



## **AGENDA**

CITY COMMISSION OF THE CITY OF WARRENTON  
REGULAR MEETING

January 14, 2020 – 6:00 P.M.

Warrenton City Commission Chambers – 225 South Main Avenue  
Warrenton, OR 97146

---

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **CONSENT CALENDAR**

- A. City Commission Meeting Minutes – 12.10.19
- B. City Commission Work Session Minutes – 12.10.19
- C. City Commission Work Session Minutes – 12.17.19
- D. Monthly Finance Report – October 2019
- E. Monthly Finance Report – November 2019
- F. Fisherman's Benefit Fund – Fee Waiver
- G. System Development Charges Annual Report – FYE June 30, 2019
- H. Parks Advisory Board Minutes – June 2019
- I. Parks Advisory Board Minutes – August 2019
- J. Parks Advisory Board Minutes – October 2019
- K. Parks Advisory Board Minutes – November 2019
- L. Police Department Monthly Statistics – November 2019

4. **SELECTION OF MAYOR PRO TEM**

5. **COMMISSIONER REPORTS**

**Moment of Remembrance – Muriel Dunn**

6. **PUBLIC COMMENT**

At this time, anyone wishing to address the City Commission concerning items of interest

may do so. The person addressing the Commission must complete a Public Comment Card and submit to the City Recorder prior to the meeting. All remarks will be addressed to the whole City Commission and limited to 3 minutes per person. The Commission reserves the right to delay any action, if required, until such time as they are fully informed on a matter.

7. **PUBLIC HEARINGS** – Spur 104 Master Plan; Ordinance No. 1233

8. **BUSINESS ITEMS**

- A. Consideration of Resolution No 2554; in Memoriam - Muriel Dunn
- B. Consideration of Audit Report – FYE June 30, 2019
- C. Consideration of Second Reading of Resolution No. 2552; Building Permit Fee Modifications
- D. Consideration of First Reading of Ordinance No. 1234; Housing Code Amendments
- E. Consideration of Resolution No. 2553; Support of the CTE Center
- F. Consideration of Advisory Committee Appointments
- G. Consideration of Resolutions Authorizing Appointments to Fill Positions and Setting Terms of Office on various Community Boards

9. **DISCUSSION ITEMS** – None

10. **GOOD OF THE ORDER**

11. **EXECUTIVE SESSION**

12. **ADJOURNMENT**

**Warrenton City Hall is accessible to the disabled. An interpreter for the hearing impaired may be requested under the terms of ORS 192.630 by contacting Dawne Shaw, City Recorder, at 503-861-0823 at least 48 hours in advance of the meeting so appropriate assistance can be provided.**

MINUTES  
 Warrenton City Commission  
 Regular Meeting – December 10, 2019  
 6:00 p.m.  
 Warrenton City Hall - Commission Chambers  
 225 S. Main  
 Warrenton, OR 97146

Mayor Balensifer called the meeting to order at 6:04 p.m. and led the public in the Pledge of 0

Commissioners Present: Mayor Henry Balensifer, Rick Newton, Pam Ackley, Tom Dyer and Mark Baldwin

Staff Present: City Manager Linda Engbretson, Public Works Director Collin Stelzig, Public Works Operations Manager Kyle Sharpsteen, Police Chief Mathew Workman, Community Development Director Kevin Cronin, Finance Director April Clark, and City Recorder Dawne Shaw

CONSENT CALENDAR

A. City Commission Meeting Minutes – 11.26.19

Commissioner Newton noted a correction to the minutes.

**Commissioner Ackley made the motion to approve the consent calendar as amended. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

Mayor Balensifer asked to move item 7B to item 7A – no objections.

COMMISSIONER REPORTS

Commissioner Newton – noted that he sits on the Public Safety Coordinating Council (PSCC) board; he stated he is proud of their work on reducing the failure to appear rate. He noted other meetings he has attended.

PUBLIC COMMENT - None

PUBLIC HEARING

Mayor Balensifer opened the Public Hearing on the Housing Code Amendments and the Spur 104 Master Plan. Formalities followed. Commissioner Newton noted a potential conflict of interest, however, he stated it will not affect his decisions. Mayor Balensifer noted it is related to a legislative issue and because it does not affect property that Commissioner Newton owns or

has a financial interest in makes it a perceived conflict and not an actual conflict. Community Development Director, Kevin Cronin, recommended to push back the hearing and continue it in a January 2020 meeting.

Mayor Balensifer asked for public comment. Stewart Emmons spoke in favor of the Spur 104 Master Plan. He provided two documents for review of the commission and for the record. He reviewed the material which outlined a proposed development. No one spoke in opposition. There being no further comments, Mayor Balensifer closed the public hearing. The commission is in consensus to hold off on voting until January when the parking standards and commercial space are presented.

**Commissioner Dyer made the motion to table this until the January meeting.  
Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

#### BUSINESS ITEMS

Mayor Balensifer noted an addendum to add two appointments to the agenda item 7-B.

**Commissioner Ackley made the motion to add the appointments for Dan Jackson and Natalie Duggan to agenda item 7 - B. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

Mayor Balensifer discussed the advisory committee appointments and noted the applications that were received. He stated he will recuse himself from the vote for Ms. Balensifer for the Library Board. Commissioner Newton noted he works with Ms. Balensifer. He stated she is very bright and he would be disappointed if she was not appointed to the position of Library Board. Mayor Balensifer asked if any appointees wish to speak – there were none.

**Commissioner Newton made the motion to appoint Ms. Penny Morris to Position No. 5 on the Warrenton Community Center Board. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

**Commissioner Ackley made the motion to appoint Mr. Bert Little to Position No. 4 on the Warrenton Parks Advisory Board. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

**Commissioner Dyer made the motion to appoint Mrs. Kelsey Balensifer to Position No. 1, and Ms. Natalie Duggan on the Warrenton Community Library Board. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – abstained; Dyer – aye**

#### MINUTES

Warrenton City Commission

Regular Meeting –12.10.19

Page: 2



**Commissioner Baldwin made the motion to appoint Mr. Paul Mitchell to Position No. 6, and Ms. Lylla Gaebel to Position No. 7 on the Warrenton Planning Commission. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

**Commissioner Ackley made the motion to appoint Mr. Dan Jackson to Position No. 5 on the Warrenton City Budget Committee. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

Brief discussion continued on the committee openings and the vetting process.

Michael McNickle, Clatsop County Public Health Director, gave a presentation on Tobacco Retail Licensing and discussed the proposed County Ordinance. Mayor Balensifer noted his previous question regarding harmonization of policies related to the school districts on tobacco but specifically vaping. Mr. McNickle responded. Mayor Balensifer continued to note his concerns. Tom Rogozinski, Warrenton-Hammond School District Superintendent, noted Mr. McNickle has met with the school district and described the challenges on combatting vaping on school grounds. Commissioner Dyer noted the possibility of training K9 dogs to locate vaping devices. Brief discussion followed. Mr. Rogozinski addressed preventative measures and the challenges. Conversation continued. Ms. Engbretson asked about the licensing fee. Mr. McNickle clarified; the fee is \$350 annually. Commissioner Baldwin asked what the fee goes towards. Mr. McNickle noted it will go back into areas of the program. Commissioner Baldwin stated he wished this was being done by the state or the feds – not county by county and noted his thoughts on the matter. Mr. McNickle will come back at a later date. Mayor Balensifer noted constituent concerns on the on the needle exchange program and locations. Discussion followed.

Community Development Director, Kevin Cronin, presented Ordinance No. 1231 for its second reading and adoption. Mr. Cronin noted the revision to the ordinance. Commissioner Newton asked about the amendment and wanted clarification on whether another first reading was needed.

**Commissioner Ackley made the motion to conduct the second reading, by title only, of Ordinance No. 1231. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

Mayor Balensifer conducted the second reading by title only of Ordinance No. 1231; An Ordinance Amending Warrenton Municipal Code Chapter 16.224.

**Commissioner Newton made the motion to adopt Ordinance No. 1231. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

Public Works Director, Collin Stelzig, presented Ordinance No. 1232 for its second reading and adoption. He noted the changes that were made to the ordinance at the direction of the City Commission. A brief conversation continued.

**Commissioner Ackley made the motion to conduct the second reading of Ordinance No. 1232. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

Mayor Balensifer conducted the second reading of Ordinance No. 1232; an Ordinance Amending WMC 16.136.020 – Transportation standards regarding the installation of sidewalks, providing a process for a Fee in Lieu option for new construction.

**Commissioner Ackley made the motion to adopt Ordinance No. 1232. Motion was seconded and passed unanimously.**

**Newton – aye; Ackley – aye; Baldwin – aye; Balensifer – aye; Dyer – aye**

Consideration of December 17 work session – Ms. Engbretson explained the purpose of the work session; pre-budget season look at the general fund which will include the estimated revenues for next year.

DISCUSSION ITEMS – None

GOOD OF THE ORDER

Commissioner Ackley noted that as part of Spruce up Warrenton, part of the Fenton building has been retained for their Christmas toy and gift drive for the Warrenton- Hammond Healthy Kids weekend backpack food families. She noted the individuals responsible for decorating the front windows of the building. She continued to note that a façade grant application has been submitted for the building and the proposed changes. She also noted Windemere and Ticor had a class on “living on shaky ground”; it was a highly informative training. She encouraged the city to look at getting together with other municipalities for a training.

Commissioner Newton discussed the success with RDI and Spruce Up Warrenton. He talked about Coffee with the Mayor. He noted an upcoming Grant Writing class.

Commissioner Baldwin encouraged the commission to go up to see the CTE project at the high school and discussed the CTE program and its potential benefits. Discussion continued briefly on projects the kids will be working on. Commissioner Dyer noted the kids will benefit from the CTE program; he is glad that we are in support of this.

Mayor Balensifer noted the need to develop a resolution expressing the City’s support of the CTE program at the high school – Commission was in Consensus. He also discussed the garbage cans at Youngs Bay Plaza and the need to develop a policy to require commercial spaces to provide garbage cans. Brief discussion followed. He gave comments on the passing of Muriel

MINUTES

Warrenton City Commission

Regular Meeting –12.10.19

Page: 4

Dunn – a pillar of the community. He noted the commission grieves with the Dunn family and expressed condolences to the family.

Ms. Engbretson noted the intersection between Marlin and Hwy 101. She stated she reached out to ODOT and noted their response. Mayor Balensifer asked if there was a consensus to task the Planning Commission to identify areas of state-owned highway, create a list of the most dangerous issues, and then issue an all-encompassing letter with prioritization. He continued to note that this could then be used as a campaign to push for legislative funds for ODOT to fix some of the issues. Brief discussion followed.

Ms. Engbretson noted Mayor Balensifer’s concern about the community center plan for future events – the board has stated they are at capacity. There will be a discussion about having a game night.

There being no further business, Mayor Balensifer adjourned the regular meeting at 7:24 p.m.

Respectfully submitted by Lindsay Duarte, Deputy City Recorder

APPROVED:

\_\_\_\_\_  
Henry A. Balensifer III, Mayor

ATTEST:

\_\_\_\_\_  
Dawne Shaw, City Recorder

MINUTES  
Warrenton City Commission  
Work Session – December 10, 2019  
5:15 p.m.  
Warrenton City Hall - Commission Chambers  
225 S. Main  
Warrenton, OR 97146

Mayor Balensifer called the work session to order at 5:16 p.m.

City Commissioners Present: Mayor Balensifer, Rick Newton, Pam Ackley, Mark Baldwin, and Tom Dyer

Staff Present: City Manager Linda Engbretson, Police Chief Mathew Workman, Community Development Director Kevin Cronin, and City Recorder Dawne Shaw

Community Development Director, Kevin Cronin, discussed the Housing Code Amendments and reviewed a power point presentation outlining the proposed code updates. Commissioner Newton disclosed a potential conflict of interest. Mayor Balensifer thanked Commissioner Newton for his disclosure and stated that it's the chair's ruling that it's a perceived conflict, not an actual one. Mr. Cronin continued with his presentation as outlined in the Work Session packet material.

Mr. Cronin explained the Planning Commission's choice on the accessory dwelling units (ADU) proposal and the extra materials that they didn't feel was necessary to ban. Mayor Balensifer noted he concurred with the Planning Commission's removal of materials. He reviewed page five of the staff report and expressed issue with prescribing a square footage cap instead of a threshold for minimum. He asked for clarification on why the 800 square foot cap was decided. Mr. Cronin clarified it is to prevent the open space from being dominated. Mayor Balensifer stated he would prefer it to be scalable according to the size of the cottage cluster. Mr. Cronin explained the process from a developer standpoint. Brief conversation continued. Mayor Balensifer noted concern on parking standards; he asked for the commission's opinion on the matter. Commissioner Newton noted the potential exploding growth. He continued to note that he is not sure he is ready to make a decision on the matter. Brief conversation continued. Commissioner Ackley noted how some of the streets are hard to navigate and that parking is a real concern. Commissioner Dyer noted the Portland bus system and how it alleviates the need for as many cars. He explained the need to have more parking or else we will have a bunch of cars parked on the street, potentially making it difficult for emergency vehicles to gain access. Mayor Balensifer asked Mr. Cronin if the new street standards would apply to a cottage cluster developments of any scale. Mr. Cronin stated that for a cottage cluster you would see existing lots, infill lots; essentially putting the lot off to the side so that it is off street. He continued to clarify. Discussion continued. Mayor Balensifer asked Mr. Cronin if he is able to allay the fears the commission has on the matter. Mr. Cronin stated he can understand the fears; he doesn't think wider streets solve anything, and the larger issue in his opinion is infrastructure costs in general and that's the conversation the city manager will lead on the 17<sup>th</sup> as well as during the budget

process. Discussion continued on cottage clusters, frontage parking, and streets. Mr. Cronin noted that paving roads is a standard for any kind of new development. If the courtyard cottage fronts onto a public street that frontage will be brought up to the current city standard. Typically, what has previously been done is half street improvements for a new development. Commissioner Newton noted his concerns. A brief conversation continued.

Commissioner Baldwin noted his concerns and suggested making the minimum lot size bigger. Discussion continued. Mayor Balensifer suggested lowering the maximum house size to 1,000 square feet. Mr. Cronin noted he can update the minimum lot size.

Mr. Cronin Continued with his presentation on Spur 104. Commissioner Newton noted his concerns with the traffic on SE Ensign Lane. Discussion continued. Mr. Cronin addressed the commission's concerns on traffic; noting the bigger question is how much commercial to allow – as the commercial really drives the traffic, not the residential. He continued to note two ways to limit traffic. Commissioner Ackley noted her concerns on the parking for the commercial aspect of the master plan; she suggested taking a better look at the parking standard. Mayor Balensifer agreed there needs to be a keener look at the commercial parking standard, but overall he feels good about the plan. Discussion continued.

Conversation on demographics and utilization of cottage clusters continued. Commission is agreed on the general concept of cottage clusters as long as the parking issue is addressed and an increase in lot size or a creative solution is presented. The only other concern the commission has at this time is the commercial size, space, and parking standard associated with that.

There being no further business, Mayor Balensifer adjourned the work session at 6:04 p.m.

Respectfully submitted by Lindsay Duarte, Deputy City Recorder

ATTEST:

\_\_\_\_\_  
Dawne Shaw, City Recorder

APPROVED:

\_\_\_\_\_  
Henry A. Balensifer III, Mayor

MINUTES  
Warrenton City Commission  
Work Session – December 17, 2019  
5:15 p.m.  
Warrenton City Hall - Commission Chambers  
225 S. Main  
Warrenton, OR 97146

Mayor Balensifer called the work session to order at 5:16 p.m.

City Commissioners Present: Mayor Balensifer, Rick Newton, Mark Baldwin, and Tom Dyer  
Excused: Pam Ackley

Staff Present: City Manager Linda Engbretson, Finance Director April Clark, Community Development Director Kevin Cronin, Public Works Director Collin Stelzig, Public Works Operations Manager Kyle Sharpsteen, Police Chief Mathew Workman, Police Detective Tyler Johnston, and City Recorder Dawne Shaw

City Manager, Linda Engbretson, noted the purpose of the work session. She gave an opening statement and noted that the current fiscal policies were created in 2002; it is time to look at them as well. She continued to note her main goals for the work session.

Community Development Director, Kevin Cronin, discussed the Planning Department budget. He reviewed his power point presentation outlining the Economic Development Strategy. He noted the DLCDC Grant that was recently awarded in the amount of \$70,000.00. He explained some of the strategies he will be developing over the next six months to a year to create a 5 year action plan. Mayor Balensifer asked if Mr. Cronin anticipated that some of the funding would come out of Urban Renewal funds. Mr. Cronin stated in the future absolutely. Conversation continued. Mr. Cronin went on to explain that as part of the proposal to continue effectively maintaining the current work load, he would like to hire a half time permit tech. This Position would prepare all the applications, send out notices, issue type I permits (lot line adjustments, checking setbacks, etc.) intake paperwork, and be the immediate customer service. In order to offset the cost of this position Mr. Cronin suggested a surcharge on all planning applications; either a flat fee or a graduating percentage based off the planning fee. Commissioner Baldwin noted his concerns on adding another fee. Discussion continued.

Police Chief, Matthew Workman, presented his power point. He discussed the growth of the community vs. the lack of growth in public safety. He noted the current issues in the police department and the challenges the department is up against. He stated he would like to increase by 1 FTE position. Discussion followed on the current department demands. Chief Workman continued noting the need for new vehicles; 3 vehicles are in need of replacement for various reasons. He explained the ideal vehicle replacement cycle. Ms. Engbretson noted 2 new vehicles were cut from the FY19/20 budget. Discussion continued on police vehicles. Mayor Balensifer asked for clarification on how many vehicles are needed right now. Chief Workman stated there

are 3 vehicles that are out of service and if we follow the recommended replacement schedule we would be due for an additional 3 vehicles; a minimum of 3 new vehicles are needed. Chief Workman continued on to discuss the condition of the Police Department; the lack of space and the need for a remodel. Discussion followed on funding and the police levy. Chief Workman continued noting the need for an evidence software program and the process involved. Mayor Balensifer asked if it's possible to "piggyback" the software license off of another City such as Astoria. Chief Workman stated he believes it would have to be a standalone, but he can look into it. He explained it is not just the system we need, but also the time and money for someone to go through the entire inventory. Chief Workman explained the need for a part time position to do evidence, and the process needed to effectively maintain the chain of custody. Discussion continued. Chief Workman also noted in the future he believes the department will need a second Sergeant. Mayor Balensifer asked for clarification on whether the evidence tech position and the archivist position are included in the 1 FTE additional position. Chief stated the evidence technician would not be part of the 1 FTE. Mayor Balensifer continued to clarify the Police Department request; 2 police vehicles immediately (3-4 if they can be penciled out), 1.5 FTE, another FTE for the admin clerk side, additional facility space, and an evidence software system with an additional technician; we would go from 1.5 FTE to 3 FTE. Conversation continued.

Public Works Director, Collin Stelzig, noted his department needs; a half time parks employee and a half time facility employee. He noted the tasks being pushed aside in the absence of a designated staff member. Commissioner Newton noted his concerns about facility maintenance. Ms. Engbretson noted that in the City of Warrenton fiscal policies there is a list of general fund priorities that the city follows. Mr. Stelzig noted all the properties the city is responsible for; 27 buildings, 11 parks, 6 leases, and miscellaneous properties. He noted we should be maintaining and looking after all of them accordingly.

Ms. Engbretson noted that the Fire Department is also a general fund department, but is not included in this presentation due to the Fire Chief transition.

Finance Director, April Clark, noted her wish is to build up the General Fund Reserves for unexpected emergencies and future facilities maintenance. She continued to note that the GFOA best practices recommends budgeting for an ending fund balance of no less than two months of general fund operating revenues or expenses. She continued to review the current financial situation. A brief conversation continued. Ms. Clark noted building the General Fund would be her department's first priority. She would also like the current part time account clerk to be full time. She explained the full time position and how it would benefit the department. Additional department needs would be a new phone system (last replaced in 2006), new flooring throughout city hall, and painting the inside of the entire city hall building. She reviewed the rough estimates outlining the department requests. Conversation continued on the projected estimates. Ms. Clark noted the estimated additional revenue in the general fund without considering overhead or beginning fund balance is an additional \$81,000.00 so we are \$448,829.00 short.

Ms. Engbretson noted a discussion at staff level; she summarized the fiscal policy priorities. She stated the only significant impact we can make to the general fund is to increase franchise fees for sewer and water by 2% which would bring in a little over \$100,000.00. Ms. Engbretson

MINUTES

Warrenton City Commission

Work Session – 12.17.19

Page: 2



stated she would like Commission's direction on which of the department needs should be priority. Conversation continued on different budget cuts and overall internal changes that can be made. Discussion ensued on the CEDR dues and how much Transient Room Tax (TRT) goes to the Hammond Marina. Ms. Clark noted the amount that has to go to tourism per state law; we cannot put anymore in the general fund. Discussion continued. Ms. Engbretson again suggested raising the franchise fees. She asked if the commission is open to increasing the fee in lieu of, or what they see as a priority. Mayor Balensifer noted the planning tech position is feasible, by charging a fee for service. He also stated the franchise fee is a solution for something. He discussed TRT funds and the potential for the Port to set up a camping site on the Skipinon Peninsula. He suggested looking into the city creating a stream lining process or a special zoning overlay to make sure both the Port and the City would benefit. Brief discussion continued. Ms. Engbretson noted the Parks Board suggested a prepared food tax to pay for a parks position. Discussion continued on funding the parks and building maintenance.

Chief Workman discussed ways to raise revenue: increase police officer training fees that are charged as part of fines- commission was supportive. He continued to put forth his suggestions for increasing revenue. He suggested a public safety fee on payroll tax, additional public safety levy, an increase to the current levy, or an increase of admin fees for towed vehicles. Chief Workman noted his concern with implementing a public safety fee. He explained the fee would have to be consistent and applied in an equitable manner that will not hurt small businesses. Discussion continued. Chief Workman discussed the permanent tax rate.

Ms. Engbretson asked if the commission is interested in having the Parks Board come and pitch their proposal for a prepared food tax. Mayor Balensifer said he would like to see recommendations in writing and for a member of the board to then pitch the idea. He also stated we need to look at the short-term and long-term fixes and gave examples. Conversation continued. Commission is in agreement on increasing the admin fees on towed vehicles and increasing the police training fees on court fines. Discussion followed on the municipal court judge and his contract.

Ms. Engbretson discussed the issues the city experiences due to not enough staff or money. Discussion continued. Mayor Balensifer suggested ideas to increase revenue on lands the city already owns. Discussion continued. Mayor Balensifer asked if there was consensus without actually making a decision on directing the Parks Board to monetize park spaces as business opportunities and to have the board bring back a comprehensive recommendation. Mr. Stelzig noted it might be a tough ask for the Parks Board at the current time. The Mayor stated he will expect that if the board chair feels the Parks Advisory Board can't take on the task that he can submit in writing to him, stating the board can't – the commission can be duly notified of such. Commissioner Baldwin suggested generating a list of city lease properties that are taking up a lot of administration time; make a list, obtain a vote, and sell them. Ms. Engbretson noted she will be bringing one property to the commission for consideration. Conversation continued. Mayor Balensifer noted that topics in this meeting are those that need to be acted upon before next budget cycle. Ms. Engbretson asked for clarification. Mayor Balensifer responded, stating by June when that ends and we start a new budget season that we can have plans in place so we can start building these things up. Ms. Engbretson explained all the up and coming tasks that city

MINUTES

Warrenton City Commission

Work Session – 12.17.19

Page: 3

staff are up against and she noted the objective of this meeting was to hear the commission's priorities for the upcoming budget season. Mayor Balensifer summarized; by February Chief Workman will get the fee schedules to commission. The percentage increase in franchise fees is something that has already been presented, but there are some avenues to discuss and some numbers and such to show the commission. The public safety fee is of interest and should be back to commission before the next budget season in June. The planning Department needs to figure out the funding scheme to get another half time person in the office. The fee schedule should look into the future and entirely pay for the Planning Technician position. With this said, the planning department is taken care of, and the Police department is essentially "under construction". Parks Department is under consideration. Conversation continued. Mayor asked the record to reflect that there was a consensus on Police providing the training fee and the admin fee for vehicle towing and a shell scheme for public safety fee. The Public safety fee will not be expected in January, but will be worked on. The planning department needs to pay for itself with a long term goal in range. We will be hearing from the Parks Board. Ms. Engbretson noted she will bring back the water franchise fees, including different scenarios of 5% and 7%. The rest of department needs are still under consideration but not on the priorities list. Mayor Balensifer stated the Police Department is hurting the most. Commissioner Baldwin stated his priorities are 70% police, 30% admin for phones and building maintenance. Commissioner Dyer stated his priority is the police and agreed with Commissioner Baldwin on the phone and building maintenance. Commissioner Newton noted he doesn't want to walk away from facility maintenance because it will come back to bite us in the end. Mayor Balensifer noted his priorities are facility maintenance, and police vehicles stating we need to find a way to get police vehicles first and foremost before other police priorities. Facilities that are in need of maintenance are to be addressed first over the new phones. Conversation continued.

Mayor Balensifer noted he will draft a letter to the Parks Board and circulate the letter to the commission to see if there are any consensus or amendments to it. Ms. Engbretson noted giving the Parks Board a timeline and expectation would be very helpful.

There being no further business, Mayor Balensifer adjourned the work session at 7:42 p.m.

APPROVED:

\_\_\_\_\_  
Henry A. Balensifer III, Mayor

ATTEST:

\_\_\_\_\_  
Dawne Shaw, City Recorder

**Volume 13, Issue 4**

**Monthly Finance Report**  
**October 2019**

**January 14, 2020**

**Economic Indicators**

	Current	1 year ago
◆ Interest Rates:		
LGIP :	2.45%	2.50%
Prime Rate:	5.00%	5.25%
◆ CPI-U change:	1.8%	2.5%
◆ Unemployment Rates:		
Clatsop County:	4.0%	4.2%
Oregon:	4.1%	4.2%
U.S.:	3.6%	3.8%

**Department Statistics**

◆ Utility Bills mailed	3,384
◆ New Service Connections	1
◆ Reminder Letters	499
◆ Door Hangers	111
◆ Water Service Discontinued	16
◆ Walk-in counter payments	783
◆ Mail payments	1,258
◆ Auto Pay Customers/pmts	650
◆ Online (Web) payments	822
◆ Check issued	372

**Current and Pending Projects**

- ◆ M D & A / Audit
- ◆ SDC Annual Report
- ◆ Landfill Financial Assurance Report
- ◆ Warrenton Urban Renewal Agency Annual Report
- ◆ Springbrook Upgrade

**Financial Narrative as of October 31, 2019**

**Note:** Revenues and expenses should track at 4/12 or 33.3% of the budget.

**General Fund:** Year to date revenues amount to \$1,266,769, which is 30.2% of the budget, compared to the prior year amount of \$1,190,059, which was 29.7% of the budget and are up by \$76,710. Increases are shown in franchise fees, transient room tax, state revenue sharing, park charges and lease receipts and are offset by decreases in property taxes, municipal court, state revenue sharing, police charges, miscellaneous and interest.

Expenses year to date amount to \$1,524,839, which is 32.5% of the budget, compared to the prior year amount of \$1,406,271, which was 30.4% of the budget. All departments are tracking at or under the budget except the Admin/Comm/Fin which has large one-time expenditures at the beginning of the year.

**WBA:** Business license revenue amounts to \$57,695, compared to \$54,520 last year at this time, a difference of \$3,175. Year to date licenses issued is 675.

**Building Department:** Permit revenues this month amount to \$21,971 and \$97,846 year to date, which is 29.1% of the budgeted amount. Last year to date permit revenue was \$48,328.

**State Tax Street:** State gas taxes received this month amount to \$33,197 for

fuel sold in September and \$94,526 year to date. City gas taxes received this month amount to \$39,734 for fuel sold in August and are \$75,828 year to date.

**Warrenton Marina:** Total revenues to date are \$468,323, 75.1% of the budgeted amount, compared to the prior year amount of \$432,221, which was 68.4% of the budgeted amount. There is \$38,632 in moorage receivables outstanding.

**Hammond Marina:** Total revenues to date are \$346,717, 92.2% of the budgeted amount, compared to the prior year amount of \$315,103, which was 78.8% of the budgeted amount. There is \$1,749 in moorage receivables outstanding.

Of the total outstanding receivables:

\$10,556 (26.1%) is current,

\$2,775 (6.9%) is 30-60 days past due,

\$2,934 (7.3%) is 60-90 days past due and

\$24,116 (59.7%) is over 90 days past due

**Water Fund:** Utility fees charged this month are \$202,813 and \$80,853, and \$1,019,755 and \$642,379 year to date for in-city and out-city respectively and totals \$1,662,134 and is 51.4% of the budget. Last year at this time year to date fees were \$745,702 and \$654,078, for in-city and out-city, respectively, and totaled \$1,399,780.

**Sewer Fund:** Utility fees charged this month are \$198,276 and \$828,317 year to date, which is 35.8% of the budget. Last year at this time year to date fees were \$776,946. Shoreline Sanitary fees year to date are \$45,159. Septage revenue year to date is \$59,429 and is 21.2% of the budget. Total revenues year to date are \$983,907 compared to \$986,562 at this time last year.

**Storm Sewer:** Utility fees (20% of sewer fees) this month are \$39,632 and \$165,563 year to date and is 35.8% of the budget. Last year to date revenues were \$155,407 which was 35.6% of the budget.

**Sanitation Fund:** Service fees charged this month for garbage and recycling were \$81,163 and \$16,303, and \$333,088 and \$65,092, year to date, and are 35.2% and 32.5% of the budget respectively.

**Community Center:** Rental revenue to date is \$6,694 and represents 41.8% of the budget. Total revenues are \$7,186 and total expenses are \$7,561 for an decrease to fund balance of \$375.

**Library:** Total revenues received to date are \$17,570. These revenues were from current year taxes, prior year taxes, book sales, fines, interest, donations and miscellaneous. Total expenditures year to date are \$66,586, a decrease in fund balance of \$49,016. The majority of current year property taxes will be received in November.



## Financial data as of September, 2019

	General Fund			
	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	698,463	1,156,780	850,000	136.09
Plus: Revenues	540,418	1,266,769	4,193,122	30.21
Less: Expenditures				
Municipal Court	10,558	46,606	147,246	31.65
Admin/Comm/Fin (ACF)	88,846	522,275	1,184,564	44.09
Planning	16,317	75,659	241,244	31.36
Police	146,571	596,652	1,967,073	30.33
Fire	68,157	237,027	866,876	27.34
Parks	9,722	46,620	196,314	23.75
Transfers	-	-	94,578	-
Total Expenditures	340,171	1,524,839	4,697,895	32.46
Ending Fund Balance	898,710	898,710	345,227	260.32

(see details of revenue, page 4)

	WBA			
	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	104,960	59,607	49,000	121.65
Plus: Revenues	884	58,459	56,500	103.47
Less: Expenditures	1,554	13,776	90,759	15.18
Ending Fund Balance	104,290	104,290	14,741	707.48

	Building Department			
	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	291,845	269,746	238,000	113.34
Plus: Revenues	22,718	100,205	340,500	29.43
Less: Expenditures	17,964	73,352	339,819	21.59
Ending Fund Balance	296,599	296,599	238,681	124.27

	State Tax Street			
	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	2,178,609	2,327,209	2,100,000	110.82
Plus: Revenues	77,248	189,708	795,807	23.84
Less: Expenditures	15,128	276,188	2,589,171	10.67
Ending Fund Balance	2,240,729	2,240,729	306,636	730.75

	Warrenton Marina			
	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	460,348	157,790	149,000	105.90
Plus: Revenues	21,062	468,323	623,978	75.05
Less: Expenditures	39,096	183,799	667,465	27.54
Ending Fund Balance	442,314	442,314	105,513	419.20



## Financial data as of September 2019, continued

	Hammond Marina				Water Fund			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	367,093	149,169	130,000	114.75	2,820,664	1,857,462	900,000	206.38
Plus: Revenues	13,539	346,717	375,901	92.24	313,207	1,744,525	5,067,800	34.42
Less: Expenditures	33,740	148,994	428,578	34.76	132,490	600,606	5,159,212	11.64
Ending Fund Balance	<u>346,892</u>	<u>346,892</u>	<u>77,323</u>	<u>448.63</u>	<u>3,001,381</u>	<u>3,001,381</u>	<u>808,588</u>	<u>371.19</u>

	Sewer Fund				Storm Sewer			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	2,272,840	2,001,200	1,800,000	111.18	909,085	815,590	700,000	116.51
Plus: Revenues	235,302	983,907	2,831,800	34.74	41,669	172,299	472,800	36.44
Less: Expenditures	126,590	603,555	3,242,720	18.61	8,199	45,334	707,700	6.41
Ending Fund Balance	<u>2,381,552</u>	<u>2,381,552</u>	<u>1,389,080</u>	<u>171.45</u>	<u>942,555</u>	<u>942,555</u>	<u>465,100</u>	<u>202.66</u>

	Sanitation Fund				Community Center			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	475,626	420,570	380,000	110.68	19,000	19,490	16,000	121.81
Plus: Revenues	100,168	405,813	1,157,772	35.05	1,863	7,186	20,775	34.59
Less: Expenditures	92,172	342,761	1,342,137	25.54	1,748	7,561	27,481	27.51
Ending Fund Balance	<u>483,622</u>	<u>483,622</u>	<u>195,635</u>	<u>247.21</u>	<u>19,115</u>	<u>19,115</u>	<u>9,294</u>	<u>205.67</u>

	Library				Warrenton Urban Renewal Agency Capital Projects Fund			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	69,266	114,826	110,000	104.39	279,789	279,672	214,603	130.32
Plus: Revenues	12,490	17,570	204,865	8.58	4,843	7,852	1,867,622	0.42
Less: Expenditures	15,946	66,586	219,126	30.39	135,728	138,619	2,082,225	6.66
Ending Fund Balance	<u>65,810</u>	<u>65,810</u>	<u>95,739</u>	<u>68.74</u>	<u>148,904</u>	<u>148,905</u>	<u>-</u>	<u>-</u>



## Financial data as of September 2019, continued

(\$) Cash Balances as of October, 2019							
General Fund	1,159,987	Warrenton Marina	408,213	Storm Sewer	891,188		
WBA	104,085	Hammond Marina	346,484	Sanitation Fund	365,306		
Building Department	298,841	Water Fund	2,427,085	Community Center	20,738		
State Tax Street	2,252,133	Sewer Fund	2,060,329	Library	68,217		
<b>Warrenton Urban Renewal Agency</b>							
Capital Projects	155,416						
Debt Service	1,682,330						
General Fund Revenues	Collection Frequency	2018-2019 Budget	Actual as a % of Current Budget	Collections/Accruals Year to date		(over) under budget	
				October 2019	October 2018		
Property taxes-current	AP	955,270	6.09	58,219	138,986	897,051	
Property taxes-prior	AP	35,000	37.49	13,120	13,291	21,880	
County land sales	A	-	0.00	-	-	-	
Franchise fees	MAQ	551,000	22.86	125,957	124,062	425,043	
COW - franchise fees	M	146,621	44.58	65,367	55,501	81,254	
Transient room tax	Q	532,696	56.42	300,551	214,947	232,145	
Liquor licenses	A	700	0.00	-	25	700	
State revenue sharing	MQ	162,745	14.58	23,734	20,692	139,011	
Municipal court	M	104,400	41.91	43,756	49,089	60,644	
Community development fees	I	50,000	42.17	21,085	12,685	28,915	
Police charges	I	8,500	61.53	5,230	6,349	3,270	
Fire charges	SM	97,582	0.00	-	-	97,582	
Park charges	I	-	0.00	480	50	-	
Miscellaneous	I	1,200	823.83	9,886	11,371	(8,686)	
Interest	M	15,000	33.17	4,975	6,293	10,025	
Lease receipts	M	209,858	34.37	72,134	71,800	137,724	
<b>Sub-total</b>		<b>2,870,572</b>	<b>25.94</b>	<b>744,494</b>	<b>725,141</b>	<b>2,126,078</b>	
Transfers from other funds	I	-	0.00	-	-	-	
Overhead	M	1,142,969	45.69	522,275	464,918	620,694	
<b>Total revenues</b>		<b>4,013,541</b>	<b>31.56</b>	<b>1,266,769</b>	<b>1,190,059</b>	<b>2,746,772</b>	

M - monthly

S - semi-annual

Q - quarterly

I - intermittently

SM - Semi-annual in November then monthly

MQ - Monthly, cigarette and liquor and Quarterly, revenue sharing

AP - As paid by taxpayer beginning in November

R - renewals due in July and new licenses intermittently

MAQ - Century Link & NW Nat-quarterly, Charter annually in March,  
all others monthly

A - annual

Note: Budget columns do not include contingencies as a separate line item but are included in the ending fund balance. Unless the Commission authorizes the use of contingency, these amounts should roll over to the following year beginning fund balance. For budget details, please refer to the City of Warrenton Adopted Budget for fiscal year ending June 30, 2019. Budget amounts reflect budget adjustments approved by the Commission during the fiscal year. Information and data presented in this report is unaudited.



Volume 13, Issue 5

Monthly Finance Report  
November 2019

January 14, 2020

Economic Indicators

	Current	1 year ago
◆ Interest Rates:		
LGIP :	2.34%	2.50%
Prime Rate:	4.75%	5.25%
◆ CPI-U change:	2.1%	2.2%
◆ Unemployment Rates:		
Clatsop County:	3.9%	4.3%
Oregon:	3.9%	4.3%
U.S.:	3.5%	3.7%

Department Statistics

◆ Utility Bills mailed	3,386
◆ New Service Connections	2
◆ Reminder Letters	542
◆ Door Hangers	114
◆ Water Service Discontinued	15
◆ Walk-in counter payments	632
◆ Mail payments	1,105
◆ Auto Pay Customers/pmts	648
◆ Online (Web) payments	837
◆ Checks issued	334

Current and Pending Projects

- ◆ M D & A / Audit
- ◆ SDC Annual Report
- ◆ Landfill Financial Assurance Report
- ◆ Warrenton Urban Renewal Agency Annual Report
- ◆ Springbrook Upgrade

Financial Narrative as of November 30, 2019

**Note:** Revenues and expenses should track at 5/12 or 41.7% of the budget.

**General Fund:** Year to date revenues amount to \$2,375,895, which is 56.7% of the budget, compared to the prior year amount of \$2,107,119, which was 52.5% of the budget and are up by \$268,776. Increases are shown in property taxes, franchise fees, transient room tax, state revenue sharing, community development fees, police charges, park charges and lease receipts and are offset by decreases in municipal court, miscellaneous and interest.

Expenses year to date amount to \$1,889,844, which is 40.2% of the budget, compared to the prior year amount of \$1,891,536, which was 40.8% of the budget. All departments are tracking at or under the budget except the Admin/Comm/Fin which has large one-time expenditures at the beginning of the year.

**WBA:** Business license revenue amounts to \$58,325, compared to \$55,005 last year at this time, a difference of \$3,320. Year to date licenses issued is 654.

**Building Department:** Permit revenues this month amount to \$19,666 and \$117,513 year to date, which is 34.9% of the budgeted amount. Last year to date permit revenue was \$62,730.

**State Tax Street:** State gas taxes received this month amount to \$33,541 for

fuel sold in October and \$128,067 year to date. City gas taxes received this month amount to \$34,176 for fuel sold in September and are \$110,003 year to date.

**Warrenton Marina:** Total revenues to date are \$484,399, 77.6% of the budgeted amount, compared to the prior year amount of \$453,910, which was 71.9% of the budgeted amount. There is \$37,914 in moorage receivables outstanding.

**Hammond Marina:** Total revenues to date are \$360,233, 95.8% of the budgeted amount, compared to the prior year amount of \$326,560, which was 81.7% of the budgeted amount. There is \$1,672 in moorage receivables outstanding.

Of the total outstanding receivables:

\$10,806 (27.3%) is current,  
\$2,749 (6.9%) is 30-60 days past due,  
\$1,115 (2.8%) is 60-90 days past due and  
\$24,916 (63%) is over 90 days past due

**Water Fund:** Utility fees charged this month are \$176,771 and \$79,176, and \$1,196,526 and \$721,554 year to date for in-city and out-city respectively and totals \$1,918,080 and is 59.3% of the budget. Last year at this time year to date fees were \$882,322 and \$729,796, for in-city and out-city, respectively, and totaled \$1,612,118.

On page 5, water revenue history is shown for each fiscal year beginning July 1, 2009. The green is in-city and the gray is out-city, and the grand total is shown in orange. Also shown, segregated from the in-city and out-city category is the top 5 users of the system each year and then the 5 months of the current year.

**Sewer Fund:** Utility fees charged this month are \$195,886 and \$1,024,203 year to date, which is 44.3% of the budget. Last year at this time year to date fees were \$2,189,950. Shoreline Sanitary fees year to date are \$56,449. Septage revenue year to date is \$67,037 and is 23.9% of the budget. Total revenues year to date are \$1,224,174 compared to \$1,210,242 at this time last year.

Page 5 also shows the same revenue history for the sewer revenue as previously mentioned for water.

**Storm Sewer:** Utility fees (20% of sewer fees) this month are \$39,154 and \$204,717 year to date and is 44.2% of the budget. Last year to date revenues were \$192,095 which was 44% of the budget.

**Sanitation Fund:** Service fees charged this month for garbage and recycling were \$80,408 and \$16,318, and \$413,497 and \$81,410, year to date, and are 43.7% and 40.7% of the budget respectively.

