



# City of Union

## Agenda

### City Council Meeting

Monday, November 10, 2025 @ 7:00 PM

Leonard Almquist Council Chambers, 342 S. Main St,  
Union, OR 97883

For More Information, Please Contact Celeste Tate, City Administrator at 541-562-5197

### Zoom Information

Join Zoom Meeting

<https://us06web.zoom.us/j/9315921644?pwd=VW50QUVkbV2dwUzF6eW5nYTZGcmVjZz09>

Meeting ID: 931 592 1644

Passcode: 760310

Dial by your location

• +1 253 215 8782 US (Tacoma)

	Page
1. <b>CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL:</b>	
<b>Mayor:</b>	Hawkins
<b>Councilors:</b>	Cox, Middleton, Seale, Black, George and Boyer-Davis
2. <b>CORRESPONDENCE PERTINENT TO AGENDA BUSINESS ITEMS:</b>	
2.1. Sheriff's Monthly Report	4 - 7
<a href="#">October 2025 - Pdf</a>	
3. <b>OLD BUSINESS:</b>	
Public comment is welcome on each subject addressed under the public comment rules stated below.	
3.1. College Street Bridge	8 - 22
<a href="#">Resolution 2025-08 and Exhibit A - Pdf</a>	
4. <b>NEW BUSINESS:</b>	
Public comment is welcome on each subject addressed under the public comment rules stated below.	
4.1. Annual Financial Audit	23 - 99
<a href="#">Audit Report and letters - Pdf</a>	
4.2. Ordinance 578 - Vehicle Towing	100 - 113
<a href="#">Towing Ordinance Draft</a>	
5. <b>CONSENT AGENDA:</b>	
5.1. <b>Business/Special Meeting Minutes</b>	
• October 13th, 2025 City Council Meeting	114 - 120
<a href="#">City Council - Oct 13 2025 - Minutes - Pdf</a>	
• October 13th, 2025 Council Special Meeting/Executive Session	121 - 122
<a href="#">Council Special Meeting/Executive Session - Oct 13 2025 - Minutes - Pdf</a>	

5.2. **Work Session Minutes**

- October 13th, 2025 Work Session 123 - 125  
[Council Work Session - Oct 13 2025 - Minutes - Pdf](#)
- October 27th, 2025 Work Session 126 - 128  
[Council Work Session - Oct 27 2025 - Minutes - Pdf](#)

5.3. **Information Reports**

- Library Monthly Report 129 - 131  
[October 2025 - Pdf](#)
- Animal Officer Monthly Report 132 - 135  
[October 2025 - Pdf](#)
- Office Manger Monthly Report 136 - 156  
[October 2025 - Pdf](#)

6. **CITY COUNCIL WORKING COMMITTEE UPDATES:**

- 6.1. Water Sewer Committee
- 6.2. Main Street Union
- 6.3. Fire/EMS Board
- 6.4. Historic Preservation Commission
- 6.5. Zoning Committee
- 6.6. Streets Committee
- 6.7. Planning Commission
- 6.8. Charter Committee
- 6.9. Ordinance Committee
- 6.10. Library Board/Friends of the Library
- 6.11. Trails Workgroup

7. **CITY ADMINISTRATOR / PUBLIC WORKS REPORT:**

- 7.1. Public Works Monthly Report 157 - 158  
[October 2025 - Pdf](#)
- 7.2. Wastewater Monthly Report 159 - 160  
[October 2025 - Pdf](#)
- 7.3. City Administrator Monthly Report  
September 2025 - Pdf

8. **PUBLIC COMMENT**

*Audience members may bring any concern before the Council at this time.*

*Public comment rules:*

*All public comment is subject to 3 minutes per individual and time may be cut short by the Mayor if the information addressing the Council becomes redundant. All persons addressing the Council must speak at the lectern and prior to speaking must state their name and address.*

**9. UPCOMING MEETINGS AND SUGGESTIONS:**

- 9.1. November 11th, 2025 - Water Sewer Committee @ 6PM
- 9.2. November 12th, 2025 - Main Street Union Meeting @ 6PM at Rattletale at 332 S Main Street
- 9.3. November 18th, 2025 - Union Rural Fire Protection District Board Meeting @ 7PM at 570 E Beakman
- 9.4. November 19th, 2025 - Historic Preservation Commission Work Session & Commission Meeting @ 5PM
- 9.5. November 22nd, 2025 - Zoning Committee @ 9AM
- 9.6. November 22nd, 2025 - Streets Committee @ 10AM
- 9.7. November 24th, 2025 - Council Work Session @ 6PM
- 9.8. November 25th, 2025 - Planning Commission Work Session & Commission Meeting @ 5PM
- 9.9. December 8th, 2025 - Council Work Session @ 6PM
- 9.10. December 8th, 2025 - Council Business Meeting @ 7PM

**10. ADJOURNMENT:**

The City of Union Regular Business Meeting will be streamed live on our Facebook page beginning at 7:00pm. Please like and follow our Facebook page (<http://www.facebook.com/cityofunion.ontheweb>), to be notified and view our live feed. The feed will be monitored and pertinent comments to all matters being discussed will be shared with Council. You may also email comments to [admin@cityofunion.com](mailto:admin@cityofunion.com) during the meeting, which will be shared with Council at the appropriate time.

For any questions, please contact us at 541-562-5197.

Seating in the Leonard Almquist Chambers is open to the public.

If you have a disability that requires any special materials, services, or assistance, please contact City Hall at 541-562-5197 so we may arrange appropriate accommodations.



# Memorandum

**Subject:** Sheriff's Monthly Report  
**Meeting:** City Council - Nov 10 2025  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:** Celeste Tate, Administrator

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**ATTACHED:**  
[Sheriff Monthly Report and Hours October 2025](#)

## Union Activities –OCTOBER 2025

The Union County Deputies contributed hours to the total for the month. The statistics reflect the activities for the Sheriff's Office.

<b>HOURS</b>	<b>101.5</b>
CRIMINAL CITATIONS	<b>0</b>
TRAFFIC CITATIONS	<b>1</b>
WARNINGS	<b>7</b>
ARRESTS	<b>2</b>
CALLS FOR SERVICE	<b>19</b>
FIELD INTERVIEWS	<b>17</b>
REPORTS	<b>4</b>
TOWS/IMPOUNDS	<b>1</b>
OTHER	<i>Noted below with an *</i>

### Activities include:

Routine neighborhood patrols including foot patrol, school patrol, truck route patrol, bicycle and traffic patrol  
Business Security checks

Called for speeding motorcycles/4-wheelers being noisy

Called for possible fraud

Called for suspicious circumstances

Welfare check

Responded to call for trespass; civil situation/options explained

Issued citation for driving uninsured; vehicle towed & impounded

Issued warning for cell phone use while driving

Domestic disturbance with arrest

Traffic stop at Bellwood/Chestnut

Deputy assist for suspicious person/activity

Warned two juveniles re ATV ordinance

Focus on Fir Street for speeding; no violations noted

Dog bit reported

Suspicious trailer at Main St/Dearborn

Focus patrol on N Main St; no violations noted

Focus patrol on school zone; no violations noted

Focus patrol on N 10<sup>th</sup> St; no violations noted

Arrest made 10/15/2025 for Fraudulent use of a Credit Card/ follow-up on prior fraud case

Focus patrol on E Bryan, W Fir, N 10<sup>th</sup>

Business check on Main St

Focus patrol on W Fir, E Fir, W Fir, W Bryan, and N 10<sup>th</sup>

Report of theft of services; info taken

Report of trespass/assault/unfounded

Injured wildlife; referred to ODFW

Responded to repeated suicidal subject in Union; call from Hotline; was unable to locate person

DEPUTY CONTRACT HOURS

DATE	Bowen	Woodw	Schaad	Butcher	Cheese	Flowers	Hamilton	Heath	Hernandez	Humphries	Jensen	Jobin	Kelly	McKaig	Sutten	Witty	TOTAL
1																	0.00
2																	0.00
3				0.50													0.50
4																	0.00
5													3.00				3.00
6													7.50				7.50
7													10.00				10.00
8				1.25									10.00				11.25
9				0.75													0.75
10				0.75						2.50							3.25
11																	0.00
12			1.00														1.00
13													11.00				11.00
14													10.00				10.00
15													14.00				14.00
16																	0.00
17				4.25						1.50							5.75
18				1.00													1.00
19																	0.00
20																	0.00
21																	0.00
22													10.00				10.00
23																	0.00
24																	0.00
25																	0.00
26																	0.00
27													10.00				10.00
28													2.50				2.50
29																	0.00
30																	0.00
31																	0.00
<b>Sub Total</b>	0.00	0.00	1.00	8.50	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	88.00	0.00	0.00	0.00	101.50
<b>Total Hrs</b>	<b>101.50</b>																

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	0.00	1.50	7.50	14.50	10.50	0.00	0.00	2.00	10.00	0.00		
2	0.00	0.00	10.00	4.50	2.75	0.00	0.00	1.00	11.00	0.00		
3	3.50	10.00	0.00	11.50	1.00	0.00	20.00	0.00	10.00	0.50		
4	1.00	10.00	16.00	3.50	0.00	5.50	14.00	10.00	1.00	0.00		
5	2.50	0.50	11.25	4.00	0.00	20.00	0.00	5.50	3.50	3.00		
6	10.00	1.00	10.75	6.00	0.00	28.00	1.50	10.00	1.50	7.50		
7	7.00	1.75	3.50	0.00	2.00	20.50	0.00	0.00	4.25	10.00		
8	9.50	2.75	1.25	9.50	12.00	0.00	0.00	0.00	10.50	11.25		
9	11.00	3.50	1.00	0.00	6.50	1.00	0.00	0.00	10.00	0.75		
10	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	3.25		
11	0.00	8.00	0.00	0.00	0.00	13.00	0.00	2.00	0.00	0.00		
12	0.00	7.00	1.50	0.50	2.50	14.00	0.00	10.00	1.00	1.00		
13	0.00	8.00	4.25	0.00	9.50	10.00	0.00	12.54	0.00	11.00		
14	8.00	1.75	4.75	12.50	9.50	0.00	8.75	0.00	1.50	10.00		
15	8.00	0.00	2.25	10.00	9.50	6.00	16.50	2.00	11.50	14.00		
16	0.75	0.00	1.50	9.00	13.00	1.00	10.00	1.00	10.00	4.00		
17	0.00	8.00	9.00	3.00	3.00	10.00	0.00	0.00	10.00	5.75		
18	0.00	9.00	8.50	1.00	0.00	10.00	10.75	11.00	2.00	1.00		
19	0.00	9.00	4.00	0.00	0.00	7.00	2.00	10.00	3.75	0.00		
20	9.05	10.00	3.50	0.00	0.00	0.00	0.00	11.00	1.50	0.00		
21	9.00	1.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00		
22	9.00	4.00	0.00	10.00	10.00	0.00	10.00	2.00	11.75	10.00		
23	10.00	0.00	0.00	9.00	10.00	11.50	10.00	0.00	4.50	0.00		
24	0.00	10.00	1.50	5.50	0.00	12.00	0.00	0.00	0.00	0.00		
25	3.50	9.50	2.50	0.75	0.00	10.00	3.00	10.00	0.00	0.00		
26	0.25	3.25	15.00	1.50	1.00	0.00	0.00	11.00	0.00	0.00		
27	9.00	1.75	0.00	0.00	1.00	3.00	0.00	10.00	0.00	10.00		
28	9.00	2.00	1.50	10.00	14.00	0.00	8.00	0.00	0.00	2.50		
29	8.50	0.00	0.25	10.00	15.00	0.00	10.00	0.00	0.00	0.00		
30	1.00	0.00	0.00	0.00	11.25	10.00	10.00	0.00	0.00	0.00		
31	3.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00		
<b>Total</b>	<b>132.55</b>	<b>132.25</b>	<b>121.25</b>	<b>136.25</b>	<b>148.00</b>	<b>192.50</b>	<b>144.50</b>	<b>121.04</b>	<b>129.25</b>	<b>105.50</b>		

Contract:	120	120	120	120	120	120	120	120	120	120	120	120
Over / Short	12.55	12.25	1.25	16.25	28.00	72.50	24.50	1.04	9.25	(14.50)	(120.00)	(120.00)



# Memorandum

**Subject:** College Street Bridge  
**Meeting:**  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:**

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## **BACKGROUND INFORMATION:**

The Oregon Department of Transportation continues its work on a bridge design. The council held a work session on August 25th and reviewed the Design Alternatives which showed the Box Culvert as the best option with the least impact to Right of Ways and the lowest cost. At that meeting council also reviewed the Right of Way Services Agreement proposed by ODOT, along with a Contract Amendment with increased budget for ROW acquisition and a Project Change Request Form for the same. At the September 8th council meeting, council approved the Right of Way Services Agreement, Contract Amendment and Project Change Request Form as previously reviewed. Per ODOT's request, the Resolution 2025-08 that was also on the September 8th agenda was removed from the voting in order to complete the legal descriptions for the properties referenced in the Resolution. Those legal descriptions have now been completed. Therefore, ODOT has requested the approval of Resolution 2025-08 with Exhibit A.

## **RECOMMENDATION:**

To approve Resolution 2025-08 with attached legal property descriptions.

## **ATTACHED:**

[Resolution 2025-08](#)  
[Exhibit A 001 Legal Desc](#)  
[001 Sketch](#)  
[Exhibit A 002 Legal Desc](#)  
[002 Sketch](#)  
[Exhibit A 003 Legal Desc](#)  
[003 Sketch](#)  
[Exhibit A 004 Legal Desc](#)  
[004 Sketch](#)

**CITY OF UNION  
RESOLUTION NO. 2025-08**

**EXHIBIT B  
RESOLUTION EXERCISING THE POWER OF EMINENT DOMAIN  
Right of Way Services**

WHEREAS the City of Union may exercise the power of eminent domain pursuant to the City of Union Charter and the Law of the State of Oregon generally, when the exercise of such power is deemed necessary by the City of Union's City Council to accomplish public purposes for which the City of Union has responsibility;

WHEREAS the City of Union has the responsibility of providing safe transportation routes for commerce, convenience and to adequately serve the traveling public.

WHEREAS the project or projects known as N. College Street: Little Creek Bridge #61074 have been planned in accordance with appropriate engineering standards for the construction, maintenance or improvement of said transportation infrastructure such that property damage is minimized, transportation promoted, travel safeguarded; and

WHEREAS to accomplish the project or projects set forth above it is necessary to acquire the interests in the property described in "Exhibit A" attached to this Resolution and, by this reference incorporated herein; now, therefore,

BE IT HEREBY RESOLVED by the City of Union City Council, in regular assembly;

1. The foregoing statements of authority and need are, in fact, the case. The project or projects for which the property is required and is being acquired are necessary in the public interest, and the same have been planned, designed, located, and will be constructed in a manner which will be most compatible with the greatest public good and the least private injury;
2. The power of eminent domain is hereby exercised with respect to each of the interests in property described in Exhibit A to this Resolution. Each is acquired subject to payment of just compensation and subject to procedural requirements of Oregon law;
3. The Oregon Department of Transportation and the Attorney General are authorized and requested to attempt to agree with the owner and other persons in interest as to the compensation to be paid for each acquisition, and, in the event that no satisfactory agreement can be reached, to commence and prosecute such condemnation proceedings as may be necessary to finally determine just compensation or any other issue appropriate to be determined by a court in connection with the acquisition. This authorization is not intended to expand the jurisdiction of any court to decide matters determined above or determinable by the City of Union City Council.

4. The City of Union expressly reserves its jurisdiction to determine the necessity or propriety of any acquisition, its quantity, quality, or locality, and to change or abandon any acquisition.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

ATTEST:

APPROVED:

\_\_\_\_\_  
Celeste Tate – City Administrator  
City of Union

\_\_\_\_\_  
Susan Hawkins – Mayor  
City of Union

**EXHIBIT A** - Page 1 of 2

**File 10121001**  
 Drawing RW10121M  
 10/28/2025

**Parcel 1 – Fee**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Warranty Deed to Don Baxter and Joyce Baxter, recorded November 14, 1985 as Microfilm Document No. 117280 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on the Westerly side of the center line of the "NC" N. College Street, which center line is described as follows:

Beginning at Engineer's center line Station "NC" 0+00.00, said station being 4.39 feet South and 1,002.51 feet West of the East Quarter Corner of Section 18, Township 4 South, Range 40 East, W.M.; thence North 00°06'41" East 618.44 feet; thence on a 45.00 feet radius curve left (the long chord of which bears North 40°56'14" West 59.10 feet) 64.48 feet; thence North 81°59'09" West 66.88 feet; thence on a 55.00 feet radius curve right (the long chord of which bears North 40°56'14" West 72.24 feet) 78.81 feet; thence North 00°06'41" East 341.39 feet to Engineer's center line Station "NC" 11+70.00.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Westerly Side of Center Line
"NC" 4+77.43		"NC" 5+70.00	12.50
"NC" 5+70.00		"NC" 7+03.00	12.50 in a straight line to 12.50

Bearings are based on the Oregon Coordinate Reference System (OCRS), La Grande Zone, NAD 83 (2011) epoch 2010.00.

This parcel of land contains 1,674 square feet, more or less.

EXHIBIT A - Page 2 of 2

**File 10121001**  
Drawing RW10121M  
10/28/2025

**Parcel 2 - Temporary Easement for Work Area (3 years or duration of Project, whichever is sooner)**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Warranty Deed to Don Baxter and Joyce Baxter, recorded November 14, 1985 as Microfilm Document No. 117280 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on the Westerly side of the center line of the "NC" North College Street, which center line is described in Parcel 1.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Westerly Side of Center Line
"NC" 4+64.00		"NC" 5+30.00	20.00
"NC" 5+30.00		"NC" 5+95.00	20.00 in a straight line to 50.00
"NC" 5+95.00		"NC" 7+65.00	50.00 in a straight line to 50.00
"NC" 7+65.00		"NC" 8+03.00	50.00 in a straight line to 24.00

EXCEPT therefrom Parcel 1

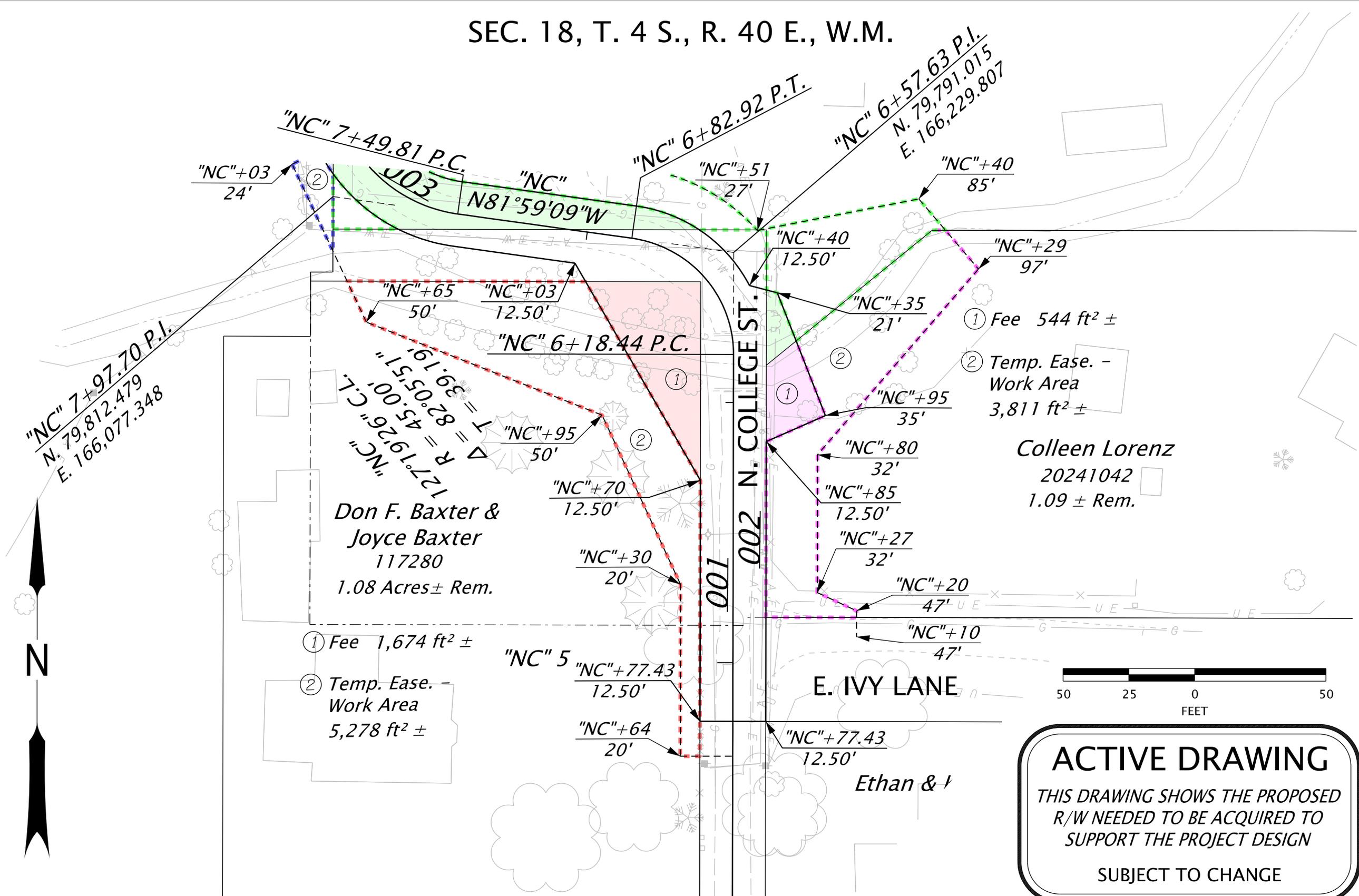
This parcel of land contains 5,278 square feet, more or less.

REGISTERED  
PROFESSIONAL  
LAND SURVEYOR

OREGON  
SEPT. 08, 2020  
CODY ALMON WHEELER  
87585

EXPIRES: 06/30/2026

SEC. 18, T. 4 S., R. 40 E., W.M.



Colleen Lorenz  
20241042  
1.09 ± Rem.

**ACTIVE DRAWING**  
THIS DRAWING SHOWS THE PROPOSED  
R/W NEEDED TO BE ACQUIRED TO  
SUPPORT THE PROJECT DESIGN  
SUBJECT TO CHANGE

<p>OREGON DEPARTMENT OF TRANSPORTATION <b>RIGHT OF WAY ENGINEERING SKETCH MAP</b></p>	SECTION	N. COLLEGE STREET: LITTLE CREEK BRIDGE (UNION)	SCALE	1" = 50'
	HIGHWAY	N. COLLEGE STREET	DATE	OCTOBER, 2025
	COUNTY	UNION	FILE	001 & 002
	PURPOSE	FEE & T.E. - WORK AREA	SEE DRAWING RW10121M	

**EXHIBIT A** - Page 1 of 2

**File 10121002**  
Drawing RW10121M  
10/28/2025

**Parcel 1 – Fee**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Statutory Warranty Deed to Colleen Lorenz, recorded May 23, 2024 as Microfilm Document No. 20241042 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on the Easterly side of the center line of the “NC” N. College Street, which center line is described as follows:

Beginning at Engineer’s center line Station “NC” 0+00.00, said station being 4.39 feet South and 1,002.51 feet West of the East Quarter Corner of Section 18, Township 4 South, Range 40 East, W.M.; thence North 00°06'41" East 618.44 feet; thence on a 45.00 feet radius curve left (the long chord of which bears North 40°56'14" West 59.10 feet) 64.48 feet; thence North 81°59'09" West 66.88 feet; thence on a 55.00 feet radius curve right (the long chord of which bears North 40°56'14" West 72.24 feet) 78.81 feet; thence North 00°06'41" East 341.39 feet to Engineer's center line Station “NC” 11+70.00.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Easterly Side of Center Line
“NC” 4+77.43		“NC” 5+85.00	12.50
“NC” 5+85.00		“NC” 5+95.00	12.50 in a straight line to 35.00
“NC” 5+95.00		“NC” 6+35.00	35.00 in a straight line to 21.00

Bearings are based on the Oregon Coordinate Reference System (OCRS), La Grande Zone, NAD 83 (2011) epoch 2010.00.

This parcel of land contains 544 square feet, more or less.

**Parcel 2 - Temporary Easement for Work Area (3 years or duration of Project, whichever is sooner)**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Statutory Warranty Deed to Colleen Lorenz, recorded May 23, 2024 as Microfilm Document No. 20241042 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on the Easterly side of the center line of the "NC" N. College Street, which center line is described in Parcel 1.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Easterly Side of Center Line
"NC" 5+10.00		"NC" 5+20.00	47.00
"NC" 5+20.00		"NC" 5+27.00	47.00 in a straight line to 32.00
"NC" 5+27.00		"NC" 5+80.00	32.00
"NC" 5+80.00		"NC" 6+29.00	32.00 in a straight line to 97.00
"NC" 6+29.00		"NC" 6+40.00	97.00 in a straight line to 85.00

EXCEPT therefrom Parcel 1

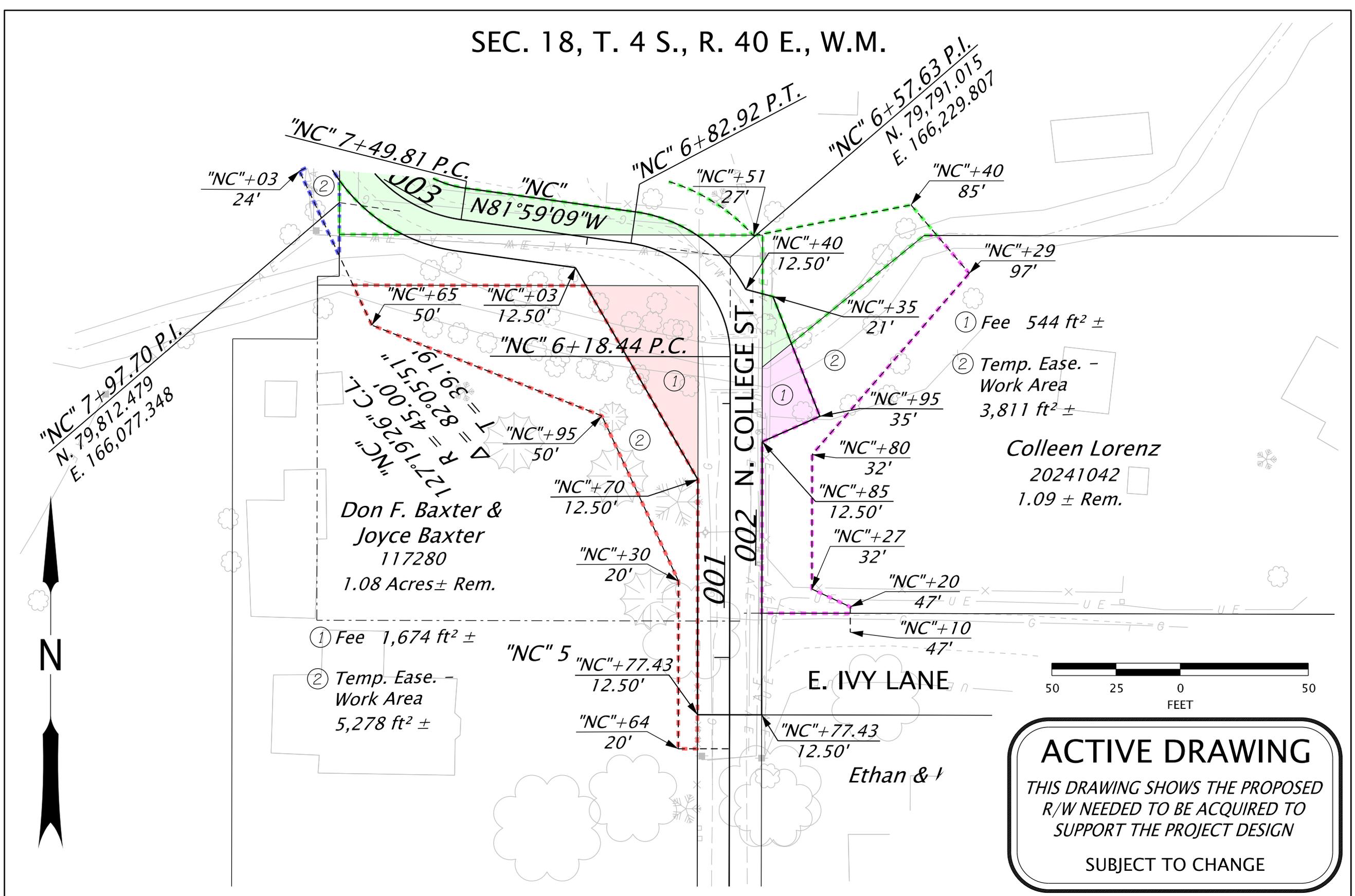
This parcel of land contains 3,811 square feet, more or less.

