (CFE)
- ❖ Oregon Municipal Auditor – ID No. 1612

### *Professional Organizations*

- ❖ American Institute of CPAs (AICPA)
- ❖ Government Audit Quality Center (GAQC)
- ❖ Institute of Internal Auditors (IIA)
- ❖ Washington Societies of CPAs (WSCP)
- ❖ Association of Certified Fraud Examiners (ACFE)

### *Professional Involvement*

- ❖ Mid-Columbia Chapter of the institute of Internal Auditors- Past President (FY2019) & Past Vice-President (FY2018)

### *Continuing Professional Education*

Ms. Hanford's continuing education consists of at least 40 hours each year and meets the requirements for Oregon Municipal Auditors, Generally Accepted Government Auditing Standards (GAGAS), in addition to the individual requirements for each of the licenses and certifications she holds, including a specialization as a Certified Government Auditing Professional (CGAP).



## AUDIT APPROACH AND SCHEDULE

One of the core principles of Hanford & Associates business process is to provide compliant, efficient, and value-added audit services. This is accomplished through an understanding of our client, their needs, timelines, and objectives. Thus, one of our first and most important steps in the audit process is communicating with our client and continuing transparent and consistent communication throughout the engagement. We will be communicating any questions and/or concerns or potential reportable and non-reportable audit items throughout the audit process, as we do not believe in surprises at the conclusion of the audit.

It is our understanding that an audit is requested for the City of Lowell, Oregon. We also understand that the audit is to be conducted in accordance with Government Auditing Standards and that we will issue an opinion as to the fair presentation of the financial statements and provide reasonable assurance that the financial statements are free from material misstatement. We also understand that we will audit the City's compliance with Oregon Minimum Standards (OMS) requirements. We will establish a risk-based audit plan and program and issue a final report with our opinion on the fair presentation of the entity's financial statements and compliance with OMS.

To provide an opinion on the financial statements and compliance with OMS, we will conduct our audit in three phases: planning, fieldwork and concluding/reporting. Detail regarding these phases are as follows:

**Planning:** During this phase, the auditor will gain an understanding of the entity and its environment. This includes an understanding of the entity's internal control structure. The auditor will perform procedures such as reviewing any minutes of official entity meetings, conducting a trend analysis of the financial statements, and conducting fraud risks assessment inquires to determine the areas of highest risk of material misstatement. At the conclusion of the planning phase an entrance conference will be held and the areas to be audited in the fieldwork phase will be discussed.

This portion of the audit is approximately 30% of the audit timeline and budget.

**Fieldwork:** In fieldwork, the auditor will develop and conduct audit tests to form an opinion as to the fair presentation of the financial statements as a whole. During this phase, the auditors will be gaining an in-depth understanding of the internal controls, processes, and procedures over the selected financial statement areas. We will focus on the areas of the highest risk and the areas that would materially impact the financial statements. We will use a combination of record selection based on auditor judgement and/or statistical sampling. Hanford & Associates, LLC uses attribute and variable sampling depending on the type of audit. If the audit is solely an internal control audit, attribute sampling is generally used. If the objective of the audit could result in a projection of dollar values, then variable sampling is used to ensure accurate projection of audit results.

This portion of the audit is approximately 45% of the audit timeline and budget.

**Concluding/Reporting:** In this phase of the audit the auditor finalizes audit results, prepares the audit report, and conducts an exit conference in which the audit is officially presented to the client. At this point, a management representation letter and an attorney letter will need to be provided to Hanford & Associates from the client. Should any reportable audit items be identified, the client will have an opportunity to discuss these items and include a response to the reportable item which will be included in the audit report.

This portion of the audit is approximately 25% of the audit timeline and budget.



Hanford & Associates understands the time commitment an audit takes from client staff and as such, works diligently to ensure we respect client timelines while meeting established deadlines. The project is managed by the manager overseeing the audit using a project budget developed in the planning phase. Hanford & Associates shares our audit timeline with our client so that they are able to understand what will be expected and plan accordingly. We also solicit feedback from our clients so we ensure we are able to work around and accommodate client timelines and needs.

For the Fiscal Year 2023 audit, we will start later in the year than normal as many of our audits have already been scheduled. We will work with the City's staff and Accountant to schedule a time that works for all parties involved. In the future, we will contact the City when scheduling the firm's Oregon audits to establish an audit timeline that works for everyone involved.

## REFERENCES

Here is a list of just a few of our ongoing Oregon governmental clients that are comparable to the City. If the City would like contact information for any of the clients noted above, we would be glad to provide it.

Local Government Name	Contact Information
<b>City of Enterprise, Oregon*</b> Financial Statement audit Oregon Minimum Standards audit	Lacey McQuead, City Administrator (541) 426-4196 <a href="mailto:lmcquead@enterpriseoregon.org">lmcquead@enterpriseoregon.org</a>
<b>City of Joseph, Oregon</b> Financial Statement audit Oregon Minimum Standards audit	Dan Larman, City Administrator (541) 432-3832 <a href="mailto:cityofjosephoregon@gmail.com">cityofjosephoregon@gmail.com</a>
<b>City of Lostine, Oregon</b> Financial Statement audit Oregon Minimum Standards audit	Toni Clary, City Recorder (541) 569-2415 <a href="mailto:lostinecityhall@frontier.com">lostinecityhall@frontier.com</a>
<b>City of Oakridge, Oregon</b> Financial compilation and review Oregon Minimum Standards audit	James Cleavenger, City Administrator (541) 782-2258 ext 6 <a href="mailto:cityadministrator@ci.oakridge.or.us">cityadministrator@ci.oakridge.or.us</a>
<b>City of Toledo, Oregon*</b> Financial Statement audit Oregon Minimum Standards audit	Judy Richter, City Manager & Prior Finance Director (541) 635-2003 <a href="mailto:judy.richter@cityoftoledo.org">judy.richter@cityoftoledo.org</a>
<b>City of Yachats, Oregon</b> Financial Statement audit Oregon Minimum Standards audit	Rick Sant, Interim City Manager (541) 547-3565 <a href="mailto:citymanager@yachatsmail.org">citymanager@yachatsmail.org</a> Prior Finance Director Judy Richter – see City of Toledo

\*The feedback given from our clients indicates these clients are generally the most responsive to reference requests.



## **PROPOSED FEES FOR SERVICE**

For the financial statement audit and OMS audit, our fees are firm fixed price and include the costs of any travel, supplies and material, etc. If unforeseen circumstances arise that result in significant work beyond the anticipated scope of work, we will proactively communicate with City Management to come to an agreement on a path forward and related costs. See attachment A for the firm fixed price proposal.

## **POLICY FOR PROVIDING ADDITIONAL SERVICES**

### Audit Expansion

For contracted services, if we run into unforeseen circumstances, we will discuss with management to develop a continuation strategy that is in the best interest of the City. Any needed expanded services are charged at a reduced hourly rate of \$100/hour or negotiated at a not-to-exceed value depending on scope, circumstances and needs of the City.

### Continued Assistance

We expect there to be occasional de minimis client questions throughout the year, in between audits, and we are happy to answer these questions without them being considered “additional services,” with no additional charge.

### Special Projects

The firm’s first priority is ensuring that we are maintaining our independence with our audit and review clients, which limits the type of work we can do for them versus other clients that hire us as consultants. However, if we are unable to perform a requested service due to independence concerns, we may be able to recommend someone in our network.

Types of additional work we have performed for our audit clients include internal control analysis with recommended improvements (areas outside of the regular financial statement audit), cost analysis to assist Management and Council with rate-setting decisions, internal audit type projects, fraud investigations, etc. Additional services are available at a reduced rate of \$100/hour for accountant/audit services and \$60/hour for Administration or can be negotiated at a fixed price or not-to-exceed value. Additional service charges would be based on actual hours worked, and would be billed periodically according to the contractual timeline.

## **DIFFERENTIATORS**

Our firm works to keep costs low and pass those savings onto clients with the understanding that you have a community to serve with limited resources. However, we do value relationship with our clients. While many firms are going completely remote-work when it comes to audit, we try to foster relationships with our clients by performing onsite work occasionally (as agreed on by both parties). A comment we often hear from our clients is “You’re not like the other auditors.”...and they’ve all kept us as their auditors so far. We are non-judgmental and personable and care about the people we work with and serve.

## Attachments

### Attachment A: Fee Proposal

In accordance with the Request for Proposals for Professional Auditing Services, the firm referenced below submits the following hourly fee quotation and hours proposed for all positions to be assigned to the audit:

Fee for Fiscal Year End June 30, 2023:

<i>Key Personnel</i>	<i>Audit Hours</i>	<i>Hourly Rate</i>	<i>Total</i>
<b>Engagement Partner</b>	80	\$137.50*	\$11,000
<b>Engagement Manager</b>			
<b>Engagement Senior</b>			
<b>Engagement Staff</b>			
<b>Clerical/Support Staff</b>			
<b>Other</b>			

\*Reduced hourly rate due to multiple clients in the same area. Rate includes travel as needed and other supplies and materials. Prices noted below are firm fixed price.

In accordance with the Request for Proposals for Professional Auditing Services the firm referenced below submits the following cost proposal for the term of the contract:

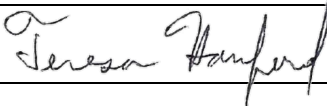
Fee proposal for Fiscal Years Ending June 30:

	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>
<b>Financial Statement Audit</b>	\$11,000	\$11,000	\$11,000	\$13,000	\$13,000
<b>Cost of Supplies and Materials</b>					
<b>Additional Fees (if applicable*)</b>					
<b>Total</b>	\$11,000	\$11,000	\$11,000	\$13,000	\$13,000

\*Technical assistance, as needed, is expected from the audit firm throughout the fiscal year that may include inquiries regarding accounting, reporting and internal control issues. If fees related to this technical assistance are not included in the firm's financial statement audit fee, please include them here.

Attachment A: Fee Proposal (continued)

I hereby certify that the undersigned is authorized to represent the firm stated below, and empowered to submit this bid, and if selected, authorized to sign a contract for the services identified in the RFP.

Firm Name:	Hanford & Associates, LLC
Signature:	
Printed Name:	Teresa Hanford
Title:	Managing Member/CEO
Date:	8/21/2023
Email Address:	hanford.teresa@hanfordllc.com



| CITY OF LOWELL  
PROPOSAL FOR PROFESSIONAL  
SERVICES



# Proposal for Professional Services

City of Lowell

August 18, 2023

KDP Certified Public Accountants, LLP

841 O'Hare Parkway, Suite 200 Medford, Oregon 97504

Please contact Jeny Grupe at 541.773.6633 or [jgrupe@kdpllp.com](mailto:jgrupe@kdpllp.com)

# PROPOSAL FOR PROFESSIONAL SERVICES

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August 18, 2023

Dear Mr. Caudle, City Administrator and City Council,

We appreciate the opportunity to present our qualifications to provide audit services to the City of Lowell (the City). The knowledge about the City that we have gained from the request for proposal and your prior audited financial statements clarified your overall needs. The foundation of our service approach begins with listening to our clients and then customizing our approach to their specific needs.

Through timely, proactive, and open communication, we will make certain that the audit services provided to the City are effective, efficient and at the high standard of service that you expect and deserve. We believe that we can bring valuable resources to your City – now and in the future.

The difference at KDP Certified Public Accountants, LLP (KDP) is the investment we make in our relationships. We take great pride in having a long-standing presence and culture that values solid, trusting client relationships. Investing in people is our highest priority, investing first in our staff so they are, in turn, able to invest in our clients with a depth of value-added services. This begins with training our team to be specialized industry advisors designed to meet our clients' growing needs.

To enhance your position as management, it is essential that you select the right business advisor. Your choice of business advisor must be a selection of both a firm and a team; a firm with the breadth of experience with similar entities and a team with exceptional experience that is not just responsive to you but assists you in achieving your goals and strategies throughout the year. Our qualifications in our proposal demonstrate why KDP is the firm of choice to serve your City.

### ***Independence***

We have performed internal due diligence and have concluded that our firm and its members are independent of the City of Lowell.

### ***Deliverables***

It is our understanding that if engaged, the City will draft the financial statements and the related notes for the City, and management will review such financial statements and take responsibility for them.

We will issue multiple reports upon the completion of our procedures:

- ✓ Independent Auditor's Report in relation to the financial statements
- ✓ Independent Auditor's Report required by *Oregon State Regulations*

Given the lack of Single Audit, please note the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards is not a required report for the City at this time. We are happy to discuss this consideration further.

After issuance, we will prepare a letter to the Council communicating: 1) Our responsibilities as the auditors; 2) Planned scope and timing of the audit; 3) Significant findings from the audit (including irregularities and illegal acts or suspicion of illegal acts); and 4) Uncorrected misstatements. We will present the results of the audits and management report to the Board members.

Additionally, we will provide the City with eight bound copies and electronic copies of the finalized audited financial statements.

### **Audit Timeline**

The timeline below is dependent upon the City's completion of all financial schedules, information and work papers in conjunction with the audit engagement. We recognize the need for flexibility as year-end arrives with surprises. We pride ourselves on being as flexible as possible regarding timelines that work in the best interest of the entities that we serve.

Professional Services Timeline						
	Sept	Feb	March	April	May	June
Engagement letter						
Meet with management to coordinate planning						
Audit walkthroughs						
Fieldwork						
Report writing						
Issue independent audit opinions and management letter						
Presentation of audited financial statements						

### **Additional Considerations**

KDP is properly licensed to perform audits in the State of Oregon. We agree to perform all work outlined in the RFP within the established time periods. We understand that this proposal is a firm and irrevocable offer through the June 30, 2023 audit period.

The City will be a very important client to our firm. We trust this proposal expresses our enthusiasm and desire to build a trusting rapport with the City and look forward to discussing with you in more detail in the near future. In the interim, please call Jeny Grupe with any questions you may have.

Sincerely,



Jeny Grupe, CPA  
Partner  
Governmental Assurance  
Practice Leader



Mark E. Damon, CPA  
Managing Partner

## Profile of the Proposer

### **Location**

We are headquartered in Medford, Oregon at 841 O'Hare Parkway, Suite 200. The demographic of Southern Oregon has allowed us to carve out a specific focus in the municipal arena. As a result, approximately 70% of our audit practice is comprised of auditees very similar to your City. Additionally, we have an office located in Boise, Idaho.

### **Peer Review**

Our Firm received its peer review on October 1, 2021 by an independent practitioner (copy attached). We met all the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and were in compliance with professional standards. There was no letter of comments from our peer reviewer, meaning there was no area of concern that would need to be reported under our professional guidelines.

### **About us**

Our firm has thrived as a result of a commitment to 1) **Client Service** and 2) **Professional Competence**. We take our role and the technical aspects of our profession very seriously. We invest in training and technology in order to ensure we maintain our loyal client base. The firm currently has over 100 members, including over 35 Certified Public Accountants and 8 licensed municipal auditors. In total we have a composition of 11 partners, 9 directors, 19 senior managers/managers, 18 senior associates, 13 associates, and administrative staff. Partners include: Mark Damon (Managing Partner), Jeny Grupe, Renae Davis, Jodi Whittaker, Aria Bettinger, Annie Driver, Alyssa Borg, Windi Martin, Don Ewalt, Daniel Wardle, and Andrew Soltis.

We are proud to offer our clients a wide range of accounting services equipped to address a variety of needs. This full-service accounting model greatly simplifies the process for our clients in search of assistance in more than one area. Our firm specializes in Audit, Tax, Advisory, Valuation, and Wealth Management Services.

Members are very active with the State Society of Certified Public Accountants and the Oregon State Board of Accountancy. Mark Damon (Managing Partner) formerly served two terms on the State Society, Stewart Parmele (Partner Emeritus) formerly served on the State Board Peer Review Committee, and Daniel Kosmatka (Partner Emeritus) formerly served as the Board Chair of the State Society.

In addition to professional boards, we are committed to providing leadership to many charitable organizations. Currently, our members serve on the following Boards/Committees: Mt. Ashland, Help Now Advocacy Center, Southern Oregon Regional Economic Development, Gordon Elwood Foundation, Southern Oregon Child and Family Council, Friends of the Animal Shelter, Brittney Ride Benefitting St. Jude Children's research Hospital, Asante, Britt Music and Arts Festival, Boise Metro Chamber of Commerce, and Women's and Children's Alliance.

### RSM US Alliance



KDP is a member of the RSM US Alliance. RSM US Alliance is a premier affiliation of **independent** accounting and consulting organizations in the United States, with more than 80 members in over 38 states,

the Cayman Islands and Puerto Rico. This affiliation gives us access to a full range of national and international capabilities.

As a member of RSM US Alliance, KDP has access to resources and services RSM US LLP provides its own clients. RSM US LLP is the leading provider of audit, tax, and consulting services focused on the middle market, with more than 9,000 people in 86 offices nationwide. RSM US LLP is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax, and consulting organizations with more than 38,000 people in over 120 countries. These resources include a national group focused specifically on governmental entities, related issues, and best practices.

RSM US Alliance members are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. We accepted an invitation to become a member of RSM US Alliance because it is a natural fit with our commitment to our clients. *The City will benefit from the resources of a national organization while retaining access to personal attention from professionals based in Oregon.*

## Experience with Similar Municipalities

We have worked with hundreds of audit clients, many of whom are very comparable to the City. Below is a listing of some of the current entities we serve.

Similar Clients Served + References	
City of Port Orford	<b>City of Jacksonville and Associated URA</b> Jeff Alvis, City Administrator administrator@jacksonvilleor.us
City of Rogue River	Stacey Bray, Finance Director (541) 899-1231 treasurer@jacksonvilleor.us
City of Phoenix and Associated URA	
City of Glendale	<b>City of Klamath Falls and Associated URA</b> Jessica Lindsay, Finance Director (541) 883-5354 jlindsay@klamathfalls.city
City of Bandon and Associated URA	
City of the Dalles, Associated URA, and Airport	<b>Three Rivers School District</b> Lisa Cross, Accounting Manager (541) 862-3111 lisa.cross@threerivers.k12.or.us

## Staffing: Size, Training and Experience

Our Firm has the professional environment and resources needed to attract and retain top professionals. Our Firm has received the honor of being named one of the best companies to work for in the State of Oregon (#1 south of Portland) for the past four years running. Our work environment has enhanced our ability to develop and retain a consistent talent pool and to serve our clients with flexible staffing models to address a wide spectrum of requirements.

The quality of your audit aligns directly with the knowledge and accessibility of your team. We have assembled a high-quality team specifically to address your City's needs. In developing our team, we have assembled a combination of various professional backgrounds to ensure comprehensive service.

**Mark E. Damon, CPA** (Managing Partner) knows a high level of client satisfaction is an integral part of a quality audit, and Mark will make certain of both quality and satisfaction. Mark has over 20 years' experience

in public accounting and industry, working directly with many of our cities as a licensed municipal auditor.

**Jeny Grupe, CPA** (Engagement Partner) will be the main communication point for your City Council and will be deeply involved throughout all phases of the audit process. In her role as Engagement Partner, she will direct the team, supervise work, and coordinate assistance and involvement of our firm's resources. Jeny has many years of experience in public accounting, is a licensed municipal auditor, and in addition, has worked with many of our cities.

Aria will work closely with **Aria Bettinger, CPA** (Quality Review Partner). Aria has significant experience in public accounting, is a licensed municipal auditor, and has been involved in audits of municipalities for many years.

**Ben Cohn, CPA** (Senior Manager) will serve as the Onsite Manager. Ben is a licensed municipal auditor and has seven years' experience auditing similar entities. As the Onsite Manager, Ben will be in charge of all day-to-day audit activities.

**Eva Shipley** (Senior) will serve as the senior associate for the City. Eva has worked in both public accounting and industry positions for many years, resulting in powerful experience that translates into a very helpful tool during audits. As a Senior, Eva will also be on-site for fieldwork and will work to complete procedures.

The City will benefit from the combined insight of the team based upon their significant experience, which includes many similar entities. This joint approach increases timeliness of our report sign-off, flexibility, and quality.

### ***Additional Services***

Our team is available year-round. Our firm specializes in Audit, Tax, Advisory, and Wealth Management Services. In our role as auditors, we would have to be mindful of additional services provided. As auditors of the City we would have to maintain our independence from the City. That being said, we often serve in an advisory position and preserve our independence. We can advise and provide valuable services just as long as we don't serve in a capacity of making management decisions. We often provide these services to our clients at no additional cost.

See Engagement Member Bios for further information.

### ***Our Focus on Team Continuity***

We maintain staffing continuity on engagements because we involve multiple leaders on each engagement, maintaining the flexibility to rotate the lead and reviewing partners as seen fit. We do this to ensure continuity and to mitigate counterproductive disruptions in service.

Continuity translates into cost-effectiveness, efficiency, and wealth of historical knowledge and a sense of ownership through long-term commitment. All of the individuals selected to serve the City have been selected because of the alignment of their experience with the City's needs. We do not anticipate any turnover in the near future with the staff selected for your engagement.

### ***Professional Development***

The engagement team members selected to serve the City are actively involved in educational courses focused in your segment to ensure that they are at the forefront of issues that may impact the City. Per KDP's professional development policy, auditors must complete, every two-years, at least 24 hours of CPE that directly relates to governmental auditing or the government environment (GASB). Auditors must also obtain at least an additional 56 hours of CPE (for a total of 80 hours of CPE in every two-year period) that enhances the auditor's professional proficiency to perform audits. Auditors must complete at least 20 hours of CPE in each year of the 2-year periods.



## Approach to the Audit

Contrary to popular belief, all audits are not created equal. Some business professionals may assume that audit methodology is not a significant factor in selecting auditors. Generally Accepted Auditing Standards (GAAS) does not mean that all accounting firms perform an audit in the same way. In truth, GAAS is a standard, not a methodology. Audit methodologies differ, and at KDP our methodology is designed specifically for each client.