**Library:** Property taxes were received this month in the amount of \$173,101 and \$184,235 year to date.



## Financial data as of November, 2019

	General Fund				
	Current Month	Year to Date	Budget	% of Budget	
Beginning Fund Balance	898,710	1,156,780	850,000	136.09	
Plus: Revenues	1,109,126	2,375,895	4,193,122	56.66	(see details of revenue, page 4)
Less: Expenditures					
Municipal Court	10,056	56,662	147,246	38.48	
Admin/Comm/Fin (ACF)	65,664	587,939	1,184,564	49.63	
Planning	18,385	94,044	241,244	38.98	
Police	125,306	721,957	1,967,073	36.70	
Fire	41,589	278,616	866,876	32.14	
Parks	9,427	56,048	196,314	28.55	
Transfers	94,578	94,578	94,578	100.00	
Total Expenditures	365,005	1,889,844	4,697,895	40.23	
Ending Fund Balance	1,642,831	1,642,831	345,227	475.87	

	WBA				Building Department			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	104,290	59,607	49,000	121.65	296,599	269,746	238,000	113.34
Plus: Revenues	828	59,287	56,500	104.93	20,187	120,392	340,500	35.36
Less: Expenditures	9,285	23,061	90,759	25.41	16,453	89,805	339,819	26.43
Ending Fund Balance	95,833	95,833	14,741	650.11	300,333	300,333	238,681	125.83

	State Tax Street				Warrenton Marina			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	2,240,729	2,327,209	2,100,000	110.82	442,314	157,790	149,000	105.90
Plus: Revenues	72,424	262,132	795,807	32.94	16,076	484,399	623,978	77.63
Less: Expenditures	25,473	301,661	2,589,171	11.65	44,079	227,878	667,465	34.14
Ending Fund Balance	2,287,680	2,287,680	306,636	746.06	414,311	414,311	105,513	392.66



## Financial data as of November 2019, continued

	Hammond Marina				Water Fund			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	346,892	149,169	130,000	114.75	3,001,381	1,857,462	900,000	206.38
Plus: Revenues	13,517	360,233	375,901	95.83	285,757	2,030,281	5,067,800	40.06
Less: Expenditures	22,482	171,475	428,578	40.01	718,181	1,318,786	5,159,212	25.56
Ending Fund Balance	<u>337,927</u>	<u>337,927</u>	<u>77,323</u>	<u>437.03</u>	<u>2,568,957</u>	<u>2,568,957</u>	<u>808,588</u>	<u>317.71</u>

	Sewer Fund				Storm Sewer			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	2,381,552	2,001,200	1,800,000	111.18	942,555	815,590	700,000	116.51
Plus: Revenues	240,267	1,224,174	2,831,800	43.23	40,716	213,015	472,800	45.05
Less: Expenditures	158,478	762,033	3,242,720	23.50	10,654	55,988	707,700	7.91
Ending Fund Balance	<u>2,463,341</u>	<u>2,463,341</u>	<u>1,389,080</u>	<u>177.34</u>	<u>972,617</u>	<u>972,617</u>	<u>465,100</u>	<u>209.12</u>

	Sanitation Fund				Community Center			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	483,622	420,570	380,000	110.68	19,115	19,490	16,000	121.81
Plus: Revenues	98,263	504,076	1,157,772	43.54	3,187	10,373	20,775	49.93
Less: Expenditures	63,972	406,733	1,342,137	30.30	1,600	9,161	27,481	33.34
Ending Fund Balance	<u>517,913</u>	<u>517,913</u>	<u>195,635</u>	<u>264.73</u>	<u>20,702</u>	<u>20,702</u>	<u>9,294</u>	<u>222.75</u>

	Library				Warrenton Urban Renewal Agency Capital Projects Fund			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	65,810	114,826	110,000	104.39	148,904	279,672	214,603	130.32
Plus: Revenues	173,607	191,177	204,865	93.32	127,083	134,934	1,867,622	7.22
Less: Expenditures	18,437	85,023	219,126	38.80	214,901	353,520	2,082,225	16.98
Ending Fund Balance	<u>220,980</u>	<u>220,980</u>	<u>95,739</u>	<u>230.82</u>	<u>61,086</u>	<u>61,086</u>	<u>-</u>	<u>-</u>



## Financial data as of November 2019, continued

## (\$) Cash Balances as of November, 2019

General Fund	1,877,084	Warrenton Marina	388,549	Storm Sewer	921,569
WBA	99,433	Hammond Marina	337,900	Sanitation Fund	379,623
Building Department	304,436	Water Fund	2,033,523	Community Center	22,810
State Tax Street	2,292,575	Sewer Fund	2,136,206	Library	222,031

## Warrenton Urban Renewal Agency

Capital Projects	198,583
Debt Service	2,107,440

General Fund Revenues	Collection Frequency	2018-2019 Budget	Actual as a % of Current Budget	Collections/Accruals Year to date		(over) under budget
				November 2019	November 2018	
Property taxes-current	AP	955,270	100.48	959,897	902,542	(4,627)
Property taxes-prior	AP	35,000	54.42	19,048	17,559	15,952
County land sales	A	-	0.00	-	-	-
Franchise fees	MAQ	551,000	32.52	179,207	161,680	371,793
COW - franchise fees	M	146,621	53.85	78,950	67,357	67,671
Transient room tax	Q	532,696	57.64	307,062	212,175	225,634
Liquor licenses	A	700	0.00	-	25	700
State revenue sharing	MQ	162,745	30.94	50,355	28,171	112,390
Municipal court	M	104,400	51.78	54,061	56,236	50,339
Community development fees	I	50,000	47.75	23,874	17,660	26,126
Police charges	I	8,500	96.06	8,165	7,843	335
Fire charges	SM	97,582	0.00	-	-	97,582
Park charges	I	-	0.00	480	50	-
Miscellaneous	I	1,200	838.17	10,058	11,605	(8,858)
Interest	M	15,000	40.53	6,080	8,392	8,920
Lease receipts	M	209,858	43.23	90,719	90,361	119,139
<b>Sub-total</b>		<b>2,870,572</b>	<b>62.29</b>	<b>1,787,956</b>	<b>1,581,656</b>	<b>1,082,616</b>
Transfers from other funds	I	-	0.00	-	-	-
Overhead	M	1,142,969	51.44	587,939	525,463	555,030
<b>Total revenues</b>		<b>4,013,541</b>	<b>59.20</b>	<b>2,375,895</b>	<b>2,107,119</b>	<b>1,637,646</b>

M - monthly

Q - quarterly

SM - Semi-annual in November then monthly

AP - As paid by taxpayer beginning in November

MAQ - Century Link & NW Nat-quarterly, Charter annually in March,  
all others monthly

S - semi-annual

I - intermittently

MQ - Monthly, cigarette and liquor and Quarterly, revenue sharing

R - renewals due in July and new licenses intermittently

A - annual

Note: Budget columns do not include contingencies as a separate line item but are included in the ending fund balance. Unless the Commission authorizes the use of contingency, these amounts should roll over to the following year beginning fund balance. For budget details, please refer to the City of Warrenton Adopted Budget for fiscal year ending June 30, 2019. Budget amounts reflect budget adjustments approved by the Commission during the fiscal year. Information and data presented in this report is unaudited.



## Financial data as of November 2019, continued

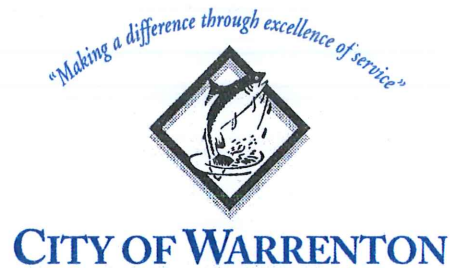
## water fund utility revenues

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	5 months 2020
in city	744,632	753,354	909,751	874,148	957,484	1,014,340	1,201,543	1,240,268	1,377,004	1,509,755	733,846
out city	514,819	523,402	664,558	608,385	635,841	672,179	798,288	821,264	926,781	1,008,066	485,950
1 pacific coast seafoods	156,602	214,773	230,083	296,702	22,742	25,443	38,549	46,390	35,581	132,748	270,449
2 city of gearhart	564,788	538,496	534,382	264,658	125,075	178,583	211,396	201,556	238,334	241,009	216,028
4 fort stevens	52,824	47,114	40,868	76,354	54,324	60,915	80,824	95,380	110,956	120,497	54,332
* camp rilea	65,629	58,345	16,471	4,425	4,831	5,217	5,940	6,389	6,991	7,386	3,224
5 bio oregon	30,785	33,376	33,293	51,602	68,430	91,106	72,408	93,145	82,570	77,070	50,790
* hampton lumber	37,631	7,998	30,028	37,267	40,070	39,595	41,336	54,111	64,422	70,473	29,576
* glenwood village						35,960	36,317	35,010	45,472	43,620	16,352
3 point adams packing								57,728	60,046	51,705	57,533
<b>total</b>	<b>2,167,710</b>	<b>2,176,858</b>	<b>2,459,434</b>	<b>2,213,541</b>	<b>1,908,797</b>	<b>2,123,338</b>	<b>2,486,601</b>	<b>2,651,241</b>	<b>2,948,157</b>	<b>3,262,329</b>	<b>1,918,080</b>

\* used to be in the top 5

## sewer fund utility revenues

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	5 months 2020
in city	1,149,385	1,187,121	1,315,666	1,395,820	1,483,459	1,534,362	1,601,310	1,752,561	1,886,823	2,026,663	903,790
shoreline							54,247	114,454	121,893	130,274	56,449
fred meyer			20,396	36,998	68,023						
hampton lumber mill	50,507		39,203	48,810	52,575	48,144	44,576	58,408	68,549	73,680	30,570
fort stevens state park	38,526	40,292	38,935	44,598	46,828	47,999	49,199	52,151	54,759	57,497	24,915
columbia point apts	28,123	29,410	28,420	32,551	34,178	35,035	35,914	38,066	39,967	41,969	
port warren condos	26,248	27,450	26,525	30,381	31,900	32,700		35,529			
alder creek village	18,749	19,607					39,505		43,964	46,166	20,005
northwest housing		19,607									
astoria/seaside koa						37,581	41,628	48,112	44,237	45,564	24,312
pacific rim apartments											20,611
<b>total gross revenue</b>	<b>1,311,538</b>	<b>1,323,487</b>	<b>1,469,145</b>	<b>1,589,158</b>	<b>1,716,963</b>	<b>1,735,821</b>	<b>1,866,379</b>	<b>2,099,281</b>	<b>2,260,192</b>	<b>2,421,813</b>	<b>1,080,652</b>



# AGENDA MEMORANDUM

TO: The Warrenton City Commission  
FROM: Linda Engbretson, City Manager  
DATE: For the Meeting of January 14, 2020  
SUBJ: Fisherman's Benefit Fund

## SUMMARY

The City has historically paid for one of the two nights for the annual Fisherman's Benefit Fund Crab Dinner. The event will be held on January 16 and 17<sup>th</sup>.

The City anticipates this request during the budget process and budgets accordingly. The expense is paid from the City's General Fund, Miscellaneous.

## RECOMMENDATION

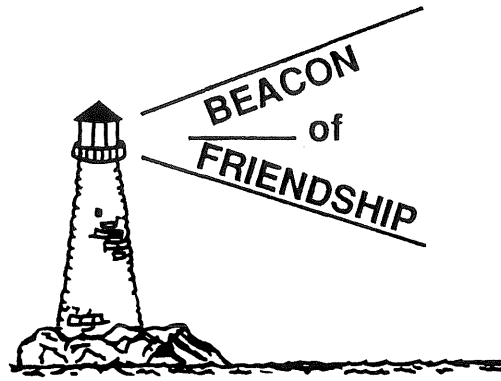
Consent Calendar Approval.

## ALTERNATIVE

Other action as deemed appropriate by the City Commission.

## FISCAL IMPACT

This is an annual event considered in the budget.



**Deep Sea Fishermen's Benefit Fund  
of the Lower Columbia River**

P.O. Box 1062  
Warrenton, OR 97146

December 31, 2019

City Of Warrenton  
Warrenton, Or.

To Our Friends at The City of Warrenton

Its that time of year, for our annual Deep Sea Fishermen Benefit Crab feed, which will be on January 17<sup>th</sup>, and 18<sup>th</sup> at the Warrenton Community center. Proceeds from our event provide emergency funds, for fishing family relief in our communities.

We appreciate all the past support from the City of Warrenton, and their staff, in our past events. The donation of one of the rental days for the community center, truly reflects the care the city has for our community. We can take those proceeds, along with all the donated Crab, and various products we serve, with an all volunteer crew, and serve nearly 800 dinners annually. As you know, all our proceeds from the event, fund our emergency outreach to the fishing families in our community.

We once again, ask the city to consider your continued support of our event, and ask for a donation of one of the rental fee days for our annual Crab feed.

Respectfully

Deep Sea Fishermen Benefit Board.



# CITY OF WARRENTON, OREGON



Filing Date:  
1/1/2020

System Development Charges  
Annual Report

Fiscal Year Ending June 30, 2019



# City of Warrenton, Oregon

## SYSTEM DEVELOPMENT CHARGES

## ANNUAL REPORT

This report fulfills the requirements, laid out in Oregon State Statutes, ORS.223.311, providing for an annual accounting (report), to be completed by January 1 of each year, for system development charges showing the total amount of system development charge revenues collected for each system and the projects that were funded in the previous fiscal year.

The local government shall include in the annual accounting (a) a list of the amount spent on each project funded, in whole or in part, with system development charge revenues; and (b) the amount of revenue collected by the local government from system development charges and attributed to the costs of complying with the provisions of ORS 223.297 to 223.314.

The annual accounting is on page 2.

**City of Warrenton, Oregon**

**System Development Charges**

Annual Accounting

For the fiscal year ended June 30, 2019

	Parks		Water		Sewer		Storm Sewer		Streets	
	Reimbursement	Improvement	Reimbursement	Improvement	Reimbursement	Improvement	Reimbursement	Improvement	Reimbursement	Improvement
<b>Revenue</b>										
System Development Charges		10,500	66,012		28,052		6,070		82,929	
Interest Earned		3,595	2,421		2,197		1,023		19,661	
<b>Total Revenue</b>	-	14,095	68,433	-	30,249	-	7,093	-	102,590	
<b>Uses</b>										
Debt Service OEDD-G99001			75,000							
Debt Service DEQ R94942					70,783					
Debt Service OECD Y04001										
SE 4th & Main Stormwater Pump Station							-			
<b>Total Uses</b>			75,000		70,783		-		-	
Beginning Fund Balance		129,649	107,282		91,177		36,535		712,918	
Net Change	-	14,095	(6,567)	-	(40,534)	-	7,093	-	102,590	
<b>Ending Fund Balance</b>	-	143,744	100,715	-	50,643	-	43,628	-	815,508	

3.H

**MINUTES**

**City Commission and Warrenton City Parks Advisory Board Joint Meeting  
June 10, 2019, 4:00P.M.  
Warrenton City Hall, Commission Meeting Room  
225 S. Main Ave, Warrenton**

**No Quorum**

Date of Next Meetings (All Meetings begin at 4:00p.m unless otherwise noted)

August 12, 2019

October 14, 2019

November 18, 2019 Tentative CIP Workshop Date

December 9, 2019

\*NOTE: A quorum (4 board members) is required by City Ordinance 1118-A

Submitted by Nancy Ager, City of Warrenton Public Works Secretary

cc: Linda Engbretson, City Manager  
R. Collin Stelzig, Public Works Director  
Kyle Sharpsteen, Public Works Operations Manager  
Kevin Cronin, Interim Community Development Director  
City Commission

Warrenton City Hall is accessible to the disabled. If special accommodations are needed, please notify the City Recorder at 503-861-0823, 48 hours in advance of the meeting in order that appropriate assistance can be provided.

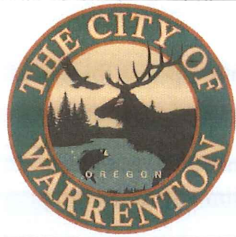
Minutes approved:

Prepared by: Nancy L Ager, Nancy L. Ager, Public Works Secretary

Date: 12/9/19

Approved by: Bert Little, Bert Little, Parks Advisory Board Chairman

Date: 12/9/19



# PARKS ADVISORY BOARD MEETING

August 12, 2019, 4:00 P.M.

Item 1

Minutes for June 10, 2019

3.1

## ATTENDEES:

Parks Advisory Board Members: Bert Little, Chairman, Carol Snell, Kailee Kobe, Jim Dutcher, Justin Kobe. And Sara Long.

City of Warrenton Representatives: Kyle Sharpsteen, Public Works, Operations Manager and Nancy Ager, Public Works Secretary

Community Volunteer Agency Representatives and Guests: None present

## Pledge of Allegiance

1. Minutes of April 8, 2019 Meeting including attachments (Item 1a).
  - a. **Approval of the minutes was tabled because members did not have enough time to read the minutes due to delayed delivery of the agenda packets. The minutes will be reviewed for approval at the next meeting.**
2. **Board Member Comments** The Board speculated the Adopt a Park Program” might be used for minor maintenance issues.
3. **Reports**
  - a. Northwest Coast Trails Coalition Tessa Scheller **Tessa Scheller did not attend the meeting.**
  - b. Warrenton Kids, Inc. Debbie Little Debbiie was not in attendance, but she left a message through Bert Little to say that softball is in full-swing.
  - c. Parks Maintenance – Kyle Sharpsteen, Operations Manager Item 3c Capital Improvement Recommendations for 2019-20
    - i. Summer Help has been hired and the dog park is getting bark chips.
    - ii. Seafarers Park
      1. There are a few rotten 4x4's around the Triumph Monument
      2. The Joint Marina Task Force has a concept plan for the Hammond Marina and the park. The City is waiting until the property is released to the City.
      3. The gazebo was pressure washed and stained, but still needs the fascia boards replaced and the moss cleaned from the roof. The biggest steps are to dredge, repair the docks, install a boardwalk, build an RV Park around the Marina, and repair the façade on the lighthouse at the east end.
    - iii. Carruthers Park
      1. There are three capital projects in Parks and they are all for Carruthers Park. The dog park relocation, the viewing platform, and parking.
  - d. Warrenton Memorial Plaza
    - i. There is too low a priority for plaques at the Gearhart Trophy Case so Bert is still waiting for his plaques.
4. FYI Correspondence NO ACTION TO BE TAKEN\*

\*This information is made available for your general knowledge and in the event that any of it should be useful in future decision making. Please review. NO DISCUSSION
5. ACTION: RECOMMENDATION TO CITY COMMISSION
6. Old Business (Ongoing Business)
  - a. Forest Rim Park Update- Board Member, Jim Dutcher, said Staff is to come up with a proposed plan for improvements for the Mayor, Henry Balensifer III. He would like to see an aerial of the park. Bert Little mentioned that he suggested a 3-phase project. PP&L will wait and see what is proposed. The local residents will need to raise the revenues to build, run and maintain the park. This item will be removed from the agenda.



- b. Skipanon River Park Dog Park –Funding for the Skipanon River Dog Park was not proposed for the next fiscal year. All Quincy and Bessie Robinson Funds are proposed for completion of projects at Carruthers Park.
- c. Warrenton Area Trails Item 6d Jim Dutcher recommends the City consider a connectivity plan for all the trails. At this time there is no secure funding for a project of this size, but Jim will work with Tessa to research funding with the Northwest Coast Trails Coalition (NWCTC).
- d. E-Bikes on Trails
- e. LCYSA lighting update – Nancy Ager, Public Works Secretary **No discussion.**
- f. Triangle Park Signage – **Jim Dutcher presented a sample Heritage District sign that has been attached to the minutes. Jim will take the sign to the Joint Task Force and ask for a recommendation to install the sign at Triangle Park. Board Member, Bert Little, would like to see a QR reader on the sign.**
  - i. *The Board moved to “recommend the City Commission adopt the Welcome Hammond Heritage District Signage for Triangle Park and that the Joint Task Force fund the signage which the Parks Advisory Board will locate at the park.”*

7. New Business

- a. Splash Pad at Quincy and Bessie Robinson Park **The Board discussed the possibility of waiting for capital improvement funding to install a splash pad at QBRP, possible costs, available grants, a suitable location, maintenance issues, fundraising options, 501c3’s, and donations, and design recommendations.**
- b. Consideration of renaming Flagpole Park.
  - i. *The Board moved to “ recommend the City Commission consider renaming Flagpole Park possibly using a facebook survey or any other method for the process of selecting a new name deemed appropriate.*

8. Public Comment

The meeting was adjourned at 6:00 P.M.

Date of Next Meetings (All Meetings begin at 4:00p.m unless otherwise noted)

August 12, 2019	October 14, 2019	
November 18, 2019	Tentative CIP Workshop Date	December 9, 2019

\*NOTE: A quorum (4 board members) is required by City Ordinance 1118-A

Submitted by Nancy Ager, City of Warrenton Public Works Secretary

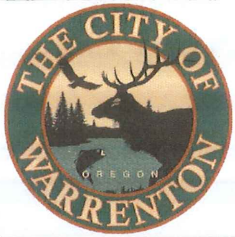
cc: Linda Engbretson, City Manager  
 R. Collin Stelzig, Public Works Director  
 Kyle Sharpsteen, Public Works Operations Manager  
 Kevin Cronin, Interim Community Development Director  
 City Commission

Warrenton City Hall is accessible to the disabled. If special accommodations are needed, please notify the City Recorder at 503-861-0823, 48 hours in advance of the meeting in order that appropriate assistance can be provided.

Minutes approved:

Prepared by: Nancy L Ager, Nancy L. Ager, Public Works Secretary  
 Date: 12/9/19

Approved by: Bert Little, Bert Little, Parks Advisory Board Chairman  
 Date: 12/9/19



# PARKS ADVISORY BOARD MINUTES

October 14, 2019, 4:00 P.M.

3.J

## Pledge of Allegiance

### ATTENDEES:

Parks Advisory Board Members: Bert Little, Chairman, Jim Dutcher, Vice-Chairman, Carol Snell.

Justin Kobe and Sara Long were late Kailee Kobe, EXCUSED

City of Warrenton Representatives: Kyle Sharpsteen, Public Works, Operations Manager and Nancy Ager, Public Works Secretary, Morgan Murray, RARE Intern

Community Volunteer Agency Representatives and Guests: Tessa J. Scheller, Kate Cox, Northwest Coast Trails Coalition, Jacob Wiseman, Interested Citizen with Pump Track Presentation

Board Members Justin Kobe and Sara Long were unavoidably detained and Kailee Kobe was ill. The attending Board members were introduced to Morgan Murray and listened to updates on non-action report items until there was a quorum (Sara Long arrived at 4:29p.m.) in attendance and the meeting was called to order.

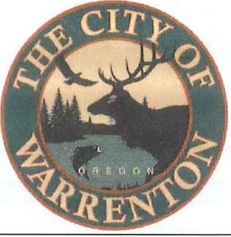
1. Minutes of August 12, 2019 Meeting (Item 1a) **Approved unanimously with amendment to change Les Newton to Rick Newton in Item 6G comments.**
2. Introduction of RARE Intern, Morgan Murray by Community Development Director, Assistant City Manager, Kevin Cronin **Morgan introduced herself as Kevin Cronin, Community Development Director, Assistant City Manager, was not in attendance. She was welcomed by the Board.**
3. **Board Member Comments None.**
4. **Reports**
  - a. Northwest Coast Trails Coalition Tessa Scheller Presentation of Northwest Coast Trails Coalition trails video. Request for ideas from Parks Advisory Board. (Item 3a) **Kate Cox accompanied Tessa Scheller to participate in the discussion about Trails. Parks Advisory Board Members were each given a copy of the NWCTC Map of northwest coast trails. Kate will be meeting with the Chinook Tribe about their kiosk to see if there is collaborative mood between the 13 tribes. A copy of the Columbia Press article regarding the land purchase of 10 acres at Tansy Point by the Chinook Tribe expressing their interest in building their own kiosk to tell “their” story is attached to the minutes.**

**The NWCTC has 3 goals for Warrenton Trails:**

    - Connection to Fort Stevens at Seafarers Park**
    - 26-mile loop connection to DeLaura Beach Rd. The section of trail to the beach is very rough and the culverts are damaged which is an issue for all forms of travel.**
    - Overall signage for the entire region**

**A discussion ensued about possible resource funding for trails. OPRD may be an excellent resource for the fort Stevens connection, but OPRD grants usually require money matches. Tessa sees hope that perhaps it is just a matter of coordination. Kyle said Linda and Spencer are working on it.**



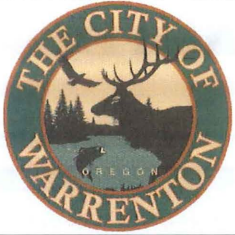


# PARKS ADVISORY BOARD MINUTES

October 14, 2019, 4:00 P.M.

- b. Warrenton Kids, Inc. Debbie Little **Field 4 improvements: sand is in place and the field is level, seeded and fertilized. The grass is growing. Field conditioner is needed. Public Works will spray the infield periodically as needed.**
- c. Parks Maintenance – Kyle Sharpsteen, Public Works Operations Manager
- i. Parks Temporary Help update **Kyle plans to re-advertise for temporary help. Public works is down 3 utility workers creating a slow down in maintenance. A Refuse Worker may be moved to a Utility Worker and a new Refuse Worker will be hired. This may enable the City to make building repairs to Parks. Jim Dutcher suggested perhaps utilizing the Coast Guard for repairs noting that the restrooms need a lot of electrical repairs. Sidney**
  - ii. Capital Improvement Updates **Carruthers Dog Park will need a formal drawing. Jim Dutcher feels perhaps the Coast Guard might be asked to donate time to remove the viewing dock and maybe others may be asked to donate materials and Kyle Sharpsteen, Public Works Operations Manager, thinks Public Works might be able to coordinate with the City Building Official, Bob Johnston, to possibly knock down the viewing dock with one of the City's pieces of heavy equipment.**
  - iii. Parks Maintenance Updates **Vandalism of Gazebo proposed video solutions The damages to the gazebo are debilitating. Two security cameras have been repositioned to increase visibility, but it is difficult to identify the vandals. Additional security will require more funding. Perhaps this is an item for the CIP discussion.**
  - iv. Other updates
- d. Warrenton Memorial Plaza The contract for the Warrenton Landscape Improvements was awarded to Big River Construction. The original proposed plans were modified from \$484,578.75 to \$287,864.80. The estimated Warrenton Urban Renewal Agency budget for the project was \$245,000.00 Modifications included the replacement of pavers with concrete and the City to install the water services and meters. The Parks Budget will pay for water used to irrigate the landscaping. This will impact the Parks Budget as there will be a monthly billing for the water meter and usage.
- e. Events – Fall Festival sponsored by the WBA is October 26, 2019 11:00a.m. to 6:00p.m. on the Tennis courts and Field 3. **Spruce Up Warrenton is planning set a date to renovate the Lighthouse corner landscaping and signage.**
- f. Parks Master Plan Update – Morgan Murray, RARE Intern Item 4f Please bring your Parks Advisory Board Folders with Master Plans so you can follow along. **Morgan will be working on Sunday Streets, a Wayfinding System for trails, Forest Rim Park Concept Design and Public Involvement Strategy and Outreach for the Parks Master Plan Update. Kyle would like to see maintenance facilitation as part of the plan with a reevaluation of the current level of service, existing conditions, upgrades, a map, goals and objectives, recommendations and inventory. A list of possible partners were: Warrenton Kids, Inc., Astoria Parks and Rec, Warrenton Football Club, Warrenton-Hammond School District, LCYSA, USCG, Camp Rilea, ODOT Oregon Coast**





# PARKS ADVISORY BOARD MINUTES

October 14, 2019, 4:00 P.M.

**Bike Trail Rep, Spruce-Up Warrenton, Library, WBA, Master Gardeners, 4-H, Boy Scouts, Girl Scouts, NWCTC, Sons of Beaches, Cub Scouts, Eagle Scouts, Kiwanis, Rotary, Elks, Moose, American Legion, Columbia Press....**

**g. Adopt a Park Volunteers from WHS – Adopted Skipanon River Park – Nancy Ager, Public Works Secretary/Parks Advisory Board Liaison (Item 4g) Jim Dutcher would like to consider adding additional background requirements to the application.**

FYI Correspondence NO ACTION TO BE TAKEN\*

- a. Parks Advisory Board Memorandum to the Warrenton City Commission regarding the Fall Festival (Item 5a)

\*This information is made available for your general knowledge and in the event that any of it should be useful in future decision making. Please review. NO DISCUSSION

6. ACTION: RECOMMENDATION TO CITY COMMISSION

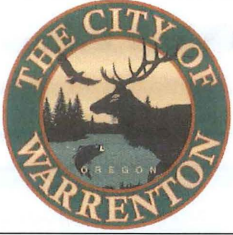
7. Old Business (Ongoing Business)

- a. Warrenton Area Trails
- b. E-Bikes on Trails Jim Dutcher, PAB Vice Chairman **Jim Dutcher said City of Warrenton Police Chief, Matt Workman, is working on the ordinance.**
- c. Triangle Park Signage **Jim Dutcher said the City Commission would like to see additional options for signage. He presented ~~examples of signs designed by Kailee Kobe.~~**
- d. Consideration of renaming Flagpole Park. (Item 7d) **The Board moved “The Parks Advisory Board recommends the City Commission accept “Warrenton Memorial Plaza” as the new name for Post Office Park. An agenda item needs to be prepared for the November 12 meeting.**
- e. Splash Pad **This item will be removed from the agenda ongoing business as there is a lack of interest in pursuing this project.**

f. City Staff – Parks Board Communication Discussion

8. New Business

- a. Pump Track – Jacob Wiseman (Item 8a email for discussion) **Jacob Wiseman presented an idea to build a pump track of dirt, concrete, or asphalt. A pump track is a skill building course for bikers and skateboarders. The berms have angled corners and can be as small as a ¼ acre. He emphasized that his is a revenue generator for the community as it brings people in to use the facility. Asphalt may be the best option as it is not portable and needs to be engineered.**



# PARKS ADVISORY BOARD MINUTES

October 14, 2019, 4:00 P.M.

He is looking at the south side of the soccer fields. There is available parking. He plans to get the materials for the pump track donated and will bring a formal proposal to the Parks Advisory Board. The Board offered other site options such as Ft. Stevens Parade Grounds Park and Skipanon River Park.

- b. Seafarer's Park – Jim Dutcher reintroduced the Seafarer's Park discussion. As the liaison to the Hammond Marina Task Force for the Parks Advisory Board, Jim said the Hammond Marina is interested in taking over the park maintenance and incorporating it into the marina. Harbormaster, Jane Sweet, feels incorporating the park into the marina will expedite grant opportunities for marina improvements. There is interest in adding a restroom and improving the gazebo.

## 9. Public Comment

The meeting was adjourned 6:45p.m.

Date of Next Meetings (All Meetings begin at 4:00p.m unless otherwise noted)

November 18, 2019 Tentative CIP Workshop Date

December 9, 2019

\*NOTE: A quorum (4 board members) is required by City Ordinance 1118-A

Submitted by Nancy Ager, City of Warrenton Public Works Secretary

cc: Linda Engbretson, City Manager  
R. Collin Stelzig, Public Works Director  
Kyle Sharpsteen, Public Works Operations Manager  
Kevin Cronin, Interim Community Development Director  
City Commission

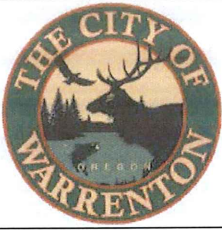
Warrenton City Hall is accessible to the disabled. If special accommodations are needed, please notify the City Recorder at 503-861-0823, 48 hours in advance of the meeting in order that appropriate assistance can be provided.

Minutes approved:

Prepared by: Nancy L. Ager, Nancy L. Ager, Public Works Secretary  
Date: 12/9/19

Approved by: Bert Little, Bert Little, Parks Advisory Board Chairman  
Date: 9 Dec 2019





# PARKS ADVISORY BOARD MINUTES

November 18, 2019, 4:00 P.M.

Pledge of Allegiance

## ATTENDEES:

Parks Advisory Board Members: Bert Little, Chairman, Jim Dutcher, Vice-Chairman, Carol Snell, Kailee Kobe and Sara Long. Justin Kobe, EXCUSED

City of Warrenton Representatives: Kyle Sharpsteen, Public Works, Operations Manager and Nancy Ager, Public Works Secretary, Morgan Murray, RARE Intern

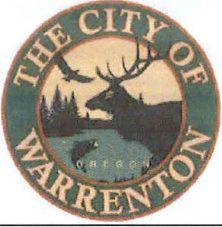
Discussion includes current CIP, proposed new CIP items, and project scheduling for The Parks Budget, Quincy and Bessie Robinson Budget and Parks SDC Budget funds. Please bring your Parks Advisory Board Folders.

1. CIP Item from August 12, 2019 Parks Advisory Board Agenda Attached Item 1a **Operations Manager, Kyle Sharpsteen, gave a brief update on the CIP Projects for Carruthers Park on this years CIP. Public Works will grade the area for the small dog park and possibly use volunteers to pull the fence posts from the old small dog park. The viewing dock has met with a road block as the ownership of the property appears to be in question. The County website says the owner is Burlington Northern. The City will look into this.**
2. Other proposed budget projects. **November 18, 2019 CIP Workshop recommendation that proposed projects for 2020-2021 in the 6-year 2019-2024 CIP be retained until the Board meets at the February 24, 2019 Parks Master Plan Goal Setting Workshop. The Board will make future project recommendations for 2021-2025 at that time.**  
**The Parks Advisory Board recommended Community Development Director, Assistant City Manager, Kevin Cronin, ask the City Commission to consider updating the Systems Development Charge Ordinance for Parks SDC expenditures to include new parks improvements as well as the purchase of parks properties. The Board would then recommend capital improvements for Forest Rim Park be budgeted through the System Development Fund.**  
**The Board would like to see the City contact the DSL regarding possible land use issues for a dog park at Skipanon River Park.**
3. Optional suggested funding strategies. **Jim Dutcher, Vice-Chairman of the Parks Advisory Board recommended opening a GO Fund Me page to supplement the need for additional funding. During the same workshop the Parks Advisory Board moved to recommend the City Commission consider a tax base for Parks. Options included a possible tax on prepared food sold in Warrenton earmarked for parks maintenance only.**

The meeting was adjourned 6:00p.m.

Date of Next Meetings (All Meetings begin at 4:00p.m unless otherwise noted)  
December 9, 2019

\*NOTE: A quorum (4 board members) is required by City Ordinance 1118-A



# PARKS ADVISORY BOARD MINUTES

November 18, 2019, 4:00 P.M.

Submitted by Nancy Ager, City of Warrenton Public Works Secretary

cc: Linda Engbretson, City Manager  
R. Collin Stelzig, Public Works Director  
Kyle Sharpsteen, Public Works Operations Manager  
Kevin Cronin, Interim Community Development Director  
City Commission

Warrenton City Hall is accessible to the disabled. If special accommodations are needed, please notify the City Recorder at 503-861-0823, 48 hours in advance of the meeting in order that appropriate assistance can be provided.

Minutes approved:

Prepared by: Nancy L. Ager, Nancy L. Ager, Public Works Secretary  
Date: 12/9/19

Approved by: Bert Little, Bert Little, Parks Advisory Board Chairman  
Date: 9 Dec 2019





**WARRENTON POLICE DEPARTMENT**  
**NOVEMBER 2019 STATISTICS**  
 JANUARY 14, 2020



November Statistics (% changes are compared to 2018)							
Category	2019	2018	%Chg	2017	%Chg	2016	%Chg
Calls for Service	<b>655</b>	837	<b>-22%</b>	697	<b>-6%</b>	541	<b>21%</b>
Incident Reports	<b>195</b>	215	<b>-9%</b>	210	<b>-7%</b>	133	<b>47%</b>
Arrests/Citations	<b>179</b>	164	<b>9%</b>	88	<b>103%</b>	61	<b>193%</b>
Traffic Events	<b>132</b>	246	<b>-46%</b>	133	<b>-1%</b>	144	<b>-8%</b>
DUII Calls	<b>1</b>	5	<b>-80%</b>	2	<b>-50%</b>	2	<b>-50%</b>
Traffic Accidents	<b>17</b>	26	<b>-35%</b>	23	<b>-26%</b>	21	<b>-19%</b>
Property Crimes	<b>123</b>	131	<b>-6%</b>	153	<b>-20%</b>	62	<b>98%</b>
Disturbances	<b>82</b>	99	<b>-17%</b>	60	<b>37%</b>	52	<b>58%</b>
Drug/Narcotics Calls	<b>8</b>	7	<b>14%</b>	17	<b>-53%</b>	4	<b>100%</b>
Animal Complaints	<b>19</b>	23	<b>-17%</b>	20	<b>-5%</b>	15	<b>27%</b>
Officer O.T.	<b>333.2</b>	136	<b>145%</b>	280	<b>19%</b>	267.5	<b>25%</b>
Reserve Hours	<b>11</b>	32.5	<b>-66%</b>	27.5	<b>-60%</b>	7	<b>57%</b>

Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Calls for Service	727	643	700	717	781	693	875	1031	781
Incident Reports	210	157	194	198	223	189	218	211	150
Arrests/Citations	210	171	200	153	191	165	213	176	131
Traffic Events	254	236	233	218	251	182	211	270	202
DUII Calls	6	2	8	5	8	1	3	3	3
Traffic Accidents	25	15	9	25	18	16	41	30	15
Property Crimes	116	89	104	92	99	99	124	133	78
Disturbances	71	60	66	70	86	98	121	130	108
Drug/Narcotics Calls	13	10	8	4	8	9	4	5	5
Animal Complaints	22	15	26	26	32	31	39	46	28
Officer O.T.	93.73	106.49	86.45	107.15	116.98	192.9	174.48	171.73	228.9
Reserve Hours	37.5	25.5	26.5	27	8.5	27.5	15	40.75	9



Oct	Nov	Dec	2019 YTD	2019 Estimate	2018	2019 v 2018	2017	2019 v. 2017	2016	2019 v. 2016
772	655		8375	9136	9332	-2%	7538	21%	7689	19%
247	195		2192	2391	2551	-6%	2028	18%	1749	37%
161	179		1950	2127	1731	23%	1098	94%	925	130%
153	132		2342	2555	3101	-18%	2094	22%	2353	9%
1	1		41	45	55	-19%	52	-14%	15	198%
20	17		231	252	271	-7%	226	12%	291	-13%
106	123		1163	1269	1187	7%	902	41%	805	58%
105	82		997	1088	953	14%	778	40%	781	39%
9	8		83	91	108	-16%	79	15%	42	116%
25	19		309	337	325	4%	301	12%	311	8%
259.33	333.15		1871.3	2041	1731.7	18%	2400.3	-15%	1249	63%
19.25	11		247.5	270	359.5	-25%	290	-7%	901.75	-70%

The following is a graphic representation of statistics for November 2019 using our **CityProject** membership (formerly [CrimeReports.com](http://CrimeReports.com)). The "Dots" represent a location of a call and if you would zoom in on the map you would see an icon for the type of call and some basic time/date details. Some dots represent multiple calls at one location. If you go to the website, you can zoom in on each incident for more details.