REGISTERED  
 PROFESSIONAL  
 LAND SURVEYOR

OREGON  
 SEPT. 08, 2020  
 CODY ALMON WHEELER  
 87585

EXPIRES: 06/30/2026

SEC. 18, T. 4 S., R. 40 E., W.M.



Colleen Lorenz  
20241042  
1.09 ± Rem.

**ACTIVE DRAWING**  
THIS DRAWING SHOWS THE PROPOSED  
R/W NEEDED TO BE ACQUIRED TO  
SUPPORT THE PROJECT DESIGN  
SUBJECT TO CHANGE

OREGON DEPARTMENT OF TRANSPORTATION RIGHT OF WAY ENGINEERING SKETCH MAP	SECTION	N. COLLEGE STREET: LITTLE CREEK BRIDGE (UNION)	SCALE	1" = 50'
	HIGHWAY	N. COLLEGE STREET	DATE	OCTOBER, 2025
	COUNTY	UNION	FILE	001 & 002
	PURPOSE	FEE & T.E. - WORK AREA	SEE DRAWING RW10121M	

EXHIBIT A - Page 1 of 2

**File 10121003**  
 Drawing RW10121M  
 10/28/2025

**Parcel 1 – Fee**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Statutory Warranty Deed to Willard G. Bertrand and Anita M. Bunkers, recorded August 16, 1989 as Microfilm Document No. 130793 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on the Both sides of the center line of the "NC" N. College Street, which center line is described as follows:

Beginning at Engineer's center line Station "NC" 0+00.00, said station being 4.39 feet South and 1,002.51 feet West of the East Quarter Corner of Section 18, Township 4 South, Range 40 East, W.M.; thence North 00°06'41" East 618.44 feet; thence on a 45.00 feet radius curve left (the long chord of which bears North 40°56'14" West 59.10 feet) 64.48 feet; thence North 81°59'09" West 66.88 feet; thence on a 55.00 feet radius curve right (the long chord of which bears North 40°56'14" West 72.24 feet) 78.81 feet; thence North 00°06'41" East 341.39 feet to Engineer's center line Station "NC" 11+70.00.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Northeasterly Side of Center Line
"NC" 5+95.00		"NC" 6+35.00	35.00 in a straight line to 21.00
"NC" 6+35.00		"NC" 6+40.00	21.00 in a straight line to 12.50
"NC" 6+40.00		"NC" 8+93.10	12.50
Station	to	Station	Width on Southwesterly Side of Center Line
"NC" 7+03.00		"NC" 8+93.10	12.50

Bearings are based on the Oregon Coordinate Reference System (OCRS), La Grande Zone, NAD 83 (2011) epoch 2010.00.

This parcel of land contains 3,618 square feet, more or less.

**Parcel 2 - Temporary Easement for Work Area (3 years or duration of Project, whichever is sooner)**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Statutory Warranty Deed to Willard G. Bertrand and Anita M. Bunkers, recorded August 16, 1989 as Microfilm Document No. 130793 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on Both sides of the center line of the "NC" N. College Street, which center line is described in Parcel 1.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Northeasterly Side of Center Line
"NC" 6+29.00		"NC" 6+40.00	97.00 in a straight line to 85.00
"NC" 6+40.00		"NC" 6+51.00	85.00 in a straight line to 27.00
"NC" 6+51.00		"NC" 6+89.00	27.00
"NC" 6+89.00		"NC" 7+20.00	27.00 in a straight line to 60.00
"NC" 7+20.00		"NC" 7+50.00	60.00 in a straight line to 23.00
"NC" 7+50.00		"NC" 8+03.00	23.00 in a straight line to 20.00

Station	to	Station	Width on Southwesterly Side of Center Line
"NC" 7+65.00		"NC" 8+03.00	50.00 in a straight line to 24.00

EXCEPT therefrom Parcel 1

This parcel of land contains 4,742 square feet, more or less.

REGISTERED  
 PROFESSIONAL  
 LAND SURVEYOR

OREGON  
 SEPT. 08, 2020  
 CODY ALMON WHEELER  
 87585

EXPIRES: 06/30/2026

SEC. 18, T. 4 S., R. 40 E., W.M.

**ACTIVE DRAWING**  
 THIS DRAWING SHOWS THE PROPOSED  
 R/W NEEDED TO BE ACQUIRED TO  
 SUPPORT THE PROJECT DESIGN  
 SUBJECT TO CHANGE



*Samuel Craig Clack, etal*  
 20092244  
 1.81 Acres ± Rem.

*Willard G. Bertrand &  
 Anita M. Bunkers*  
 130793  
 4.91 ± Rem.

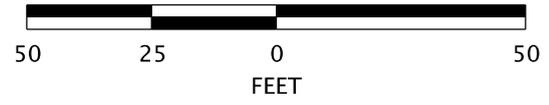
- ① Fee 1,139 ft<sup>2</sup> ±
- ② Temp. Ease. - Work Area 289 ft<sup>2</sup> ±

- ① Fee 3,618 ft<sup>2</sup> ±
- ② Temp. Ease. - Work Area 4,742 ft<sup>2</sup> ±

- ① Fee 544 ft<sup>2</sup>
- ② Temp. Ease. Work Area 3,811 ft<sup>2</sup> ±

"NC" 7+97.70 P.I.  
 N. 79,812.479  
 E. 166,077.348

"NC" 6+18.44 P.C.  
 127°19'26" C.L.  
 R = 45.00'  
 T = 82°05'51"  
 Δ = 39.19'



OREGON DEPARTMENT OF TRANSPORTATION RIGHT OF WAY ENGINEERING SKETCH MAP	SECTION	N. COLLEGE STREET: LITTLE CREEK BRIDGE (UNION)	SCALE	1" = 50'
	HIGHWAY	N. COLLEGE STREET	DATE	OCTOBER, 2025
	COUNTY	UNION	FILE	003 & 004
	PURPOSE	FEE & T.E. - WORK AREA	SEE DRAWING RW10121M	

EXHIBIT A - Page 1 of 2

**File 10121004**  
 Drawing RW10121M  
 10/28/2025

**Parcel 1 – Fee**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Quit Claim Deed to Bart J. Schram, recorded May 23, 2002 as Microfilm Document No. 20022752 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on the Westerly side of the center line of the "NC" N. College Street, which center line is described as follows:

Beginning at Engineer's center line Station "NC" 0+00.00, said station being 4.39 feet South and 1,002.51 feet West of the East Quarter Corner of Section 18, Township 4 South, Range 40 East, W.M.; thence North 00°06'41" East 618.44 feet; thence on a 45.00 feet radius curve left (the long chord of which bears North 40°56'14" West 59.10 feet) 64.48 feet; thence North 81°59'09" West 66.88 feet; thence on a 55.00 feet radius curve right (the long chord of which bears North 40°56'14" West 72.24 feet) 78.81 feet; thence North 00°06'41" East 341.39 feet to Engineer's center line Station "NC" 11+70.00.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Westerly Side of Center Line
"NC" 7+03.00		"NC" 8+93.10	12.50

Bearings are based on the Oregon Coordinate Reference System (OCRS), La Grande Zone, NAD 83 (2011) epoch 2010.00.

This parcel of land contains 1,139 square feet, more or less.

**EXHIBIT A** - Page 2 of 2

**File 10121004**  
Drawing RW10121M  
10/28/2025

**Parcel 2 - Temporary Easement for Work Area (3 years or duration of Project, whichever is sooner)**

A parcel of land lying in the SE1/4NW1/4 of Section 18, Township 4 South, Range 40 East, W.M., Union County, Oregon and being a portion of that property described in that Quit Claim Deed to Bart J. Schram, recorded May 23, 2002 as Microfilm Document No. 20022752 of Union County Record of Deeds; the said parcel being that portion of said property included in a strip of land variable in width, lying on the Westerly side of the center line of the "NC" N. College Street, which center line is described in Parcel 1.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Westerly Side of Center Line
"NC" 7+65.00		"NC" 8+03.00	50.00 in a straight line to 24.00

EXCEPT therefrom Parcel 1

This parcel of land contains 289 square feet, more or less.

REGISTERED  
PROFESSIONAL  
LAND SURVEYOR

OREGON  
SEPT. 08, 2020  
CODY ALMON WHEELER  
87585

EXPIRES: 06/30/2026

SEC. 18, T. 4 S., R. 40 E., W.M.

**ACTIVE DRAWING**  
 THIS DRAWING SHOWS THE PROPOSED  
 R/W NEEDED TO BE ACQUIRED TO  
 SUPPORT THE PROJECT DESIGN  
 SUBJECT TO CHANGE



*Samuel Craig Clack, etal*  
 20092244  
 1.81 Acres ± Rem.

*Willard G. Bertrand &  
 Anita M. Bunkers*  
 130793  
 4.91 ± Rem.

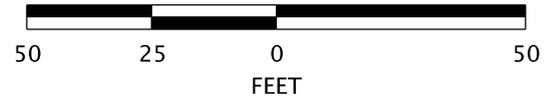
- ① Fee 1,139 ft<sup>2</sup> ±
- ② Temp. Ease. - Work Area 289 ft<sup>2</sup> ±

- ① Fee 3,618 ft<sup>2</sup> ±
- ② Temp. Ease. - Work Area 4,742 ft<sup>2</sup> ±

- ① Fee 544 ft<sup>2</sup>
- ② Temp. Ease. Work Area 3,811 ft<sup>2</sup> ±

"NC" 7+97.70 P.I.  
 N. 79,812.479  
 E. 166,077.348

"NC" 6+18.44 P.C.  
 127°19'26" C.L.  
 R = 45.00'  
 T = 82°05'51"  
 Δ = 39.19'



OREGON DEPARTMENT OF TRANSPORTATION  <b>RIGHT OF WAY                  ENGINEERING                  SKETCH MAP</b>	SECTION	N. COLLEGE STREET: LITTLE CREEK BRIDGE (UNION)	SCALE	1" = 50'
	HIGHWAY	N. COLLEGE STREET	DATE	OCTOBER, 2025
	COUNTY	UNION	FILE	003 & 004
	PURPOSE	FEE & T.E. - WORK AREA	SEE DRAWING RW10121M	



# Memorandum

**Subject:** Annual Financial Audit  
**Meeting:** City Council - Nov 10 2025  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:** Celeste Tate, Administrator

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## **BACKGROUND INFORMATION:**

Oregon Budget Law requires an annual financial audit be completed. Lindsey Cole with Connected Professional Accountants will review the annual financial audit.

## **ATTACHED:**

[City of Union 2025 Audit Report-Final](#)  
[Governance Letter & AJE's-Final](#)  
[Action Plan letter-Final](#)  
[Management Representation Letter](#)

# CITY OF UNION, OREGON

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## ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2025





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## **INTRODUCTORY SECTION**

**CITY OF UNION, OREGON  
City Officials**

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**City Council**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Susan Hawkins	Mayor	2025
Jay Blackburn	Council Member	2025
Dick Middleton	Council Member	2027
Tim Cox	Council Member	2025
John Black	Council Member	2027
John Farmer	Council Member	2025
Anita Davis	Council Member	2027

**Administrative**

Celeste Tate

**City Attorney**

Paige Sully PC, Attorney at Law  
103 OR-82  
Enterprise, Oregon 97828

All City Council members can receive mail at the following address:

City of Union  
PO Box 529  
Union, OR 97883

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**FINANCIAL SECTION**

**Independent Auditors' Report**

To the City Council  
 City of Union, Oregon

**Report on the Audit of the Financial Statements**

**Qualified and Unmodified Opinions**

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Union, Oregon, as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Modified
Business-type Activities	Modified
General Fund	Unmodified
State Tax Street Fund	Unmodified
Library Fund	Unmodified
Emergency Services Fund	Unmodified
Aggregate Remaining Funds	Unmodified
Water Utility Fund	Unmodified
Sewer Utility Fund	Unmodified

Qualified Opinion on the Governmental Activities and the Business-type Activities

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and the business-type activities of the City of Union, Oregon, as of June 30, 2025, and the changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Unmodified Opinions on the General Fund, State Tax Street Fund, Library Fund, Emergency Services Fund, Water Utility Fund, Sewer Utility Fund, and Aggregate Remaining Fund Information.

In our opinion, the financial statements referred to above present fairly, in all material respective, the respective financial position of the General Fund, State Tax Street Fund, Library Fund, Emergency Services Fund, Water Utility Fund, Sewer Utility Fund, and the aggregate remaining funds information of the City of Union, Oregon as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

**Basis for Qualified and Unmodified Opinions**

We conducted our audit 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*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Union, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

### **Matter Giving Rise to the Qualified Opinions on the Governmental Activities and Business-Type Activities**

Management does not have sufficiently detailed capital asset records for assets acquired prior to 2006 in order to provide the necessary assurance that capital assets have been properly recorded and depreciated under the modified cash basis of accounting.

#### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 of the financial statements that describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is the basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Union, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Union, Oregon's basic financial statements. The budgetary comparison information, combining and individual fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal*

*Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information, combining and individual fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated November 6, 2025, on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering City of Union, Oregon’s internal control over financial reporting and compliance.

**Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 6, 2025, on our consideration of City of Union, Oregon’s compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

By Lindsey Cole, CPA  
Lindsey Cole, CPA  
Owner/Member

La Grande, Oregon  
November 6, 2025

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## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL  
STATEMENTS**

**CITY OF UNION, OREGON**  
**Statement of Net Position**  
**Modified Cash Basis**  
**June 30, 2025**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash	\$ 2,016,457	\$ 1,727,450	\$ 3,743,907
Restricted cash	-	236,360	236,360
Total cash	<u>2,016,457</u>	<u>1,963,810</u>	<u>3,980,267</u>
Capital assets not being depreciated:			
Construction in progress	67,214	59,488	126,702
Capital assets being depreciated:			
Land & Streets	2,500,832	-	2,500,832
Sewer System	-	7,480,447	7,480,447
Water System	-	4,710,740	4,710,740
Well Water System	-	1,302,567	1,302,567
Sewer Department Equipment	-	327,711	327,711
Water Department Equipment	-	342,640	342,640
Buildings & Equipment	2,764,466	-	2,764,466
Less: accumulated depreciation	<u>(3,450,417)</u>	<u>(8,378,800)</u>	<u>(11,829,217)</u>
Total capital assets, net of accumulated depreciation	<u>1,882,095</u>	<u>5,844,793</u>	<u>7,726,888</u>
Total assets	<u>3,898,552</u>	<u>7,808,603</u>	<u>11,707,155</u>
<b>Deferred outflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>			
Current liabilities:			
Current bonds and notes payable	-	150,161	150,161
Long-term liabilities:			
Bonds and notes payable-long term	<u>-</u>	<u>833,479</u>	<u>833,479</u>
Total liabilities	<u>-</u>	<u>983,640</u>	<u>983,640</u>
<b>Deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>			
Net investment in capital assets	1,882,095	4,861,153	6,743,248
Restricted for:			
Debt service	-	236,360	236,360
Water/Sewer reserves/improvements	-	629,030	629,030
Streets	464,526	-	464,526
Unrestricted	<u>1,551,931</u>	<u>1,098,420</u>	<u>2,650,351</u>
Total net position	<u>\$ 3,898,552</u>	<u>\$ 6,824,963</u>	<u>\$ 10,723,515</u>

*(The accompanying notes are an integral part of these financial statements)*

**CITY OF UNION, OREGON**  
**Statement of Activities**  
**Modified Cash Basis**  
**For the Fiscal Year Ended June 30, 2025**

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 194,899	\$ 4,490	\$ 63,510	\$ -	\$ (126,899)	\$ -	\$ (126,899)
Public safety	301,920	194,428	-	-	(107,492)	-	(107,492)
Culture and recreation	156,738	-	26,299	-	(130,439)	-	(130,439)
Municipal court	1,214	1,110	-	-	(104)	-	(104)
Planning department	26,007	-	-	-	(26,007)	-	(26,007)
Transportation and streets	243,620	-	176,103	-	(67,517)	-	(67,517)
Recycling	557	-	-	-	(557)	-	(557)
Rentals	68,264	57,535	-	-	(10,729)	-	(10,729)
Total governmental activities	993,219	257,563	265,912	-	(469,744)	-	(469,744)
Business-type activities:							
Water/sewer utility	1,109,176	1,231,465	-	1,281,739	-	1,404,028	1,404,028
<b>Total primary government</b>	<b>\$ 2,102,395</b>	<b>\$ 1,489,028</b>	<b>\$ 265,912</b>	<b>\$ 1,281,739</b>	<b>(469,744)</b>	<b>1,404,028</b>	<b>934,284</b>
<b>General Revenues</b>							
Property taxes					326,491	-	326,491
Franchise fees					114,307	-	114,307
Interest on investments					134,168	1,504	135,672
Other income					25,820	5,042	30,862
<b>Transfers to other government</b>					(365,000)	-	(365,000)
Total general revenues and transfers					235,786	6,546	242,332
Change in net position					(233,958)	1,410,574	1,176,616
Net position - beginning					4,132,510	5,414,389	9,546,899
Net position - ending					\$ 3,898,552	\$ 6,824,963	\$ 10,723,515

*(The accompanying notes are an integral part of these financial statements)*

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**FUND FINANCIAL STATEMENTS**

**CITY OF UNION, OREGON**  
**Balance Sheet**  
**Modified Cash Basis**  
**Governmental Funds**  
**June 30, 2025**

	General Fund	State Tax Street Fund	Library Fund	Emergency Services Fund	Aggregate Remaining Funds		Total Governmental Funds
					Ranger Station Fund	Downtown Revolving Loan Fund	
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash	\$ 1,206,877	\$ 464,526	\$ 173,119	\$ 88,693	\$ 46,704	\$ 36,538	\$ 2,016,457
Deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,206,877</u>	<u>\$ 464,526</u>	<u>\$ 173,119</u>	<u>\$ 88,693</u>	<u>\$ 46,704</u>	<u>\$ 36,538</u>	<u>\$ 2,016,457</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>							
Liabilities:							
Deferred inflows of resources	-	-	-	-	-	-	-
Fund Balances:							
Restricted	-	464,526	-	-	-	-	464,526
Committed	-	-	173,119	88,693	46,704	36,538	345,054
Assigned	741,791	-	-	-	-	-	741,791
Unassigned	465,086	-	-	-	-	-	465,086
Total fund balances	<u>1,206,877</u>	<u>464,526</u>	<u>173,119</u>	<u>88,693</u>	<u>46,704</u>	<u>36,538</u>	<u>2,016,457</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,206,877</u>	<u>\$ 464,526</u>	<u>\$ 173,119</u>	<u>\$ 88,693</u>	<u>\$ 46,704</u>	<u>\$ 36,538</u>	<u>\$ 2,016,457</u>

*(The accompanying notes are an integral part of these financial statements)*

**CITY OF UNION, OREGON**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**Modified Cash Basis**  
**June 30, 2025**

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**Total fund balances - governmental funds** \$ 2,016,457

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds.

Construction in Progress	67,214	
Land & Streets	2,500,832	
Buildings & Equipment	2,764,466	
Less: accumulated depreciation	<u>(3,450,417)</u>	<u>1,882,095</u>

**Total net position - governmental activities** **\$ 3,898,552**

*(The accompanying notes are an integral part of these financial statements)*

**CITY OF UNION, OREGON**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Modified Cash Basis**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2025**

	General Fund	State Tax Street Fund	Library Fund	Emergency Services Fund	Aggregate Remaining Funds		Total Governmental Funds
					Ranger Station Fund	Downtown Revolving Loan Fund	
<b>Revenues</b>							
Property taxes	\$ 195,725	\$ -	\$ 130,766	\$ -	\$ -	\$ -	\$ 326,491
Licenses and fees	4,490	-	-	110,179	-	-	114,669
Intergovernmental	63,510	176,103	26,299	-	-	-	265,912
Charges for services	-	-	-	84,249	-	-	84,249
Fines and forfeitures	1,110	-	-	-	-	-	1,110
Miscellaneous							
Franchise fees	114,307	-	-	-	-	-	114,307
Rental income	-	-	-	-	57,535	-	57,535
Interest on investments	133,667	-	-	376	125	-	134,168
Other income	21,212	-	1,577	3,031	-	-	25,820
Total revenues	<u>534,021</u>	<u>176,103</u>	<u>158,642</u>	<u>197,835</u>	<u>57,660</u>	<u>-</u>	<u>1,124,261</u>
<b>Expenditures</b>							
Current:							
General government	162,159	-	-	-	-	-	162,159
Public safety	117,989	-	-	137,957	-	-	255,946
Culture and recreation	22,884	-	128,909	-	-	-	151,793
Municipal court	1,214	-	-	-	-	-	1,214
Planning department	26,007	-	-	-	-	-	26,007
Recycling	557	-	-	-	-	-	557
Transportation and streets	-	150,614	-	-	-	-	150,614
Rental expenses	-	-	-	-	54,042	-	54,042
Capital outlay	6,571	65,933	-	-	5,000	-	77,504
Total expenditures	<u>337,381</u>	<u>216,547</u>	<u>128,909</u>	<u>137,957</u>	<u>59,042</u>	<u>-</u>	<u>879,836</u>
Excess of revenues over (under) expenditures	<u>196,640</u>	<u>(40,444)</u>	<u>29,733</u>	<u>59,878</u>	<u>(1,382)</u>	<u>-</u>	<u>244,425</u>
<b>Other Financing Sources (Uses)</b>							
Transfer out to Union Rural Fire District	-	-	-	(365,000)	-	-	(365,000)
Net change in fund balance	196,640	(40,444)	29,733	(305,122)	(1,382)	-	(120,575)
Beginning fund balance	<u>1,010,237</u>	<u>504,970</u>	<u>143,386</u>	<u>393,815</u>	<u>48,086</u>	<u>36,538</u>	<u>2,137,032</u>
Ending fund balance	<u>\$ 1,206,877</u>	<u>\$ 464,526</u>	<u>\$ 173,119</u>	<u>\$ 88,693</u>	<u>\$ 46,704</u>	<u>\$ 36,538</u>	<u>\$ 2,016,457</u>

*(The accompanying notes are an integral part of these financial statements)*

**CITY OF UNION, OREGON**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances of Governmental Funds to**  
**the Statement of Activities - Modified Cash Basis**  
**For the Fiscal Year Ended June 30, 2025**

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**Total net change in fund balances - governmental funds** \$ (120,575)

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$190,887) exceeds capital expenditures of (\$77,504).

(113,383)

**Change in net position - governmental activities**

\$ (233,958)

*(The accompanying notes are an integral part of these financial statements)*

**CITY OF UNION, OREGON**  
**Statement of Net Position**  
**Modified Cash Basis**  
**Proprietary Funds**  
**June 30, 2025**

	<u>Water Utility Fund</u>	<u>Sewer Utility Fund</u>	<u>Total</u>
<b>Assets</b>			
Current assets:			
Cash	\$ 1,389,744	\$ 337,706	\$ 1,727,450
Restricted cash	-	236,360	236,360
Total current assets	<u>1,389,744</u>	<u>574,066</u>	<u>1,963,810</u>
Noncurrent assets:			
Capital assets not being depreciated:			
Construction in progress	-	59,488	59,488
Capital assets being depreciated:			
Sewer System	-	7,480,447	7,480,447
Water System	4,710,740	-	4,710,740
Well Water System	1,302,567	-	1,302,567
Sewer Department Equipment	-	327,711	327,711
Water Department Equipment	342,640	-	342,640
Less: Accumulated Depreciation	<u>(3,073,239)</u>	<u>(5,305,561)</u>	<u>(8,378,800)</u>
Total noncurrent assets	<u>3,282,708</u>	<u>2,562,085</u>	<u>5,844,793</u>
Total assets	<u>4,672,452</u>	<u>3,136,151</u>	<u>7,808,603</u>
<b>Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>			
Current liabilities:			
Current portion bonds and notes payable	-	150,161	150,161
Noncurrent liabilities:			
Bonds and notes payable-Long Term	<u>-</u>	<u>833,479</u>	<u>833,479</u>
Total liabilities	<u>-</u>	<u>983,640</u>	<u>983,640</u>
<b>Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>			
Net investment in capital assets	3,282,708	1,578,445	4,861,153
Restricted for debt service	-	236,360	236,360
Restricted for reserves/capital improvements	512,182	116,848	629,030
Unrestricted	<u>877,562</u>	<u>220,858</u>	<u>1,098,420</u>
Total net position	<u>\$ 4,672,452</u>	<u>\$ 2,152,511</u>	<u>\$ 6,824,963</u>

*(The accompanying notes are an integral part of these financial statements)*

**CITY OF UNION, OREGON**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Modified Cash Basis**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2025**

	<b>Water Utility Fund</b>	<b>Sewer Utility Fund</b>	<b>Total</b>
<b>Operating Revenues</b>			
Charges for services	\$ 565,484	\$ 665,981	\$ 1,231,465
<b>Operating Expenses</b>			
Water	369,219	-	369,219
Sewer	-	412,659	412,659
Depreciation	89,073	207,920	296,993
Total operating expenses	<u>458,292</u>	<u>620,579</u>	<u>1,078,871</u>
Operating income (loss)	<u>107,192</u>	<u>45,402</u>	<u>152,594</u>
<b>Nonoperating Revenues (Expenses)</b>			
Other income	2,085	2,957	5,042
Grants	1,281,739	-	1,281,739
Interest on investments	752	752	1,504
Interest expense	-	(30,305)	(30,305)
Total nonoperating revenues (expenses)	<u>1,284,576</u>	<u>(26,596)</u>	<u>1,257,980</u>
Change in net position	1,391,768	18,806	1,410,574
Total net position - beginning	<u>3,280,684</u>	<u>2,133,705</u>	<u>5,414,389</u>
Total net position - ending	<u>\$ 4,672,452</u>	<u>\$ 2,152,511</u>	<u>\$ 6,824,963</u>

*(The accompanying notes are an integral part of these financial statements)*

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**NOTES TO BASIC FINANCIAL  
STATEMENTS**

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

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**Note 1 - Summary of Significant Accounting Policies:**

**Reporting Entity**

The accompanying financial statements present the activities of the City of Union, Oregon. The City is an Oregon Municipal Corporation which operates under a charter by a council-mayor form of government. The City is legally and financially independent of other state and local government units, has the power to levy taxes, is responsible for its debts and is entitled to any surpluses. The City Administrator oversees the day to day operation of the City and serves at the direction of the City Council. The Council is composed of six elected members and an elected mayor. In addition to other routine services, the City maintains fire protection and city streets, water and sewer utility systems, city park and library.

