



AGENDA

CITY COMMISSION OF THE CITY OF WARRENTON
REGULAR MEETING
January 12, 2021 – 6:00 P.M.
Warrenton Community Center – 170 SW 3rd Avenue
Warrenton, OR 97146

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **OATHS OF OFFICES**
4. **ELECTION OF MAYOR PRO TEM 2021**
5. **CONSENT CALENDER**
 - A. City Commission Meeting Minutes – 12.08.20
 - B. Police Department Monthly Statistics – November 2020
 - C. Parks Advisory Board Meeting Minutes – 10.12.20
 - D. Parks Advisory Board Special Budget Meeting Minutes – 11.09.20
 - E. Liquor License Application – South Jetty Inn
 - F. Monthly Finance Report – November 2020
 - G. Fire Department Annual Activity Report

Items on the Consent Calendar have previously been discussed and/or are considered routine. Approval of the Consent Calendar requires a motion, a second, and no discussion, unless requested by a member of the City Commission.

6. **COMMISSIONER REPORTS**
7. **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 it 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.

8. PUBLIC HEARINGS

A. Appeals Amendment; Ord. No. 1247

9. BUSINESS ITEMS

A. Consideration of Audit Report FYE June 30, 2020

B. Consideration of Library Services MOU

C. Consideration of Change Order - Bergerson Dredging Contract Extension;
Hammond Marina

D. Consideration of License to Occupy – Youngs Bay Plaza

E. Consideration of Library Board Appointments

F. Consideration of Resolutions No. 2585 & 2586 – Advisory Board Terms of Office
and Correcting Term Dates

G. Consideration of NW Natural Easement Agreement

10. DISCUSSION ITEMS

A. Parks Fund Raising Proposals

B. N. Main and 7th Road Improvements

C. Homestay Lodging and Vacation Rentals

D. Rules of Procedure

11. GOOD OF THE ORDER

12. EXECUTIVE SESSION

Under the authority of ORS 192.660(2)(h); to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed and ORS 192.660(2)(d); to conduct deliberations with persons designated by the governing body to carry on labor negotiations.

13. ADJOURNMENT

Warrenton Community Center 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.



SELECTION OF MAYOR PRO TEM

TO: The Warrenton City Commission

FROM: Dawne Shaw, City Recorder

DATE: January 12, 2021

Subject 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.* 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. A sample ballot is attached. Additional Ballots will be available at the meeting for your use.

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

BALLOT FOR MAYOR PRO TEM

January 12, 2021

Commissioner Gerald Poe _____

Commissioner Mark Baldwin _____

Commissioner Tom Dyer _____

Commissioner Rick Newton _____

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 2021.

MINUTES
 Warrenton City Commission
 December 8, 2020
 6:00 p.m.
 Warrenton City Hall - Commission Chambers
 225 S. Main
 Warrenton, OR 97146

Mayor Balensifer called the meeting to order at 6:00 p.m. and led the public in the Pledge of Allegiance.

Commissioners Present: Mayor Balensifer, Tom Dyer (via Zoom), Mark Baldwin, Pam Ackley, and Rick Newton (via Zoom)

Staff Present: City Manager Linda Engbretson, Police Chief Mathew Workman, and City Recorder Dawne Shaw

CONSENT CALENDAR

- A. City Commission Meeting Minutes – 11.24.20
- B. Community Center Advisory Board Meeting Minutes – 11.05.20
- C. Canvass of Votes – November 3, 2020 General Election

Mayor Balensifer noted corrections to two resolutions for the Parks Advisory Board and the Planning Commission. (agenda item 7-B)

Commissioner Ackley made the motion to approve amendments the consent calendar as presented with the amendments. Motion was seconded and passed unanimously.

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

Mayor Balensifer noted an additional agenda item – 7-D, a bylaws discussion on Marina committee. Ms. Engbretson asked for clarification on the marina committee, noting we do not have a committee yet. Usually a committee is formed, then the bylaws are adopted. Mayor Balensifer stated this is just the bylaws and a resolution will come forward for formalization. There were no objections to add agenda item 7-D.