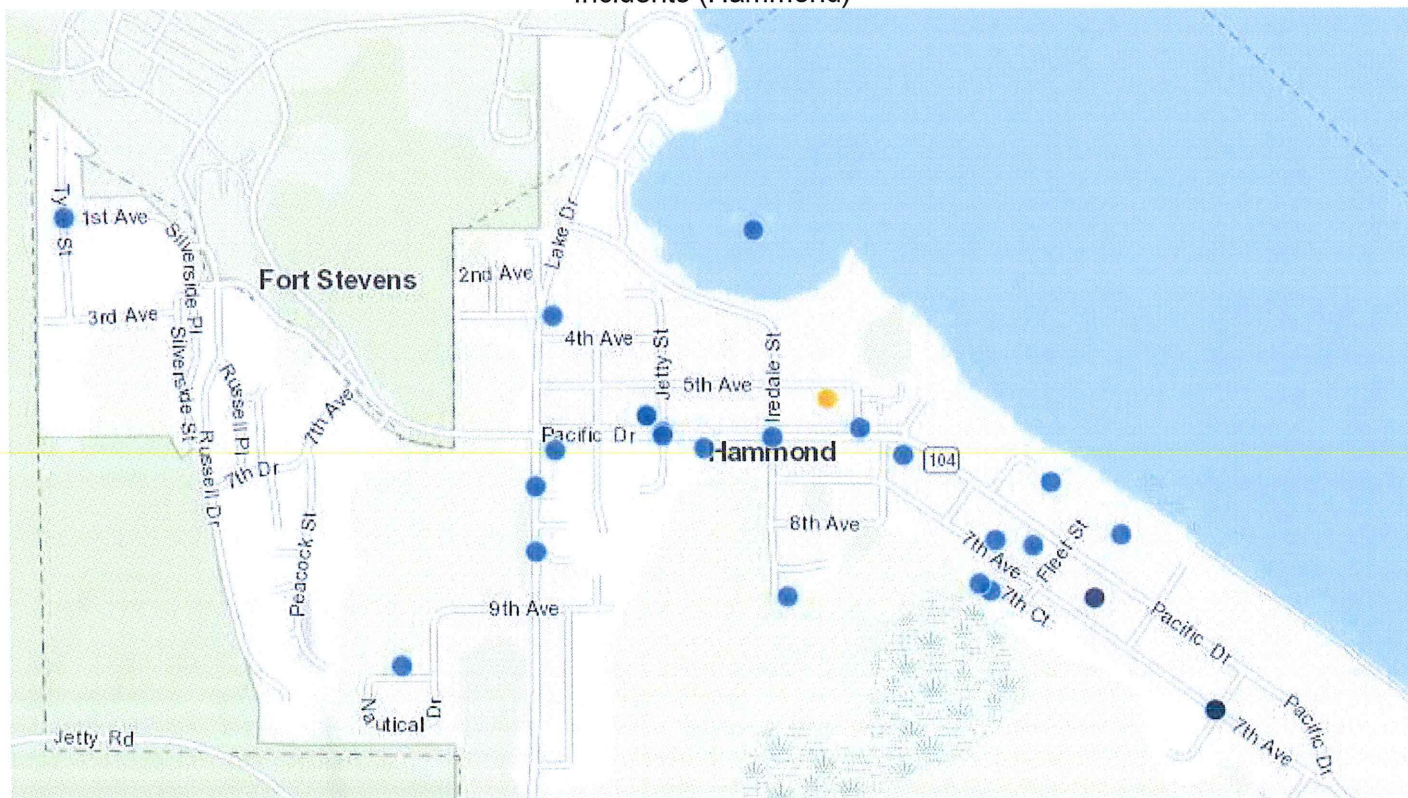
- Assault
  - Assault
  - Assault with Deadly Weapon
  - Sexual Offense
  - Sexual Assault
  - Sexual Offense
  - Other Sexual Offense
  - Other Violent Offense
  - Homicide
  - Kidnapping
  - Robbery
- Property & Theft
  - Property Crime
  - Breaking & Entering
  - Property Crime Commercial
  - Property Crime Residential
  - Other Property Crime
  - Theft
  - Theft from Vehicle
  - Theft of Vehicle
  - Other Theft
- Disorder/Disturbance
  - Disorder
  - Disorder
  - Drugs
  - Drugs
  - Liquor
  - Liquor
  - Quality of Life
  - Quality of Life
- 911 or Other
  - Community Events
  - Community Policing
  - Proactive Policing
  - Emergency
  - Emergency
  - Fire
  - Fire
  - Police Calls



Incidents (Warrenton)



Incidents (Hammond)







## SELECTION OF MAYOR PRO TEM

TO: The Warrenton City Commission

FROM: Dawne Shaw, City Recorder

DATE: January 14, 2020

Pursuant to Chapter III, Section 9 of the Warrenton City Charter, *At its first meeting of each year, the commission shall elect a Mayor Pro-tem by ballot from its membership.* A sample ballot is attached. Ballots will be provided at the meeting for your use. The Mayor Pro-tem presides in the absence of the Mayor and acts as Mayor when the Mayor is unable to perform the duties of the office.

Oregon law prohibits "secret ballots," so your name must be written next to the name of the commissioner for whom you are casting your vote. Ballots will be read aloud for the record.



BALLOT FOR MAYOR PRO TEM

January 14, 2020

Commissioner Thomas Dyer \_\_\_\_\_

Commissioner Rick Newton \_\_\_\_\_

Commissioner Pam Ackley \_\_\_\_\_

Commissioner Mark Baldwin \_\_\_\_\_

Mayor Henry A. Balensifer \_\_\_\_\_

Please write your name next to the Commissioner's name for which you are voting for Mayor Pro Tem for the calendar year 2020.



## AGENDA MEMORANDUM

**TO:** The Warrenton City Commission  
**FROM:** Linda Engbretson, City Manager  
**DATE:** For the Agenda of January 14, 2020  
**SUBJ: Public Hearing:** Spur 104 Master Plan (RZ 19-1, DCR 19-2, CP 19-2)

### BACKGROUND

The City Commission held a hearing on the Spur 104 (Highlands Parkway) master plan, in conjunction with the housing code amendments, on December 10, 2019. Staff recommends holding a second public hearing on the Spur 104 master plan to cure a procedural issue with notice to affected property owners. Since the proposal does include a new zoning overlay, staff mailed notice to those owners to provide opportunity for testimony and to neutralize an appeal on procedural grounds.

The information provided below is from Mr. Cronin's memorandum for this item:

The City Commission received one public comment in regard to the future development of Spur 104 area. The Commission asked staff to consider off street parking requirements for commercial projects. Below is a summary table for off street parking for the types of commercial development that could reasonably be expected:

Commercial Type	Off Street Parking Minimum	Notes
Professional/medical offices	1 per 350 SF of gross floor area	Health clinic: 20,000 SF clinic = 57 spaces
General Retail	1 per 350 SF of gross floor area	Coffee shop, mercantile 2,500 SF shop = 7 spaces
Restaurant	1 per 4 seats or 1/100 SF of gross floor area, whichever is less	Family dining, not drive thru or "fast food" 50 seats = 13 spaces

The Development Code allows reduction of off street parking if certain performance measures are taken. The proposal also requires parking to be located on the side or rear of the building facing a public street to encourage a pedestrian friendly environment. In addition to setting a maximum amount of dwelling units, the City Commission can set a maximum of total commercial development and a maximum per building/lot to achieve multiple policy objectives. Staff recommends a maximum of 20,000 SF of footprint but no maximum above that allowing the height limit to regulate the amount of total building on site. This maximizes the value of the land and encourages mixed use development with shared parking.

Enclosed is Ordinance No. 1233 to review, including suggested revisions.

#### **RECOMMENDATION/SUGGESTED MOTION**

Staff recommends holding a hearing for Ordinance No. 1233, close the hearing, and deliberate. See attached hearing script.

"I move to conduct the first reading, by title only, of Ordinance No. 1233."

Title: "Ordinance No. 1233, Introduced by All Commissioners, An Ordinance Amending the Comprehensive Plan Article 2, Warrenton Municipal Code Chapter 16.116, 16.220, and Warrenton Zoning Map Regarding the Creation of Policies to Support Neighborhood Master Planning and a New Neighborhood Highlands Parkway."

#### **ALTERNATIVE**

"I move to deliberate at the January 28, 2020 City Commission meeting."

#### **FISCAL IMPACT**

No impact to the current budget.



## PUBLIC HEARING

This is the time set for a public hearing on the Spur 104 Master Plan.

“At this time I will open the hearing.”

Are there any conflicts of interest or ex parte contacts to report?

“Will staff please present their report?” (Staff reads report into the record)

“Public Testimony will now be allowed.”

“Is there anyone present wishing to speak in favor of the Spur 104 Master Plan?”

“Is there anyone present wishing to speak in opposition?”

“Do any members of the board have any additional questions about this matter for the staff?”

“If there is no further discussion, I’ll close the public hearing at this time.”

(Commission then deliberates and makes a decision.)

**Ordinance 1233**  
**Introduced by All Commissioners**

**AN ORDINANCE AMENDING THE COMPREHENSIVE PLAN ARTICLE 2,  
WARRENTON MUNICIPAL CODE CHAPTER 16.116, 16.220, AND WARRENTON  
ZONING MAP REGARDING THE CREATION OF POLICIES TO SUPPORT  
NEIGHBORHOOD MASTER PLANNING AND A NEW NEIGHBORHOOD HIGHLANDS  
PARKWAY**

**WHEREAS**, the City Commission initiated and approved a zone change for the “Spur 104” area in 2018 by Ordinance No. 1228 to encourage the development of a mixed use, high density neighborhood; and

**WHEREAS**, the Warrenton Urban Renewal Agency financially supported the zone change to encourage local economic development through the creation of new businesses;” and

**WHEREAS**, the City of Warrenton held multiple public meetings, hearings, and a charrette open to the public to solicit comments and make changes to the proposal; and

**WHEREAS**, the City of Warrenton wants to strike a balance with the need to create new housing and business opportunities with development of common-sense regulations to protect neighborhood livability and mitigate traffic impacts while supporting property owners interest in redeveloping; and

**WHEREAS**, the City Commission held two public hearings - December 10, 2019 and January 14, 2020 to take public testimony and adhere to the applicable notice procedures in the Warrenton Development Code.

**NOW, THEREFORE**, the City of Warrenton ordains as follows: (Key: new, deleted)

**Section 1.** A new chapter regulating the creation of new neighborhood master plans shall be added to Warrenton Municipal Code Chapter 16.116.

**16.116.010. Purpose.** The purpose of this chapter is to set forth design overlay standards for new neighborhood master plans to insure the orderly conversion of a large amount of urbanizable land to mixed use, residential and commercial land within the City to higher intensity, urban uses to maximize investment in public facilities. The standards will apply to areas identified through City or developer initiated master planning. The subject areas are largely vacant and currently have a low level of urban services. These areas are projected to develop over time to a density of at least 25 units per acre similar to High Density Residential Zone (RH). This chapter is intended to insure that public facilities adequate to serve development at this density are provided, either before or concurrent with development.

**16.116.020 Boundaries of Neighborhood Master Plan Areas.**

The neighborhood master plan standards in this chapter shall apply to areas designated on the Comprehensive Plan/Zone Map with the symbol “NMP-NAME.” In addition, a specific master plan will be adopted and referenced herein that illustrates the boundaries and physical layout of new streets, parks, and other land uses.

**16.116.030 Neighborhood Master Plan Development Standards**

The following standards shall apply to new development within designated areas:

- A. All development shall provide the following primary urban services: water, sanitary sewer facilities connecting to the City sewer system, local streets, fire protection and drainage. An inability to provide an acceptable level of all primary services shall result in the denial of a land use application.
- B. All development shall be reviewed to ascertain whether an adequate level of the following secondary urban services exists: collector and arterial streets, transit, schools, police protection, and parks. Where the City determines and supports with findings that an unacceptable level of secondary urban services exist, the City may deny the land use application unless the developer insures the availability of an acceptable level of the services within five years from occupancy.
- C. City specifications shall be the standard used as measurement of acceptability of a service, including traffic engineering and adopted city transportation policies, to disperse new traffic trips generated by the impact of new development. If street standards are proposed that differ from the TSP, findings and analysis shall be provided to demonstrate compliance and consistency with neighborhood planning principles.
- D. Encourage the maximum redevelopment of the area to facilitate the creation of a pedestrian friendly, transit supportive, and people oriented neighborhood where residents and visitors can walk to services within the neighborhood and adjacent areas.
- E. Development proposed within the neighborhood overlay that is consistent with the master plan is streamlined whereas any proposed development that does not support neighborhood planning principles in Comprehensive Plan and other policies should be discouraged.

#### **16.116.040 Spur 104 Performance Measures & Redevelopment Standards**

The following standards shall apply to new development in the Spur 104 Neighborhood Master Plan area.

- A. Development shall conform to either the “Mixed Use Concept” or “Residential Concept.” All streets, parks, open space, and trails shall be adhered to and planned for in future development.
- B. The total number of housing units for the new neighborhood shall not exceed 350 units. The types of units and minimum density are described in the Commercial Mixed Use (CMU) Zone and High Density Residential Zone (RH) standards. Housing units that existed prior to 2018 shall not be counted towards the cap on the total amount. Adaptive reuse of cultural or historic structures built prior to 1940 is strongly encouraged.
- C. The total amount of commercial space shall not exceed 50,000 SF. No building footprint shall be larger than 20,000 SF to encourage a mixed use, neighborhood scale, and pedestrian-oriented design. Maximum of building floor area shall be regulated by height standard. The types of uses allowed are described in the Commercial Mixed Use (CMU) Zone. However, drive thrus shall be prohibited to reduce traffic impacts.
- D. Architectural design shall be governed by WMC 16.116 Design Standards. In addition, at least three distinct exterior materials shall be used. Glass entries and vestibules shall not be



counted towards the required amount of materials. A distinctive entry is required. New parking for commercial uses should be located to the rear or side portion of the lot.

- E. All new development shall contribute to planned parks and trails identified on the concept plans and Parks Master Plan.
- F. Zero lot line developments for single family attached are allowed subject to site design review.

**Section 2.** The chapter regulating conditional use permits shall be amended in Warrenton Municipal Code Chapter 16.220 with the following:

**Chapter 16.220 CONDITIONAL USE PERMITS**

**16.220.030 Review Criteria.**

A. Before a conditional use is approved findings will be made that the use will comply with the following standards:

1. The proposed use is in conformance with the Comprehensive Plan.

**7. The use is appropriate at the proposed location. Several factors which should be considered in determining whether or not the use is appropriate include: accessibility for users (such as customers and employees); availability of similar existing uses; availability of other appropriately zoned sites; and the desirability of other suitably zoned sites for the intended use.**

**Section 3.** The Warrenton Comprehensive Plan **Article 2: Urban Development, Section 2.340** shall be amended with the following:

**Section 2.340 Neighborhood Master Planning**

**The City of Warrenton will facilitate the orderly conversion of low density residential and commercial lands to mixed use, urban densities when public facilities are available and feasible to serve a neighborhood.**

- 1. The City will initiate the neighborhood master plan or encourage private owners and investors to consider a neighborhood master plan or planned unit development to achieve neighborhood master plan principles:
  - a. Provide a common framework that balances both certainty and flexibility for stakeholders.
  - b. Utilize existing right of way (street) pattern and provide an efficient layout for multiple transportation options.
  - c. Foster a sense of community through quality architecture and urban design.
  - d. Bolster the neighborhood with a park or common open space available to all residents and visitors.
  - e. Create a walkable and pedestrian oriented district to support higher transit use and less auto traffic.
  - f. Connect to surrounding community assets, including downtown.
  - g. Address increased traffic issues in conjunction with any new redevelopment.

2. Areas proposed for neighborhood master plans are the following:

- **Hammond**
- **Downtown**
- **Highlands Parkway (between US 101 and SE Ensign Lane)**

**3. Neighborhood master plans shall be reviewed by the Planning Commission and City Commission as a legislative amendment to the Comprehensive Plan, Zoning Map Overlay, and Development Code.**

**Section 4.** The Warrenton Zoning Map shall be amended with the addition of a “Highlands Parkland Overlay” and is included as Exhibit A.

**Section 5.** This Ordinance shall take full force and effect 30 days upon its adoption by the Commission of the City of Warrenton.

**First Reading: January 14, 2020**

**Second Reading:**

**ADOPTED by the City Commission of the City of Warrenton, Oregon this \_\_\_ day \_\_\_\_\_ of 2020.**

APPROVED

\_\_\_\_\_  
Henry A. Balensifer, Mayor

Attest:

\_\_\_\_\_  
Dawne Shaw, City Recorder

**Exhibit A Warrenton Zoning Map**





- City Limits (Warrenton, Astoria)
- Warrenton Urban Renewal District
- Spur 104 Neighborhood Master Plan

**Warrenton Zoning**

- R40 - Low Density Residential
- R10 - Intermediate Density Residential
- RGM - R-10 Growth Management Zone
- RM - Medium Density Residential
- RH - High Density Residential
- C1 - General Commercial
- C2 - Water Dependent Commercial
- CMU - Mixed Use Commercial
- RC - Recreational Commercial
- I1 - General Industrial
- I2 - Water Dependent Industrial
- OSI - Open Space Institutional
- A1 - Aquatic Development
- A2 - Aquatic Conservation
- A3 - Aquatic Natural
- A5 - Lake and Freshwater Wetland

**County Zoning**

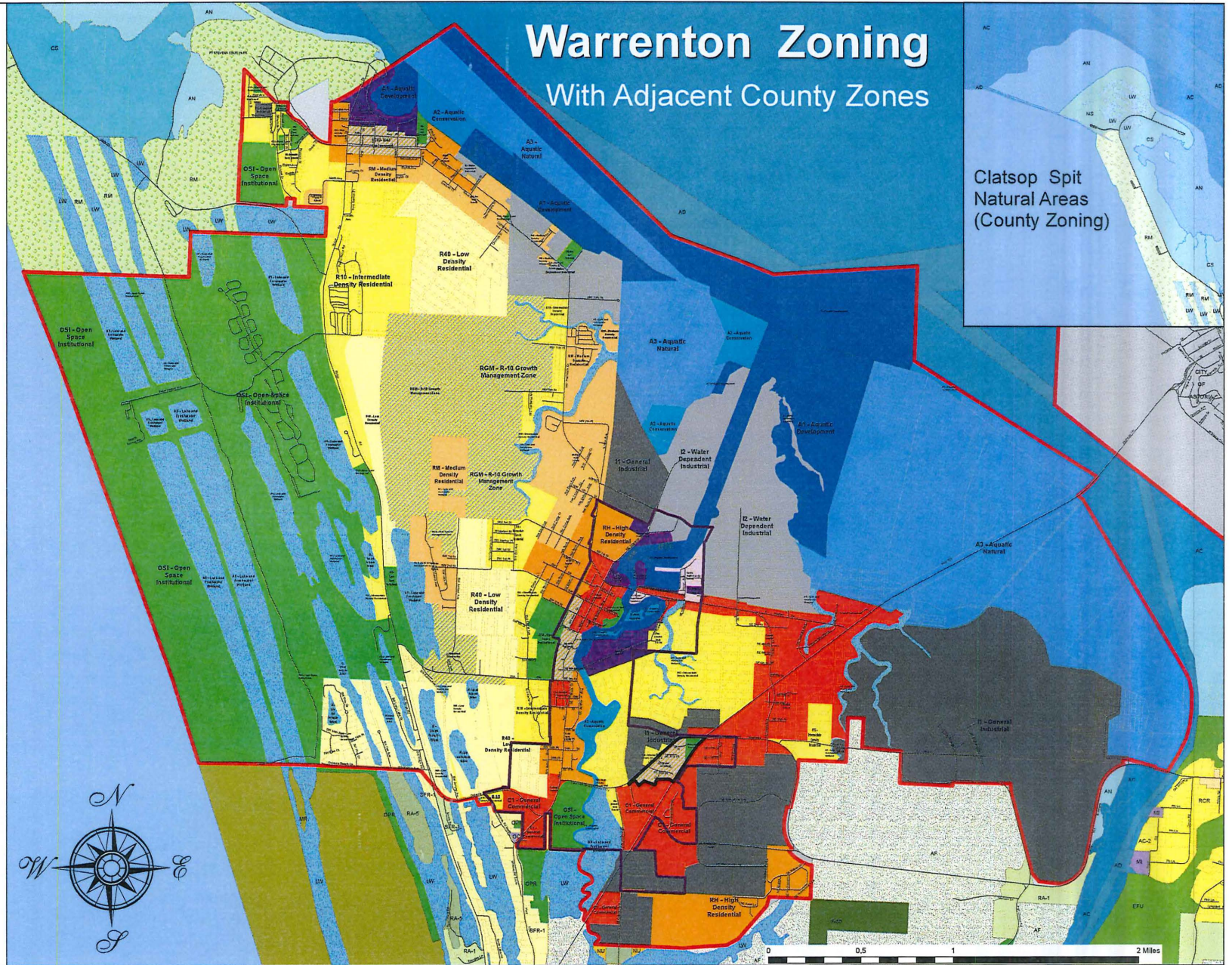
- AC Aquatic Conservation
- AD Aquatic Development, Ship Channel, Jetty
- AF Agriculture - Forestry
- AN Aquatic Natural
- CS Conservation Shorelands
- EFU Exclusive Farm Use
- F-80 Forest - 80
- LW Lake and Wetlands
- MI Marine Industrial Shorelands
- MR Military Reserve
- NS Natural Shorelands
- NU Natural Uplands
- OPR Open Space, Parks, Recreation
- RA-1 Residential Agriculture - 1
- RA-5 Residential Agriculture - 5
- RM Recreation Management
- SFR-1 Single Family Residential - 1

1 inch = ~845 ft at 34" x 44" (ANSI E)  
 1 inch = 1300 ft at 22" x 34" (ANSI D)  
 1 inch = 2600 ft at 11" x 17" (Tabloid, ANSI B)

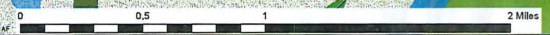
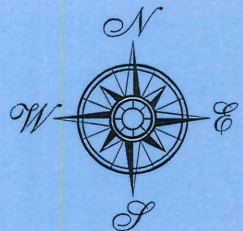
Revised Compilation: Sept. 2019  
 S:\Warrenton Map Gallery\ZoningMap.pdf [J:\PLANNING\ZoningMap190905.mxd]

# Warrenton Zoning

## With Adjacent County Zones



Clatsop Spit  
 Natural Areas  
 (County Zoning)







**Finance Department  
Agenda Memorandum**

To: The Honorable Mayor and Members of the Warrenton City Commission  
From: April Clark  
Finance Director  
Date: January 14, 2020

**Regarding – Audit for Fiscal Year Ending June 30, 2019**

---

The financial Statements, for the City of Warrenton, for the period ending June 30, 2019 are attached.

Our auditor, Paul Nielson, of Isler, CPA will be here this evening to present the financial statements and the results of the audit.

Approved by City Manager:

*Linda Engelson*

All supporting documentation, i.e., maps, exhibits, etc., must be attached to this memorandum.



FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2019  
WITH  
INDEPENDENT AUDITOR'S REPORT



**CITY OF WARRENTON, OREGON**  
FINANCIAL STATEMENTS AND SUPPLEMENTAL  
INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2019  
WITH  
INDEPENDENT AUDITOR'S REPORT

**CITY OF WARRENTON, OREGON**

Financial Statements and Supplemental Information

For the Year Ended June 30, 2019

Table of Contents

**INTRODUCTORY SECTION**

List of Elected and Appointed Officials i

**FINANCIAL SECTION**

Independent Auditor's Report 1 - 2

Management's Discussion and Analysis 3 - 14

Basic Financial Statements:

Government-Wide Financial Statements:

Statement of Net Position 15

Statement of Activities 16 - 17

Fund Financial Statements:

Balance Sheet - Governmental Funds 18

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 19

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 20

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 21

Statement of Resources and Requirements Budget and Actual (Budgetary Basis):  
General Fund 22

Statement of Net Position - Proprietary Funds 23

Reconciliation of the Statement of Net Position of Enterprise Funds to the Statement of Net Position 24

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds 25

Reconciliation of the Statement of Revenues, Expenses, and Changes in Net Position of Enterprise Funds to the Statement of Activities 25

Statement of Cash Flows - Proprietary Funds 26 - 27

Notes to the Financial Statements 28 - 50

Required Supplementary Information:

Schedule of the Proportionate Share of the Net Pension Liability 51

Schedule of Pension Contributions 51

Notes to Required Supplementary Information 51

Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Funds:

Combining Balance Sheet 52

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 53

Nonmajor Special Revenue Funds:

Combining Balance Sheet 54 - 55

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 56 - 57

Schedule of Resources and Requirements Budget and Actual (Budgetary Basis):

Community Center Fund 58

Warrenton Business Association Fund 59

Grant Fund 60

Library Fund 61

Building Department Fund 62

Transient Room Tax Fund 63

State Tax Street Fund 64

**CITY OF WARRENTON, OREGON**

Financial Statements and Supplemental Information

For the Year Ended June 30, 2019

Table of Contents, Continued

**FINANCIAL SECTION, Continued**

Combining and Individual Fund Statements and Schedules, Continued:

Nonmajor Special Revenue Funds, Continued:

Schedule of Resources and Requirements Budget and Actual (Budgetary Basis),  
Continued:

Quincy Robinson Park Trust Fund 65

Nonmajor Debt Service Funds:

Combining Balance Sheet 66

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 67

Schedule of Resources and Requirements Budget and Actual (Budgetary Basis):

Wastewater Treatment GO Bond Fund 68

Warrenton Urban Renewal Agency Debt Service Fund 69

Warrenton Urban Renewal Agency Debt Reserve Fund 70

Nonmajor Capital Projects Funds:

Combining Balance Sheet 72 - 73

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 74 - 75

Schedule of Resources and Requirements Budget and Actual (Budgetary Basis):

Parks System Development Charges Fund 76

Community Center Capital Reserve Fund 77

Facilities Maintenance Fund 78

Streets System Development Charges Fund 79

Police Vehicle Replacement Fund 80

Fire Apparatus Replacement Fund 81

Tansy Point Dock Capital Reserve Fund 82

Warrenton Urban Renewal Agency Capital Projects Fund 83

Enterprise Funds:

Water Enterprise:

Combining Statement of Net Position 84

Combining Statement of Revenues, Expenses, and Changes in Net Position 85

Combining Statement of Cash Flows 86 - 87

Sewer Enterprise:

Combining Statement of Net Position 88

Combining Statement of Revenues, Expenses, and Changes in Net Position 89

Combining Statement of Cash Flows 90 - 91

Sanitation Enterprise:

Combining Statement of Net Position 92

Combining Statement of Revenues, Expenses, and Changes in Net Position 93

Combining Statement of Cash Flows 94 - 95

Nonmajor Enterprise Funds:

Combining Statement of Net Position 96

Combining Statement of Revenues, Expenses, and Changes in Net Position 97

Combining Statement of Cash Flows 98 - 99

Schedule of Resources and Requirements Budget and Actual (Budgetary Basis):

Water Operating Fund 100

Water System Development 101

Water Capital Reserve Fund 102

Sewer Operating Fund 103



**CITY OF WARRENTON, OREGON**

Financial Statements and Supplemental Information

For the Year Ended June 30, 2019

Table of Contents, Continued

**FINANCIAL SECTION, Continued**

Combining and Individual Fund Statements and Schedules, Continued:

Enterprise Funds, Continued:

Schedule of Resources and Requirements Budget and Actual (Budgetary Basis),  
Continued:

Sewer System Development Fund	104
Sewer Capital Reserve Fund	105
Storm Sewer Operating Fund	106
Storm System Development Charges Fund	107
Sanitation Operating Fund	108
Sanitation Capital Reserve Fund	109
Warrenton Marina Fund	110
Warrenton Marina Capital Reserve Fund	111
Hammond Marina Fund	112
Hammond Marina Capital Reserve Fund	113

Internal Service Fund:

Schedule of Resources and Requirements Budget and Actual (Budgetary Basis): Engineer Internal Service Fund	114
---	-----

**COMPLIANCE SECTION**

Comments and Disclosures of Independent Auditor Required by State Statue	115 - 116
--	-----------



INTRODUCTORY SECTION





**CITY OF WARRENTON, OREGON**

List of Elected and Appointed Officials

June 30, 2019

**ELECTED OFFICIALS - CITY COMMISSION**

Mayor	Henry Balensifer III
Position No. 1	Pam Ackley
Position No. 2	Mark Baldwin
Position No. 3	Tom M. Dyer
Position No. 4	Rick Newton

**Mailing Address**

PO Box 250  
Warrenton, Oregon 97146

**APPOINTED OFFICIALS**

City Manager	Linda Engbretson
Deputy City Recorder	Dawne Shaw
City Attorney	Beery, Elsner & Hammond

**Mailing Address**

PO Box 250  
Warrenton, Oregon 97146





FINANCIAL SECTION





1976 Garden Ave.  
Eugene, OR 97403  
541.342.5161  
www.islercpa.com

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission  
City of Warrenton, Oregon

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Warrenton, Oregon ("City") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Warrenton, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.



**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, and the schedule of pension contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements and other supplemental information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

**Report on Other Legal and Regulatory Requirements**

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated December 17, 2019 on our consideration of the City of Warrenton'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.

Isler CPA

By:



Paul R Nielson, CPA, a member of the firm

Eugene, Oregon

December 17, 2019



## **Management's Discussion and Analysis**

As management of the City of Warrenton, Oregon, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our annual financial report.

### **Financial Highlights**

- The City's total assets and deferred outflows at June 30, 2019 were \$63,462,084.
- The City's total liabilities and deferred inflows at June 30, 2019 were \$20,491,068.
- The net position of the City at June 30, 2019 was \$42,971,016. Of this amount, \$7,164,215 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- At June 30, 2019, the City's governmental funds reported combined ending fund balances of \$7,771,313.
- At the end of the fiscal year, the City's total combined governmental funds had a restricted fund balance of \$6,106,010, a committed fund balance of \$86,935, an assigned fund balance of \$420,781, and an unassigned fund balance of \$1,149,710.
- The General Fund's unassigned fund balance is \$1,149,710 at the end of the current fiscal year, or 26.9% of General Fund expenditures and transfers out.

### **Overview of Financial Statements**

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

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

The Statement of Net Position presents financial information on all of the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The governmental activities of the City include the following:

- General government
- Fire and emergency medical services
- Police
- Planning and development
- Library and culture
- Public works

The business-type activities of the City include the following:

- Water utilities
- Sewer utilities
- Sanitation utilities
- Marinas

The government-wide financial statements can be found in the basic financial statements as listed in the table of contents.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

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

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

The City of Warrenton maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund which is considered to be a major fund. Data from the remaining governmental funds (nonmajor governmental funds) are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Warrenton adopts an annual appropriated budget for all governmental funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance with the budget. To demonstrate compliance, budgetary comparison statements for all of the governmental funds have been prepared and can be found in the basic financial statements and supplemental information as listed in the table of contents.

The basic governmental fund financial statements and respective reconciliations can also be found in the basic financial statements as listed in the table of contents.

**Proprietary funds.** Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The City of Warrenton maintains two types of proprietary funds: enterprise and internal service funds. The City uses enterprise funds to account for its water, sewer and sanitation utilities, and marinas. The City uses an internal service fund to account for engineering services provided to other departments/funds within the City. The internal service fund activity is included with the business-type activities on the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sewer, and Sanitation utilities, all of which are considered to be major funds of the City of Warrenton. The Marina funds are considered to be nonmajor funds.

The City also adopts an annual appropriated budget for all proprietary funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the enterprise funds as supplemental information, as listed in the table of contents. The proprietary fund financial statements can also be found in the basic financial statements as listed in the table of contents.

**Notes to the basic financial statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found in the basic financial statements as listed in the table of contents.

**Required Supplementary Information.** Information regarding the City's share of the net pension liability and pension contributions can be found in the required supplementary information as listed in the table of contents.

### **Government-wide Overall Financial Analysis**

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$42,971,016 at the close of the most recent fiscal year.

By far, the largest portion of the City's net position, 69.2%, reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, 14.1%, represents resources that are subject to external restrictions on how they may be used. The remaining portion represents 16.7% of total net position, and may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole and for its separate business-type activities. The governmental activities category, unrestricted, is reported as negative \$3,877,466. The negative balance in unrestricted net position is a result of the City issuing general obligation bonded debt for the Wastewater Treatment Facility (an asset in the Sewer Enterprise). The debt reduces unrestricted net position in the governmental activities column by \$3,685,651 while the related capital asset increases net investment in capital assets for business-type activities. In essence, the general government has taken on debt for the Sewer Utility.



City of Warrenton's Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 8,508,626	\$ 7,399,576	\$ 13,385,151	\$ 10,672,620	\$ 21,893,777	\$ 18,072,196
Capital assets, net	12,496,170	12,448,935	27,209,346	28,127,793	39,705,516	40,576,728
Total assets	<u>21,004,796</u>	<u>19,848,511</u>	<u>40,594,497</u>	<u>38,800,413</u>	<u>61,599,293</u>	<u>58,648,924</u>
Deferred outflows	<u>1,090,849</u>	<u>953,863</u>	<u>771,942</u>	<u>675,004</u>	<u>1,862,791</u>	<u>1,628,867</u>
Noncurrent liabilities	9,494,587	10,188,144	9,288,388	10,285,575	18,782,975	20,473,719
Other liabilities	666,476	558,094	540,492	688,345	1,206,968	1,246,439
Total liabilities	<u>10,161,063</u>	<u>10,746,238</u>	<u>9,828,880</u>	<u>10,973,920</u>	<u>19,989,943</u>	<u>21,720,158</u>
Deferred inflows	<u>293,460</u>	<u>115,029</u>	<u>207,665</u>	<u>81,401</u>	<u>501,125</u>	<u>196,430</u>
Net position:						
Net investment in capital assets	9,648,710	9,216,147	20,093,227	19,892,516	29,741,937	29,108,663
Restricted	5,869,878	4,754,355	194,986	234,994	6,064,864	4,989,349
Unrestricted	<u>(3,877,466)</u>	<u>(4,029,395)</u>	<u>11,041,681</u>	<u>8,292,586</u>	<u>7,164,215</u>	<u>4,263,191</u>
Total net position	<u>\$ 11,641,122</u>	<u>\$ 9,941,107</u>	<u>\$ 31,329,894</u>	<u>\$ 28,420,096</u>	<u>\$ 42,971,016</u>	<u>\$ 38,361,203</u>

The City's net position increased by \$4,609,813 during the current fiscal year.

The City's total assets and deferred outflows at June 30, 2019 increased \$3,184,293 from \$60,277,791 to \$63,462,084, or 5.28% from the prior year. Cash increased by \$3,705,350, or 23.06% from the prior year. Receivables increased by \$169,026, or 11.56% from the prior year. Inventories decreased by \$69,819, or 15.25% from the prior year. Capital assets, net, decreased by \$871,212, or 2.15%, from the prior year. The remaining current assets, prepayments, increased by \$17,024, or 672.09%, from the prior year.

The City's total liabilities and deferred inflows at June 30, 2019 decreased by \$1,425,520, or 6.50%, from the prior year. Accounts payable increased \$23,131, or 2.78%, from the prior year. Interest payable on long term debt decreased by \$37,343 or 23.49% from the prior year. The City's outstanding debt decreased \$1,935,132, or 11.99%.

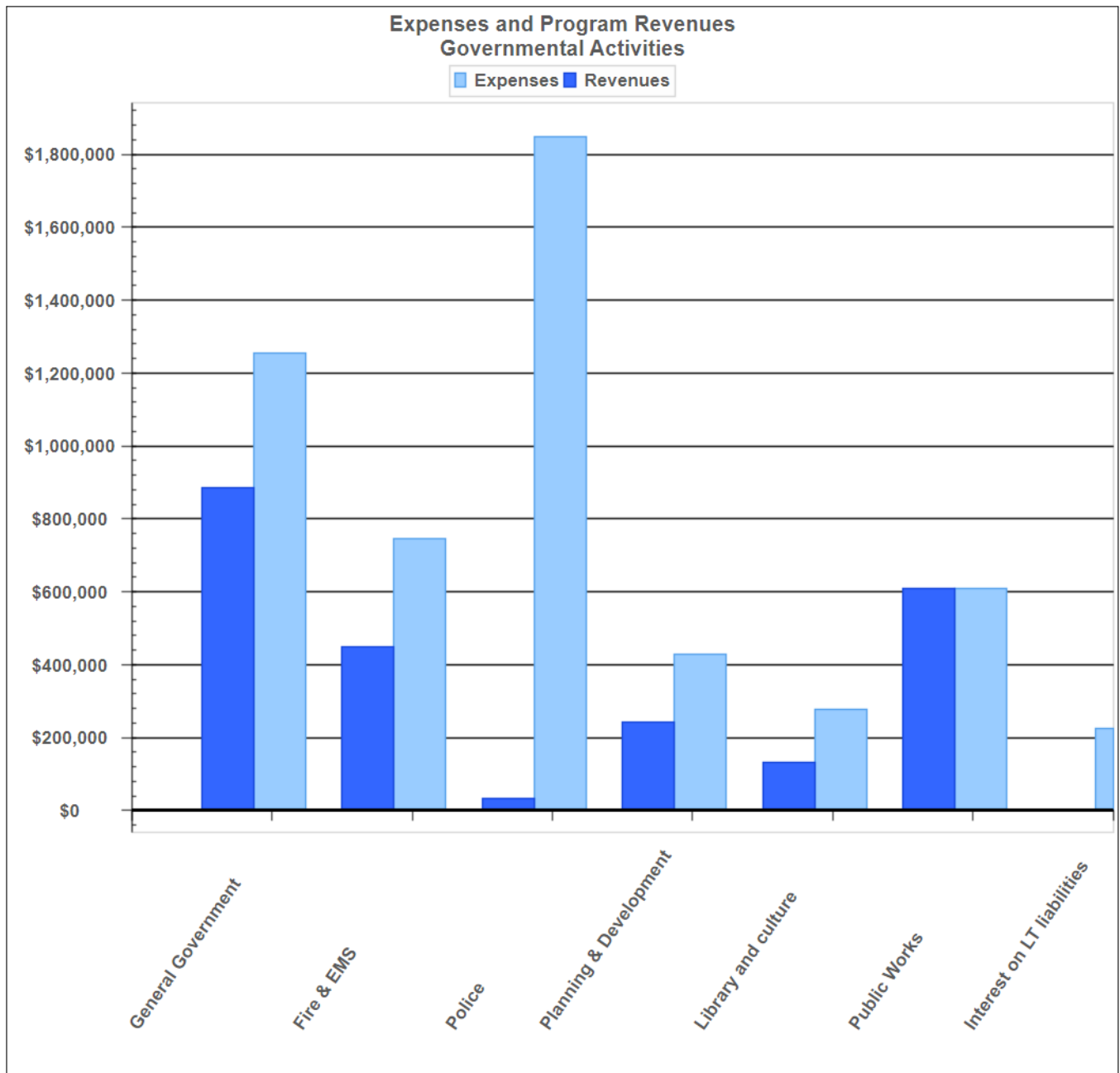
City of Warrenton's Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Revenues:</b>						
Program revenues:						
Fines, fees & charges for services	\$ 852,925	\$ 870,417	\$ 8,696,563	\$ 7,986,992	\$ 9,549,488	\$ 8,857,409
Operating grants & contributions	918,708	3,525,531	-	24,775	918,708	3,550,306
Capital grants & contributions	507,478	271,687	1,214,172	643,731	1,721,650	915,418
General revenues:						
Property taxes	2,515,969	2,195,832	-	-	2,515,969	2,195,832
Other taxes	1,204,107	1,210,476	159,400	162,957	1,363,507	1,373,433
Franchise fees	743,101	713,532	-	-	743,101	713,532
Unrestricted state revenue sharing	160,556	165,109	-	-	160,556	165,109
Unrestricted investment earnings	184,757	109,023	244,217	112,920	428,974	221,943
<b>Total revenues</b>	<b>7,087,601</b>	<b>9,061,607</b>	<b>10,314,352</b>	<b>8,931,375</b>	<b>17,401,953</b>	<b>17,992,982</b>
<b>Expenses:</b>						
General government	1,253,656	3,762,629	-	-	1,253,656	3,762,629
Fire & emergency medical services	744,536	809,204	-	-	744,536	809,204
Police	1,848,274	1,830,911	-	-	1,848,274	1,830,911
Planning and development	427,705	446,383	-	-	427,705	446,383
Library and cultural services	277,707	225,692	-	-	277,707	225,692
Public works	610,168	580,561	-	-	610,168	580,561
Interest on long-term liabilities	225,540	249,290	-	-	225,540	249,290
Water utility	-	-	2,585,351	3,704,181	2,585,351	3,704,181
Sewer utility	-	-	2,733,199	2,488,436	2,733,199	2,488,436
Sanitation utility	-	-	1,167,332	1,060,713	1,167,332	1,060,713
Marinas	-	-	918,672	915,062	918,672	915,062
<b>Total expenses</b>	<b>5,387,586</b>	<b>7,904,670</b>	<b>7,404,554</b>	<b>8,168,392</b>	<b>12,792,140</b>	<b>16,073,062</b>
Change in net position	1,700,015	1,156,937	2,909,798	762,983	4,609,813	1,919,920
Net position, July 1	9,941,107	8,784,170	28,420,096	27,657,113	38,361,203	36,441,283
Net position, June 30	<u>\$1,641,122</u>	<u>\$ 9,941,107</u>	<u>\$31,329,894</u>	<u>\$28,420,096</u>	<u>\$42,971,016</u>	<u>\$38,361,203</u>

**Governmental activities.** Governmental activities increased the City's net position by \$1,700,015. The primary elements of the change in total net position are as follows:

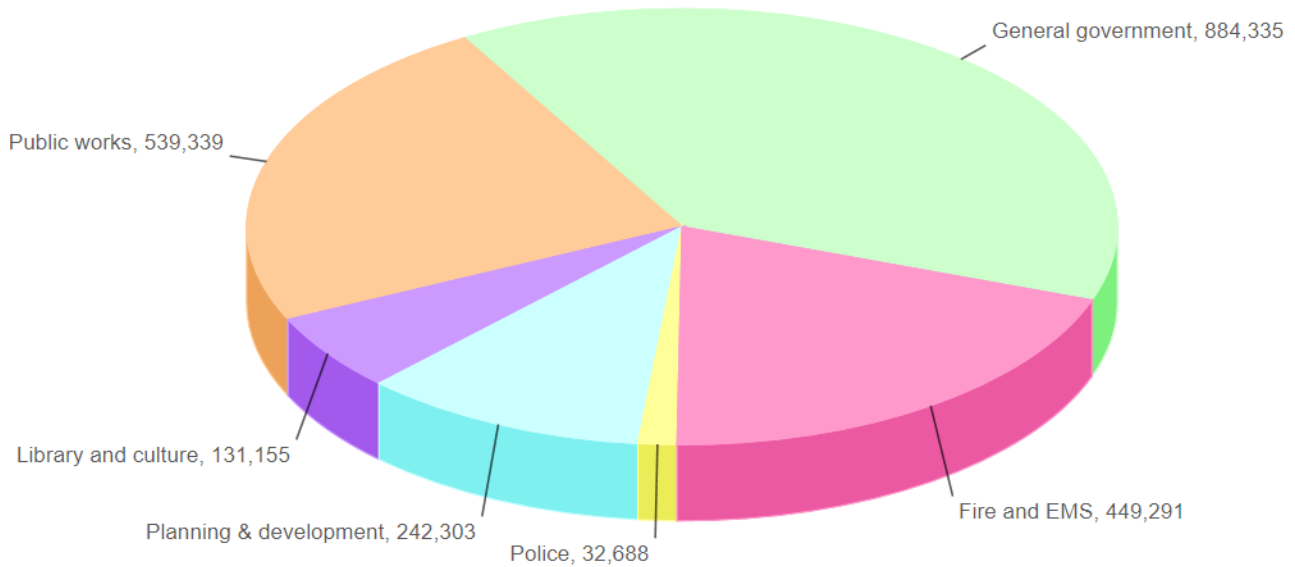
- Revenues overall decreased \$1,974,006 as program revenues decreased \$2,388,524 and general revenues increased \$414,518. The decrease in program revenues relates to grants revenues that were passed through to Pacific Coast Seafoods in the prior year. This year grant revenue passed through in the amount of \$501,975. This revenue is not expected to be received again.
- The General Fund permanent rate tax increased \$39,363, the Urban Renewal Agency's tax increased \$131,143, local option taxes for the Police Department increased \$10,920 and the Library increased \$142,668, and taxes to pay debt decreased \$4,742.
- Franchise fees increased by \$29,569 during the year. This revenue can be cyclical due to weather conditions and demand for telecommunication services.
- Unrestricted investment earnings (interest from bank accounts) increased by \$75,734 during the year.
- Interest expense on debt decreased \$23,750 from the prior year.
- Total expenses decreased by \$2,517,084. Most of this decrease is the pass through grant to Pacific Coast Seafoods.