Our firm has the professional environment and resources needed to attract and retain top professionals. Our talent pool allows us to serve our clients with flexible staffing models and to address a wide spectrum of requirements. In addition, we use a variety of software products to perform our engagements. In addition to using some of the more familiar, commercially available software programs for spreadsheets and word processing, our Firm has a number of tools and technologies that will help us to deliver quality service to the City. Our audit workpapers are entirely software based to ensure security of your confidential information.

Effective and open communication is a fundamental component of our audit relationships. We utilize a team approach with a focus on client objectives. We have a team of experienced auditors that research technical accounting and audit issues and communicate those issues with you in order to collaborate on appropriate solutions. Our approach to interactions with the Board and management is based on the co-development of transparent, honest, and proactive communication protocols designed to avoid surprises. We recognize that a three-party approach works best in regard to communication - effective communication among the board, management and our firm. As a rule, our communications with the Board focus on areas of significance resulting from the audit and/or other matters we deem worthy of their attention. Day-to-day operational issues are addressed with management as they arise, including proposed audit adjustments, recommendations, and noted strengths and weaknesses in internal controls, accounting systems, and compliance. The City's staff will be utilized as necessary during fieldwork to obtain necessary documents and information.

Our audit approach is designed to address your short-term needs while never losing sight of your long-term objectives. Fundamental to our approach is the belief that assurance and insight come through shared vision. Our methodology goes beyond the traditional role of assurance to encompass business issues that affect your financial and operational performance.

We structure an audit that reflects your business risks, considers industry trends and challenges, and generates value-producing ideas for your management team. Our firm has transformed our audit methodology into a process of continual innovation, focusing on ideas and values that will help you succeed. By combining our understanding of your objectives and our industry experience, we will continue to develop a relationship in which we are contributing valuable advice to the City.

Our audits are performed using a risk-based approach. We walk through all routine, non-routine, and estimation processes to gain an understanding of the flow of transactions. Additionally, we identify and, where efficient, test controls for routine data processes. Based on the results of our testing, the ability to rely on controls allows us to reduce our substantive procedures related to processes with effective controls. Using the most efficient mix of controls testing and substantive procedures helps us to reduce hours required by our staff as well as the City's staff and contain costs.

In addition, we work to leverage the resources that exist within the City. This teaming enables us to eliminate unnecessary duplication of effort, increase audit quality and further increase the cost-effectiveness of our relationship. We consistently provide constructive suggestions to our clients during and after fieldwork regarding audit progress, best practices with internal controls, reporting, and other areas of significance, including holding an exit interview with management to discuss relevant and material items. Following fieldwork, the audit undergoes multiple levels of review to ensure the highest quality of work. The On-Site Manager will perform an initial review of all workpapers that have been completed by staff.

Following the initial review and after any follow-up questions have been addressed, a secondary review of all work papers and the financial statements is performed by the Engagement Partner. Finally, Aria Bettinger will perform a technical review prior to issuance as an additional quality control measure.

Our primary deliverable is assurance. Our results are objective, efficient, and provide a real-time view of the business.

## Audit Fees

Our fee is a fixed fee; however, if we begin to incur significant time associated with financial statement errors (i.e., assisting with accounting) we will discuss such issues immediately with the City Administrator. Such time will be billed at 85% of our standard hourly rates. Travel is an out-of-pocket fee billed separately from the proposed audit fees. We will work with the City to ensure our travel is as economically efficient as possible.

Fees for services subsequent to the year ended June 30, 2023 will increase using a Consumer Price Index (CPI) measured at the end of the preceding year.

Financial statement audit	\$	33,000
*Financial statement preparation, disclosure checklist		3,000
*OPERS/OPEB accounting, advisory, disclosure		1,000
*GASB full accrual accounting (GASB 34 entries)		1,000
	\$	<u>38,000</u>
* Elective - may be performed by District staff (fees will not apply)		

**We recognize that our price point is not typically the cheapest option.** However, we stand behind the quality and value proposition of our services:

- Unlike many competitors, we have professionals dedicated to each service line we offer, with multiple leaders involved on every engagement. Our firm has seven licensed municipal auditors who are available to complete engagements in the event of unforeseen circumstance with any of your team members.
- There has been no disciplinary action taken against KDP or any of its members by the Oregon Board of Accountancy. A summary of all disciplinary action can be found here:  
<https://www.oregon.gov/BOA/Pages/Disciplinary-Action-Report.aspx>

We offer a wide range of services, and often provide these services to our clients at no additional cost; however, if the City has more than a general question that will require extensive research, we will bill for such services at our standard hourly rates which range from **\$100 to \$410** per hour (pending the individual working on the requested services). We will advise prior to performing such services.

We do not charge for every question, phone call, etc. We want to hear from you, and we want to be involved with the activities of the City.

## Key Engagement Member Bios



**Mark E. Damon, CPA, MAcc**  
Managing Partner

Mark grew up in San Diego, California and his family transitioned to Southern Oregon where he attended high school. He received his B.S. in Business Administration (Accounting) from Oregon State University in early 2002. Upon graduation he accepted a position as an Audit Associate at Grant Thornton LLP (international CPA firm). His clients at Grant Thornton ranged from a small publicly traded entity to large municipals in the Portland metropolitan area. Mark left Grant Thornton to pursue his Masters of Accounting at the University of Oregon (UofO) in late 2004. Upon receiving his Masters of Accounting, he accepted a position in Portland with Ernst & Young ("Big 4" International CPA firm) where he spent several years as a Senior Auditor and was subsequently promoted to Manager.

After his time at Ernst & Young Portland, both his wife and he decided to move back to Southern Oregon. Mark accepted a position at Pacific Retirement Services (PRS). Mark spent almost four years at PRS as the Vice President and Corporate Controller for PRS where he oversaw 50+ operating entities (and accounting for over \$1 Billion in assets).

After multiple years in private industry, Mark decided it was time to move back into public accounting. Mark joined KDP Certified Public Accountants, LLP in September of 2012 as a Principal and was made Partner on January 2, 2013. Since then, he has led many of KDP's largest assurance and consulting projects, focusing on creating business solutions for municipalities and non-profit organizations. Mark has many years' experience auditing and working in an advisory capacity with municipals.

Mark's blend of experience between public accounting and industry provides a unique and balanced understanding of the pressures and complexities faced by organizations in today's business climate. His in-depth knowledge and background involving both internal best practices and external compliance requirements allows Mark to develop innovative solutions to complications confronting clients.

### *Community/professional involvement:*

- Former Chair of the Southern Oregon Chapter of the Oregon Society of CPAs
- Former Finance Committee member of Asante Health System
- Former Board member (Secretary) of the Oregon Society of CPAs (term expired on 3/31/2015)
- Member of the Oregon Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants
- Board Member of the Britt Music and Arts Festivals
- Municipal License #1554



## Jeny L. Grupe, CPA

Partner

Governmental and Non-Profit

Assurance & Associated Advisory

Practice Leader

Jeny was born and raised on the island of Kauai before leaving to attend Southern Oregon University. In 2004, she received a Bachelor of Science Degree in Business Administration with an emphasis in Public Accounting and a second Bachelor of Science Degree in Computer Science with an emphasis in Computer Information Systems.

Upon graduation Jeny worked for Lithia Motors, Inc. During Jeny's years at Lithia she obtained a comprehensive knowledge of the key business units and IT systems, was promoted to Audit Manager, and was responsible for training staff, managing and performing SOX and operational audits.

In 2009, Jeny accepted a position at Pacific Retirement Services as a senior accountant and was subsequently promoted to an Accounting Manager for multiple continuing care retirement communities. As the Accounting Manager, Jeny oversaw staff, the preparation of annual budgets, monthly financial reporting, the audit/tax process, and each retirement communities' expansion projects and new developments. These projects provided her the opportunity to gain extensive knowledge regarding an array of financing structures in addition to accounting for derivatives.

After eight years in private industry, Jeny joined KDP Certified Public Accountants in July of 2013 as a full-time employee. She became a partner in June of 2017, and is currently the Governmental and Non-Profit Assurance Practice Leader, in charge of streamlining effective audit processes and maintaining awareness for the ever-changing auditing and compliance environments. She is also deeply involved in managing many assurance engagements, working directly with clients to ensure a smooth process.

### *Community/professional involvement:*

- Former Vice Chair of the Southern Oregon Chapter of the Oregon Society of CPAs
- Former Supervisory Committee Member of Rogue Federal Credit Union
- Former Family Services Committee Member of Rogue Valley Habitat for Humanity
- Board Member of Southern Oregon Child and Family Council
- Member of the American Institute of Certified Public Accountants
- Member of the Oregon Society of Certified Public Accountants
- Municipal License #1615



## **Aria Bettinger, CPA**

**Partner**

**Governmental and Non-Profit**

**Assurance & Associated Advisory**

Aria originally graduated from the University of Washington with a Bachelor of Arts degree in Philosophy. She later returned to school to further her education and graduated with a Post Baccalaureate Certificate in Accounting.

Upon graduating from SOU in 2013, Aria was offered a position within the Audit Department at Lithia Motors, where she worked for over three years. She received her Certified Public Accountant certification from the Oregon Board of Accountancy in 2016, and shortly thereafter took a position with KDP Certified Public Accountants.

She is experienced with both the compliance requirements and financial aspects of municipal and non-profit organizations as she has worked on several audits of this nature during her years as an auditor. As a municipal auditor, Aria currently leads multiple audits of various municipalities.

### *Community/professional involvement:*

- Member of the American Institute of Certified Public Accountants
- Member of the Oregon Society of Certified Public Accountants
- Municipal License #1625



## **Ben Cohn, CPA**

**Senior Manager**

**Governmental and Non-Profit**

**Assurance & Associated Advisory**

Ben was born in Singapore and raised internationally until he attended college at the University of California, San Diego, where he attained a Bachelor's Degree in Economics. He then attended SOU to attain his Post-baccalaureate certificate in Public Accounting.

Ben began his accounting career at KDP in January 2016 as an intern in both the tax and audit departments where he provided a variety of tax and accounting services. In the summer of 2016, he graduated from SOU and accepted a full-time offer with KDP as an audit associate. Ben was licensed as a Certified Public Accountant by the Oregon Board of Accountancy in 2019.

Managing an array of clients, Ben has gained a wealth of knowledge across multiple industries. He has been involved in every aspect of the audit and assurance practice, refining his skillset to include GAAP compliant financial reporting, effective audit procedures, and client relationships. Also involved with many associated advisory projects, he is able to provide a fresh perspective regarding internal policies and procedures.

Ben currently manages the engagements of many of KDP's clients, always building on his experience and ability to add value during the audit process.

### *Community/professional involvement:*

- Member of the American Institute of Certified Public Accountants
- Member of the Oregon Society of Certified Public Accountants
- Board Treasurer of the Friends of the Animal Shelter (FOTAS)
- Municipal License #1648

## Concluding Note

It is clear that you are interested in more than just the deliverables listed above. You desire a strong working relationship with knowledgeable industry professionals, plus a fair return for the investment you make. Our objective is to make the audit process understandable and informative.

You will find these qualities at our firm along with a strong presence and culture that values solid client relationships. We place a high importance in training our people to be specialized industry advisors and advocates for our clients and offer a depth of value-added services designed to meet our clients' growing needs.

We trust this proposal expresses our enthusiasm and desire to perform the services you need. We welcome any questions you may have about this proposal and thank you again for your consideration of KDP Certified Public Accountants, LLP.

Very truly yours,



Jeny Grupe, CPA  
Partner  
Governmental Assurance  
Practice Leader



Mark E. Damon, CPA  
Managing Partner





### **Report on the Firm's System of Quality Control**

To the Partners of  
KDP Certified Public Accountants, LLP  
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of KDP Certified Public Accountants, LLP (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an examination of a service organization (SOC 2® engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of KDP Certified Public Accountants, LLP in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. KDP Certified Public Accountants, LLP has received a peer review rating of *pass*.

The RBH Group, LLC

Pendleton, Oregon  
October 1, 2021



## Attachments

### Attachment A: Fee Proposal

In accordance with the Request for Proposals for Professional Auditing Services, the firm referenced below submits the following hourly fee quotation and hours proposed for all positions to be assigned to the audit:

Fee for Fiscal Year End June 30, 2023:

<i>Key Personnel</i>	<i>Audit Hours</i>	<i>Hourly Rate</i>	<i>Total</i>
<b>Engagement Partner</b>	20	\$410	\$8,200
<b>Engagement Manager</b>	40	\$240	\$9,600
<b>Engagement Senior</b>	50	\$190	\$9,500
<b>Engagement Staff</b>	60	\$165	\$9,900
<b>Clerical/Support Staff</b>	0		
<b>Other</b> Engagement Sr Mgr	24	\$320	\$7,680

Total unadjusted fees = \$44,880  
Fees after 15% service discount  
= \$38,000

Please note proposed fees in this attachment include all elective items as noted in the Audit Fees section of our proposal.

In accordance with the Request for Proposals for Professional Auditing Services the firm referenced below submits the following cost proposal for the term of the contract:

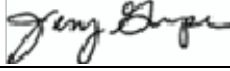
Fee proposal for Fiscal Years Ending June 30:

	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>
<b>Financial Statement Audit</b>	\$38,000	2023 + CPI	2024 + CPI	2025 + CPI	2026 + CPI
<b>Cost of Supplies and Materials</b>					
<b>Additional Fees (if applicable*)</b>					
<b>Total</b>	\$38,000				

\*Technical assistance, as needed, is expected from the audit firm throughout the fiscal year that may include inquiries regarding accounting, reporting and internal control issues. If fees related to this technical assistance are not included in the firm's financial statement audit fee, please include them here.

Attachment A: Fee Proposal (continued)

I hereby certify that the undersigned is authorized to represent the firm stated below, and empowered to submit this bid, and if selected, authorized to sign a contract for the services identified in the RFP.

Firm Name:	KDP Certified Public Accountants, LLP
Signature:	
Printed Name:	Jeny Grupe, CPA
Title:	Partner, Governmental Practice Leader
Date:	8.18.23
Email Address:	jgrupe@kdpllp.com



PROPOSAL FOR

# Audit Services

August 21, 2023

Prepared for  
**City of Lowell**

Prepared by  
**Brenda Bartlett**  
Audit Partner, Sensiba  
bbartlett@sensiba.com | 541-388-7888

499 Southwest Upper Terrace Drive, Suite A  
Bend, OR 97702

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City of Lowell  
Jeremy Caudle, City Administrator  
PO Box 490  
Lowell, OR 97452

Sensiba LLP (“Sensiba”) is pleased to submit our proposal to provide audit services to the City of Lowell (“Lowell”) and to present our qualifications to do so. We believe this proposal provides all the information you will need about our firm and its services. Our engagement proposal includes the work outlined in the City’s Request for Proposal to be performed within established timelines. Our commitment to providing the work within established timelines is contingent upon management responding timely to our documentation requests and audit inquiries.

Sensiba is properly licensed in the State of Oregon to conduct municipal audits and is independent of the City of Lowell under both Generally Accepted Auditing Standards (“GAAS”), Generally Accepted Governmental Auditing Standards (“GAGAS”) independence standards.

Our audit work will be performed in accordance with Generally Accepted Auditing Standards (“GAAS”), Generally Accepted Governmental Auditing Standards (“GAGAS”), and Oregon Minimum Standards for audits of municipal corporations, including required reporting under these standards.

We are confident you will find our firm has the experience and ability to provide you with excellent auditing and advisory services. We understand our proposal is a firm and irrevocable offer through the June 30, 2023 audit period, however, is contingent on our ability to accept the engagement under our professional standards, including the results of our inquiry of the predecessor auditor.

Brenda Bartlett is entitled to represent the firm, empowered to submit the proposal and authorized to sign a municipal audit contract on behalf of the firm.

Thank you for this opportunity and consideration of our proposal. Should you have any questions or comments, please contact us.

Sincerely,



Brenda Bartlett, Partner

# Firm Qualifications and Experience

Sensiba has a long history of providing audit services to Central Oregon local governments and will continue to work with our Oregon municipal clients using the power of business to solve social and environmental problems.

We currently serve many other municipal governments in Central Oregon. We have established excellent relationships with the governing bodies and management of these organizations. We have extensive experience with audit clients who use Caselle as their accounting software program.

We believe our approach to auditing sets us apart from other firms. Your audit partner is available to staff and management during audit fieldwork. There are many situations where the audit team needs direction on an audit procedure or something they've found in the documentation. We believe it's more productive and leads to a better outcome if we can address these issues in the field where management can be brought in for a discussion if necessary.

Sensiba has no disciplinary action taken or pending against it within the past three years by any regulatory body or professional organization, nor do we have any pending or threatened litigation within the past three years.

Every third year, we undergo a review process performed by an independent firm. The inspectors issue a written report forwarded to both the American Institute of Certified Public Accountants ("AICPA") Private Companies Practice Section ("PCPS") and the California Society of Certified Public Accountants. Since implementing our peer review process in 1992 and continuing through our most recent peer review in 2022, we have received unqualified reports / pass rating with no findings for further consideration.



## Report on the Firm's System of Quality Control

December 21, 2022

To the Partners of Sensiba San Filippo LLP and the National Peer Review Committee.

We have reviewed the system of quality control for the accounting and auditing practice of Sensiba San Filippo LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, audits of employee benefit plans and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sensiba San Filippo LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sensiba San Filippo LLP has received a peer review rating of *pass*.

*OlsenThielen & Co., LTD.*

Olsen Thielen & Co., Ltd.

2675 Long Lake Road | Roseville, Minnesota | 55113-1117 | 651-483-4521 | 651-483-2467 FAX | [otcpas.com](http://otcpas.com)  
300 Prairie Center Drive, Suite 300 | Eden Prairie, Minnesota | 55344-7908 | 952-941-9242 | 952-941-0577 FAX



# Experience and Qualifications of Key Personnel

## **Brenda Bartlett, Audit Partner**

Oregon Municipal Audit License #1512

Licensed Oregon CPA #9443

[BBartlett@sensiba.com](mailto:BBartlett@sensiba.com)



With over 20 years of experience, Audit Partner Brenda Bartlett specializes in audit and attest engagements. She graduated Magna Cum Laude from Oregon Institute of Technology with a Bachelor of Science in management information systems/accounting. She was awarded the Bronze Award for Outstanding Achievement on the November 1998 Uniform Examination for Certified Public Accountants by the Oregon Society of Certified Public Accountants.

Brenda has directed and supervised a variety of audit and attest engagements for local governments. Over the course of her career, she has worked as a controller in both industry and governmental organizations.

As a licensed CPA in Oregon, she is a member of the American Institute of Certified Public Accountants and the Oregon Society of Certified Public Accountants. She is a past board member of the Education Foundation for Bend-La Pine Schools and the Oregon Association of School Business Officials. Currently, she serves as the chairman of the Oregon Board of Accountancy's Peer Review Oversight Committee.

Brenda invests her time in the local governmental accounting community by regularly leading presentations for local governments in the area of internal control, fraud prevention and upcoming changes in governmental accounting. She has presented for organizations such as the Emerging Local Government Association, the Oregon School Boards Association, and the Oregon Association of School Business Officers.



## **Lisa Young, Experienced Senior Audit Associate In-charge, city engagements**

[LYoung@sensiba.com](mailto:LYoung@sensiba.com)



Lisa Young has 18 years of experience as a finance director and budget officer for a variety of local municipalities and has been working as an auditor for the past several years for Oregon municipal organizations. She is a past City Finance Manager for several Oregon cities with extensive experience in city finance.

Lisa spends most of her time working on governmental audits and other attestation work for clients in Central Oregon. She has provided significant assistance for non-attest clients who must comply with Oregon Local Budget Law, which is an area of which Lisa possesses a significant amount of expertise. As required by governmental auditing standards, Lisa participates in 24 hours of directly related governmental audit continuing professional education each biennium.

Lisa is a past president of the Oregon Government Finance Officers' Association. She continues her involvement with the OGFOA as an associate member and enjoys the opportunity to engage with its members and provide training opportunities to the members of the association.

Outside of the office, Lisa is active in the Redmond community, including serving as a member of the City of Redmond budget committee. She also serves as a board member for the Huna Totem Corporation, an Alaska Native Village Corporation.



## **Kristen Barrett, Experienced Senior Audit Associate**

Licensed Oregon CPA #16376

[KBarrett@sensiba.com](mailto:KBarrett@sensiba.com)

541-388-7888

Kristen Barrett earned her Bachelor of Science degree in accounting from Oregon State University and is a licensed CPA in Oregon. Kristen began her accounting career as a bookkeeper and was quickly promoted in a variety of roles to her current Senior Experienced Associate and is highly experienced in auditing the more complex areas for municipal audit clients.

As a licensed CPA in Oregon, she is a member of the American Institute of Certified Public Accountants and the Oregon Society of Certified Public Accountants. She is currently working toward the continuing education courses required to apply for Oregon municipal licensure, with an anticipated completion by end of 2023.

Kristen's governmental audit experience has been gained solely working with Oregon municipalities. She maintains the training required by GAGAS engagements, including 24 hours per biennium of directly related governmental auditing continuing professional education.

Outside of work, Kristen enjoys backpacking and camping and all the outdoor adventures available in Central Oregon.

# Audit Approach and Schedule

Our style of working with our clients is very inclusive and relaxed. We believe we are in a partnership with you to improve your internal controls and financial reporting practices to better ensure the public's trust in your financial reports.

We review potential management comments and internal control deficiencies with you prior to reporting; we want to be sure we fully understand the situation and report it accurately to the governing body. When we do have recommendations, our goal is to assist you with recommendations for cost-beneficial strategies for improvement.

We take very seriously our responsibility to maintain our independence, and to report internal control weaknesses and other issues to those charged with governance. Our experience with the management of our current audit clients is that they want those charged with governance to be aware of the issues they face with respect to internal controls and welcome our suggestions.

## Interim Fieldwork

Based on an agreed upon schedule with management, we'll provide a detailed *Document Request Listing* that outlines deadlines for preliminary and fall fieldwork documentation as agreed upon by management. Generally, interim items must be provided one week prior to our interim work and fall fieldwork items must be provided two weeks prior to fieldwork, including a fully closed trial balance.