COMMISSIONER REPORTS

Commissioner Newton noted minutes from the PSCC meeting he previously distributed to the commission. He spoke about the Christmas decorations, noting Pat O’Grady provided a bucket truck to assist with this installation. Commissioner Baldwin stated he also saw that Pacific Power had two trucks assisting with the decorations. Commissioner Newton explained how Kodiak Alaska is using the Covid relief money.

PUBLIC COMMENT

Dale Adams spoke in regard to hazardous trees on King Salmon street. He also spoke about fire hydrant issues and a broken water line. Ms. Engbretson stated this is the first she heard of broken water line and will speak with Public Works in the morning. She noted the city has received the application for the advanced finance district and will schedule a public hearing. Mr. Adams noted a Public Records Request he submitted.

PUBLIC HEARING – None

BUSINESS ITEMS

Mayor Balensifer noted Resolution No. 2584, which amends the Community Center Advisory Board members. He noted the commission had previously approved the reduction in the advisory board members from seven to five. Resolution No. 2584 amends Resolution No. 2471, reducing the member number to five (5).

Commissioner Ackley made the motion to adopt Resolution No. 2584, Amending Resolution No. 2471, Reducing the Number of Community Center Advisory Board Members to Five (5). Motion was seconded and passed unanimously.

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

City Recorder, Dawne Shaw noted a point of order, noting the need to appoint the two new members to the Parks Advisory Board before approving the resolution. Mayor Balensifer noted his nominations (Exhibit 1) for Ron Dyer and Brooke Terry for positions 3 and 7 on the Parks Advisory Board. Mr. Dyer will be an alternate for Jim Dutcher for the remainder of the one-year term.

Commissioner Baldwin made the motion to appoint Ron Dyer to Position No. 3, as alternate to Jim Dutcher, and Brooke Terry to Position No. 7 on the Parks Advisory Board. Motion was seconded and passed unanimously.

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

Mayor Balensifer noted the resolutions authorizing the appointments to fill positions on various advisory boards and setting terms of office.

Commissioner Baldwin made the motion to adopt Resolution No. 2580; Authorizing Appointments to Fill Positions on the Warrenton Parks Advisory Board Warrenton Planning Commission and Setting Terms of Office, as amended. Motion was seconded and passed unanimously.

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

MINUTES

Commissioner Ackley made the motion to adopt Resolution No. 2583; Authorizing Appointments to Fill Positions on the Warrenton Planning Commission and Setting Terms of Office, as amended. Motion was seconded and passed unanimously.

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

Commissioner Ackley made the motion to adopt Resolution No. 2579; Authorizing Appointments to Fill Positions on the Warrenton Budget Committee and Setting Terms of Office. Motion was seconded and passed unanimously.

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

Commissioner Baldwin made the motion to adopt Resolution No. 2581; Authorizing Appointments to Fill Positions on the Warrenton Community Center Advisory Board and Setting Terms of Office. Motion was seconded and passed unanimously.

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

Commissioner Ackley made the motion to adopt Resolution No. 2582; Authorizing Appointments to Fill Positions on the Community Library Board and Setting Terms of Office. Motion was seconded and passed unanimously.

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

Mayor Balensifer noted it is generally not the city commission that involves itself in personnel matters and policies. City Manager Linda Engbretson noted the policies were originally adopted by the commission. This is a state required policy, and updates came down from BOLI. This policy amendment the new workplace fairness (anti-harassment) policy, and adopting the new policy is recommended.

Commissioner Baldwin made the motion to adopt the Workplace Fairness Policy and amend the City's Administrative Personnel Policies to include this new policy. Motion was seconded and passed unanimously.

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

Mayor Balensifer discussed his proposed bylaws of the Warrenton marinas advisory committee that were distributed to the commission prior to the meeting. He noted his nomination of Commissioner Pam Ackley for chair of the board for at least the first year. Ms. Engbretson noted concerns of the committee working closely with the marina department staff and would like to see better clarification. As it reads, it sounds like the committee is getting into the day-to-day operations. After brief discussion Mayor Balensifer noted he will make amendments to clarify. There was agreement to move forward with a resolution to form this board. Commissioner Ackley noted the nominees for the committee; Kevin Dunn, Malcolm Cotte, Lylla Gaebel,

MINUTES

Warrenton City Commission
Regular Meeting – 12.08.2020

Page: 3

Michael Balensifer, and herself – Pam Ackley. Brief discussion continued.