As discussed in Note 1 - Basis of Accounting, these financial statements are presented on a modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). These modified cash-basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

**Implementation of New Accounting Pronouncements and Accounting Standards**

The City has implemented GASB Statement No. 102, Certain Risk Disclosures.

**Basis of Presentation, Basis of Accounting**

**Government-Wide Statements**

The statement of net position and the statement of activities display information about the City as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

**Fund Financial Statements**

Financial statements of the City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, deferred outflows, liabilities, deferred inflows, net position, fund balance, revenues, and expenditures or expenses. Funds are organized into two major categories: governmental and proprietary. The City presently has no fiduciary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of the category or type, and
- b. Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
- c. The government believes the fund activity is of special interest to financial statement users and has elected to show the fund as a major fund.

The major funds of the financial reporting entity are described below:

**Governmental Funds:**

*General Fund* - The general fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

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*Special Revenue Funds* - Special revenue funds are used to account for the proceeds of the specific revenue sources that are either legally restricted or committed to expenditures for specified purposes other than debt service or capital projects. The reporting entity includes the following major special revenue funds:

*State Street Tax Fund* - This fund accounts revenues from state gas tax apportionments, miscellaneous revenues and for related expenditures for street maintenance.

*Library Fund* - This fund accounts for revenues form property taxes and fees and related expenses associated with operation of the library.

*Emergency Services Fund* - This fund accounts for revenues from EMS user fees, ambulance fees, miscellaneous revenues, and for related expenditures for emergency medical and fire protection services.

**Proprietary Funds:**

*Enterprise Funds* - Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges. The measurement of financial activity focuses on net income measurement similar to the private sector. The City reports the following major enterprise funds:

*Water Utility Fund* - This fund accounts for the activities of the City in providing water services to the public.

*Sewer Utility Fund* - This fund accounts for the activities of the City in providing wastewater utility services to the public.

**Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions are recorded regardless of the measurement focus applied.

*Measurement Focus*

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), net financial position, and cash flows. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent, financial, or nonfinancial) associated with their activities are reported.

*Basis of Accounting*

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, interfund receivables and payables, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events. The financial statements have not been modified to include assets and liabilities associated with GASB 87 lease activity or GASB 96 SBITA activity. Lease and SBITA activity is recorded as income as collected or expense as paid.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

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As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the City utilized the basis of accounting recognized as generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

### **Financial Position**

#### Due From Other Funds or Governments

Receivables and Payables to other funds or governments arising from cash transactions or events are recorded in the financial statements as a modification to the cash basis of accounting.

#### Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Capital Assets

The City's modified cash basis of accounting reports capital assets resulting from cash transactions or events and reports depreciation, when appropriate. The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund and whether they are reported in the government-wide or fund financial statements.

*Government-Wide Statements* - In the government-wide financial statements, capital assets arising from cash transactions or events are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable. Estimated historical cost was used to value the majority of the assets acquired prior to July 1, 2003. Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. Infrastructure assets acquired since July 1, 2003 are recorded at cost.

Depreciation of all exhaustible capital assets arising from cash transactions or events is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used for assets that have an initial useful life extending beyond a single reporting period. The range of estimated useful lives by type of asset is as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	30-50 years
Improvements other than buildings	10-25 years
Machinery, furniture and equipment	3-20 years
Utility property and improvements	10-60 years
Infrastructure	25-60 years

*Fund Financial Statements* - In the fund financial statements, capital assets arising from cash transactions or events acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets acquired for use in proprietary fund operations are accounted for the same as in the government-wide statements.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

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Long-Term Debt:

All long-term bonds, notes and other debt arising from cash transactions or events to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Long-term debt of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as the treatment in the government-wide statements.

**Net Position/Fund Balance Classifications**

Government-Wide Statements - Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- b. Restricted net position - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the City's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

*Fund Financial Statements* - In the governmental funds the difference among assets, deferred outflows, liabilities, and deferred inflows of governmental funds is reported as fund balance and classified as nonspendable, restricted, committed, assigned, and unassigned based on the respective level of constraint. The constraints are defined as follows:

Nonspendable - Resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Restricted - Constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributions, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - Reported when the Board passes an ordinance that places specific constraints on how the resources may be used. The Board can modify or rescind the ordinance at any time through passage of an additional ordinance.

Assigned - Resources that are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the City Council approves which resources should be "reserved" during the adoption of the annual budget. The City Recorder uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the City's annual financial report.

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

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

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The City has no formal minimum fund balance policies or any formal stabilization arrangements in place.

**Revenues, Expenditures and Expenses**

*Program Revenues* - In the Statement of Activities, modified cash basis receipts that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

*Operating Revenue and Expenses* - Operating revenues and expenses for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

**Internal and Interfund Balances and Activities**

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

*Fund Financial Statements* - Interfund activity resulting from cash transactions or events, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

- 1) Interfund Loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
- 2) Interfund Services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
- 3) Interfund Reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
- 4) Interfund Transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

*Government-Wide Financial Statements* - Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

- 1) Internal Balances - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
- 2) Internal Activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers in the Statement of Activities. The effects of inter-fund services between funds, if any, are not eliminated in the Statement of Activities.

**Compensated Absences**

The City has policies in place that allow employees to accrue vacation and sick time leave. In accordance with the modified cash basis, the City recognizes the expenditure when the accrued time is taken. Unused sick days are accumulated and are available in future years if an extended illness should occur but are lost upon termination of the employee.

**Use of Estimates**

The preparation of financial statements in conformity with a special purpose framework requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

**Revenue Recognition - Property Taxes**

Property taxes attach as an enforceable lien on property on July 1, when they are levied, and until they are paid. Taxes are due in one-third increments, on November 15, February 15, and May 15. Unpaid taxes are considered delinquent after November 15.

Property tax revenues are recognized when they are collected.

**Note 2 - Compliance and Accountability:**

**Finance-Related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38 *Certain Financial Statement Note Disclosures*, violations of finance-related legal and contractual provisions, if any, are reported below, along with the actions taken to address such violations.

Violation: The City did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2025 as follows:

Fund	Over Expenditure
Emergency Services Fund – Transfers out	\$ 5,000
Ranger Station Fund – Materials and services	8,511
Sewer Utility Fund – Materials and services	797

*Action Taken:* Budget to actual reports will be monitored monthly.

**Note 3 - Deposits:**

Deposits are comprised of the following at June 30, 2025:

	Carrying Value	Fair Value
Deposits with financial institutions	\$ 3,980,267	\$ 3,980,267

Deposits are reflected in the government-wide Statement of Net Position as follows:

Cash	\$ 3,743,907
Restricted cash	236,360
Total	3,980,267

The City maintains a cash management pool for its cash in which each fund participates. Interest earnings are distributed monthly based on month end balances.

**Deposits**

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The total bank balance per the bank statements was \$4,062,796 at June 30, 2025. The difference is due to transactions in process. Deposits are secured by federal deposit insurance to legal limits. The remaining amount is secured by collateral in accordance with Oregon Revised Statutes.

**Custodial Credit Risk - Deposits**

Custodial credit risk on deposits is the risk that in the event of a bank failure, the City's deposits may not be returned. In order to minimize this risk, state statutes require banks holding public funds to become members of the Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected.

All accounts are insured by FDIC up to \$250,000.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

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**Investments**

The City is working to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment-related activities. The City council makes investment decisions and then delegates investment responsibilities to the City Recorder/Administrator, who is primarily responsible for implementing the investment policy.

**Credit Risk - Investments**

State statutes authorize the City to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's investment pool, among others. The City has no formal investment policy that further restricts its investment choices.

**Custodial Credit Risk - Investments**

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

**Concentration Risk**

The City does not have a formal policy that places a limit on the amount that they may be invested in any one investment.

**Interest Rate Risk**

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

**Note 4 - Restricted Assets:**

United States Department of Agriculture Rural Development (RD) requires a restricted reserve for each loan/bond outstanding. The reserve is to be used only in the event the City has insufficient resources to meet its payment obligation or in the event of a major catastrophe involving the debt finances project. The City is in compliance with reserve requirements. The reserve requirements for the three outstanding RD loans used for sewer system construction are:

Loan Number	Annual Reserve Requirement	Maximum Reserve Requirement	Current Reserve Balance
Refunding Rev Bond	\$ 88,116	\$ 176,232	\$ 177,069

The City has implemented a policy to collect System Development Charges (SDC's) from developers of property within the City of Union. These charges are levied when new development is connected to the City's water and sewer systems and are in excess of the cost of the actual connection. The collection of SDC's is authorized by ORS 223.297 to 233.314 and these statutes restrict the revenue collected from DC's to be used for only capital improvements which enhance system capacities. The amount restricted as of June 30, 2025 is \$59,291.

Restricted for Debt Service	\$ 177,069
Restricted for SDC's	59,291
Proprietary Funds - Restricted Cash	\$ 236,360

**Note 5 - Notes Receivable:**

In February of 2010 the City of Union passed Resolution 2010-03 which formally established a downtown revolving loan fund committee and set forth the committees duties and loan procedures and requirements. The downtown revolving loan fund mission is "To help Union business owners to maintain and restore their building to an excepted historical appearance. As of June 30, 2025 there were no outstanding balances.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

**Note 6 - Capital Assets:**

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

	Balance at July 1, 2024	Increases	Decreases	Balance at June 30, 2025
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Construction in Progress	\$ 23,079	\$ 44,135	\$ -	\$ 67,214
Capital assets being depreciated:				
Land and streets	2,472,463	28,369	-	2,500,832
Buildings and equipment	2,759,466	5,000	-	2,764,466
Total capital assets	<u>5,255,008</u>	<u>77,504</u>	<u>-</u>	<u>5,332,512</u>
Less: accumulated depreciation:				
Streets	(1,412,035)	(92,253)	-	(1,504,288)
Buildings and equipment	(1,847,495)	(98,634)	-	(1,946,129)
Total accumulated depreciation	<u>(3,259,530)</u>	<u>(190,887)</u>	<u>-</u>	<u>(3,450,417)</u>
Governmental Activities - net capital assets	<u>\$ 1,995,478</u>	<u>\$ (113,383)</u>	<u>\$ -</u>	<u>\$ 1,882,095</u>
<b>Business-Type Activities:</b>				
Capital assets not being depreciated:				
Construction in Progress	\$ 1,131,919	\$ 1,442,073	\$ (2,514,504)	\$ 59,488
Capital assets being depreciated:				
Sewer system	7,440,910	39,536	-	7,480,447
Water system	2,189,417	2,521,323	-	4,710,740
Wells	1,302,567	-	-	1,302,567
Sewer department equipment	314,101	13,610	-	327,711
Water department equipment	342,640	-	-	342,640
Total capital assets	<u>12,721,554</u>	<u>4,016,542</u>	<u>-</u>	<u>14,223,593</u>
Less: accumulated depreciation:				
Sewer system	(4,843,173)	(199,763)	-	(5,042,936)
Water system	(1,399,587)	(75,406)	-	(1,474,993)
Wells	(1,299,853)	(2,714)	-	(1,302,567)
Sewer department equipment	(255,399)	(8,493)	-	(263,892)
Water department equipment	(283,795)	(10,617)	-	(294,412)
Total accumulated depreciation	<u>(8,081,807)</u>	<u>(296,993)</u>	<u>-</u>	<u>(8,378,800)</u>
Business-Type Activities - net capital assets	<u>\$ 4,639,747</u>	<u>\$ 3,719,549</u>	<u>\$ -</u>	<u>\$ 5,844,793</u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities:</b>		<b>Business-Type Activities:</b>	
General government	\$ 32,740	Water utility	\$ 88,737
Public safety	45,974	Sewer utility	208,256
Culture and recreation	4,945	Total	<u>\$ 296,993</u>
Transportation and streets	93,006		
Rentals	14,222		
Total	<u>\$ 190,887</u>		

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

**Note 7 - Long-Term Obligations:****Long-Term Obligation Activity***Governmental Activities*

As of June 30, 2025, the City had no long term debt arising from cash transactions, payable from governmental fund resources.

*Business-Type Activities*

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2025, are as follows:

	Payable at July 1, 2024	Increases	Decreases	Payable at June 30, 2025	Due within one year
<b>Business-Type Activities:</b>					
Refunding Revenue Bond Payable	\$ 1,129,567	\$ -	\$ (145,927)	\$ 983,640	\$ 150,161

**Debt Service Requirements**

Debt service requirements on long-term debt from Direct Borrowings and Direct Placements at year end are as follows:

*Refunding Revenue Bond Payable*

Refunding Revenue Bond Payable to Umpqua Bank dated July 7, 2016, for refunding of revenue bond debt originally acquired for construction of sewer system improvements. Annual payments of \$176,232, including interest at 2.85% with a maturity of July 1, 2031. However, the maturity of the original revenue bond will remain at November 1, 2040. The funding for the payments is secured by future sewer user fees.

Year ended June 30,	Principal	Interest	Total Requirements
2026	\$ 150,161	\$ 26,071	\$ 176,232
2027	154,498	21,734	176,232
2028	158,958	17,274	176,232
2029	163,549	12,683	176,232
2030	168,270	7,962	176,232
2031	173,130	3,102	176,232
2032	15,074	35	15,109
	<u>\$ 983,640</u>	<u>\$ 88,861</u>	<u>\$ 1,072,501</u>

Interest expense on long-term debt has been charged as a direct activity expense on the Statement of Activities as follows:

Business-Type Activities:	
Water/Sewer Utility	<u>\$ 30,305</u>

There were no debt service requirements on other long-term debt at year end.

**Legal Debt Limit**

The City's legal annual debt service limit (as defined by ORS 287A.050) as of June 30, 2025, is approximately \$8,104,880. The City's legal debt service limit is 3% of the real market value of the taxable property in the city, calculated as provided in ORS 308.207.

**Note 8 - Grants:**

In the normal course of operations, the City received grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority to ensure compliance with conditions of the grant. Any liability for reimbursement which may arise as the result of a grantor audit is not believed to be material.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

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**Note 9 - Defined Contribution Pension Plan:**

*Plan Description*

The City provides pension benefits for all of its full-time employees through a defined contribution pension plan administered by the Lincoln Financial located at 150 North Radnor Chester Road, Radnor, PA 19087. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan assets are not insured. Full time employees are eligible to participate six months from the date of employment. Beginning July 1, 2002, the City has been paying the employees' 6% plus the City's contribution of 8% of eligible wages into the plan. Contributions by the City for employees were 17% for the City Administrator and 14% for all other full time employees. The City's contributions for each employee are fully vested after five years of continuous service. City of Union's contributions for, and interest forfeited by, employees who leave employment before they are vested are used to reduce the City's current period contribution requirement. The City does not guarantee the investments nor any return on investment. The terms of the plan allow it to be modified or discontinued by the employer at anytime. The City has a contract with the union representing the City employees to maintain the current contribution rate through the expiration of the contract on June 30, 2026. The employee has a choice of several investment options within the plan and the investment decision is solely that of the employee.

The City's total payroll for the year ended June 30, 2025 was \$559,556, and the amount of these wages qualifying for pension plan contributions amounted to \$441,855. There were eight employees covered under the plan during the fiscal year. The total pension plan contributions for the fiscal year ending June 30, 2025 amounted to \$67,154 and were fully paid by the City.

The city disbanded its police department during February 2007. City police officers who had performed six months of service were covered by the Oregon Public Employees Retirement Plan (PERS). The City has not had any PERS covered employees and has made no PERS contributions in the past eleven years. The City has no plans to hire any police officers and currently contracts with the Union County Sheriff for police services.

A deferred compensation plan is offered to employees in conjunction with the Lincoln Financial pension plan. Employees are offered the option of deferring a portion of their salary into the deferred compensation plan in lieu of cash wages. All amounts deferred are vested immediately. The total deferred compensation plan contributions paid by employees for the fiscal year ending June 30, 2025 amounted to \$3,224.

There were no benefits forfeited by employees due to leaving employment with the City prior to vesting during the fiscal year ended June 30, 2025.

At June 30, 2025, the City had no liability outstanding to the Plan.

The Plan is accounted for and reported under the requirements of GASB Statement No. 73 because no assets are accumulated in a trust that meets all of the following criteria:

- Contributions from the employer and any nonemployer contributing entities and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing pensions to Plan members in accordance with the benefit terms.
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, and the Plan administrator.

The Plan does not meet the required criteria because the City's contributions are not irrevocable.

**CITY OF UNION, OREGON**  
**Notes to Basic Financial Statements**

**Note 10 - Fund Balance Classifications:**

	General Fund	State Tax Street Fund	Library Fund	Emergency Services Fund	Other Governmental Funds	Total Governmental Funds
<u>Fund balances:</u>						
Restricted:						
Streets	\$ -	\$ 386,564	\$ -	\$ -	\$ -	\$ 386,564
Bike/Pedestrian Paths	-	77,962	-	-	-	77,962
Committed:						
Emergency Services	-	-	-	88,693	-	88,693
Library	-	-	173,119	-	-	173,119
Ranger Station	-	-	-	-	46,704	46,704
Downtown Rev Loan	-	-	-	-	36,538	36,538
Assigned:						
Building Maint Reserve	406,059	-	-	-	-	406,059
Vehicle Equip Reserve	216,123	-	-	-	-	216,123
Emergency Events	81,119	-	-	-	-	81,119
Parks Reserve	25,625	-	-	-	-	25,625
Special Tree Fund	12,865	-	-	-	-	12,865
Unassigned	465,086	-	-	-	-	465,086
Total fund balances	\$ 1,206,877	\$ 464,526	\$ 173,119	\$ 88,693	\$ 83,242	\$ 2,016,457

Article IX section 3a of the Oregon constitution restricts motor vehicle fuel and use taxes to be used for the maintenance, improvement, repair and operation of roads and streets. Oregon Revised Statutes (ORS 366.514) requires one percent of motor vehicle tax revenues to be used for only bike and pedestrian paths. Restricted net position at June 30, 2025 consists of the unused portion of the restricted gas tax revenues. The amount of the primary governments net position at June 30, 2025 that is restricted by enabling legislation totaled \$464,526.

**Note 11 - Risk Management:**

The City is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters, employee injury or illness, for which the City carries commercial insurance, subject to customary deductibles and total coverage limits recommended by the City's insurance agent of record. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**Note 12 - Litigation:**

The City is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected fund of the City. It is expected that insurance will cover any liabilities the City might incur.

**Note 13 - Related Party Transaction:**

Anita Boyer-Davis, a council member, provides cleaning services for the City of Union. The City paid according to contracted rates for services during the fiscal year. Anita does not benefit from these services.

Husband of Mayor, Susan Hawkins, is an ambulance driver for the City. He was paid according to contracted rates by the City.

Donald George, council member, is related to owners of Union Sanitation. The City paid Union Sanitation according to contracted rates for services. Donald does not benefit from these services.

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**SUPPLEMENTARY INFORMATION**

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**General Fund - 100**  
**For the Fiscal Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 180,000	\$ 180,000	\$ 195,725	\$ 15,725
Franchise fees	115,000	115,000	114,307	(693)
Licenses and fees	4,450	4,450	4,490	40
Intergovernmental	70,500	70,500	63,510	(6,990)
Fines and forfeitures	750	750	1,110	360
Interest on investments	34,101	34,101	133,667	99,566
Other income	16,000	16,000	21,212	5,212
Total revenues	<u>420,801</u>	<u>420,801</u>	<u>534,021</u>	<u>113,220</u>
<b>Expenditures</b>				
Administrative	191,857	191,857	161,204	30,653
Public safety	224,923	224,923	96,053	128,870
Municipal court	3,159	3,159	1,214	1,945
Planning department	30,873	30,873	26,007	4,866
Park	36,412	36,412	22,884	13,528
Recycling	828	828	557	271
Capital outlay	535,558	535,558	29,462	506,096
Contingency	62,000	62,000	-	62,000
Total expenditures	<u>1,085,610</u>	<u>1,085,610</u>	<u>337,381</u>	<u>748,229</u>
Excess of revenues over (under) expenditures	<u>(664,809)</u>	<u>(664,809)</u>	<u>196,640</u>	<u>861,449</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	221,000	221,000	-	(221,000)
Transfers out	(128,000)	(128,000)	-	128,000
Total other financing sources (uses)	<u>93,000</u>	<u>93,000</u>	<u>-</u>	<u>(93,000)</u>
Net change in fund balance	(571,809)	(571,809)	196,640	768,449
Beginning fund balance	<u>852,514</u>	<u>852,514</u>	<u>1,010,237</u>	<u>157,723</u>
Ending fund balance	<u>\$ 280,705</u>	<u>\$ 280,705</u>	<u>\$ 1,206,877</u>	<u>\$ 926,172</u>

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**State Tax Street Fund - 500**  
**For the Fiscal Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 168,500	\$ 168,500	\$ 176,103	\$ 7,603
Grants	416,392	416,392	-	(416,392)
Interest on investments	18,357	18,357	-	(18,357)
Total revenues	<u>603,249</u>	<u>603,249</u>	<u>176,103</u>	<u>(427,146)</u>
<b>Expenditures</b>				
Personnel services	92,760	92,760	88,936	3,824
Materials and services	116,374	116,374	61,678	54,696
Capital outlay	765,951	765,951	65,933	700,018
Contingency	42,500	42,500	-	42,500
Total expenditures	<u>1,017,585</u>	<u>1,017,585</u>	<u>216,547</u>	<u>801,038</u>
Excess of revenues over (under) expenditures	<u>(414,336)</u>	<u>(414,336)</u>	<u>(40,444)</u>	<u>373,892</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	115,000	115,000	-	(115,000)
Transfers out	(75,000)	(75,000)	-	75,000
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
Net change in fund balance	<u>(374,336)</u>	<u>(374,336)</u>	<u>(40,444)</u>	<u>333,892</u>
Beginning fund balance	<u>458,939</u>	<u>458,939</u>	<u>504,970</u>	<u>46,031</u>
Ending fund balance	<u>\$ 84,603</u>	<u>\$ 84,603</u>	<u>\$ 464,526</u>	<u>\$ 379,923</u>

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**Library Fund - 600**  
**For the Fiscal Year Ended June 30, 2025**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Property taxes	\$ 125,000	\$ 125,000	\$ 130,766	\$ 5,766
Grants	64,250	64,250	26,299	(37,951)
Other income	7,000	7,000	1,577	(5,423)
Interest on investments	5,971	5,971	-	(5,971)
Total revenues	<u>202,221</u>	<u>202,221</u>	<u>158,642</u>	<u>(43,579)</u>
<b>Expenditures</b>				
Personnel services	104,104	104,104	101,931	2,173
Materials and services	122,326	122,326	26,978	95,348
Contingency	20,000	20,000	-	20,000
Total expenditures	<u>246,430</u>	<u>246,430</u>	<u>128,909</u>	<u>117,521</u>
Net change in fund balance	(44,209)	(44,209)	29,733	73,942
Beginning fund balance	<u>149,274</u>	<u>149,274</u>	<u>143,386</u>	<u>(5,888)</u>
Ending fund balance	<u>\$ 105,065</u>	<u>\$ 105,065</u>	<u>\$ 173,119</u>	<u>\$ 68,054</u>

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**Emergency Services Fund - 700**  
**For the Fiscal Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 273,320	\$ 273,320	\$ 84,249	\$ (189,071)
Grants	5,000	5,000	(2,661)	(7,661)
Licenses and fees	1,500	1,500	110,179	108,679
Other income	1,000	1,000	3,031	2,031
Interest on investments	15,541	15,541	376	(15,165)
Total revenues	<u>296,361</u>	<u>296,361</u>	<u>195,174</u>	<u>(101,187)</u>
<b>Expenditures</b>				
Personnel services	72,061	97,061	54,586	42,475
Materials and services	123,152	103,152	80,710	22,442
Capital outlay	96,825	71,825	-	71,825
Contingency	392,828	52,828	-	52,828
Total expenditures	<u>684,866</u>	<u>324,866</u>	<u>135,296</u>	<u>189,570</u>
Excess of revenues over (under) expenditures	<u>(388,505)</u>	<u>(28,505)</u>	<u>59,878</u>	<u>88,383</u>
<b>Other Financing Sources (Uses)</b>				
Transfer out to Union Rural Fire District	<u>-</u>	<u>(360,000)</u>	<u>(365,000)</u>	<u>(5,000)</u>
Net change in fund balance	<u>(388,505)</u>	<u>(388,505)</u>	<u>(305,122)</u>	<u>83,383</u>
Beginning fund balance	<u>388,505</u>	<u>388,505</u>	<u>393,815</u>	<u>5,310</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,693</u>	<u>\$ 88,693</u>

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**Ranger Station Fund - 800**  
**For the Fiscal Year Ended June 30, 2025**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Rental income	\$ 62,813	\$ 62,813	\$ 57,535	\$ (5,278)
Other income	100	100	-	(100)
Interest on investments	2,280	2,280	125	(2,155)
Total revenues	<u>65,193</u>	<u>65,193</u>	<u>57,660</u>	<u>(7,533)</u>
<b>Expenditures</b>				
Personnel services	9,474	21,474	7,071	14,403
Materials and services	50,460	38,460	46,971	(8,511)
Capital outlay	6,000	6,000	5,000	1,000
Contingency	20,000	20,000	-	20,000
Total expenditures	<u>85,934</u>	<u>85,934</u>	<u>59,042</u>	<u>26,892</u>
Net change in fund balance	(20,741)	(20,741)	(1,382)	19,359
Beginning fund balance	<u>56,989</u>	<u>56,989</u>	<u>48,086</u>	<u>(8,903)</u>
Ending fund balance	<u>\$ 36,248</u>	<u>\$ 36,248</u>	<u>\$ 46,704</u>	<u>\$ 10,456</u>

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**Downtown Revolving Loan Fund - 900**  
**For the Fiscal Year Ended June 30, 2025**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Loan repayment income	\$ 250	\$ 250	\$ -	\$ (250)
Interest on investments	1,462	1,462	-	(1,462)
Total Revenues	<u>1,712</u>	<u>1,712</u>	<u>-</u>	<u>(1,712)</u>
<b>Expenditures</b>				
Capital outlay	37,750	37,750	-	37,750
Materials and services	500	500	-	500
Total Expenses	<u>38,250</u>	<u>38,250</u>	<u>-</u>	<u>38,250</u>
Net change in fund balance	(36,538)	(36,538)	-	36,538
Beginning fund balance	<u>36,538</u>	<u>36,538</u>	<u>36,538</u>	<u>-</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,538</u>	<u>\$ 36,538</u>