At conclusion of our interim work, we will send the required communication to the governing body with details about the planning and timing of our audit.

Planning and interim fieldwork includes:

- Procedures required under Oregon Minimum Standards.
- Preliminary analytical procedures and inquiry.
- Internal control documentation and walkthroughs.

## Fall Fieldwork

Fall fieldwork will be performed in a combination of on-site and remote work as previously arranged with management. We'll schedule one full week of time, with the first day reserved for team meetings and sample selections.

## Completion and Reporting Phase

Upon completion of fall fieldwork, we'll hold an exit conference with management to review the audit fieldwork, potential management comments and internal control findings, potential audit adjustments, and any open issues or items to be cleared prior to report issuance.

Once the partner has reviewed the team's work, Sensiba will provide proposed audit adjustments, if applicable, to management for review and approval. Approved adjustments should be incorporated into management's draft financial statements for final auditor review.

Letters from attorneys, if applicable, will be requested and Sensiba will provide audit reports to management for incorporation into their financial statements document. Prior to issuance of our reports, a management representation letter will be provided to management for signature to conclude the audit. Our final written communication to City Council will include all required matters in accordance with professional standards.

## Audit Timeline

The timeline below is a sample and dates are subject to change based on discussions with plan management during our pre-audit meeting. All deliverable deadlines are contingent on management's adherence to agreed upon deadlines.

- Interim and beginning balance work – TBD, to be completed no later than September 30, 2023
- Fall fieldwork – TBD, based on our firm's current commitments, likely to take place week of November 13, 2023.
- Final financial statement draft, including audit adjustments if applicable, due to Sensiba – December 1, 2023
- Final report issuance – no later than December 15, 2023

## References

### **Bend Parks and Recreation**

Eric Baird, Finance Manager  
EricB@bendparksandrec.org  
541.389.7275

### **Redmond Schools**

Kathy Steinert, Director of  
Fiscal Services  
Kathy.steinert@  
redmondschools.org  
541.923.8927

### **High Desert ESD**

Rochelle Friend, CFO  
Rochelle.friend@hdesd.org  
541.693.5623

## Other Services

We will charge for hours incurred at our standard rates for each level of staff for significant special assistance or projects. While Governmental Auditing Standards' independence requirements preclude our audit team from working with Lowell in many areas considered to be "non-attest" services, our firm is of sufficient size to enable other departments to provide non-attest services, subject to an analysis of firm independence prior to accepting any non-attest engagement.

Current hourly rates for staff in our Bend, Oregon office are:

Key Personnel	Hourly Rate
Partner	265
Senior Associates	195
Associates	165

# Differentiators

We exist to serve clients through proactive communication and first-rate service that results in long-lasting relationships. Through many years of working with clients to solve problems, we understand the best approach to serving clients is based on hard work, resourcefulness, good judgment, and a thorough understanding of the facts and the client's objectives.

You will have access to our internal team of experts, which include 24 partners and over 350 additional professionals across six West Coast offices. Working alongside your team, we'll help you successfully manage ongoing issues that will help define the overall success of the business.

We exist to help people. We use our professional and personal skills to improve the lives of our families, communities, clients, and colleagues. With our commitment to integrity, stewardship of the environment, and kindness, we intend to better the lives of those we interact with directly.

We want your business and look forward to discussing the enclosed proposal with you. Thank you for this opportunity and your consideration. Should you have any questions or comments, please contact us.

# Appendix A - Proposed Fees for Service

The following is breakdown of our proposed fee for the fiscal year ended June 30, 2023.

Key Personnel	Audit Hours	Hourly Rate	Total (Rounded)
Partner	14	265	3,600
Concurring Partner	4	365	1,400
In-charge Senior Associate	55	195	10,700
Senior Associate	20	195	4,400
Associates	27	165	1,400
First Year Audit Work	20		3,800
<b>Total</b>	<b>120</b>		<b>27,800</b>

Total fees proposed for years after FY 2023 will increase in accordance with the Oregon Consumer Price Index for Portland, according to the US Department of Labor, with a minimum annual increase of 5%.

	2023	2024	2025	2026	2027
Financial Statement Audit	24,000	25,200	26,400	27,700	29,000
First Year Audit Procedures	3,800	0	0	0	0
<b>Total</b>	<b>27,800</b>	<b>25,200</b>	<b>26,400</b>	<b>27,700</b>	<b>29,000</b>

## Other Services and New Standards / Pronouncements

Fees incurred related to technical assistance and new auditing or accounting standards are not possible to estimate and are not included in our proposal.

Our general practice is to assist our clients with issues related to internal controls, accounting standards and reporting as part of our audit services, particularly when the assistance might impact our audit procedures. Assistance of this type often results in a smoother, more efficient audit. We encourage our clients to contact us for assistance whenever necessary.

Issues which require extensive research or involve substantive amounts of time will be charged at our standard rates for actual hours incurred. We will make every effort to estimate the time involved prior to assisting on the matters.

Because the City reports on the modified cash basis of accounting, we do not anticipate additional fees related to accounting and reporting upon issuance of new GASB standards.

Please note, our proposed fee does not include bound copies of the financial reporting package. Our firm is paperless and as a result, we do not provide publishing services. We will provide copies of our final audit reports for the City to incorporate into their final reporting packaging.





# **UMPQUA VALLEY FINANCIAL**

## **MUNICIPAL AUDITING SERVICES PROPOSAL**

**For**



**City of Lowell, Oregon**

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**From**



**Umpqua Valley Financial, LLC**

**Proposal date: August 21, 2023**

**For the Fiscal Year Ending  
June 30, 2023 through June 30, 2027**

**Contact Person:**

**Savannah Halter – Communications Manager**

**171 NE Exchange Avenue**

**Roseburg, OR 97470**

**(541) 677-8100**

**FAX (541) 464-8560**

**E-mail: [savannah@oregoncpas.com](mailto:savannah@oregoncpas.com)**

# AUDIT PROPOSAL

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August 21, 2023

City of Lowell  
Lowell, Oregon

Dear City Staff,

Thank you for the opportunity to present this proposal for providing audit services to the City of Lowell beginning with the fiscal year ending June 30, 2023.

We are excited about the potential opportunity to engage with the City. With over 20 years of Municipal Auditing experience, we currently serve numerous cities and school districts across Oregon, who have also engaged us to perform their annual audit with an average engagement of nearly ten years. We are proud of having such long-standing relationships and believe this is what sets us apart. We are committed to performing the required work in a professional manner, with compassion and understanding. We also now serve as the financial services provider to a local school district, which we believe adds substantial value as an outside partner and advisor to other local governments that seek our advice and adds value to the quality and effectiveness of the audit services we provide.

(As of August 2023, we have added the Lowell School District, the City of Sisters, and the League of Oregon Cities as audit engagements.)

We are committed to providing exceptional auditing and financial services to local governments. With 50+ years of combined governmental auditing and consulting experience, we are very aware of what helps local governments function best, and what challenges them most. Our audit team members are a solid, well-trained group with the skills, knowledge, and experience to work for the benefit of the City.

As in the past, there have been numerous changes to auditing requirements and governmental financial reporting standards. To keep up with all those changes, we dedicate more than 40 hours per person per year in training programs and in the development of new and refined audit processes. You can expect to work with a quality audit team who will provide you with current, accurate guidance any time you need, and whenever we find it useful or necessary to keep you up-to-date on matters relevant to the City.

As part of our audit approach, we will provide for City managers and staff who are responsible for providing audit documents an online portal to securely send us audit-related files and documents throughout the year, at your convenience.

In addition to scheduled time on-site, we will in addition, dedicate the necessary amounts of time during the audit and throughout the year:

- Discussing with management improvements to policies and procedures for all activities of the City
- Developing suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promoting internal controls to minimize the risk of material misstatements due to errors, omissions or fraud, and
- Encouraging effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

Our firm is committed to providing governmental entities such as the City of Lowell with auditing and other professional services that meet and exceed stated requirements and expectations of professionalism. Our staff's dedication to that work elevates our qualifications to an extremely high level of professional expertise.

Please contact us if you have any questions or concerns about our audit capabilities, our audit approach, or any other details of this proposal.

Per the specific request of the RFP, I certify:

- I am entitled to represent the audit firm, empowered to submit the bid, and authorized to sign a contract on behalf of the audit firm.
- The firm is properly licensed to perform such audits in the State of Oregon
- We agree to perform all of the work outlined in the RFP and expect to fully align established time periods.
- The firm is independent of the City of Lowell
- We understand that the firm's proposal is a firm and irrevocable offer through the June 30, 2023 audit period.

Very truly yours,



Steve Tuchscherer, CPA  
Umpqua Valley Financial, LLC  
171 NE Exchange Ave  
Roseburg, OR 97470

Phone (541) 677-8100  
Fax (541) 464-8560  
[www.uvfinancial.com](http://www.uvfinancial.com)  
[steve@oregoncpas.com](mailto:steve@oregoncpas.com)

**FIRM & STAFF PROFILE**

Contact Information:

**Umpqua Valley Financial, LLC**  
171 NE Exchange Avenue  
Roseburg, OR 97470  
Phone 541.677.8100  
Fax 541.464.8560  
www.oregoncpas.com  
E-mail savannah@oregoncpas.com  
Federal EIN: 82-5425527

The firm is an equal opportunity Oregon professional corporation registered with the Oregon Secretary of State Corporation Division.

**HISTORY AND AUTHORITY OF THE FIRM**

Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) is a local CPA firm founded in 1993 by Steve Tuchscherer, CPA.

The firm employs eleven professional and managerial staff, and three administrative staff.

The firm is currently licensed by the Oregon State Board of Accountancy to practice in the State of Oregon. The Firm license number is 2777.

Steve Tuchscherer, CPA holds Oregon CPA license #7097 and Oregon Municipal Auditor license #1114. Both licenses are current and valid.

Ashraf Lakhani Farishta, CPA holds Oregon CPA license #16506, which is currently active and valid.

Steve Tuchscherer, CPA is a member of the Governmental Audit Quality Center.

**INDEPENDENCE**

All members of the firm are independent of the City as defined by generally accepted auditing standards and US General Accounting Office's *Government Auditing Standards*, as required by the AICPA Code of Professional Conduct. All staff members are required to make annual independence representations, which are kept on file in our office.

**PERSONNEL**

Positions	Number of Staff
<b>Owner/President</b>	1
<b>Managers &amp; Senior Staff</b>	5
<b>Professional Staff</b>	7
<b>Support Staff</b>	3
<b>Total</b>	<b>16</b>

### RANGE OF SERVICES

We specialize in providing auditing, accounting, and CAFR services to municipalities, special districts and not-for-profit entities. We also provide a full range of tax planning and preparation services for individuals and businesses, payroll services, as well as management advisory and consulting services, budgeting and financial projections, and investment, financial and retirement planning, and consulting. In January 2021, we began providing full Business Services for a local School District.

### PEER REVIEW

Steve Tuchscherer is a member of the American Institute of Certified Public Accountants (AICPA), which manages a Peer Review Program that is designed to assure the public that CPA firms provide services of the highest quality.

The firm had its most recent peer review in August of 2021. The firm received a peer review rating of pass with deficiencies. A copy of the report is included at the end of this proposal.

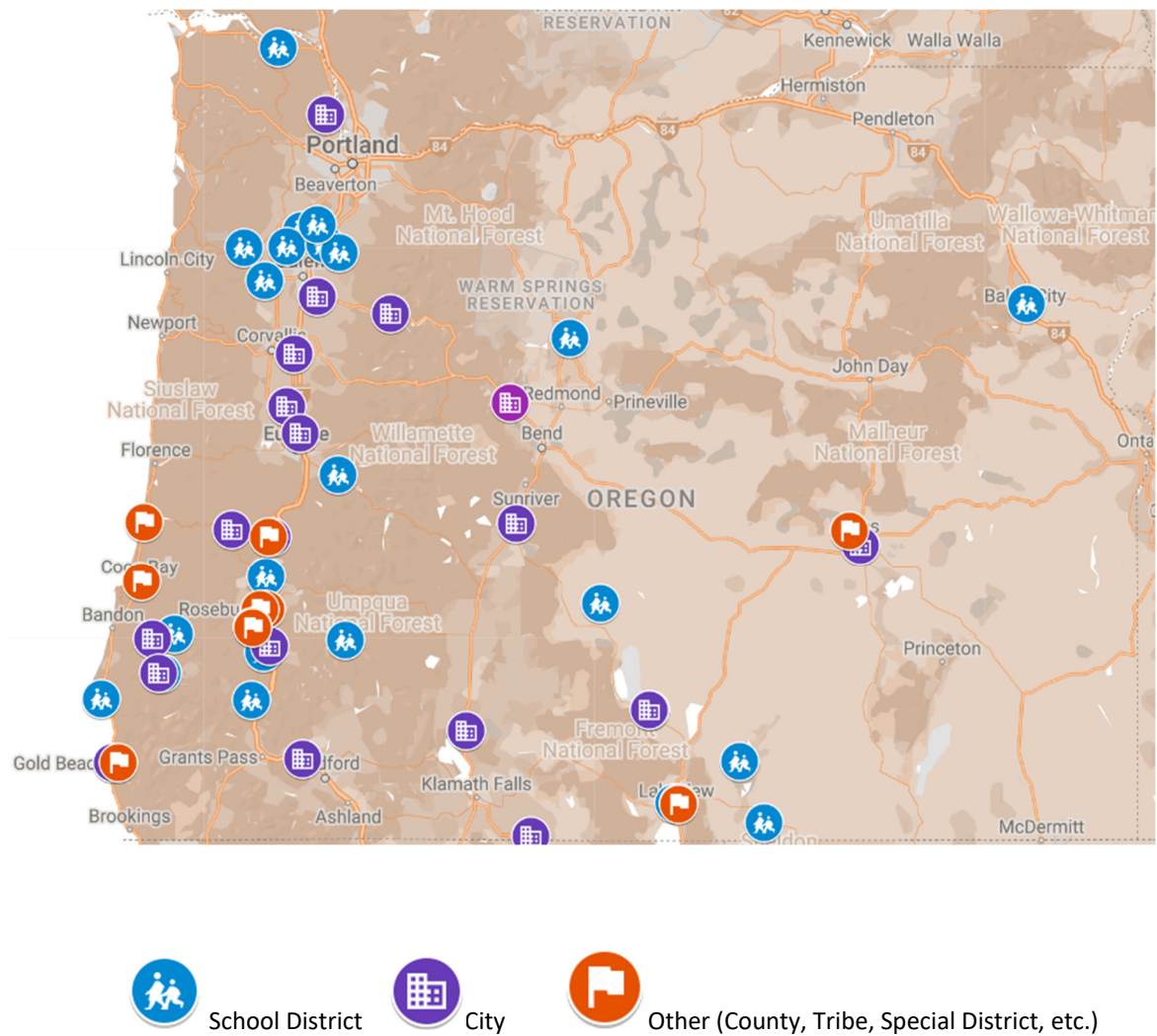
### SELECTION OF CURRENT AUDIT CLIENTS

Governmental Entity	Contact Person	Phone	Served since
Adel School District	Sara Sarensen	541-947-3371	2018
Amity School District	Ann Adams	503-835-2171	2002
Baker School District	Regina Sampson	541-524-2260	2022
Burns, City of	Mindy Clemens	541-573-5255	2022
Chiloquin, City of	Teresa Foreman	541-783-2717	2015
Clatskanie School District	Maeve Mitchell	503-728-0587	2022
Coburg, City of	Anne Heath	541-682-7871	2015
Curry Soil & Water Conservation District	Liesl Coleman	541-247-2755	2013
Columbia Soil and Water Conservation District	Malysa Legg	503-433-3205	2020
Elkton, City of	Laci Smith	541-584-2547	1996
Days Creek School District	Claire Cotton	541-825-3296	2013
Gates, City of	Traci Archer	503-897-2669	2022
Gervais School District	Caryn Davis	503-792-3803	2020
Gold Hill, City of	Adam Hanks	541-855-1525	2005
Gold Beach, City of	Anthony Pagano	541-247-7029	2022
Harrisburg, City of	Cathy Nelson	541-995-6655	2009
La Pine, City of	Ashley Ivans	541-536-1432	2014
Lake County	Ann Crumrine	541-947-6030	2018
Lake County Education Service District	Sara Sarensen	541-947-3371	2018
Lakeview, Town of	Michele Parry	541-947-2029	2018
Malin, City of	Isaac Nunn	541-723-2021	2022
Myrtle Creek, City of	Leslie Hiscocks	541-863-3171	2017
Myrtle Point, City of	Darin Nicholson	541-572-2626	2020
North Lake School District	Sara Sarensen	541-576.2121	2018
Paisley School District #11	Mollie O'Leary	541-943-3111	2018
Paisley, City of	Melissa Walton	541-943-3173	2019
Plush School District	Chandra Cahill	541-947-3933	2018
Port Orford-Langlois School District 2CJ	Amanda Steimonts	541-348-2455	2018
Powers, City of	Stephanie Patterson	541-439-3331	2008
Scappoose, City of	Carol Almer	503-543-7146	2015
Sutherlin School District	Della Mock	541-459-2228	2002
Tangent, City of	Elijah Joyner	541-928-1020	2008
Turner, City of	Pamela Ray	503-743-2155	2010
Willamina School District	Lisa Anderson	503-876-4525	2003
Winston, City of	Ann Munson	541-679-6739	2014

A copy of any of the audit reports prepared by our firm for the above entities are available for review upon request, or you may view them at the Oregon Secretary of States website at <https://secure.sos.state.or.us/muni/public.do>.

*STATE-WIDE REACH AND EXPERIENCE*

For additional reference, here is a map of current (August 2023) engagements, indicating our reach and experience across the State of Oregon as a Municipal Auditor:



### **PROFESSIONAL DEVELOPMENT**

The firm is committed to professional development. Each staff member in our firm participates in a minimum of 40 hours of continuing education per year. We employ a wide range of continuing professional education resources and methods to ensure that every staff member has the required knowledge to fulfill their assignments optimally, and meet professional standards established by AICPA and GOA. Educational activities include GASB updates, ethical considerations, and other audit related topics.

In order to provide professional services at the highest level, the firm maintains quality control (QC) policies and procedures. The ones that will most directly impact the City audit include the following:

- Leadership that emphasizes ethics and integrity
- Engagement performance and documentation inspection and review by monitoring team
- Peer review of QC system and its results by external, licensed peer reviewer
- Communication and remediation of any noted deficiencies

### **JUDGEMENTS, LITIGATION & DISCIPLINARY ACTION**

Umpqua Valley Financial nor its owner, Steve Tuchscherer have any financial reversals or other matters that would or are known to affect their viability and/or stability in any way.

The firm, and its owner, are aware of no active or pending litigation.

In 2020, the Oregon Board of Accountancy found two firm issued reports had documentation deficiencies related to procedures regarding risk assessment of auditee's internal controls – both of which were non-financial statement matters. The firm was required to take additional Continuing Professional Education on the subject matter and was issued a minor civil fee. The firm has since met all of the stipulated requirements and addressed the original deficiency issue. No other disciplinary action has occurred.

### **INSURANCE**

Umpqua Valley Financial, LLC carries professional liability insurance through the AICPA Professional Liability Insurance Program offered by Continental Casualty, with coverage provided by Continental Casualty Company. The Policy is for \$1,000,000 per claim/aggregate.

We also carry general liability Insurance through Liberty Mutual. Liability includes \$2,000,000 per occurrence/\$4,000,000 aggregate.



### APPROACH - OVERVIEW

Steve Tuchscherer will act as the Engagement Manager and be directly involved in managing and performing critical aspects of the audit, including:

- Communications with the City's management and representatives of the City Council.
- Supervising the audit team
- Overseeing and reviewing the work throughout the engagement

Our commitment to the City is to develop and maintain a healthy working relationship with the City's management team, as well as to establish a solid line of communication with City Council members.

Our overall goal, as indicated earlier is to:

- Discuss with management improvements to policies and procedures for all activities of the City.
- Develop suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promote internal controls to minimize the risk of material misstatements due to errors, omissions, or fraud, and
- Encourage effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

### AUDIT APPROACH – WORK PLAN SUMMARY

The basic elements of our audit procedures are **non-sequential** since many of the audit steps within them will be performed and re-performed as information and circumstances change. Risk-based auditing, as currently mandated, is a continuum of risk assessments developed to determine where material misstatement in the financial statements may lie. As an example of our assessment, we ask ourselves, "Have internal controls been effective in preventing, or detecting and correcting significant errors or irregularities in the Meal-Time system?" Documenting this and many similar subjective assessments, and the information on which they are based, generates a considerable amount of our audit workload. The basic elements of risk-based auditing are to:

- Gain an Understanding of the Entity to be Audited
- Communicate with Audit Client Management and Governing Body
- Assess the Risks Related to the Audit
- Analyze Financial Information
- Perform Substantive Procedures
- Perform Test of Controls
- Review Audit Documentation
- Make Conclusory Judgements
- Issue Reports

***AUDIT APPROACH – WORK PLAN DETAILS***

The remainder of this Audit Approach section of our proposal describes in greater detail what we do as we work through each of these basic elements.

**UNDERSTANDING THE ENTITY**

During our preliminary work, we will visit the City's website and gather as much information relevant to the audit as possible. Including:

- The structure and members of the City Council and administrative staff
- Council meeting minutes
- Current and prior year budgets
- Resolutions
- Adopted budget

**COMMUNICATING WITH THE AUDIT CLIENT**

Having learned as much as possible before hand, we will meet with management, staff and Council representatives in order to:

- Give you a chance to get familiar with who we are and how we work.
- Discuss how we can best serve the City.
- Solidify our understanding of the City and its internal controls.
- Allow each of you to express concerns about the City's control policies and procedures.