Commissioner Baldwin made the motion to confirm the nominations and appoint the members of the Warrenton Marina Advisory Committee, pending the advisory committee's creation by resolution. Motion was seconded and passed unanimously.

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

Mayor Balensifer abstained from voting as his relative is on the committee.

DISCUSSION ITEMS – None

GOOD OF THE ORDER

Commissioner Dyer stated he is looking forward to 2021.

Commissioner Newton spoke about the Dolly Parton imagination library. He stated the school district came to Kiwanis to help raise money to get internet at Camp Kiwanilong. He also noted what Kodiak Alaska is doing with Covid-19 money.

Commissioner Baldwin thanked Commissioner Ackley for her service and stated it was a pleasure to work her.

Commissioner Ackley stated she has really enjoyed the last six years; it has been a good group. She thanked everyone and noted she is excited about being chair on the marina advisory committee. She spoke of the Warrenton-Hammond Healthy Kids program and stated there are still 100 kids that still need presents. Interested people can contact Mike Moha about adopting kids/family.

Mayor Balensifer commented on Commissioner Ackley and stated there will be a big vacuum, a big hole with her leaving the commission. He expressed deep gratitude for all her work and noted he will miss her professional expertise and point of view. He then presented a certificate of appreciation to Commissioner Ackley for her service on the city commission. It was noted there will be an official plaque forthcoming.

Mayor Balensifer commented on Spruce Up Warrenton's Christmas decorations, noting there has been great feedback from people. He noted Astoria-Warrenton Area Chamber of Commerce Executive Director, David Reid in attendance (zoom) and asked him if he can speak to the contest the chamber is co-presenting with the 4-H Extension related to Christmas decorations. Mr. Reid explained the chamber is putting together a Christmas Tour, between businesses and residences, and there will be a map of Christmas lights/decorations for the community to enjoy Christmas lights covid safe. Mayor Balensifer asked about the Dick Ford award; he noted he did not remember a call for nominations for this year. Mr. Reid confirmed there were nomination forms at city hall. Mayor Balensifer asked if they would accept nominations until the end of this

MINUTES

Warrenton City Commission
Regular Meeting – 12.08.2020
Page: 4

week; Mr. Reid agreed.

Ms. Engbretson noted how much she has enjoyed working with Commissioner Ackley and stated she is happy to know she does not have to say goodbye. She stated her knowledge and leadership will have a lasting impact on the City of Warrenton. Ms. Engbretson asked if the commission wants to have a second meeting in December. She noted she will be on vacation that week and that staff does not have any issues to bring forward. There was consensus to cancel the second December meeting.

Commissioner Baldwin made the motion to cancel the December 22, 2020 regular meeting for lack of business. Motion was seconded and passed unanimously.

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

Ms. Engbretson noted the new OSHA Covid-19 rules and the work involved to get into compliance. She stated it has taken a lot of time, but it is important to make sure the employees feel safe.

City Recorder, Dawne Shaw stated it was a pleasure working with Commissioner Ackley, noting she will be missed. Commissioner Dyer also stated it was a pleasure to work with her. Commissioner Ackley noted Commissioner Newton gave her a jigsaw puzzle of the arial view of the Hammond marina.

There being no further business, Mayor Balensifer adjourned the regular meeting at 6:49 p.m.