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**Water Utility Fund - 200**  
**For the Fiscal Year Ended June 30, 2025**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Water user fees	\$ 602,302	\$ 602,302	\$ 558,166	\$ (44,136)
Water installations	5,000	5,000	7,318	2,318
Grants	1,700,000	1,700,000	1,281,739	(418,261)
Other income	1,500	1,500	2,085	585
Interest on investments	47,285	47,285	752	(46,533)
Total revenues	<u>2,356,087</u>	<u>2,356,087</u>	<u>1,850,060</u>	<u>(506,027)</u>
<b>Expenditures</b>				
Personnel services	228,233	236,733	225,454	11,279
Materials and services	200,230	191,730	143,495	48,235
Capital outlay	2,455,384	2,455,384	1,389,404	1,065,980
Contingency	85,000	85,000	-	85,000
Total expenditures	<u>2,968,847</u>	<u>2,968,847</u>	<u>1,758,353</u>	<u>1,210,494</u>
Excess of revenues over (under) expenditures	<u>(612,760)</u>	<u>(612,760)</u>	<u>91,707</u>	<u>704,467</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	175,000	175,000	-	(175,000)
Transfers out	(207,000)	(207,000)	-	207,000
Total other financing sources (uses)	<u>(32,000)</u>	<u>(32,000)</u>	<u>-</u>	<u>32,000</u>
Net change in fund balance	(644,760)	(644,760)	91,707	736,467
Beginning fund balance	<u>1,182,108</u>	<u>1,182,108</u>	<u>1,298,037</u>	<u>115,929</u>
Ending fund balance	<u>\$ 537,348</u>	<u>\$ 537,348</u>	<u>1,389,744</u>	<u>\$ 852,396</u>
<b>Reconciliation to modified cash</b>				
Net capital assets			<u>3,282,708</u>	
<b>Total net position - ending</b>			<u>\$ 4,672,452</u>	

**CITY OF UNION, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Modified Cash Basis**  
**Sewer Utility Funds**  
**For the Fiscal Year Ended June 30, 2025**

	<b>300 Sewer Utility Fund</b>	<b>400 System Development Fund</b>	<b>Total</b>
<b>Operating Revenues</b>			
Charges for services	\$ 665,981	\$ -	\$ 665,981
<b>Operating Expenses</b>			
Sewer	412,659	-	412,659
Depreciation	207,920	-	207,920
Total expenditures	620,579	-	620,579
Excess of revenues over (under) expenditures	45,402	-	45,402
<b>Nonoperating Revenues (Expenses)</b>			
Other income	2,957	-	2,957
Interest on investments	752	-	752
Interest expense	(30,305)	-	(30,305)
Total nonoperating revenues (expenses)	(26,596)	-	(26,596)
<b>Income(loss) before transfers</b>	18,806	-	18,806
Equity transfer	(7,977)	7,977	-
Change in net position	10,829	7,977	18,806
Total net position - beginning	2,034,878	98,827	2,133,705
Total net position - ending	\$ 2,045,707	\$ 106,804	\$ 2,152,511

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**Sewer Utility Fund - 300**  
**For the Fiscal Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Sewer user fees	\$ 659,038	\$ 659,038	\$ 664,031	\$ 4,993
Sewer installations	3,500	3,500	1,950	(1,550)
Other income	4,000	4,000	2,957	(1,043)
Interest on investments	15,716	15,716	752	(14,964)
Total revenues	<u>682,254</u>	<u>682,254</u>	<u>669,690</u>	<u>(12,564)</u>
<b>Expenditures</b>				
Personnel services	212,552	220,052	208,954	11,098
Materials and services	214,093	206,593	207,390	(797)
Debt service	378,602	378,602	176,232	202,370
Capital outlay	289,696	289,696	69,684	220,012
Contingency	45,000	45,000	-	45,000
Total expenditures	<u>1,139,943</u>	<u>1,139,943</u>	<u>662,260</u>	<u>477,683</u>
Excess of revenues over (under) expenditures	<u>(457,689)</u>	<u>(457,689)</u>	<u>7,430</u>	<u>465,119</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	252,000	252,000	-	(252,000)
Transfers out	(284,000)	(284,000)	-	284,000
Total other financing sources (uses)	<u>(32,000)</u>	<u>(32,000)</u>	<u>-</u>	<u>32,000</u>
Net change in fund balance	(489,689)	(489,689)	7,430	497,119
Beginning fund balance	<u>594,487</u>	<u>594,487</u>	<u>507,345</u>	<u>(87,142)</u>
Ending fund balance	<u>\$ 104,798</u>	<u>\$ 104,798</u>	<u>514,775</u>	<u>\$ 409,977</u>
<b>Reconciliation to modified cash</b>				
			(983,640)	
			<u>2,514,572</u>	
			<u>\$ 2,045,707</u>	

**CITY OF UNION, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**System Development Fund - 400**  
**For the Fiscal Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 3,953	\$ 3,953	\$ -	\$ (3,953)
<b>Expenditures</b>				
Capital outlay	97,779	97,779	39,536	58,243
Contingency	5,000	5,000	-	5,000
Total expenditures	<u>102,779</u>	<u>102,779</u>	<u>39,536</u>	<u>63,243</u>
Net change in fund balance	(98,826)	(98,826)	(39,536)	59,290
Beginning fund balance	<u>98,826</u>	<u>98,826</u>	<u>98,827</u>	<u>1</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	59,291	<u>\$ 59,291</u>
<b>Reconciliation to modified cash</b>				
			<u>47,513</u>	
			Sewer System	
<b>Total net position - ending</b>			<u>\$ 106,804</u>	

**CITY OF UNION, OREGON**  
**Notes to Supplementary Information**

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**Budgets and Budgetary Accounting**

The City budgets all funds which are subject to budget requirements of state law. The City Council legally adopts the budget by resolution before July 1. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. The level of control (total personal services, materials and services, capital outlay, and other expenditures) is established by resolution for all funds. The City does budget a sub fund of the sewer fund that is combined in the supplemental information and presented as a single fund in the fund financial statements.

The detail budget document, however, is required to contain more specific, detailed information for the aforementioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations ordinance. A supplemental budget that differs by 10 percent or more of any one of the individual funds contained in the original budget for that fiscal year requires hearings before the public, publications in newspapers, and approval by the City Council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the City Council. Appropriations that have not been expended at year-end lapse and subsequent actual

**Appropriations**

The District has complied with legal requirements relating to the preparation, adoption and execution of the annual budget for the year ended June 30, 2025.

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**INDEPENDENT AUDITOR'S  
REPORT ON COMPLIANCE AND  
INTERNAL CONTROL REQUIRED  
BY OREGON STATE  
REGULATIONS**

**Independent Auditors’ Report on Compliance and Internal Control Required by Oregon State Regulations**

We have audited the basic financial statements of the City of Union as of and for the year ended June 30, 2025 and have issued our report thereon dated November 6, 2025. We conducted our audit 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, issued by the Comptroller General of the United States.

**Compliance and Other Matters**

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

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

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads and streets. (ORS Chapters 294, 368 and 373)**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

The independent elected officials of the City of Union do not collect or receive money and are, therefore, not subject to the requirements of OAR 162-10-140.

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

1. The City did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2025, as follows:

<b><u>FUND</u></b>	<b><u>Over Expenditure</u></b>
Emergency Services Fund – Transfers out	\$5,000
Ranger Station Fund – Materials and services	\$8,511
Sewer Utility Fund – Materials and services	\$797

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the City of Union’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Union’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of City of Union’s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies. We did identify a certain deficiency in internal control described as finding 2025-001 in the schedule of findings and questioned costs to be a material weakness.

Our report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with Government Auditing Standards dated November 6, 2025 is presented in this reporting package.

**Purpose of this Report**

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

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC  
Certified Public Accountants

By Lindsey Cole, CPA  
Lindsey Cole, CPA  
Owner/Member

La Grande, Oregon  
November 6, 2025

**AUDIT DELIVERABLES REQUIRED  
BY THE SINGLE AUDIT ACT OF  
1996**

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**CITY OF UNION, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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<u>Program Title</u>	<u>Grant Number</u>	<u>Federal Assistance Number</u>	<u>Expenditures</u>
<b>United States Department of Housing and Urban Development Passed through Oregon Business Development Department Community Development Block Grant/State Program</b>	P21017	14.228	<u>\$ 1,280,120</u>
Total expenditures of federal awards			<u><u>\$ 1,280,120</u></u>

**CITY OF UNION, OREGON**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**Note A - Purpose of the Schedule:**

The accompanying Schedule of Expenditures of Federal Awards ( the "Schedule" ) is a supplementary schedule to City of Union, Oregon's financial statements and is presented for purposes of additional analysis. Because the Schedule presents only a selected portion of the activities of City of Union, Oregon, it is not intended to and does not present either the financial position, results of operations, or changes in net assets of City of Union, Oregon.

**Note B - Significant Accounting Policies:**

**Reporting Entity**

The reporting entity is fully described in Note 1 to City of Union, Oregon's basic financial statements. The Schedule includes all federal programs administered by City of Union, Oregon for the year ended June 30, 2025.

**Basis of Presentation**

The accompanying Schedule includes the federal award activity of the City of Union, Oregon. under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2. U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the entity, it is not intended to and does not present the financial position, changes in net assets, or cash flows of City of Union, Oregon.

**Federal Financial Assistance**

Pursuant to the Single Audit Act and the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, nonmonetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the City of Union, Oregon and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

**Major Programs**

The Single Audit Act and the Uniform Guidance establish criteria to be used in defining major programs. Major programs for City of Union, Oregon are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

**Basis of Accounting**

Federal awards are reported using the accrual basis of accounting. Revenues are recorded when earned and expenditures are recorded at the time liabilities are incurred. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Insurance Coverage**

For the fiscal year ended June 30, 2025, City of Union, Oregon had insurance coverage in effect comparable to other entities of similar size and circumstance.

**Indirect Cost Rate**

City of Union, Oregon. has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**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**

To the City Council  
City of Union, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Union, Oregon as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City of Union, Oregon's basic financial statements, and have issued our report thereon dated DATE. This report included qualified opinions on the governmental and business-type activities due to insufficient capital asset records.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Union, Oregon's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Union, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Union, Oregon's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Union, Oregon's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### City of Union, Oregon's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Union, Oregon's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. City of Union, Oregon's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC  
Certified Public Accountants

By Lindsey Cole, CPA  
Lindsey Cole, CPA  
Owner/Member

La Grande, Oregon  
November 6, 2025

## **Independent Auditors' Report on Compliance for the Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**

To the City Council  
 City of Union, Oregon

### **Report on Compliance for the Major Federal Program**

#### ***Opinion on the Major Federal Program***

We have audited City of Union, Oregon's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2025. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

#### ***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal program.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC  
Certified Public Accountants

By Lindsey Cole, CPA  
Lindsey Cole, CPA  
Owner/Member

La Grande, Oregon  
November 6, 2025

**CITY OF UNION, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

**A. Summary of Audit Results**

	<b>Results</b>
<b>Financial Statements Audit</b>	
1. Type of auditor's report issued	Qualified
2. Internal control over financial reporting:	
Were significant deficiencies disclosed?	Yes
Of the significant deficiencies disclosed were any material weaknesses?	Yes
3. Did the audit disclose any noncompliance material to the financial statements?	No
<b>Federal Awards</b>	
1. Type of auditor's report issued:	
<u>Major programs:</u>	
CDBG -Community Development Block Grant/State's Program	
Federal Assistance Number 14.228	Unmodified
2. Internal control over major programs:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	N/A
3. Were any of the following disclosed in accordance with 2CFR Section 200.516(a)?	
Significant deficiencies in internal control over major programs?	No
Material Noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to major programs?	No
Known questioned costs which are greater than \$25,000 for a type of compliance requirement for a major program?	No
Known questioned costs which are greater than \$25,000 for a federal program which is not audited as a major program?	No
4. The threshold for distinguishing Types A and B programs.	\$ 750,000
5. Auditee qualified as a low-risk auditee	No

**B. Findings and Questioned Costs - Financial Statement Audit**

**Questioned Costs**

**2025-001**

**Material Weakness:** The City has personnel with the ability to prepare the individual fund financial statements. However, the City relies on us as the auditors to assist them in drafting the government-wide statements and verifying the financial statements, including note disclosures, contain all elements required to comply with generally accepted accounting principles. We believe the City has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both Government Auditing Standards and Section 1.2 of the Code of Professional Conduct. However, our assistance in drafting the financial statements as described above produces a material weakness in the City's internal control system.

None Noted  
as a result of our  
audit procedures

**Criteria:** Auditing standards require us to assess the internal control system of the entity. In addition, the standards clearly state that the auditor cannot be relied upon as part of the entity's control system. Communicating internal control related matters identified in an audit is a requirement of the standards. One aspect of this standard requires us to extend this assessment to controls over financial statement presentation. Proper controls over financial statement presentation require adequate knowledge and involvement to detect errors and omissions in the financial statements.

**CITY OF UNION, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

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**Condition:** Although we believe the City has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both Government Auditing Standards and Section 1.2 of the Code of Professional Conduct, our assistance in drafting the financial statements described above produces a material weakness in the City's internal control system.

**Cause:** This condition is caused by the staff's limited experience with the modified-cash basis of accounting and the City's reliance upon the auditors to perform these functions.

**Effect:** Since the financial statements and related note disclosures are prepared by independent auditors annually, there is no effect caused by this condition.

**Context:** Although the condition results in a finding, the reader should be aware that it is not unusual for an entity to rely on its auditors to assist them in drafting the financial statements and related note disclosures.

**Recommendation:** We do not recommend any change in the preparation of the financial statements, but the city council should be aware of this control deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

**View of Responsible Officials and Planned Corrective Actions:** As recommended above, the City of Union has not made any change in the preparation of the financial statements. The City of Union does not feel it is cost effective to hire additional staff or an independent contractor to prepare the financial statements.

**C. Federal Awards Findings and Questioned Costs**

**None noted as a result of our audit procedures.**

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**CITY OF UNION, OREGON**  
**Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2025**

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**June 30, 2024:****2024-001**

**Material Weakness:** The City has personnel with the ability to prepare the individual fund financial statements. However, the City relies on us as the auditors to assist them in drafting the government-wide statements and verifying the financial statements, including note disclosures, contain all elements required to comply with generally accepted accounting principles. We believe the City has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both Government Auditing Standards and Section 1.2 of the Code of Professional Conduct. However, our assistance in drafting the financial statements as described above produces a material weakness in the City's internal control system.

**Criteria:** Auditing standards require us to assess the internal control system of the entity. In addition, the standards clearly state that the auditor cannot be relied upon as part of the entity's control system. Communicating internal control related matters identified in an audit is a requirement of the standards. One aspect of this standard requires us to extend this assessment to controls over financial statement presentation. Proper controls over financial statement presentation require adequate knowledge and involvement to detect errors and omissions in the financial statements.

**Recommendation:** We do not recommend any change in the preparation of the financial statements, but the city council should be aware of this control deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

**Status of Finding:** This is a repeat finding in the 2024-2025 audit.

**2024-002**

**Material Weakness:** The City was unable to reconcile cash to the general ledger. The City prepares a cash summary each month, however there is a discrepancy every month that varies. June 30, 2024 showed a discrepancy of \$6,260.

**Criteria:** Auditing standards require us to assess the internal control system of the entity. One aspect of this standard requires us to extend this assessment to controls over cash. Proper controls over cash requires adequate knowledge and involvement to detect errors and omissions in cash balances.

**Recommendations:** We recommend the City implement a process for reconciling cash to the underlying general ledger.

**Status of Finding:** This was corrected in the 2024-2025 audit.

**2024-003**

**Material Weakness:** The City is not reconciling Airbnb rental revenue. The City records Airbnb rental revenue when it appears on the bank statement. There is no reconciliation to the amount of days the rentals are occupied to verify all revenues are received.

**Criteria:** Auditing standards require us to assess the internal control system of the entity. One aspect of this standard requires us to extend this assessment to controls over revenue. Proper controls over revenues require adequate knowledge and involvement to detect errors and omissions in revenue.

**Recommendations:** We recommend the City implement a process for reconciling Airbnb receipts to occupancy of the rental properties.

**Status of Finding:** This was corrected in the 2024-2025 audit.

November 6, 2025

To the City Council  
City of Union

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Union for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 28, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Union are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies by adopting Statement of Governmental Standards (GASB Statement) No. 102, Certain Risk Disclosures, in the fiscal year ending June 30, 2025. We noted no transactions entered into by the City of Union during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City's financial statements was:

Management's estimate of the useful life of capital assets is based on prior history and/or projections derived from the industry. We evaluated the methods, assumptions, and data used to develop the useful life of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See the "Adjusting Journal Entries" (attached) that we proposed during the course of our audit.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 6, 2025.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Union's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report on the budgetary comparison information and combining and individual fund financial statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash-basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

### Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Union and is not intended to be, and should not be, used by anyone other than these specified parties.

*Connected Professional Accountants, LLC*  
CONNECTED PROFESSIONAL ACCOUNTANTS, LLC

**CITY OF UNION, OREGON**  
**Adjusting Journal Entries**  
**June 30, 2025**

<b>Account #</b>	<b>Description</b>	<b>AJE #</b>	<b>Debit</b>	<b>Credit</b>
100-100-1901500	Accounts Receivable	(1)	1,289.00	
100-100-3904220	Misc Revenue	(1)		1,289.00
200-200-3104080	Taxes Estimated to Receive	(1)	11,240.00	
200-200-1901500	Accounts Receivable	(1)		11,240.00
300-300-3104080	Taxes Estimated to Receive	(1)	4,566.00	
300-300-1901500	Accounts Receivable	(1)		4,566.00
700-700-3904220	Misc Revenue	(1)	732.00	
700-700-1901500	Accounts Receivable	(1)		732.00
	To move accounts receivable to revenue			
700-710-5205995	Transfer out to other Union Rural Fire District	(2)	160,000.00	
700-710-5706000	Contingency-Unanticipated	(2)		160,000.00
700-720-5205995	Transfer out to other Union Rural Fire District	(2)	180,000.00	
700-720-5706000	Contingency-Unanticipated	(2)		180,000.00
730-000-5205995	Transfer out to other Union Rural Fire District	(2)	25,000.00	
730-000-5404955	EMS Vehicle Purchase	(2)		25,000.00
	To move expenses out of capital outlay			
			<b>382,827.00</b>	<b>382,827.00</b>

## City of Union, Oregon

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PO Box 529  
342 S. Main Street  
Union, OR 97883

*Home to the Buffalo Peak Golf Course*

Phone: 541-562-5197  
Fax: 541-562-5196  
www.cityofunion.com

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November 6, 2025

Office of the Secretary of State  
Audits Division  
255 Capitol St. NE, Suite 500  
Salem, OR 97310

### **Plan of Action for City of Union, Oregon**

City of Union, Oregon respectfully submits the following corrective action plan in response to findings in our audit for the fiscal year ended June 30, 2025. The audit was completed by the independent auditing firm Connected Professional Accountants, LLC of La Grande, Oregon.

The Findings from the June 30, 2025 audit are discussed below with the Action Plan listed for each finding:

#### REPORTABLE CONDITIONS:

1. **2025-001 Material Weakness:** Auditing standards require the auditors to assess the internal control system of the entity. In addition, the standard clearly state that the auditor cannot be relied upon as part of the entity's internal control system. The standards require the auditors to extend this assessment of controls over financial statement preparation. Proper controls over financial statement presentation requires adequate knowledge and involvement to detect errors and omissions in the financial statements. The City relies on the auditor to assist them in drafting the financial statements. In addition, they verify the financial statements including note disclosures contain all of the elements required to comply with the modified cash basis of accounting. The auditors do believe the City has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards. However, their assistance in drafting the financial statements described above does produce a material weakness in the City's internal control system.

**Recommendation:** The auditors do not recommend any changes in the preparation of the financial statements, but the board should be aware of this control deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

**Planned Corrective Action:** As recommended, City of Union, Oregon has not made any change in the preparation of the financial statements. City of Union, Oregon does not feel it is cost effective to hire additional staff or an independent contractor to prepare the financial statements.

**Anticipated Completion Date:** The City will not make any changes in the preparation of the financial statements as recommended above.

**Responsible Contact Person:** Celeste Tate, City Administrator

Your consideration of this response is appreciated.

City of Union, Oregon

Management signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

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

**City of Union, Oregon**



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Connected Professional Accountants, LLC  
P.O. Box 1024  
La Grande, Oregon 97850-1024

This representation letter is provided in connection with your audit of the financial statements of the City of Union, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

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

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 28, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by the modified cash basis of accounting to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with modified cash basis of accounting.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

*The City of Union, Oregon is an Equal Opportunity Employer*

- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to our accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the modified cash basis of accounting.
- 10) Guarantees, whether written or oral, under which the City of Union is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements, other than those disclosed in Note 2.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

**Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have appropriately identified, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87.
- 27) We have appropriately identified, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
- 28) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance, other than those disclosed in Note 2.
- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures, the depreciation schedule, and the preparation of the data collection form. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, the depreciation schedule, and the data collection form.
- 31) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- 35) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

- 40) Special and extraordinary items are appropriately classified and reported.
- 41) Deposits are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 43) We have appropriately disclosed the City of Union's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) With respect to the budgetary comparison information, combining and individual financial statements, and the schedule of expenditures of federal awards on which an in-relation-to opinion is issued:
  - a) We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 46) With respect to the other information:
  - a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
  - b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.
- 47) With respect to federal award programs:
  - a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: *Simon C. Hawkins*  
Title: Mayor  
Date: 11-6-2025

Signed: *Celine de Tafe*  
Title: City Administrator  
Date: 11/6/25

ORDINANCE No. \_\_\_\_\_

AN ORDINANCE REGULATING ON AND OFF-STREET PARKING AND AUTHORIZING  
TOWING ENFORCEMENT

Enacted \_\_\_\_\_

CITY OF UNION ORDAINS AS FOLLOWS:

SECTION 1. Short Title. This Ordinance may be referred to as the "City of Union Uniform  
Parking Ordinance."

DEFINITIONS

SECTION 2. Definitions. For purposes of this Ordinance, which are related to traffic  
regulation and enforcement, the following mean:

Abandoned Vehicle. A vehicle left in circumstances demonstrating its owner never intends  
to return.

A. A motor vehicle shall be deemed an abandoned vehicle under this definition if it  
remains upon any street for a period in excess of 72 hours and the motor vehicle:

1. Reasonably appears incapable of self-propulsion; or
2. Does not display a current registration plate or a current trip permit; or
3. Is on public property other than a street without the consent of the owner, occupant  
and any other person in lawful possession of the public property.

B. A trailer or a Recreational Vehicle (RV) shall be deemed an abandoned vehicle under  
this definition if it remains upon any street for a period in excess of 72 hours and the trailer  
or RV:

1. Reasonably appears incapable of self-propulsion if it was designed to be self-  
propelled, or is incapable of being legally and safely towed as intended by the  
manufacturer; or
2. Does not display a current registration plate or a current trip permit, unless exempt  
from registration under provision of Oregon law; or
3. Is on public property other than a street without the consent of the owner, occupant  
or any other person in lawful possession of the public property.

Alley. A street or highway primarily intended to provide access to the rear or side of lots or buildings in urban areas and not intended for through vehicular traffic.

Ambulance. Ambulance means any privately or publicly owned motor vehicle that is regularly provided or offered to be provided for the emergency transportation of persons who are ill or injured or who have disabilities.

City. The City of Union, Union County, Oregon.

City Administrator. The City Administrator of the City of Union, or their designee.

Derelict Vehicle. A vehicle, trailer or recreational vehicle which is inoperative, wrecked, dismantled, or partially dismantled, junked, not currently registered with the Oregon Department of Motor Vehicles or is no longer safely usable for the purposes for which it was manufactured or constructed.

Driver or Operator. Any person who is in actual physical control of a vehicle.

Emergency Medical Technician. A person who attends any ill, injured or disabled person in connection with the injured person's transportation by ambulance. Police officers, fire fighters, funeral home employees and other personnel serving in a dual capacity one of which meets the definition of "emergency medical technician" are "emergency medical technicians" within the meaning of **ORS Chapters 682, 801 and 820.**

Emergency Vehicle:

- (a) An ambulance used in an emergency situation.
- (b) A vehicle equipped with warning lights and sirens pursuant to ORS Chapters 820 and 816. Operated by public police, fire or airport security agencies;
- (2) Designated as an emergency vehicle by a federal agency; or
- (3) Designated as an emergency vehicle in writing by the Administrator of the Motor Vehicles Division.

Fourteen (14) Day Abandoned/Derelict/Stored Vehicle Compliance Period. Fourteen (14) days after a vehicle is tagged, it is subject to being towed by the City, using a licensed tow company under contract with the City. The owner of the towed vehicle, or the owner's authorized agent, may reclaim such vehicle upon providing proof of ownership, proof of compliance with the financial responsibility laws of the Oregon Motor Vehicle Code and the payment of a towing bill to the tow company. If the vehicle is not reclaimed within 30 days from the date of being towed, then such vehicle shall be disposed of by the towing storage

company under contract with the city as authorized by state law for the disposition of unclaimed vehicles.

Highway, Road or Street. "Highway" means every public way, road, street, thoroughfare and place, including bridges, viaducts and other structures within the boundaries of this state, open, used or intended for use of the general public for vehicles or vehicular traffic as a matter of right. For the purpose of enforcing traffic offenses contained herein and in the Oregon Vehicle Code, except for ORS 810.230 (Unlawful sign display), highway includes premises open to the public that are owned by a homeowner's association and whose boundaries are contained within a service district established on or before July 1, 2002, under ORS 451.410

Intersection. "intersection" means the area of a roadway created when two or more roadways join together at any angle, as described in one of the following:

- A. If the roadways have curbs, the intersection is the area embraced within the prolongation or connection of the lateral curb lines.
- B. If the roadways do not have curbs, the intersection is the area embraced within the prolongation or connection of the lateral boundary lines of the roadways.
- C. The junction of an alley with a roadway does not constitute an intersection.
- D. Where a highway includes two roadways 30 feet or more apart, then every crossing of each roadway of the divided highway by an intersection highway is a separate intersection. In the event the intersection highway also includes two roadways 30 feet or more apart, then every crossing of two roadways of such highways is a separate intersection.

Local Authorities. Every county, municipal and other local board or body having authority to adopt and administer local police regulations under the constitution and laws of this State.

Motorcycle. "Motorcycle" means any self-propelled vehicle other than a moped or farm tractor that:

- (1) Has a seat or saddle for use of the rider;
- (2) Is designed to be operated on the ground upon wheels; and
- (3) Is designed to travel with not more than three wheels in contact with the ground.

Motor Truck. Every motor vehicle designed, used or maintained primarily for the transportation of property and having a gross weight in excess of 8,000 pounds.

Motor Vehicle. Every self-propelled vehicle or vehicle designed for self-propulsion.

Official Traffic Control Devices. All official traffic signs, signals, markings and devices, such as stop sign, caution signs, slow signs, no-reverse-turn signs, signs designating time limits for parking or prohibiting parking, lines painted or marked on street or curb-designated parking areas or spaces, markers designating loading zones, parking meters, and all other official traffic signs or signals erected, installed or painted for the purpose of directing, controlling and regulating traffic. All signs, signals, markings and devices not inconsistent with this Ordinance and ORS Chapter 483, placed or erected by authority of a public body or official having jurisdiction, for the purpose of guiding, directing, warning or regulating traffic.

Park or Parking. The standing of a vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in loading or unloading property or passengers.

Pedestrian. Any person afoot or confined to a wheelchair.

Person. Shall mean every person, firm, co-partnership, corporation, association or organization.

Public Property. All property, real or personal, used by the public and which is either owned by a public entity or local authority, leased by a public entity or local authority, or over which a public entity or local authority has a superior property right over private owners.