Our meetings may be in person, over the phone, or via the internet. During our field work, we will walk through many of the financial processes at the City with the staff members who normally perform those tasks to gain a thorough understanding of the internal controls. Any deficiencies encountered, along with our recommendations, will be discussed with the appropriate management so that corrective action can be taken, documented, and, when necessary, reported. During the current pandemic, the fashion of our meeting will be guided by State and Federal mandates.

Some of our communications are required to be in writing, and some require a written response from staff, management, and City Council representatives. Whenever possible, we use email to ask additional questions or request additional information. When the information is requested, we encourage the use of our electronic portal.

**ASSESSING RISK**

Throughout our audit work, we assess and document risk. As our understanding of the City's people, policies and procedures expand and evolve, our risk assessments change, and we modify our audit plans and procedures accordingly. This is a subjective, qualitative process, which we must then use to make objective, quantitative decisions. For each account balance in the financial statements, for each group of transactions (like revenues or expenditures), and for each disclosure in the notes to the financial statement, we will consider whether the risk of material misstatement is high enough to warrant further inquiries, testing, or verification.

## **ANALYTICAL PROCEDURES**

One of the most efficient ways to find errors or irregularities is by analyzing relevant information. We compare account balances with the current budget and prior year financial information. When applicable, we also evaluate a variety of ratios. We perform specific analytical procedures and document those results at both the preliminary and final review stages of the audit. Any time we discover unexpected results, we adjust our risk assessment(s) and pursue other audit procedures to validate the accuracy of an amount.

*Directly from AU Section 329: Analytical procedures are an important part of the audit process and consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Analytical procedures range from simple comparisons to the use of complex models involving many relationships and elements of data. A basic premise underlying the application of analytical procedures is that plausible relationships among data may reasonably be expected to exist and continue in the absence of known conditions to the contrary. Particular conditions that can cause variations in these relationships include, for example, specific unusual transactions or events, accounting changes, business changes, random fluctuations, or misstatements.*

We utilize Analytical Procedures to:

- Assist in planning for the timing, extent and nature of additional auditing procedures.
- Obtain audit evidence regarding specific assertions related to classes of transactions or account balances.
- Provide an overall review during the final review stage, of the financial information being audited.

A great auditor never stops asking the question, "Does that 'look' right?" We train our staff to think that way. We want each member of our team to constantly be looking at information with an eye for unusual amounts and circumstances, not just at specified points along the way, but at every step of the audit. We also encourage managers of our audit clients to develop and use the same skills as an important part of the internal controls.

## **STATISTICAL SAMPLING**

Often times, when there are a significant quantity of transactions or records, we simply cannot, nor is it required to review 100% of the population. Therefore, we utilize Statistical Audit Sampling procedures. The practice of Statistical Audit Sampling is the application of audit procedures to less than 100 % of items in a population, so that all individual items ("sampling units") in the population should have a chance of selection. For example, we may set a sample size threshold to review 75% or more of each fund's Expenditure transactions.

Directly from AU Section 350: There are two general approaches to audit sampling: nonstatistical and statistical. Both approaches require that the auditor use professional judgment in planning, performing, and evaluating a sample and in relating the audit evidence produced by the sample to other audit evidence when forming a conclusion about the related account balance or class of transactions. The guidance in this section applies equally to nonstatistical and statistical sampling.

Depending on the nature of the transaction, and our understanding of the entity, including its internal controls and risk assessment, we utilize our professional judgement to determine an appropriate sample size that allows us to effectively determine and establish a conclusion. In all instances, we achieve a sample that meets or exceeds general guidance.

## **SUBSTANTIVE PROCEDURES – THE FIELD WORK**

A wide range of steps that we perform are considered substantive. They all equate to gathering information to provide us with assurances that amounts on the financial statements are not materially misstated.

These steps include sampling of accounting details, for example: verifying that a random selection of the utility billing accounts receivable are accurate, to demonstrate the likelihood that the total of utility billing receivables is accurate. Examining accounting records and source documents to support transactions recorded in the general ledger is also a common substantive procedure, as is examining reconciliations of various account balances with supporting documentation.

In the last 20 years, audit requirements have continued to compel auditors to perform risk-based auditing, which should have changed the number of substantive procedures substantially. Still, this is an audit area where we spend a significant portion of our field work time. As indicated before, however, we have trimmed the typical number days we spend at clients' offices to just one, if any, by focusing our efforts on areas we identify as higher risk, and by encouraging the use technology whenever it is more efficient for all.

Many auditors continue to consume large amounts of their clients' time retrieving, copying, generating, or printing documents and reports that have little or no audit value because they are still using older methods of auditing. This should be unacceptable and is something we work very hard to avoid. The multitude of seemingly insignificant boxes full of information that you may have been asked to assemble for audits in the past may not be so seemingly insignificant. In fact, it can be an enormous effort. If we determine during our planning and subsequent adjustments to our audit procedures that a box full of information does not provide us with substantial, relevant information, we do not ask for it, and we will be clear about what it is that we do need.

## **TESTS OF CONTROLS**

The reasons for testing controls are twofold. One is specific to Single Audits, in which significantly weak controls must be reported. The other more common reason for testing controls is to be able to reduce the amount of substantive testing necessary to complete the audit.

If we will be performing a Single Audit, we will do tests of controls, and will perform those types of tests for the City audit.

## **REVIEW, CONCLUDE, REPORT**

As audit procedures are completed, we will technically review them for completeness, accuracy, and compliance with generally accepted auditing standards and with GAO's *Governmental Auditing Standards*, if a Single Audit is required. We will compare final trial balance amounts with the financial statements and evaluate the format and presentation of financial statements to ensure that they conform with generally accepted accounting principles.

We will meet with the Business Manager and Superintendent to discuss any matters we have determined to be significant. We will present a draft management letter at that time to guide our discussion. We will seek feedback about our comments and recommendations from the City Council. We are always open to revising our comments to make them more useful.

Finally, we will issue an Independent Auditors Report as required by generally accepted auditing standards, an Auditors Comments Report as required by Oregon Minimum Standards, and any other applicable or required reports.

#### **AUDIT APPROACH – COMPUTERS AND TECHNOLOGY**

We use computers to assist us in auditing at nearly every level. Gathering electronic data from accounting systems like Caselle not only saves the client time by limiting the number of reports that need to be generated to just a few, but also saves resources, and provides us with a far superior examination.

#### **AUDIT APPROACH – USE OF CITY STAFF**

We will ask for City assistance in gathering only documents necessary to complete the audit. Estimated time for such assistance is ten to thirty hours for the entire year. As noted, we will work closely with management to provide effective and efficient means for the City's staff to perform those procedures. We encourage the use of our portal throughout the year to save management time by not having to retrieve and handle documents a second time for the audit.

#### **AUDIT APPROACH – PRESENTATION**

If requested, we will make a presentation of the audited financial statements to the City Council no later than the January or December meeting.

**REFERENCES**

We encourage you to contact any of our audit clients to discuss our performance and overall engagement process.

For convenience below, we have provided a list of client references drawn from our list of School District and City audit engagements.

References		
Amity School District No. 4] 807 Trade St., Amity, OR 97101	Ann Adams 541-835-2171	<a href="mailto:ann.adams@amity.k12.or.us">ann.adams@amity.k12.or.us</a>
Clatskanie School District 660 SW Bryant St., Clatskanie, OR 97016	Maeve Mitchell 206-755-9412	<a href="mailto:mmitchell@csd.k12.or.us">mmitchell@csd.k12.or.us</a>
Lake County Education Service District 357 North L Street, Lakeview, OR 97630	Sara Sarensen 541-947-3371	<a href="mailto:ssarensen@lakeesd.k12.or.us">ssarensen@lakeesd.k12.or.us</a>
City of Coburg PO Box 8316, Coburg, OR 97408	Anne Heath 541-682-7871	<a href="mailto:anne.heath@ci.coburg.or.us">anne.heath@ci.coburg.or.us</a>
City of Tangent PO Box 251, Tangent, OR 97389	Bev Manfredo 541-928-1020	<a href="mailto:bev@cityoftangent.org">bev@cityoftangent.org</a>
City of Turner PO Box 456, Turner, OR 97392	Pamela Ray 503-743-2155	<a href="mailto:pray@cityofturner.org">pray@cityofturner.org</a>

**Attachment A: Fee Proposal**

In accordance with the Request for Proposals for Professional Auditing Services, the firm referenced below submits the following hourly fee quotation and hours proposed for all positions to be assigned to the audit:

Fee for Fiscal Year End June 30, 2023:

<i>Key Personnel</i>	<i>Audit Hours</i>	<i>Hourly Rate</i>	<i>Total</i>
Engagement Partner	24	\$200	\$4800
Engagement Manager	36	\$170	\$6120
Engagement Senior	36	\$140	\$5040
Engagement Staff	76	\$90	\$6,840
Clerical/Support Staff	20	\$75	\$1500
Other			

In accordance with the Request for Proposals for Professional Auditing Services the firm referenced below submits the following cost proposal for the term of the contract:


Fee proposal for Fiscal Years Ending June 30:

	2023	2024	2025	2026	2027
Financial Statement Audit	\$24,300	\$25,500	\$26,800	\$28,100	\$29,500
Cost of Supplies and Materials	Included	-----	-----	-----	-----
Additional Fees (if applicable*)					
Total	\$24,300	\$25,500	\$26,800	\$28,100	\$29,500

\*Technical assistance, as needed, is expected from the audit firm throughout the fiscal year that may include inquiries regarding accounting, reporting and internal control issues. If fees related to this technical assistance are not included in the firm's financial statement audit fee, please include them here.

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I hereby certify that the undersigned is authorized to represent the firm stated below, and empowered to submit this bid, and if selected, authorized to sign a contract for the services identified in the RFP.

Firm Name:	Umpqua Valley Financial, LLC
Signature:	
Printed Name:	Josh Huffman
Title:	Vice President
Date:	8/21/23
Email Address:	josh@oregoncpas.com

<b><i>PROPOSED FEES CONTINUED</i></b>							
<b>City of Lowell</b>							
Name	Position	Hourly Rate	Estimated Hours			Estimated Fees	
			On-site	Off-site	Total		
Steve Tuchscherer	Engagement Manager	\$ 200	8	16	24	\$ 4,800	
Jenilee Easter	Senior Associate	170	12	24	36	6,120	
Josh Huffman	Senior Associate	140	12	24	36	5,040	
Ely Garcia	Junior Associate	90	12	24	36	3,240	
Melissa Jones	Junior Associate	90	0	24	24	2,160	
Savannah Halter	Communications Manager	90	0	16	16	1,440	
Teagan Patterson	Support Staff	\$ 75	0	20	20	\$ 1,500	
Total Estimated Audit Fee			44	148	192	\$ 24,300	

The proposed fees for the above fiscal year do not include amounts for Single Audit work. Should a Single Audit be necessary, the fee will increase by \$5,250.

If the City determines the need for an ACFR (Annual Comprehensive Financial Report) additional fees will be discussed. Issuing an ACFR is above and beyond the requirements of the State of Oregon General Purpose Financial Statement report and audit. Based on our review of available, previous City Annual Financial Reports, an ACFR has not been issued and we do not believe it is a requirement by the City. We are fully capable of issuing an ACFR if desired.

The fees listed above include assistance required in preparing the annual financial report. To maintain independence, we are technically limited to assisting in the preparation of the financial statements, however we will create and provide a draft of the completed report for your review prior to issuance, as Management is ultimately responsible for its preparation.

The fees listed above are inclusive of standard fieldwork related travel, under the important assumption we can align our visit(s) to the City around our already in place Field Work Schedule. The fee also includes all typical printing and office supplies. In the event of circumstances requiring additional travel or other nontypical costs, we will communicate with City staff prior to incurring those costs.

The hours listed above for the 2022-2023 Audit are expected to be very similar for the 2023-2024 and 2024-2025 audits, with an estimated annual 5% inflationary adjustment. Future rates can and should be discussed annually between to ensure alignment.

<b>Fiscal Year</b>	<b>City of Lowell</b>	<b>Estimated Fee</b>
2022-23		\$ 24,300
2023-24		\$ 25,500
2024-25		\$ 26,800
2025-26		\$ 28,100
2026-27		\$ 29,500

If other unanticipated complications or changes to auditing standards occur during any audit period, we will inform City staff of the estimated additional fees and the reason for the changes prior to beginning such additional work.



## UMPQUA VALLEY FINANCIAL

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As part of the audit process, we look forward to providing a variety of assistance by phone and emails throughout the year. We do not charge additional fees for those conversations and communications as they are most often mutually beneficial.

### ADDITION SERVICES RATE SCHEDULE

Any unusual conditions encountered during the course of the audits where services of the auditing firm must be extended beyond normative work anticipated will be performed only after written notification and acceptance by City staff. Fees for such additional work will be charged at hourly rates as follows:

Engagement Manager	\$ 200
Senior Manager	170
Senior Associate	140
Communications Manager	90
Junior Associate	90
Support Staff	\$ 75

### PROPOSED SCHEDULE

The proposed schedule for audit services for the City for the fiscal year ending June 30, 2023 is as follows: (This schedule is estimated and dependent on availability of staff and timeliness of information provided as requested)

It is important to note that this schedule may differ from the desired schedule in the RFP, primarily due to the timing of the RFP issuance, and that our existing engagement field work has already been scheduled. We fully understand the importance of the December 31 filing deadline and our full expectation is to complete the work on time.

#### Estimated Engagement Schedule

Engagement Letter & Contract	August 21 - August 31
Preliminary and General Procedures	September 1 - November 30
Preliminary Field Work (1/2 day estimate)	September 4 - September 8
Field Work (1 day estimate)	October 15 - October 26
Prepare Draft Audit Report	No later than December 8
Exit Conference	December 1 - December 15
Prepare, Sign & Review Final Audit Report	No later than December 31
File Audit Report with State	No later than December 31
Present Audit Report to Board	January or February meeting

**Attachment B: Letters of Recommendation**

**LETTERS OF RECOMMENDATION**



*"Commitment to Quality – Education for All"*

February 22, 2023

To Whom It May Concern:

I am pleased to have the opportunity to provide a letter of recommendation for Umpqua Valley Financial, LLC. Although this is my first year working with Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC), I have twenty-nine years of experience dealing with auditors while working for five school districts and a finance department in a city of 36,000.

I am extremely happy with the service that Umpqua Valley Financial has provided us. The team that Steve Tuchscherer has assembled is professional but approachable and very easy to work with. They have provided me with guidance as needed and an organized approach to auditing. They came to me very highly recommended and I can see why.

Umpqua Valley Financial, LLC had provided the Clatskanie School District with exceptional service and I can highly recommend them.

If you have any further questions, do not hesitate to contact me at any time at (206) 755-9412.

Sincerely,

Maeve Mitchell  
Business Manager



Jeff Clark, Superintendent  
jeff.clark@amity.k12.or.us

Phone: 503-835-2171  
Fax: 503-835-5050

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May 15, 2018

To Whom It May Concern:

It is my privilege to write a letter of recommendation for our auditing firm, Umpqua Valley Financial, LLC. Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC) has served as the auditor for our district for fifteen years. Even after all of these years, Amity School District has no plans to seek the services of another auditing firm, which is a testament to a positive working relationship.

As you can imagine, dealing with the auditors may create some anxiety for the business office and program managers. That is not the case in working with Umpqua Valley Financial, LLC, and there are several things that stand out to me as I consider the services they provide to us. They are professionals in every way, measuring our work by the highest auditing standards, and yet, they are easy to work with. If there are minor issues that surface during the audit, they don't make the issue bigger than it needs to be, but rather ensure that we address the situation and move forward. Throughout the year, the auditors are readily available to answer questions as they arise which enables us to stay on top of our work. There have been times when it became necessary for us to reschedule the audit, and Umpqua Valley Financial has been very willing to accommodate our request for a change.

Amity School District is a small district with only a few individuals who have direct contact with the auditors. However, we receive the time and attention that we need from them. Because of the service they provide to us each year, we have confidence in Umpqua Valley Financial, LLC, and we know that we are a valued client regardless of our size. This speaks well of them as an auditing firm.

If you have further questions, please feel free to contact me at (503) 835-2171.

Sincerely,



Ann Adams  
Deputy Clerk/Business Manager



CITY OF COBURG • P.O. BOX 8316 • COBURG

OREGON 97408 • 541-682-7850 FAX 541-485-0655

May 1, 2018

To Whom It May Concern,

It is my pleasure to recommend the office of Steve Tuchscherer, Certified Public Accountant. Steve's team has been working with the City of Coburg for the past few years and we feel very lucky to have found such a professional staff for our Audit needs.

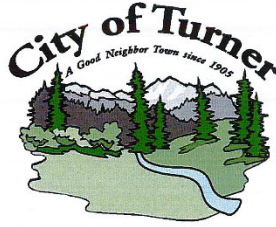
Coming from a small city, we especially appreciate the response, the professional relationship, and the expertise that comes with their service. Communications are very important and we find that Steve's team is able to work with us as a partner to agree upon expectations, deadlines, and outcomes. Our audit services have improved greatly including professional and accurate audits, and the follow up of support throughout the year. We have found their service to be extremely helpful and appreciated.

Most important is Steve and his staffs attitude of service, pleasure to work with, and the small footprint that they make in the daily operations of our City while the audit is being conducted.

We truly appreciate our professional relationship with this firm and recommend it highly.

Anne Heath  
Acting City Administrator  
(541) 682-7871  
[Anne.heath@ci.coburg.or.us](mailto:Anne.heath@ci.coburg.or.us)

5255 Chicago Street SE  
Post Office Box 456  
Turner, OR 97392-0456



Phone: (503) 743-2155  
Fax: 503 743-4010  
[www.cityofturner.org](http://www.cityofturner.org)

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Over the last seven years The City of Turner has utilized the services and expertise of Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) for our annual audit. The audit process can be a daunting task, however, Umpqua Valley Financial has made this process virtually painless. Upon receiving an audit prep sheet, we begin uploading these items to their secure audit portal, allowing the auditors time to look over the data prior to their site visit. Their questions we receive during the interim, while thorough, are always concise with respect for our time and busy schedules. The audit report we receive at the end of the process is accurately and professionally presented.

Having worked in the accounting field for more than twenty years, I must say that Umpqua Valley Financials' audit process is the most streamlined I've experienced. The professional and friendly replies I receive to questions and concerns make it a pleasure to deal with their staff. They have been patient with our office as we've experienced growing pains with new personnel and with my own questions regarding the unique accounting and budget laws regarding municipalities. In short, they are a pleasure to work with and are highly recommended by The City of Turner for accounting and audit services.

  
Pamela Ray  
City of Turner Finance



**Attachment C: Peer Review**

**Emerald CPA Group, LLP**

450 Country Club Road, Suite 155  
Eugene OR 97401

**Report on the Firm's System of Quality Control**

August 6, 2021

To the Member of  
Umpqua Valley Financial, LLC  
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Umpqua Valley Financial, LLC (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Phone 541 255 2888 Fax 541 345 3358  
[www.emeraldcpa.com](http://www.emeraldcpa.com)

### **Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Deficiencies Identified in the Firm's System of Quality Control**

We noted the following deficiencies during our review:

1. Quality control standards and the firm's quality control policies and procedures addressing engagement acceptance and continuance were not fully complied with during the review year. The firm's quality control policies and procedures state that the firm will only accept specific engagements when it has determined that it has the requisite competence and capabilities (including adequate time) to perform the engagement. The firm accepted eleven new audit engagements and lost a key staff member, resulting in significant strain on the firm's personnel and the owner's ability to effectively supervise the engagements. As a result, we noted documentation and performance matters as follows. On an initial audit, there was no documentation of the required inquiries of the predecessor auditor or review of their workpapers as a basis for reliance on the beginning balances, and adequate procedures were not performed on the beginning balances. On the same audit, there were no confirmations obtained on accounts and contract receivables other than property taxes, no justification for not obtaining was them documented and only analytical procedures were performed. On all three audits reviewed there was little documentation of procedures performed on the pension and OPEB liabilities, other than copies of the actuarial valuations and the audited schedules of the individual employer amounts. Although the firm was clearly relying on the plan's actuary and auditor, there was no documentation that the firm evaluated their competency. We also noted that the representation letters on all three audits reviewed were dated and signed prior to the report dates.
2. Quality control standards and the firm's quality control policies and procedures require adequate continuing professional education (CPE) in the areas of the firm's practice. Although the owner and staff were in compliance with all applicable regulatory requirements, CPE was inadequate or ineffective in the areas of risk assessment, single audits and nonprofit accounting. On all three audits, we noted that while internal controls were adequately documented, there was no documentation of walkthroughs or procedures other than inquiry to assess whether the controls were implemented. In the risk assessment documentation, we noted incorrect identification of relevant assertions in some areas, certain significant audit areas assessed at the audit area level rather than the assertion level, and the identified audit approach was not always consistent with the assessed risk. Extended procedures were performed in some areas, but were not added to the audit programs. As the result there was poor linkage between the risk assessment and the audit programs used. On the single audit, we noted that the direct and material

compliance elements were not correctly identified. The documentation of risk assessment for these elements indicated moderate control risk, but Uniform Guidance requires the auditor to plan to achieve low control risk. This resulted in failure to test cash management (reimbursement requests) and some of the special tests and provisions. Additionally, there was no sampling documentation for the eligibility test. On a review engagement of a nonprofit organization, the new standards for financial statement presentation were not adopted, other than changing the caption on net assets. The new disclosure on liquidity and availability of financial resources was missing and a statement of functional expenses or similar information in the notes was not presented. Expenses were presented only by natural classification and not by function. All three audits were considered nonconforming due to the risk assessment deficiencies and the single audit of a school district was also considered nonconforming due to the single audit deficiencies.