APPROVED:

ATTEST:

Henry A. Balensifer III, Mayor

Dawne Shaw, CMC, City Recorder



WARRENTON POLICE DEPARTMENT
NOVEMBER 2020 STATISTICS
 DECEMBER 22, 2020



November Statistics (% changes are compared to 2019)							
Category	2020	2019	%Chg	2018	%Chg	2017	%Chg
Calls for Service	620	655	-5%	837	-26%	697	-11%
Incident Reports	199	195	2%	215	-7%	210	-5%
Arrests/Citations	158	179	-12%	164	-4%	88	80%
Traffic Events	117	132	-11%	246	-52%	133	-12%
DUII Calls	2	1	100%	5	-60%	2	0%
Traffic Accidents	28	17	65%	26	8%	23	22%
Property Crimes	98	123	-20%	131	-25%	153	-36%
Disturbances	88	82	7%	99	-11%	60	47%
Drug/Narcotics Calls	4	8	-50%	7	-43%	17	-76%
Animal Complaints	23	19	21%	23	0%	20	15%
Officer O.T.	122.7	333.2	-63%	136	-10%	280	-56%
Reserve Hours	0	11	-100%	32.5	-100%	27.5	-100%

Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Calls for Service	645	593	577	529	618	622	733	814	694
Incident Reports	192	166	146	170	208	217	251	213	209
Arrests/Citations	132	122	166	168	171	131	153	172	154
Traffic Events	129	176	95	84	82	130	124	161	150
DUII Calls	2	3	3	3	4	2	2	2	2
Traffic Accidents	18	14	10	14	18	25	31	24	22
Property Crimes	94	104	101	95	81	90	106	101	85
Disturbances	85	80	66	98	63	51	114	91	102
Drug/Narcotics Calls	4	4	12	4	3	8	4	8	3
Animal Complaints	21	15	12	16	25	19	31	24	29
Officer O.T.	255.07	241	215.73	117.15	187.73	223	147.15	137.16	104.4
Reserve Hours	0	0	0	0	5	7.5	0	0	0

Oct	Nov	Dec	2020 YTD	2020 Estimate	2019	2020 v 2019	2018	2020 v. 2018	2017	2020 v. 2017
669	620		7114	7761	9106	-15%	9332	-17%	7956	-2%
233	199		2204	2404	2420	-1%	2551	-6%	2028	19%
179	158		1706	1861	2095	-11%	1731	8%	1098	69%
136	117		1384	1510	2461	-39%	3101	-51%	2094	-28%
3	2		28	31	46	-34%	55	-44%	52	-41%
22	28		226	247	260	-5%	271	-9%	226	9%
94	98		1049	1144	1254	-9%	1187	-4%	902	27%
86	88		924	1008	1082	-7%	953	6%	778	30%
6	4		60	65	87	-25%	108	-39%	79	-17%
21	23		236	257	328	-22%	325	-21%	301	-14%
158.4	122.65		1909.4	2083	2194.5	-5%	1731.7	20%	2400.3	-13%
0	0		12.5	14	259.5	-95%	359.5	-96%	290	-95%

Homeless Incidents	2020	2019
Code 40 (Normal)	19	23
Code 41 (Aggressive)	1	0

The following is a graphic representation of statistics for **November 2020** using our **CityProject** membership (formerly [CrimeReports.com](https://www.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

MINUTES
Warrenton Parks Advisory Board
October 12th, 2020
Warrenton City Hall – Commission Chambers
225 S. Main
Warrenton, OR 97146

Parks Board Members Present: Chairperson Sara Long, Vice-Chair Jim Dutcher, Carol Snell, Bert Little. Excused: Kailee Kobe, Justin Kobe.

Staff Present: Public Works Office Assistant Hallie Sweet.

CONSENT CALANDAR

- A. Minutes of June 8th Meeting
- B. Minutes of July 23rd – Special Meeting
- C. Minutes of August 10th Meeting

Vice-Chair Dutcher made the motion to approve the minutes of the June 8th meeting, all board members were in favor. Mr. Little made the motion to approve the minutes of the July 23rd special meeting, all board members were in favor. Chairperson Long made the motion to approve the minutes of the August 10th meeting. The motion was seconded and approved with all in favor.

REPORTS

Warrenton Kids Inc. – Debbie Little reported to the board that there will be no recreational sporting events until spring of 2021.