Residential Property. Any part of private property that is used primarily for residences, including but not limited to houses and apartments, where:

- (a) Parking is not normally permitted at all; or
- (b) There is designated parking for not more than ten (10) vehicles.

Residential Property Owner. The owner, lessee or person in lawful possession of residential property.

Right of Way. (I need to draft language for this definition based on need)

Road. See Highway. Road or Street as defined in this ordinance.

Roadway. That portion of a highway improved, designed or ordinarily used for vehicular travel, exclusive of the shoulder. In the event a highway includes two or more separate roadways the term "roadway" as used herein shall refer to any such roadway separately but not to all such roadways collectively.

Shoulder. That portion of the highway, whether paved or unpaved, continuous to the roadway primarily for use by pedestrians, for the accommodation of stopped vehicles, for emergency use and for lateral support of base and surface courses.

Sidewalk:

- (a) On the side of a highway which has a shoulder, that portion of the highway between the outside lateral line of the shoulder and the adjacent property line capable of being used by a pedestrian, or
- (b) On the side of a highway which has no shoulder, that portion of the highway between the lateral line of the roadway and the adjacent property line capable of being used by a pedestrian.

Stand or Standing. The halting of a vehicle, whether occupied or not and while actually engaged in receiving or discharging passengers.

Stop. "Stop" means the following:

- (1) When required, it means the complete cessation from movement.
- (2) When prohibited, it means any halting even momentarily of a vehicle, whether occupied or not, except when necessary to avoid conflict with other traffic, or in compliance with the directions of a police officer or traffic control device.

Stored Vehicle, Trailer or Personal Property. A motor vehicle, trailer, recreational vehicle or personal property that is left on public property in excess of 72 hours without permission from the City Administrator or their designee, or the property owner.

Street. See Highway. Road or Street above.

Throughway. Every highway, street or roadway in respect to which owners or occupants of abutting lands and other persons have no legal right of access to or from the same except at such points only and in such manner as may be determined by the public authority having jurisdiction over such highway, street or roadway.

Vehicle. "Vehicle" means any device in, upon or by which any person or property is or may be transported or drawn upon a public highway and includes vehicles that are propelled or powered by any means. "Vehicle" does not include a manufactured structure.

SECTION 3. Applications Uniform Throughout the City. The provisions of this Ordinance shall be applicable and uniform throughout the City and shall be enforced and interpreted so as to be in conformity with and not in conflict with any rule or regulation of ORS

Chapters 801 through 826 (Oregon Vehicle Code), as may be amended from time to time, except as specifically authorized by those Chapters.

**SECTION 12. Damaging Sidewalks and Curbs.**

A. The operator of a motor vehicle shall not drive upon a sidewalk or roadside planting strip except to cross at a permanent or temporary driveway, except:

(1) When parallel parking would narrow the street to the point it is impassable. In this instance, vehicles are

permitted to be parked and secured in a that minimizes damage to City property while allowing other vehicles to pass safely.

B. No unauthorized person shall place dirt, wood or other material in the gutter or space next to the curb of a street with the intention of using it as a driveway.

C. No person shall remove a portion of a curb or move a motor vehicle or device moved by a motor vehicle upon a curb or sidewalk without first obtaining authorization and posting bond if required. A person who causes damage shall be held responsible for the cost of repair.

D. No person using a City street shall do any of the following:

(1) Penetrate or scar the asphalt. This includes a prohibition against placing or driving metal spikes or other material into the asphalt.

(2) Place any material on a City street, including equipment, without protecting the asphalt from potential leaking fuels and oils by means of an absorbent pad or other device as approved by the City.

E. The sponsoring agency or person authorized to use a City street shall be responsible for damage to property or persons and the surrounding area.

(1) The City Administrator shall have the power to adopt additional rules and regulations for the protection of the parking lots and streets.

**Commented [ps1]:** This can be taken out if you don't want to keep it

**SECTION 14. Storage of Vehicles.** For purposes of this section, vehicle shall mean motor vehicles, vehicles, boat trailers, house trailers, trailers, recreational vehicles, and other similar devices.

A. **Parking on Street or Public Property.** No person shall store or permit to be stored on a street or other public property, without permission of the City Administrator, any vehicle, or personal property for a period in excess of 72 hours. A motor vehicle or other personal property which remains parked, abandoned, stored, or otherwise located within 500 feet of

its original location for a period of 72 hours shall constitute unlawful storage of a motor vehicle or personal property in violation of this section. All vehicles, personal property, or similar devices subject to the language of this sub-section shall be moved outside the designated 500 feet for a minimum of one day to be considered compliant with Ordinance language. Vehicles and personal property which are found to be in violation of this Ordinance will be tagged with a notice of the violation of Ordinance. If, after the fifteenth day of non-compliance of this Ordinance, those tagged vehicles, trailers, and personal property are subject to removal by the city at the owner's expense.

B. Derelict Vehicles. No person who is the owner of or in charge of private real property within the City may keep, wreck, store, or allow to remain thereon any derelict vehicle, or part thereof, unless parked or stored in a completely enclosed structure or otherwise stored in a way that it is not readily visible from the public right of way and/or other properties, or unless it is on such private real property in connection with a business enterprise lawfully licensed to store vehicles by the City and properly operated in the appropriate commercial or industrial zone, and in compliance with the City Code. A derelict vehicle covered with a tarp or similar covering is readily visible, as noted herein, and is in violation of this section.

C. Parking on Private Property. No person who is the owner of or in charge of private real property within the City may park or store vehicles on private real property upon areas that are sidewalk, grass, exposed soil or undeveloped landscape, and parking must be located in or on one of the following designated areas of private property, with said areas being in compliance with the City Code:

- (1) A concrete, asphalt or paver driveway that connects the street to an off-street parking structure, garage, carport or other building used for parking or storing a vehicle; or
- (2) A designated parking area, other than driveway, which is surfaced with concrete, asphalt, pavers or gravel of not less than three inches of one inch minus or smaller crushed stone; or
- (3) An off-street parking structure, garage, carport or other building; or
- (4) In a completely enclosed structure or otherwise parked in a way that it is not readily visible from the public right of way and/or other properties.

D. Notice of Enforcement. For the purpose of subsection B of this section, if a derelict vehicle or part thereof is permitted to remain on property for 72 hours after the registered owner of the vehicle or the owner of the property is notified of the violation, it shall be deemed to have been kept, stored, or allowed to remain thereon. After the expiration of 72

hours from notice, each day during which the vehicle or part thereof remains on the property in violation of this section and shall be punishable as a separate offense.

E. No person, owner of an inoperable vehicle, or any other person, may deposit such vehicle on the private or public real property of another without the consent of the property owner or person in charge of property.

F. In any trial for a violation of subsections B or D of this section, the last registered owner of the vehicle according to the records of the Oregon Department of Transportation shall be presumed to be the person who deposited the inoperable vehicle.

#### PARKING REGULATIONS

##### SECTION 15. Method of Parking/Improper Parking.

A. Where parking space markings are placed on a street, no person shall stand or park a vehicle other than in the indicated direction, and unless the size or shape of the vehicle makes compliance impossible, within a single marked space.

B. Whenever the operator of a vehicle discovers the vehicle is parked close to a building to which the Fire Department has been summoned, the operator shall immediately remove the vehicle from the area, unless otherwise directed by law enforcement, City public works employees or Administrator, or Fire officers.

C. No person shall improperly park a vehicle on a highway, road or street. improper parking includes parking on or in a sidewalk, driveway, traffic island, safety zone, yellow parking zone, other similar areas, or double parking.

D. No person shall improperly park a vehicle on a highway, road or street. Improper parking includes parking within 14 feet of the structural support of a receptacle used for receipt of U. S. Mail from the United States Postal Service (Residential and commercial mail boxes), except on days when the United States Postal Service does not deliver residential or commercial mail.

##### SECTION 16. Prohibited Parking or Standing. In addition to the State motor vehicle laws prohibiting parking, no person shall park or stand:

A. A vehicle in an alley other than for the expeditious loading or unloading of persons or materials, and in no case for a period in excess of thirty (30) consecutive minutes.

B. A motor truck as defined above with the motor or refrigeration units running and audible to persons in a residence, motel, apartment house, hotel or other sleeping accommodation, for more than 5 consecutive minutes between the hours of 10:00 p.m.

and 7:00 a.m. of the following day on a street in front of or adjacent to a residence, motel, apartment house, hotel or other sleeping accommodation.

SECTION 17. Prohibited Parking. No operator shall park and no owner shall allow a vehicle to be parked upon a street for the principal purpose of:

- A. Displaying the vehicle for sale.
- B. Repairing or servicing the vehicle, except repairs necessitated by an emergency.
- C. Displaying advertising from the vehicle.
- D. Selling merchandise from the vehicle, except when authorized.

SECTION 18. Use of Loading Zone. No person shall stand or park a vehicle for any purpose or length of time, other than for the expeditious loading or unloading of persons or materials, in a place designated as a loading zone when the hours applicable to that loading zone are in effect. In no case, when the hours applicable to the loading zone are in effect, shall the stop for loading and unloading of materials exceed the time limits posted. If no time limits are posted, then the use of the zone shall not exceed thirty (30) minutes.

SECTION 22. Lights on Parked Vehicle. No lights need be displayed upon a vehicle that is parked in accordance with this Ordinance upon a street where there is sufficient light to reveal a person or object at a distance of at least five hundred (500') feet from the vehicle.

SECTION 23. Exemption. The provisions of this Ordinance regulating the parking or standing of vehicles shall not apply to a vehicle of the City, County or State or public utility while necessarily in use for construction or repair work on a street, the enforcement of law or a vehicle owned by the United States Postal Service or its contractors while in use for the collection, transportation or delivery of mail.

#### CONSTRUCTION PARKING

SECTION 24. Parking Permits. The City Administrator or the Administrator's designee may issue a parking permit to a contractor engaged in the construction, reconstruction or repair of a building or installation of equipment in a building adjacent to a street where on street parking spaces are located. A permit shall be issued only when available parking areas, including alleys which might be used or blocked off without interference with commerce, are not found reasonably close to the structure job. An initial fee shall be paid upon proof of continuing need. At termination of use, the permit shall be returned to the City. A deposit shall be made for each permit at the time of issuance, which deposit shall be refunded upon return of the standard. Fees and deposits shall be established by Resolution of the

City Council. This Section shall not apply to contractors acting under the authority of the Uniform Building Code pursuant to a valid building permit of the City.

SECTION 26. Violation. No person shall use a construction parking permit except for the purpose for which the permit was issued. Failure to abide by this provision will result in forfeiture of the permit, without refund of any of the fees paid, and the City Administrator or the Administrator's designee shall not issue another permit to the violator except upon Council approval.

SECTION 41. Recreational Vehicles Parked in Public Places.

1. Definitions.

Derelict Vehicle. A vehicle that is not licensed, registered or operative, a vehicle that is wrecked or dismantled, and an RV that is not habitable.

Recreational Vehicle or RV. A vehicle with or without motive power, primarily designed as a temporary living quarter or for camping, travel, recreational or seasonal use. Examples include motorhome, pulled camp trailer, motor truck, truck trailer, manufactured dwelling or structure.

Sleeping or Living Use. Used for sleeping or living purposes of any duration.

2. Limitations Outside RV Parks. No person shall park any recreational vehicle on any public way, road, street, or place within the City while using it for sleeping or living use, except:

A. In residential areas, RV parking and use, with the permission of the adjacent property owner, for the purpose of loading or maintenance, for not longer than 72 hours is permitted. Any RV used for this purpose must also be currently licensed, operable and not a derelict vehicle. The City Administrator or law enforcement officer may authorize parking and use for more than 72 hours in any area.

B. In residential areas, RV parking on public property for the purpose of lodging guests by the adjacent property owner for longer than 72 hours, but no longer than 14 days in a calendar year by the same guest, is permitted with authorization by the City Administrator or Police Chief. Any RV used for this purpose must also be currently licensed, operable, and not a derelict vehicle.

C. RVs used for purposes of sleeping or living quarters for personnel during an active construction project must be authorized by the City Administrator.. Any RV used for this purpose must also be currently licensed, operable, and not a derelict vehicle.

**Commented [ps2]:** I am going to move these sections need to be moved to Section 1 "Definitions"

D. An RV parked or located on public property, other than a roadway, in compliance with the requirements and limitations of Ordinance 3966, the Resting Ordinance. Any RV used for this purpose must also be currently licensed, operable, and not a derelict vehicle.

3. Nuisance. A recreational vehicle located on public property, other than a roadway, if non-compliant with the requirements and limitations of Ordinance 3966, the Resting Ordinance, and in violation of this Ordinance is a public nuisance and may be abated, including removal, by the City as provided in City Ordinance 10.99, with compliance to the notice requirements of this section.

4. Towing. A recreational vehicle located on public property in violation of this Ordinance may be towed after notice is posted upon the vehicle at least 72 hours in advance of towing, unless it presents an immediate risk to public safety and may be towed without notice. The owner of the vehicle shall be responsible for the cost chowing, storage and other expenses associated with towing of the vehicle from its unlawful location in accordance with the provisions of this ordinance, including sections 54 and 55, or Ordinance 3848, if applicable."

SECTION 42. The appearance of any marking placed on vehicle tires for purposes of enforcing this Ordinance, observed in the same block at times more than two hours apart, shall be prima facie evidence of parking such vehicle for more than two hours.

SECTION 43. Police officers or other persons designated by the Chief of Police may issue a parking violation ticket for any violation of the provisions of this Ordinance, which ticket shall state the location of the parking space at which the vehicle is parked, the license number of such vehicle, the day and hour of the offense, and if the information is available, the name and address of the owner of such vehicle. Tickets shall be placed on or in such vehicle or delivered to the owner or operator of such vehicle.

SECTION 53. Penalties.

A. Every business day during which a violation of this ordinance continues shall be considered a separate offense.

D. Offenses under this Section shall be tried in the Municipal Court as a violation and not as a crime. As a violation there is no right to jury trial or court appointed counsel.

E. If not paid within 15 days of the date of issuance of the ticket, the City at its option may mail a letter, to the address of record with the Oregon Department of Motor Vehicles (DMV) for the registered owner of the vehicle advising the owner that payment must be made within ten (10) days of the date of the letter and that an additional fee is now due because of the administrative costs involved in mailing the letter and that should the

**Commented [ps3]:** I don't believe we want to start issuing tickets, and suggest we let the sheriff do so under relevant ORS. We can issue notices of code violations and process them as such.

person fail to make payment or satisfactory arrangements with the Court Clerk within 10 days of the date of the letter then the City may provide for the impoundment of the vehicle and it shall not be released until all outstanding fines and charges, including towing and storage, have been paid, and if said fines and charges have not paid within 60 days then the vehicle may be disposed of as listed and described below.

F. A violation of a provision of this Ordinance, except those referred to in Section 53 A and/or 53 B above, shall be punishable by a fine as established by Resolution of the City Council.

#### SECTION 54. Impoundment and Towing of Vehicles.

A. When a vehicle is placed in a manner or location that constitutes an obstruction to traffic or a hazard to public safety, in a police officer's opinion, then that officer may order the owner or operator of the vehicle to remove the vehicle. If it appears to the officer that the vehicle is unattended, the officer may cause the vehicle to be towed and stored at the owner's expense. The owner shall be liable for the costs of towing and storing, even if the vehicle was parked by another person or was initially parked in a safe manner but subsequently became an obstruction or hazard.

B. The disposition of any vehicle towed and stored under authority of this Ordinance shall be in accordance with the provision of this Ordinance.

C. Impoundment of any vehicle pursuant to this Ordinance does not preclude the issuance of a citation for a violation of any provision of this Ordinance.

D. Whenever a police officer observes a vehicle parked in violation of a provision of this Ordinance or a violation of State law, if the vehicle has any unpaid parking violations outstanding against it, the officer may, in addition to issuing a citation, cause the vehicle to be impounded. A vehicle so impounded shall not be released until all outstanding fines and charges have been paid. Vehicles impounded under authority of this Section shall be disposed of in accordance with this Ordinance.

#### SECTION 55. Sale of Vehicle to Satisfy Liens; Notice of Sale; Storage of Unlawfully Parked Vehicles; Lien for Storage Charges; Notice Requirements; Preference of Liens; Limitation on Lien.

A. If all outstanding fines and charges, including towing and storage, have not been paid within sixty (60) days of the date that the vehicle has been towed, then the City may proceed to sell such motor vehicle at public auction and apply the proceeds of such sale; first, to the payment of the expenses of said sale, including six (6) months storage; second, to the discharge of said lien; and third, the balance, if any, to the County Clerk of the

County in which such sale is made, to be held by said County Clerk in trust for the owner of said vehicle. Such sale must be held in the County where said vehicle was left or parked.

B. Before any sale is made notice thereof must be given by registered mail to the owner as appears on the motor vehicle registration card and to any other person whose interest is shown in the motor vehicle records of the Motor Vehicles Division. Said registration notice must be mailed to the above-mentioned parties at least ten (10) days prior to sale, which notice shall be directed to the above-mentioned party or parties at his or their last-known address, if known, and also by posting notice thereof in three (3) public places in said County, one of which shall be at or near the front door of the County Courthouse of said County, for ten (10) days prior to the day of sale.

C. Said notice shall contain a particular description of the vehicle to be sold, the name of the owner or reputed owner thereof, the amount due on said lien, and the time and place of said sale.

SECTION 57. Unless sworn or non-sworn police personnel issuing the citation witnesses the parking of the vehicle, a rebuttable presumption exists that a vehicle parked in violation of this Ordinance was parked by the registered owner of the vehicle and the citation issued for the violation may be placed upon the vehicle. If the parking of the vehicle is witnessed by the police officer, the operator of the vehicle is in violation of this Section.

SECTION 58. Additional Remedies.

A. In addition to the penalties stated in this Ordinance, the City may sue in a court of competent jurisdiction to obtain a judgment for a tax or fee or penalty due under this Ordinance and enforce collection of the judgment by execution.

B. The City may seek an injunction to prohibit a person from engaging in conduct prohibited by this Ordinance.

C. In an action authorized by this Section, if the City prevails it shall recover reasonable attorney fees to be set by the appropriate court in addition to its costs and disbursements. These attorney fees are recoverable at all levels of trial and all levels of appeal.

SECTION 59. Severability. The Sections of this Ordinance are severable. The invalidity of a Section shall not affect the validity of the remaining Sections.

SECTION 60. Repeal. Ordinances No. \_\_\_\_\_ are repealed.

SECTION 62. Emergency Clause. Inasmuch as it is necessary for the immediate preservation of the peace, health and safety of the City of Union that this Ordinance shall

have immediate effect, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect from and after its passage by the Council and approval by the Mayor.

DRAFT



# MINUTES

## City Council Meeting

7:00 PM - Monday, October 13, 2025

Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883

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### 1. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL:

**Mayor:** Hawkins  
**Councilors:** Cox, Middleton, Seale, Black, George and Boyer-Davis

The City Council of the City of Union was called to order on October 12th, 2025, at 7:05 PM, in the Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883, with the following members present:

**PRESENT:** Susan Hawkins, Donald George, John Black, Trisha Seale, Anita Boyer-Davis, Kori Cox and Dick Middleton

**ABSENT WITH  
CONSENT:**

**ABSENT  
WITHOUT  
CONSENT:**

### 2. CORRESPONDENCE PERTINENT TO AGENDA BUSINESS ITEMS:

a) Sheriff's Monthly Report

Deputy Kelly reviewed the monthly report with 18 warnings, 58 calls for service, 8 field interviews and 3 reports.

Administrator Tate mentioned asking the Sheriff Deputy to spend some time observing traffic on West Fir as there was a request for speed bumps, to get a better understanding of the situation. Administrator Tate explained what in speaking with Public Works, installing a speed bump does not seem to be a good solution in that area but instead they suggested potentially stop signs.

Sheriff Deputy reported on her time observing on West Fir and stated she could see that the speed limit of 25mph in that area seems fast. Sheriff Deputy stated she would spend some more time in the area to assess further.

### 3. OLD BUSINESS:

Public comment is welcome on each subject addressed under the public comment rules stated below.

a) City of Union Fee Schedule

The discussion was opened up on mentioning the three different parts of water turn-on, water turn-off, and repairs.

There was discussion on looking into CPI adjustments and being comparable to closer populated cities.

There was a suggestion to have Administrator Tate get compounded amounts and the time it takes to complete those functions listed on the fee schedule. Tate will bring to the next meeting.

b) System Development Fees

The discussion was opened up with explanation on the system development fees being put on hold back in 2018. There was an explanation on compounded CPI, direct costs, and looking into expanding to include parks and streets.

There was further discussion on revisiting the system development fee while looking into the actual cost of expansion. The Councilors mentioned a resolution for reinstating the system development fees to start reviewing in order to be able to move forward in the process. Administrator Tate stated she will draft up a resolution for review to include language not any amounts of costs.

c) Deer in City Limits

Administrator Tate stated there is no update yet from ODFW but that when she does receive an update, she will post an update on Facebook and notify Council.

Administrator Tate reported on the discussion with Matt Keenan regarding butchering, capturing, costs associated, and who is responsible for the costs.

There was further discussion on considerations of volunteer butchers and distribution out to the community.

d) Traffic control device on West Fir

Administrator Tate opened up the discussion with continuation from the prior Council Meeting and gathering feedback received regarding the speeding traffic. Administrator Tate reported on connecting with the Sheriff Deputy and Public Works on the issue. Administrator Tate explained the traffic flow on that street and how there is not much room for a speed bump. Administrator Tate mentioned some options to consider would be putting stop signs. There was

further discussion on considerations of speed bumps, stop signs, and that stop signs don't help if there isn't not consistent enforcement. Council gave feedback that they don't feel the speed bump is necessary at this time, but to have the deputy monitor the area and they would revisit the issue if needed.

Public comment from Williard Bertrand who suggested council directly contact people, especially those who live in the area, to gather their feedback on the situation. The Councilors stated that they are getting involved and speaking with residents.

#### **4. NEW BUSINESS:**

Public comment is welcome on each subject addressed under the public comment rules stated below.

##### **a) Main Street Union Funding Request**

Meriah, Past President, and Tara, Current President, were in attendance to report on Main Street. Main Street reported on activities over the past year including Three Family Roots Blues and Brews, board members attending Oregon Main Street Conference, assisting with Grassroots and the Christmas Parade, the Block Party, and other upcoming events.

Meriah proposed to the City Council a \$2,500 grant to help cover expenses for board members traveling to the conference as well as assistance with insurance costs, office supplies, and daily working costs.

Administrator Tate provided clarification on the donation of funds from the City given to Main Street and Chambers of Commerce on an annual basis.

Councilor Seale made a motion to approve the \$2,500 grant for Main Street. Councilor Boyer-Davis seconded the motion. The motion passed unanimously.

There was clarification the funds are taken out of the Economic Development line item.

##### **b) Pursel Memorial - Local Landmark Register nomination**

Administrator Tate summarized information provided in the meeting packet that included the nomination of the Pursel Memorial and a brief history of the memorial, the Peace Rose from after the ending of WWII and significance of the history. Minutes from Main Street and engineer drawings were reviewed. Administrator Tate explained adhering to guidelines of protecting historic landmarks of city-owned properties and the formal process of putting properties on the local landmark. Administrator Tate further explained the City Code 156 Historic Preservation.

Councilor Black made a motion to accept the nomination of the Pursel Memorial to be added to the local landmark registry. Councilor Middleton

seconded the motion. The motion passed unanimously.

There was further discussion of the donation of property from the Pursel family and details of restoring the structure. There was discussion on the concern of water usage if there was to be a water feature.

**5. CONSENT AGENDA:**

Councilor Middleton made a motion to accept the consent agenda as presented. Councilor Boyer-Davis seconded the motion. Motion carried unanimously.

**5.1. BUSINESS/SPECIAL MEETING MINUTES**

5.1.1. September 8th, 2025 City Council Meeting

**5.2. WORK SESSION MINUTES**

5.2.1. September 8th, 2025 Work Session

5.2.2. September 22nd, 2025 Work Session

**5.3. INFORMATION REPORTS**

5.3.1. Animal Officer Monthly Report

5.3.2. Library Monthly Report

5.3.3. Office Manager Report

**6. CITY COUNCIL WORKING COMMITTEE UPDATES:**

a) Charter Committee

Administrator Tate reported on a suggestion request from citizen Williard Bertrand for the Charter Committee and City Council.

Public Comment from Willard Bertrand provided an overview of the history of the City of Union and suggested on the 250th anniversary for the City to look into adopting language similar to the Declaration of Independence. Willard Bertrand further explained the importance of the City having a common civic commitment.

b) Zoning Committee

The Zoning Committee reported on going over zones and clarified not changing zones just adding to zones to help and allow growth in the City of Union.

c) Ordinance Committee

d) Streets Committee

The Streets Committee reported on discussion with Paul regarding funds and

looking into finding grants.

- e) Historic Preservation Commission

Administrator Tate reported on providing a brief summary in the administrative report but nothing more to add.

- f) Planning Commission

Administrator Tate reported on providing a brief summary in the administrative report but nothing more to add and included the Planning Commission will only have an upcoming work session not a meeting.

- g) Library Board

The Library liason reported on grants, preparation of open house, Christmas program, Trunk or Treat, and putting mosaic steps outside the door.

- h) Trails Workgroup

- i) Buffalo Flats Project

Administrator Tate reported on a prior discussion with Union Soil and Water Conservation District and the feedback that they would need to adhere to all the requirements of the flood prevention ordinance.

- j) Main Street Union

- k) Fire/EMS Board

The Fire/EMS Board report that coming up the first of the year there will be a change in Fire Chief.

## 7. CITY ADMINISTRATOR / PUBLIC WORKS REPORT:

- a) Public Works Monthly Report

There was discussion on patchwork issues in the area of 10th. There was a suggestion on doing some investigating and further discussion on the water and sewer line.

- b) Wastewater Monthly Report

- c) City Administrator Monthly Report

Administrator Tate reported on the attachment of the legislative session summaries and provided a brief summary of bills that had passed.

Administrator Tate reminded everyone of upcoming training hosted by The League of Oregon Cities on October 29 at 8:30 am - 12:30pm.

## 8. PUBLIC COMMENT

*Audience members may bring any concern before the Council at this time.*

*Public comment rules:*

*All public comment is subject to 3 minutes per individual and time may be cut short by the Mayor if the information addressing the Council becomes redundant. All persons addressing the Council must speak at the lectern and prior to speaking must state their name and address.*

Public comment from Terry Valentine on wanting an update regarding the landfill (neighboring property that has garbage in their yard) down the street from him and what was happening with that.

Administrator Tate stated she would work on ordinances on the number of vehicles that constitutes a junkyard, moving forward on some of the summary abatements, and work on the traffic code to control abandoned vehicles.

Public comment from Beth Upshaw through Facebook regarding Deer in City Limits. Beth Upshaw mentioned there have been a few deer that have disease and note there are a lot of residents who are building tall fences around their whole property to keep the deer out.

There was discussion on confirmed waste diseases from the deer and suggestions of anyone volunteering their services to butcher deer.