3. Quality control standards and the firm's quality control policies and procedures addressing monitoring have not been complied with to provide reasonable assurance that the engagements are being performed in accordance with professional standards. The firm's quality control policies and procedures require that monitoring procedures, including post-issuance engagement reviews be performed and documented annually. Although the firm did prepare such documentation, no significant matters were noted in the most recent monitoring report, although it did note the need to hire an additional CPA with municipal audit experience, and the need for more thorough use of risk assessment practice aids. However, based on the issues noted in the peer review, it appears that the procedures performed were not adequate to identify noncompliance with professional standards, particularly at the engagement level. In our opinion, the lack of adequate monitoring contributed to the engagements previously noted that did not conform with professional standards in all material respects.

### Opinion

In our opinion, except for the deficiencies previously described, the system of quality control for the accounting and auditing practice of Umpqua Valley Financial, LLC in effect for the year ended March 31, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Umpqua Valley Financial, LLC has received a peer review rating of *pass with deficiencies*.

*Emerald CPA Group, LLP*



**Attachment D: Proposed Team**

**PROPOSED AUDIT TEAM MEMBERS**

The following individuals will be assigned to the audit of the City:

Name	Position
Steve Tuchscherer, CPA	Engagement Manager
Jenilee Easter	Senior Associate
Josh Huffman	Senior Associate
Ely Garcia	Junior Associate
Melissa Jones	Junior Associate
Savannah Halter	Communications Manager
Teagan Patterson	Support Staff

**AUDIT TEAM RESUMES**

**STEVE TUCHSCHERER**

Steve graduated in 1990 from the University of Oregon, College of Business Administration with a Bachelor of Science degree. In 1993, shortly after earning his CPA and Oregon Municipal Auditors license, he founded the accounting firm in hopes of fulfilling his strong desire to provide quality, affordable accounting services to the local community. He has managed the practice since then, now employing a full, and growing team of accounting and financial professional serving more than 1000 clients each year. Among his clients served are numerous cities, School Districts, and other special Districts in Oregon for whom the firm provides audit and advisory services.

Steve delivers significant governmental expertise. He has dedicated the last 28 years planning and performing audits for small and mid-sized governments, accumulating more than 20,000 hours of dedicated audit and advisory services during his career. His understanding and appreciation of governmental functions have been further enhanced through serving as a Roseburg City Councilor for five years and through participating on numerous government and non-profit Boards and Committees.

In addition to spending more than 80 hours each year in continuing education classes dedicated to honing his municipal audit skills, knowledge and experience, Steve also spends hundreds of hours each year with his staff in professional development training sessions. Furthermore, a significant amount of time throughout each year is spent with staff and clients researching and discussing GASB standards, analyzing complex reporting matters, and developing tools for government management and audit. Steve takes great pride in translating and summarizing complex information for clients, helping others appreciate and understand what is most often confusing and overwhelming.

Steve is a member of the following professional organizations:

- American Institute of Certified Public Accountants
- Government Audit Quality Center
- Oregon Society of Certified Public Accountants
- Government Finance Officers Association

### **JENILEE EASTER**

Jenilee joined Umpqua Valley Financial as an Accountant in 2022. Prior to starting at the firm, Jenilee had over fifteen years of experience in accounting and administration. She had been the point person for audits (financial and compliance) completed by public accounting firms, state EPA officials, municipal internal auditors, among others; She is excited to bring that experience and perspective to the audit experience.

She graduated summa cum laude from Texas A&M University in Corpus Christi with a bachelor's in finance in 2017 and has since almost completed a second bachelor's in accounting. She also holds a master's in business administration with a concentration in accounting. She is looking forward to earning her CPA license.

### **JOSH HUFFMAN**

Josh joined Umpqua Valley Financial, coming from a 20-year career in high level management, global business development and strategic growth in private industry. Josh has a Bachelor of Arts in Political Science from Oregon State University and Master's degree in Business Administration which he earned from Portland State University.

Throughout his career he has worked with a wide array of managers in developing successful business enterprises. His knowledge and understanding of financial reporting and the value of internal controls, in addition to his commitment to effective communication are sure to be valuable as both an auditor and advisor to each of our audit clients.

### **ELY GARCIA**

Ely is a first-generation graduate from St. Edward's University specializing in Finance and minoring in Economics. He is skilled in various accounting, financial, and administrative needs. Prior to joining the team at Umpqua Valley Financial; Ely gained experience in the following core areas: bookkeeping, accounting, financial reporting, financial forecasting, budgeting, and project management. He is a decisive planner and problem-solver with an 8-year track record working with financial and accounting programs, and ERP systems. A dedicated system-focused professional, he is constantly driving for improvement in efficiency and productivity.

### **MELISSA JONES**

Melissa joins us with a data science and bioinformatics background, with over six years of experience using unix operating systems, ssh, bash, and R. She has a BS in Environmental Science from the Evergreen State College, a Masters in Avian Science from University of California Davis, and is working on finishing her PhD in Animal Biology at University of California Davis. Her research has focused on avian conservation genetics using RADseq (Restrict Site Associated DNA sequencing) and SNPs (Single Nucleotide Polymorphisms). Applying this heavy data and analysis experience to the audit process provides significant opportunities for efficiency in analytical procedures. In her free time Melissa paints with acrylics, goes for long hikes, and runs a motel with her husband.

**SAVANNAH HALTER**

With a background in service from multiple customer facing roles, Savannah brings strong communication skills to the audit process. She is responsible for ensuring the Audit team and Client team are aware of key milestones, data gathering, and other audit requirements. Communication is a top priority in the audit process and Savannah ensures the flow of information is timely, accurate and responsibilities are all fully understood.

**TEAGAN PATTERSON**

Teagan brings a background of customer service, attention to detail, and dedication to getting the job done right. She enjoys engaging with our clients and wants to make sure everyone feels welcome and appreciated. Her ability to always maintain a positive attitude, even in stressful moments, is much appreciated and highly noticed. Having spent many years as a Customer Service Rep and Dispatcher in the Medical Supply Industry, Teagan understand how important even the smallest detail can be.

**Attachment E: Differentiators**

We pride ourselves on having such long standing relationships with audit engagements across the state of Oregon. We truly believe this is due in most part to our general approach to these engagement partners. While the relationship between Auditor and Client must remain independent, we strongly believe in value of relationships built on open and transparent communication, mutual respect and courteous professionalism.

We recognize that the Audit, while necessary and “part of the job”, is an additional burden placed on Staff during a specific time of year. We take that into account – ensuring our engagement and communication is efficient and does not waste valuable staff time and energy.

We believe our experience speaks for itself. In addition to over 20 years of experience, we currently audit approximately 10% of all the Cities and school Districts in the state – making us one of the largest and most experienced municipal auditing firms. Not only does this assist us in our auditing approach and understanding, but our clients draw on this experience as they navigate situations, questions, and other issues that arise throughout the year. Chances are, we’ve seen it and are happy to provide our input.

We funnel the vast majority of our communication through our Communications Team, giving the client a single point of contact. While the audit lead and engagement manager reserve the do make direct contact when necessary, we find that a single point of contact allows helps the client organize and prioritize requests. Further, it helps reduce duplicative requests – saving additional time. To be sure however, our clients can contact the Engagement Partner, Audit Lead, or other members of firm management at any time they feel it is necessary.

We utilize dropbox – a cloud based file management system for the safe, secure and effective transfer of files. This system is available for City staff 24/7 – allowing them to access at their convenience and availability. Further, it allows both sides to see what has been transferred. Further, we provide the client with a “tracker” showing the items that remain open. This acts as a scoreboard to your staff, so they can quickly and easily see what items they need to provide.

The last few years have seen a dramatic shift in the way audit firms engage. The use of technology has allowed us to work remotely and share data in a simpler manner. However, unfortunately, many firms have moved away from field work. We are firm believers in visiting our clients in person to perform elements of the audit. This not only helps establish the relationship but provides us with a deeper understanding of the entity we’re auditing, and allows for the client to engage in a more informal and effective manner on other issues where they are seeking guidance.

# Agenda Item Sheet

## City of Lowell City Council

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Type of item:	Resolution
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### Item title/recommended action:

Motion to approve Resolution 813, "A resolution adopting priorities for the 2023-2024 fiscal year." – Discussion/ Possible action

### Justification or background:

See attached memo.

### Budget impact:

N/A

### Department or Council sponsor:

Administration

### Attachments:

Resolution 813. "Approval of priorities for 2023-2024" memo from City Administrator.

Meeting date:	09/19/2023
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**CITY OF LOWELL, OREGON**

**RESOLUTION 813**

**A RESOLUTION ADOPTING THE CITY COUNCIL'S PRIORITIES  
FOR THE 2023-2024 FISCAL YEAR**

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**The City Council finds as follows:**

On August 26, 2023, the City Council held a work session to review its priorities for the 2023-2024 fiscal year. At this work session, the City Administrator presented a memo to the City Council with a list of recommended projects, as well as timelines for completing or starting those projects. The memo also included a discussion of policy and operational issues for the City Council's consideration and input.

The work session resulted in a consensus among City Council on how to address those projects, policy issues, and operational issues. The City Administrator has summarized the City Council's consensus on these issues in the attached "Approval of priorities for 2023-2024" memo. The City Council wishes to endorse this memo as a work plan for the 2023-2024 fiscal year.

**NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lowell as follows:**

**Section 1.** The City Administrator's "Approval of priorities for 2023-2024" memo, dated September 18, 2023, and attached to this Resolution, is endorsed as a work plan for the 2023-2024 fiscal year.

**Section 2.** This Resolution supersedes Resolution 797, "A resolution adopting the City Council's priorities for 2023," which was adopted on February 7, 2023.

**Section 3.** The City Council intends to update its work plan annually, as well as to monitor progress towards achieving the work plan detailed in the attached memo.

*[This section left intentionally blank. Signature page to follow.]*

**Adopted by the City Council of the City of Lowell this 19<sup>th</sup> day of September, 2023.**

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Don Bennett, Mayor

ATTEST:

\_\_\_\_\_  
Jeremy Caudle, City Recorder



City Administrator's Office  
P.O. Box 490 Lowell, OR 97452  
Phone: 541-937-2157  
Email: jcaudle@ci.lowell.or.us

**To:** Mayor Bennett and City Council  
**From:** Jeremy Caudle, City Administrator  
**Date:** Monday, September 18, 2023  
**Re:** Approval of priorities for 2023-2024

# MEMO

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### **1. City Council's direction based on the August 26, 2023 work session.**

This memo is intended to be a guide for City Council priorities for the 2023-2024 fiscal year. This is based on the discussion from the August 26, 2023 work session.

The sections below list each of the projects, policy issues, and operational issues that I listed in the memo that I presented to you at the August 26 work session. For items where there was agreement among City Council on completing or starting the item by my recommended time, I simply listed those items without the additional notes. For items where City Council provided additional direction, I summarized that direction under each item. Lastly, City Council decided not to prioritize certain items. For those, I listed them at the end with relevant notes for informational purposes.

For more information on each of these items, see my memo in the August 26, 2023 meeting packet. I did not copy and paste that information here.

### **2. Projects to complete or start in 2023-2024.**

Project #1: Select a new external auditor.

TARGETED COMPLETION DATE: 9/19/23

Project #2: Issue a request for proposals for a water/wastewater rate study consultant.

TARGETED COMPLETION DATE: 11/7/2023

Project #3: Place a dumpster at City Hall

TARGETED COMPLETION DATE: 12/1/2023

NOTES/STEPS TO COMPLETE:

- City Council's direction is to place the dumpster at a location other than the City Hall/library campus. Staff will comply with this direction.

Project #4: Complete cybersecurity insurance updates

TARGETED COMPLETION DATE: 12/1/2023

NOTES/STEPS TO COMPLETE:

- City Council noted that the benefits of this increased coverage exceed the estimated increase in premiums.

Project #5: Start electronic storage program

TARGETED COMPLETION DATE: 12/1/2023

NOTES/STEPS TO COMPLETE:

- The date is the estimated timeframe to select an e-storage vendor and to start the onboarding process for the program. Setting up the e-storage program and digitizing records will be a months-long, if not years-long, process.

Project #7: Start the process for sale of surplus city properties

TARGETED COMPLETION DATE: 12/5/2023

NOTES/STEPS TO COMPLETE:

- The date is the estimated timeframe to select a commercial real estate professional to assist the city in selling the surplus property.
- The City Council support selling the former City Hall lot. Prior to beginning asbestos remediation on the property, as well as demolishing the building, the city will consult with the selected real estate professional on the most efficient way to prepare the property for sale. The proceeds from this sale are to go towards the loan used to finance the 70 N. Pioneer Street construction project.

- The City Council will hold work sessions starting in January to decide what portion of Rolling Rock Park to sell. This includes evaluating not selling the northeastern quadrant of Rolling Rock Park, as identified in the downtown master plan and parks master plan. This also includes evaluating the option of selling the southern lots that the city purchased and paying off the debt that the city incurred to purchase those lots.

Project #8: Start procurement of PLC/SCADA system

TARGETED COMPLETION DATE: 12/1/2023

NOTES/STEPS TO COMPLETE:

- The date above is the estimated date to start the procurement process for the new system using state grant funding.

Project #9: Review existing city ordinances for compliance with state law

TARGETED COMPLETION DATE: 12/19/2023

NOTES/STEPS TO COMPLETE:

- Ordinances to be updated include those relating to camping on city property,
- system development charges for accessory dwelling units, long-term occupancy in RVs, and updates to building ordinances.
- The City Council also wants to establish an ordinance to encourage and regulate food trucks within the city.

Project #10: Complete MuniCode codification and issue a new supplement for the municipal code

TARGETED COMPLETION DATE: 12/31/2023

NOTES/STEPS TO COMPLETE:

- The targeted completion date may change depending on when the ordinances in project #9 are approved. Staff should wait until all pending ordinance changes are complete in order to compile everything at once for codification.

Project #11: Start e-permitting program

TARGETED COMPLETION DATE: 1/1/2024

NOTES/STEPS TO COMPLETE:

- The timeframe depends on the Oregon Building Codes Division, as the city has elected to join their e-permitting program. The project must be completed by January 1, 2025.

Project #12: Complete library donor recognition

TARGETED COMPLETION DATE: 1/1/2024

Project #13: City Council approval of wastewater treatment plan update

TARGETED COMPLETION DATE: 2/6/2024

NOTES/STEPS TO COMPLETE:

- The completion date depends on City Council work sessions to review and finalize the plan.

Project #14: Complete special event policy

TARGETED COMPLETION DATE: 2/6/2024

- Note: Model our policy off of the template from CIS.

Project #15: Apply for small project grants for city parks

TARGETED COMPLETION DATE: 3/1/2024

NOTES/STEPS TO COMPLETE:

- The grant should prioritize vandalism-resistant fixtures at the Rolling Rock Park and Paul Fisher Park restrooms. The grant should also include security cameras for both parks.
- In the meantime, the City Council has directed staff to repair the fixtures at both parks and to keep them open for limited hours. Those limited hours roughly coincide with City Hall open hours and depend on Public Works availability to open and close them.

- If vandalism continues to occur, even during the limited open hours, then the city will close the restrooms until vandalism-resistant fixtures are installed.

#### Project #16: Sunridge subdivision park and rail trail maintenance

TARGETED COMPLETION DATE: 4/1/2024

#### NOTES/STEPS TO COMPLETE:

- A deed restriction maintains the Sunridge subdivision park as a park in perpetuity. The City Council has expressed an interest, however, in evaluating the possibility of transferring ownership of the property to another party. Staff should explore this possibility in collaboration with city legal counsel.
- Staff should also determine if logging companies would find it financially feasible to remove trees from the rail trail portion of the park in order to reduce fuels for wild-fire.
- At a minimum, the city should budget enough in the parks budget to hire professional landscaping companies to maintain the vegetation buffer on the Sunridge park property, as required by city code.

#### Project #17: Complete Paul Fisher Park shade tree program

TARGETED COMPLETION DATE: 4/1/2024

- This deadline is the date by which the Parks Committee should complete its design guidelines for memorial plaques. As of the date of this memo, all trees in the tree plan have been planted.

#### Project #18: Complete wastewater treatment SDC update

TARGETED COMPLETION DATE: 6/18/2024

#### NOTES/STEPS TO COMPLETE:

- The timeframe depends on completion of the wastewater treatment master plan, as well as work sessions with City Council on updating the SDCs and the required public notice periods.

Project #19: Complete personnel policy manual update

TARGETED COMPLETION DATE: 6/18/2024

- Note: Base our manual off of the CIS template.

Project #20: Complete caboose repairs

TARGETED COMPLETION DATE: 12/31/2024

**3. Decision on policy issues for 2023-2024**

Policy issue #1: E. 1<sup>st</sup> Street repairs

DISCUSSION:

- The city will not complete a short-term fix at this time. Instead, continue placing gravel and dust control product on the street until the city is ready to begin reconstruction on the road.

Policy issue #2: City Hall open hours

TARGETED DATE OF FIRST CITY COUNCIL MEETING DISCUSSION: 11/7/2023

DISCUSSION:

- City Hall open hours will remain the same for now. Staff should implement more efficient processes for tasks such as taking minutes.

Policy issue #3: Approve pavement preservation plan

TARGETED DATE OF FIRST CITY COUNCIL MEETING DISCUSSION: 10/1/2023

DISCUSSION:

- Staff and the city engineer will present the plan to City Council at a later meeting for input and further direction.

Policy issue #4: Should the city start the process to create an urban renewal district?

TARGETED DATE OF FIRST CITY COUNCIL MEETING DISCUSSION: SOMETIME IN FALL 2024

DISCUSSION:

- The City Council is interested in pursuing this further but needs more information. Staff will develop costs estimated for hiring a consultant to perform the required urban renewal district plan. The City Council will review those costs and decide on the feasibility of adding them to the 2024-2025 budget.

Policy issue #5: What are the City Council's and community's expectations on enforcing the nuisance code, minimum building appearance code.

DISCUSSION:

- It is understood that the city does not have the resources to devote to full-time code enforcement activities. Therefore, priorities for enforcement are: (a) Severe instances of noxious vegetation. This includes overgrown grass, weeds, and blackberries that cover all or most of a property, especially instances that pose a fire risk. (b) Accumulations of trash that pose a direct threat to safety, health, and livability in the community. (c) And dangerous buildings, as defined in the city's building code.
- Staff should complete 1 or 2 city-wide code compliance reviews per year to identify priorities for enforcement. For severe issues where property owners fail to comply with abatement notices, staff will prioritize the worst instances for enforcement through citation in municipal court or abatement proceedings.
- The city will generally handle most other code enforcement issues through a complaint-driven process. In general, staff should handle minor code violations through informal notice procedures.

**4. Decision on operational do we need to consider for 2023-2024**

Operational issue #1: Do we expand Blackberry Jam Festival next year?

DISCUSSION:

- This year's schedule provided an optimum amount of time for the community to enjoy the festival, for volunteers to contribute without being overworked, and for vendors to make it worth their while to set up shop at the festival. For that reason, future years' festivals should continue with Friday set-up, a full day on Saturday, and ending early Sunday afternoon.

Operational issue #2: Can we afford to hire a parttime finance director?

DISCUSSION:

- This is a priority but will need to wait until the 2024-2025 budget cycle. An alternative to a parttime finance director would be to continue with contracted accounting services but to expand the scope and hours under the contract.

Operational issue #3: How can we improve financial reporting for the community and City Council?

DISCUSSION:

- Monthly financial reporting is a priority. Staff should create a simple dashboard that summarizes key monthly transactions, as well as the financial positions of major funds. Brief narrative information should provide context for the data illustrated in the dashboard.
- It is anticipated that staff will need to refine the initial dashboard design based on feedback from City Council.
- Staff have a goal of presenting a first draft of a simplified financial report by the end of 2024.
- Staff will continue placing the full financial reports in City Council packets. The simplified report is intended to supplement the full financial reports.

Operational issue #4: What staff training do we need to ensure continuity of operation?

DISCUSSION:

- The City Council supports cross-training in the Public Works Department.
- In case of extended absences or vacancies in administrative functions, partnerships and sharing personnel with other jurisdictions may be an option.

Operational issue #5: How can we increase the library's programming and other services?

DISCUSSION:

- The City Council supports expended programming in the library. Options for increasing the library's profile include publishing book reviews in "The Bridge."



## **5. Projects, policy issues, and operational decisions that are not a priority at this time**

### Approve solid waste assistance program

#### DISCUSSION:

- The City Council has elected not to pursue this program. The reason is due to the effectiveness with which Sanipac has educated customers on choosing more affordable service options. The administrative difficulty and burden of implementing such a program is also a factor.

### Law enforcement services and levy

#### DISCUSSION:

- Insufficient support exists in the community for an expanded law enforcement services contract. Also, as demonstrated through last year's law enforcement survey to the community, most survey respondents said that they feel safe within the city. The City Council may reconsider this issue in the future if public demand for expanded law enforcement services increases. An increase in the frequency and severity of crime within the city may also lead to a reconsideration of this issue.

### Decide on fees for capital improvements and other city services or cuts to city services

#### DISCUSSION:

- The City Council will not enact new fees at this time, aside from routine increases to utility fees, system development charge fees, and other fees that are already listed on the fee schedule. (The fee schedule includes fees such as land use application fees, charges for copies, and so on.) Due to current and planned increases in utility fees, the city needs to be mindful of the burdens that it places on citizens. Deficits in next year's budget should be addressed through cuts or other measures intended to bring long-term balance to the city's financial condition.

### Should the city reimplement the franchise fees on city utilities?

#### DISCUSSION:

- The City Council will not reenact the franchise fees on city utilities. It is understood that this will result in a revenue shortfall for the General Fund. That revenue shortfall

should be addressed through cuts or other measures intended to bring long-term balance to the city's financial condition.

## **6. Concluding note**

This memo can't include every issue or project that we must address in 2023-2024. City Council and staff appreciate the need to be flexible as new issues arise. This is an ambitious work plan, however, and we must be judicious about adding to this list.