The following graph summarizes the 2018-2019 governmental activity program revenues and corresponding expenses. The revenues shown total \$2,279,111, a decrease from the prior year of \$2,388,524, are directly attributable to each activity (program revenues) and **do not** include property taxes, other taxes, franchise fees, unrestricted state revenue sharing, investment earnings, and other one-time or extraordinary revenue streams which are discretionary (general revenues). Discretionary revenues amount to \$4,808,490, an increase of \$414,518 from the prior year.



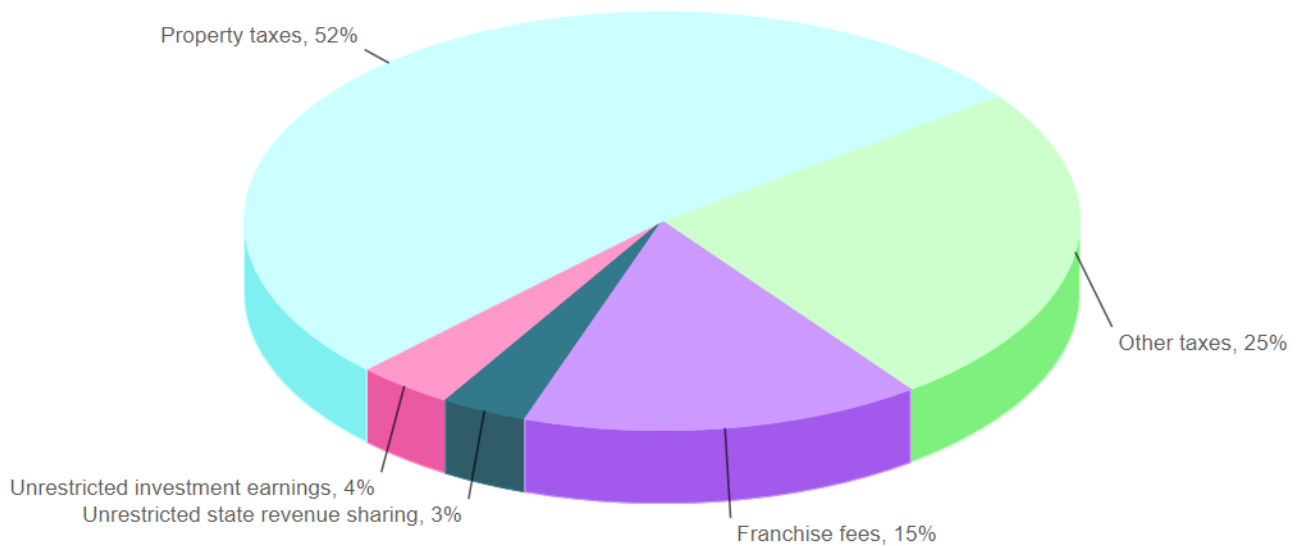
This next chart shows the total functional revenues for each program in the amount of \$2,279,111 by its source.

**Program Revenues by Source  
Governmental Activities**



As the next chart reflects, most 2018-2019 governmental activities relied on general discretionary revenues to support the function. This graph shows total discretionary revenues in the amount of \$4,808,490 by percentage in each category

**Discretionary Revenues by Source  
Governmental Activities**

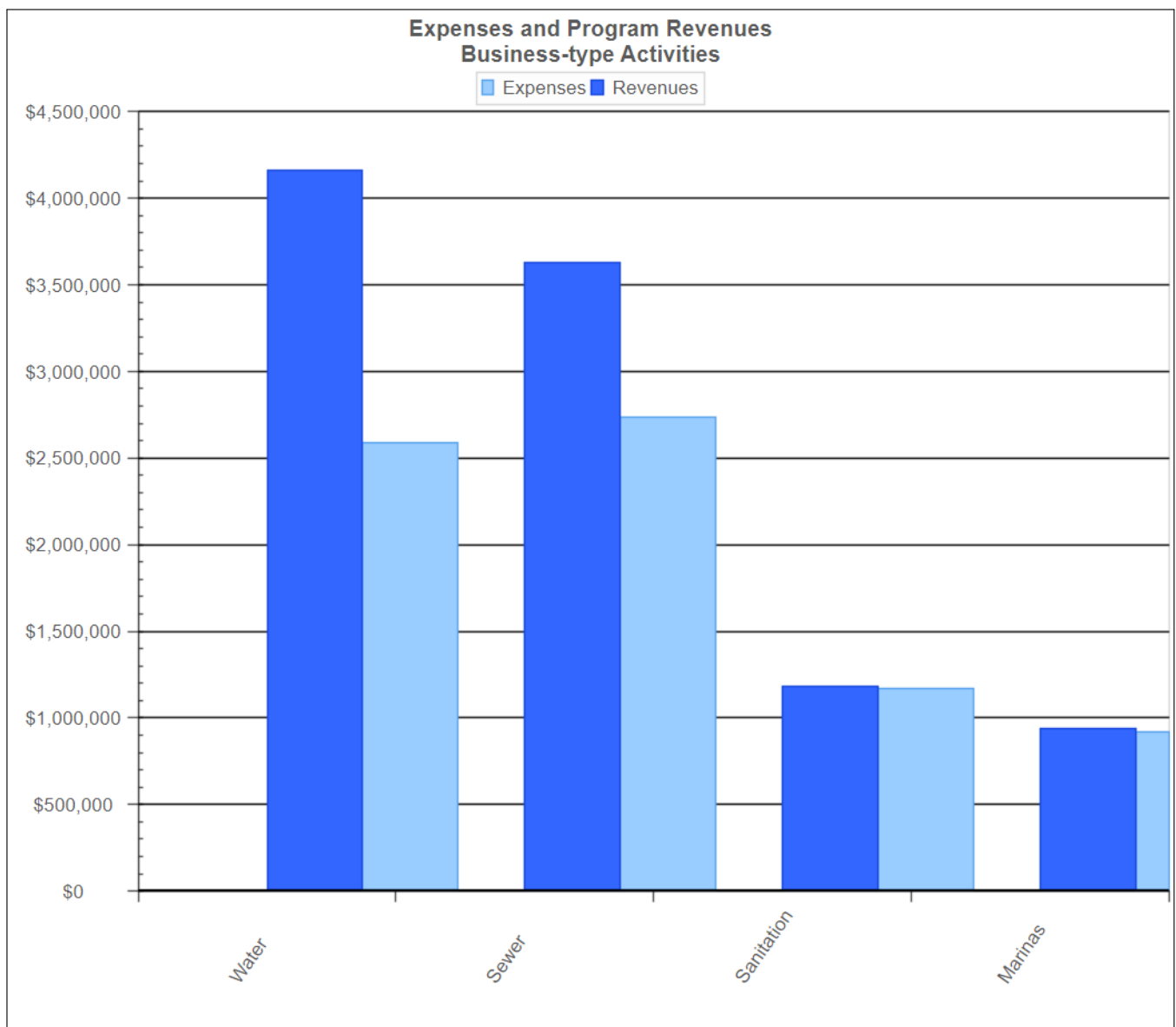




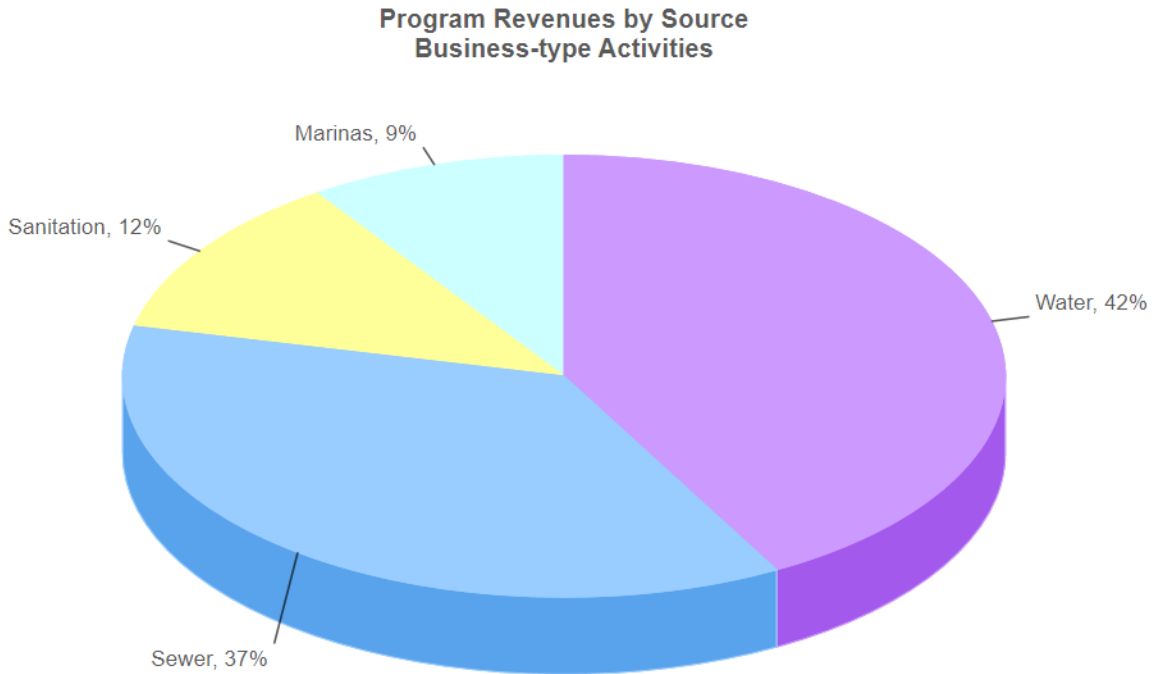
**Business-type activities.** Business-type activities increased the City’s net position by \$2,909,798. Key elements of this increase are as follows:

- Fines, fees, and charges for services had a net increase this year of \$709,571 from the prior year. Revenues increased in the Water fund, this year by \$319,430, they increased in the Sewer Fund by \$159,676, and increased in the Sanitation Fund by \$80,138, and the Marinas show increases of \$150,328. Gross water sales increased by \$314,172, or 10.66%, from the prior year, as a result of water consumption increases of approximately 11 million gallons and a rate increase of 5% that was effective on July 1, 2018.
- Combined operating and capital grants and contributions increased this year by \$545,666 and are mostly due to forgiveness of a water fund loan.
- Unrestricted investment earnings (interest from bank accounts) increased by \$131,297 during the year.
- Total business-type activity revenues increased by \$1,382,977.
- Total operating expenses decreased from the prior year in the amount of \$763,838.

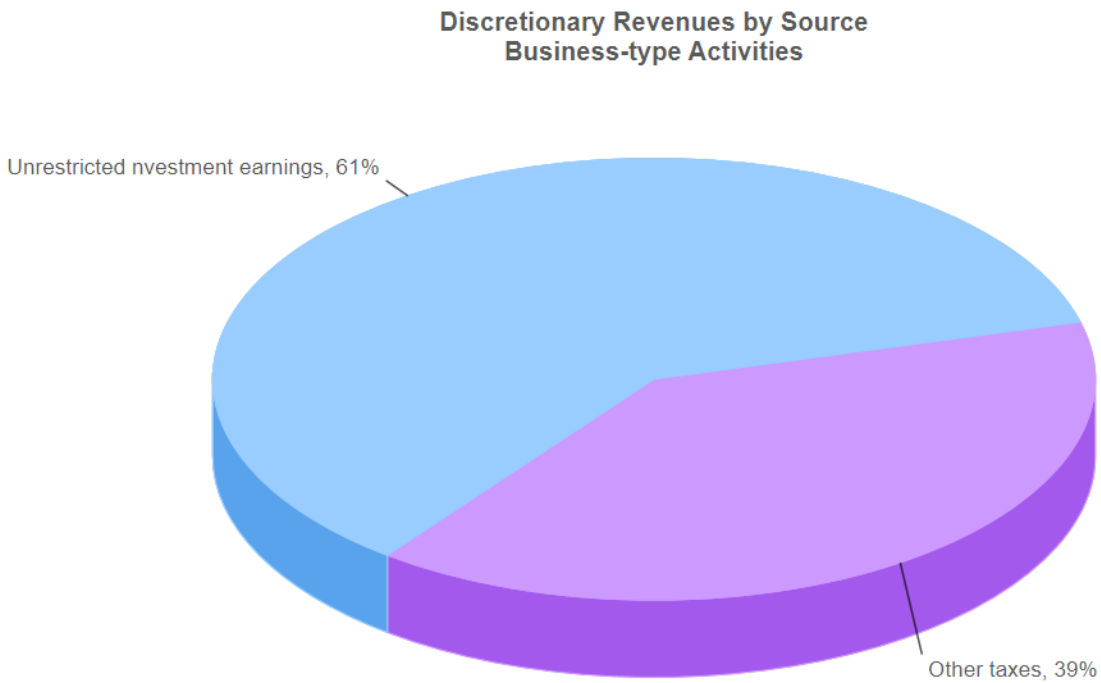
Business-type activities of the City of Warrenton are supported by charges for utility service, capital contributions, development fees, and other grants. The graph below summarizes the 2018-2019 expenses and revenues of those funds.



Total program revenues in the business-type activities of the City total \$9,910,735 as represented by the percentages in the chart below for 2018-2019.



In the following graph, discretionary revenues amount to \$403,617. Other taxes are transient room tax dedicated to the Hammond Marina.



## Financial Analysis of the Government's Funds

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

**Governmental funds.** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$7,771,313, an increase of \$1,004,999 in comparison with the prior year. Approximately 14.8% of this amount (\$1,149,710) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either, *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form (\$7,877), 2) restricted for particular purposes (\$6,106,010), 3) committed for particular purposes (\$86,935), or 4) assigned for particular purposes (\$420,781).

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance of the General Fund was \$1,156,780. This balance decreased from the prior year, in the amount of \$180,265. As a measure of the General Fund's liquidity, it may be useful to compare the categories of restrictions placed on the fund balance to total fund expenditures. Total fund balance represents approximately 27.0% of total General Fund expenditures and transfers out.

The fund balance of the City's General Fund decreased by \$180,265 during the current fiscal year. While revenues increased \$187,511, expenditures also increased by \$165,148. Key elements of the decrease to fund balance are as follows:

- Taxes increased by \$22,915 during the year. Revenue in this category comes mostly from property taxes and land sales which increased by \$35,342 and transient room tax which decreased by \$12,428.
- Franchise fees increased by \$45,507. This revenue stream can be quite cyclical.
- Intergovernmental receipts from Oregon state revenue sharing for cigarette, liquor and marijuana taxes and fees decreased by \$4,553.
- Charges for services decreased by \$14,566. This decrease is mainly from police and fire related reimbursements.
- Lease receipts increased by \$4,242 due to scheduled increases per lease agreements.
- Fines and fees from Municipal Court increased by \$38,383.
- Investment (interest) earnings increased by \$9,938.
- Other revenues increased by \$2,097.
- Expenditures and other financing sources and uses in the General Fund decreased \$398,777 from the prior year. The decreases in fire and emergency medical services (\$58,801), public works (\$1,997), and transfers in (\$25,629) were offset by increases in general government (Administration, Commission, Finance) (\$100,673), police (\$68,300), planning & development (\$56,973) and transfers out (\$208,000).

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

Unrestricted net position of the Water, Sewer, and Sanitation utilities amount to \$9,943,655, and those for the marinas, the nonmajor funds, amount to \$1,092,620.

The total change in net position for all funds was \$2,909,798. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

## Budgetary Highlights

The Commission approved changes to the original budgets of the Grants, Facilities Maintenance, and General Funds for the fiscal year ended June 30, 2019.

An adjustment was approved in the Grants Fund to allow for additional spending authority and receipt of additional grant proceeds received from the Oregon Parks and Recreation Department in the amount of \$1,246 to complete a veteran's monument.

A supplemental budget was approved and adopted to allow additional spending authority for emergency repairs

to the City Hall roof in the amount of \$170,000 by allowing a transfer of \$50,000 from Contingency to Materials and Services in the in the Facilities Maintenance Fund and allowing a transfer of \$120,000 from Contingency to Transfers Out in the General Fund in the amount of \$120,000.

**Capital Asset and Debt Administration**

**Capital assets.** The City’s investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounts to \$39,705,516. This investment in capital assets includes land, buildings and improvements, furniture and equipment, heavy equipment, vehicles, facilities (utilities) and work in progress. Net capital assets decreased by \$871,212 during the year because capital asset additions of \$1,250,400 less current year depreciation, in the amount of \$2,102,447 and a loss on disposition of assets of \$19,165, net to the overall decrease of capital assets at the end of the year.

City of Warrenton's Capital Assets, Net of Accumulated Depreciation

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,410,432	\$ 2,410,432	\$ 422,041	\$ 379,623	\$ 2,832,473	\$ 2,790,055
Buildings	3,067,642	3,173,601	1,316,143	1,366,766	4,383,785	4,540,367
Equipment	1,917,908	1,555,553	774,184	936,919	2,692,092	2,492,472
Improvements	807,194	732,831	444,511	455,087	1,251,705	1,187,918
Facilities	-	-	23,725,700	24,636,679	23,725,700	24,636,679
Infrastructure	4,039,108	4,249,061	-	-	4,039,108	4,249,061
Construction in progress	253,886	327,457	526,767	352,719	780,653	680,176
Total	<u>\$ 12,496,170</u>	<u>\$ 12,448,935</u>	<u>\$ 27,209,346</u>	<u>\$ 28,127,793</u>	<u>\$ 39,705,516</u>	<u>\$ 40,576,728</u>

Major capital asset additions during the current fiscal year included the following:

Equipment and vehicle acquisitions amounted to a total of \$508,213 which includes a fire water tender for \$370,030 and three police vehicles for \$138,183 (two purchased and one replaced by insurance).

**Major capital improvements were as follows:**

- Discovery Lane Sewer Lift Station in the amount of \$404,583.
- Pacific Rim Waterline and Easement in the total amount of \$74,418.
- Hammond Marina Dredging Project in the amount of \$67,114.
- A pump station generator in the amount of \$63,181.
- Raising levy low areas amounted to \$23,950.
- A fuel management system replacement in the amount of \$17,958.
- SW 9<sup>th</sup> Street Intersection Improvement in the amount of \$15,600.
- Replace tennis court fencing fabric at Quincy Park in the amount of \$12,700.
- Automatic Gate at Public Works Yard in the amount of \$12,152.
- The Warrenton Urban Renewal Agency spent \$15,973 in capital improvements this year for landscaping project (\$7,173), a portion of SW 4th Street (\$7,672), and the SE 14th Place waterline (\$1,128).

Overall, these construction and equipment additions total \$1,215,842 and represent approximately 97% of the total additions.

Additional information regarding the City’s capital assets can be found at Note III C.



**Long-term Debt.** At the end of the current fiscal year, the City had total long-term debt of \$13,928,903. Of this amount, \$7,116,119 is proprietary fund secured loans and \$6,360,060 represents outstanding bonded indebtedness. The bonded indebtedness represents debt backed by the full faith and credit of the government.

City of Warrenton's Outstanding Debt						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
General obligation bonds	\$ 3,685,651	\$ 4,118,896	\$ -	\$ -	\$ 3,685,651	\$ 4,118,896
Tax increment financial bonds	2,674,409	2,979,755	-	-	2,674,409	2,979,755
Notes payable	452,724	510,619	7,116,119	8,235,277	7,568,843	8,745,896
Capital leases payable	-	40,184	-	-	-	40,184
<b>Total</b>	<b>\$ 6,812,784</b>	<b>\$ 7,649,454</b>	<b>\$ 7,116,119</b>	<b>\$ 8,235,277</b>	<b>\$ 13,928,903</b>	<b>\$ 15,884,731</b>

Additional information on the City of Warrenton's long-term debt can be found in Note III E.

**Economic Factors and Next Year's Budgets and Rates**

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the City. The following are the major assumptions used in developing the FY 2020 budget:

- A 3% increase in assessed property values resulting in the same increase in property tax revenue.
- Cost of living adjustment to wages of 2.5% for Police and 2% for all others.
- A 5% increase in water utility rates, a 4% increase in sewer utility rates and storm sewer rates to fund future capital needs.
- Interest rates on money market and savings accounts will continue to be flat.
- On the expenditure side, increases are expected in health insurance premiums and retirement costs.
- The City of Warrenton continues to purchase a catastrophic liability insurance policy to protect itself from unforeseen losses in excess of \$5 million.

**Requests for Information**

This financial report is designed to provide a general overview of City's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address:

April Clark  
 Finance Director  
 City of Warrenton  
 P. O. Box 250  
 Warrenton, OR 97146

BASIC FINANCIAL STATEMENTS



**CITY OF WARRENTON**

Statement of Net Position

June 30, 2019

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,745,832	\$ 12,028,333	\$ 19,774,165
Receivables	754,918	876,349	1,631,267
Inventory, at cost	-	388,115	388,115
Prepaid items	7,876	11,681	19,557
Restricted cash	-	80,673	80,673
Capital assets:			
Nondepreciable assets	2,664,318	948,808	3,613,126
Depreciable assets, net	<u>9,831,852</u>	<u>26,260,538</u>	<u>36,092,390</u>
Total assets	21,004,796	40,594,497	61,599,293
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to pensions	<u>1,090,849</u>	<u>771,942</u>	<u>1,862,791</u>
Total assets and deferred outflows	<u>22,095,645</u>	<u>41,366,439</u>	<u>63,462,084</u>
<b>LIABILITIES</b>			
Accounts payable	535,341	318,826	854,167
Accrued interest payable	19,458	102,147	121,605
Compensated absences	110,543	116,571	227,114
Unearned revenue	1,134	2,948	4,082
Noncurrent liabilities:			
Due within one year	788,020	694,771	1,482,791
Due in more than one year	6,024,764	6,695,837	12,720,601
Net pension liability	<u>2,681,803</u>	<u>1,897,780</u>	<u>4,579,583</u>
Total liabilities	10,161,063	9,828,880	19,989,943
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Related to pensions	<u>293,460</u>	<u>207,665</u>	<u>501,125</u>
Total liabilities and deferred inflows	<u>10,454,523</u>	<u>10,036,545</u>	<u>20,491,068</u>
<b>NET POSITION</b>			
Net investment in capital assets	9,648,710	20,093,227	29,741,937
Restricted for:			
Road maintenance	2,323,134	-	2,323,134
Debt service	2,123,385	-	2,123,385
Library and culture	117,426	-	117,426
Public works	83,789	-	83,789
Building inspection program	262,892	-	262,892
System development	959,252	194,986	1,154,238
Unrestricted (deficit)	<u>(3,877,466)</u>	<u>11,041,681</u>	<u>7,164,215</u>
Total net position	<u>\$ 11,641,122</u>	<u>\$ 31,329,894</u>	<u>\$ 42,971,016</u>

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



**CITY OF WARRENTON**

Statement of Activities

For the Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expense Allocation</u>	<u>Program Revenues</u>		
			<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:					
General government	\$ 2,252,633	\$(998,977)	\$ 382,360	\$ 501,975	\$ -
Fire and emergency medical services	693,896	50,640	115,958	-	333,333
Police	1,792,753	55,521	26,308	6,380	-
Planning and development	414,689	13,016	242,303	-	-
Library and culture	247,201	30,506	83,300	18,253	29,602
Public works	556,477	53,691	2,696	392,100	144,543
Interest on long-term liabilities	<u>225,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>6,183,189</u>	<u>(795,603)</u>	<u>852,925</u>	<u>918,708</u>	<u>507,478</u>
Business-type activities:					
Water utilities	2,302,050	283,301	3,387,170	-	775,358
Sewer utilities	2,419,798	313,401	3,195,085	-	434,122
Sanitation utilities	1,092,185	75,147	1,179,995	-	-
Marinas	<u>794,918</u>	<u>123,754</u>	<u>934,313</u>	<u>-</u>	<u>4,692</u>
Total business-type activities	<u>6,608,951</u>	<u>795,603</u>	<u>8,696,563</u>	<u>-</u>	<u>1,214,172</u>
Total activities	<u>\$12,792,140</u>	<u>\$ -</u>	<u>\$ 9,549,488</u>	<u>\$ 918,708</u>	<u>\$ 1,721,650</u>

General revenues:

  Taxes:

    Property taxes levied for general purpose

    Property taxes levied for debt service

    Other taxes

  Franchise fees

  Unrestricted state revenue sharing

  Unrestricted investment earnings

    Total general revenues

Change in net position

Net position, beginning

Net position, ending

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

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (369,321)	\$ -	\$ (369,321)
(295,245)	-	(295,245)
(1,815,586)	-	(1,815,586)
(185,402)	-	(185,402)
(146,552)	-	(146,552)
(70,829)	-	(70,829)
<u>(225,540)</u>	<u>-</u>	<u>(225,540)</u>
<u>(3,108,475)</u>	<u>-</u>	<u>(3,108,475)</u>
-	1,577,177	1,577,177
-	896,008	896,008
-	12,663	12,663
<u>-</u>	<u>20,333</u>	<u>20,333</u>
<u>-</u>	<u>2,506,181</u>	<u>2,506,181</u>
<u>(3,108,475)</u>	<u>2,506,181</u>	<u>(602,294)</u>
1,216,375	-	1,216,375
1,299,594	-	1,299,594
1,204,107	159,400	1,363,507
743,101	-	743,101
160,556	-	160,556
<u>184,757</u>	<u>244,217</u>	<u>428,974</u>
<u>4,808,490</u>	<u>403,617</u>	<u>5,212,107</u>
1,700,015	2,909,798	4,609,813
<u>9,941,107</u>	<u>28,420,096</u>	<u>38,361,203</u>
<u>\$ 11,641,122</u>	<u>\$ 31,329,894</u>	<u>\$ 42,971,016</u>

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

**CITY OF WARRENTON**  
**GOVERNMENTAL FUNDS**

Balance Sheet  
June 30, 2019

	General (001)	Nonmajor Governmental Funds	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,108,101	\$ 6,637,731	\$ 7,745,832
Receivables:			
Taxes	67,907	91,414	159,321
Accounts	301,617	100,110	401,727
Rehabilitation loans	70,427	-	70,427
Intergovernmental	21,447	101,524	122,971
Grants receivable	-	471	471
Prepaid items	7,070	807	7,877
Total assets	\$ 1,576,569	\$ 6,932,057	\$ 8,508,626
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 291,491	\$ 243,850	\$ 535,341
Unearned revenue	610	524	1,134
Total liabilities	292,101	244,374	536,475
Deferred Inflows of Resources:			
Unavailable revenues	127,688	73,150	200,838
Fund Balances:			
Nonspendable - Prepaid items	7,070	807	7,877
Restricted for:			
Road maintenance	-	2,326,780	2,326,780
Debt service	-	2,072,299	2,072,299
Library and culture	-	114,806	114,806
Public works	-	83,789	83,789
Community development	-	279,672	279,672
Building inspection program	-	269,412	269,412
System development	-	959,252	959,252
Committed to:			
Library and culture	-	79,073	79,073
Grant expenditures	-	7,862	7,862
Assigned to:			
Capital projects	-	420,781	420,781
Unassigned	1,149,710	-	1,149,710
Total fund balances	1,156,780	6,614,533	7,771,313
Total liabilities, deferred inflows of resources and fund balances	\$ 1,576,569	\$ 6,932,057	\$ 8,508,626

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

**CITY OF WARRENTON**

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2019

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

Fund balances - governmental funds	\$ 7,771,313
------------------------------------	--------------

Receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	200,838
--	---------

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds:

Nondepreciable assets	\$ 2,664,318	
Depreciable assets	15,647,363	
Accumulated depreciation	<u>(5,815,511)</u>	
		12,496,170

Assets, liabilities, deferred inflows and deferred outflows related to the City's portion of the State-wide pension plan are not current resources or requirements and therefore are not reported in the funds:

Deferred outflows of resources related to pensions	1,090,849	
Net pension liability	(2,681,803)	
Deferred inflows of resources related to pensions	<u>(293,460)</u>	
		(1,884,414)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Compensated absences	(110,543)	
Accrued interest payable	(19,458)	
Long-term debt	<u>(6,812,784)</u>	
		<u>(6,942,785)</u>

Net position of governmental activities		<u>\$ 11,641,122</u>
---	--	----------------------

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



**CITY OF WARRENTON**  
**GOVERNMENTAL FUNDS**

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 2019

	General (001)	Nonmajor Governmental Funds	Total
Revenues:			
Taxes	\$ 1,578,443	\$ 2,126,332	\$ 3,704,775
Franchise fees	758,590	-	758,590
Licenses and permits	625	246,500	247,125
Intergovernmental	160,556	1,258,354	1,418,910
Charges for services	183,270	19,474	202,744
Lease receipts	213,814	-	213,814
Fines and forfeits	138,184	225	138,409
Investment earnings	28,618	156,142	184,760
Donations	3,577	65,262	68,839
Indirect cost allocation	1,016,874	-	1,016,874
Other revenue	14,688	15,053	29,741
Total revenues	4,097,239	3,887,342	7,984,581
Expenditures:			
Current:			
General government	1,143,908	904,226	2,048,134
Fire and emergency medical services	620,887	-	620,887
Police	1,734,046	8,032	1,742,078
Planning and development	214,429	195,337	409,766
Library and culture	-	229,835	229,835
Public works	126,156	314,146	440,302
Debt service:			
Principal retirement	98,079	738,591	836,670
Interest	15,421	212,944	228,365
Capital outlay	-	516,974	516,974
Total expenditures	3,952,926	3,120,085	7,073,011
Excess (deficiency) of revenues over (under) expenditures	144,313	767,257	911,570
Other Financing Sources (Uses):			
Transfers in	-	351,578	351,578
Transfers out	(324,578)	(27,000)	(351,578)
Capital contributions	-	93,429	93,429
Total other financing sources (uses)	(324,578)	418,007	93,429
Net change in fund balances	(180,265)	1,185,264	1,004,999
Fund Balances:			
Beginning of year	1,337,045	5,429,269	6,766,314
End of year	\$ 1,156,780	\$ 6,614,533	\$ 7,771,313

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

**CITY OF WARRENTON**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

June 30, 2019

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

Net change in fund balances - governmental funds		\$ 1,004,999
--	--	--------------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in unavailable revenues		(15,074)
--------------------------------	--	----------

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

Expenditures for capital assets	\$ 570,244	
Current year depreciation	(520,888)	
Disposition of capital assets	<u>(2,121)</u>	
		47,235

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

Change in:		
Compensated absences	7,918	
Accrued interest payable	2,825	
Expenses related to pension obligations	<u>(184,558)</u>	
		(173,815)

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

Repayment of long-term debt	<u>836,670</u>	
		<u>836,670</u>

Change in net position of governmental activities		<u><u>\$ 1,700,015</u></u>
---	--	----------------------------

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

**CITY OF WARRENTON**

General Fund

Statement of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 908,000	\$ 908,000	\$ 1,337,045	\$ 429,045
Taxes	1,522,966	1,522,966	1,578,443	55,477
Franchise fees	697,621	697,621	758,590	60,969
Licenses and permits	700	700	625	(75)
Intergovernmental	162,745	162,745	160,556	(2,189)
Charges for services	156,082	156,082	183,270	27,188
Lease receipts	209,858	209,858	213,814	3,956
Fines and forfeits	104,400	104,400	138,184	33,784
Investment earnings	15,000	15,000	28,618	13,618
Donations	-	-	3,577	3,577
Indirect cost allocation	1,142,969	1,142,969	1,016,874	(126,095)
Other revenue	<u>1,200</u>	<u>1,200</u>	<u>14,688</u>	<u>13,488</u>
Total resources	<u>\$ 4,921,541</u>	<u>\$ 4,921,541</u>	<u>\$ 5,434,284</u>	<u>\$ 512,743</u>
Requirements:				
Municipal Court	\$ 139,198	\$ 139,198	\$ 127,034	\$ 12,164
Administration/Commission/Finance	1,142,969	1,142,969	1,016,874	126,095
Community Development	219,607	219,607	214,429	5,178
Police	1,894,677	1,894,677	1,734,046	160,631
Fire	868,783	868,783	734,387	134,396
Parks	163,659	163,659	126,156	37,503
Contingency	231,674	111,674	-	111,674
Transfers out	<u>204,578</u>	<u>324,578</u>	<u>324,578</u>	<u>-</u>
Total department requirements	<u>4,865,145</u>	<u>4,865,145</u>	<u>4,277,504</u>	<u>587,641</u>
Ending fund balance	<u>56,396</u>	<u>56,396</u>	<u>1,156,780</u>	<u>(1,100,384)</u>
Total requirements	<u>\$ 4,921,541</u>	<u>\$ 4,921,541</u>	<u>\$ 5,434,284</u>	<u>\$ (512,743)</u>

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

**CITY OF WARRENTON**

**PROPRIETARY FUNDS**

Statement of Net Position

June 30, 2019

	Business-type Activities - Enterprise Funds				Total	Business-type
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds		Engineering Internal Service Fund (042)
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 4,198,831	\$ 5,685,511	\$ 829,842	\$ 1,308,743	\$ 12,022,927	\$ 5,406
Utility receivables	332,839	326,696	115,647	-	775,182	-
Accounts receivable	-	-	-	14,866	14,866	-
Intergovernmental receivables	-	-	-	67,745	67,745	-
Other receivables	14,771	2,593	-	1,192	18,556	-
Inventory, at cost	272,413	87,916	27,786	-	388,115	-
Prepaid expenses	4,187	4,215	1,250	2,029	11,681	-
Total current assets	<u>4,823,041</u>	<u>6,106,931</u>	<u>974,525</u>	<u>1,394,575</u>	<u>13,299,072</u>	<u>5,406</u>
Noncurrent assets:						
Restricted cash	-	80,673	-	-	80,673	-
Capital assets:						
Nondepreciable assets	347,749	184,639	40,871	375,549	948,808	-
Depreciable assets, net	14,363,919	10,721,497	345,835	829,287	26,260,538	-
Total noncurrent assets	<u>14,711,668</u>	<u>10,986,809</u>	<u>386,706</u>	<u>1,204,836</u>	<u>27,290,019</u>	<u>-</u>
Total assets	<u>19,534,709</u>	<u>17,093,740</u>	<u>1,361,231</u>	<u>2,599,411</u>	<u>40,589,091</u>	<u>5,406</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Related to pensions	<u>334,930</u>	<u>248,869</u>	<u>54,022</u>	<u>134,121</u>	<u>771,942</u>	<u>-</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	51,248	154,854	70,229	42,495	318,826	-
Accrued interest payable	87,330	14,817	-	-	102,147	-
Compensated absences	46,581	38,102	7,066	24,822	116,571	-
Unearned revenue	-	-	-	2,948	2,948	-
Loans payable - current	535,990	147,131	-	-	683,121	-
Landfill postclosure care - current	-	-	11,650	-	11,650	-
Total current liabilities	<u>721,149</u>	<u>354,904</u>	<u>88,945</u>	<u>70,265</u>	<u>1,235,263</u>	<u>-</u>
Noncurrent liabilities:						
Loans payable	4,604,487	1,828,511	-	-	6,432,998	-
Landfill postclosure care liability	-	-	262,839	-	262,839	-
Net pension liability	<u>823,409</u>	<u>611,833</u>	<u>132,808</u>	<u>329,730</u>	<u>1,897,780</u>	<u>-</u>
Total liabilities	<u>6,149,045</u>	<u>2,795,248</u>	<u>484,592</u>	<u>399,995</u>	<u>9,828,880</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Related to pensions	<u>90,102</u>	<u>66,950</u>	<u>14,532</u>	<u>36,081</u>	<u>207,665</u>	<u>-</u>
<b>NET POSITION</b>						
Net investment in capital assets	9,571,191	8,930,494	386,706	1,204,836	20,093,227	-
Restricted for system development	100,715	94,271	-	-	194,986	-
Unrestricted	<u>3,958,586</u>	<u>5,455,646</u>	<u>529,423</u>	<u>1,092,620</u>	<u>11,036,275</u>	<u>5,406</u>
Total net position	<u>\$ 13,630,492</u>	<u>\$ 14,480,411</u>	<u>\$ 916,129</u>	<u>\$ 2,297,456</u>	<u>\$ 31,324,488</u>	<u>\$ 5,406</u>

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

**CITY OF WARRENTON**

Reconciliation of the Statement of Net Position of Enterprise Funds to the Statement of Net Position

June 30, 2019

Amounts reported for business-type activities in the statement of net position are different because:

Net position - enterprise funds \$ 31,324,488

Internal service funds are used by management to charge the cost of engineering to individual funds. The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service fund are included in business-type activities in the statement of net position. 5,406

Net position of business-type activities \$ 31,329,894

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



**CITY OF WARRENTON**

**PROPRIETARY FUNDS**

Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds					Business-type Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
Operating revenues:						
Charges for services	\$ 3,376,003	\$ 3,188,798	\$ 1,176,151	\$ 877,888	\$ 8,618,840	\$ -
Lease receipts	-	-	-	43,119	43,119	-
Other revenue	11,167	6,287	3,844	13,306	34,604	-
Total operating revenues	<u>3,387,170</u>	<u>3,195,085</u>	<u>1,179,995</u>	<u>934,313</u>	<u>8,696,563</u>	<u>-</u>
Operating Expenses:						
Payroll and payroll benefits	1,007,593	1,069,851	296,545	542,907	2,916,896	-
Contracted services	60,356	186,944	637,894	7,132	892,326	-
Utilities and telephone	102,764	175,693	7,937	120,488	406,882	-
Repairs and maintenance	310,958	194,664	54,629	67,771	628,022	-
Other operating expenses	157,515	150,589	72,828	44,471	425,403	-
Overhead cost allocation	117,239	129,694	31,098	51,213	329,244	-
Depreciation	670,694	762,579	63,824	84,462	1,581,559	-
Total operating expenses	<u>2,427,119</u>	<u>2,670,014</u>	<u>1,164,755</u>	<u>918,444</u>	<u>7,180,332</u>	<u>-</u>
Operating income (loss)	<u>960,051</u>	<u>525,071</u>	<u>15,240</u>	<u>15,869</u>	<u>1,516,231</u>	<u>-</u>
Nonoperating Revenues (Expenses):						
Investment earnings	82,686	110,143	17,245	34,143	244,217	-
Taxes	-	-	-	159,400	159,400	-
Intergovernmental	634,929	-	-	4,692	639,621	-
Gain/(loss) on disposition of capital assets	(1,327)	(12,873)	(2,577)	(228)	(17,005)	-
Interest expense	(156,905)	(50,312)	-	-	(207,217)	-
Total nonoperating revenues (expenses)	<u>559,383</u>	<u>46,958</u>	<u>14,668</u>	<u>198,007</u>	<u>819,016</u>	<u>-</u>
Income (loss) before contributions	1,519,434	572,029	29,908	213,876	2,335,247	-
Capital contributions	<u>140,429</u>	<u>434,122</u>	<u>-</u>	<u>-</u>	<u>574,551</u>	<u>-</u>
Change in net position	1,659,863	1,006,151	29,908	213,876	2,909,798	-
Net Position:						
Beginning of year	<u>11,970,629</u>	<u>13,474,260</u>	<u>886,221</u>	<u>2,083,580</u>	<u>28,414,690</u>	<u>5,406</u>
End of year	<u>\$ 13,630,492</u>	<u>\$ 14,480,411</u>	<u>\$ 916,129</u>	<u>\$ 2,297,456</u>	<u>\$ 31,324,488</u>	<u>\$ 5,406</u>

Reconciliation of the Statement of Revenues, Expenses, and Changes in Net  
Position of Enterprise Funds to the Statement of Activities

Amounts reported for business-type activities in the statement of activities are different because:

Change in net position - enterprise funds	\$ 2,909,798
The internal service fund is used by management to charge the cost of engineering services to individual funds. The net revenue is reported with business-type activities in the statement of activities	<u>-</u>
Change in net position of business-type activities	<u>\$ 2,909,798</u>

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

**CITY OF WARRENTON**

**PROPRIETARY FUNDS**

Statement of Cash Flows

For the Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds					Business-type Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 3,331,494	\$ 3,177,607	\$1,176,940	\$ 914,887	\$ 8,600,928	\$ -
Payments to suppliers and contractors	(800,670)	(594,952)	(739,226)	(240,241)	(2,375,089)	-
Payments to employees	(785,577)	(842,613)	(243,784)	(447,897)	(2,319,871)	-
Payments for interfund services	<u>(283,302)</u>	<u>(313,400)</u>	<u>(75,147)</u>	<u>(123,754)</u>	<u>(795,603)</u>	-
Net cash provided by (used in) operating	<u>1,461,945</u>	<u>1,426,642</u>	<u>118,783</u>	<u>102,995</u>	<u>3,110,365</u>	-
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Taxes collected	-	-	-	143,143	143,143	-
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,143</u>	<u>143,143</u>	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from debt issuance	134,065	27,219	-	-	161,284	-
Proceeds from disposition of capital assets	39	-	-	-	39	-
Capital contributions	62,712	34,122	-	-	96,834	-
Acquisition and construction of capital assets	(13,728)	(104,083)	(9,288)	(71,607)	(198,706)	-
Principal paid on debt	(526,105)	(124,630)	-	-	(650,735)	-
Interest paid on debt	<u>(168,186)</u>	<u>(68,327)</u>	<u>-</u>	<u>-</u>	<u>(236,513)</u>	-
Net cash used in capital and related financing activities	<u>(511,203)</u>	<u>(235,699)</u>	<u>(9,288)</u>	<u>(71,607)</u>	<u>(827,797)</u>	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest and dividends received	<u>82,686</u>	<u>110,143</u>	<u>17,245</u>	<u>34,143</u>	<u>244,217</u>	-
Net change in cash and cash equivalents	1,033,428	1,301,086	126,740	208,674	2,669,928	-
Cash and cash equivalents:						
Beginning of year	<u>3,165,403</u>	<u>4,465,098</u>	<u>703,102</u>	<u>1,100,069</u>	<u>9,433,672</u>	<u>5,406</u>
End of year	<u>\$ 4,198,831</u>	<u>\$ 5,766,184</u>	<u>\$ 829,842</u>	<u>\$1,308,743</u>	<u>\$ 12,103,600</u>	<u>\$ 5,406</u>

Cash and cash equivalents are reported on the Statement of Net Position as follows:

Cash and cash equivalents	\$ 4,198,831	\$ 5,685,511	\$ 829,842	\$1,308,743	\$ 12,022,927	\$ 5,406
Restricted cash	-	80,673	-	-	80,673	-
	<u>\$ 4,198,831</u>	<u>\$ 5,766,184</u>	<u>\$ 829,842</u>	<u>\$1,308,743</u>	<u>\$ 12,103,600</u>	<u>\$ 5,406</u>

Continued on next page

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

PROPRIETARY FUNDS

Statement of Cash Flows, Continued

For the Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds					Business-type
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
Operating income (loss)	\$ 960,051	\$ 525,071	\$ 15,240	\$ 15,869	\$ 1,516,231	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	670,694	762,579	63,824	84,462	1,581,559	-
Pension adjustments	56,664	42,107	9,138	22,692	130,601	-
(Increase) decrease in assets:						
Receivables	(55,676)	(17,478)	(3,055)	(2,337)	(78,546)	-
Inventory, at cost	44,594	16,543	8,682	-	69,819	-
Prepaid items	(3,341)	(3,434)	(870)	(1,982)	(9,627)	-
Increase (decrease) in liabilities:						
Accounts payable	(210,330)	99,829	5,554	1,603	(103,344)	-
Compensated absences	(711)	1,425	(426)	(223)	65	-
Unearned revenue	-	-	-	(17,089)	(17,089)	-
Landfill postclosure care	-	-	20,696	-	20,696	-
Net cash provided by (used in) operating activities	<u>\$ 1,461,945</u>	<u>\$ 1,426,642</u>	<u>\$ 118,783</u>	<u>\$ 102,995</u>	<u>\$ 3,110,365</u>	<u>\$ -</u>

**Schedule of noncash transactions:**

Forgiveness of loan	<u>\$ 634,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 634,929</u>	<u>\$ -</u>
Capital assets contributed	<u>\$ 74,418</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 474,418</u>	<u>\$ -</u>

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



## CITY OF WARRENTON

### Notes to the Financial Statements

June 30, 2019

#### **Note I - Summary of Significant Accounting Policies**

##### **A. Reporting Entity**

The City of Warrenton, Oregon ("City") is a municipal corporation incorporated on February 11, 1899. The City operates under a council-city manager form of government. The governing body (City Commission) consists of five elected members who serve four-year terms. The City Manager administers policies and coordinates the activities of the City. The City Manager reports to, and is responsible to the City Commission. The heads of various departments, formed to provide various services, are under the direct supervision of the City Manager.