**9. UPCOMING MEETINGS AND SUGGESTIONS:**

- a) October 15th, 2025 - Main Street Union Meeting @ 6PM at 156 S Main Street
- b) October 15th, 2025 - Planning Work Session @ 6PM
- c) October 21st, 2025 - Union Rural Fire Protection District Board Meeting @ 7PM at 570 E Beakman Street
- d) October 22nd, 2025 - Historic Preservation Commission Work Session & Commission Meeting @ 5PM
- e) October 25th, 2025 - Zoning Committee @ 9AM
- f) October 25th, 2025 - Streets Committee @ 10AM
- g) October 27th, 2025 - Council Work Session @ 6PM
- h) November 10th, 2025 - Council Work Session @ 6PM
- i) November 10th, 2025 - Council Business Meeting @ 7PM

**10. ADJOURNMENT:**

This meeting was adjourned at 8:23pm

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Mayor

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City Administrator



# MINUTES

## Council Special Meeting/Executive Session Meeting

6:00 PM - Monday, October 13, 2025

Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883

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### 1. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL:

**Mayor:**

Hawkins

**Councilors:**

Cox, Middleton, Seale, Black, George and Boyer-Davis

The City Council of the City of Union was called to order on October 13th, at 6:00PM, in the Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883, with the following members present:

**PRESENT:** Susan Hawkins, Donald George, John Black, Trisha Seale, Anita Boyer-Davis, Kori Cox and Dick Middleton

**ABSENT WITH CONSENT:**

**ABSENT WITHOUT CONSENT:**

### 2. ADJOURN TO EXECUTIVE SESSION:

Notice of Special Meeting - Executive Session

The City of Union City Council will hold an Executive Session on October 13, 2025 at 6:00 PM at City Hall, Leonard Almquist Chambers, 342 S. Main St., Union, OR 97883.

The Executive Session is being held to consider information or records that are exempt by law from public inspection pursuant to ORS 192.660(2)(f) and to consult with counsel concerning the rights and duties of a public body with regard to current litigation or litigation that is likely to be filed pursuant ORS 192.660(2)(h).

The Council will come out of Executive Session to take final action if necessary.

Representatives of the news media and designated staff shall be allowed to attend the executive session. All other members of the public are prohibited from attending. Representatives of the news media are specifically directed not to report on or otherwise

disclose any of the deliberations or anything said about these subjects except to state the general subject of the session as previously announced. No final decisions may be made in Executive Session

Council moved into Executive Session at 6:03PM

**3. RECONVENE SPECIAL MEETING:**

Executive Session was adjourned and Special Meeting reconvened at 6:22 PM. No decisions were made.

**4. ADJOURNMENT:**

This meeting was adjourned at 6:23 PM

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Mayor

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City Administrator



# MINUTES

## Council Work Session Meeting

6:15 PM - Monday, October 13, 2025

Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883

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### 1. CALL TO ORDER AND ROLL CALL:

**Mayor:**

Hawkins

**Councilors:**

Cox, Middleton, Seale, Black, George and Boyer-Davis

The City Council of the City of Union was called to order on October 13th, 2025, at 6:27 PM, in the Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883, with the following members present:

**PRESENT:** Susan Hawkins, Donald George, John Black, Trisha Seale, Anita Boyer-Davis, Kori Cox and Dick Middleton

**ABSENT WITH CONSENT:**

**ABSENT WITHOUT CONSENT:**

### 2. PRESENTATIONS:

### 3. UPCOMING BUSINESS DISCUSSIONS:

#### a) City of Union Fee Schedule Review

Administrator Tate opened up the discussion of looking in CPI and what CPI had done. Administrator Tate explained the cost of appeals and added percentage increase being an escalated amount, as it didn't account for combined reflection of CPI. Administrator Tate provided examples of surrounding cities and their combined fees into one ordinance.

#### b) System Development Fees

Administrator Tate explained the system development fees that were put on hold back in 2018 and again discussed the CPI over the same time frame. Ordinance 500, Resolution 2013-02 and Resolution 2018-10 were discussed as they are the basis for the System Development Fees, the adjustment to them, and then the Resolution putting them on hold.

Administrator Tate stated that the objective on the discussion of fee schedule and system development fees is for informational purposes and there is no resolution for ordinance that is prepared for approval. Administrator Tate outlined the model policy from the League of Oregon Cities system development fees and encouraged any feedback would be important. Administrator Tate further outlined Ordinance 500 in the meeting packet, pointing out that there were system development fees but no charge so there was no encapsulation on what the different areas would cost.

There was discussion when Administrator Tate had looked at Resolution 2018-10 on putting the system development fees on hold, suggested reinstating the process of reinstating, and considerations of expanding the usage of system development funds. There was further discussion on having system development fees being beneficial for areas such as parks and transportation.

Administrator Tate provided some clarification on the CPI numbers and percentages with information pulled from the Consumer Price Index website and the numbers given were the annual amount on the percentage level.

The Council continued the discussion on the necessity of reinstating system development fees, and during the Council meeting to make a decision on feedback and guidance to move forward to begin the process of updating fee schedule and any relevant planning. There was further discussion on the increased costs of appeals and conditional use permits, and what system development charges would consist of. The Councilors discussed the charge to include hook-up to system, pay into system, and materials.

Administrator Tate mentioned there is no pot of funds if someone wanted to build in an area to expand because there are no system development fees in place. There was discussion that no money is coming back in for expansion to services and to be able to get back to expanding.

There was further discussion on how the Council would like to proceed, and on the ideas and consideration of system development fees such as issues with planning and water turn-on and turn-off rates.

c) Pursel Memorial located in City Park - Local Landmark Register nomination

Administrator Tate provided a summary of the information attached in the meeting packet regarding historic landmarks and buildings that the City of Union owns. Administrator Tate further explained the City of Union must follow the historic preservation guidelines for any city-owned buildings and suggested to consider that city-owned buildings be on the local landmark register. Administrator Tate explained the process of putting city-owned buildings into the local landmark registry, specifically for the Pursel Memorial. Administrator Tate mentioned that Main Street Union is working on grants to restore Pursel

Memorial, and working with an engineer to design the restoration in a historical manner and following within the guidelines.

The Councilors had further discussion on what restoring the structure would look like.

**4. COMMITTEE DISCUSSIONS:**

**5. ORDINANCE/CHARTER REVIEW:**

**6. OTHER:**

**7. ADJOURNMENT:**

This meeting was adjourned at 7:00pm

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Mayor

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City Administrator



# MINUTES

## Council Work Session Meeting

6:00 PM - Monday, October 27, 2025

Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883

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### 1. CALL TO ORDER AND ROLL CALL:

**Mayor:**

Hawkins

**Councilors:**

Cox, Middleton, Seale, Black, George and Boyer-Davis

The City Council of the City of Union was called to order on October 27th, 2025, at 6:03 PM, in the Leonard Almquist Council Chambers, 342 S. Main St, Union, OR 97883, with the following members present:

**PRESENT:** Susan Hawkins, Donald George, John Black, Trisha Seale, Anita Boyer-Davis, Kori Cox and Dick Middleton

**ABSENT WITH CONSENT:**

**ABSENT WITHOUT CONSENT:**

### 2. PRESENTATIONS:

### 3. UPCOMING BUSINESS DISCUSSIONS:

#### a) Deer in City Limits

Administrator Tate reported on the resolution sent to Matt Keenan and discussion with Matt Keenan. Administrator Tate reported the information Matt Keenan requested to be sent which included any information on warnings, citations, and complaints received. Administrator Tate explained the issue of residents not filling out formal complaint forms, and gathering information based on oral complaints to the front office and meeting minutes from the last 12 months of public comments and Council conversation.

Administrator Tate mentioned handing out helpful information to help homeowners to include landscaping and plants that are deer resistant, and fencing. Administrator Tate stated business is added on the ODFW agenda to discuss the issue and issue kill permits, and hopes to have an update on Friday. There was a suggestion from Councilors when handing out documents

of the information to homeowners to convert links into QR codes.

b) City Charter

Mayor Hawkins provided an overview of the committee that worked on the city charter. Mayor Hawkins explained going through the wording and the points being addressed.

Mayor Hawkins mentioned a statement that was thought to be in the original charter but it's not. The statement "We the voters in Oregon exercise our power to the fullest extent possible under the Oregon constitution and the laws of the state and enact this home rule charter". There was discussion on the importance of having some sort of statement about the Home Rule.

Suggestions on the charter that Mayor Hawkins stated were made included renumbered section, removing statements with pronouns to replace with titles such as Councilor, Mayor, etc., dollar amounts that don't reflect growth overtime to replace with percentages, removing statements that were not legal, and sections with a lot of words in a paragraph to replace with bulleted points.

Administrator Tate further explained the overview of the suggestions of the charter and included using a model charter from the League of Oregon Cities Model Charter. Administrator Tate provided further information on Home Rule and mentioned the Council creating a proposal that the submission would need to be made by July in order to get on the November ballot. There was discussion on the process for changes to the charter, that it would need to be voted on by the public and reviewed by a lawyer first.

There was discussion on a gap in governance concerning how the city would function and achieve quorum if the Mayor is recalled and multiple Councilors resign. The Mayor advised consulting the lawyer and checking the Charter. Administrator Tate highlighted that the Charter only covers simple succession, not a large-scale disruption. There was further discussion on developing a business continuity plan to ensure essential services continue and to draft an updated procedure until a dedicated committee can be formed. The Councilors had a discussion on best solutions on presenting and/or putting the information out to the public on the charter suggested changes. Administrator Tate suggested canvassing, door to door, personal connections, and informal meetings. Additional suggestions presented was attaching a QR code to any documents being sent out and splitting up the information in sections.

There was discussion of some final touchpoints on stating percentage instead of dollar amounts in the charter to reflect growth over time, some sections not needing to be in the charter, and the bullet points in the charter.

**4. COMMITTEE DISCUSSIONS:**

**5. ORDINANCE/CHARTER REVIEW:**

**6. OTHER:**

There was discussion on the excessive amount of mud missing between the bricks at the corner of the building by the entrance and repointing that section.

There was discussion on the camera sewer line and depression in the street on Arch.

Administrator Tate reminded Councilors of the training on Wednesday online for those that are attending.

**7. ADJOURNMENT:**

This meeting was adjourned at 6:57pm

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Mayor

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City Administrator



# Memorandum

**Subject:** Library Monthly Report  
**Meeting:** City Council - Nov 10 2025  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:** Tiffany Derichsweiler, Library Lead

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**ATTACHED:**

[Library Monthly Report October 2025](#)

## October Monthly Report 2025

	Statistics	
	This Year	Last Year
Patron Count	1225	964
Circulation Count:	1119	1301
Adult	451	651
Children	668	650
Audios	45	99
Videos	173	267
Music CD's	0	2
Materials Added	17	55
Reference Questions	15	31
Programs for Patrons	18	12
Participants	584	142 + elementary schoolx2
Computer Usage	1211256	1347423
New Patrons	6	8
ILL Requests	617	363
Notary	3	7

## Events and Additions:

Handed out toys in the Halloween parade  
 Completed community event: pumpkin painting.  
 Completed Halloween giveaway to increase foot traffic  
 Head Start & first grades are scheduled for monthly visits.  
 The library has resumed hosting Art Center East's homeschool art group Friday afternoons.  
 Completed summer reading program state reporting.  
 Completed annual state reporting.  
 Contacted all patrons that owe \$5 or more and offered to erase late fees for pumpkin donation.  
 Completed the trunk or treat in conjunction with the Friends of the Library.  
 Notified we will receive \$10,000 in January from the Carnegie Foundation.  
 Went to the high school & presented to Spanish classes.  
 Held first homeschool Spanish group.  
 Held a salsa series at the library in conjunction with La Grande Dance Community.  
 Our new event flag seems to be working to advertise.

# programs for 0-5  
attendance  
#programs for 6-11  
attendance  
#programs for 12-18  
attendance  
#programs for 19+  
attendance  
# all age programs (general interest)  
attendance  
Meeting room usage                    \*homeschool group  
Self directed activities  
# SDA participants

# on-site programs  
# off-site programs

\*Halloween parade  
\*pumpkin painting  
\*storytime  
\*after school craft & puzzle  
\*after school movie

**General Interest Program Sessions\*** A general interest program session is any planned event that is appropriate for any age group or multiple age groups

**Meeting Room Usage.** Number of all other meetings or events held at library facilities that were not sponsored or co-sponsored by the library. Please include scheduled meetings which occur in any area of the library (your library need not have a room specifically for meetings). Please include study room use (even if used by single individuals), and other scenarios where library space is used for community meetings, which you are able to easily track (scheduled tutoring sessions, etc.).

**self-directed activities** Please report the number of self-directed activities your library created throughout the year. Self-directed activities are program-like activities the library produces that do not necessitate direct staff interaction with patrons in real time. Report activities aimed at any age group. Activities can be onsite at the library, or elsewhere in the community. These may include, but are not limited to: • Take-&-make kits • Passive programs • White board, magnetic poetry, and/or sticky-note prompts (for example, Question of the Week) • Guessing jars • Crafting corners • Games and puzzles • Scavenger hunts



# Memorandum

**Subject:** Animal Officer Monthly Report  
**Meeting:** City Council - Nov 10 2025  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:** Celeste Tate, Administrator

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**ATTACHED:**

[Animal Officer Monthly Report and Hours October 2025](#)

*Union Animal Enforcement Hours - OCTOBER 2025*

Animal Enforcement Deputy Hyllested contributed to these hours that reflect animal control activities ONLY in the City of Union for the month.

**TOTAL HOURS:                    4.00**

<b>Calls for Service:</b>	<b>4</b>
<b>Dog at large:</b>	<b>3</b>
Citations:	
Warnings:	
Impounds:	
Other Action	
<b>Dog Bites:</b>	<b>2</b>
<b>Barking Dog:</b>	<b>0</b>
Citations:	
Warnings:	
Impounds:	
Other Action	
<b>Animal Abuse/Neglect:</b>	<b>0</b>
<b>Other:</b>	<b>n/a</b>

**Activities included:**

General patrol including previously reported problem areas

Follow-up as needed throughout the month

Dog bite of UPS driver (W Delta) reported to Deputy Kelly. AEO did a follow-up general patrol for dogs at large; unable to locate

Located one dog at-large; owner was already looking for his dog.

Dog bite by a brindle/pit bull in fight with another dog (S 1<sup>st</sup> St). Unknown owner; searched Union for dogs at large and any brindle colored pit bulls; unable to locate

Follow-up re dog bite incident, stray entered residence through an open window; has harassed RP's dog on previous occasions. AEO searched for stray; unable to locate; owner still unknown

Dog killed chickens in backyard on E Dewey; AEO searched area near residence and surrounding area for dogs at large; unable to locate. RP wanted this to be info only; no charges filed

DEPUTY CONTRACT HOURS  
**Animal Enforcement Officer**

DATE	Hyllested		TOTAL
1			0.00
2			0.00
3			0.00
4			0.00
5			0.00
6			0.00
7			0.00
8			0.00
9			0.00
10			0.00
11			0.00
12			0.00
13			0.00
14	1.00		1.00
15			0.00
16			0.00
17			0.00
18			0.00
19			0.00
20			0.00
21	1.00		1.00
22			0.00
23			0.00
24			0.00
25			0.00
26			0.00
27			0.00
28			0.00
29	1.00		1.00
30	1.00		1.00
31	2.00		2.00
<b>Sub Total</b>	<b>6.00</b>	0.00	<b>6.00</b>
<b>Total Hrs</b>	<b>6.00</b>		

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.00	0.00	0.00		
2	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00		
3	0.00	0.00	0.00	1.00	0.00	2.00	0.00	0.00	0.00	0.00		
4	0.00	0.00	1.75	2.75	0.00	0.50	0.00	0.00	0.00	0.00		
5	0.00	1.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
8	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00		
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
11	0.00	0.00	0.00	0.00	0.00	1.50	0.00	0.00	0.00	0.00		
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
13	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00		
14	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00		
15	0.00	1.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00		
16	0.50	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00		
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00		
18	0.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20	0.00	1.00	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
21	0.50	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00		
22	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00		
23	1.00	0.00	0.00	0.00	2.00	0.00	1.25	0.00	0.00	0.00		
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
25	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00	0.00	0.00		
26	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
27	0.00	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
28	1.75	0.00	2.00	0.00	0.00	0.00	0.00	1.50	0.00	0.00		
29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	1.00		
30	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00		
31	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00		
<b>Total</b>	<b>8.00</b>	<b>5.00</b>	<b>7.50</b>	<b>12.75</b>	<b>3.00</b>	<b>5.50</b>	<b>3.50</b>	<b>2.00</b>	<b>1.00</b>	<b>6.00</b>		

\*Late hrs received/Not billed

Actual: 8.25



# Memorandum

**Subject:** October 2025 Office Manger Report  
**Meeting:** City Council - Nov 10 2025  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:** Heather Daggett, Wastewater

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**ATTACHED:**

[Office Manager Report-October 25](#)

[October 2025 Revenues](#)

[October 2025 Expenses](#)

[Ap Voucher statement Oct 25 \(1\)](#)

[AP Voucher statement Oct 25](#)

Celeste Tate, Administrator

Pending

## City of Union, Oregon

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PO Box 529  
342 S. Main Street  
Union, OR 97883

Phone: 541-562-5197  
Fax: 541-562-5196  
www.cityofunion.com

*Home to the Buffalo Peak Golf Course*

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### MEMORANDUM

November 6, 2025

TO: Celeste Tate, City Administrator  
FROM: Heather Daggett, Office Manager

SUBJECT: Office Manager Staff Report – for October 2025

The following financial report shows revenues/expenditures:

- ❖ Total revenue for the month of October: **\$176,004.77**
- ❖ Total expenditures for the month of October: **\$457,467.17**
  
- ❖ A total of **\$101,327.36** was billed out in utility bills for the month of October.
  
- ❖ We delivered 36 delinquent notices on October 30th. Delinquent fees total **\$720.00**. Any delinquent account is unpaid the services will be shut off, and account will be paid in full to have services turned back on.
  
- ❖ Airbnb Revenue for October before deducting cleaning and management fees: **\$3629.21**
  
- ❖ Late fees assessed for the month of October **\$1770.00**
  
- ❖ Attached with this report you will find a budget summary of revenues and expenditures up to date by department, and Accounts Payable for the month.
  
- ❖ New Office manger.

**CASH SUMMARY COMPARED TO BUDGET (Revenues)****October 2025**

<b>Source</b>	<b>2025-2026 Budget</b>	<b>Current Receipts</b>	<b>YTD Receipts</b>	<b>Variance</b>	<b>% Budget Collected</b>
<b>GENERAL FUND</b>					
Beginning Cash	\$ 1,132,371.00			\$ 1,132,371.00	0.0%
Property Taxes (estimate to recv)	\$ 190,318.00	\$ 3,881.21	\$ 4,961.91	\$ 185,356.09	2.6%
Delinquent Tax(prev levied)	\$ 3,750.00	\$ 222.26	\$ 1,292.08	\$ 2,457.92	34.5%
Interest	\$ 25,031.00	\$ 4,960.43	\$ 17,756.84	\$ 7,274.16	70.9%
Franchise Fees	\$ 115,000.00	\$ 20,721.10	\$ 46,985.47	\$ 68,014.53	40.9%
Oregon Liquor Revenue	\$ 34,376.00	\$ 3,010.63	\$ 12,167.99	\$ 22,208.01	35.4%
Cigarette Tax	\$ 1,276.00	\$ 110.49	\$ 426.59	\$ 849.41	33.4%
Oregon Shared Revenue	\$ 22,000.00	\$ -	\$ 5,673.80	\$ 16,326.20	25.8%
Transient Lodging Tax	\$ 6,800.00	\$ -	\$ 1,018.11	\$ 5,781.89	15.0%
Liquor License Fees	\$ 150.00	\$ -	\$ -	\$ 150.00	0.0%
License/Permits	\$ 100.00	\$ -	\$ -	\$ 100.00	0.0%
Land Use Fees	\$ 3,000.00	\$ 310.00	\$ 3,160.00	\$ (160.00)	105.3%
Burn Permits	\$ 1,500.00	\$ 160.00	\$ 175.00	\$ 1,325.00	11.7%
Court Fines	\$ 750.00	\$ -	\$ -	\$ 750.00	0.0%
City Surplus Sales	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
Misc Revenue	\$ 19,000.00	\$ 3,914.21	\$ 5,790.51	\$ 13,209.49	30.5%
Transfers From Other Funds	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	0.0%
<b>Total General Fund</b>	<b>\$ 1,731,422.00</b>	<b>\$ 37,290.33</b>	<b>\$99,408.30</b>	<b>\$ 1,632,013.70</b>	<b>5.7%</b>
<b>WATER FUND (200)</b>					
Cash on Hand	\$ 1,497,122.00			\$ 1,497,122.00	0.0%
Interest	\$ 36,535.00	\$ 4,011.67	\$ 14,790.84	\$ 21,744.16	40.5%
Water Bills tax estim to rec	\$ 635,000.00	\$ 45,486.00	\$ 99,480.49	\$ 535,519.51	15.7%
Set-up Fees	\$ 1,300.00	\$ 25.00	\$ 275.00	\$ 1,025.00	21.2%
Installation Fees	\$ 7,500.00	\$ -	\$ 250.00	\$ 7,250.00	3.3%
			\$ -	\$ -	0.0%
Transfers In	\$ 275,000.00		\$ -	\$ 275,000.00	0.0%
Misc Revenue	\$ 2,000.00	\$ 17.50	\$ 571.85	\$ 1,428.15	28.6%
<b>Total Water Fund</b>	<b>\$ 2,454,457.00</b>	<b>\$ 49,540.17</b>	<b>\$ 115,368.18</b>	<b>\$ 2,339,088.82</b>	<b>4.7%</b>
<b>SEWER FUND (300)</b>					
Cash on Hand	\$ 469,638.00			\$ 469,638.00	0.0%
Interest	\$ 14,089.00	\$ 3,209.35	\$ 11,831.09	\$ 2,257.91	84.0%
Sewer Bills	\$ 674,735.00	\$ 57,362.40	\$ 173,076.59	\$ 501,658.41	25.7%
Set-up Fees	\$ 1,200.00	\$ 25.00	\$ 500.00	\$ 700.00	41.7%
Septic Fees	\$ 100.00	\$ -	\$ -	\$ 100.00	0.0%
Installation Fees	\$ 3,500.00	\$ -	\$ 500.00	\$ 3,000.00	14.3%
Billed Labs	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.0%

Transfers In	\$ 252,000.00	\$ -	\$ -	\$ 252,000.00	0.0%
Misc Revenue	\$ 1,500.00	\$ 17.50	\$ 780.00	\$ 720.00	52.0%
<b>Total Sewer Fund</b>	<b>\$ 1,419,262.00</b>	<b>\$ 60,614.25</b>	<b>\$186,687.68</b>	<b>\$ 1,232,574.32</b>	<b>13.2%</b>

#### SYSTEM DEVELOPMENT FUND (SDC) (400)

Cash on Hand	\$ 86,207.00			\$ 86,207.00	0.0%
Interest	\$ 1,293.00	\$ 145.88	\$ 722.44	\$ 570.56	55.9%
Water Development Charge		\$ -	\$ -	\$ -	0.0%
Sewer Development Charge		\$ -	\$ -	\$ -	0.0%
Water New Growth		\$ -	\$ -	\$ -	0.0%
<b>Total SDC</b>	<b>\$ 87,500.00</b>	<b>\$ 145.88</b>	<b>\$ 722.44</b>	<b>\$ 86,777.56</b>	<b>0.8%</b>

#### STREET FUND (500)

Cash on Hand	\$ 439,280.00			\$ 439,280.00	0.0%
State Gas Taxes	\$ 177,000.00	\$ 17,160.51	\$ 59,857.24	\$ 117,142.76	33.8%
Street Install Fees	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
Interest	\$ 13,909.00	\$ 1,604.68	\$ 5,624.04	\$ 8,284.96	40.4%
SCA Grant	\$ 250,000.00	\$ -	\$ -	\$ 250,000.00	0.0%
Bridge STIP	\$ 585,040.00	\$ -	\$ -	\$ 585,040.00	0.0%
Transfers from Other Funds	\$ 115,000.00	\$ -	\$ -	\$ 115,000.00	0.0%
<b>Total Street Fund</b>	<b>\$ 1,580,729.00</b>	<b>\$ 18,765.19</b>	<b>\$ 65,481.28</b>	<b>\$ 1,515,247.72</b>	<b>4.1%</b>

#### LIBRARY FUND (600)

Cash on Hand	\$ 145,071.00			\$ 145,071.00	0.0%
Taxes Levied	\$ 128,000.00	\$ 2,740.33	\$ 4,256.71	\$ 123,743.29	3.3%
Grant Funds	\$ 64,250.00	\$ -	\$ 128.64	\$ 64,121.36	0.2%
Interest	\$ 4,352.00	\$ 364.70	\$ 1,806.09		41.5%
Misc Revenue	\$ 7,000.00	\$ 107.85	\$ 214.65	\$ 6,785.35	3.1%
<b>Total Library Fund</b>	<b>\$ 348,673.00</b>	<b>\$ 3,212.88</b>	<b>\$ 6,406.09</b>	<b>\$ 342,266.91</b>	<b>1.8%</b>

#### EMERGENCY SERVICES FUND

Cash on Hand	\$ 230,000.00			\$ 230,000.00	0.0%
Interest	\$ -	\$ -	\$ -	\$ -	0.0%
EMS Surcharge Fees	\$ -	\$ -	\$ (44.00)	\$ 44.00	0.0%
Ambulance Svc Fees	\$ -	\$ 2,028.82	\$ 17,106.47	\$ (17,106.47)	0.0%
Burn Permits	\$ 1,500.00	\$ 160.00	\$ 175.00	\$ 1,325.00	11.7%
Transfers In		\$ -	\$ -	\$ -	0.0%
Misc Income	\$ -	\$ -	\$ -	\$ -	0.0%
Grant Funds	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total EMS Fund</b>	<b>\$ 231,500.00</b>	<b>\$ 2,188.82</b>	<b>\$ 17,237.47</b>	<b>\$ 214,262.53</b>	<b>7.4%</b>

#### RANGER STATION FUND (800)

Cash on Hand	\$ 43,622.00			\$ 43,622.00	0.0%
Interest	\$ 1,309.00	\$ 145.84	\$ 722.40	\$ 586.60	55.2%
Rent	\$ 85,000.00	\$ 3,955.57	\$ 20,537.72	\$ 64,462.28	24.2%
Transfers In			\$ -	\$ -	0.0%

Grant Funds			\$ -	\$ -	0.0%
Misc Revenue	\$ 100.00		\$ -	\$ 100.00	0.0%
<b>Total Ranger Station</b>	<b>\$ 130,031.00</b>	<b>\$ 4,101.41</b>	<b>\$ 21,260.12</b>	<b>\$ 108,770.88</b>	<b>16.4%</b>

**DOWNTOWN REVOLVING LOAN FUND (DRL) (900)**

Cash on Hand	\$ 37,999.00			\$ 37,999.00	0.0%
Interest	\$ 1,140.00	\$ 145.84	\$ 577.46	\$ 562.54	50.7%
Loan Fees			\$ -	\$ -	0.0%
Transfers In			\$ -	\$ -	0.0%
Loan Payments Rec'd	\$ 4,000.00		\$ -	\$ 4,000.00	0.0%
<b>Total DRL</b>	<b>\$ 43,139.00</b>	<b>\$ 145.84</b>	<b>\$ 577.46</b>	<b>\$ 42,561.54</b>	<b>1.3%</b>

<b>GRAND TOTAL</b>	<b>\$ 8,026,713.00</b>	<b>\$ 176,004.77</b>	<b>\$513,149.02</b>	<b>\$ 7,513,563.98</b>	<b>6.4%</b>
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**CASH SUMMARY COMPARED TO BUDGET (Expenses)    October 2025**