# Agenda Item Sheet

## City of Lowell City Council



Type of item:	Personnel
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### Item title/recommended action:

Motion to approve job descriptions for the Utility Worker 1 and Utility Worker 2 positions. – Discussion/ Possible action

### Justification or background:

The City Administrator's recommended budget message discusses creating a career path for public works employees. That career path includes creating a path to promotion for the department's two Utility Workers by creating a new Utility Worker 2 position. This position is intended to encourage public works employees to continue developing knowledge and leadership abilities towards becoming an operator in direct responsible charge within their area of specialization. The new position also encourage cross-training in all areas of public works. We also do not currently have job descriptions for the Utility Worker 1 position, so that is included for City Council approval.

The 2023-2024 budget includes funding for the increased pay that would come with promoting both of the public works utility workers. The City Council's adopted pay scale for 2023-2024 sets the annual salary for Utility Worker 1 at \$44,200 at step 1. Utility Worker 2 is \$49,005 at step 1. Upon promotion, both of the public works departments utility workers would start as a Utility Worker 2 at step 1, which would still result in an increase in pay for them. Both employees either currently meet, or will soon meet, the eligibility criteria for promotion to Utility Worker 2.

### Budget impact:

Increase in pay for both utility workers upon promotion. Included in 2023-2024 budget.

**Agenda Item Sheet**  
City of Lowell City Council



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Type of item:	Personnel
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Department or Council sponsor:

Public Works
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Attachments:

Utility Worker 1 and 2 job descriptions
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Meeting date:	09/19/2023
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## **Position Description**

### **City of Lowell, Oregon**

Position: Utility Worker 1	Non-management
Department: Public Works	Hourly non-exempt (eligible for overtime)
Reports to: Public Works Director	Pay scale position #: 5

### **Summary**

This position is part of the Public Works Department. The Utility Worker 1 performs assigned and routine tasks alone or in small groups involving the operation, maintenance, and repair of city facilities and utility systems. Functions, responsibilities, and skills presented are representative of the position and are not intended to be all-inclusive.

### **Distinguishing characteristics**

This is an entry level class in the Utility Worker series. This level is distinguished from Utility Worker 2 by the supervised performance of routine tasks and duties. Employees at this level are not expected to perform with the same level of independence of direction and judgment on matters as Utility Worker 2. Since this level is typically used for training and advancement to the Utility Worker 2 level, employees may have limited or no previous related work experience. Employees hired at the Utility Worker 1 level who have some experience or certifications, but who do not yet have the experience required of Utility Worker 2, may be hired above step 1 on the pay scale. Work is performed under the immediate supervision of the Utility Worker 2 position.

Employees within this class typically start out by specializing in either wastewater or water operations, as assigned by the Public Works Director. Within 12 to 18 months of hire, employees at this level are expected to become knowledgeable of the most common operating procedures and policies within the Public Works Department. This includes attaining a grade 1 certification in water or wastewater treatment within that timeframe. At this level, employees receive instruction or assistance as new or unusual situations arise. Instruction is provided through a combination of on-the-job training and guided study of textbooks and other training materials.

### **Position duties, responsibilities, and physical demands**

- Under general supervision, operate city utility and infrastructure systems, including wastewater treatment plant, water treatment plant, wastewater collections system, water distribution system, stormwater system, street system, parks system, and other city-owned facilities.
- Perform daily rounds and checks of the utility system. This includes maintaining accurate and detailed logbook entries of utility and maintenance operations and measurements.
- Complete daily, weekly, and monthly laboratory sampling and testing in accordance with quality assurance/quality control standards by the applicable state agencies, including the Department of Environmental Quality and the Oregon Health Administration.
- Respond to and resolve service orders for issues such as repairing leaks in water lines, installing water meters, changing oil in city-owned vehicles, and changing oil in motors and pumps at the city's utility plants.

- Collect, analyze, and submit samples of water and wastewater as required by the Department of Environmental Quality and the Oregon Health Administration.
- Inspect and perform routine repairs and maintenance on mechanical and hydraulic systems within the water or wastewater treatment plants.
- Operate lawnmowers, weed trimmers, and other landscaping equipment to control grass and other vegetation on city property, as well as in rights-of-way and utility easements.
- Assist with the upkeep of city parks and other properties, including cleaning restrooms, removing trash, and so on.
- Adhere to applicable safety standards.
- Maintain all licenses/certifications required for the position through continuing education and professional development.
- Using standard office equipment and applications, such as computers, email and the internet, word processing software, spreadsheets, and so on.
- Understanding written communications, such as policy manuals, technical documents, emails, and so on.
- Interacting with vendors, members of the public, state regulatory officials, city employees and officials, and others. This includes providing exceptional customer service as a frontline employee.
- Monitoring indicator lights, supervisory control and data acquisition interfaces, chemical feed systems, and so on.
- The City of Lowell reserves the right to change or assign other duties to this position, as required.

### **Qualifications**

- High-school diploma or equivalent.
- Hiring decisions will be based on a consideration of the employee's criminal background and driving history to be conducted after making a conditional offer of employment.
- Possess or ability to obtain an Oregon driver's license.
- Ability to obtain grade 1 certification in water treatment or wastewater treatment within 12 to 18 months of hire from the Oregon Health Administration or Oregon Department of Environmental Quality.
- Employees within this class are expected to continue advancing the certification level within their area of specialization, as well as cross training in their secondary area of focus, towards promotion to Utility Worker 2.
- Preferred, but not required, qualifications include some experience in construction or a mechanical profession, some college in a scientific or technological field of study, or some work experience in public works.

### **Physical demands and working conditions**

**Environment.** Constantly works in outdoor weather conditions, including exposure to rain, snow, heat, cold, sun, and extreme weather conditions. Exposure to loud noise, dust, chemicals, moving mechanical parts, and risk of electrical shock. Works in or with water. Works with and inspects underground utilities.

**Mobility.** Transporting equipment, boxes, and containers up to 100 pounds. Constantly moving from one job site to another in outdoors conditions. Occasionally ascends/descends ladders and stairs to access equipment and buildings. Manipulating dials, controls, and digital interfaces. Employing tools and operating various types of light and heavy equipment.

**Observation.** Monitoring dials, gauges, lights, and digital interfaces. Understanding policy and procedures manuals, legal regulations, instruction manuals, work logbooks, and textbooks and training materials.

**Communication and reasoning.** Ability to communicate information and ideas so that others will understand. Must be able to exchange accurate information with citizens, vendors, city employees, state regulatory officials, and others. Ability to apply critical thinking skills to assess problems and develop solutions.

**Other factors.** May be required to work extended hours including nights, weekends, and holidays. Public Works employees may be scheduled for on-call or standby duty. Utility Workers must live within 30 minutes' travel time to the city to be able to respond to emergencies in a timely manner.

## **Position Description**

### **City of Lowell, Oregon**

Position: Utility Worker 2	Non-management
Department: Public Works	Hourly non-exempt (eligible for overtime)
Reports to: Public Works Director	Pay scale position #: 4

### **Summary**

This position is part of the Public Works Department. Employees typically achieve promotion to Utility Worker 2 through several years of service, training, and dual water/wastewater certification while serving as a Utility Worker 1. New employees who meet the minimum experience, education, and credential requirements may be hired as Utility Worker 2. Functions, responsibilities, and skills presented are representative of the position and are not intended to be all-inclusive.

### **Distinguishing characteristics**

This level is distinguished from the Utility Worker 1 by performing the full range of functions independently. Utility Workers 2 are cross trained in both water and wastewater operations. They must have intermediate level certification in their area of specialty (either water or wastewater operations) with entry-level certification in their secondary area of focus. Employees in this class also supervise and train employees in the Utility Worker 1 class.

### **Position duties, responsibilities, and physical demands**

- Under general supervision, operate city utility and infrastructure systems, including wastewater treatment plant, water treatment plant, wastewater collections system, water distribution system, stormwater system, street system, parks system, and other city-owned facilities.
- Perform daily rounds and checks of the utility system. This includes maintaining accurate and detailed logbook entries of utility and maintenance operations and measurements.
- Complete daily, weekly, and monthly laboratory sampling and testing in accordance with quality assurance/quality control standards by the applicable state agencies, including the Department of Environmental Quality and the Oregon Health Administration.
- Respond to and resolve service orders for issues such as repairing leaks in water lines, installing water meters, changing oil in city-owned vehicles, and changing oil in motors and pumps at the city's utility plants.
- Collect, analyze, and submit samples of water and wastewater as required by the Department of Environmental Quality and the Oregon Health Administration.
- Inspect and perform routine repairs and maintenance on mechanical and hydraulic systems within the water or wastewater treatment plants.
- Operate lawnmowers, weed trimmers, and other landscaping equipment to control grass and other vegetation on city property, as well as in rights-of-way and utility easements.
- Assist with the upkeep of city parks and other properties, including cleaning restrooms, removing trash, and so on.
- Adhere to applicable safety standards.
- Maintain all licenses/certifications required for the position through continuing education and professional development.



- Using standard office equipment and applications, such as computers, email and the internet, word processing software, spreadsheets, and so on.
- Understanding written communications, such as policy manuals, technical documents, emails, and so on.
- Interacting with vendors, members of the public, state regulatory officials, city employees and officials, and others. This includes providing exceptional customer service as a frontline employee.
- Monitoring indicator lights, supervisory control and data acquisition interfaces, chemical feed systems, and so on.
- Respond to emergency alarms, isolate problem areas, and take immediate corrective action to resolve the problem.
- The City of Lowell reserves the right to change or assign other duties to this position, as required.

#### **Duties, responsibilities, and physical demands specific to Utility Worker 2**

- Possesses, or is making significant progress towards attaining, the credentials to serve as the operator in direct responsible charge of the utility within their area of specialization.
- Cross trained and possesses entry-level certification in their secondary area of focus.
- Supervises, trains, and assists employees in the Utility Worker 1 class, as well as other seasonal or non-supervisory positions within the Public Works Department.
- Leads special studies and projects under limited supervision.
- Plan, organize, and order materials for assigned job; coordinates job activity with other professionals; review plans and specifications and confer with engineers and other professionals.
- Resolve service orders and issues with utility customers independently and with limited supervision.

#### **Qualifications**

- High-school diploma or equivalent.
- Hiring decisions will be based on a consideration of the employee's criminal background and driving history to be conducted after making a conditional offer of employment.
- Possess or ability to obtain an Oregon driver's license.
- **Water specialization.** Water treatment level 2 certification. Expected to attain water distribution level 1 certification and filtration endorsement as soon as experience and training requirements are met. Wastewater level treatment level 1 certification. Expected to attain wastewater collection level 1 certification as soon as experience and training requirements are met.
- **Wastewater treatment specialization.** Wastewater treatment level 2 certification. Expected to attain wastewater treatment level 1 certification as soon as experience and training requirements are met. Water treatment level 1 certification. Expected to attain water distribution level 1 and filtration endorsement certification as soon as experiencing and training requirements are met.

### **Physical demands and working conditions**

**Environment.** Constantly works in outdoor weather conditions, including exposure to rain, snow, heat, cold, sun, and extreme weather conditions. Exposure to loud noise, dust, chemicals, moving mechanical parts, and risk of electrical shock. Works in or with water. Works with and inspects underground utilities.

**Mobility.** Transporting equipment, boxes, and containers up to 100 pounds. Constantly moving from one job site to another in outdoors conditions. Occasionally ascends/descends ladders and stairs to access equipment and buildings. Manipulating dials, controls, and digital interfaces. Employing tools and operating various types of light and heavy equipment.

**Observation.** Monitoring dials, gauges, lights, and digital interfaces. Understanding policy and procedures manuals, legal regulations, instruction manuals, work logbooks, and textbooks and training materials.

**Communication and reasoning.** Ability to communicate information and ideas so that others will understand. Must be able to exchange accurate information with citizens, vendors, city employees, state regulatory officials, and others. Ability to apply critical thinking skills to assess problems and develop solutions.

**Other factors.** May be required to work extended hours including nights, weekends, and holidays. Public Works employees may be scheduled for on-call or standby duty. Utility Workers must live within 30 minutes' travel time to the city to be able to respond to emergencies in a timely manner.

# Agenda Item Sheet

## City of Lowell City Council



Type of item:	Other
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### Item title/recommended action:

Review U.S. Economic Development Administration (EDA) "Distressed Area Recompete Pilot Program" information provided by Lane County Community and Economic Development. – Discussion/ Possible action

At this time, City Council may vote to approve a partner letter regarding the City of Lowell's participation in a workforce needs assessment plan, to be led by Lane County.

### Justification or background:

Lane County Community and Economic Development has contacted rural cities about collaborating on a grant project with the U.S. Economic Development Administration's "Distressed Area Recompete Pilot Program." This program's purpose is to fund economic revitalization programs in distressed communities. The program particularly targets communities where prime-age employment (ages 25-54 years) is behind the national average, which applies to Lowell.

Participation in the program involves two steps. The first step is for the participating jurisdictions to collaborate on developing a plan. The second step is to seek funding for the projects listed in the plan developed in step 1. At this stage, Lane County Community and Economic Development is asking for a coalition partner letter for communities that are interested in participating. Lane County estimates that participating communities should plan on investing 2 hours per month, on average, in participating in the planning sessions.

The City Administrator's capacity to participate in these planning sessions next year will likely be limited. If the City Council is interested in joining this program, then staff request designating a City Council representative to represent the city in these planning sessions. Alternatively, a city committee or commission member may be able to represent the city.

# Agenda Item Sheet

City of Lowell City Council



Type of item:	Other
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Staff did not receive information on this program in time to bring it up at the August goal-setting work session. However, since participation in this program could bring grant funding to the city for economic development projects, staff believe City Council should at least receive this information and weigh the pros and cons of participating.

**Budget impact:**

To be determined

**Department or Council sponsor:**

Administration

**Attachments:**

Draft "coalition support letter." Email from Lane County Community and Economic Development Manager. Powerpoint summary of the EDA's program. Factsheet on the EDA's program.

Meeting date:	09/19/2023
---------------	------------

## LETTERHEAD

September 15, 2023

**To:** Merit Reviewers for the “EDA Distressed Area Recompete Pilot Program”

**Re:** **Partner Letter – City of Lowell - Lane County Coalition Application**

I am writing to request the EDA’s support of the Lane County Coalition’s application to develop a strategic plan aimed at engaging our prime age workforce fully into the economy.

The community of Lowell is a beautiful community located on the banks of Dexter Lake, a destination for a range of outdoor recreation and tourism assets including access to a pristine covered bridge, annual regatta and trail connections to the Pacific Crest Trail (PCT). It is also a bastion of affordability, and has become a place where young families can thrive and live proximate to one of the region’s most beautiful landscapes.

We applaud the EDA in developing a thoughtful methodology for identifying a population facing critical challenges and barriers to reentry into the labor market. Access to affordable childcare that is cost competitive with potential earnings has been a barrier for many households in achieving full employment by two income earners. Among other challenges we believe this strategy development process might help to solve are: skills alignment and job placement, access to quality jobs locally or regionally, or accessibility of programs or pathways to business creation – whether that be brick and mortar or home-based enterprises.

**We ask that you fully fund our County-led proposal. The region has never led a county-wide needs assessment and action plan specifically addressing the employment gap of some of our most entrepreneurial, productive, and creative citizens.** We especially appreciate that we are uniting on a county-wide coalition by galvanizing leadership across local government leaders to leverage and learn from each other and maximize resources. We hope to benefit from shared learning and potentially identifying locally-beneficial solutions that could also benefit other small communities across the state.

Our government offices are prepared to exert our highest level of attention on this plan development process in Phase 1 and ultimately implementation in Phase 2. We are prepared to ensure that Lowell is represented in an advisory capacity and will support community engagement, project identification and refinement and ultimately plan development. We will be working in collaborative partnership with our strong collection of community-based organizations (see list on following page) to directly engage with prime-age employment gap (PAEG) populations and to design a data-centered and impact-focused approach to leveraging EDA funds. With the hiring of a full time Recompete Coordinator or other assigned or recruited staff in Phase 2, we will assign due resources and support for their critical role in coordinating implementation.

Thank you in advance for your consideration. Please do not hesitate to contact us with any questions regard

## LETTERHEAD

Sincerely,

Name

Position

Organization

## LETTERHEAD

### APPENDIX:

List of partner organizations who will support directly engaging with prime-age employment gap populations or who will be key resources for solving local challenges.

*Ex:*

*School District*

*Main Street Organizations*

*Local workforce training providers*

*Faith-based groups*

*Non-profits which support economic development*

**From:** [ANDERSON Jude M](#)  
**To:** [Jeremy Caudle](#)  
**Subject:** RE: EDA Recompete call  
**Date:** Tuesday, September 12, 2023 4:18:29 PM  
**Attachments:** [image001.png](#)  
[EDA Recompete - Lane.co - Application Pursuit presentation to govt partners.pdf](#)  
[EDA Recompete Fact Sheet English.pdf](#)  
[Strategic Partner Letter - EDA Recompete - LOWELL.docx](#)

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Hi Jeremy,

Per our call yesterday, attached is a ppt fly-by overview of the grant opportunity, and a fact sheet from EDA. Basically we (county leading the application for a coalition of 7 rural communities) are applying for up to \$500,000 to take 2 years to write a plan that's ultimately potentially worth \$50 million of new project funds from the EDA. We get to develop 5-10 shovel-ready projects - ideally at least one for each community - that will basically get anyone between the age of 25-54 back to work. A lot of folks want to use this for childcare support and that's eligible. It can be for whatever will solve the problem!

I drafted a **coalition partner letter (attached)** that you can sign as is or totally rewrite, but please make sure that within you note your support for the pursuit, your willingness to be a part of a strategic advisory council guiding the strategy development process, and that you'll help implement.

I have also noted that **if government staff capacity is a barrier to participation: you can work with a local non-profit** (must be 501-c3) organization as your stand-in. Nothing formal needs to be executed on that just yet to submit an application, but I would want both sides to submit a letter of support stating that arrangement. If we get funds, we would need you all to have a contract of some kind.

Lastly: **if you do choose to participate, please let me know asap or by Friday 9/15 and identify a point of contact** for you that has signing authority. I just need to add their name/email to the application so they're a point of contact on the EDA submission portal.

**The letter can be returned by September 22.**

Again give me a call if you have ANY questions!

Best regards,  
Jude

**Jude M. Anderson, PMP**

He/Him [what's this?](#)

Community and Economic Development Manager

Mobile (541) 731-2666

[jude.anderson@lanecountyor.gov](mailto:jude.anderson@lanecountyor.gov)

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**From:** ANDERSON Jude M <Jude.ANDERSON@lanecountyor.gov>

**Sent:** Monday, September 11, 2023 3:35 PM



# About the Opportunity

*Application  
Deadline:  
October 5, 2023*

[Click here for  
more information](#)

1 As part of President Biden's Investing in America agenda, the Distressed Area Recompete Pilot Program (Recompete Pilot Program)—authorized by the CHIPS and Science Act—will invest \$200 million toward interventions that create, and connect workers to, good jobs in geographically diverse and persistently distressed communities across the country.

**Applications for Phase 1 of the Recompete Pilot Program opened on June 29, 2023, and will close on October 5, 2023 at 11:59 pm ET.** Please visit the Economic Development Administration (EDA) [website](#) for the full Notice of Funding Opportunity (NOFO), application portal, eligibility map, and supporting materials.

## UNDERSTANDING THE PROGRAM

2 The Recompete Pilot Program will support economic revitalization in distressed communities across the country. Specifically, this program targets areas where prime-age (25-54 years) employment significantly trails the national average, with the goal to close this gap through flexible, bottom-up strategy development and implementation investments.

EDA will deploy funding through a two-phase competition (detailed below). Phase 1 investments can be used for strategy development activities, while Phase 2 investments can support a wide range of implementation activities across workforce development, business and entrepreneur development, infrastructure, and additional planning, predevelopment, or technical assistance.

# Program Structure – Phase 1 Application Options

Apply for (1) a Strategy Development Grant, (2) Recompete Plan Approval, or (3) both

1

## (1) Strategy Development Grant Only

“Our region has relevant ideas, leaders, and/or assets, but we need to do significantly more coordination and planning to be ready for Implementation funding. We do not wish to apply for Implementation funding under the upcoming Phase 2 NOFO.”

Lane County Coalition Approach

## (2) Recompete Plan Approval Only

“Our region is ready to apply for Implementation funding and does not need additional resources to put together a strong Phase 2 application.”

2

## (3) Both Strat. Dev. Grant & Recompete Plan Approval

“Our region has an understanding of how to address low prime age employment and is close to being ready to apply for Implementation funding. Additional resources would strengthen our coordination, planning, and Phase 2 application development.”

# Step 1 – Determine if you will apply as a coalition or as a single organization

## 1 If coalition:

- Make sure all members are one of the eligible entities
- Determine which organization will serve as Lead Applicant **Lane County**

## If single organization:

- Your organization will serve as Lead Applicant

**Note:** Coalition membership may change between Phase 1 and 2 – members added in **EDGE** do not need to be comprehensive at this stage.