The City has the authority to levy taxes on property within the city for basic services and for payment of general obligation bonds. It has exercised that authority for several years.

*Blended component unit.* The Warrenton Urban Renewal Agency ("Agency") serves all citizens of the City and is governed by a Board comprised of members of the City Commission. The Agency was formed by the City to implement various public improvement programs in the revitalization plan of the City. Projects are funded through tax increment dollars. Separate financial statements for the Agency can be obtained from the City.

##### **B. Government-Wide and Fund Financial Statements**

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

The statement of activities demonstrates the degree to which the direct and allocated indirect expenses of a given function or program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or program. *Indirect expenses* are those costs, usually administrative in nature, that support all City functions, programs, and enable direct services to be provided. *Program revenues* include 1) fees, fines, and charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated in a single column on these statements.

##### **C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and *available*. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.



# CITY OF WARRENTON

## Notes to the Financial Statements

June 30, 2019

### **Note I - Summary of Significant Accounting Policies, Continued**

#### **C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, Continued**

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all of the financial operations of the City except those required to be accounted for in another fund. Principal sources of revenue are property taxes, licenses and permits, state and county shared revenues and charges for administrative services from other funds. Primary expenditures are for general government and police and fire protection.

Additionally, the City reports the following nonmajor funds within the governmental fund type:

*Special revenue funds* account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes.

*Debt service funds* account for the servicing of general long-term debt. Revenue sources are property taxes levied for general obligation bonds and other general governmental revenues.

*Capital project funds* account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by business-type or proprietary funds).

The City reports the following major proprietary funds:

The *Water Enterprise Fund* (a combination of the operating, system development, and capital reserve funds) accounts for the costs of operating the water system of the City and paying for its costs and renovation. User fees provide revenue.

The *Sewer Enterprise Fund* (a combination of the operating, system development, capital reserve, storm sewer, and storm sewer system development funds) accounts for the costs of operating the sewer and storm facilities. User fees provide the revenue.

The *Sanitation Enterprise Fund* (a combination of the operating and capital reserve funds) accounts for the costs of providing trash removal services. User fees provide the revenue.

Additionally, the City reports the *Engineering Internal Service Fund* to account for the cost of providing engineering services to other departments of the City. Internal user fees provide revenue to the fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's enterprise funds and various other functions of the City. The City allocates charges as reimbursement for services provided by the general fund in support of those functions based on levels of service provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. These charges are included in direct program expenses.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

# CITY OF WARRENTON

## Notes to the Financial Statements

June 30, 2019

### **Note I - Summary of Significant Accounting Policies, Continued**

#### **C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, Continued**

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

#### **D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

##### **1. Deposits and Investments**

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and investments in the State of Oregon Local Government Investment Pool ("LGIP").

State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

##### **2. Receivables and Payables**

Service and property taxes receivables that meet the measurable and available criteria for revenue recognition are accrued as revenue in the governmental funds financial statements. Receivables in the government-wide and proprietary fund financial statements are accrued as revenue when earned. In governmental funds, any revenues not meeting the revenue recognition criteria are offset by unavailable revenue accounts.

Special assessments receivable in the governmental funds and proprietary funds are recognized at the time the property owners are assessed for property improvements. In governmental funds special assessments receivable are offset by unavailable revenue accounts and, accordingly, have not been recognized as revenue.

Property taxes are levied and become a lien on July 1st. Property taxes are assessed in October and tax payments are due November 15th of the same year. Under the partial payment schedule, the first one-third of taxes are due November 15th of the same year, the second one-third on February 15th, and the remaining one-third on May 15th. A three percent discount is allowed if full payment is made by November 15th and a two percent discount is allowed if two-thirds payment is made by November 15th. Taxes become delinquent if not paid by the due date and interest accrues after each trimester at a rate of one percent per month. Property foreclosure proceedings are initiated four years after the due date.

Receivables for housing rehabilitation loans in the general fund are recognized at the time the loan is made. The loans receivable are offset by an unavailable revenue account and accordingly, have not been recognized as revenue in the governmental fund financial statements.

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

In the government-wide financial statements any residual balances outstanding between the governmental and business-type activities are reported as "internal balances."

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note I - Summary of Significant Accounting Policies, Continued**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued**

**3. Inventories and Prepaid Items**

Inventories of materials and supplies in the proprietary funds are stated at cost, on a first-in, first-out basis, and charged to expense as used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**4. Restricted Cash**

Cash whose use is restricted for construction, debt service or by other agreement are segregated on the government-wide statement and the proprietary funds statement of net position and the governmental funds balance sheet.

**5. Capital Assets**

Capital assets, which include land, right-of-way (included with land), buildings, improvements, equipment, infrastructure, and other tangible assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life beyond a single reporting period. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

No depreciation is taken in the year the assets are acquired. Gains or losses from sales or retirements of capital assets are included in operations of the current period.

Capital assets of the City are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Parking and land improvements	10 - 50
Buildings	10 - 50
Equipment and vehicles	5 - 40
Dike and flood control	20 - 40
Infrastructure	20 - 25
Utility facilities	5 - 40

**6. 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. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government-wide statements and the enterprise funds report deferred outflows of resources related to pensions.

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note I - Summary of Significant Accounting Policies, Continued**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued**

**6. *Deferred Outflows/Inflows of Resources, Continued***

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This 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. The City reports two types of deferred inflows. Unavailable revenues, which arises only under a modified accrual basis of accounting, are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, occupancy taxes, franchise fees and rehabilitation loans. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The government-wide statements and the enterprise funds report deferred inflows of resources related to pensions.

A detailed description of deferred outflows and inflows of resources related to pensions and how they are calculated can be found in note III.F.

**7. *Compensated Absences***

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The compensated absences liability is extinguished by the fund in which the liability is incurred.

**8. *Long-Term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds-outstanding method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the year the debt is issued.

**9. *Pensions***

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

## CITY OF WARRENTON

### Notes to the Financial Statements

June 30, 2019

#### **Note I - Summary of Significant Accounting Policies, Continued**

#### **D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued**

##### **10. Net Position Flow Assumptions**

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

##### **11. Fund Balance Flow Assumptions**

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

##### **12. Fund Balance Policies**

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The fund balance classifications are:

*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 sale.

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

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

*Assigned* - resources that are constrained by the City's intent to use them for a specific purpose, but are neither restricted, nor committed. Intent is expressed when the City Commission approves which resources should be "reserved" during the adoption of the annual budget.

*Unassigned* - resources that have 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.

##### **13. Use of Estimates**

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



CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2019

**Note II - Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with Oregon Revised Statutes (ORS 294 - Local Budget Law).

A budget is prepared by the City Manager in the early winter preceding the fiscal year the budget will be used. The City is required to budget for all funds. The City's budget is prepared for each fund on the modified accrual basis of accounting. The budget committee, with public input, deliberates and approves the budget for transmittal to the City Commission in early spring. After public notices and a hearing, the final budget is adopted, appropriations made, and a tax levy declared no later than June 30.

The City Commission resolution adopting the budget and authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriation. The level of control for all City funds is by department, debt service, interfund transfers, and contingency. The level of control for the Warrenton Urban Renewal Agency funds is by materials and services, capital outlay, debt service, interfund transfers, and contingency. Appropriations lapse as of year-end.

Expenditures cannot legally exceed appropriations except in the case of grants which could not be estimated at the time of budget adoption. Supplemental appropriations and appropriation transfers may occur with notice and City Commission action.

**Note III - Detailed Notes On All Funds**

**A. Deposits and Investments**

The City maintains a cash and investment pool for its cash and cash equivalents in which each fund participates. Cash and investments comprise the following:

Petty cash	\$ 1,200
Deposits with financial institutions	2,202,748
State of Oregon Local Government Investment Pool	17,650,890
Total	<u>\$ 19,854,838</u>

Cash and investments are reflected in the government-wide Statement of Net Position as follows:

Cash and cash equivalents	\$ 19,774,165
Restricted cash	80,673
Total	<u>\$ 19,854,838</u>

*Deposits.* All deposits not covered by FDIC insurance are covered by the Public Funds Collateralization Program ("PFCP") of the State of Oregon. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The Oregon Local Government Investment Pool (LGIP) is an open-ended, no-load diversified portfolio offered to any municipality, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any public funds. The Office of the State Treasurer (OST) manages the LGIP. The LGIP is commingled with other State funds in the Oregon Short-Term Fund (OSTF). The OSTF is not managed as a stable net asset value fund; therefore, the preservation of principal is not assured. Additional information about the OSTF can be obtained at [www.ost.state.or.us](http://www.ost.state.or.us) and [www.oregon.gov/treasury](http://www.oregon.gov/treasury).

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**A. Deposits and Investments, Continued**

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At June 30, 2019, the City's deposits were covered and collateralized by federal depository insurance and the PFCP.

*Credit Risk -- Investments.* The City has no investment policy for credit risk, but in practice follows state statutes which 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 LGIP is not rated by a national rating service.

*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. The weighted-average maturity of LGIP is less than one year.

**B. Receivables and Deferred Inflows of Resources**

***Housing rehabilitation loans***

The City has lent money to qualifying property owners through a federally funded low-income housing rehabilitation program. The loans are non interest-bearing and become a lien against the property, payable upon sale of the property or death of the owner.

***Unavailable revenues***

At the end of the current fiscal year, the components of unavailable revenue reported in the governmental funds were as follows:

	General Fund	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total
Delinquent property taxes receivable	\$ 52,745	\$ 6,766	\$ 64,275	\$ 123,786
Franchise fees	4,516	2,109	-	6,625
Rehabilitation loans	70,427	-	-	70,427
Total unavailable revenues	\$ 127,688	\$ 8,875	\$ 64,275	\$ 200,838

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 2,410,432	\$ -	\$ -	\$ -	\$ 2,410,432
Construction in progress	<u>327,457</u>	<u>36,237</u>	<u>-</u>	<u>(109,808)</u>	<u>253,886</u>
Total capital assets, not being depreciated	<u>2,737,889</u>	<u>36,237</u>	<u>-</u>	<u>(109,808)</u>	<u>2,664,318</u>
Capital assets, being depreciated:					
Parking and land improvements	1,199,892	18,966	-	109,808	1,328,666
Buildings	4,742,594	412	-	-	4,743,006
Equipment and vehicles	3,141,551	514,629	(44,836)	-	3,611,344
Infrastructure	<u>5,964,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,964,347</u>
Total capital assets, being depreciated	<u>15,048,384</u>	<u>534,007</u>	<u>(44,836)</u>	<u>109,808</u>	<u>15,647,363</u>
Less accumulated depreciation for:					
Parking and land improvements	(467,061)	(54,411)	-	-	(521,472)
Buildings	(1,568,993)	(106,371)	-	-	(1,675,364)
Equipment and vehicles	(1,585,998)	(150,153)	42,715	-	(1,693,436)
Infrastructure	<u>(1,715,286)</u>	<u>(209,953)</u>	<u>-</u>	<u>-</u>	<u>(1,925,239)</u>
Total accumulated depreciation	<u>(5,337,338)</u>	<u>(520,888)</u>	<u>42,715</u>	<u>-</u>	<u>(5,815,511)</u>
Total capital assets, being depreciated, net	<u>9,711,046</u>	<u>13,119</u>	<u>(2,121)</u>	<u>109,808</u>	<u>9,831,852</u>
Governmental activities capital assets, net	<u>\$ 12,448,935</u>	<u>\$ 49,356</u>	<u>\$ (2,121)</u>	<u>\$ -</u>	<u>\$ 12,496,170</u>

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**C. Capital Assets, Continued**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 379,623	\$ 42,418	\$ -	\$ -	\$ 422,041
Construction in progress	<u>352,719</u>	<u>174,048</u>	<u>-</u>	<u>-</u>	<u>526,767</u>
Total capital assets, not being depreciated	<u>732,342</u>	<u>216,466</u>	<u>-</u>	<u>-</u>	<u>948,808</u>
Capital assets, being depreciated:					
Parking areas	920,676	9,235	-	-	929,911
Buildings	2,556,750	4,748	-	-	2,561,498
Equipment and vehicles	5,070,373	11,544	(129,493)	-	4,952,424
Utility facilities	<u>43,582,440</u>	<u>438,163</u>	<u>(31,966)</u>	<u>-</u>	<u>43,988,637</u>
Total capital assets, being depreciated	<u>52,130,239</u>	<u>463,690</u>	<u>(161,459)</u>	<u>-</u>	<u>52,432,470</u>
Less accumulated depreciation for:					
Parking areas	(465,589)	(19,811)	-	-	(485,400)
Buildings	(1,189,984)	(55,371)	-	-	(1,245,355)
Equipment and vehicles	(4,133,454)	(169,503)	124,717	-	(4,178,240)
Utility facilities	<u>(18,945,761)</u>	<u>(1,336,874)</u>	<u>19,698</u>	<u>-</u>	<u>(20,262,937)</u>
Total accumulated depreciation	<u>(24,734,788)</u>	<u>(1,581,559)</u>	<u>144,415</u>	<u>-</u>	<u>(26,171,932)</u>
Total capital assets, being depreciated, net	<u>27,395,451</u>	<u>(1,117,869)</u>	<u>(17,044)</u>	<u>-</u>	<u>26,260,538</u>
Business-type activities capital assets, net	<u>\$ 28,127,793</u>	<u>\$ (901,403)</u>	<u>\$ (17,044)</u>	<u>\$ -</u>	<u>\$ 27,209,346</u>

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**C. Capital Assets, Continued**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 167,179
Fire and emergency medical services	94,559
Police	36,627
Library and culture	23,502
Public works	<u>199,021</u>
Total depreciation expense - governmental activities	<u>\$ 520,888</u>
Business-type activities:	
Water utilities	\$ 670,694
Sewer utilities	762,579
Sanitation utilities	63,824
Marinas	<u>84,462</u>
Total depreciation expense - business-type activities	<u>\$ 1,581,559</u>

**D. Interfund Receivables, Payables, and Transfers**

During the year ended June 30, 2019 the general fund transferred \$324,578 to nonmajor governmental funds. Interfund transfers were used to provide funds for debt service, contribute towards the cost of capital projects, and to provide operational resources.

During the year ended June 30, 2019 \$27,000 was transferred within nonmajor governmental funds for debt service and future capital expenditures.



**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**E. Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
General obligation bonds payable	\$ 4,118,896	\$ -	\$ (433,245)	\$ 3,685,651	\$ 446,077
<b>Direct Borrowings:</b>					
Tax increment financial bonds	2,979,755	-	(305,346)	2,674,409	282,445
Notes/loans payable	<u>510,619</u>	<u>-</u>	<u>(57,895)</u>	<u>452,724</u>	<u>59,498</u>
Total long-term debt	7,609,270	-	(796,486)	6,812,784	788,020
Capital leases	<u>40,184</u>	<u>-</u>	<u>(40,184)</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	7,649,454	-	(836,670)	6,812,784	788,020
Net pension liability	2,538,690	143,113	-	2,681,803	110,543
Compensated absences	<u>118,461</u>	<u>110,543</u>	<u>(118,461)</u>	<u>110,543</u>	<u>110,543</u>
Governmental activities long-term liabilities	<u>\$ 10,306,605</u>	<u>\$ 253,656</u>	<u>\$ (955,131)</u>	<u>\$ 9,605,130</u>	<u>\$ 1,009,106</u>
<b>Business-Type Activities:</b>					
Loans payable - direct borrowings	\$ 8,235,277	\$ 161,284	\$ (1,280,442)	\$ 7,116,119	\$ 683,121
Landfill postclosure care (see note IV.D.)	<u>253,793</u>	<u>32,346</u>	<u>(11,650)</u>	<u>274,489</u>	<u>11,650</u>
Total noncurrent liabilities	8,489,070	193,630	(1,292,092)	7,390,608	694,771
Net pension liability	1,796,505	101,275	-	1,897,780	-
Compensated absences	<u>116,506</u>	<u>116,571</u>	<u>(116,506)</u>	<u>116,571</u>	<u>116,571</u>
Business-type activities long-term liabilities	<u>\$ 10,402,081</u>	<u>\$ 411,476</u>	<u>\$ (1,408,598)</u>	<u>\$ 9,404,959</u>	<u>\$ 811,342</u>

General obligation bonds outstanding at June 30, 2019 were as follows:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Governmental Activities</u>
The general obligation bonds series 2007 in the original amount of \$8,079,696 were facilities bonds. The bonds were authorized by taxpayers in November 2006 to finance improvements to the wastewater treatment and disposal system of the City. These general obligation bonds are direct obligations and pledge the full faith and credit of the City. The Wastewater Treatment GO Bond fund is used to liquidate these bonds. Final maturity of these 20-year bonds is December 1, 2026.	2.94% plus 0.5% annual fee	<u>\$ 3,685,651</u>
Total general obligation bonds outstanding		3,685,651
Less current portion		<u>(446,077)</u>
Long-term portion		<u>\$ 3,239,574</u>

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**E. Long-Term Liabilities, Continued**

Tax increment financial bonds outstanding at June 30, 2019 were as follows:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Governmental Activities</u>
The urban renewal bond series 2012, in the original amount of \$1,640,000, was used to finance urban renewal projects. This tax increment financing is secured by assignment of incremental tax revenues. The Warrenton Urban Renewal Agency Debt Service fund is used to liquidate these bonds. The bond matures on June 15, 2027.	3.75%	\$ 985,974
The urban renewal bond series 2016, in the original amount of \$2,200,000, was used to finance urban renewal projects. This tax increment financing is secured by assignment of incremental tax revenues. The Warrenton Urban Renewal Agency Debt Service fund is used to liquidate these bonds. The bond matures on June 1, 2028.	1.86%	1,688,435
The urban renewal taxable revolving line of credit series 2018 note is used to finance urban renewal projects. The Agency may draw up to \$200,000 on the line. The note carries a variable interest rate defined as the Columbia Bank Base Rate plus 1%, with a minimum rate of 5%. This tax increment financing is secured by assignment of incremental tax revenues. The Warrenton Urban Renewal Agency Debt Service fund is used to liquidate these bonds. The line matures on March 8, 2020.	5.00%	<u>-</u>
Total debt outstanding		2,674,409
Less current portion		<u>(282,445)</u>
Long-term portion		<u>\$ 2,391,964</u>

If an event of default occurs on any of the direct borrowings Columbia Bank (Bank) may exercise any remedy available at law or in equity under the provisions of the Master Resolution. If an event of default occurs due to nonpayment of principal, interest, fees or other amounts when due, or failure to maintain the tax-exempt status of the obligation, then the Bank may increase the interest rate to 8.75% on the series 2012 bonds, 5% on the series 2016 bonds or an additional 5% on the revolving line of credit.

Notes/loans outstanding at June 30, 2019 were as follows:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
The Full Faith and Credit Note, Series 2015, in the original amount of \$621,771, was used as a deposit on the purchase of an aerial fire truck that was purchased in FY2017. The General fund is used to liquidate these bonds. The loan is secured by Warrenton Fiber Revenues and matures on December 29, 2025. If an event of default occurs, the interest rate on the note shall be equal to the 10-year US Treasury rate plus 2%.	2.7690%	\$ 452,724	\$ -
The Oregon Economic Development Department loan G99001A Bond in the original amount of \$3,165,000 was used in the water enterprise for equipment and facilities. The loan matures on December 1, 2023 and is secured by water facilities.	5.16%	-	972,902

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**E. Long-Term Liabilities, Continued**

Purpose	Interest Rates	Governmental Activities	Business-Type Activities
The Oregon Economic Development Department loan S99005 in the original amount of \$2,000,000 was used in the water enterprise for equipment and facilities. The loan matures on December 1, 2021 and is secured by water facilities.	4.1%	\$ -	\$ 411,235
The Oregon Economic Development Department loan G99001B in the original amount of \$300,000 was used in the water enterprise for equipment and facilities. The loan matures on December 1, 2024 and is secured by water facilities.	5.16%	-	138,889
The Oregon Economic Development Department loan S02011 in the original amount of \$2,657,000 was used in the water enterprise for equipment and facilities. The loan matures on December 1, 2031 and is secured by water facilities.	1.0%	-	1,249,217
The Oregon Infrastructure Finance Authority loan SZ9012 was issued in the original amount up to \$5,399,048 and was used in the design and construction of a new covered-water reservoir. \$2,699,524 of the loan was forgiven upon completion of the project and was recognized as a capital contribution in 2013. The loan matures on December 1, 2033 and is secured by the net revenues of the water fund.	3.0%	-	1,965,330
The Oregon Infrastructure Finance Authority loan S17016 was issued in the original amount up to \$1,100,000 and was used to replace manual-read water meters with radio-read water meters. \$629,708 of the loan was forgiven upon completion of the project and was recognized as a capital contribution in 2019. The loan matures on December 1, 2037 and is secured by the net revenues of the water fund.	1.0%	-	402,906
The Oregon Economic Development Department loan Y04001 in the original amount of \$506,000 was used in the sewer enterprise for equipment and facilities. The loan matures on December 1, 2024 and is secured by sewer and general revenues.	4.62%	-	201,947
The Oregon Department of Environmental Quality loan R94940 in the original amount of \$216,266 was used in the sewer enterprise for equipment and facilities. The loan matures on June 1, 2020 and is secured by sewer revenues.	3.77%	-	16,497
The Oregon Department of Environmental Quality loan R94942 in the original amount of \$1,200,000 was used in the sewer enterprise for biosolids removal. The loan matures on June 1, 2025 and is secured by sewer revenues.	2.91% plus 0.5% annual fee	-	376,052
The Oregon Department of Environmental Quality loan R94945 was issued in the original amount up to \$1,920,304 and was used to make upgrades to the wastewater treatment plant. DEQ forgave \$500,000 of the loan during the year ended June 30, 2018. The loan matures on February 1, 2048 and is secured by sewer revenues.	1.45% plus 0.5% annual fee	-	1,346,144

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**E. Long-Term Liabilities, Continued**

Purpose	Interest Rates	Governmental Activities	Business-Type Activities
The Oregon Infrastructure Finance Authority loan V16013 was issued in the original amount up to \$35,000 and was used to complete an inflow and infiltration reduction study for the wastewater system. The loan matures on December 1, 2025 and the City pledges its full faith and credit.	1.69%	\$ -	\$ 35,000
Total notes/loans outstanding		452,724	7,116,119
Less current portion		<u>(59,498)</u>	<u>(683,121)</u>
Long-term portion		<u>\$ 393,226</u>	<u>\$ 6,432,998</u>

Loan covenants require the City to establish reserves as follows:

	Business-Type Activities
Oregon Department of Environmental Quality:	
Loan R94940	\$ 17,661
Loan R94942	34,553
Loan R94945	28,459
Total	<u>\$ 80,673</u>

The reserves are reported as restricted cash on the statement of net position.

Upon the event of default on loans with the Oregon Economic Development Department or Oregon Infrastructure Finance Authority, the State may pursue any or all of the remedies set forth in the agreement or available at law or in equity. Such remedies may include, but are not limited to, termination of the contract, acceleration of the contract, return of the grant/loan funds, payment of amounts earned from the investment of the proceeds of the loan, declaration of the City's ineligibility to receive future lottery funded awards, withholding pursuant to ORS 285B.599, ORS 285A.213(6), or OAR 123-049-0040 of other State funds due to the Borrower, foreclosing liens or security interest and exercising any remedy listed in OAR 123-049-0040.

Annual debt service requirements to maturity for long-term debt at June 30, 2019 are as follows:

Year Ending	Governmental Activities				Business-Type Activities	
	GO Bonds		Direct Borrowings		Direct Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest
June 30,						
2020	\$ 446,077	\$ 122,424	\$ 341,943	\$ 80,107	\$ 683,121	\$ 199,270
2021	459,287	106,951	350,899	71,150	692,267	175,017
2022	472,890	91,018	360,115	61,936	713,509	150,141
2023	486,895	74,614	369,596	52,454	591,873	124,399
2024	501,315	57,723	379,351	42,698	613,238	103,589
2025 - 2029	1,319,187	66,752	1,325,229	69,422	1,621,897	328,477
2030 - 2034	-	-	-	-	1,390,241	165,233
2035 - 2039	-	-	-	-	330,440	61,728
2040 - 2044	-	-	-	-	258,691	35,233
2045 - 2049	-	-	-	-	220,842	9,497
Total	<u>\$ 3,685,651</u>	<u>\$ 519,482</u>	<u>\$ 3,127,133</u>	<u>\$ 377,767</u>	<u>\$ 7,116,119</u>	<u>\$ 1,352,584</u>

## CITY OF WARRENTON

### Notes to the Financial Statements

June 30, 2019

#### **Note III - Detailed Notes On All Funds, Continued**

##### **F. Pension Plans**

Employees of the City are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx)

##### **Benefits Provided**

###### *1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238)*

###### *Pension Benefits*

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

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

###### *Death Benefits*

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

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

###### *Disability Benefits*

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



## CITY OF WARRENTON

### Notes to the Financial Statements

June 30, 2019

#### **Note III - Detailed Notes On All Funds, Continued**

##### **F. Pension Plans, Continued**

###### *Benefit Changes*

After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000

##### **2. OPSRP Pension Program (OPSRP DB)**

###### *Pension Benefits.*

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and Fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

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

###### *Death Benefits*

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

###### *Disability Benefits*

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

###### *Benefit Changes After Retirement*

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

## CITY OF WARRENTON

### Notes to the Financial Statements

June 30, 2019

#### **Note III - Detailed Notes On All Funds, Continued**

##### **F. Pension Plans, Continued**

###### *3. OPSRP Individual Account Program (OPSRP IAP)*

###### *Pension Benefits*

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

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

###### *Death Benefits*

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

###### *Recordkeeping*

OPERS contracts with VOYA Financial to maintain IAP participant records.

##### **Contributions:**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2016 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2017. Employer contributions for the year ended June 30, 2019 were \$728,293 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2019 were 22.49 percent for Tier One/Tier Two General Service Member, 22.49 percent for Tier One/Tier Two Police and Fire, 13.42 percent for OPSRP Pension Program General Services, 18.19 percent for OPSRP Police and Fire members and 6 percent for OPSRP Individual Account Program.

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

At June 30, 2019 the City reported a liability of \$4,579,583 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to June 30, 2018. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the City's proportion was 0.03023090 percent, which was a changed from its proportion measured as of June 30, 2017 of 0.03216011 percent.

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**F. Pension Plans, Continued**

For the year ended June 30, 2019 the City recognized pension expense of \$839,613. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 155,784	\$ -
Change in assumptions	1,064,744	-
Net difference between projected and actual earnings on pension plan investments	-	203,359
Changes in proportionate share	25,920	275,340
Differences between City contributions and proportionate share of contributions	89,799	22,426
Subtotal before post-measurement date contributions	1,336,247	501,125
City contributions subsequent to the measurement date	526,544	-
Total	\$ 1,862,791	\$ 501,125

Deferred outflows of resources related to pensions of \$526,544 resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Net deferred outflows (inflows) of resources of \$835,122 will be recognized in pension expense as follows:

Year Ended June 30,			
2020	\$	524,927	
2021		353,839	
2022		(88,503)	
2023		23,918	
2024		20,941	
Total	\$	835,122	

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**F. Pension Plans, Continued**

**Actuarial Methods and Assumptions:**

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study Report	2016, published July 26, 2017
Actuarial Cost Method	Entry Age normal
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Project Salary Increases	3.50 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and Graded COLA (1.25%/0.15%0 in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Date Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active Members: RP-2014 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation..</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex distinct, generational with Unisex, Social Security Data Scale.</p>

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

# CITY OF WARRENTON

## Notes to the Financial Statements

June 30, 2019

### **Note III - Detailed Notes On All Funds, Continued**

#### **F. Pension Plans, Continued**

##### **Long-term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<http://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>

##### **Depletion Date Projection**

GASB 68 generally requires that a blended discount rate be used to measure the total pension liability (the actuarial accrued liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is PERS' independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

##### **Discount Rate**

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

**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note III - Detailed Notes On All Funds, Continued**

**F. Pension Plans, Continued**

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

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Proportionate Share of Net Pension Liability	\$ 7,653,349	\$ 4,579,583	\$ 2,042,441

**Pension Plan Fiduciary Net Position**

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

**Changes in Assumptions and Other Inputs**

Changes in actuarial methods and assumptions implemented since the December 31, 2016 valuation are described in the 2016 Experience Study (Study), published July 2017.

Changes in assumptions from that Study are reported in the table of actuarial methods and assumptions, modifications to the allocation of actuarial accrued liabilities, administrative expense assumptions, healthcare cost inflation, and mortality tables can be found in the Study at:

<http://www.oregon.gov/PERS/Documents/2016-Exp-Study.pdf>

**Note IV - Other Information**

**A. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. In 1981, the League of Oregon Cities joined together with the Association of Oregon Cities to form City County Insurance Services ("CCIS"), a public entity risk pool currently operating a common risk management and insurance program. The City pays an annual premium to CCIS for insurance coverage. Based on the experience of the City and CCIS, the City may be liable for an additional premium of up to 20% of its initial premium or it may receive a refund. The City has not had to pay an additional premium. Predetermined limits and deductible amounts are stated in the policy. Settled claims have not exceeded commercial insurance coverage in any of the past three years.

**B. Contingencies Under Grant Provisions**

Under terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The City believes disallowances, if any, will be immaterial.

**C. Contingent Liabilities**

The City is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations and capital projects. Management intends to contest these matters and does not believe their ultimate resolution will have a material effect upon the City's financial position, results of operations, or cash flows.



**CITY OF WARRENTON**

Notes to the Financial Statements

June 30, 2019

**Note IV - Other Information, Continued**

**D. Postclosure Landfill Care**

The Municipal Solid Waste Landfill ("MSWLF") ceased accepting solid waste in the fall of 1985 and final cover was applied subsequently in conformity with state regulations. The landfill closure permit for the MSWLF was renewed by the Oregon Department of Environmental Quality on February 20, 1997. State and federal laws and regulations require the City to perform certain maintenance and monitoring functions at the site.

The City has recorded a liability for the estimated costs of landfill postclosure care. Annually, the City evaluates the liability by examining the estimated costs needed to perform the postclosure care over the remaining life and adjusts the liability accordingly. During the year ended June 30, 2019 the City's estimated liability changed as follows:

	<u>Landfill postclosure care liability</u>
Balance at June 30, 2018	\$ 253,793
Change in estimate	32,346
Maintenance costs paid in 2019	<u>(11,650)</u>
Balance at June 30, 2019	<u>\$ 274,489</u>

The estimated future costs to maintain and monitor the landfill may change due to one or more of the following factors: inflation, deflation, changes in technology or changes to applicable laws or regulations.



REQUIRED SUPPLEMENTARY INFORMATION



**CITY OF WARRENTON**

Required Supplementary Information

June 30, 2019

**Schedule of the Proportionate Share of the Net Pension Liability**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.03023090 %	0.03216011 %	0.03340720 %	0.03518114 %	0.03043630 %	0.03043630 %
Proportionate share of the net pension liability (asset)	\$ 4,579,583	\$ 4,335,195	\$ 5,015,196	\$ 2,019,912	\$ (689,903)	\$ 1,553,209
Covered payroll	\$ 3,370,391	\$ 3,172,039	\$ 3,074,084	\$ 3,036,331	\$ 2,744,201	\$ 2,594,589
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	135.88 %	136.67 %	163.14 %	66.52 %	(25.14)%	59.86 %
Plan net position as a percentage of the total pension liability	82.1 %	83.1 %	80.5 %	91.9 %	103.6 %	92.0 %

**Schedule of Pension Contributions**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 728,293	\$ 650,268	\$ 557,802	\$ 545,611	\$ 475,054	\$ 448,503
Contributions in relation to the contractually required contribution	<u>728,293</u>	<u>650,268</u>	<u>557,802</u>	<u>545,611</u>	<u>475,054</u>	<u>448,503</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 3,370,391	\$ 3,172,039	\$ 3,074,084	\$ 3,036,331	\$ 2,744,201	\$ 2,594,589
Contributions as a percentage of covered employee payroll	21.61 %	20.50 %	18.15 %	17.97 %	17.31 %	17.29 %

**Notes to Required Supplementary Information**

**Note I - Measurement Period**

Amounts presented are for the measurement period, which for FY 2019 is July 1, 2017 - June 30, 2018.

**Note II - Changes in Benefit Terms**

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients. OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire. This change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the year ending June 30, 2015.

**Note III - Changes in Assumptions**

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, and 2016 Experience Studies. These reports can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/mercereports.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/mercereports.aspx)





COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



**CITY OF WARRENTON**

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,833,164	\$ 2,054,069	\$ 1,750,498	\$ 6,637,731
Receivables:				
Taxes	8,909	82,505	-	91,414
Accounts	100,110	-	-	100,110
Intergovernmental	101,524	-	-	101,524
Grants receivable	471	-	-	471
Prepaid items	807	-	-	807
Total assets	<u>\$ 3,044,985</u>	<u>\$ 2,136,574</u>	<u>\$ 1,750,498</u>	<u>\$ 6,932,057</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 153,057	\$ -	\$ 90,793	\$ 243,850
Unearned revenue	524	-	-	524
Total liabilities	<u>153,581</u>	<u>-</u>	<u>90,793</u>	<u>244,374</u>
Deferred Inflows of Resources:				
Unavailable revenues	<u>8,875</u>	<u>64,275</u>	<u>-</u>	<u>73,150</u>
Fund Balances:				
Nonspendable - Prepaid items	807	-	-	807
Restricted for:				
Road maintenance	2,326,780	-	-	2,326,780
Debt service	-	2,072,299	-	2,072,299
Library and culture	114,806	-	-	114,806
Public works	83,789	-	-	83,789
Community development	-	-	279,672	279,672
Building inspection program	269,412	-	-	269,412
System development	-	-	959,252	959,252
Committed to:				
Library and culture	79,073	-	-	79,073
Grant expenditures	7,862	-	-	7,862
Assigned to:				
Capital projects	<u>-</u>	<u>-</u>	<u>420,781</u>	<u>420,781</u>
Total fund balances	<u>2,882,529</u>	<u>2,072,299</u>	<u>1,659,705</u>	<u>6,614,533</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,044,985</u>	<u>\$ 2,136,574</u>	<u>\$ 1,750,498</u>	<u>\$ 6,932,057</u>

**CITY OF WARRENTON**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Taxes	\$ 831,250	\$ 1,295,082	\$ -	\$ 2,126,332
Licenses and permits	246,500	-	-	246,500
Intergovernmental	925,021	-	333,333	1,258,354
Charges for services	19,474	-	-	19,474
Fines and forfeits	225	-	-	225
Investment earnings	62,147	55,339	38,656	156,142
Donations	65,262	-	-	65,262
Other revenue	7,861	-	7,192	15,053
Total revenues	<u>2,157,740</u>	<u>1,350,421</u>	<u>379,181</u>	<u>3,887,342</u>
Expenditures:				
Current:				
General government	766,264	-	137,962	904,226
Police	8,032	-	-	8,032
Planning and development	195,337	-	-	195,337
Library and culture	229,835	-	-	229,835
Public works	314,146	-	-	314,146
Debt service:				
Principal retirement	-	738,591	-	738,591
Interest	-	212,944	-	212,944
Capital outlay	20,971	-	496,003	516,974
Total expenditures	<u>1,534,585</u>	<u>951,535</u>	<u>633,965</u>	<u>3,120,085</u>
Excess (deficiency) of revenues over (under) expenditures	<u>623,155</u>	<u>398,886</u>	<u>(254,784)</u>	<u>767,257</u>
Other Financing Sources (Uses):				
Transfers in	-	-	351,578	351,578
Transfers out	(2,000)	(25,000)	-	(27,000)
Capital contributions	-	-	93,429	93,429
Total other financing sources (uses)	<u>(2,000)</u>	<u>(25,000)</u>	<u>445,007</u>	<u>418,007</u>
Net change in fund balances	621,155	373,886	190,223	1,185,264
Fund Balances:				
Beginning of year	2,261,374	1,698,413	1,469,482	5,429,269
End of year	<u>\$ 2,882,529</u>	<u>\$ 2,072,299</u>	<u>\$ 1,659,705</u>	<u>\$ 6,614,533</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

*Special Revenue Funds* account for revenues derived from specific tax or other earmarked revenue sources, including federal and state grant awards, which are restricted to finance particular functions or activities. Funds included in this fund category are:

***Community Center Fund*** - Accounts for the operational activities of the Community Center.

***Warrenton Business Association Fund*** - Accounts for the operational activities of the Warrenton Business Association, whose goal is to enhance the business community by providing funds for a variety of projects.

***Grant Fund*** - Accounts for grants received from a variety of sources.

***Library Fund*** - Accounts for the operational activity of the library.

***Building Department Fund*** - Accounts for the activities of the Building Division, which is responsible for the enforcement of building, plumbing, mechanical, fire and life safety codes of the State of Oregon.

***Transient Room Tax Fund*** - Accounts for transient room tax to be expended on police, first response medical assistance and infrastructure usage by tourists and other short term visitors, as well as to provide funds for tourist promotion.

***State Tax Street Fund*** - Accounts for funds provided by the Oregon State Department of Transportation and State Highway Trust Fund that are set aside for bicycle lanes, pedestrian paths, street maintenance and repair, and street lighting. The fund also accounts for the City fuel tax.