Department	2025-2026 Budget	Current Expenses	YTD Expenses	Variance	% Budget Expended
<b>GENERAL FUND</b>					
Administration	\$ 340,469.00	\$ 19,088.28	\$ 53,564.99	\$ 286,904.01	15.7%
Building Maintenance Rsv	\$ 524,690.00	\$ 52,250.85	\$ 165,100.96	\$ 359,589.04	31.5%
Vehicle/Equip Rsv	\$ 207,640.00	\$ -	\$ 3,199.00	\$ 204,441.00	1.5%
Public Safety	\$ 120,199.00	\$ 27,957.38	\$ 56,196.85	\$ 64,002.15	46.8%
Emergency Event	\$ 105,060.00	\$ -	\$ -	\$ 105,060.00	0.0%
Parks Department	\$ 34,545.00	\$ 3,283.32	\$ 11,572.89	\$ 22,972.11	33.5%
Park Rsv	\$ 28,298.00	\$ -	\$ 2,713.40	\$ 25,584.60	9.6%
Special Tree Fund	\$ 17,984.00	\$ -	\$ -	\$ 17,984.00	0.0%
Court	\$ 2,650.00	\$ 150.00	\$ 700.24	\$ 1,949.76	26.4%
Recycling	\$ 800.00	\$ 99.14	\$ 197.74	\$ 602.26	24.7%
Planning	\$ 77,436.00	\$ 14,449.80	\$ 38,011.34	\$ 39,424.66	49.1%
Unappropriated Funds	\$ 225,651.00		\$ -	\$ 225,651.00	0.0%
<b>Total General Fund</b>	<b>\$ 1,685,422.00</b>	<b>\$117,278.77</b>	<b>\$331,257.41</b>	<b>\$ 1,354,164.59</b>	<b>19.7%</b>

<b>WATER FUND</b>					
Water Department	\$ 1,394,743.00	\$ 65,866.02	\$ 168,308.35	\$ 1,226,434.65	12.1%
Water Rsv	\$ 1,059,714.00	\$ -	\$ -	\$ 1,059,714.00	0.0%
<b>Total Water Fund</b>	<b>\$ 2,454,457.00</b>	<b>\$ 65,866.02</b>	<b>\$168,308.35</b>	<b>\$ 2,286,148.65</b>	<b>6.9%</b>

<b>SEWER FUND</b>					
Sewer Department	\$ 837,183.00	\$ 71,207.25	\$ 171,721.39	\$ 665,461.61	20.5%
Sewer Rsv	\$ 188,300.00	\$ -	\$ -	\$ 188,300.00	0.0%
Sewer Debt	\$ 393,779.00	\$ 14,685.97	\$ 58,743.88	\$ 335,035.12	14.9%
<b>Total Sewer Fund</b>	<b>\$ 1,419,262.00</b>	<b>\$ 85,893.22</b>	<b>\$230,465.27</b>	<b>\$ 1,188,796.73</b>	<b>16.2%</b>

<b>SYSTEM DEVELOPMENT FUND (SDC)</b>					
System Development	\$ 87,500.00	\$ -	\$ -	\$ 87,500.00	0.0%
<b>Total SDC</b>	<b>\$ 87,500.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$ 87,500.00</b>	<b>0.0%</b>

<b>STREET FUND</b>					
Street Department	\$ 349,190.00	\$ 17,980.18	\$ 55,243.04	\$ 293,946.96	15.8%
Street Rsv	\$ 1,138,890.00	\$ 30,810.00	\$ 30,810.00	\$ 1,108,080.00	2.7%
Bike/Ped Path	\$ 92,649.00	\$ -	\$ -	\$ 92,649.00	0.0%
<b>Total Street Fund</b>	<b>\$ 1,580,729.00</b>	<b>\$ 48,790.18</b>	<b>\$86,053.04</b>	<b>\$ 1,494,675.96</b>	<b>5.4%</b>

<b>LIBRARY FUND</b>					
Library Department	\$ 348,673.00	\$ 19,079.97	\$ 52,028.15	\$ 296,644.85	14.9%
<b>Total Library Fund</b>	<b>\$ 348,673.00</b>	<b>\$ 19,079.97</b>	<b>\$52,028.15</b>	<b>\$ 296,644.85</b>	<b>14.9%</b>

**EMERGENCY SERVICES FUND**

<b>EMERGENCY SERVICES FUND</b>					
Unappropriated Funds			\$	-	
Fire Department	\$ 50,750.00	\$ 59,713.44	\$ 60,321.69	\$ (9,571.69)	118.9%
Ambulance Department	\$ 50,750.00	\$ 59,774.27	\$ 60,930.67	\$ (10,180.67)	120.1%
EMS Vehicle/Equip Rsv	\$ 130,000.00	\$ (13,598.64)	\$ (13,598.64)	\$ 143,598.64	-10.5%
<b>Total EMS Fund</b>	<b>\$ 231,500.00</b>	<b>\$ 105,889.07</b>	<b>\$107,653.72</b>	<b>\$ 123,846.28</b>	<b>46.5%</b>

**RANGER STATION FUND**

<b>RANGER STATION FUND</b>					
Ranger Station	\$ 130,031.00	\$ 14,669.94	\$ 33,983.45	\$ 96,047.55	26.1%
<b>Total Ranger Station</b>	<b>\$ 130,031.00</b>	<b>\$ 14,669.94</b>	<b>\$33,983.45</b>	<b>\$ 96,047.55</b>	<b>26.1%</b>

**DOWNTOWN REVOLVING LOAN FUND (DRL)**

<b>DOWNTOWN REVOLVING LOAN FUND (DRL)</b>					
DRL Fees/Loans	\$ 43,139.00	\$ -	\$ -	\$ 43,139.00	0.0%
<b>Total DRL</b>	<b>\$ 43,139.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$ 43,139.00</b>	<b>0.0%</b>

<b>GRAND TOTAL</b>	<b>\$ 7,980,713.00</b>	<b>\$457,467.17</b>	<b>\$1,009,749.39</b>	<b>\$ 6,970,963.61</b>	<b>12.7%</b>
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**City of Union**  
**Council Approval Report**  
 (Council Approval Report)

Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
150	8/21/25	Badger Meter, Box 88223, Milwaukee, WI, 53288-0223	10/15/25	\$79.68	\$79.68	200-200-5203800	IT/Computer/Software	\$18,000.00	\$14,245.65
547	INV09-2025	Baird, Lori, PO Box 676, Union, OR, 97883	10/15/25	\$344.23	\$344.23	800-800-5202181	Supplies (Janitorial & Op	\$6,000.00	\$5,121.27
	INV09-2025	10/07/25 July/Aug, Sept reimbursement	10/15/25	\$2,035.26	\$2,035.26	800-800-5202190	Contract Services	\$23,879.00	\$16,735.46
90	38329	Baum Smith LLC, PO Box 967, La Grande, OR, 97850	11/06/25	\$125.00	\$125.00	100-140-5202190	Contract Services	\$2,000.00	\$1,750.00
6	Oct25	Charter Communications, PO Box 7173, Pasadena, CA, 91109-7173	11/06/25	\$149.99	\$149.99	600-600-5203800	IT/Computer/Software	\$6,076.00	\$5,000.68
7		CIS Trust, PO Box 6836, Portland, OR, 97228-6836	11/10/25	\$5,189.10	\$5,189.10	100-110-5202710	Insurance/Property/Liablii	\$5,939.00	\$5,431.94
		PO-UNN-12025_00 10/07/25 property/liability	11/10/25	\$25,945.53	\$25,945.53	200-200-5202710	Insurance/Property/Liablii	\$25,887.00	\$24,823.80
		PO-UNN-12025_00 10/07/25 property/liability	11/10/25	\$25,945.53	\$25,945.53	300-300-5202710	Insurance/Property/Liablii	\$25,886.00	\$24,822.80
		PO-UNN-12025_00 10/07/25 property/liability	11/10/25	\$6,671.70	\$6,671.70	500-500-5202710	Insurance/Property/Liablii	\$7,992.00	\$7,664.85
		PO-UNN-12025_00 10/07/25 property/liability	11/10/25	\$5,189.10	\$5,189.10	600-600-5202820	Maintenance (Building &	\$20,000.00	\$20,000.00
		PO-UNN-12025_00 10/07/25 property/liability	11/10/25	\$5,189.10	\$5,189.10	800-800-5202710	Insurance/Property/Liablii	\$11,375.00	\$11,178.71
444		Davis, Anita, 277 W Bryan, Union, OR, 97883	11/10/25	\$21.66	\$21.66	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
		Reimb Sept 25' 10/07/25 Cleaning Supplies Reimb	11/10/25	\$21.66	\$21.66	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
		Reimb Sept 25' 10/07/25 Cleaning Supplies Reimb	11/10/25	\$21.66	\$21.66	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
462		DEQ Financial Services - LBX 4244, PO Box 4244, Portland, OR, 97208-4244	10/15/25	\$4,067.44	\$4,067.44	300-300-5202600	Dues/License/Certs	\$2,000.00	\$1,541.65
		WQDOM2600742 10/07/25 Vendor/Org/Company permit 101624	10/15/25	\$76.94	\$76.94	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,361.68
391		Derichsweller, Tiffany, 216 Fir, La Grande, OR,	10/15/25	\$76.94	\$76.94	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,361.68
		Reimb Oct 25' 10/07/25 Reimb clothing allow	10/15/25	\$76.94	\$76.94	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,361.68
559		Evans Ken, PO Box 404, Union, OR, 97883	10/15/25	\$25.00	\$25.00	100-100-3304200	Land Use Fees	\$3,000.00	(\$175.00)
		69578 10/07/25 Reimbursement of planning fees	10/15/25	\$25.00	\$25.00	100-100-3304200	Land Use Fees	\$3,000.00	(\$175.00)
377		Fox Electric, LLC, PO Box 2875, La Grande, OR, 97850	10/15/25	\$25.00	\$25.00	100-100-3304200	Land Use Fees	\$3,000.00	(\$175.00)

**City of Union**  
**Council Approval Report**  
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Vendor	InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
	2025-570	10/07/25	Ranger station proj electric	10/15/25	\$337.92	\$337.92	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	104		H.D. Fowler, PO Box 84368, Seattle, WA, 98124		\$337.92	OK	WLE			
	817.02	10/07/25	water parts supplies	11/06/25	\$817.02	\$817.02	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
	8682874	10/07/25	water parts supplies	11/06/25	\$1,842.75	\$1,842.75	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
					\$2,659.77	OK	WLE			
	10		Hometown Hardware, PO Box 1024, Union, OR, 97883							
	62048	10/07/25	water dept supplies	11/15/25	\$79.00	\$79.00	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
	60232	10/07/25	sewer dept supplies	11/06/25	\$92.60	\$92.60	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
					\$171.60	OK	WLE			
	11		KIE Supply, 113 E. Columbia Dr., Kennewick, WA, 99336							
	4192240	10/07/25	water parts	10/07/25	\$46.68	\$46.68	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
					\$46.68	OK	WLE			
	46		LEAF, PO Box 5066, Hartford, CT, 06102-5066							
	19042793	10/07/25	Copier Maint	10/07/25	\$32.96	\$32.96	100-110-5202190	Contract Services	\$7,500.00	\$6,468.25
	19042793	10/07/25	Copier Maint	10/07/25	\$16.48	\$16.48	100-160-5202190	Contract Services	\$1,000.00	\$890.98
	19042793	10/07/25	Copier Maint	10/07/25	\$49.43	\$49.43	200-200-5202190	Contract Services	\$5,000.00	\$4,632.08
	19042793	10/07/25	Copier Maint	10/07/25	\$49.43	\$49.43	300-300-5202190	Contract Services	\$7,000.00	\$6,632.08
	19042793	10/07/25	Copier Maint	10/07/25	\$16.48	\$16.48	800-800-5202190	Contract Services	\$23,879.00	\$16,735.46
					\$164.78	OK	WLE			
	5		NAPA Auto Parts, PO Box 1425, Twin Falls, ID, 83303-1425							
	288074	10/07/25	Blower Maint	11/15/25	\$48.95	\$48.95	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
					\$48.95	OK	WLE			
	534		ODOT Financial Services, Attn: Cash Receipts Technician, 355 Capitol St. NE MS 21, Salem, OR,							
	proj#7585(009)	10/07/25	advance deposit	11/15/25	\$30,810.00	\$30,810.00	510-000-5404555	Little Creek Bridge	\$652,000.00	\$652,000.00
					\$30,810.00	OK	WLE			
	271		Old West Federal Credit Union, PO Box 2711, Omaha, NE, 68103-2711							
	Sept 25'	10/08/25	Cash back rewards	10/15/25	(\$21.13)	(\$21.13)	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
	Sept 25'	10/08/25	GoTollyPC	10/15/25	\$37.50	\$37.50	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
	Sept 25'	10/08/25	Otter.AI	10/15/25	\$3.12	\$3.12	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
	Sept 25'	10/08/25	cash back rewards	10/15/25	(\$2.43)	(\$2.43)	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
	Sept 25'	10/08/25	Rackspace email services	10/15/25	\$128.88	\$128.88	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
	Sept 25'	10/08/25	adobe/monthly fee	10/15/25	\$23.99	\$23.99	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
	Sept 25'	10/08/25	Postage	10/15/25	\$68.04	\$68.04	100-110-5202640	Postage/Shipping	\$2,000.00	\$1,931.96
	Sept 25'	10/08/25	Park X mas lights	10/15/25	\$1,100.00	\$1,100.00	100-110-5202920	Economic Development	\$25,000.00	\$25,000.00
	Sept 25'	10/08/25	Red tags for vehicles	10/15/25	\$114.00	\$114.00	100-120-5202181	Supplies (Janitorial & Op	\$500.00	\$484.25
	Sept 25'	10/08/25	Postage	10/15/25	\$16.58	\$16.58	100-120-5202640	Postage/Shipping	\$350.00	\$333.42

**City of Union**  
**Council Approval Report**  
 (Council Approval Report)

InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
Sept 25	10/08/25	Walmart cleaning supplies	10/15/25	\$52.44	\$52.44	100-130-5202181	Supplies (Janitorial & Op	\$4,000.00	\$3,178.40
Sept 25	10/08/25	Postage	10/15/25	\$50.78	\$50.78	100-160-5202640	Postage/Shipping	\$300.00	\$249.22
Sept 25	10/08/25	City of La Grande bldg permit	10/15/25	\$585.00	\$585.00	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
Sept 25	10/08/25	Rackspace email services	10/15/25	\$135.68	\$135.68	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
Sept 25	10/08/25	cash back rewards	10/15/25	(\$15.51)	(\$15.51)	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
Sept 25	10/08/25	water supplies	10/15/25	\$19.48	\$19.48	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
Sept 25	10/08/25	wtr pump parts	10/15/25	\$25.45	\$25.45	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
Sept 25	10/08/25	cash back rewards	10/15/25	(\$2.31)	(\$2.31)	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
Sept 25	10/08/25	Next Gen Wireless	10/15/25	\$57.66	\$57.66	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
Sept 25	10/08/25	Postage	10/15/25	\$80.50	\$80.50	200-200-5202640	Postage/Shipping	\$5,000.00	\$3,664.70
Sept 25	10/08/25	Inland auto / threadder motor	10/15/25	\$327.80	\$327.80	200-200-5202880	Equipment Repair/Maint	\$8,000.00	\$7,174.20
Sept 25	10/08/25	Home Depot / pipe threadder	10/15/25	\$87.29	\$87.29	200-200-5202880	Equipment Repair/Maint	\$8,000.00	\$7,174.20
Sept 25	10/08/25	Home Depot / pipe threadder	10/15/25	\$62.14	\$62.14	200-200-5202880	Equipment Repair/Maint	\$8,000.00	\$7,174.20
Sept 25	10/08/25	Rackspace email services	10/15/25	\$135.68	\$135.68	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
Sept 25	10/08/25	Next Gen Wireless	10/15/25	\$57.66	\$57.66	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
Sept 25	10/08/25	cash back rewards	10/15/25	(\$1.09)	(\$1.09)	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
Sept 25	10/08/25	wastewater supplies	10/15/25	\$41.08	\$41.08	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
Sept 25	10/08/25	wastewater supplies	10/15/25	\$52.97	\$52.97	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11
Sept 25	10/08/25	Postage	10/15/25	\$80.50	\$80.50	300-300-5202640	Postage/Shipping	\$5,076.00	\$3,740.70
Sept 25	10/08/25	Ace Hardware / streets parts	10/15/25	\$74.93	\$74.93	500-500-5202181	Supplies (Janitorial & Op	\$6,500.00	\$2,669.99
Sept 25	10/08/25	Rackspace email services	10/15/25	\$21.06	\$21.06	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,361.68
Sept 25	10/08/25	Walmart supplies	10/15/25	\$1.50	\$1.50	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,361.68
Sept 25	10/08/25	Cash back rewards	10/15/25	(\$3.37)	(\$3.37)	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,361.68
Sept 25	10/08/25	Phone service Library	10/15/25	\$29.97	\$29.97	600-600-5202570	Telephone/Cell	\$1,200.00	\$1,140.06
Sept 25	10/08/25	Amazon / books	10/15/25	\$14.80	\$14.80	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,459.41
Sept 25	10/08/25	Amazon / books	10/15/25	\$173.38	\$173.38	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,459.41
Sept 25	10/08/25	Amazon / books	10/15/25	\$100.30	\$100.30	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,459.41
Sept 25	10/08/25	Walmart Library programs	10/15/25	\$49.66	\$49.66	600-600-5203450	Library Programs	\$16,000.00	\$15,039.06
Sept 25	10/08/25	Amazon / programs	10/15/25	\$35.96	\$35.96	600-600-5203450	Library Programs	\$16,000.00	\$15,039.06
Sept 25	10/08/25	Clank tronix (games)	10/15/25	\$20.00	\$20.00	600-600-5203450	Library Programs	\$16,000.00	\$15,039.06
Sept 25	10/08/25	Ace Hardware / Ranger station parts	10/15/25	\$43.69	\$43.69	800-800-5202181	Supplies (Janitorial & Op	\$6,000.00	\$5,121.27
<b>One Call Concepts, 7223 Parkway Drive, Ste 210, Hanover, MD, 21076</b>				<b>\$3,863.63</b>	<b>OK LLC</b>				
5090493	10/07/25	8 sewer locates	11/06/25	\$6.16	\$6.16	200-200-5202190	Contract Services	\$5,000.00	\$4,632.08
5090493	10/07/25	8 sewer locates	11/06/25	\$6.16	\$6.16	300-300-5202190	Contract Services	\$7,000.00	\$6,632.08
					<b>\$12.32</b>	<b>OK LLC</b>			
17	<b>O'Reilly Enterprises, PO Box 248, Cove, OR, 97824</b>								
741	10/07/25	IT contract service	11/15/25	\$250.00	\$250.00	100-110-5203800	IT/Computer/Software	\$13,888.00	\$9,823.36
741	10/07/25	IT contract service	11/15/25	\$203.32	\$203.32	100-110-5203800	IT/Computer/Software	\$13,888.00	\$9,823.36
738	10/07/25	park gazebo cameras	10/15/25	\$1,074.95	\$1,074.95	100-130-5202800	Improvements	\$4,000.00	\$3,830.55

**City of Union**  
**Council Approval Report**  
 (Council Approval Report)

Vendor	InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance	
OTEC, PO Box 226, Baker City, OR, 97814	741	10/07/25	IT contract service	11/15/25	\$25.00	\$25.00	100-140-5203800	IT/Computer/Software	\$375.00	\$74.70	
	741	10/07/25	IT contract service	11/15/25	\$223.34	\$223.34	200-200-5203800	IT/Computer/Software	\$18,000.00	\$14,245.65	
	741	10/07/25	IT contract service	11/15/25	\$223.34	\$223.34	300-300-5203800	IT/Computer/Software	\$14,756.00	\$12,161.88	
	741	10/07/25	IT contract service	11/15/25	\$55.00	\$55.00	500-500-5203800	IT/Computer/Software	\$2,604.00	\$2,021.43	
	741	10/07/25	IT contract service	11/15/25	\$55.00	\$55.00	600-600-5203800	IT/Computer/Software	\$6,076.00	\$5,000.68	
	741	10/07/25	IT contract service	11/15/25	\$15.00	\$15.00	800-800-5203800	IT/Computer/Software	\$868.00	\$701.90	
						<b>\$2,124.95</b>	<b>OK LLC</b>				
						\$104.78	\$104.78	100-110-5202540	Electricity	\$1,000.00	\$786.42
						\$103.89	\$103.89	100-130-5202540	Electricity	\$2,000.00	\$1,789.29
						\$48.52	\$48.52	100-150-5202540	Electricity	\$700.00	\$601.40
					\$104.78	\$104.78	200-200-5202540	Electricity	\$35,000.00	\$27,517.94	
					\$96.10	\$96.10	200-200-5202540	Electricity	\$35,000.00	\$27,517.94	
					\$3,124.44	\$3,124.44	200-200-5202540	Electricity	\$35,000.00	\$27,517.94	
					\$245.00	\$245.00	200-200-5202540	Electricity	\$35,000.00	\$27,517.94	
					\$53.32	\$53.32	200-200-5202540	Electricity	\$35,000.00	\$27,517.94	
					\$2,469.08	\$2,469.08	300-300-5202540	Electricity	\$36,071.00	\$27,103.37	
					\$61.62	\$61.62	300-300-5202540	Electricity	\$36,071.00	\$27,103.37	
					\$104.77	\$104.77	300-300-5202540	Electricity	\$36,071.00	\$27,103.37	
					\$1,515.69	\$1,515.69	300-300-5202540	Electricity	\$36,071.00	\$27,103.37	
					\$2,469.43	\$2,469.43	500-500-5202540	Electricity	\$27,630.00	\$22,573.29	
					\$60.09	\$60.09	500-500-5202540	Electricity	\$27,630.00	\$22,573.29	
					\$148.92	\$148.92	600-600-5202540	Electricity	\$3,250.00	\$2,967.64	
					\$61.22	\$61.22	800-800-5202540	Electricity	\$2,693.00	\$2,397.53	
					\$63.33	\$63.33	800-800-5202540	Electricity	\$2,693.00	\$2,397.53	
					<b>\$10,834.98</b>	<b>OK LLC</b>					
Oxarc, PO Box 2605, Spokane, WA, 99220-2605	32421884	10/07/25	Water operating supply	10/15/25	\$923.97	\$923.97	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74	
	62139446	10/07/25	Cylinder fees	10/15/25	\$13.88	\$13.88	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74	
	32421884	10/07/25	VW/TP operating supplies	10/15/25	\$1,405.05	\$1,405.05	300-300-5202181	Supplies (Janitorial & Op	\$66,992.00	\$56,678.11	
	32422441	10/08/25	drum deposit credit	10/15/25	(\$75.00)	(\$75.00)	300-300-5202181	Supplies (Janitorial & Op	\$66,992.00	\$56,678.11	
Phillips, Paul, PO Box 244, Union, OR, 97883	FY 25-26	10/07/25	Clothing allowance	11/06/25	\$241.99	\$241.99	200-200-5202430	Clothing	\$1,200.00	\$1,097.50	
	FY 25-26	10/07/25	Clothing Allowance	11/06/25	\$241.98	\$241.98	300-300-5202430	Clothing	\$1,200.00	\$1,097.50	
						<b>\$483.97</b>	<b>OK LLC</b>				
Quill Corporation, PO Box 37600, Philadelphia, PA, 19101-0600	45662086	10/07/25	Printing Supplies	11/06/25	\$24.00	\$24.00	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50	
	45662086	10/07/25	Printing Supplies	11/06/25	\$24.00	\$24.00	100-160-5202181	Supplies (Janitorial & Op	\$200.00	\$184.25	
	45662086	10/07/25	Printing Supplies	11/06/25	\$24.00	\$24.00	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74	
	45662086	10/07/25	Printing Supplies	11/06/25	\$24.00	\$24.00	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$56,678.11	
						<b>\$24.00</b>	<b>\$24.00</b>				

**City of Union**  
**Council Approval Report**  
 (Council Approval Report)

Vendor	Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
	45662086	10/07/25	Printing Supplies	11/06/25	\$23.97	\$23.97	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,361.69
						\$119.97				
	217	10/07/25	Ridley Pest Control, PO Box 2795, La Grande, OR, 97850	10/15/25	\$310.00	\$310.00	800-800-5202820	Maintenance (Building &	\$4,500.00	\$1,300.00
	3070		pest extermination spray			\$310.00				
						\$310.00				
	366	10/07/25	SAIF Corp, 400 High Street SE, Salem, OR, 97312	10/15/25	\$88.15	\$88.15	100-110-5202710	Insurance/Property/Liabli	\$5,939.00	\$5,431.94
	1001972077		workmans comp			\$184.84	200-200-5202710	Insurance/Property/Liabli	\$25,887.00	\$24,823.80
	1001972077		workmans comp			\$184.84	300-300-5202710	Insurance/Property/Liabli	\$25,886.00	\$24,822.80
	1001972077		workmans comp			\$56.87	500-500-5202710	Insurance/Property/Liabli	\$7,992.00	\$7,664.85
	1001972077		workmans comp			\$19.92	600-600-5202710	Insurance/Property/Liabli	\$4,000.00	\$3,885.51
	1001972077		workmans comp			\$34.12	800-800-5202710	Insurance/Property/Liabli	\$11,375.00	\$11,178.71
						\$568.74				
	14	10/07/25	TAL Building Centers, 203 SE Park Plaza Dr. Suite 250, Vancouver, WA, 98684	10/15/25	\$181.20	\$181.20	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	5006-3014249		Ranger Station #3			\$141.44	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	5006-3020650		ranger station #3 materials			\$262.30	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	5006-3021493		ranger station #3 materials			\$282.82	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	5006-3021531		ranger station #3 materials			\$93.04	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	5006-3028790		ranger station #3 materials			\$143.72	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	5006-3033099		ranger station #3 materials			\$215.49	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$34,327.74
	5006-2954548		water supplies			\$215.60	300-300-5202820	Maintenance (Building &	\$3,500.00	\$1,458.69
	5006-2962901		WWWTP Influent bldg metal			\$1,535.61				
	439	10/07/25	The Automation Group, 4678 Isabelle Street, Eugene, OR, 97402	10/15/25	\$1,578.08	\$1,578.08	300-300-5202880	Equipment Repair/Maint	\$15,000.00	\$12,924.94
	W15332		Digester Transducer			\$1,578.08				
	297	10/07/25	T-Mobile, PO Box 742596, Cincinnati, OH, 45274-2596	10/15/25	\$11.71	\$11.71	200-200-5203800	IT/Computer/Software	\$18,000.00	\$14,245.65
	Sept 25'		WTR/SWR mobile internet			\$11.70	300-300-5203800	IT/Computer/Software	\$14,756.00	\$12,161.88
	Sept 25'		WTR/SWR mobile internet			\$23.41				
	50	10/07/25	Tritech Software Systems, 12709 Collection Center Drive, Chicago, IL, 60693	10/15/25	\$292.50	\$292.50	200-200-5202640	Postage/Shipping	\$5,000.00	\$3,664.70
	446636		billing/postage Sept 25'			\$292.50	300-300-5202640	Postage/Shipping	\$5,076.00	\$3,740.70
	446636		billing/postage Sept 25'			\$585.00				
	459	10/07/25	True Construction LLC, 2202 1st Street, La Grande, OR, 97850	10/15/25	\$30,000.00	\$30,000.00	115-000-5403203	Land/Buildings	\$260,000.00	\$196,980.89
	PYMT2		ranger station #3 proj payment 2			\$30,000.00				