2

*Can add more to the coalition later!*

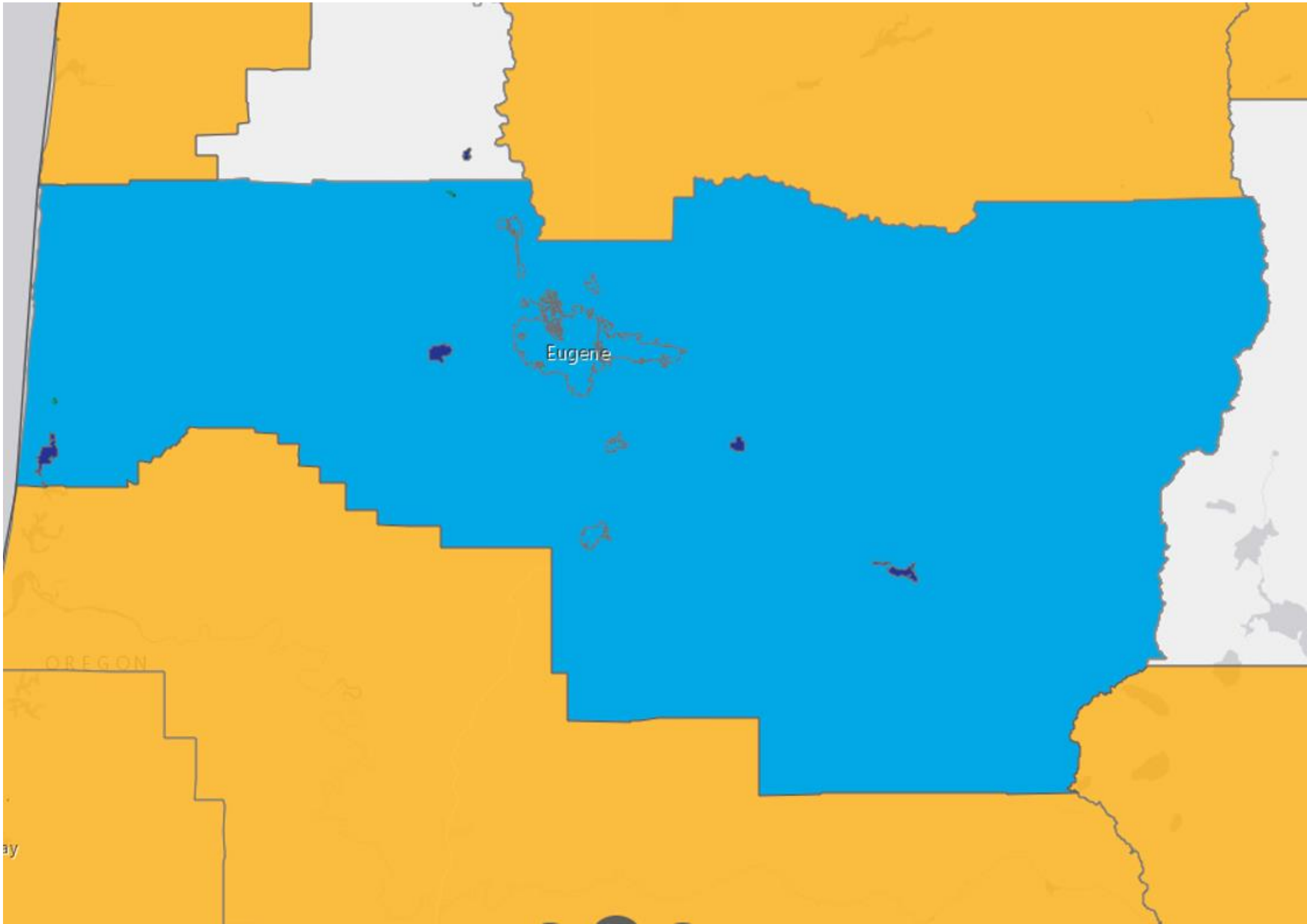
By statute, **eligible entities** for the Recompete program include:

1. a unit of local government;
2. the District of Columbia;
3. a territory of the United States;
4. a Tribal government;
5. political subdivision of a State or other entity, including a special-purpose entity engaged in economic development activities;
6. a public entity or nonprofit organization, acting in cooperation with the officials of a political subdivision of a State or other entity described in the previous bullet;
7. an economic development district; and
8. a **coalition** of any of the specified entities described above which serve or are contained within the same eligible area.

Applicants must be one of the above eligible entity types and be located within or serve an area indicated as eligible on the Mapping Tool (or provide data showing eligibility if the geography is not reflected in the Mapping Tool). Applicants should be able to represent and act on behalf of the eligible area.

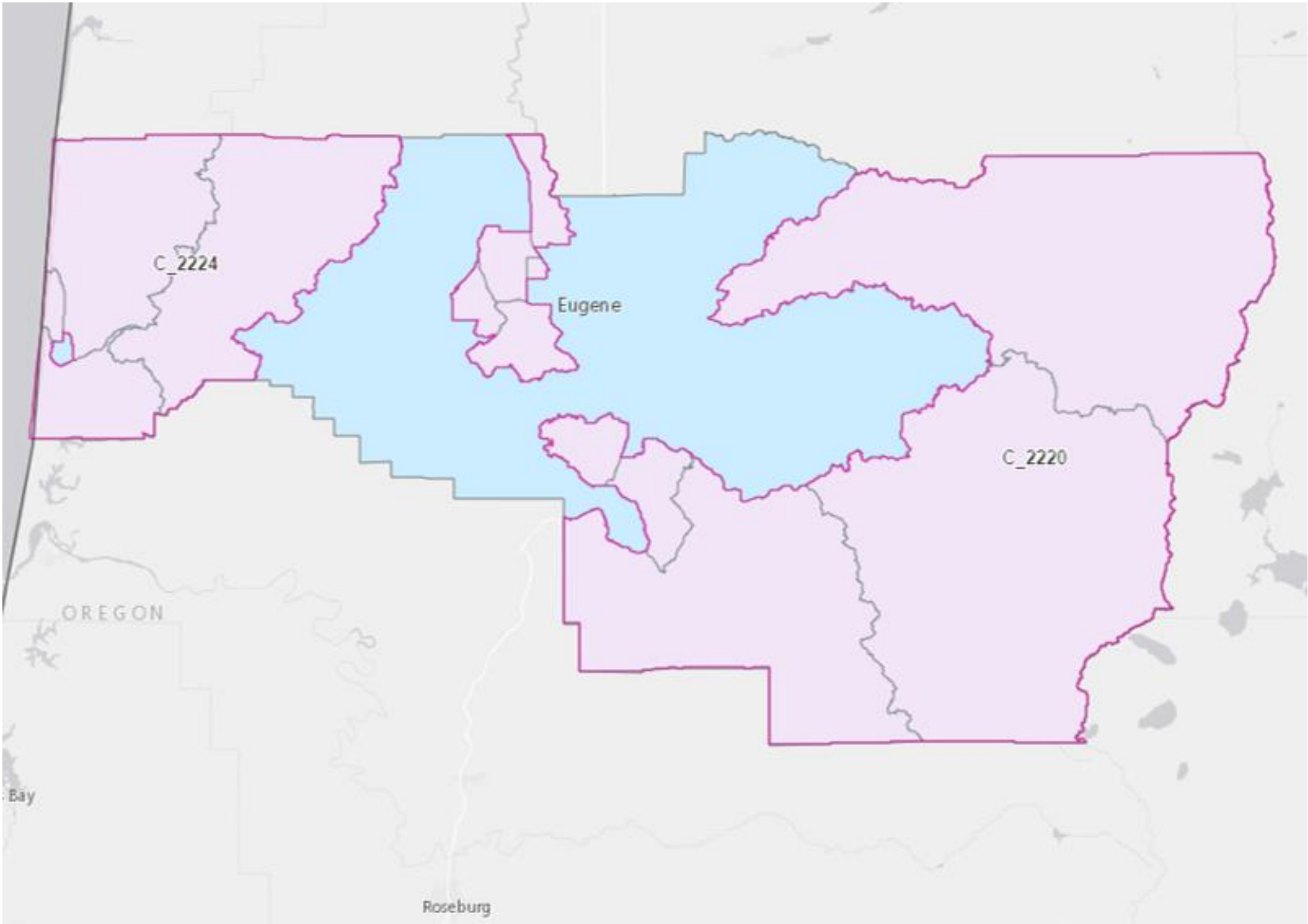
# Eligible Geographies

Combination of Places



Florence, Dunes City, Veneta, Lowell, Oakridge, Westfir

[Recompete Eligibility Mapping Tool \(REMT\) - Main Map Viewer \(anl.gov\)](#)

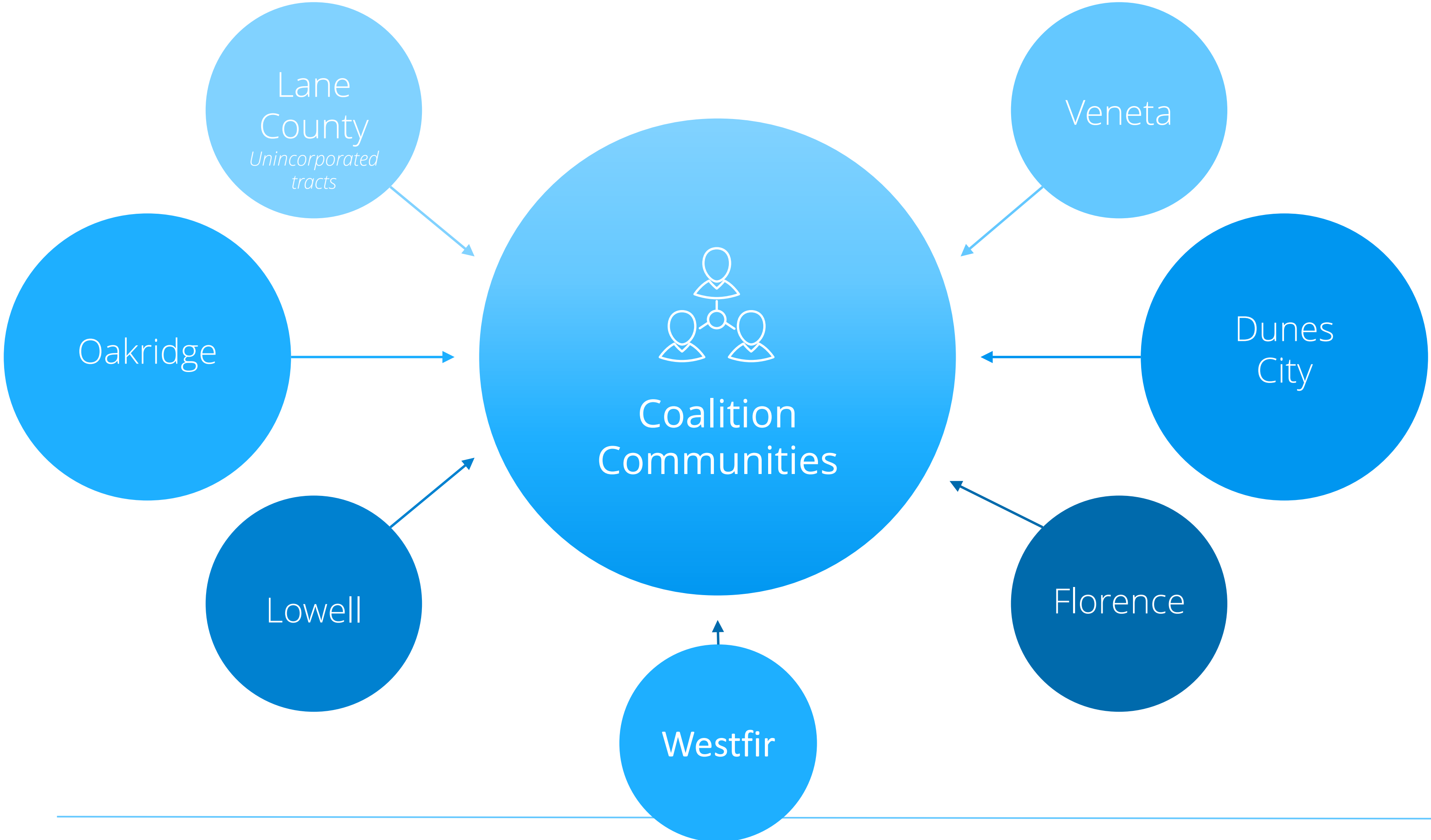


Eligible Census Tracts in Unincorporated Lane County

[Recompete Eligibility Mapping Tool – Census Tracts Viewer \(anl.gov\)](#)

# Coalition Graphic

Local Governments Represented in Application



# Local Scale of the Issue

Data on Eligible Communities

Metric	LLM (Eugene MSA)	Combined UGBs	Dunes City	Florence	Lowell	Oakridge	Veneta	Westfir
Total Population	380,532	20,391	1,151	9,353	1,046	3,247	5,199	395
Prime Age Population	139,670	6,022	266	2,277	397	1,232	1,728	122
Prime Age Employed	107,185	2,938	195	1,536	285	645	1,209	68
# not employed	32,485	2,084	71	741	112	587	519	54
Prime Age Employment Rate	76.86	65	73.3	67.5	71.8	52.4	70	55.7
Target Rate	78.4	78.4	78.4	78.4	78.4	78.4	78.4	78.4
PAE Rate Gap	1.53	13	5.1	10.9	6.6	26	8.4	22.7

- Those **disengaged** from the workforce or **chronically unemployed**
- Population identified in the grant who **must receive direct support or benefits of interventions** (and we must have data to prove they receive it)



# Frequently Asked Questions

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**Question:** As we develop potential activities that implementation funding could support, which types of activities can be funded through this program?

**Answer:** Implementation Grants can fund a wide range of non-construction and construction activities that aim to increase regional capacity across the following four broad categories outlined in statute: workforce development; business and entrepreneur development; infrastructure; and additional planning, predevelopment, or technical assistance.

Please [see here for a list of sample implementation investments](#) (PDF).

EDA will not disqualify applicants based on the investments they propose. However, proposed investments will be evaluated based on their ability to “help increase per capita wages and close the prime-age employment gap.”

# Example Recompete Strategy

## **SAMPLE IMPLEMENTATION INVESTMENT #1: LOCAL LABOR MARKET**

In this fictional example, a rural region qualifies for the Recompete Pilot Program as a Local Labor Market. Historically, the region was home to two large mining and logging companies that drove local employment. In 2010, both firms shut down and in the subsequent decades the prime age employment gap (PAEG) doubled. In order to address the PAEG, community leaders need to both create new jobs and train workers for them, while also addressing the negative social consequences of joblessness (e.g., addiction, mental health issues, etc.) that are keeping potential workers out of the labor market.

In this fictional example, a non-profit might come together in a partnership with faith-based groups, local government, and employers with a goal to reduce PAEG by 2030. The partnership has identified growth opportunities and associated interventions to realize those opportunities. For example, the partnership could identify metal manufacturing and growing small businesses as two growth opportunities to create new jobs. The team has developed a Recompete Plan that aims to both create private sector demand for new jobs and prepare workers to fill them, through the following, hypothetical EDA investments, which would total \$55 million:



# Example Recompete Strategy

Projects & Commitments for Implementation

These are just examples. EDA will want solutions developed “bottom-up” and that are right-fit for the individuals/communities needs to solve the problem.

Projects for Phase 2 <i>To identify &amp; develop with Phase 1 funds</i>	EDA Investment	<i>Est. Match (20-50%)</i>
<b>Workforce training to AND ADDING wrap-around services</b>	\$8 million	<i>\$2 million</i>
<b>Backend admin services</b>	\$2 million	<i>\$2 million</i>
<b>Small business</b> assessment and support programming	\$4 million	<i>\$2 million</i>
<b>New equipment and staff for shared use manufacturing facility</b>	\$6 million	<i>\$1.2 million</i>
<b>Post-employment coaching</b> for trainees	\$4 million	<i>\$4 million</i>
<b>Rehabilitation</b> programming	\$2 million	<i>\$1 million</i>
<b>Retrofitting</b> two community centers <b>for new services</b> (childcare, specialized training or learning facility) [not acquisition]	\$15 million	<i>\$3 million</i>
<b>Hiring a Recompete Coordinator</b> and core <b>staff</b> including <b>resources for data-driven evaluation</b> of impacts to the region	\$4 million	<i>\$.8 million</i>
Total	\$45 million	<i>\$16 million</i>

Community Commitments	Partners <i>Internal or External to Core Partners</i>
Create industry advisory board of private firms to inform related regional investments	Chamber of Commerce
Funds for retrofitting a site for small business programming	City, State
Hiring “commitments” to place trainees in jobs	Large Manufacturing employers
Identify workers who qualify for public benefits but are not yet enrolled	County dept Human Services

*Implemented over 3-9 years (approx. depending on use)  
Philanthropy, local/state government, private sector, developers, local partners*

# Our Understanding

Key Challenges Impacting Lane County Communities with Low Prime Age Employment

## Barriers to Employment

- Childcare (access, affordability)
- Elder/Parent Care
- Rehabilitation services
- Transportation (access, cost)
- Technology adoption (home internet, laptops)
- Navigators (one-on-one needs assessment) and supportive services coordination

## Skills Alignment

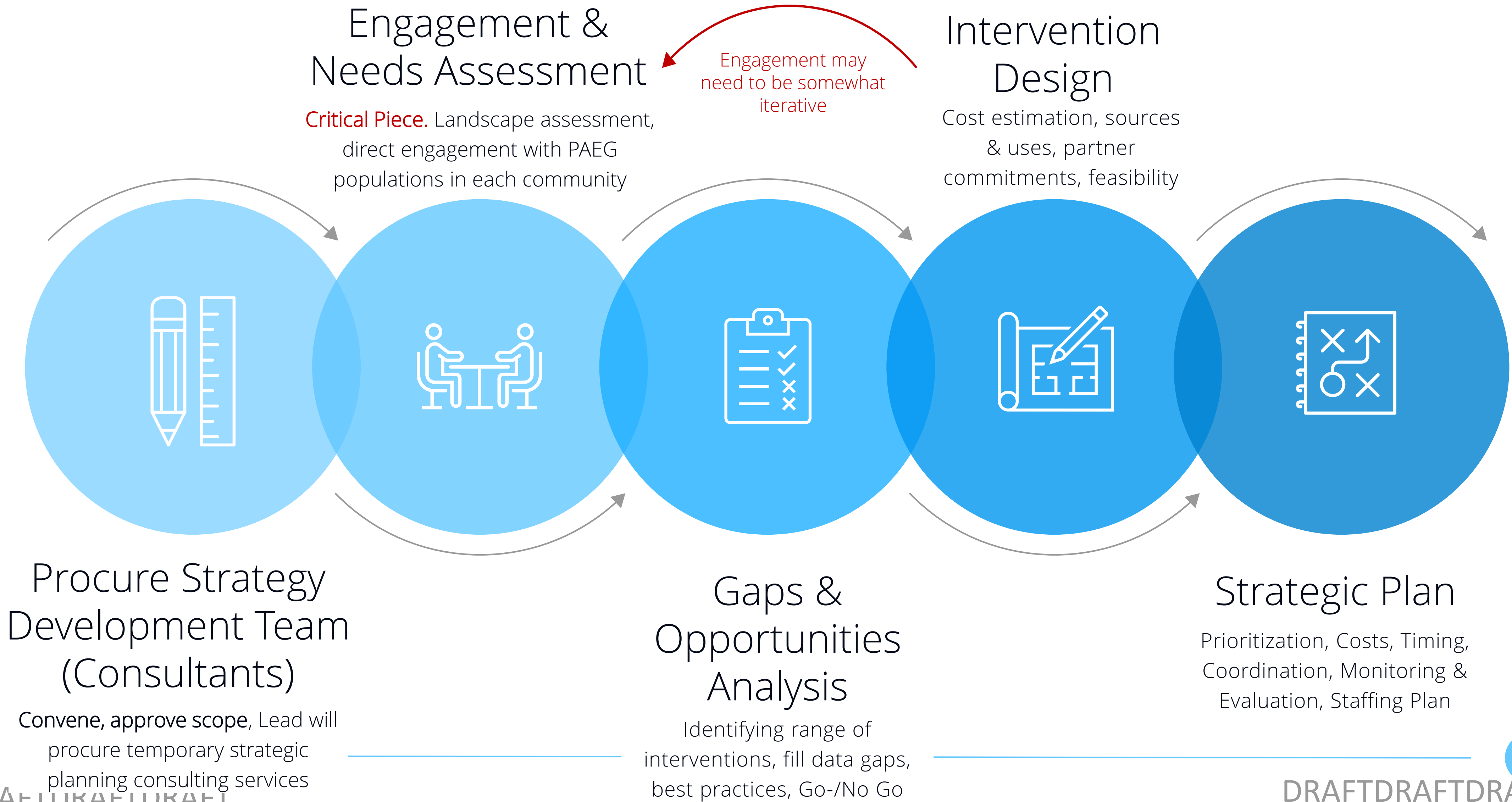
- Baseline skills/educational attainment
- Skill development or credentials (Hard skills)
- Job readiness (language of origin, basic education or soft skills)
- Employer-side interventions - making skills more transferable
- Pathways up career/industry ladder

## Local Job Generation

- Government policies impacting local business generation
  - Ex: Childcare facilities
  - Need for more subsidy/incentive
- Entrepreneurship training (startup to expansion)
- Infrastructure Investments (broadband, activating industrial lands)