***Quincy Robinson Park Trust Fund*** - Accounts for the establishment and maintenance of public parks.

**CITY OF WARRENTON**

Nonmajor Special Revenue Funds

Combining Balance Sheet

June 30, 2019

	<u>Community Center (005)</u>	<u>Warrenton Business Association (006)</u>	<u>Grant (015)</u>	<u>Library (020)</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 22,421	\$ 60,471	\$ 7,708	\$ 114,672
Receivables:				
Taxes	-	-	-	8,909
Accounts	-	-	-	-
Intergovernmental	-	-	-	-
Grants receivable	-	-	471	-
Prepaid items	<u>24</u>	<u>-</u>	<u>-</u>	<u>20</u>
Total assets	<u><u>\$ 22,445</u></u>	<u><u>\$ 60,471</u></u>	<u><u>\$ 8,179</u></u>	<u><u>\$ 123,601</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 2,431	\$ 864	\$ 317	\$ 2,009
Unearned revenue	<u>524</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>2,955</u></u>	<u><u>864</u></u>	<u><u>317</u></u>	<u><u>2,009</u></u>
Deferred Inflows of Resources:				
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,766</u>
Fund Balances:				
Nonspendable - Prepaid items	24	-	-	20
Restricted for:				
Road maintenance	-	-	-	-
Library and culture	-	-	-	114,806
Public works	-	-	-	-
Building inspection program	-	-	-	-
Committed to:				
Library and culture	19,466	59,607	-	-
Grant expenditures	<u>-</u>	<u>-</u>	<u>7,862</u>	<u>-</u>
Total fund balances	<u><u>19,490</u></u>	<u><u>59,607</u></u>	<u><u>7,862</u></u>	<u><u>114,826</u></u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 22,445</u></u>	<u><u>\$ 60,471</u></u>	<u><u>\$ 8,179</u></u>	<u><u>\$ 123,601</u></u>



Building Department (021)	Transient Room Tax (024)	State Tax Street (040)	Quincy Robinson Park Trust (065)	Total Nonmajor Special Revenue Funds
\$ 274,833	\$ 6,050	\$ 2,263,220	\$ 83,789	\$ 2,833,164
-	-	-	-	8,909
-	100,110	-	-	100,110
819	-	100,705	-	101,524
-	-	-	-	471
334	-	429	-	807
<u>\$ 275,986</u>	<u>\$ 106,160</u>	<u>\$ 2,364,354</u>	<u>\$ 83,789</u>	<u>\$ 3,044,985</u>
\$ 6,240	\$ 104,051	\$ 37,145	\$ -	\$ 153,057
-	-	-	-	524
<u>6,240</u>	<u>104,051</u>	<u>37,145</u>	<u>-</u>	<u>153,581</u>
-	2,109	-	-	8,875
334	-	429	-	807
-	-	2,326,780	-	2,326,780
-	-	-	-	114,806
-	-	-	83,789	83,789
269,412	-	-	-	269,412
-	-	-	-	79,073
-	-	-	-	7,862
<u>269,746</u>	<u>-</u>	<u>2,327,209</u>	<u>83,789</u>	<u>2,882,529</u>
<u>\$ 275,986</u>	<u>\$ 106,160</u>	<u>\$ 2,364,354</u>	<u>\$ 83,789</u>	<u>\$ 3,044,985</u>

**CITY OF WARRENTON**

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2019

	<u>Community Center (005)</u>	<u>Warrenton Business Association (006)</u>	<u>Grant (015)</u>	<u>Library (020)</u>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 190,633
Licenses and permits	-	60,565	-	-
Intergovernmental	-	-	506,801	29,602
Charges for services	19,474	-	-	-
Fines and forfeits	-	-	-	225
Investment earnings	435	1,635	-	2,068
Donations	6,920	6,250	-	5,083
Other revenue	35	166	1,975	2,835
	<u>26,864</u>	<u>68,616</u>	<u>508,776</u>	<u>230,446</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	503,221	-
Police	-	-	8,032	-
Planning and development	-	-	-	-
Library and culture	19,749	74,595	-	135,491
Public works	-	-	-	-
Debt service:				
Capital outlay	-	-	-	20,971
	<u>19,749</u>	<u>74,595</u>	<u>511,253</u>	<u>156,462</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	7,115	(5,979)	(2,477)	73,984
Other Financing Sources (Uses):				
Transfers out	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,115	(5,979)	(2,477)	73,984
Fund Balances:				
Beginning of year	<u>14,375</u>	<u>65,586</u>	<u>10,339</u>	<u>40,842</u>
End of year	<u>\$ 19,490</u>	<u>\$ 59,607</u>	<u>\$ 7,862</u>	<u>\$ 114,826</u>

Building Department (021)	Transient Room Tax (024)	State Tax Street (040)	Quincy Robinson Park Trust (065)	Total Nonmajor Special Revenue Funds
\$ -	\$ 263,043	\$ 377,574	\$ -	\$ 831,250
185,935	-	-	-	246,500
94	-	388,524	-	925,021
-	-	-	-	19,474
-	-	-	-	225
6,138	-	50,455	1,416	62,147
-	-	-	47,009	65,262
259	-	2,591	-	7,861
<u>192,426</u>	<u>263,043</u>	<u>819,144</u>	<u>48,425</u>	<u>2,157,740</u>
-	263,043	-	-	766,264
-	-	-	-	8,032
195,337	-	-	-	195,337
-	-	-	-	229,835
-	-	301,446	12,700	314,146
-	-	-	-	20,971
<u>195,337</u>	<u>263,043</u>	<u>301,446</u>	<u>12,700</u>	<u>1,534,585</u>
(2,911)	-	517,698	35,725	623,155
-	-	-	-	(2,000)
(2,911)	-	517,698	35,725	621,155
272,657	-	1,809,511	48,064	2,261,374
<u>\$ 269,746</u>	<u>\$ -</u>	<u>\$ 2,327,209</u>	<u>\$ 83,789</u>	<u>\$ 2,882,529</u>

**CITY OF WARRENTON**

Community Center Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 10,000	\$ 10,000	\$ 14,375	\$ 4,375
Charges for services	14,400	14,400	19,474	5,074
Investment earnings	120	120	435	315
Donations	3,500	3,500	6,920	3,420
Other revenue	<u>-</u>	<u>-</u>	<u>35</u>	<u>35</u>
Total resources	<u>\$ 28,020</u>	<u>\$ 28,020</u>	<u>\$ 41,239</u>	<u>\$ 13,219</u>
Requirements:				
Community Center:				
Personal services	\$ 9,497	\$ 9,497	\$ 7,409	\$ 2,088
Materials and services	<u>14,744</u>	<u>14,744</u>	<u>12,340</u>	<u>2,404</u>
Total department expenditures	24,241	24,241	19,749	4,492
Contingency	1,000	1,000	-	1,000
Transfers out	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total expenditures	27,241	27,241	21,749	5,492
Ending fund balance	<u>779</u>	<u>779</u>	<u>19,490</u>	<u>(18,711)</u>
Total requirements	<u>\$ 28,020</u>	<u>\$ 28,020</u>	<u>\$ 41,239</u>	<u>\$ (13,219)</u>

**CITY OF WARRENTON**

Warrenton Business Association Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 53,000	\$ 53,000	\$ 65,586	\$ 12,586
Licenses and permits	50,000	50,000	60,565	10,565
Investment earnings	1,000	1,000	1,635	635
Donations	12,000	12,000	6,250	(5,750)
Other revenue	<u>-</u>	<u>-</u>	<u>166</u>	<u>166</u>
Total resources	<u>\$ 116,000</u>	<u>\$ 116,000</u>	<u>\$ 134,202</u>	<u>\$ 18,202</u>
Requirements:				
Warrenton Business Association:				
Personal services	\$ 11,818	\$ 11,818	\$ 10,789	\$ 1,029
Materials and services	<u>86,874</u>	<u>86,874</u>	<u>63,806</u>	<u>23,068</u>
Total department expenditures	98,692	98,692	74,595	24,097
Contingency	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total expenditures	110,692	110,692	74,595	36,097
Ending fund balance	<u>5,308</u>	<u>5,308</u>	<u>59,607</u>	<u>(54,299)</u>
Total requirements	<u>\$ 116,000</u>	<u>\$ 116,000</u>	<u>\$ 134,202</u>	<u>\$ (18,202)</u>

**CITY OF WARRENTON**

Grant Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 9,579	\$ 9,579	\$ 10,339	\$ 760
Intergovernmental	510,500	511,746	506,801	(4,945)
Donations	7,300	7,300	-	(7,300)
Other revenue	<u>25,000</u>	<u>25,000</u>	<u>1,975</u>	<u>(23,025)</u>
Total resources	<u>\$ 552,379</u>	<u>\$ 553,625</u>	<u>\$ 519,115</u>	<u>\$ (34,510)</u>
Requirements:				
Administration	\$ 525,000	\$ 526,246	\$ 503,221	\$ 23,025
Police department	<u>24,313</u>	<u>24,313</u>	<u>8,032</u>	<u>16,281</u>
Total expenditures	549,313	550,559	511,253	39,306
Ending fund balance	<u>3,066</u>	<u>3,066</u>	<u>7,862</u>	<u>(4,796)</u>
Total requirements	<u>\$ 552,379</u>	<u>\$ 553,625</u>	<u>\$ 519,115</u>	<u>\$ 34,510</u>



**CITY OF WARRENTON**

Library Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resources:</b>				
Beginning fund balance	\$ 40,000	\$ 40,000	\$ 40,842	\$ 842
Taxes	181,938	181,938	190,633	8,695
Intergovernmental	36,566	36,566	29,602	(6,964)
Fines and forfeits	200	200	225	25
Investment earnings	650	650	2,068	1,418
Donations	5,221	5,221	5,083	(138)
Other revenue	2,350	2,350	2,835	485
	<u>\$ 266,925</u>	<u>\$ 266,925</u>	<u>\$ 271,288</u>	<u>\$ 4,363</u>
<b>Total resources</b>				
<b>Requirements:</b>				
Library:				
Personal services	\$ 84,546	\$ 84,546	\$ 71,623	\$ 12,923
Materials and services	78,561	78,561	63,868	14,693
Capital outlay	<u>20,178</u>	<u>20,178</u>	<u>20,971</u>	<u>(793)</u>
Total department expenditures	183,285	183,285	156,462	26,823
Contingency	<u>20,524</u>	<u>20,524</u>	-	<u>20,524</u>
Total expenditures	203,809	203,809	156,462	47,347
Ending fund balance	<u>63,116</u>	<u>63,116</u>	<u>114,826</u>	<u>(51,710)</u>
Total requirements	<u>\$ 266,925</u>	<u>\$ 266,925</u>	<u>\$ 271,288</u>	<u>\$ (4,363)</u>

**CITY OF WARRENTON**

Building Department Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 200,000	\$ 200,000	\$ 272,657	\$ 72,657
Licenses and permits	156,682	156,682	185,935	29,253
Intergovernmental	-	-	94	94
Investment earnings	2,000	2,000	6,138	4,138
Other revenue	<u>-</u>	<u>-</u>	<u>259</u>	<u>259</u>
Total resources	<u>\$ 358,682</u>	<u>\$ 358,682</u>	<u>\$ 465,083</u>	<u>\$ 106,401</u>
Requirements:				
Building Department:				
Personal services	\$ 206,598	\$ 206,598	\$ 173,106	\$ 33,492
Materials and services	<u>108,979</u>	<u>108,979</u>	<u>22,231</u>	<u>86,748</u>
Total department expenditures	315,577	315,577	195,337	120,240
Contingency	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	345,577	345,577	195,337	150,240
Ending fund balance	<u>13,105</u>	<u>13,105</u>	<u>269,746</u>	<u>(256,641)</u>
Total requirements	<u>\$ 358,682</u>	<u>\$ 358,682</u>	<u>\$ 465,083</u>	<u>\$ (106,401)</u>

**CITY OF WARRENTON**

Transient Room Tax Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ -	\$ -	\$ -	\$ -
Taxes	<u>305,000</u>	<u>305,000</u>	<u>263,043</u>	<u>(41,957)</u>
Total resources	<u>\$ 305,000</u>	<u>\$ 305,000</u>	<u>\$ 263,043</u>	<u>\$ (41,957)</u>
Requirements:				
Transient Room Tax Program:				
Materials and services	\$ 305,000	\$ 305,000	\$ 263,043	\$ 41,957
Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total requirements	<u>\$ 305,000</u>	<u>\$ 305,000</u>	<u>\$ 263,043</u>	<u>\$ 41,957</u>

**CITY OF WARRENTON**

State Tax Street Fund

Statement of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 1,500,000	\$ 1,500,000	\$ 1,809,511	\$ 309,511
Taxes	350,000	350,000	377,574	27,574
Intergovernmental	383,057	383,057	388,524	5,467
Investment earnings	20,000	20,000	50,455	30,455
Other revenue	<u>-</u>	<u>-</u>	<u>2,591</u>	<u>2,591</u>
Total resources	<u>\$ 2,253,057</u>	<u>\$ 2,253,057</u>	<u>\$ 2,628,655</u>	<u>\$ 375,598</u>
Requirements:				
Streets Department:				
Personal services	\$ 98,868	\$ 98,868	\$ 91,273	\$ 7,595
Materials and services	593,372	593,372	189,081	404,291
Capital outlay	<u>879,860</u>	<u>879,860</u>	<u>21,092</u>	<u>858,768</u>
Total department expenditures	1,572,100	1,572,100	301,446	1,270,654
Contingency	<u>138,471</u>	<u>138,471</u>	<u>-</u>	<u>138,471</u>
Total expenditures	1,710,571	1,710,571	301,446	1,409,125
Ending fund balance	<u>542,486</u>	<u>542,486</u>	<u>2,327,209</u>	<u>(1,784,723)</u>
Total requirements	<u>\$ 2,253,057</u>	<u>\$ 2,253,057</u>	<u>\$ 2,628,655</u>	<u>\$ (375,598)</u>

**CITY OF WARRENTON**

Quincy Robinson Park Trust Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 47,000	\$ 47,000	\$ 48,064	\$ 1,064
Investment earnings	350	350	1,416	1,066
Donations	<u>52,000</u>	<u>52,000</u>	<u>47,009</u>	<u>(4,991)</u>
Total resources	<u>\$ 99,350</u>	<u>\$ 99,350</u>	<u>\$ 96,489</u>	<u>\$ (2,861)</u>
Requirements:				
Parks:				
Capital outlay	\$ 67,000	\$ 67,000	\$ 12,700	\$ 54,300
Ending fund balance	<u>32,350</u>	<u>32,350</u>	<u>83,789</u>	<u>(51,439)</u>
Total requirements	<u>\$ 99,350</u>	<u>\$ 99,350</u>	<u>\$ 96,489</u>	<u>\$ 2,861</u>



### **NONMAJOR DEBT SERVICE FUNDS**

*Debt Service Funds* account for the accumulation of resources for and payment of general long-term debt principal and interest. Funds included in this category are:

***Wastewater Treatment GO Bond Fund*** - Accounts for the payment of principal and interest on the general obligation bonds approved by voters on November 7, 2006 for the construction of the wastewater treatment facility.

***Warrenton Urban Renewal Agency Debt Service Fund*** - Accounts for the payment of principal and interest on the debt related to improvements of the downtown area funded through the Warrenton Urban Renewal Agency.

***Warrenton Urban Renewal Agency Debt Reserve Fund*** - Accounts for funds set aside for the payment of principal and interest on the debt related to improvements of the downtown area funded through the Warrenton Urban Renewal Agency.





**CITY OF WARRENTON**

Nonmajor Debt Service Funds

Combining Balance Sheet

June 30, 2019

	Wastewater Treatment GO Bond (059)	Warrenton Urban Renewal Agency Debt Service (300)	Warrenton Urban Renewal Agency Debt Reserve (400)	Total Nonmajor Debt Service Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 91,859	\$ 1,609,003	\$ 353,207	\$ 2,054,069
Receivables:				
Taxes	<u>37,823</u>	<u>44,682</u>	<u>-</u>	<u>82,505</u>
Total assets	<u><u>\$ 129,682</u></u>	<u><u>\$ 1,653,685</u></u>	<u><u>\$ 353,207</u></u>	<u><u>\$ 2,136,574</u></u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Deferred Inflows of Resources:				
Unavailable revenues	\$ 29,536	\$ 34,739	\$ -	\$ 64,275
Fund Balances:				
Restricted for:				
Debt service	<u>100,146</u>	<u>1,618,946</u>	<u>353,207</u>	<u>2,072,299</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 129,682</u></u>	<u><u>\$ 1,653,685</u></u>	<u><u>\$ 353,207</u></u>	<u><u>\$ 2,136,574</u></u>

**CITY OF WARRENTON**

Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2019

	<u>Wastewater Treatment GO Bond (059)</u>	<u>Warrenton Urban Renewal Agency Debt Service (300)</u>	<u>Warrenton Urban Renewal Agency Debt Reserve (400)</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:				
Taxes	\$ 563,119	\$ 731,963	\$ -	\$ 1,295,082
Investment earnings	<u>5,657</u>	<u>49,682</u>	<u>-</u>	<u>55,339</u>
Total revenues	<u>568,776</u>	<u>781,645</u>	<u>-</u>	<u>1,350,421</u>
Expenditures:				
Current:				
Debt service:				
Principal retirement	433,245	275,346	30,000	738,591
Interest	<u>137,454</u>	<u>75,490</u>	<u>-</u>	<u>212,944</u>
Total expenditures	<u>570,699</u>	<u>350,836</u>	<u>30,000</u>	<u>951,535</u>
Excess (deficiency) of revenues over (under) expenditures	(1,923)	430,809	(30,000)	398,886
Other Financing Sources (Uses):				
Transfers out	<u>-</u>	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>
Net change in fund balances	(1,923)	405,809	(30,000)	373,886
Fund Balances:				
Beginning of year	<u>102,069</u>	<u>1,213,137</u>	<u>383,207</u>	<u>1,698,413</u>
End of year	<u>\$ 100,146</u>	<u>\$ 1,618,946</u>	<u>\$ 353,207</u>	<u>\$ 2,072,299</u>

**CITY OF WARRENTON**

Wastewater Treatment GO Bond Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 53,000	\$ 53,000	\$ 102,069	\$ 49,069
Taxes	559,855	559,855	563,119	3,264
Investment earnings	<u>3,500</u>	<u>3,500</u>	<u>5,657</u>	<u>2,157</u>
Total resources	<u>\$ 616,355</u>	<u>\$ 616,355</u>	<u>\$ 670,845</u>	<u>\$ 54,490</u>
Requirements:				
Debt service	\$ 570,699	\$ 570,699	\$ 570,699	\$ -
Ending fund balance	<u>45,656</u>	<u>45,656</u>	<u>100,146</u>	<u>(54,490)</u>
Total requirements	<u>\$ 616,355</u>	<u>\$ 616,355</u>	<u>\$ 670,845</u>	<u>\$ (54,490)</u>

**CITY OF WARRENTON**

Warrenton Urban Renewal Agency Debt Service Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 1,239,328	\$ 1,239,328	\$ 1,213,137	\$ (26,191)
Taxes	622,456	622,456	731,963	109,507
Investment earnings	<u>20,000</u>	<u>20,000</u>	<u>49,682</u>	<u>29,682</u>
Total resources	<u>\$ 1,881,784</u>	<u>\$ 1,881,784</u>	<u>\$ 1,994,782</u>	<u>\$ 112,998</u>
Requirements:				
Debt service	\$ 508,267	\$ 508,267	\$ 350,836	\$ 157,431
Transfers out	<u>1,250,000</u>	<u>1,250,000</u>	<u>25,000</u>	<u>1,225,000</u>
Total expenditures	1,758,267	1,758,267	375,836	1,382,431
Ending fund balance	<u>123,517</u>	<u>123,517</u>	<u>1,618,946</u>	<u>(1,495,429)</u>
Total requirements	<u>\$ 1,881,784</u>	<u>\$ 1,881,784</u>	<u>\$ 1,994,782</u>	<u>\$ (112,998)</u>

**CITY OF WARRENTON**

Warrenton Urban Renewal Agency Debt Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 350,017	\$ 350,017	\$ 383,207	\$ 33,190
Transfers in	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Total resources	<u>\$ 500,017</u>	<u>\$ 500,017</u>	<u>\$ 383,207</u>	<u>\$ (116,810)</u>
Requirements:				
Debt service	\$ 500,017	\$ 500,017	\$ 30,000	\$ 470,017
Ending fund balance	<u>-</u>	<u>-</u>	<u>353,207</u>	<u>(353,207)</u>
Total requirements	<u>\$ 500,017</u>	<u>\$ 500,017</u>	<u>\$ 383,207</u>	<u>\$ 116,810</u>





## NONMAJOR CAPITAL PROJECTS FUNDS

*Capital Project Funds* are used to account for the acquisition or construction of major capital facilities. Funds included in this category are:

***Parks System Development Charges Fund*** - Accounts for fees on new construction that are used for capital projects and improvements made necessary by the increased usage of infrastructure caused by development within the community.

***Community Center Capital Reserve Fund*** - Accumulates resources from the operational surplus of the Community Center Fund for the financing of services, projects, property, and equipment purchases.

***Facilities Maintenance Fund*** - Accumulates money for financing the costs of major maintenance and capital improvements of the Municipal Building, Head Start Building, and Park Facilities.

***Streets System Development Charges Fund*** - Accounts for fees on new construction that are used for capital projects and improvements made necessary by the increased usage of infrastructure caused by development within the community.

***Police Vehicle Replacement Fund*** - Accumulates money for financing the costs of police vehicles.

***Fire Apparatus Replacement Fund*** - Accumulates money for financing the costs of fire apparatus.

***Tansy Point Dock Capital Reserve Fund*** - Accumulates money for financing the costs of major maintenance and capital improvements to the Tansy Point Dock.

***Warrenton Urban Renewal Agency Capital Projects Fund*** - Accounts for the property tax revenue collected and improvements to the downtown area completed through the Warrenton Urban Renewal Agency.

**CITY OF WARRENTON**  
 Nonmajor Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2019

	Parks System Development Charges (003)	Community Center Capital Reserve (004)	Facilities Maintenance (035)	Streets System Development Charges (041)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 143,744	\$ 5,087	\$ 250,293	\$ 815,508
Total assets	<u>\$ 143,744</u>	<u>\$ 5,087</u>	<u>\$ 250,293</u>	<u>\$ 815,508</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 89,896	\$ -
Fund Balances:				
Restricted for:				
Community development	-	-	-	-
System development	143,744	-	-	815,508
Assigned to:				
Capital projects	<u>-</u>	<u>5,087</u>	<u>160,397</u>	<u>-</u>
Total fund balances	<u>143,744</u>	<u>5,087</u>	<u>160,397</u>	<u>815,508</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 143,744</u>	<u>\$ 5,087</u>	<u>\$ 250,293</u>	<u>\$ 815,508</u>

Police Vehicle Replacement (070)	Fire Apparatus Replacement (071)	Tansy Point Dock Capital Reserve (072)	Warrenton Urban Renewal Agency Capital Projects (200)	Total Nonmajor Capital Projects Funds
\$ 6,834	\$ 101,268	\$ 147,195	\$ 280,569	\$ 1,750,498
<u>\$ 6,834</u>	<u>\$ 101,268</u>	<u>\$ 147,195</u>	<u>\$ 280,569</u>	<u>\$ 1,750,498</u>
\$ -	\$ -	\$ -	\$ 897	\$ 90,793
-	-	-	279,672	279,672
-	-	-	-	959,252
<u>6,834</u>	<u>101,268</u>	<u>147,195</u>	<u>-</u>	<u>420,781</u>
<u>6,834</u>	<u>101,268</u>	<u>147,195</u>	<u>279,672</u>	<u>1,659,705</u>
<u>\$ 6,834</u>	<u>\$ 101,268</u>	<u>\$ 147,195</u>	<u>\$ 280,569</u>	<u>\$ 1,750,498</u>

**CITY OF WARRENTON**

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2019

	<u>Parks System Development Charges (003)</u>	<u>Community Center Capital Reserve (004)</u>	<u>Facilities Maintenance (035)</u>	<u>Streets System Development Charges (041)</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	3,595	-	2,102	19,661
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>3,595</u>	<u>-</u>	<u>2,102</u>	<u>19,661</u>
Expenditures:				
Current:				
General government	-	-	103,169	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>103,169</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,595	-	(101,067)	19,661
Other Financing Sources (Uses):				
Transfers in	-	2,000	170,000	-
Capital contributions	<u>10,500</u>	<u>-</u>	<u>-</u>	<u>82,929</u>
Net change in fund balances	14,095	2,000	68,933	102,590
Fund Balances:				
Beginning of year	<u>129,649</u>	<u>3,087</u>	<u>91,464</u>	<u>712,918</u>
End of year	<u>\$ 143,744</u>	<u>\$ 5,087</u>	<u>\$ 160,397</u>	<u>\$ 815,508</u>

Police Vehicle Replacement (070)	Fire Apparatus Replacement (071)	Tansy Point Dock Capital Reserve (072)	Warrenton Urban Renewal Agency Capital Projects (200)	Total Nonmajor Capital Projects Funds
\$ -	\$ 333,333	\$ -	\$ -	\$ 333,333
178	2,652	3,500	6,968	38,656
-	6,492	-	700	7,192
<u>178</u>	<u>342,477</u>	<u>3,500</u>	<u>7,668</u>	<u>379,181</u>
-	-	-	34,793	137,962
<u>110,000</u>	<u>370,030</u>	<u>-</u>	<u>15,973</u>	<u>496,003</u>
<u>110,000</u>	<u>370,030</u>	<u>-</u>	<u>50,766</u>	<u>633,965</u>
(109,822)	(27,553)	3,500	(43,098)	(254,784)
110,000	25,000	19,578	25,000	351,578
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,429</u>
178	(2,553)	23,078	(18,098)	190,223
<u>6,656</u>	<u>103,821</u>	<u>124,117</u>	<u>297,770</u>	<u>1,469,482</u>
<u>\$ 6,834</u>	<u>\$ 101,268</u>	<u>\$ 147,195</u>	<u>\$ 279,672</u>	<u>\$ 1,659,705</u>

**CITY OF WARRENTON**

Parks System Development Charges Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 94,000	\$ 94,000	\$ 129,649	\$ 35,649
Investment earnings	1,200	1,200	3,595	2,395
Capital contributions	<u>39,000</u>	<u>39,000</u>	<u>10,500</u>	<u>(28,500)</u>
Total resources	<u>\$ 134,200</u>	<u>\$ 134,200</u>	<u>\$ 143,744</u>	<u>\$ 9,544</u>
Requirements:				
Ending fund balance	<u>134,200</u>	<u>134,200</u>	<u>143,744</u>	<u>(9,544)</u>
Total requirements	<u>\$ 134,200</u>	<u>\$ 134,200</u>	<u>\$ 143,744</u>	<u>\$ (9,544)</u>

**CITY OF WARRENTON**

Community Center Capital Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources				
Beginning fund balance	\$ 3,087	\$ 3,087	\$ 3,087	\$ -
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total resources	<u>\$ 5,087</u>	<u>\$ 5,087</u>	<u>\$ 5,087</u>	<u>\$ -</u>
Requirements:				
Community Center:				
Materials and services	\$ 5,087	\$ 5,087	\$ -	\$ 5,087
Ending fund balance	<u>-</u>	<u>-</u>	<u>5,087</u>	<u>(5,087)</u>
Total requirements	<u>\$ 5,087</u>	<u>\$ 5,087</u>	<u>\$ 5,087</u>	<u>\$ -</u>



**CITY OF WARRENTON**

Facilities Maintenance Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 90,000	\$ 90,000	\$ 91,464	\$ 1,464
Investment earnings	460	460	2,102	1,642
Transfers in	<u>50,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Total resources	<u>\$ 140,460</u>	<u>\$ 260,460</u>	<u>\$ 263,566</u>	<u>\$ 3,106</u>
Requirements:				
Facilities Maintenance:				
Materials and services	\$ 54,544	\$ 224,544	\$ 103,169	\$ 121,375
Contingency	<u>85,916</u>	<u>35,916</u>	<u>-</u>	<u>35,916</u>
Total expenditures	140,460	260,460	103,169	157,291
Ending fund balance	<u>-</u>	<u>-</u>	<u>160,397</u>	<u>(160,397)</u>
Total requirements	<u>\$ 140,460</u>	<u>\$ 260,460</u>	<u>\$ 263,566</u>	<u>\$ (3,106)</u>

**CITY OF WARRENTON**

Streets System Development Charges Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 679,000	\$ 679,000	\$ 712,918	\$ 33,918
Investment earnings	6,000	6,000	19,661	13,661
Capital contributions	<u>151,000</u>	<u>151,000</u>	<u>82,929</u>	<u>(68,071)</u>
Total resources	<u>\$ 836,000</u>	<u>\$ 836,000</u>	<u>\$ 815,508</u>	<u>\$ (20,492)</u>
Requirements:				
Ending fund balance	<u>836,000</u>	<u>836,000</u>	<u>815,508</u>	<u>20,492</u>
Total requirements	<u>\$ 836,000</u>	<u>\$ 836,000</u>	<u>\$ 815,508</u>	<u>\$ 20,492</u>

**CITY OF WARRENTON**

Police Vehicle Replacement Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 6,634	\$ 6,634	\$ 6,656	\$ 22
Investment earnings	20	20	178	158
Transfers in	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Total resources	<u>\$ 116,654</u>	<u>\$ 116,654</u>	<u>\$ 116,834</u>	<u>\$ 180</u>
Requirements:				
Police Department:				
Capital outlay	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
Ending fund balance	<u>6,654</u>	<u>6,654</u>	<u>6,834</u>	<u>(180)</u>
Total requirements	<u>\$ 116,654</u>	<u>\$ 116,654</u>	<u>\$ 116,834</u>	<u>\$ (180)</u>

**CITY OF WARRENTON**

Fire Apparatus Replacement Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 103,589	\$ 103,589	\$ 103,821	\$ 232
Intergovernmental	333,333	333,333	333,333	-
Investment earnings	900	900	2,652	1,752
Other revenue	-	-	6,492	6,492
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total resources	<u>\$ 462,822</u>	<u>\$ 462,822</u>	<u>\$ 471,298</u>	<u>\$ 8,476</u>
Requirements:				
Fire Department:				
Capital outlay	\$ 375,000	\$ 375,000	\$ 370,030	\$ 4,970
Ending fund balance	<u>87,822</u>	<u>87,822</u>	<u>101,268</u>	<u>(13,446)</u>
Total requirements	<u>\$ 462,822</u>	<u>\$ 462,822</u>	<u>\$ 471,298</u>	<u>\$ (8,476)</u>

**CITY OF WARRENTON**

Tansy Point Dock Capital Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 123,600	\$ 123,600	\$ 124,117	\$ 517
Investment earnings	1,500	1,500	3,500	2,000
Transfers in	19,578	19,578	19,578	-
Total resources	<u>\$ 144,678</u>	<u>\$ 144,678</u>	<u>\$ 147,195</u>	<u>\$ 2,517</u>
Requirements:				
Administration:				
Capital outlay	\$ 144,678	\$ 144,678	-	\$ 144,678
Ending fund balance	-	-	147,195	(147,195)
Total requirements	<u>\$ 144,678</u>	<u>\$ 144,678</u>	<u>\$ 147,195</u>	<u>\$ (2,517)</u>

**CITY OF WARRENTON**

Warrenton Urban Renewal Agency Capital Projects Fund

Statement of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 234,692	\$ 234,692	\$ 297,770	\$ 63,078
Investment earnings	-	-	6,968	6,968
Other revenue	-	-	700	700
Transfers in	1,100,000	1,100,000	25,000	(1,075,000)
Loan proceeds	<u>797,622</u>	<u>797,622</u>	<u>-</u>	<u>(797,622)</u>
Total resources	<u>\$ 2,132,314</u>	<u>\$ 2,132,314</u>	<u>\$ 330,438</u>	<u>\$ (1,801,876)</u>
Requirements:				
Materials and services	\$ 119,000	\$ 119,000	\$ 34,793	\$ 84,207
Capital outlay	<u>2,013,314</u>	<u>2,013,314</u>	<u>15,973</u>	<u>1,997,341</u>
Total expenditures	2,132,314	2,132,314	50,766	2,081,548
Ending fund balance	<u>-</u>	<u>-</u>	<u>279,672</u>	<u>(279,672)</u>
Total requirements	<u>\$ 2,132,314</u>	<u>\$ 2,132,314</u>	<u>\$ 330,438</u>	<u>\$ 1,801,876</u>





## **ENTERPRISE FUNDS**

*Enterprise Funds* are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services are financed or recovered primarily through user charges. Funds included in this category are:

***Water Operating Fund*** - Accounts for the operation, maintenance, and improvements of the water treatment, transmission and distribution systems.

***Water System Development*** - Accounts for fees on new construction that are used for capital projects and improvements made necessary by the increased usage of infrastructure caused by development.

***Water Capital Reserve Fund*** - Accumulates money for major maintenance and capital improvement projects.

***Sewer Operating Fund*** - Accounts for the operation, maintenance, and improvements of the sewer system.

***Sewer System Development Fund*** - Accounts for fees on new construction that are used for capital projects and improvements made necessary by the increased usage of infrastructure caused by development.

***Sewer Capital Reserve Fund*** - Accumulates money for major maintenance and capital improvement projects.

***Storm Sewer Operating Fund*** - Accounts for the storm sewer surcharge on all sewer bills and is used to expand and improve storm drainage systems.

***Storm System Development Charges Fund*** - Accounts for fees on new construction that are used for capital projects and improvements made necessary by the increased usage of infrastructure caused by development within the community.

***Sanitation Operating Fund*** - Accounts for the operations of the residential and commercial trash collection unit.

***Sanitation Capital Reserve Fund*** - Accumulates money for major maintenance and capital improvement projects.

***Warrenton Marina Fund*** - Accounts for the operation, maintenance and improvements of the Marina.

***Warrenton Marina Capital Reserve Fund*** - Accumulates money for major maintenance and capital improvement projects.

***Hammond Marina Fund*** - Accounts for the operation, maintenance and improvements of the Marina.

***Hammond Marina Capital Reserve Fund*** - Accumulates money for major maintenance and capital improvement projects.



**CITY OF WARRENTON**

Water Enterprise

Combining Statement of Net Position

June 30, 2019

	<u>Operating (025)</u>	<u>System Development (026)</u>	<u>Capital Reserve (029)</u>	<u>Total Water Enterprise</u>
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 1,290,413	\$ 94,115	\$ 2,814,303	\$ 4,198,831
Utility receivables	332,839	-	-	332,839
Other receivables	8,171	6,600	-	14,771
Inventory, at cost	272,413	-	-	272,413
Prepaid expenses	4,187	-	-	4,187
Total current assets	<u>1,908,023</u>	<u>100,715</u>	<u>2,814,303</u>	<u>4,823,041</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable assets	347,749	-	-	347,749
Depreciable assets, net	14,363,919	-	-	14,363,919
Total noncurrent assets	<u>14,711,668</u>	<u>-</u>	<u>-</u>	<u>14,711,668</u>
Total assets	<u>16,619,691</u>	<u>100,715</u>	<u>2,814,303</u>	<u>19,534,709</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Related to pensions	<u>334,930</u>	<u>-</u>	<u>-</u>	<u>334,930</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	50,560	-	688	51,248
Accrued interest payable	87,330	-	-	87,330
Compensated absences	46,581	-	-	46,581
Loans payable - current	535,990	-	-	535,990
Total current liabilities	<u>720,461</u>	<u>-</u>	<u>688</u>	<u>721,149</u>
Noncurrent liabilities:				
Loans payable	4,604,487	-	-	4,604,487
Net pension liability	823,409	-	-	823,409
Total liabilities	<u>6,148,357</u>	<u>-</u>	<u>688</u>	<u>6,149,045</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Related to pensions	<u>90,102</u>	<u>-</u>	<u>-</u>	<u>90,102</u>
<b>NET POSITION</b>				
Net investment in capital assets	9,571,191	-	-	9,571,191
Restricted for system development	-	100,715	-	100,715
Unrestricted	1,144,971	-	2,813,615	3,958,586
Total net position	<u>\$ 10,716,162</u>	<u>\$ 100,715</u>	<u>\$ 2,813,615</u>	<u>\$ 13,630,492</u>

**CITY OF WARRENTON**

Water Enterprise

Combining Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2019

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
Operating revenues:				
Charges for services	\$ 3,376,003	\$ -	\$ -	\$ 3,376,003
Other revenue	11,167	-	-	11,167
Total operating revenues	<u>3,387,170</u>	<u>-</u>	<u>-</u>	<u>3,387,170</u>
Operating Expenses:				
Payroll and payroll benefits	1,007,593	-	-	1,007,593
Contracted services	60,356	-	-	60,356
Utilities and telephone	102,764	-	-	102,764
Repairs and maintenance	310,958	-	-	310,958
Other operating expenses	157,515	-	-	157,515
Overhead cost allocation	117,239	-	-	117,239
Depreciation	670,694	-	-	670,694
Total operating expenses	<u>2,427,119</u>	<u>-</u>	<u>-</u>	<u>2,427,119</u>
Operating income (loss)	<u>960,051</u>	<u>-</u>	<u>-</u>	<u>960,051</u>
Nonoperating Revenues (Expenses):				
Investment earnings	80,265	2,421	-	82,686
Intergovernmental	634,929	-	-	634,929
Gain/(loss) on disposition of capital assets	(1,327)	-	-	(1,327)
Interest expense	(156,905)	-	-	(156,905)
Total nonoperating revenues (expenses)	<u>556,962</u>	<u>2,421</u>	<u>-</u>	<u>559,383</u>
Income (loss) before contributions	1,517,013	2,421	-	1,519,434
Capital contributions	-	66,012	74,417	140,429
Capital transfers, net	84,162	-	(84,162)	-
Debt transfers, net	75,000	(75,000)	-	-
Net transfers within Enterprise	<u>(757,278)</u>	<u>-</u>	<u>757,278</u>	<u>-</u>
Change in net position	918,897	(6,567)	747,533	1,659,863
Net Position:				
Beginning of year	9,797,265	107,282	2,066,082	11,970,629
End of year	<u>\$ 10,716,162</u>	<u>\$ 100,715</u>	<u>\$ 2,813,615</u>	<u>\$ 13,630,492</u>

**CITY OF WARRENTON**

Water Enterprise

Combining Statement of Cash Flows

For the Year Ended June 30, 2019

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 3,331,494	\$ -	\$ -	\$ 3,331,494
Payments to suppliers and contractors	(800,670)	-	-	(800,670)
Payments to employees	(785,577)	-	-	(785,577)
Payments for interfund services	<u>(283,302)</u>	-	-	<u>(283,302)</u>
Net cash provided by (used in) operating	<u>1,461,945</u>	-	-	<u>1,461,945</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers within enterprise, net	<u>(757,278)</u>	-	<u>757,278</u>	-
Net cash provided by (used in) noncapital financing activities	<u>(757,278)</u>	-	<u>757,278</u>	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from debt issuance	134,065	-	-	134,065
Proceeds from disposition of capital assets	39	-	-	39
Capital contributions	-	62,712	-	62,712
Acquisition and construction of capital assets	(4,671)	-	(9,057)	(13,728)
Principal paid on debt	(451,105)	(75,000)	-	(526,105)
Interest paid on debt	<u>(168,186)</u>	-	-	<u>(168,186)</u>
Net cash used in capital and related financing activities	<u>(489,858)</u>	<u>(12,288)</u>	<u>(9,057)</u>	<u>(511,203)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends received	<u>80,265</u>	<u>2,421</u>	-	<u>82,686</u>
Net change in cash and cash equivalents	295,074	(9,867)	748,221	1,033,428
Cash and cash equivalents:				
Beginning of year	995,339	103,982	2,066,082	3,165,403
End of year	<u>\$ 1,290,413</u>	<u>\$ 94,115</u>	<u>\$ 2,814,303</u>	<u>\$ 4,198,831</u>

Continued on next page

**CITY OF WARRENTON**

Water Enterprise

Combining Statement of Cash Flows, Continued

For the Year Ended June 30, 2019

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	\$ 960,051	\$ -	\$ -	\$ 960,051
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	670,694	-	-	670,694
Pension adjustments	56,664	-	-	56,664
(Increase) decrease in assets:				
Receivables	(55,676)	-	-	(55,676)
Inventory, at cost	44,594	-	-	44,594
Prepaid items	(3,341)	-	-	(3,341)
Increase (decrease) in liabilities:				
Accounts payable	(210,330)	-	-	(210,330)
Compensated absences	(711)	-	-	(711)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
 Net cash provided by (used in) operating activities	 <u>\$ 1,461,945</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 1,461,945</u>
 <b>Schedule of noncash transactions:</b>				
Capital assets transferred between funds	<u>\$ 84,162</u>	<u>\$ -</u>	<u>\$ (84,162)</u>	<u>\$ -</u>
Debt principal payments transferred between funds	<u>\$ 75,000</u>	<u>\$ (75,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Forgiveness of loan	<u>\$ 634,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 634,929</u>
Capital assets contributed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,418</u>	<u>\$ 74,418</u>