## City of Union Council Approval Report (Council Approval Report)

Vendor	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
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25	10/07/25	Umpqua Research Co - Table Rock Analytical Lab, PO Box 609, Myrtle Creek, OR, 97457	10/15/25	\$55.00	\$55.00	200-200-5202270	Water Testing	\$5,000.00	\$3,850.00
<b>\$55.00 OK LLC</b>									

161	10/07/25	Union County Chamber of Commerce, 207 Depot St., La Grande, OR, 97850	10/15/25	\$275.00	\$275.00	100-110-5202600	Dues/License/Certs	\$4,800.00	\$3,424.98
<b>\$275.00 OK LLC</b>									

116	10/07/25	Union County Sheriff's Office, 1109 K Ave, La Grande, OR, 97850	11/06/25	\$21,546.48	\$21,546.48	100-120-5202190	Contract Services	\$86,186.00	\$64,639.52
Oct 25-Dec 25	10/07/25	contract hours			\$208.00	100-120-5202250	Animal Control	\$3,000.00	\$2,320.00
<b>\$21,754.48 OK LLC</b>									

85	10/07/25	Union Market, PO Box 886, Acct #2010, Union, OR, 97883	11/06/25	\$11.38	\$11.38	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,791.50
<b>\$11.38 OK LLC</b>									

88	10/08/25	Union Rural Fire Dept, PO Box 317, Union, OR, 97883	11/07/25	\$52,914.12	\$52,914.12	700-710-5205995	Fund Balance Paid Out	\$50,750.00	\$43,950.68
Oct 25	10/08/25	final payout			\$52,914.12	700-720-5205995	Fund Balance Paid Out	\$50,750.00	\$43,950.68
<b>\$105,828.24 OK LLC</b>									

1	10/07/25	Wex Bank, PO Box 6293, Carol Stream, IL, 60197-6293	11/06/25	\$42.85	\$42.85	100-130-5202490	Fuel	\$1,000.00	\$679.23
Sept 25	10/07/25	Mower fuel			(\$0.59)	200-200-5202490	Fuel	\$5,000.00	\$3,865.72
Sept 25	10/07/25	prompt pay			\$400.36	200-200-5202490	Fuel	\$5,000.00	\$3,865.72
Sept 25	10/07/25	Water Dept fuel			(\$0.60)	300-300-5202490	Fuel	\$2,640.00	\$2,309.21
Sept 25	10/07/25	prompt pay			\$60.35	500-500-5202490	Fuel	\$2,500.00	\$2,176.21
<b>\$502.37 OK LLC</b>									

552	10/07/25	Yurri Rose LLP, PO Box 'S', Ontario, OR, 97914	11/25/25	\$4,733.00	\$4,733.00	100-160-5202110	Legal/Attorney Services	\$30,000.00	\$19,018.68
31258 Aug 25	10/07/25	Legal Fees (Kennon)			\$4,733.00				
<b>\$4,733.00 OK LLC</b>									

321	10/07/25	Ziply Fiber, PO Box 740416, Cincinnati, OH, 45274-0416	10/15/25	\$80.00	\$80.00	300-300-5202570	Telephone/Cell	\$4,400.00	\$3,483.40
Sept 25	10/07/25	phone/internet WWTP			\$80.00				
<b>\$80.00 OK LLC</b>									

321	10/07/25	Ziply Fiber, PO Box 740416, Cincinnati, OH, 45274-0416	10/15/25	\$81.60	\$81.60	100-130-5202181	Supplies (Janitorial & Op	\$4,000.00	\$3,178.40
Oct 25	10/07/25	internet/cameras PARK			\$95.00	200-200-5202570	Telephone/Cell	\$2,500.00	\$2,061.36
Sept 25	10/07/25	internet/phone PW Shop			\$62.42	800-800-5202181	Supplies (Janitorial & Op	\$6,000.00	\$5,121.27
Sept 25	10/07/25	internet Air BnB							
<b>\$239.02 OK LLC</b>									

**City of Union**  
**Council Approval Report**  
**(Council Approval Report)**

Vendor	Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
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**Total Bills To Pay: \$303,125.33**

City of Union  
Expenditures Register Approval

I, as a Union City Councilor, do hereby certify and declare that I reviewed the demands enumerated and referred to in the foregoing expense pay list. I acknowledge that the expenditures are, to the best of my knowledge, accurate and are just claims against the City, and that there are funds available for payment thereof in the City treasury.

Approved for distribution on this 8<sup>th</sup> day of October, 2025.

City Administrator 

Council Member 

**City of Union  
Council Approval Report  
(Council Approval Report)**

Vendor	Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
	554	10/21/25	All Air HVAC Service, 1703 N Albany Street, La Grande, OR, 97850	10/30/25	\$4,660.00	\$4,660.00	115-000-5403203	Land/Buildings	\$260,000.00	\$164,953.45
	54386	10/21/25	balance for furnace contract							
	2	10/21/25	Anderson-Perry & Associates, PO Box 1107, La Grande, OR, 97850	10/30/25	\$4,206.25	\$4,206.25	300-300-5202120	Engineering	\$17,062.00	\$12,704.50
	81532	10/21/25	Engineering for recycled water permit							
	4	10/21/25	Avista, 1411 E. Mission Ave, Spokane, WA, 99252-0001	10/30/25	\$12.00	\$12.00	100-110-5202501	Heat	\$1,300.00	\$1,280.14
	Sept 25	10/21/25	heat city hall	10/30/25	\$11.99	\$11.99	200-200-5202501	Heat	\$4,000.00	\$3,980.11
	Sept 25	10/21/25	heat city hall	10/30/25	\$11.99	\$11.99	300-300-5202501	Heat	\$4,000.00	\$3,811.91
	Sept 25	10/21/25	heat WWTF	10/30/25	\$22.44	\$22.44	300-300-5202501	Heat	\$4,000.00	\$3,811.91
	Sept 25	10/21/25	heat WWTF	10/30/25	\$43.52	\$43.52	300-300-5202501	Heat	\$4,000.00	\$3,811.91
	Sept 25	10/21/25	Heat library	10/30/25	\$22.44	\$22.44	600-600-5202501	Heat	\$2,500.00	\$2,441.46
	Sept 25	10/21/25	heat ranger station	10/30/25	\$27.14	\$27.14	800-800-5202501	Heat	\$2,204.00	\$2,088.05
	Sept 25	10/21/25	heat ranger station	10/30/25	\$14.25	\$14.25	800-800-5202501	Heat	\$2,204.00	\$2,088.05
	155	10/21/25	Baker County Library Dist-Sage Fund, Sage Library System, 2400 Resort Street, Baker City, OR, 97814	10/30/25	\$2,992.00	\$2,992.00	600-600-5202600	Dues/License/Certs	\$4,250.00	\$4,250.00
	M2025-26-36	10/21/25	25-26 Sage Membership							
	41	10/21/25	Box R Water Analysis Lab, 567 N.W. 2nd Street, Prineville, OR, 97754	10/21/25	\$51.00	\$51.00	200-200-5202270	Water Testing	\$5,000.00	\$3,795.00
	X063881	10/21/25	routine water testing	10/21/25	\$515.00	\$515.00	200-200-5202270	Water Testing	\$5,000.00	\$3,795.00
	X064014	10/21/25	routine water testing	10/21/25	\$460.00	\$460.00	200-200-5202270	Water Testing	\$5,000.00	\$3,795.00
	X064015	10/21/25	routine water testing							
	450	10/21/25	Boyer-Davis, Anita, 277 W Bryan, Union, OR, 97883	10/30/25	\$180.00	\$180.00	100-110-5202190	Contract Services	\$7,500.00	\$6,435.29
	Oct 25	10/21/25	cleaning contract	10/30/25	\$180.00	\$180.00	600-600-5202190	Contract Services	\$51,700.00	\$50,750.50
	Oct 25	10/21/25	cleaning contract							
	9	10/21/25	Eagle Office Supplies, 1701 Adams Ave, La Grande, OR, 97850	10/30/25	\$48.25	\$48.25	100-110-5202190	Contract Services	\$7,500.00	\$6,435.29
	96106	10/21/25	copy contract	10/30/25	\$24.12	\$24.12	100-160-5202190	Contract Services	\$1,000.00	\$874.50
	96106	10/21/25	copy contract	10/30/25	\$72.37	\$72.37	200-200-5202190	Contract Services	\$5,000.00	\$4,576.49
	96106	10/21/25	copy contract	10/30/25	\$72.37	\$72.37	300-300-5202190	Contract Services	\$7,000.00	\$6,576.49
	96106	10/21/25	copy contract	10/30/25	\$24.13	\$24.13	800-800-5202190	Contract Services	\$23,879.00	\$14,683.72
	166	10/21/25	Ed Staub & Sons, PO Box 488, Klamath Falls, OR, 97601	10/30/25	\$50.00	\$50.00	200-200-5202501	Heat	\$4,000.00	\$3,980.11
	13081271	10/21/25	tank rental pub wks							

**City of Union**  
**Council Approval Report**  
 (Council Approval Report)

Vendor	InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
	323	10/21/25	Fenn's Towing & Repair, PO Box 2708, La Grande, OR, 97850	10/30/25	\$277.50	\$277.50	100-120-5202630	Abatement	\$5,000.00	\$5,000.00
	16677	10/21/25	tow travel trailer			\$277.50				
	308	10/21/25	Fred Daggett Plumbing LLC, 60040 Thew Loop, Cove, OR, 97824	10/30/25	\$14,383.52	\$14,383.52	115-000-5403203	Land/Buildings	\$260,000.00	\$164,953.45
	5190	10/21/25	ranger station plumb contract			\$14,383.52				
	522	10/21/25	Gardner, Dylan, 599 E Ash, Union, OR, 97883	10/30/25	\$79.99	\$79.99	200-200-5202430	Clothing	\$1,200.00	\$855.51
	Oct 25	10/21/25	clothing allowance			\$79.99				
	Oct 25	10/21/25	clothing allowance			\$79.98	300-300-5202430	Clothing	\$1,200.00	\$855.52
	560	10/21/25	Industrial Chem Labs & Services Inc, 55 Brook Ave, Suite G, Deer Park, NY, 11729	10/30/25	\$103.04	\$103.04	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
	420848	10/21/25	odor control products			\$103.04				
	12	10/21/25	League of Oregon Cities, 1201 Court St N.E., Ste 200, Salem, OR, 97301	11/25/25	\$35.00	\$35.00	100-110-5202010	Travel/Training	\$5,000.00	\$5,000.00
	R26958	10/21/25	municipal training			\$35.00				
	118	10/21/25	Measure-Tech Inc, PO Box 499, Ariel, WA, 98603	11/25/25	\$841.18	\$841.18	300-300-5202880	Equipment Repair/Maint	\$15,000.00	\$11,346.86
	18976	10/21/25	annual flow meter calibration			\$841.18				
	146	10/21/25	OHA Cashier, PO Box 14260, Portland, OR,	11/20/25	\$195.00	\$195.00	200-200-5202010	Travel/Training	\$5,000.00	\$4,712.50
	Oct 25	10/21/25	Crossconnection Specialist 4332			\$195.00				
	271	10/22/25	Old West Federal Credit Union, PO Box 2711, Omaha, NE, 68103-2711	10/30/25	(\$31.25)	(\$31.25)	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	cash back rewards			(\$3.40)	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	cash back rewards			\$8.00	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Late Fees			\$1.92	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Interest			\$30.00	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Other AI			\$112.47	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Clothing Allowance			\$16.96	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Supplies			\$37.50	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	GoTollyPC			\$8.00	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Late fee			\$31.22	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Interest			\$23.99	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Abode monthly fee			\$133.21	100-110-5202181	Supplies (Janitorial & Op	\$6,687.00	\$5,564.53
	Oct 25	10/22/25	Rackspace email services monthly			\$85.98	100-110-5202640	Postage/Shipping	\$2,000.00	\$1,863.92
	Oct 25	10/22/25	postage stamps							

**City of Union  
Council Approval Report  
(Council Approval Report)**

InvoiceNumber	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
Oct 25	10/22/25	City board / Council emails	10/30/25	\$84.00	\$84.00	100-110-5203800	IT/Computer/Software	\$13,888.00	\$9,370.00
Oct 25	10/22/25	postage stamps	10/30/25	\$34.52	\$34.52	100-120-5202640	Postage/Shipping	\$350.00	\$316.84
Oct 25	10/22/25	postage stamps	10/30/25	\$68.72	\$68.72	100-160-5202640	Postage/Shipping	\$300.00	\$198.44
Oct 25	10/22/25	Ace Hardware Air BnB	10/30/25	\$150.89	\$150.89	115-000-5403203	Land/Buildings	\$260,000.00	\$164,953.45
Oct 25	10/22/25	City of La Grande Permit Air BnB	10/30/25	\$1,029.00	\$1,029.00	115-000-5403203	Land/Buildings	\$260,000.00	\$164,953.45
Oct 25	10/22/25	Rackspace email services monthly	10/30/25	\$140.01	\$140.01	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
Oct 25	10/22/25	Interest	10/30/25	\$30.14	\$30.14	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
Oct 25	10/22/25	Water Supplies	10/30/25	\$339.82	\$339.82	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
Oct 25	10/22/25	Late Fee	10/30/25	\$8.00	\$8.00	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
Oct 25	10/22/25	Interest	10/30/25	\$7.90	\$7.90	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
Oct 25	10/22/25	Late Fee	10/30/25	\$8.00	\$8.00	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
Oct 25	10/22/25	cash back rewards	10/30/25	(\$39.55)	(\$39.55)	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
Oct 25	10/22/25	postage stamps	10/30/25	\$98.44	\$98.44	200-200-5202640	Postage/Shipping	\$5,000.00	\$3,291.70
Oct 25	10/22/25	Wastewater Supplies	10/30/25	\$212.61	\$212.61	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	cash back rewards	10/30/25	(\$5.44)	(\$5.44)	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	Interest	10/30/25	\$4.00	\$4.00	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	Rackspace email services monthly	10/30/25	\$140.01	\$140.01	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	Wastewater supplies	10/30/25	\$41.40	\$41.40	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	Late fees	10/30/25	\$8.00	\$8.00	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	Wastewater Supplies	10/30/25	\$87.07	\$87.07	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	Wastewater supplies	10/30/25	\$568.83	\$568.83	300-300-5202181	Supplies (Janitorial & Op	\$68,992.00	\$54,874.55
Oct 25	10/22/25	postage stamps	10/30/25	\$98.44	\$98.44	300-300-5202640	Postage/Shipping	\$5,076.00	\$3,367.70
Oct 25	10/22/25	Wastewater Equip repair	10/30/25	\$3,669.11	\$3,669.11	300-300-5202880	Equipment Repair/Maint	\$15,000.00	\$11,346.86
Oct 25	10/22/25	Rackspace email services monthly	10/30/25	\$25.39	\$25.39	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,241.58
Oct 25	10/22/25	cash back rewards	10/30/25	(\$19.87)	(\$19.87)	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,241.58
Oct 25	10/22/25	interest	10/30/25	\$12.65	\$12.65	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,241.58
Oct 25	10/22/25	Library Supplies	10/30/25	\$62.94	\$62.94	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,241.58
Oct 25	10/22/25	Late Fee	10/30/25	\$8.00	\$8.00	600-600-5202181	Supplies (Janitorial & Op	\$5,500.00	\$5,241.58
Oct 25	10/22/25	phone service library	10/30/25	\$29.97	\$29.97	600-600-5202570	Telephone/Cell	\$1,200.00	\$1,110.09
Oct 25	10/22/25	Amazon Credit	10/30/25	(\$0.50)	(\$0.50)	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,170.93
Oct 25	10/22/25	Library Books	10/30/25	\$25.00	\$25.00	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,170.93
Oct 25	10/22/25	Library Books	10/30/25	\$19.19	\$19.19	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,170.93
Oct 25	10/22/25	Library Books	10/30/25	\$58.43	\$58.43	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,170.93
Oct 25	10/22/25	Library Books	10/30/25	\$463.01	\$463.01	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,170.93
Oct 25	10/22/25	Library Books	10/30/25	\$22.80	\$22.80	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,170.93
Oct 25	10/22/25	Library Books	10/30/25	\$40.32	\$40.32	600-600-5203410	Library Books/Magazines	\$5,500.00	\$3,170.93

**\$7,985.85** *OK* *VC*

48 OTEC, PO Box 226, Baker City, OR, 97814  
 Sept 25 10/21/25 Electric 10/30/25 \$47.50 \$47.50 100-110-5202540 Electricity \$1,000.00 \$681.64  
 Sept 25 10/21/25 Electric 10/30/25 \$105.22 \$105.22 100-130-5202540 Electricity \$2,000.00 \$1,685.40

## City of Union Council Approval Report (Council Approval Report)

Vendor	Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
	Sept 25	10/21/25	Electric	10/30/25	\$50.62	\$50.62	100-150-5202540	Electricity	\$700.00	\$552.08
	Sept 25	10/21/25	Electric	10/30/25	\$248.68	\$248.68	200-200-5202540	Electricity	\$35,000.00	\$23,894.30
	Sept 25	10/21/25	Electric	10/30/25	\$54.50	\$54.50	200-200-5202540	Electricity	\$35,000.00	\$23,894.30
	Sept 25	10/21/25	Electric	10/30/25	\$2,195.94	\$2,195.94	200-200-5202540	Electricity	\$35,000.00	\$23,894.30
	Sept 25	10/21/25	Electric	10/30/25	\$97.00	\$97.00	200-200-5202540	Electricity	\$35,000.00	\$23,894.30
	Sept 25	10/21/25	Electric	10/30/25	\$47.51	\$47.51	200-200-5202540	Electricity	\$35,000.00	\$23,894.30
	Sept 25	10/21/25	Electric	10/30/25	\$62.38	\$62.38	300-300-5202540	Electricity	\$36,071.00	\$22,952.21
	Sept 25	10/21/25	Electric	10/30/25	\$2,002.65	\$2,002.65	300-300-5202540	Electricity	\$36,071.00	\$22,952.21
	Sept 25	10/21/25	Electric	10/30/25	\$1,512.58	\$1,512.58	300-300-5202540	Electricity	\$36,071.00	\$22,952.21
	Sept 25	10/21/25	Electric	10/30/25	\$47.51	\$47.51	300-300-5202540	Electricity	\$36,071.00	\$22,952.21
	Sept 25	10/21/25	Electric	10/30/25	\$61.98	\$61.98	500-500-5202540	Electricity	\$27,630.00	\$20,043.77
	Sept 25	10/21/25	Electric	10/30/25	\$2,506.47	\$2,506.47	500-500-5202540	Electricity	\$27,630.00	\$20,043.77
	Sept 25	10/21/25	Electric	10/30/25	\$101.75	\$101.75	600-600-5202540	Electricity	\$3,250.00	\$2,818.72
	Sept 25	10/21/25	Electric	10/30/25	\$64.42	\$64.42	800-800-5202540	Electricity	\$2,693.00	\$2,272.98
	Sept 25	10/21/25	Electric	10/30/25	\$58.95	\$58.95	800-800-5202540	Electricity	\$2,693.00	\$2,272.98
						<b>\$9,265.66</b>				
132	Sully, P.C., Paige, 213 W Main, Enterprise, OR, 97828									
	3rd Qtr/Addl	10/21/25	Legal Services	11/20/25	\$467.50	\$467.50	100-110-5202110	Legal/Attorney Services	\$10,000.00	\$7,795.00
	3rd Qtr/Addl	10/21/25	legal services	11/20/25	\$3,710.00	\$3,710.00	100-120-5202110	Legal/Attorney Services	\$10,000.00	\$7,795.00
	3rd Qtr/Addl	10/21/25	legal services	11/20/25	\$300.00	\$300.00	100-160-5202110	Legal/Attorney Services	\$30,000.00	\$14,285.68
						<b>\$4,477.50</b>				
514	Tate, Celeste, PO Box 1113, Elgin, OR, 97827									
	Oct 25	10/21/25	mileage / travel	10/21/25	\$91.70	\$91.70	100-110-5202010	Travel/Training	\$5,000.00	\$5,000.00
						<b>\$91.70</b>				
50	Tritech Software Systems, 12709 Collection Center Drive, Chicago, IL, 60693									
	448399	10/21/25	billing/postage Oct 25	11/20/25	\$397.30	\$397.30	200-200-5202640	Postage/Shipping	\$5,000.00	\$3,291.70
	448399	10/21/25	billing/postage Oct 25	11/20/25	\$397.30	\$397.30	300-300-5202640	Postage/Shipping	\$5,075.00	\$3,367.70
						<b>\$794.60</b>				
25	Umpqua Research Co - Table Rock Analytical Lab, PO Box 609, Myrtle Creek, OR, 97457									
	T018947	10/21/25	Routine wastewater testing	10/30/25	\$532.00	\$532.00	300-300-5204950	Sewer Testing	\$4,915.00	\$4,607.40
						<b>\$532.00</b>				
123	Union County Tax Assessor/Tax Collector, 1001 4th Street, Suites A & B, La Grande, OR, 97850									
	2025 taxes	10/21/25	property taxes 2025	11/20/25	\$3,647.96	\$3,647.96	800-800-5202710	Insurance/Property/Liabli	\$11,375.00	\$5,955.49
						<b>\$3,647.96</b>				
26	US Cellular, Dept. 0205, Palatine, IL, 60055-0205									
	758232489	10/21/25	Cell Bill	11/20/25	\$70.08	\$70.08	200-200-5202570	Telephone/Cell	\$2,500.00	\$1,966.36
	758232489	10/21/25	Cell Bill	11/20/25	\$70.08	\$70.08	300-300-5202570	Telephone/Cell	\$4,400.00	\$3,403.40

**City of Union**  
**Council Approval Report**  
 (Council Approval Report)

Vendor	Invoice Number	Date	Description	Due Date	Invoice Amt	Approved Amt	Account Number	Account Description	Budgeted \$	YTD Balance
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69	USA Blue Book, PO Box 9004, Gurnee, IL, 60031-9004	10/21/25	water supplies	11/20/25	\$346.23	\$346.23	200-200-5202181	Supplies (Janitorial & Op	\$40,000.00	\$30,122.84
	<p align="right"> <span style="margin-right: 100px;">\$140.16</span> <span style="margin-right: 100px;"><i>OK</i></span> <span><i>LL</i></span> </p>									

552	Yurri Rose LLP, PO Box 'S', Ontario, OR, 97914	10/21/25	Legal fees Kennon	10/30/25	\$5,025.00	\$5,025.00	100-160-5202110	Legal/Attorney Services	\$30,000.00	\$14,285.68
	<p align="right"> <span style="margin-right: 100px;">\$346.23</span> <span style="margin-right: 100px;"><i>OK</i></span> <span><i>LL</i></span> </p>									

3	Zayo Group LLC, PO Box 734521, Chicago, IL, 60673-4521	10/21/25	WTR alarms	10/30/25	\$107.69	\$107.69	200-200-5202570	Telephone/Cell	\$2,500.00	\$1,966.36
	<p align="right"> <span style="margin-right: 100px;">\$107.69</span> <span style="margin-right: 100px;"><i>OK</i></span> <span><i>LL</i></span> </p>									

321	ZiplyFiber, PO Box 740416, Cincinnati, OH, 45274-0416	10/21/25	Internet City Hall	10/30/25	\$54.06	\$54.06	100-110-5203800	IT/Computer/Software	\$13,888.00	\$9,370.04
	<p align="right"> <span style="margin-right: 100px;">\$439.94</span> <span style="margin-right: 100px;"><i>OK</i></span> <span><i>LL</i></span> </p>									

**Total Bills To Pay:**

\$62,658.45

City of Union  
Expenditures Register Approval

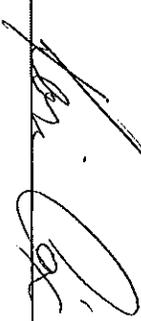
I, as a Union City Councilor, do hereby certify and declare that I reviewed the demands enumerated and referred to in the foregoing expense pay list. I acknowledge that the expenditures are, to the best of my knowledge, accurate and are just claims against the City, and that there are funds available for payment thereof in the City treasury.

Approved for distribution on this 23<sup>rd</sup> day of October, 2025.

City Administrator



Council Member





# Memorandum

**Subject:** Public Works Monthly Report  
**Meeting:** City Council - Nov 10 2025  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:** Paul Phillips, Public Works Lead

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**ATTACHED:**  
[Public Works Monthly Report October 2025](#)

City of Union Public Works Department Council Report  
October 2025

Water: Completed the annual water use report and submitted it to the state. The two-state required monthly coliform samples test results came back good. Monthly watermeter reads were completed and door knockers hung on properties who are behind on their bill. We have started to add insulation to some meter pits in an effort to keep them from freezing this winter.

Sewer: Mark and Dylan hauled sludge and land applied it to the fields. The primary digester and secondary digesters were drawn down in an effort to allow room for wintertime operation. New filters have been installed on the blowers and more replacement filters ordered. We are installing a new compressor on blower #5.

Park: The sprinklers have been shut off for the season and the line drained. The rear bathroom has been winterized.

Streets: The right of way on Willowdale has been mowed in an effort to minimize drifting snow.

MISC: Two new lights were installed in the old transfer station building and the vac truck was drained and parked in the building in preparation for winter. The burn pile has been burned at the state shop building and a new piece of clear metal was installed on the shop to replace the one that had broken.

Paul Phillips  
City of Union  
Public Works Lead  
November 4, 2025



# Memorandum

**Subject:** October 2025 Wastewater Report  
**Meeting:** City Council - Nov 10 2025  
**Prepared For:** Mayor and Members of Council  
**Staff Contact:** Heather Daggett, Wastewater

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**ATTACHED:**  
[Wastewater Report October 2025](#)

## Wastewater Report October 2025

**Drying Beds & Sludge removal** – Currently 3 of 4 drying beds are occupied with treatment plant product. Drying Beds 1, 2 & 4 has Digester sludge from the secondary digester, #3 has Catherine Creek hides.

### Maintenance Treatment facility

Monthly Maintenance @ Treatment Facility

- Washdowns
- Laboratory Equipment
- Chemical Chlorine pump maintenance
- Blower Services and Maintenance (Oil changes & filters)
- RBC Maintenance
- SBC: Grease

**Effluent** - Effluent discharge to Buffalo Peaks Golf Course with a daily average of 115,000 – 140,000 gallons daily.

### Laboratory –

Daily, Weekly, Monthly, and Quarterly laboratory testing to meet DEQ requirements, and facility process checks. Internally processing or outsourcing sample requirements for discharge to Buffalo Peak Golf Course

### Other

- Public Works Staff and Myself hauled sludge and land applied from the Digesters to allow room for storage during the winter months.
- DEQ required mixing zone study to be completed by Anderson Perry per DEQ recommendation that our Engineer complete the study. UPDATE Anderson Perry has started, & we are working with DEQ staff of specific requirements for the study.
- Continued work on creating a manual with SOP's and written instructions for operations at the wastewater treatment facility.
- Drying Bed turning and maintaining
- Cleaning and trash pick up at the Recycle location (lots of larger items being left & bags of garbage)
- Recycled water permit renewal continued with Anderson Perry & DEQ continued (soil sampling now)

### Golf Course Pond –

- Daily checks, recording usage, flows etc. and monitoring Pond Levels
- Will start discharging into Catherine Creek November