# Strategy Development **Process**

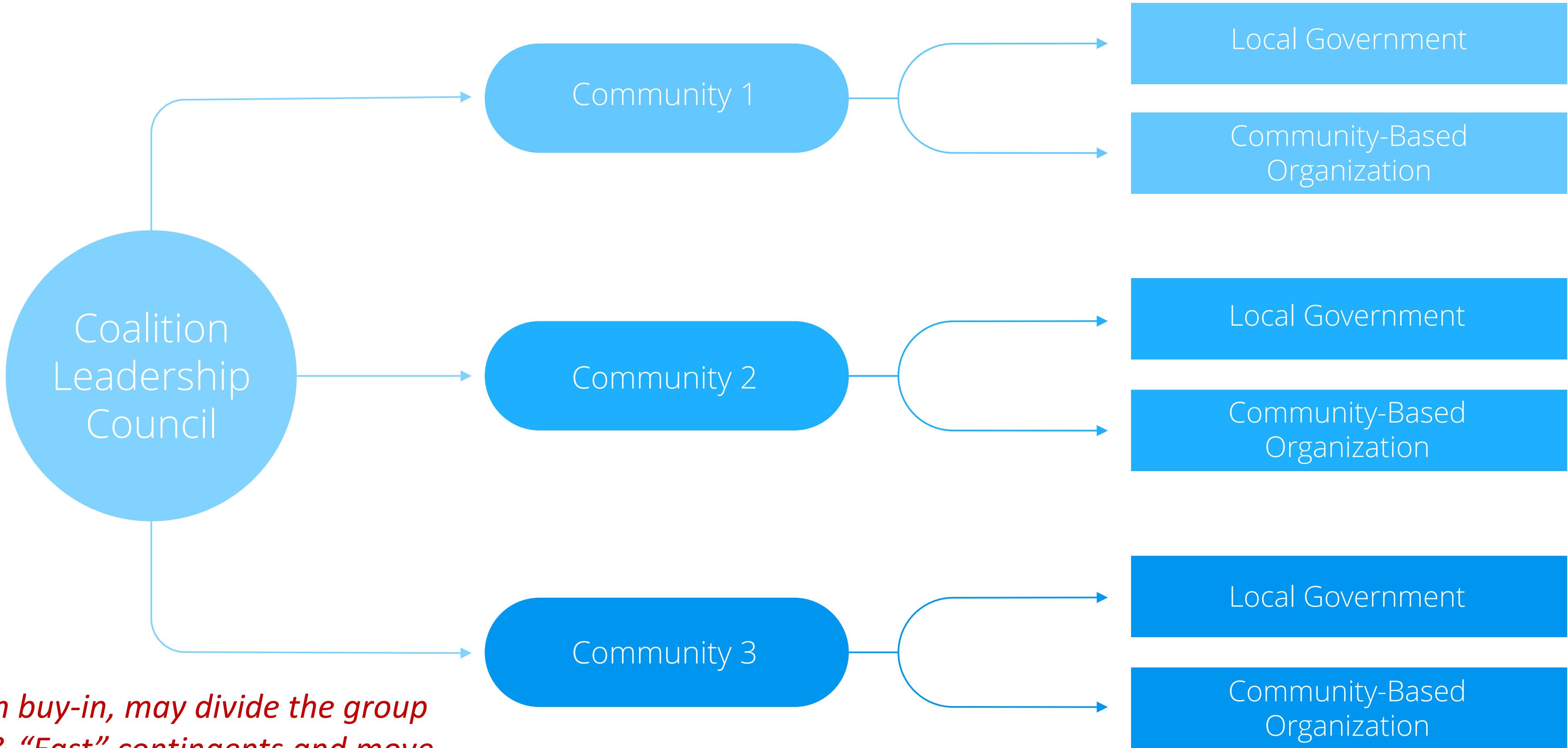
18-36 Months Allowed



# Local Partner Roles

Establishing an Executive Advisory Body for supporting engagement, developing/approving the plan, and implementing funds

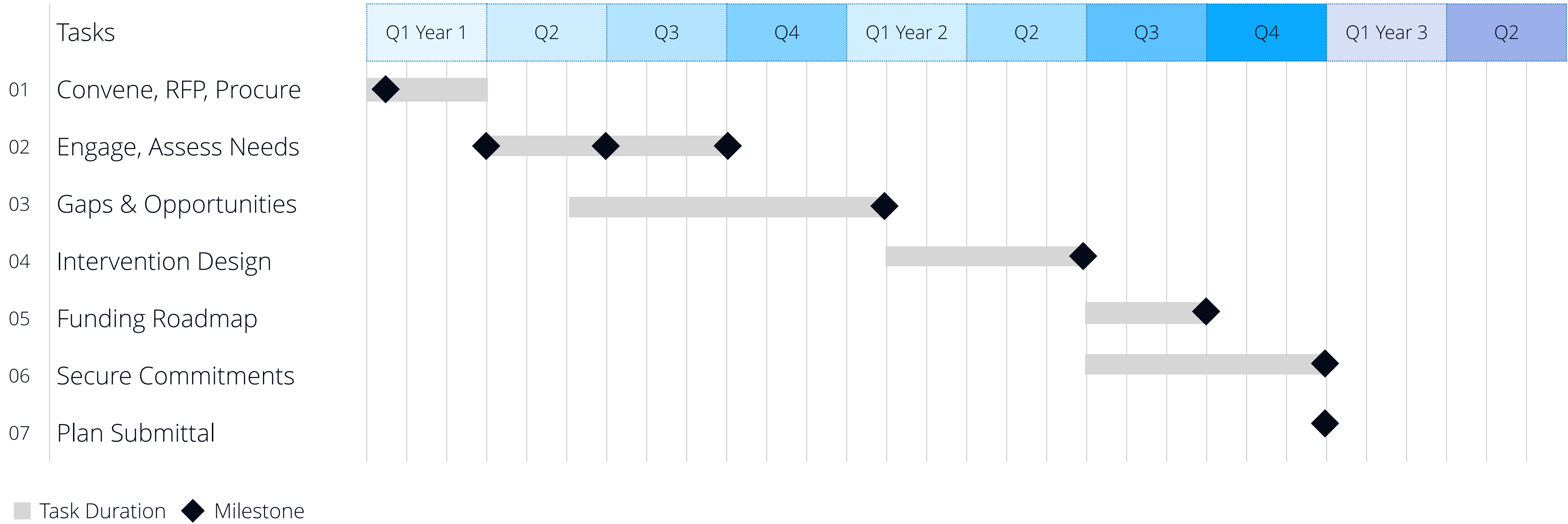
Will also rely on local organizations and regional service providers to define solutions and projects



*Depending on buy-in, may divide the group into “West” & “East” contingents and move on parallel tracks*

# Project Gantt Chart

18-24 Months Estimation



Expected Partner Commitments: Meetings at Milestones,



# Example Recompete Strategy

Projects & Commitments for Implementation

This requires developing a Portfolio of EDA eligible AND ready-to-fund projects. No small feat!

Projects for Phase 2 <i>To identify &amp; develop with Phase 1 funds</i>	EDA Investment	<i>Est. Match (20-50%)</i>
<b>Expand workforce training</b> to residents <b>AND ADDING wrap-around services</b> (ex: transpo/childcare)	\$8 million	<i>\$2 million</i>
<b>Backend admin services</b> costs for connecting data to services provided	\$2 million	<i>\$2 million</i>
<b>Small business</b> assessment and support <b>programming</b>	\$4 million	<i>\$2 million</i>
New <b>equipment</b> and <b>staff</b> for <b>shared use</b> metals/wood and manufacturing facility	\$6 million	<i>\$1.2 million</i>
<b>Three years of post-employment coaching</b> for trainees	\$4 million	<i>\$4 million</i>
<b>Addition rehabilitation</b> programming	\$2 million	<i>\$1 million</i>
<b>Retrofitting</b> two community centers <b>for new services center</b> (childcare, specialized training or learning facility) [not acquisition]	\$15 million	<i>\$3 million</i>
<b>Hiring a Recompete Coordinator</b> and core <b>staff</b> including <b>resources for data-driven evaluation</b> of impacts to the region	\$4 million	<i>\$.8 million</i>
Total	\$45 million	<i>\$16 million</i>

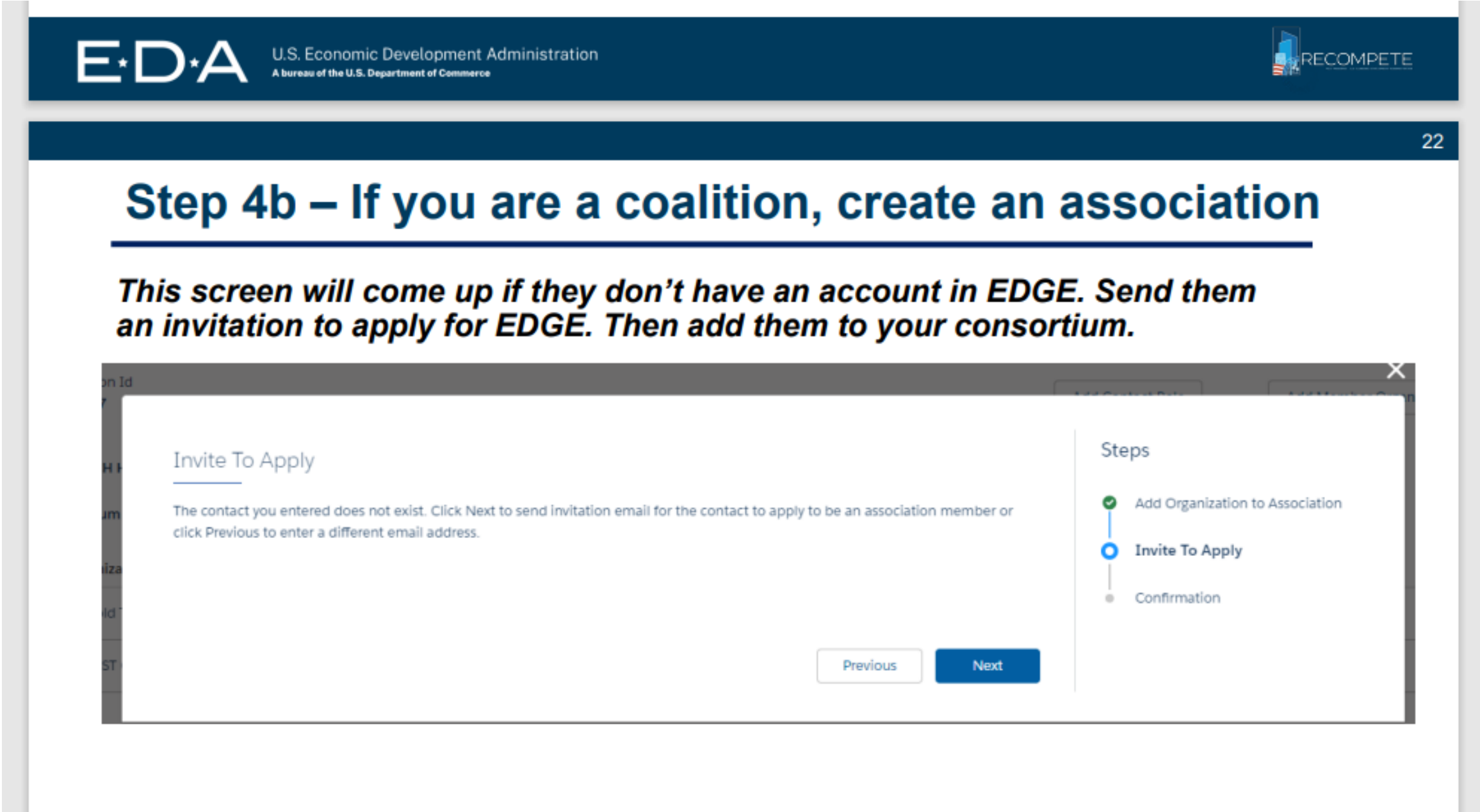
Community Commitments	Partners <i>Internal or External to Core Partners</i>
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Funds for retrofitting a site for small business programming	City, State
Hiring “commitments” to place trainees in jobs	Large Manufacturing employers
Identify workers who qualify for public benefits but are not yet enrolled	County dept Human Services

- *These will be only EDA-eligible portions*
- *May not equal the total cost of the project*
- *Implemented over 3-9 years (approx. depending on use)*
- *Philanthropy, local/state government, private sector, developers, local partners*

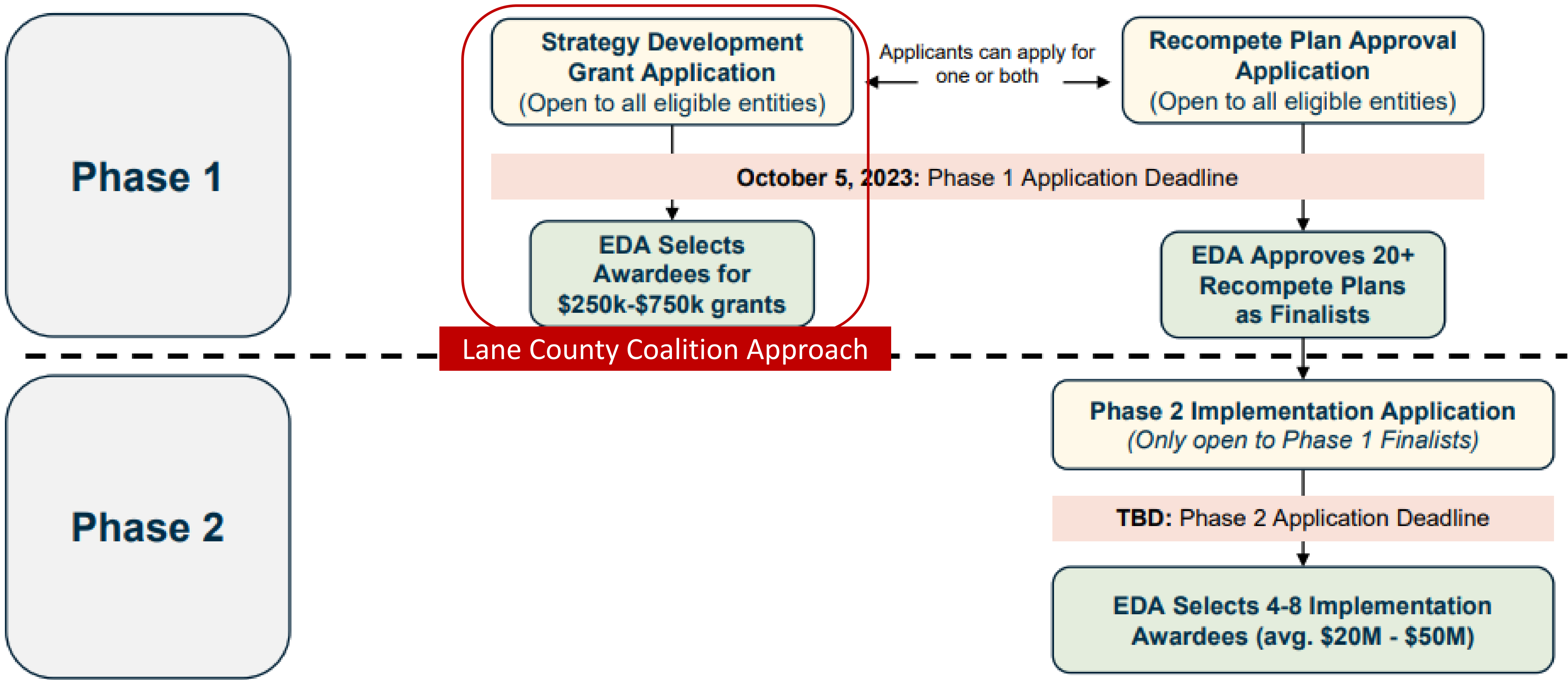
# Logistics & Next Steps

- 1. **Confirm participation by Sept 1 (or ASAP)** if you are joining the coalition – can be government, local org, or both (preferred)
  - 1. In the email please Designate your organization’s **point of contact** to coordinate submittal.
  - 2. Will also need an **Authorized Representative** for each partner. UIE Number good but not required.
- 2. Receive [Sept 5] shared draft of **Coalition Partner Letter** (sharepoint). Return Sept 12.
- 3. Send Lane County **supporting materials** (data, plans, memos, minutes, news articles, social posts)
- 4. **Stay tuned** for more information regarding forms!

This person must setup an account on EDGE (EDA’s grant submittal portal)



# Recompete Application Process





# Strategy Development Grants

Per training 9/6/23

**Definition:** Funding to support a region's ability to further develop a Recompete Plan and carry out related predevelopment activities

**Each \$250-500K and up to \$750K in rare circumstances; in Phase 1, ~\$6-12M total to be funded**

## Evaluation criteria:

1. Regional conditions assessment and preliminary idea of the assets and potential interventions needed (15 points);
2. Potential of proposed Strategy Development activities (15 points);
3. Organizational and leadership capacity (15 points); and
4. Efficient and appropriate project budget (15 points)



# Recompete Plans

Per training 9/6/23

**Definition:** A multi-year plan for reducing the region's Prime Age Employment Gap

**No funding associated, however applicants need an approved Recompete Plan to apply for implementation funding in Phase 2**

## Evaluation criteria:

1. Understanding of regional conditions and needs (15 points);
2. Strength of strategy and quality of potential investments (15 points);
3. Equity, inclusivity, and diversity (15 points);  
*Whatever equity means to YOUR community*
4. Regional assets (9 points);
5. Targeted geographic approach (9 points); and  
*Don't spread too thin. Be targeted.*
6. Partnerships and potential commitments (9 points)



## RECOMPETE PILOT PROGRAM FACT SHEET

# FUNDING OPPORTUNITIES TO EXPAND ECONOMIC OPPORTUNITY ACROSS AMERICA



*Application  
Deadline:  
October 5, 2023*

[Click here](#) for  
more information

As part of President Biden's Investing in America agenda, the Distressed Area Recompete Pilot Program (Recompete Pilot Program)—authorized by the CHIPS and Science Act—will invest \$200 million toward interventions that create, and connect workers to, good jobs in geographically diverse and persistently distressed communities across the country.

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### UNDERSTANDING THE PROGRAM

The Recompete Pilot Program will support economic revitalization in distressed communities across the country. Specifically, this program targets areas where prime-age (25-54 years) employment significantly trails the national average, with the goal to close this gap through flexible, bottom-up strategy development and implementation investments.

EDA will deploy funding through a two-phase competition (detailed below). Phase 1 investments can be used for strategy development activities, while Phase 2 investments can support a wide range of implementation activities across workforce development, business and entrepreneur development, infrastructure, and additional planning, predevelopment, or technical assistance.

### EQUITY AND ENGAGING UNDERSERVED COMMUNITIES

Equity is EDA's top investment priority and embedded in the design of the Recompete Pilot Program. Funding will be provided exclusively to distressed communities, and within these areas applicants should demonstrate how benefits from the program are shared equitably across all affected populations. Applicants will also be asked to demonstrate how they are engaging underserved communities in the upcoming application and planning process.<sup>1</sup>

**LEARN MORE AT [EDA.GOV](https://eda.gov)**



## FUNDING LEVELS

The Recompete Pilot Program will provide funding through a two-phase competition.

### Phase 1

In Phase 1, applicants can apply for (1) a Strategy Development Grant, (2) approval of a Recompete Plan, or (3) both. In Phase 1, EDA anticipates approximately \$6–12 million in Strategy Development grants, each between \$250,000 and \$500,000.<sup>2</sup> EDA also expects to approve at least 20 Recompete Plans.<sup>3</sup>

### Phase 2

Only applicants with approved Recompete Plans from Phase 1 will be invited to apply for Phase 2. In Phase 2, applicants can apply for larger awards for implementation. EDA expects to make approximately 4–8 implementation investments with the remaining available funding, ranging from \$20–50 million each. In each region selected for implementation investments, awardees will receive funding to implement approximately 3–8 interrelated projects.

## PROGRAM TIMELINE

The Phase 1 NOFO has a 3-month application window with a deadline to apply by October 5, 2023 at 11:59 pm ET. Announcement of Phase 1 winners and the release of the Phase 2 NOFO is expected this Winter, where applicants with approved Recompete Plans will be invited to submit a Phase 2 application.

EDA concluded a Request for Information (RFI) and Tribal Consultation in March 2023. Aggregated findings were published with the Phase 1 NOFO.

## WHO IS ELIGIBLE TO APPLY?

As stated in the program's authorizing legislation, applicants to the Recompete Pilot Program must meet two eligibility criteria.

**1. Eligible Recipient Type:** Eligible applicants include: (i) a unit of local government; (ii) the District of Columbia; (iii) a territory of the United States; (iv) a Tribal government; (v) political subdivisions of a State or other entity, including a special-purpose entity engaged in economic development activities; (vi) a public entity or nonprofit organization, acting in cooperation with the officials of a political subdivision of a State or other entity described in (v); (vii) an economic development district; and (viii) a coalition of any of the above entities that serve or are contained within an eligible geographic area.

**2. Eligible Area:** Recompete Pilot Program investments must be located in one of two eligible area types, including meeting certain Prime-Age Employment Gap (PAEG) requirements. To support applicants in determining geographic eligibility, EDA, in partnership with Argonne National Laboratory, released the Recompete Eligibility Mapping Tool (Mapping Tool) in June 2023. Please [click here](#) to access the Mapping Tool, which includes a user-friendly map and instructional materials.

Both types of eligible areas are represented in the Mapping Tool. Please see [EDA's Recompete FAQs](#) for more information on the PAEG.

Note that in this competition, EDA is targeting geographies where a high PAEG exists because meaningful employment is not available and/or barriers keep people out of the workforce, not places where demographic trends lead to high PAEG (e.g., high numbers of financially secure early retirees or people pursuing higher education). Please see the NOFO for application evaluation criteria reflecting this prioritization.

If you have questions about program eligibility or using the Mapping Tool please contact your local [Economic Development Representative](#) or reach out to the program at [Recompete@eda.gov](mailto:Recompete@eda.gov).

The [Mapping Tool](#) includes the two types of eligible geographic areas, which are:

- **Local Labor Markets (LLMs):** a Metropolitan Statistical Area, a Micropolitan Statistical Area, a commuting zone, or Tribal lands in the United States and Puerto Rico. LLMs with a PAEG of at least 2.5% are eligible. For the purposes of this competition, all Tribal lands and Pacific Ocean Territories are considered eligible LLMs.
- **Local Communities (LCs):** an area served by a general-purpose unit of local government (e.g., county government, municipal government) that is located within, but does not fully cover, an ineligible LLM (as defined above) and either:
  - The entire area served by the unit of local government on average has a PAEG of at least 5% and a median annual household income of no more than \$75,000; or
  - A subset of the area served by the unit of local government has five or more contiguous Census tracts that each individually have a PAEG of at least 5% and median annual household income of no more than \$75,000. In this instance, the applicant's service area must be contained within the identified Census tracts.

## WHAT SHOULD APPLICANTS DO TO APPLY?

1. Explore the [Mapping Tool](#) to find out if your community is potentially eligible for this Program. If you are a region that the Map does not indicate is eligible, applicants may submit data showing eligibility that EDA will verify during application review.
2. Read the [Notice of Funding Opportunity \(NOFO\)](#) and visit the EDA Recompete Pilot Program [website](#) to access additional supporting materials.
3. Sign up for EDA's communications to stay up to date on the latest Recompete news. If you have questions, please reach out to [Recompete@eda.gov](mailto:Recompete@eda.gov).