**CITY OF WARRENTON**

Sewer Enterprise

Combining Statement of Net Position

June 30, 2019

	<u>Operating (030)</u>	<u>System Development (036)</u>	<u>Capital Reserve (038)</u>	<u>Storm (028)</u>	<u>Storm System Development Charges (051)</u>	<u>Total Sewer Enterprise</u>
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 1,660,393	\$ 50,643	\$ 3,125,372	\$ 805,475	\$ 43,628	\$ 5,685,511
Utility receivables	279,557	-	-	47,139	-	326,696
Other receivables	2,593	-	-	-	-	2,593
Inventory, at cost	84,153	-	-	3,763	-	87,916
Prepaid expenses	3,757	-	-	458	-	4,215
Total current assets	<u>2,030,453</u>	<u>50,643</u>	<u>3,125,372</u>	<u>856,835</u>	<u>43,628</u>	<u>6,106,931</u>
Noncurrent assets:						
Restricted cash	80,673	-	-	-	-	80,673
Capital assets:						
Nondepreciable assets	134,899	-	-	49,740	-	184,639
Depreciable assets, net	<u>10,145,748</u>	<u>-</u>	<u>-</u>	<u>575,749</u>	<u>-</u>	<u>10,721,497</u>
Total noncurrent assets	<u>10,361,320</u>	<u>-</u>	<u>-</u>	<u>625,489</u>	<u>-</u>	<u>10,986,809</u>
Total assets	<u>12,391,773</u>	<u>50,643</u>	<u>3,125,372</u>	<u>1,482,324</u>	<u>43,628</u>	<u>17,093,740</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Related to pensions	<u>225,398</u>	<u>-</u>	<u>-</u>	<u>23,471</u>	<u>-</u>	<u>248,869</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	109,925	-	3,684	41,245	-	154,854
Accrued interest payable	14,817	-	-	-	-	14,817
Compensated absences	32,199	-	-	5,903	-	38,102
Loans payable - current	<u>147,131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,131</u>
Total current liabilities	304,072	-	3,684	47,148	-	354,904
Noncurrent liabilities:						
Loans payable	1,828,511	-	-	-	-	1,828,511
Net pension liability	<u>554,130</u>	<u>-</u>	<u>-</u>	<u>57,703</u>	<u>-</u>	<u>611,833</u>
Total liabilities	<u>2,686,713</u>	<u>-</u>	<u>3,684</u>	<u>104,851</u>	<u>-</u>	<u>2,795,248</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Related to pensions	<u>60,636</u>	<u>-</u>	<u>-</u>	<u>6,314</u>	<u>-</u>	<u>66,950</u>
<b>NET POSITION</b>						
Net investment in capital assets	8,305,005	-	-	625,489	-	8,930,494
Restricted for system development	-	50,643	-	-	43,628	94,271
Unrestricted	<u>1,564,817</u>	<u>-</u>	<u>3,121,688</u>	<u>769,141</u>	<u>-</u>	<u>5,455,646</u>
Total net position	<u>\$ 9,869,822</u>	<u>\$ 50,643</u>	<u>\$ 3,121,688</u>	<u>\$ 1,394,630</u>	<u>\$ 43,628</u>	<u>\$ 14,480,411</u>

**CITY OF WARRENTON**

Sewer Enterprise

Combining Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2019

	<u>Operating (030)</u>	<u>System Development (036)</u>	<u>Capital Reserve (038)</u>	<u>Storm (028)</u>	<u>Storm System Development Charges (051)</u>	<u>Total Sewer Enterprise</u>
Operating revenues:						
Charges for services	\$ 2,730,721	\$ -	\$ -	\$ 458,077	\$ -	\$ 3,188,798
Other revenue	<u>5,027</u>	<u>-</u>	<u>-</u>	<u>1,260</u>	<u>-</u>	<u>6,287</u>
Total operating revenues	<u>2,735,748</u>	<u>-</u>	<u>-</u>	<u>459,337</u>	<u>-</u>	<u>3,195,085</u>
Operating Expenses:						
Payroll and payroll benefits	927,141	-	-	142,710	-	1,069,851
Contracted services	151,944	-	-	35,000	-	186,944
Utilities and telephone	164,882	-	-	10,811	-	175,693
Repairs and maintenance	176,635	-	-	18,029	-	194,664
Other operating expenses	145,075	-	-	5,514	-	150,589
Overhead cost allocation	110,295	-	-	19,399	-	129,694
Depreciation	<u>705,669</u>	<u>-</u>	<u>-</u>	<u>56,910</u>	<u>-</u>	<u>762,579</u>
Total operating expenses	<u>2,381,641</u>	<u>-</u>	<u>-</u>	<u>288,373</u>	<u>-</u>	<u>2,670,014</u>
Operating income (loss)	<u>354,107</u>	<u>-</u>	<u>-</u>	<u>170,964</u>	<u>-</u>	<u>525,071</u>
Nonoperating Revenues (Expenses):						
Investment earnings	93,034	2,197	-	13,889	1,023	110,143
Gain/(loss) on disposition of capital assets	(12,646)	-	-	(227)	-	(12,873)
Interest expense	<u>(36,108)</u>	<u>(14,204)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,312)</u>
Total nonoperating revenues (expenses)	<u>44,280</u>	<u>(12,007)</u>	<u>-</u>	<u>13,662</u>	<u>1,023</u>	<u>46,958</u>
Income (loss) before contributions	398,387	(12,007)	-	184,626	1,023	572,029
Capital contributions	-	28,052	400,000	-	6,070	434,122
Capital transfers, net	475,077	-	(475,077)	-	-	-
Debt transfers, net	56,579	(56,579)	-	-	-	-
Net transfers within Enterprise	<u>(1,029,563)</u>	<u>-</u>	<u>1,029,563</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(99,520)	(40,534)	954,486	184,626	7,093	1,006,151
Net Position:						
Beginning of year	<u>9,969,342</u>	<u>91,177</u>	<u>2,167,202</u>	<u>1,210,004</u>	<u>36,535</u>	<u>13,474,260</u>
End of year	<u>\$ 9,869,822</u>	<u>\$ 50,643</u>	<u>\$ 3,121,688</u>	<u>\$ 1,394,630</u>	<u>\$ 43,628</u>	<u>\$ 14,480,411</u>



**CITY OF WARRENTON**

Sewer Enterprise

Combining Statement of Cash Flows

For the Year Ended June 30, 2019

	<u>Operating (030)</u>	<u>System Development (036)</u>	<u>Capital Reserve (038)</u>	<u>Storm (028)</u>	<u>Storm System Development Charges (051)</u>	<u>Total Sewer Enterprise</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 2,721,273	\$ -	\$ -	\$ 456,334	\$ -	\$ 3,177,607
Payments to suppliers and contractors	(564,827)	-	-	(30,125)	-	(594,952)
Payments to employees	(733,238)	-	-	(109,375)	-	(842,613)
Payments for interfund services	<u>(266,523)</u>	-	-	<u>(46,877)</u>	-	<u>(313,400)</u>
Net cash provided by (used in) operating	<u>1,156,685</u>	-	-	<u>269,957</u>	-	<u>1,426,642</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers within enterprise, net	<u>(1,029,563)</u>	-	<u>1,029,563</u>	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(1,029,563)</u>	-	<u>1,029,563</u>	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from debt issuance	27,219	-	-	-	-	27,219
Capital contributions	-	28,052	-	-	6,070	34,122
Acquisition and construction of capital assets	(4,016)	-	(71,643)	(28,424)	-	(104,083)
Principal paid on debt	(68,051)	(56,579)	-	-	-	(124,630)
Interest paid on debt	<u>(54,123)</u>	<u>(14,204)</u>	-	-	-	<u>(68,327)</u>
Net cash used in capital and related financing activities	<u>(98,971)</u>	<u>(42,731)</u>	<u>(71,643)</u>	<u>(28,424)</u>	<u>6,070</u>	<u>(235,699)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest and dividends received	<u>93,034</u>	<u>2,197</u>	-	<u>13,889</u>	<u>1,023</u>	<u>110,143</u>
Net change in cash and cash equivalents	121,185	(40,534)	957,920	255,422	7,093	1,301,086
Cash and cash equivalents:						
Beginning of year	<u>1,619,881</u>	<u>91,177</u>	<u>2,167,452</u>	<u>550,053</u>	<u>36,535</u>	<u>4,465,098</u>
End of year	<u>\$ 1,741,066</u>	<u>\$ 50,643</u>	<u>\$ 3,125,372</u>	<u>\$ 805,475</u>	<u>\$ 43,628</u>	<u>\$ 5,766,184</u>

Cash and cash equivalents are reported on the Statement of Net Position as follows:

Cash and cash equivalents	\$ 1,660,393	\$ 50,643	\$ 3,125,372	\$ 805,475	\$ 43,628	\$ 5,685,511
Restricted cash	<u>80,673</u>	-	-	-	-	<u>80,673</u>
	<u>\$ 1,741,066</u>	<u>\$ 50,643</u>	<u>\$ 3,125,372</u>	<u>\$ 805,475</u>	<u>\$ 43,628</u>	<u>\$ 5,766,184</u>

Continued on next page

**CITY OF WARRENTON**

Sewer Enterprise

Statement of Cash Flows, Continued

For the Year Ended June 30, 2019

	Operating (030)	System Development (036)	Capital Reserve (038)	Storm (028)	Storm System Development Charges (051)	Total Sewer Enterprise
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
Operating income (loss)	\$ 354,107	\$ -	\$ -	\$ 170,964	\$ -	\$ 525,071
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	705,669	-	-	56,910	-	762,579
Pension adjustments	38,134	-	-	3,973	-	42,107
(Increase) decrease in assets:						
Receivables	(14,475)	-	-	(3,003)	-	(17,478)
Inventory, at cost	16,543	-	-	-	-	16,543
Prepaid items	(3,051)	-	-	(383)	-	(3,434)
Increase (decrease) in liabilities:						
Accounts payable	60,217	-	-	39,612	-	99,829
Compensated absences	(459)	-	-	1,884	-	1,425
 Net cash provided by (used in) operating activities	 <u>\$ 1,156,685</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 269,957</u>	 <u>\$ -</u>	 <u>\$ 1,426,642</u>
 <b>Schedule of noncash transactions:</b>						
Capital assets transferred between funds	<u>\$ 475,077</u>	<u>\$ -</u>	<u>\$ (475,077)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Debt principal payments transferred between funds	<u>\$ 56,579</u>	<u>\$ (56,579)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital assets contributed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>

**CITY OF WARRENTON**  
Sanitation Enterprise  
Combining Statement of Net Position  
June 30, 2019

	<u>Operating (032)</u>	<u>Capital Reserve (034)</u>	<u>Total Sanitation Enterprise</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 345,916	\$ 483,926	\$ 829,842
Utility receivables	115,647	-	115,647
Inventory, at cost	27,786	-	27,786
Prepaid expenses	1,250	-	1,250
Total current assets	<u>490,599</u>	<u>483,926</u>	<u>974,525</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable assets	40,871	-	40,871
Depreciable assets, net	<u>345,835</u>	<u>-</u>	<u>345,835</u>
Total noncurrent assets	<u>386,706</u>	<u>-</u>	<u>386,706</u>
Total assets	<u>877,305</u>	<u>483,926</u>	<u>1,361,231</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to pensions	<u>54,022</u>	<u>-</u>	<u>54,022</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	70,029	200	70,229
Compensated absences	7,066	-	7,066
Landfill postclosure care - current	<u>11,650</u>	<u>-</u>	<u>11,650</u>
Total current liabilities	88,745	200	88,945
Noncurrent liabilities:			
Landfill postclosure care liability	262,839	-	262,839
Net pension liability	<u>132,808</u>	<u>-</u>	<u>132,808</u>
Total liabilities	<u>484,392</u>	<u>200</u>	<u>484,592</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Related to pensions	<u>14,532</u>	<u>-</u>	<u>14,532</u>
<b>NET POSITION</b>			
Net investment in capital assets	386,706	-	386,706
Unrestricted	<u>45,697</u>	<u>483,726</u>	<u>529,423</u>
Total net position	<u>\$ 432,403</u>	<u>\$ 483,726</u>	<u>\$ 916,129</u>

**CITY OF WARRENTON**

Sanitation Enterprise

Combining Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2019

	Operating (032)	Capital Reserve (034)	Total Sanitation Enterprise
Operating revenues:			
Charges for services	\$ 1,176,151	\$ -	\$ 1,176,151
Other revenue	3,844	-	3,844
Total operating revenues	<u>1,179,995</u>	<u>-</u>	<u>1,179,995</u>
Operating Expenses:			
Payroll and payroll benefits	296,545	-	296,545
Contracted services	637,894	-	637,894
Utilities and telephone	7,937	-	7,937
Repairs and maintenance	54,629	-	54,629
Other operating expenses	72,828	-	72,828
Overhead cost allocation	31,098	-	31,098
Depreciation	63,824	-	63,824
Total operating expenses	<u>1,164,755</u>	<u>-</u>	<u>1,164,755</u>
Operating income (loss)	15,240	-	15,240
Nonoperating Revenues (Expenses):			
Investment earnings	17,245	-	17,245
Gain/(loss) on disposition of capital assets	<u>(2,577)</u>	<u>-</u>	<u>(2,577)</u>
Income (loss) before contributions	29,908	-	29,908
Capital transfers, net	3,401	(3,401)	-
Net transfers within Enterprise	<u>(116,630)</u>	<u>116,630</u>	<u>-</u>
Change in net position	(83,321)	113,229	29,908
Net Position:			
Beginning of year	515,724	370,497	886,221
End of year	<u>\$ 432,403</u>	<u>\$ 483,726</u>	<u>\$ 916,129</u>

**CITY OF WARRENTON**

Sanitation Enterprise

Combining Statement of Cash Flows

For the Year Ended June 30, 2019

	<u>Operating (032)</u>	<u>Capital Reserve (034)</u>	<u>Total Sanitation Enterprise</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 1,176,940	\$ -	\$ 1,176,940
Payments to suppliers and contractors	(739,226)	-	(739,226)
Payments to employees	(243,784)	-	(243,784)
Payments for interfund services	<u>(75,147)</u>	<u>-</u>	<u>(75,147)</u>
Net cash provided by (used in) operating	<u>118,783</u>	<u>-</u>	<u>118,783</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers within enterprise, net	<u>(116,630)</u>	<u>116,630</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>(116,630)</u>	<u>116,630</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition and construction of capital assets	<u>(6,087)</u>	<u>(3,201)</u>	<u>(9,288)</u>
Net cash used in capital and related financing activities	<u>(6,087)</u>	<u>(3,201)</u>	<u>(9,288)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends received	<u>17,245</u>	<u>-</u>	<u>17,245</u>
Net change in cash and cash equivalents	13,311	113,429	126,740
Cash and cash equivalents:			
Beginning of year	332,605	370,497	703,102
End of year	<u>\$ 345,916</u>	<u>\$ 483,926</u>	<u>\$ 829,842</u>

Continued on next page

**CITY OF WARRENTON**

Sanitation Enterprise

Combining Statement of Cash Flows, Continued

For the Year Ended June 30, 2019

	Operating (032)	Capital Reserve (034)	Total Sanitation Enterprise
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	\$ 15,240	\$ -	\$ 15,240
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	63,824	-	63,824
Pension adjustments	9,138	-	9,138
(Increase) decrease in assets:			
Receivables	(3,055)	-	(3,055)
Inventory, at cost	8,682	-	8,682
Prepaid items	(870)	-	(870)
Increase (decrease) in liabilities:			
Accounts payable	5,554	-	5,554
Compensated absences	(426)	-	(426)
Landfill postclosure care	<u>20,696</u>	<u>-</u>	<u>20,696</u>
 Net cash provided by (used in) operating activities	 <u>\$ 118,783</u>	 <u>\$ -</u>	 <u>\$ 118,783</u>
 <b>Schedule of noncash transactions:</b>			
Capital assets transferred between funds	<u>\$ 3,401</u>	<u>\$ (3,401)</u>	<u>\$ -</u>

**CITY OF WARRENTON**

Nonmajor Enterprise Funds

Combining Statement of Net Position

June 30, 2019

	<u>Warrenton Marina (010)</u>	<u>Warrenton Marina Capital Reserve (012)</u>	<u>Hammond Marina (011)</u>	<u>Hammond Marina Capital Reserve (013)</u>	<u>Total Nonmajor Enterprise Funds</u>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 154,608	\$ 282,175	\$ 151,476	\$ 720,484	\$ 1,308,743
Accounts receivable	12,364	-	2,502	-	14,866
Intergovernmental receivables	-	-	-	67,745	67,745
Other receivables	1,192	-	-	-	1,192
Prepaid expenses	1,184	-	845	-	2,029
Total current assets	<u>169,348</u>	<u>282,175</u>	<u>154,823</u>	<u>788,229</u>	<u>1,394,575</u>
Noncurrent assets:					
Capital assets:					
Nondepreciable assets	74,778	-	300,771	-	375,549
Depreciable assets, net	<u>261,451</u>	<u>-</u>	<u>567,836</u>	<u>-</u>	<u>829,287</u>
Total noncurrent assets	<u>336,229</u>	<u>-</u>	<u>868,607</u>	<u>-</u>	<u>1,204,836</u>
Total assets	<u>505,577</u>	<u>282,175</u>	<u>1,023,430</u>	<u>788,229</u>	<u>2,599,411</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Related to pensions	<u>81,404</u>	<u>-</u>	<u>52,717</u>	<u>-</u>	<u>134,121</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	9,597	-	5,053	27,845	42,495
Compensated absences	14,907	-	9,915	-	24,822
Unearned revenue	2,347	-	601	-	2,948
Total current liabilities	<u>26,851</u>	<u>-</u>	<u>15,569</u>	<u>27,845</u>	<u>70,265</u>
Noncurrent liabilities:					
Net pension liability	<u>200,128</u>	<u>-</u>	<u>129,602</u>	<u>-</u>	<u>329,730</u>
Total liabilities	<u>226,979</u>	<u>-</u>	<u>145,171</u>	<u>27,845</u>	<u>399,995</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Related to pensions	<u>21,899</u>	<u>-</u>	<u>14,182</u>	<u>-</u>	<u>36,081</u>
<b>NET POSITION</b>					
Net investment in capital assets	336,229	-	868,607	-	1,204,836
Unrestricted	<u>1,874</u>	<u>282,175</u>	<u>48,187</u>	<u>760,384</u>	<u>1,092,620</u>
Total net position	<u>\$ 338,103</u>	<u>\$ 282,175</u>	<u>\$ 916,794</u>	<u>\$ 760,384</u>	<u>\$ 2,297,456</u>

**CITY OF WARRENTON**

Nonmajor Enterprise Funds

Combining Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2019

	<u>Warrenton Marina (010)</u>	<u>Warrenton Marina Capital Reserve (012)</u>	<u>Hammond Marina (011)</u>	<u>Hammond Marina Capital Reserve (013)</u>	<u>Total Nonmajor Enterprise Funds</u>
Operating revenues:					
Charges for services	\$ 548,372	\$ -	\$ 329,516	\$ -	\$ 877,888
Lease receipts	29,978	-	13,141	-	43,119
Other revenue	9,115	-	4,191	-	13,306
Total operating revenues	<u>587,465</u>	<u>-</u>	<u>346,848</u>	<u>-</u>	<u>934,313</u>
Operating Expenses:					
Payroll and payroll benefits	324,028	-	218,879	-	542,907
Contracted services	2,809	-	4,323	-	7,132
Utilities and telephone	85,861	-	34,627	-	120,488
Repairs and maintenance	48,144	-	19,627	-	67,771
Other operating expenses	22,094	-	22,377	-	44,471
Overhead cost allocation	30,761	-	20,452	-	51,213
Depreciation	48,487	-	35,975	-	84,462
Total operating expenses	<u>562,184</u>	<u>-</u>	<u>356,260</u>	<u>-</u>	<u>918,444</u>
Operating income (loss)	<u>25,281</u>	<u>-</u>	<u>(9,412)</u>	<u>-</u>	<u>15,869</u>
Nonoperating Revenues (Expenses):					
Investment earnings	12,818	-	21,325	-	34,143
Taxes	-	-	-	159,400	159,400
Intergovernmental	-	-	-	4,692	4,692
Gain/(loss) on disposition of capital assets	<u>(114)</u>	<u>-</u>	<u>(114)</u>	<u>-</u>	<u>(228)</u>
Total nonoperating revenues (expenses)	<u>12,704</u>	<u>-</u>	<u>21,211</u>	<u>164,092</u>	<u>198,007</u>
Income (loss) before contributions	37,985	-	11,799	164,092	213,876
Capital transfers, net	2,225	(2,225)	71,183	(71,183)	-
Net transfers within Enterprise	<u>(115,000)</u>	<u>115,000</u>	<u>(28,000)</u>	<u>28,000</u>	<u>-</u>
Change in net position	(74,790)	112,775	54,982	120,909	213,876
Net Position:					
Beginning of year	412,893	169,400	861,812	639,475	2,083,580
End of year	<u>\$ 338,103</u>	<u>\$ 282,175</u>	<u>\$ 916,794</u>	<u>\$ 760,384</u>	<u>\$ 2,297,456</u>



**CITY OF WARRENTON**  
 Nonmajor Enterprise Funds  
 Combining Statement of Cash Flows  
 For the Year Ended June 30, 2019

	Warrenton Marina (010)	Warrenton Marina Capital Reserve (012)	Hammond Marina (011)	Hammond Marina Capital Reserve (013)	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 572,761	\$ -	\$ 342,126	\$ -	\$ 914,887
Payments to suppliers and contractors	(158,131)	-	(82,110)	-	(240,241)
Payments to employees	(267,053)	-	(180,844)	-	(447,897)
Payments for interfund services	(74,333)	-	(49,421)	-	(123,754)
Net cash provided by (used in) operating	<u>73,244</u>	<u>-</u>	<u>29,751</u>	<u>-</u>	<u>102,995</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Taxes collected	-	-	-	143,143	143,143
Transfers within enterprise, net	(115,000)	115,000	(28,000)	28,000	-
Net cash provided by (used in) noncapital financing activities	<u>(115,000)</u>	<u>115,000</u>	<u>(28,000)</u>	<u>171,143</u>	<u>143,143</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	(405)	(6,675)	(505)	(64,022)	(71,607)
Net cash used in capital and related financing activities	<u>(405)</u>	<u>(6,675)</u>	<u>(505)</u>	<u>(64,022)</u>	<u>(71,607)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest and dividends received	12,818	-	21,325	-	34,143
Net change in cash and cash equivalents	(29,343)	108,325	22,571	107,121	208,674
Cash and cash equivalents:					
Beginning of year	183,951	173,850	128,905	613,363	1,100,069
End of year	<u>\$ 154,608</u>	<u>\$ 282,175</u>	<u>\$ 151,476</u>	<u>\$ 720,484</u>	<u>\$ 1,308,743</u>

Continued on next page

**CITY OF WARRENTON**

Nonmajor Enterprise Funds

Combining Statement of Cash Flows, Continued

For the Year Ended June 30, 2019

	<u>Warrenton Marina (010)</u>	<u>Warrenton Marina Capital Reserve (012)</u>	<u>Hammond Marina (011)</u>	<u>Hammond Marina Capital Reserve (013)</u>	<u>Total Nonmajor Enterprise Funds</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss)	\$ 25,281	\$ -	\$ (9,412)	\$ -	\$ 15,869
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	48,487	-	35,975	-	84,462
Pension adjustments	13,773	-	8,919	-	22,692
(Increase) decrease in assets:					
Receivables	(1,306)	-	(1,031)	-	(2,337)
Prepaid items	(1,156)	-	(826)	-	(1,982)
Increase (decrease) in liabilities:					
Accounts payable	1,933	-	(330)	-	1,603
Compensated absences	(370)	-	147	-	(223)
Unearned revenue	<u>(13,398)</u>	<u>-</u>	<u>(3,691)</u>	<u>-</u>	<u>(17,089)</u>
 Net cash provided by (used in) operating activities	 <u>\$ 73,244</u>	 <u>\$ -</u>	 <u>\$ 29,751</u>	 <u>\$ -</u>	 <u>\$ 102,995</u>
 <b>Schedule of noncash transactions:</b>					
Capital assets transferred between funds	<u>\$ 2,225</u>	<u>\$ (2,225)</u>	<u>\$ 71,183</u>	<u>\$ (71,183)</u>	<u>\$ -</u>

**CITY OF WARRENTON**

Water Operating Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resources:</b>				
Beginning fund balance	\$ 1,100,000	\$ 1,100,000	\$ 1,337,636	\$ 237,636
Charges for services	3,155,100	3,155,100	3,376,003	220,903
Investment earnings	20,000	20,000	80,265	60,265
Other revenue	1,000	1,000	11,167	10,167
Loan proceeds	1,645,000	1,645,000	134,065	(1,510,935)
Sale of capital assets	-	-	39	39
	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>
Total resources	<u>\$ 5,921,100</u>	<u>\$ 5,921,100</u>	<u>\$ 4,939,175</u>	<u>\$ (981,925)</u>
 <b>Requirements:</b>				
Water Department:				
Personal services	\$ 1,031,202	\$ 1,031,202	\$ 951,640	\$ 79,562
Materials and services	<u>1,229,998</u>	<u>1,229,998</u>	<u>753,503</u>	<u>476,495</u>
Total department expenditures	2,261,200	2,261,200	1,705,143	556,057
Debt service	633,765	633,765	619,291	14,474
Contingency	434,235	434,235	-	434,235
Transfers out	<u>2,402,278</u>	<u>2,402,278</u>	<u>757,278</u>	<u>1,645,000</u>
Total expenditures	5,731,478	5,731,478	3,081,712	2,649,766
Ending fund balance	<u>189,622</u>	<u>189,622</u>	<u>1,857,463</u>	<u>(1,667,841)</u>
Total requirements	<u>\$ 5,921,100</u>	<u>\$ 5,921,100</u>	<u>\$ 4,939,175</u>	<u>\$ 981,925</u>
 <b>Reconciliation to GAAP Basis:</b>				
Ending fund balance - budget basis			\$ 1,857,463	
Capital assets - net			14,711,668	
Deferred outflows of resources Related to pensions			334,930	
Accrued interest payable			(87,330)	
Compensated absences			(46,581)	
Net pension liability			(823,409)	
Loans payable			(5,140,477)	
Deferred inflow of resources Related to pensions			<u>(90,102)</u>	
Ending net position - GAAP basis			<u>\$ 10,716,162</u>	

**CITY OF WARRENTON**

Water System Development

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 75,000	\$ 75,000	\$ 107,282	\$ 32,282
Investment earnings	1,000	1,000	2,421	1,421
Capital contributions	<u>100,000</u>	<u>100,000</u>	<u>66,012</u>	<u>(33,988)</u>
Total resources	<u>\$ 176,000</u>	<u>\$ 176,000</u>	<u>\$ 175,715</u>	<u>\$ (285)</u>
Requirements:				
Debt service	75,000	75,000	75,000	-
Ending fund balance	<u>101,000</u>	<u>101,000</u>	<u>100,715</u>	<u>285</u>
Total requirements	<u>\$ 176,000</u>	<u>\$ 176,000</u>	<u>\$ 175,715</u>	<u>\$ 285</u>

**CITY OF WARRENTON**

Water Capital Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,000,000	\$ 2,000,000	\$ 2,066,082	\$ 66,082
Transfers in	<u>2,402,278</u>	<u>2,402,278</u>	<u>757,278</u>	<u>(1,645,000)</u>
Total resources	<u>\$ 4,402,278</u>	<u>\$ 4,402,278</u>	<u>\$ 2,823,360</u>	<u>\$ (1,578,918)</u>
Requirements:				
Water Department:				
Capital outlay	\$ 1,809,278	\$ 1,809,278	\$ 9,745	\$ 1,799,533
Ending fund balance	<u>2,593,000</u>	<u>2,593,000</u>	<u>2,813,615</u>	<u>(220,615)</u>
Total requirements	<u>\$ 4,402,278</u>	<u>\$ 4,402,278</u>	<u>\$ 2,823,360</u>	<u>\$ 1,578,918</u>

**CITY OF WARRENTON**

Sewer Operating Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resources:</b>				
Beginning fund balance	\$ 1,700,000	\$ 1,700,000	\$ 1,939,250	\$ 239,250
Charges for services	2,645,700	2,645,700	2,730,721	85,021
Investment earnings	26,000	26,000	93,034	67,034
Other revenue	-	-	5,027	5,027
Loan proceeds	<u>27,219</u>	<u>27,219</u>	<u>27,219</u>	<u>-</u>
<b>Total resources</b>	<b><u>\$ 4,398,919</u></b>	<b><u>\$ 4,398,919</u></b>	<b><u>\$ 4,795,251</u></b>	<b><u>\$ 396,332</u></b>
 <b>Requirements:</b>				
Sewer Department:				
Personal services	\$ 964,503	\$ 964,503	\$ 889,465	\$ 75,038
Materials and services	<u>1,119,058</u>	<u>1,119,058</u>	<u>752,847</u>	<u>366,211</u>
Total department expenditures	2,083,561	2,083,561	1,642,312	441,249
Debt service	122,177	122,177	122,175	2
Contingency	515,820	515,820	-	515,820
Transfers out	<u>1,029,563</u>	<u>1,029,563</u>	<u>1,029,563</u>	<u>-</u>
<b>Total expenditures</b>	<b>3,751,121</b>	<b>3,751,121</b>	<b>2,794,050</b>	<b>957,071</b>
Ending fund balance	<u>647,798</u>	<u>647,798</u>	<u>2,001,201</u>	<u>(1,353,403)</u>
<b>Total requirements</b>	<b><u>\$ 4,398,919</u></b>	<b><u>\$ 4,398,919</u></b>	<b><u>\$ 4,795,251</u></b>	<b><u>\$ (396,332)</u></b>
 <b>Reconciliation to GAAP Basis:</b>				
Ending fund balance - budget basis			\$ 2,001,201	
Capital assets - net			10,280,647	
Deferred outflows of resources Related to pensions			225,398	
Accrued interest payable			(14,817)	
Compensated absences			(32,199)	
Net pension liability			(554,130)	
Loans payable			(1,975,642)	
Deferred inflow of resources Related to pensions			<u>(60,636)</u>	
<b>Ending net position - GAAP basis</b>			<b><u>\$ 9,869,822</u></b>	

**CITY OF WARRENTON**

Sewer System Development Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 88,200	\$ 88,200	\$ 91,177	\$ 2,977
Investment earnings	1,900	1,900	2,197	297
Capital contributions	<u>100,000</u>	<u>100,000</u>	<u>28,052</u>	<u>(71,948)</u>
Total resources	<u>\$ 190,100</u>	<u>\$ 190,100</u>	<u>\$ 121,426</u>	<u>\$ (68,674)</u>
Requirements:				
Debt service	<u>70,783</u>	<u>70,783</u>	<u>70,783</u>	<u>-</u>
Total expenditures	<u>70,783</u>	<u>70,783</u>	<u>70,783</u>	<u>-</u>
Ending fund balance	<u>119,317</u>	<u>119,317</u>	<u>50,643</u>	<u>68,674</u>
Total requirements	<u>\$ 190,100</u>	<u>\$ 190,100</u>	<u>\$ 121,426</u>	<u>\$ 68,674</u>

**CITY OF WARRENTON**

Sewer Capital Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,000,000	\$ 2,000,000	\$ 2,167,202	\$ 167,202
Transfers in	<u>1,029,563</u>	<u>1,029,563</u>	<u>1,029,563</u>	<u>-</u>
Total resources	<u>\$ 3,029,563</u>	<u>\$ 3,029,563</u>	<u>\$ 3,196,765</u>	<u>\$ 167,202</u>
Requirements:				
Sewer Department:				
Capital outlay	\$ 1,579,566	\$ 1,579,566	\$ 75,077	\$ 1,504,489
Ending fund balance	<u>1,449,997</u>	<u>1,449,997</u>	<u>3,121,688</u>	<u>(1,671,691)</u>
Total requirements	<u>\$ 3,029,563</u>	<u>\$ 3,029,563</u>	<u>\$ 3,196,765</u>	<u>\$ (167,202)</u>



**CITY OF WARRENTON**

Storm Sewer Operating Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resources:</b>				
Beginning fund balance	\$ 375,000	\$ 375,000	\$ 596,394	\$ 221,394
Charges for services	436,800	436,800	458,077	21,277
Investment earnings	3,000	3,000	13,889	10,889
Other revenue	<u>-</u>	<u>-</u>	<u>1,260</u>	<u>1,260</u>
<b>Total resources</b>	<b><u>\$ 814,800</u></b>	<b><u>\$ 814,800</u></b>	<b><u>\$ 1,069,620</u></b>	<b><u>\$ 254,820</u></b>
<b>Requirements:</b>				
Storm Sewer Department:				
Personal services	\$ 149,149	\$ 149,149	\$ 136,853	\$ 12,296
Materials and services	242,731	242,731	85,930	156,801
Capital outlay	<u>210,156</u>	<u>210,156</u>	<u>31,247</u>	<u>178,909</u>
Total department expenditures	602,036	602,036	254,030	348,006
Contingency	<u>78,408</u>	<u>78,408</u>	<u>-</u>	<u>78,408</u>
Total expenditures	680,444	680,444	254,030	426,414
Ending fund balance	<u>134,356</u>	<u>134,356</u>	<u>815,590</u>	<u>(681,234)</u>
<b>Total requirements</b>	<b><u>\$ 814,800</u></b>	<b><u>\$ 814,800</u></b>	<b><u>\$ 1,069,620</u></b>	<b><u>\$ (254,820)</u></b>
<b>Reconciliation to GAAP Basis:</b>				
Ending fund balance - budget basis			\$ 815,590	
Capital assets - net			625,489	
Deferred outflows of resources Related to pensions			23,471	
Compensated absences			(5,903)	
Net pension liability			(57,703)	
Deferred inflow of resources Related to pensions			<u>(6,314)</u>	
Ending net position - GAAP basis			<b><u>\$ 1,394,630</u></b>	

**CITY OF WARRENTON**

Storm System Development Charges Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 31,000	\$ 31,000	\$ 36,535	\$ 5,535
Investment earnings	300	300	1,023	723
Capital contributions	<u>13,000</u>	<u>13,000</u>	<u>6,070</u>	<u>(6,930)</u>
Total resources	<u>\$ 44,300</u>	<u>\$ 44,300</u>	<u>\$ 43,628</u>	<u>\$ (672)</u>
Requirements:				
Ending fund balance	<u>44,300</u>	<u>44,300</u>	<u>43,628</u>	<u>672</u>
Total requirements	<u>\$ 44,300</u>	<u>\$ 44,300</u>	<u>\$ 43,628</u>	<u>\$ 672</u>

**CITY OF WARRENTON**

Sanitation Operating Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resources:</b>				
Beginning fund balance	\$ 380,000	\$ 380,000	\$ 417,570	\$ 37,570
Charges for services	1,102,100	1,102,100	1,176,151	74,051
Investment earnings	7,000	7,000	17,245	10,245
Other revenue	<u>-</u>	<u>-</u>	<u>3,844</u>	<u>3,844</u>
<b>Total resources</b>	<b><u>\$ 1,489,100</u></b>	<b><u>\$ 1,489,100</u></b>	<b><u>\$ 1,614,810</u></b>	<b><u>\$ 125,710</u></b>
<b>Requirements:</b>				
<b>Sanitation Department:</b>				
Personal services	\$ 304,870	\$ 304,870	\$ 287,833	\$ 17,037
Materials and services	<u>880,268</u>	<u>880,268</u>	<u>789,777</u>	<u>90,491</u>
Total department expenditures	1,185,138	1,185,138	1,077,610	107,528
Contingency	177,771	177,771	-	177,771
Transfers out	<u>116,630</u>	<u>116,630</u>	<u>116,630</u>	<u>-</u>
Total expenditures	1,479,539	1,479,539	1,194,240	285,299
Ending fund balance	<u>9,561</u>	<u>9,561</u>	<u>420,570</u>	<u>(411,009)</u>
<b>Total requirements</b>	<b><u>\$ 1,489,100</u></b>	<b><u>\$ 1,489,100</u></b>	<b><u>\$ 1,614,810</u></b>	<b><u>\$ (125,710)</u></b>
<b>Reconciliation to GAAP Basis:</b>				
Ending fund balance - budget basis			\$ 420,570	
Capital assets - net			386,706	
Deferred outflows of resources Related to pensions			54,022	
Compensated absences			(7,066)	
Net pension liability			(132,808)	
Landfill postclosure care			(274,489)	
Deferred inflow of resources Related to pensions			<u>(14,532)</u>	
Ending net position - GAAP basis			<b><u>\$ 432,403</u></b>	

**CITY OF WARRENTON**

Sanitation Capital Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 340,000	\$ 340,000	\$ 370,497	\$ 30,497
Transfers in	<u>116,630</u>	<u>116,630</u>	<u>116,630</u>	<u>-</u>
Total resources	<u>\$ 456,630</u>	<u>\$ 456,630</u>	<u>\$ 487,127</u>	<u>\$ 30,497</u>
Requirements:				
Sanitation Department:				
Capital outlay	\$ 56,630	\$ 56,630	\$ 3,401	\$ 53,229
Ending fund balance	<u>400,000</u>	<u>400,000</u>	<u>483,726</u>	<u>(83,726)</u>
Total requirements	<u>\$ 456,630</u>	<u>\$ 456,630</u>	<u>\$ 487,127</u>	<u>\$ (30,497)</u>

**CITY OF WARRENTON**

Warrenton Marina Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resources:</b>				
Beginning fund balance	\$ 190,000	\$ 190,000	\$ 195,212	\$ 5,212
Intergovernmental	1,200	1,200	-	(1,200)
Charges for services	589,500	589,500	526,367	(63,133)
Lease receipts	30,000	30,000	29,978	(22)
Investment earnings	6,000	6,000	12,818	6,818
Other revenue	<u>5,000</u>	<u>5,000</u>	<u>9,115</u>	<u>4,115</u>
<b>Total resources</b>	<b><u>\$ 821,700</u></b>	<b><u>\$ 821,700</u></b>	<b><u>\$ 773,490</u></b>	<b><u>\$ (48,210)</u></b>
<b>Requirements:</b>				
<b>Marinas:</b>				
Personal services	\$ 349,167	\$ 349,167	\$ 310,625	\$ 38,542
Materials and services	<u>247,012</u>	<u>247,012</u>	<u>190,075</u>	<u>56,937</u>
Total department expenditures	596,179	596,179	500,700	95,479
Contingency	110,521	110,521	-	110,521
Transfers out	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
Total expenditures	821,700	821,700	615,700	206,000
Ending fund balance	<u>-</u>	<u>-</u>	<u>157,790</u>	<u>(157,790)</u>
<b>Total requirements</b>	<b><u>\$ 821,700</u></b>	<b><u>\$ 821,700</u></b>	<b><u>\$ 773,490</u></b>	<b><u>\$ 48,210</u></b>
<b>Reconciliation to GAAP Basis:</b>				
Ending fund balance - budget basis			\$ 157,790	
Allowance for doubtful accounts			(386)	
Capital assets - net			336,229	
Deferred outflows of resources Related to pensions			81,404	
Compensated absences			(14,907)	
Net pension liability			(200,128)	
Deferred inflow of resources Related to pensions			<u>(21,899)</u>	
<b>Ending net position - GAAP basis</b>			<b><u>\$ 338,103</u></b>	

**CITY OF WARRENTON**

Warrenton Marina Capital Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 160,000	\$ 160,000	\$ 169,400	\$ 9,400
Transfers in	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
Total resources	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ 284,400</u>	<u>\$ 9,400</u>
Requirements:				
Marinas:				
Capital outlay	\$ 275,000	\$ 275,000	\$ 2,225	\$ 272,775
Ending fund balance	<u>-</u>	<u>-</u>	<u>282,175</u>	<u>(282,175)</u>
Total requirements	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ 284,400</u>	<u>\$ (9,400)</u>

**CITY OF WARRENTON**

Hammond Marina Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 119,000	\$ 119,000	\$ 122,905	\$ 3,905
Charges for services	375,350	375,350	327,331	(48,019)
Lease receipts	12,901	12,901	13,141	240
Investment earnings	8,000	8,000	21,325	13,325
Other revenue	<u>3,500</u>	<u>3,500</u>	<u>4,191</u>	<u>691</u>
Total resources	<u>\$ 518,751</u>	<u>\$ 518,751</u>	<u>\$ 488,893</u>	<u>\$ (29,858)</u>

Resources:				
Marinas:				
Personal services	\$ 239,268	\$ 239,268	\$ 209,813	\$ 29,455
Materials and services	<u>189,869</u>	<u>189,869</u>	<u>101,911</u>	<u>87,958</u>
Total department expenditures	429,137	429,137	311,724	117,413
Contingency	61,614	61,614	-	61,614
Transfers out	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>-</u>
Total expenditures	518,751	518,751	339,724	179,027
Ending fund balance	<u>-</u>	<u>-</u>	<u>149,169</u>	<u>(149,169)</u>
Total requirements	<u>\$ 518,751</u>	<u>\$ 518,751</u>	<u>\$ 488,893</u>	<u>\$ 29,858</u>

Reconciliation to GAAP Basis:

Ending fund balance - budget basis	\$ 149,169
Capital assets - net	868,607
Deferred outflows of resources Related to pensions	52,717
Compensated absences	(9,915)
Net pension liability	(129,602)
Deferred inflow of resources Related to pensions	<u>(14,182)</u>
Ending net position - GAAP basis	<u>\$ 916,794</u>

**CITY OF WARRENTON**

Hammond Marina Capital Reserve Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 600,000	\$ 600,000	\$ 639,475	\$ 39,475
Taxes	152,000	152,000	159,400	7,400
Intergovernmental	-	-	4,692	4,692
Transfers in	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>-</u>
Total resources	<u>\$ 780,000</u>	<u>\$ 780,000</u>	<u>\$ 831,567</u>	<u>\$ 51,567</u>
Requirements:				
Marinas:				
Capital outlay	\$ 780,000	\$ 780,000	\$ 71,183	\$ 708,817
Ending fund balance	<u>-</u>	<u>-</u>	<u>760,384</u>	<u>(760,384)</u>
Total requirements	<u>\$ 780,000</u>	<u>\$ 780,000</u>	<u>\$ 831,567</u>	<u>\$ (51,567)</u>



## **INTERNAL SERVICE FUND**

*Internal Service Funds* are used to report activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or other governments, on a cost reimbursement basis. Funds included in this category are:

***Engineer Internal Service Fund*** - The City began using an in-house engineer in 2016. The costs associated with the engineer are accumulated in this fund and reimbursed by the appropriate departments and projects.



**CITY OF WARRENTON**

Engineer Internal Service Fund

Schedule of Resources and Requirements  
Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 5,194	\$ 5,194	\$ 5,406	\$ 212
Charges for services	<u>159,247</u>	<u>159,247</u>	<u>-</u>	<u>(159,247)</u>
Total resources	<u>\$ 164,441</u>	<u>\$ 164,441</u>	<u>\$ 5,406</u>	<u>\$ (159,035)</u>
Requirements:				
Engineering Department:				
Personal services	\$ 155,741	\$ 155,741	\$ -	\$ 155,741
Materials and services	<u>8,700</u>	<u>8,700</u>	<u>-</u>	<u>8,700</u>
Total department expenditures	164,441	164,441	-	164,441
Ending fund balance	<u>-</u>	<u>-</u>	<u>5,406</u>	<u>(5,406)</u>
Total requirements	<u>\$ 164,441</u>	<u>\$ 164,441</u>	<u>\$ 5,406</u>	<u>\$ 159,035</u>



COMPLIANCE SECTION





1976 Garden Ave.  
Eugene, OR 97403  
541.342.5161  
www.islercpa.com

## COMMENTS AND DISCLOSURES OF INDEPENDENT AUDITOR REQUIRED BY STATE STATUE

Honorable Mayor and City Commission  
City of Warrenton, Oregon

We have audited the basic financial statements of the City of Warrenton, Oregon ("City") as of and for the year ended June 30, 2019, and have issued our report thereon dated December 17, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

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

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

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

In connection with our testing nothing came to our attention that caused us to believe the City of Warrenton, 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.

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

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City'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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended for the information of the City Commission and the Secretary of State Division of Audits of the State of Oregon. However, this report is a matter of public record and is not intended to be and should not be used by anyone other than these parties.

Isler CPA

By

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

Paul R Nielson, CPA, a member of the firm

Eugene, Oregon

December 17, 2019





## AGENDA MEMORANDUM

TO: The Honorable Mayor and Warrenton City Commission  
FROM: Bob Johnston  
DATE: 1/14/2020  
SUBJ: Building Permit Fee Modifications Resolution 2552

### SUMMARY

When the current City of Warrenton Building Permit Fees were adopted there was discussion about the methodology that Springbrook uses that caused some discrepancies in the exact amount their program allows us to enter. There are a few additional adjustments I am proposing for the Fee Schedule that were not included in the adopted Resolution. The line item for Deferred submittal was not included in the final draft presented at that meeting and I would propose that these adjustment and/or modifications be considered for adoption at this time. The use of the deferred submittal process requires the plans examiner to review the original submittal a second time to ensure code compliance for the entire project.

### RECOMMENDATION/SUGGESTED MOTION

"I move to conduct the second reading of Resolution 2552."

Title: Resolution 2552- A Resolution amending Exhibit B of Resolution 2538.

In order to provide the public an opportunity to comment.

"I make a motion to adopt Exhibit B as written."

Approved by City  
Manager:

A handwritten signature in blue ink, reading "Linda Engbretson", is written over a horizontal line.

All supporting documentation, i.e., maps, exhibits, etc., must be attached to this memorandum.

RESOLUTION NO. 2552

Introduced by Building Official Bob Johnston

AMENDING RESOLUTION NO. 2538, EXHIBIT B,  
CITY OF WARRENTON BUILDING PERMIT FEES

The City Commission of the City of Warrenton resolves as follows:

Section 1. Resolution No. 2538 is amended by repealing Exhibit B of Resolution No. 2538, *Building Permit Fees, Effective March 1, 2019.*

Section 2. The attached schedule of *Building Permit Fees, Effective January 10, 2020*, is adopted as Exhibit B of Resolution No. 2538.

Section 3. This resolution shall be in full force and effect as of January 10, 2020.

First Reading: November 12, 2019

Second Reading: November 26, 2019

ADOPTED BY THE CITY COMMISSION OF THE CITY OF WARRENTON THIS  
26<sup>TH</sup> DAY OF NOVEMBER 2019.

APPROVED

---

Henry A. Balensifer, Mayor

ATTEST

---

Dawne Shaw, City Recorder

**EXHIBIT B**

PROPOSED AMENDMENTS

<b>Building Permit Fee Table:</b>	<b>FEE</b>
<b>Minimum Permit Fee</b>	\$106.00
\$1 - \$2,000	\$106.00 for the first \$1000.00, plus \$3.32 for each additional \$100, or fraction thereof
\$2,001 - \$25,000	\$139.20 for the first \$2,000, plus \$13.26 for each additional \$1,000, or fraction thereof
\$25,001 - \$50,000	\$444.18 for the first \$25,000, plus \$9.95 for each additional \$1,000, of fraction thereof
\$50,001 - \$100,000	\$692.93 for the first \$50,000, plus \$6.64 for each additional \$1,000, or fraction thereof
\$100,001 and up	\$1024.93 for the first \$100,000, plus \$5.53 for each additional \$1,000, or fraction thereof
 <b>Mechanical Fee Schedule for new and additions or alterations to one and two family dwellings:</b>	
<b>Appliance</b>	<b>FEE</b>
Air Handling Unit	\$41.00
Air Conditioning Unit	\$56.00
Alteration of Existing HVAC System	\$41.00
Heat Pump	\$73.00
<b>Install/Replace Furnace</b>	
Up to 100,000 Btu's	\$56.00
Over 100,000 Btu's	\$65.00
Install/Replace/Relocate Heaters Suspended, Wall or Floor Mounted	\$56.00
Appliance Vent	\$41.00
Dryer Exhaust	\$41.00
Hood	\$41.00
Exhaust Fan Connected to a Single Duct	\$28.00
<b>Gas Piping</b>	
1 to 4 Outlets	\$23.00
Each Additional Outlet	\$7.00
Fireplace/Woodstove	\$41.00
Other	\$41.00
Minimum Fee	\$106.00
 <b>Mechanical Fee Schedule for new and additions or alterations to commercial, multi-family and industrial projects:</b>	
<b>Minimum Permit Fee</b>	<b>FEE</b>
<b>Minimum Permit Fee</b>	\$106.00
\$1 - \$2,000	\$106.00 for the first \$1000.00, plus \$3.32 for each additional \$100, or fraction thereof
\$2,001 - \$25,000	\$139.20 for the first \$2,000, plus \$13.26 for each additional \$1,000, or fraction thereof
\$25,001 - \$50,000	\$444.18 for the first \$25,000, plus \$9.95 for each additional \$1,000, of fraction thereof
\$50,001 - \$100,000	\$692.93 for the first \$50,000, plus \$6.64 for each additional \$1,000, or fraction thereof
\$100,001 and up	\$1024.93 for the first \$100,000, plus \$5.53 for each additional \$1,000, or fraction thereof

<b>EXHIBIT B</b>	
<b>Plumbing Permit Fee Schedule: 1 &amp; 2 Family Dwellings New Construction</b>	
	FEE
1 Bathroom (includes first 100' sanitary, storm and water service)	\$360.00
2 Bathroom (includes first 100' sanitary, storm and water service)	\$393.00
3 Bathroom (includes first 100' sanitary, storm and water service)	\$443.00
Each additional kitchen and/or bath (or½ bath)	\$52.00
Each additional 100 feet water or sewer or fraction thereof	\$52.00
<b>Additions, Alterations and Remodels</b>	
	FEE
Minimum Fee	\$106.00
Plumbing Fixture (per)	\$28.00
Water Service (first 100 feet)	\$82.00
Sanitary Sewer (first 100 feet)	\$82.00
Storm Sewer (first 100 feet)	\$82.00
Each Additional 100 feet of fraction thereof	\$52.00
<b>Multi-family, Commercial and Industrial including Additions and Alterations and Remodels</b>	
	FEE
Base fee (3 or fewer fixtures)	\$175.00
More than 3 fixtures (Base fee plus per fixture cost over 3 fixtures)	\$28.00
Water Service (first 100 feet)	\$82.00
Sanitary Service (First 100 feet)	\$82.00
Storm Sewer (First 100 feet)	\$82.00
Each Additional 100 feet or fraction thereof	\$52.00
<b>Miscellaneous Fees</b>	
	FEE
Water heaters & Backflow Devices (Each)	\$106.00
Water, Storm or Sanitary Sewer (Each, Not included with other plumbing fees)	\$106.00
Each Additional 100 feet or fraction thereof	\$52.00
Minimum permit fee	\$106.00
The valuation of the work will be determined by the Building Official.	
<b>Manufactured Dwelling or Recreational Vehicle Parks</b>	
	FEE
Base fee (Includes 5 or fewer spaces)	\$239.00
Each Additional Space	\$42.00
Sanitary Sewer (First 100 feet)	\$82.00
Storm Sewer (First 100 feet)	\$82.00
Each Additional 100 feet or fraction thereof	\$52.00
<b>Manufactured Dwelling Placement Permit Fees</b>	
	FEE
Manufactured Dwelling Placement (includes placement, water and sewer connection)	\$404.00 SINGLE AND DOUBLE WIDE 604.00 TRIPLE WIDE
Connection to an existing drain, sewer, storm or water	\$106.00
Administrative Fee (State required )	\$30.00

<b>EXHIBIT B</b>	
<b>Medical Gas and Process Piping Permit Fees</b>	<b>FEE</b>
Minimum Permit Fee	\$106.00
\$1 - \$2,000	\$106.00 for the first \$1000.00, plus \$3.32 for each additional \$100, or fraction thereof
\$2,001 - \$25,000	\$139.20 for the first \$2,000, plus \$13.26 for each additional \$1,000, or fraction thereof
\$25,001 - \$50,000	\$444.18 for the first \$25,000, plus \$9.95 for each additional \$1,000, of fraction thereof
\$50,001 - \$100,000	\$692.93 for the first \$50,000, plus \$6.64 for each additional \$1,000, or fraction thereof
\$100,001 and up	\$1024.93 for the first \$100,000, plus \$5.53 for each additional \$1,000, or fraction thereof
<b>Building Permit Fee Schedule for Stand-alone Residential NFPA 13D Systems</b>	<b>FEE</b>
Minimum Permit Fee	\$106.00
\$1 to \$2,000	\$106.00 for the first \$1000.00, plus \$3.32 for each additional \$100, or fraction thereof
\$2,001 to \$25,000	\$139.20 for the first \$2,000, plus \$13.26 for each additional \$1,000, or fraction thereof
\$25,001 to \$50,000	\$444.18 for the first \$25,000, plus \$9.95 for each additional \$1,000, of fraction thereof
\$50,001 to \$100,000	\$692.93 for the first \$50,000, plus \$6.64 for each additional \$1,000, or fraction thereof
\$100,001 and up	\$1024.93 for the first \$100,000, plus \$5.53 for each additional \$1,000, or fraction thereof
<b>Other Inspections and Fees</b>	
Re-inspection fees assessed. No access, corrections not made, work not ready for inspection etc.	\$106.00 ea.
Inspections outside normal business hours (minimum charge: 2 hours)	\$106.00 per hour **
Investigation fee or Inspections for which no fee is specifically indicated (minimum charge: 1 hour)	\$106.00 per hour **
Additional plan review required by changes, additions or revisions to approved plans (minimum charge: 30 minutes)	\$53.00 per 1/2 hr. **
Research fees, (minimum charge: 30 minutes)	\$53.00 per 1/2 hr. **
**Or total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages, and fringe benefits of the employees involved.	
Structural Plan Review Fee	65% of building permit fee
Fire and Life Safety Plan Review Fee	40% of building permit fee
Mechanical Plan Review Fee	35% of mechanical permit fee
Commercial Fire Protection and Prevention Plan Review Fee	65% of permit fee
Manufactured Dwelling or RV Park Plan Review Fee	75% of permit fee
Plumbing Plan Review Fee	35% of plumbing permit fee
Medical Gas/Process Piping Plan Review Fee	35% of med gas permit fee
State Surcharge	12% of permit fee
Temporary Occupancy Certificate, Residential	\$175.00
Temporary Occupancy Certificate, Commercial	\$350.00
Permit Extension-Residential (First Request) Includes all disciplines	\$106.00
Permit Extension-Residential (Second Request) Includes all disciplines	\$212.00
Permit Extension-Commercial (First request) Each code discipline	\$106.00
Permit Extension-Commercial (Second request) Each code discipline	\$212.00
Deferred Submittal Fee	\$750.00



## AGENDA MEMORANDUM

**TO:** The Warrenton City Commission  
**FROM:** Kevin A. Cronin, AICP, Assistant City Manager/Community Development Director  
**DATE:** For the Agenda of January 14, 2020  
**Deliberation:** Housing Code Amendments (CP 19-1, DCR 19-1)

### BACKGROUND

The City Commission held a public hearing on December 10, 2019 for a Type 4 legislative amendment to the Warrenton Development Code to implement the recommendations of a Housing Needs Assessment (June 2019). No public comments were received specific to the housing proposal. However, the City Commission provided comments on the cottage cluster provision. Staff has recommended increasing the minimum lot size to 15,000 SF, which will allow greater flexibility to accommodate parking and shared open space requirements. The Commission also raised concerns regarding the parking standard. Below is a summary of the parking standard under the proposed cottage cluster based on a 15,000 SF lot and 1 acre lot.

Lot Size (RH Zone)	Off Street Parking (1 per cottage + .5 guest)	Notes
15,000 SF = 4 units	4 + 2 (guest) = 6 spaces	Proposed minimum lot size; 2,000 SF of open space
1 acre = 20 units (43,560 SF)	20 + 10 (guest) = 30 spaces	Proposed minimum density = 20 units/acre; 4,000 SF of open space

Enclosed is Ordinance No. 1234 for review, including suggested revisions, and examples of cottage cluster site plans illustrating open space and parking layout.

**RECOMMENDATION/SUGGESTED MOTION**

Staff recommends holding a first reading of Ordinance No. 1234, by title only.

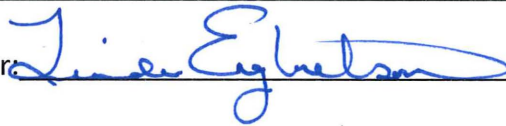
*"I move to hold a first reading of Ordinance No. 1234 by title only."*

Title: "Ordinance No. 1234, Introduced by All Commissioners, An Ordinance Amending the Comprehensive Plan and Warrenton Municipal Code Chapter 16.,16. Regarding New Policies and Amended Codes to Increase the Supply and Diversity of Housing."

**ALTERNATIVE**

*"I move to deliberate at the January 28, 2020 City Commission meeting."*

Approved by City Manager:

A handwritten signature in blue ink, appearing to read "J. E. Egbertson", is written over a horizontal line.

All supporting documentation, i.e., maps, exhibits, etc., must be attached to this memorandum.



**Ordinance 1234**  
**Introduced by All Commissioners**

**AN ORDINANCE AMENDING THE COMPREHENSIVE PLAN AND WARRENTON MUNICIPAL CODE CHAPTER 16. , 16. REGARDING NEW POLICIES AND AMENDED CODES TO INCREASE THE SUPPLY AND DIVERSITY OF HOUSING**

**WHEREAS**, the City Commission received and reviewed a Housing Needs Assessment in June 2019; and

**WHEREAS**, the City of Warrenton held multiple public meetings, hearings and work sessions, open to the public to solicit comments and make changes to the proposal; and

**WHEREAS**, the City of Warrenton wants to strike a balance with the need to create new housing opportunities with development of common sense regulations to protect neighborhood livability and mitigate traffic impacts while supporting property owners interest in redeveloping; and

**WHEREAS**, the Planning Commission held a public hearing on September 12, 2019 and recommended approval on November 14, 2019, and the City Commission held a public hearing on December 10, 2019 to take public testimony and adhere to the applicable notice procedures in the Warrenton Development Code.

**NOW, THEREFORE**, the City of Warrenton ordains as follows: (Key: **new**, ~~deleted~~)

**Section 1.** Amendments to the Warrenton Municipal Code Chapter 16 Development Code are as follows:

**16.12.010 Definitions.**

**Courtyard Cottages:** Four or more cottages that are 1,200 SF or less built or placed around a shared open space and shared side yard parking. Cottages can be on fee simple lots or one lot in common ownership.

**Density.** A measurement of the number of dwelling units in relationship to a specified amount of land. As used in this Code, density does not include land devoted to street right-of-way. **Density is a measurement used generally for residential uses but is also applied to mixed use developments.**

**Density calculations resulting in fractions of more than .5 can be rounded up.**

**-Minimum:** The amount of dwelling units that are the minimum necessary to develop a 1 acre or larger lot.

**-Net:** The amount of density allowed when non-buildable land (wetlands, riparian, floodplain) is subtracted from the gross acres.

**-Maximum:** The maximum amount of dwelling units on a given lot that is larger than 1 acre.

**Mixed use:** Commercial and residential space built on the same lot in vertical or horizontal format.

**Single-Family Attached (Duplex, Townhome, Triplex, Rowhouse).** Two (duplex, townhome) or more (triplex, rowhouse) single-family dwellings with common end walls. **Townhouses are distinct in architectural features and color. Rowhouses use similar architectural features.**

See Chapter 16.184, Single-Family Attached, Duplex, and Triplex Design Standards.

**Transitional Housing:** Temporary housing provided as a social service to homeless such as a shelter, warming center, or dormitory.

**Zero Lot Line: Living units that can be built up to the property line providing space in the rear for accessory structures and common space.**

16.180.040 Accessory Dwelling Standards.

~~C. Owner Occupied. The primary residence or accessory dwelling shall be owner-occupied. The owner may act as a resident caretaker of the principal house while occupying the accessory dwelling or appoint a family member to perform such duties.~~

I. Off-Street Parking. No additional off-street parking is required if the lot already contains at least two off-street parking spaces; ~~otherwise, one space is required.~~

Low Density Residential R-10 Zone

16.28.020 Permitted Uses.

The following uses and their accessory uses are permitted in the R-10 zone if the Community Development Director determines that the uses conform to the standards in Sections 16.28.040 through 16.28.050, applicable Zoning Ordinance standards, and other City laws:

A. Single-family detached, **attached, or duplex** dwelling.

16.28.040 Development Standards.

The following development standards are applicable in the R-10 zone:

A. Density Provisions.

1. Minimum lot area for residences: **8,000 square feet. Minimum density is 5 dwelling units per acre.**

Medium Density Residential - RM Zone

16.32.020 Permitted Uses.

The following uses and their accessory uses are permitted in the R-M Zone if the Community Development Director determines that the uses conform to the standards in Sections 16.32.040 through 16.32.050, and any other applicable Development Code standards, and other City laws:

A. Single-family detached dwelling.

D. **Duplex, townhome, and triplex** subject to standards of Chapter 16.184.

16.32.040 Development Standards.

The following development standards are applicable in the R-M zone:

A. Density Provisions.

1. Minimum lot area for single-family detached dwelling or duplex: **5,000** square feet.  
**Minimum density is 8 dwelling units per acre.**

High Density Residential - RH Zone

16.36.040 Development Standards.

The following development standards are applicable in the R-H zone:

A. Density Provisions.

1. Minimum lot area for a single-family detached dwelling: **4,500** square feet. **Minimum density is 20 units per acre.**

16.40.020 Permitted Uses.

The following uses and their accessory uses are permitted in the C-1 zone if the uses conform to the standards in Sections 16.40.040 through 16.40.060, Chapters 16.124, 16.212 and other applicable Development Code standards, and other City laws:

A. Only the following uses and their accessory uses are permitted along Highway 101, SE Marlin, SE Ensign Drive, SE Discovery Lane, and SE Dolphin Avenues and shall comply with the above noted sections as well as Chapter 16.132:

1. Personal and business service establishments such as barber or beauty shop, clothes cleaning, or funeral home.

**20. Commercial uses with 2nd floor residential use(s) [apartment(s)] or on same lot with existing single family detached built prior to April 2, 1997.**

21. Similar uses as those stated above.

B. For all other C-1 zoned areas within the City limits of Warrenton, the following uses and their accessory uses are permitted and shall comply with the above noted sections:

1. Personal and business service establishments such as barber or beauty shop, clothes cleaning or funeral home.

**23. Commercial uses with 2nd floor residential use(s) [apartment(s)] or on same lot with existing single family detached built prior to April 2, 1997.**

### **16.202 Courtyard Cottage Cluster Housing (NEW CODE SECTION)**

**A. Purpose.** A cottage cluster housing development is a small cluster of dwelling units appropriately sized for smaller households and available as an alternative to the development of typical detached single-family and two-family homes on individual lots. Cottage cluster development is intended to address the changing composition of households, and the need for smaller, more diverse, and often, more affordable housing choices. Providing for a variety of housing types also encourages innovation and diversity in housing design and site development, while ensuring compatibility with surrounding single-family residential development.

**B. Ownership and Parcelization.** Cottage cluster developments may be sited on one commonly owned parcel with individual cottages owned in a condominium, cooperative, or similar arrangement, or cottages may be on individual lots with shared amenities and facilities owned in common. Applicants must submit proof that a homeowner's association or other long-term management agreement will be established to ensure the maintenance of development elements in common ownership.

**C. Review Procedures.**

- 1. Applications for cottage cluster development on a single lot will be reviewed by the Community Development Director - Type 2 application.**
- 2. Applications for cottage cluster development involving creation of multiple lots shall be reviewed in accordance with 16.216. Subdivision.**

**D. Standards.** Cottage cluster developments are subject to the following standards:

- 1. Density.** Cottages may be built up to the density established for cottage cluster development in the underlying zone. Cottages are permitted outright in the R-10, RM, and RH zone. Minimum lot size is 15,000 SF.
- 2. Number of cottages.** A cottage cluster development is composed of four (4) to twenty (20) dwelling units.
- 3. Cottage design.** The cottages in a cottage cluster development are subject to the following standards:
  - a. Maximum floor area.** The gross floor area of each cottage shall not exceed 1,250 square feet.
  - b. Maximum footprint:** The footprint of each cottage unit shall not exceed 800 square feet, or 1,200 square feet including a garage. A communal garage or parking structure is permitted, and is not subject to the maximum footprint requirements for cottages.
  - c. Average size.** The average size of all dwellings combined within a cottage cluster development will be less than 1,200 square feet.
  - d. Maximum height.** The height of each cottage shall be the same as required by the underlying zoning and applicable overlay zoning.
  - e. Placement.** If cottages differ in size, smaller cottages shall be located adjacent to or in closer proximity than larger cottages to the adjacent public street or River Trail to which the development is oriented.
  - f. Setbacks.** The setbacks from adjacent property lines along the perimeter of the cottage cluster development shall be the same as required by the underlying zone. The minimum distance between all structures, including accessory structures, shall be in accordance with building code requirements (at least six (6) feet spacing between buildings).
  - g. Private open space.** Each cottage may have private open space for the exclusive use of the cottage residents. Private open space does not count towards the required common open space.
  - h. Orientation of cottages.** Cottages shall be clustered around the common open space. Each cottage shall have a primary entrance and covered porch oriented to the common open space. All cottages shall be within 10 feet from the common open space, measured from the façade of the cottage to the nearest delineation of the common open space. Lots in a cottage cluster development are not required to abut a public right-of-way, except that the parent parcel shall have frontage on a public right-of-way in accordance with 16.120

i. Common Open Space. The design of the common open space shall not use unusable lot area or projections to meet the requirement for common open space. Unusable lot area includes, but is not limited to, foundation landscaping, enlarged or enhanced parking strips or sidewalks, narrow strips of land, wetlands, or small dead zones of the lot.

j. Public street facing facades. Cottages abutting a public right-of-way or Waterfront Trail shall have a secondary entrance or a porch, bay window, or other major architectural feature oriented to the public right-of-way or the River Trail. Garage or carport entrances may not face a public right-of-way unless it is an alley.

k. Porches. Each cottage shall have a covered open porch that shall be oriented toward the common open space and that shall be at least six (6) feet in depth measured perpendicular to the abutting building facade and at least 60 square feet in area.

4. Community buildings. Cottage cluster developments may include community buildings that provide space for accessory uses such as community meeting rooms, guest housing, exercise rooms, day care, or community eating areas. They shall have a footprint of no more than 800 square feet unless there is an existing dwelling that is renovated for community building space.

Figure 1: Example of Cottage Cluster Layout on Infill Lot



5. Common open space. Cottage cluster developments shall have a common open space in order to provide a sense of openness and community of residents. Common open space is subject to the following standards:

- a. Each cottage cluster development shall contain a minimum 2,000 square feet of common open space regardless of the number of cottages in the cluster, and not less than 200 square feet of common open space per cottage.
  - b. The common open space shall include at least a single, contiguous, useable piece.
  - c. Cottages shall abut the common open space on at least two sides of the open space.
  - d. Parking areas, required yards, private open space, and driveways do not qualify as common open space.
6. Parking. Parking for a cottage cluster development is subject to the following standards:

- a. Minimum number of parking spaces. Cottage cluster developments shall have at least one parking space for each unit with a gross floor area of 700 feet or less.
- b. Guest parking. Cottage cluster developments shall have at least 0.5 additional guest parking spaces for each cottage in the development, rounded up to the nearest whole number. These spaces shall be clearly identified as being reserved for guests.
- c. Reduction in number of required parking spaces. The required number of guest parking spaces may be reduced by the number of on-street parking spaces on public streets adjacent to and immediately abutting the cottage cluster development.
- d. Clustering and parking structures. Parking areas may be arranged in clusters limited to no more than five contiguous spaces. Clustered parking areas may be covered. Up to two (2) carriage house dwelling units are permitted on the second floor of a parking structure, with a maximum of one (1) carriage house dwelling unit per four (4) cottages (rounded to the nearest whole number). Parking structures may or may not be located on the same lot as the cottage they serve. Parking structures shall not be located within a common open space and are required to be screened from view from common open space areas.
- e. Parking access. Parking areas shall be accessed only by a private driveway or public alley or local street. No parking space may be between a public street and cottages that abut a public street.
- f. Design. The design of garages, carports, and parking structures, including the roof lines, windows, and trim, shall be similar to and compatible with that of the cottages within the cottage cluster development.
- g. Screening. Landscaping or architectural screening at least three feet tall shall separate parking areas and parking structures from the common area and public streets. Solid fencing (e.g., board, cinder block) shall not be allowed as an architectural screen.
- h. Location. Parking can be grouped and located on a separate lot within 100 feet of an edge of the cottage cluster development.

**8. Frontage, access, and walkways.**

- a. Frontage. The parent parcel shall have frontage on a public street. If individual lots are created within the cluster development, each lot shall abut the common open space, but is not required to have public street frontage.
- b. Access. No part of any structure shall be more than 150 feet, as measured by the shortest clear path on the ground, from fire department vehicle access, unless the building has a fire suppression system.
- c. Walkways. A cottage cluster development shall have sidewalks abutting all public streets. A system of interior walkways shall connect each cottage to the common open space, parking areas, private driveways, any community buildings, the sidewalks abutting any public streets bordering the cottage cluster development, and other pedestrian or shared use facilities such as the Waterfront Trail. Sidewalks abutting public streets shall meet the width requirements established in the Warrenton Engineering Design Standards, and interior walkways shall be at least four (4) feet in width.

**9. Interior fences. Fences on the interior of the cottage cluster development shall not exceed three (3) feet in height and shall not consist of solid (e.g., board, cinder block) fencing.**

10. Existing structures. On a lot or parcel to be used for a cottage cluster development, an existing detached single-family dwelling that may be nonconforming with respect to the requirements of this section may remain, but the extent of its non-conformity may not be increased. Such dwellings shall count towards the number of cottages allowed in the cottage cluster development unless converted for community building use.

E. Conflicts. In the event of a conflict between this Section and other Sections of the Warrenton Development Code, this Section shall control.

Section 2. The Warrenton Comprehensive Plan Section 3.3.10 shall be amended with the following:

**Section 3.3.10 Residential Lands**

**(14) The City shall support the creation of housing that is affordable to low- and moderate-income households through partnerships, land use policies, and programmatic efforts.**

**(15) The City shall allow for a mix of residential uses with other compatible uses in appropriate locations.**

**(16) The City will allow and support the development of Accessory Dwelling Units in all residential zones in accordance with Oregon law. Accessory Dwelling Units are an important housing option that can help meet the need for affordable rental units, reduce housing costs for homeowners, and enable multi-generational living.**

**(17) As necessary, the City shall regulate short term rentals to reduce their impact on availability and long-term affordability of housing.**

Section 3. This Ordinance shall take full force and effect 30 days upon its adoption by the Commission of the City of Warrenton.

**First Reading: January 14, 2020**

**Second Reading:**

**ADOPTED by the City Commission of the City of Warrenton, Oregon this \_\_\_ day \_\_\_\_\_ of 2020.**

APPROVED

\_\_\_\_\_  
Henry A. Balensifer, Mayor

Attest:

\_\_\_\_\_  
Dawne Shaw, City Recorder

RESOLUTION NO. 2553

Introduced by All Commissioners

A RESOLUTION COMMEMORATING AND SUPPORTING THE WARRENTON HIGH SCHOOL CAREER AND TECHNICAL EDUCATION CENTER

WHEREAS, the City Commission of the City of Warrenton wishes to commemorate the Warrenton-Hammond School District's completion of the Career Technical Education (CTE/STEM) Center at the Warrenton High School; and

WHEREAS, the Warrenton High School CTE provides rigorous, industry-focused technical instruction and work-readiness preparation that integrates academics in a rigorous and relevant curriculum; and

WHEREAS, CTE students receive real-world, industry-relevant, hands-on learning experiences, both in classroom and in the community where industry professionals share their skills and expertise to bring real-world authentic learning opportunities;

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Warrenton that the City Commission of the City of Warrenton whole-heartedly supports the Warrenton High School CTE/STEM Program and hereby commemorates the newly completed CTE Center.

Adopted by the City Commission of the City of Warrenton this 14<sup>th</sup> day of January 2020.

This resolution shall take effect immediately upon its passage.

APPROVED

\_\_\_\_\_  
Henry A. Balensifer, Mayor

ATTEST

\_\_\_\_\_  
Dawne Shaw, City Recorder





## AGENDA MEMORANDUM

TO: The Warrenton City Commission

FROM: Dawne Shaw, City Recorder

DATE: January 14, 2020

SUBJ: Advisory Committee Appointments

### SUMMARY

Various terms on City Advisory Committees ended on December 31, 2019. Several appointments were made at the December 10, 2019 meeting. Included are additional nomination letters submitted by Mayor Balensifer.

The remaining vacancies are:

1. Warrenton Community Center Board – Position 7
2. Warrenton Parks Advisory Board – Position 1

### RECOMMENDATION/SUGGESTED MOTION

I move to reappoint Ms. Becky Seviars to Position No.1 on the Warrenton Budget Committee.

I move to appoint Mary Ann Brandon to Position No. 2 on the Warrenton Community Library Board.

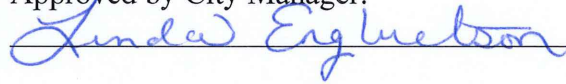
**ALTERNATIVE**

Other action as deemed appropriate by the City Commission

**FISCAL IMPACT**

N/A

Approved by City Manager:

A handwritten signature in blue ink, reading "Linda Eighelton", is written over a horizontal line. The signature is contained within a black rectangular box.



December 5, 2019

To the City Commission of Warrenton:

I nominate Rebecca "Becky" Seviars for reappointment to Position #1 on the Warrenton City Budget Committee.

Becky has served a term on this board and contributed to the development of a balanced budget, which often requires hard choices about resourcing departments and equipment purchases. I see no reason to replace her and as such nominate her for reappointment.

Sincerely,

Henry A. Balensifer III  
Mayor



January 3, 2020

To the City Commission of Warrenton:

I nominate Mary Ann Brandon for appointment to Position #2 on the Warrenton Community Library Board.

The City received a single application for the Library Board last year, but before I could schedule an interview, it needed to be determined if there was any prohibition from appointing someone who is not a Warrenton resident (she lives not far from the city/county line in Spirit Place Dr, off Ridge Road), but a library user and supporter. The City Recorder found none and I have found none.

I met Mrs. Brandon for the first time today, when I interviewed her. She was both pleasant, and understanding of her appointment being a non-resident. While the commission has a preference for appointing residents first and foremost to boards (a policy I agree with), I do believe that her interest in and support of the Warrenton Community Library qualifies her for service on the board and satisfies Warrenton municipal law.

As such, I nominate her for appointment to the Library Board.

Sincerely,

Henry A. Balensifer III  
Mayor

NOV 19 2019

RECEIVED  
WARRENTON, OR 97146

*"Making a difference through excellence of service"*



CITY OF WARRENTON

Application for Committee Appointment

To: Warrenton City Commission and Warrenton City Manager

I, MARY ANN BRANDON, hereby apply for appointment to serve on the following:

- Budget Committee
- Community Center Board
- Parks Advisory Committee
- Planning Commission
- Warrenton Business Association
- Warrenton Community Library Board
- Warrenton Urban Renewal Advisory Board

What is your interest in applying for this position?

Would like to see the Library maintain its small town essence, while offering amenities that larger libraries have. IT seems to be headed that way already.

What experience or qualifications do you have for this position?

Currently serving on the Sunset Empire Transportation Dist. Budget Committee; For 11 years, served on a national FBI-funded scientific working group; served on the board of PNWD/IAI, an organization of forensic identification specialists for approx. 8 yrs.

How much time could you give to serving on this committee?

Weekly  Monthly  Quarterly

MARY ANN BRANDON

Full Name (please print)

11/19/2019

Date



## AGENDA MEMORANDUM

TO: The Warrenton City Commission

FROM: Dawne Shaw, City Recorder

DATE: January 14, 2020

SUBJ: Advisory Boards – Terms of Office

### SUMMARY

The attached resolutions confirm the appointments and set the terms of office for advisory board members that were appointed at the December 10, 2019 and January 14, 2020 City Commission meetings.

### RECOMMENDATION/SUGGESTED MOTION

“I move to adopt Resolution No. 2555; Authorizing Appointments to Fill Positions on the Warrenton Community Library Board and Setting Terms of Office.”

“I move to adopt Resolution No. 2556; Authorizing Appointments to Fill Positions on the Warrenton Planning Commission and Setting Terms of Office.”

“I move to adopt Resolution No. 2557; Authorizing Appointments to Fill Positions on the Warrenton Budget Committee and Setting Terms of Office.”



"I move to adopt Resolution No. 2558; Authorizing Appointments to Fill Positions on the Warrenton Parks Advisory Board and Setting Terms of Office."

"I move to adopt Resolution No. 2559; Authorizing Appointments to Fill Positions on the Warrenton Community Center Advisory Board and Setting Terms of Office."

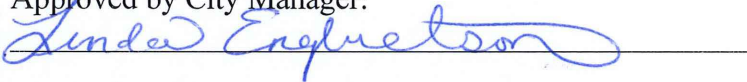
**ALTERNATIVE**

Other action as deemed appropriate by the City Commission

**FISCAL IMPACT**

N/A

Approved by City Manager:

A handwritten signature in blue ink, reading "Linda Engstrom", is written over a horizontal line. The signature is enclosed within a black rectangular box.

**RESOLUTION NO. 2555**

INTRODUCED BY: All Commissioners

**APPOINTING PERSONS TO FILL POSITIONS ON  
THE WARRENTON COMMUNITY LIBRARY  
BOARD AND SETTING TERMS OF OFFICE**

**BE IT RESOLVED**, by the City Commission that the Warrenton Community Library Board and their terms of office are as follows:

Position No. 1	Kelsey Balensifer,	term ending 31, December 2024
Position No. 2	Mary Ann Brandon,	term ending 31, December 2024
Position No. 3	Natalie Duggan,	term ending 31, December 2024
Position No. 4	Eileen Purcell,	term ending 31, December 2020
Position No. 5	Baret Murphy-Becker,	term ending 31, December 2020
Position No. 6	Rebecca Herren,	term ending 31, December 2020
Position No. 7	Dawn Delacy,	term ending 31, December 2020

This Resolution shall take effect immediately upon its passage.

**ADOPTED** by the City Commission of the City of Warrenton, Oregon, this 14th day of January, 2020.

**APPROVED:**

\_\_\_\_\_  
**Henry A. Balensifer III, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Dawne Shaw, City Recorder**



**RESOLUTION NO.2556**

**INTRODUCED BY: All Commissioners  
APPOINTING PERSONS TO FILL POSITIONS  
ON THE WARRENTON PLANNING  
COMMISSION AND SETTING TERMS OF  
OFFICE**

**BE IT RESOLVED**, by the City Commission that the Warrenton Planning Commission Members and their terms of office are as follows:

Position No. 1	Tommy Smith	term ending 31, December 2020
Position No. 2	Christine Bridgens	term ending 31, December 2020
Position No. 3	Chris Hayward	term ending 31, December 2021
Position No. 4	Mike Moha	term ending 31, December 2022
Position No. 5	Ken Yuill	term ending 31, December 2022
Position No. 6	Paul Mitchell	term ending 31, December 2024
Position No. 7	Lylla Gaebel	term ending 31, December 2024

This Resolution shall take effect immediately upon its passage.

**ADOPTED** by the City Commission of the City of Warrenton, Oregon, this 14<sup>th</sup> day of January, 2020.

**APPROVED:**

\_\_\_\_\_  
Henry A. Balensifer III, Mayor

**ATTEST:**

\_\_\_\_\_  
Dawne Shaw, City Recorder

**RESOLUTION NO.2557**

**INTRODUCED BY: All Commissioners  
APPOINTING PERSONS TO FILL POSITIONS  
ON THE WARRENTON BUDGET  
COMMITTEE AND SETTING TERMS OF  
OFFICE**

**BE IT RESOLVED**, by the City Commission that the Warrenton Budget Committee Members and their terms of office are as follows:

Position No. 1	Rebecca Seviere,	term ending 31, December 2023
Position No. 2	Paul Mitchell,	term ending 31, December 2020
Position No. 3	Gerald Poe,	term ending 31, December 2021
Position No. 4	Flint Carlson,	term ending 31, December 2020
Position No. 5	Dan Jackson,	term ending 31, December 2023
Position No. 6	Mayor Henry A. Balensifer,	term ending 31, December 2022
Position No. 7	Commissioner Mark Baldwin,	term ending 31, December 2020
Position No. 8	Commissioner Tom Dyer,	term ending 31, December 2020
Position No. 9	Commissioner Rick Newton,	term ending 31, December 2022
Position No. 10	Commissioner Pam Ackley,	term ending 31, December 2020

This Resolution shall take effect immediately upon its passage.

**ADOPTED** by the City Commission of the City of Warrenton, Oregon, this 14<sup>th</sup> day of January, 2020.

**APPROVED:**

\_\_\_\_\_  
Henry A. Balensifer III, Mayor

**ATTEST:**

\_\_\_\_\_  
Dawne Shaw, City Recorder

**RESOLUTION NO. 2558**

**INTRODUCED BY: All Commissioners  
APPOINTING PERSONS TO FILL POSITIONS  
ON THE WARRENTON PARKS ADVISORY  
BOARD AND SETTING TERMS OF OFFICE**

**BE IT RESOLVED**, by the City Commission that the Warrenton Parks Advisory Board Members and their terms of office are as follows:

Position No. 1	VACANT	term ending 31, December 2021
Position No. 2	Sara May Long	term ending 31, December 2021
Position No. 3	Jim Dutcher	term ending 31, December 2021
Position No. 4	Bert Little	term ending 31, December 2023
Position No. 5	Carol Snell	term ending 31, December 2020
Position No. 6	Kailee Kobe	term ending 31, December 2021
Position No. 7	Justin Kobe	term ending 31, December 2020

This Resolution shall take effect immediately upon its passage.

**ADOPTED** by the City Commission of the City of Warrenton, Oregon, this 14<sup>th</sup> day of January, 2020.

**APPROVED:**

\_\_\_\_\_  
Henry A. Balensifer III, Mayor

**ATTEST:**

\_\_\_\_\_  
Dawne Shaw, City Recorder

**RESOLUTION NO. 2559**

**INTRODUCED BY: All Commissioners  
APPOINTING PERSONS TO FILL POSITIONS  
ON THE WARRENTON COMMUNITY  
CENTER ADVISORY BOARD AND SETTING  
TERMS OF OFFICE**

**BE IT RESOLVED**, by the City Commission that the Warrenton Community Center Advisory Board

Members and their terms of office are as follows:

Position No. 1	Frank Becker	term ending 31, December 2020
Position No. 2	Ronald LeChurch	term ending 31, December 2021
Position No. 3	Carol Snell	term ending 31, December 2022
Position No. 4	Lorna Anderson	term ending 31, December 2020
Position No. 5	Penny Morris	term ending 31, December 2024
Position No. 6	Debbie Little	term ending 31, December 2020
Position No. 7	VACANT	term ending 31, December 2020

This Resolution shall take effect immediately upon its passage.

**ADOPTED** by the City Commission of the City of Warrenton, Oregon, this 14<sup>th</sup> day of January, 2020.

**APPROVED:**

\_\_\_\_\_  
Henry A. Balensifer III, Mayor

**ATTEST:**

\_\_\_\_\_  
Dawne Shaw, City Recorder