Parks Maintenance – Kyle Sharpsteen gave kudos to Ron Dyer who has been volunteering since seasonal hiring positions have been cancelled due to COVID-19 for the last three months. Mr. Sharpsteen also gave recognition to the Public Works sanitation drivers for helping with the mowing. Doug Smith was selected as the new park host at Carruthers Dog Park. The Public Works crew went and put rock in the muddy area at Carruthers before the weather changes and are now shifting into drainage maintenance before the rain starts. The crew has also continued to keep bathrooms clean during COVID-19. Mr. Sharpsteen also mentioned that Tony Bogh of Bogh Electric is continuing with electrical work and hopes to be done before the Trunk or Treat event.

BUSINESS ITEMS

Chairperson Long presented to the board a draft of fundraising ideas. Mr. Little brought up that there should be a separate line item for parks maintenance. Mr. Dutcher mentioned the idea about the parks becoming a separate entity to apply for more grants and funding options. Mr. Sharpsteen mentioned that the City does not receive any funding assistance from sports leagues using the park. The parks fund pays for all the game prep

MINUTES
Warrenton Parks Advisory Board
October 12th, 2020
Warrenton City Hall – Commission Chambers
225 S. Main
Warrenton, OR 97146

materials and game prep fees/maintenance fees should be considered as a fundraising option. The parks board suggested that this draft be presented to the City Commission as is, Chairperson Long would like to table this for the next meeting in December.

Mr. Dutcher shared the “Warrenton Walking Trail Capital of the Pacific Northwest” project to the board and explained that the trail will continue the Point Adams and Fort Stevens trail. Tessa Scheller of Northwest Coast Trails Coalition was on board to help prior to COVID-19. Mr. Dutcher made the motion to present to the City Commission, Mr. Little suggests we come up with a map to go along with the presentation, Mr. Dutcher made the motion to defer the Warrenton Walking Trail Capital of the Pacific Northwest project for the next meeting in December.

DISCUSSION ITEMS

Mr. Dutcher presented to the board solutions for funding a splash pad in the park, he believes we can get a lot more funding through the Kiwanis Clubs Legacy of Play Contest awarding \$25,000 dollars in playground equipment. The board expressed the concern about people in the park getting sick from the water in the splash pad not being filtered, and fresh water would make for a large water and sewer bill. Chairperson Long also mentioned the cost of maintenance would be too high for the short period throughout the year the pad would be used. The splash pad is not on the new Parks Master Plan and the Parks Board declared they were not interested in moving forward with a splash pad.

Mr. Sharpsteen gave an update to the board on the Carruthers Viewing Dock project, the dock is going to have to be torn down and rebuilt and the beams need to be replaced. We are working to get a building permit. He also mentioned the Public Works Director is working on getting a drawing to the City Commission regarding the Carruthers parking lot project, and there should be enough funds to get that project completed.

Chairperson long ended the meeting by reading Vice-Chair Dutchers resignation letter.

There being no further business, Chairperson Long adjourned the meeting at 5:40 p.m.

Next regular meeting is scheduled for December 7th, 2020 at 4:00 p.m.

MINUTES
Warrenton Parks Advisory Board
October 12th, 2020
Warrenton City Hall – Commission Chambers
225 S. Main
Warrenton, OR 97146

Approved



Sara Long, Chair

Attest



Hallie Sweet, Secretary

MINUTES – SPECIAL BUDGET MEETING
Warrenton Parks Advisory Board
November 9th, 2020
Warrenton City Hall – Commission Chambers
225 S. Main
Warrenton, OR 97146

Parks Board Members Present: Chairperson Sara Long, Vice-Chair Jim Dutcher, Carol Snell, Bert Little. Excused: Kailee Kobe, Justin Kobe.

Staff Present: Public Works Office Assistant Hallie Sweet, Public Works Operations Manager Kyle Sharpsteen.

DISCUSSION ITEMS

Mr. Sharpsteen made the suggestion to the board that they decide on moving Capital Improvement Projects over until the board has identified top priorities in the parks masterplan, he also mentioned that projects would have to come to a stop if the ultimate goal is to connect trails. Vice-Chair Dutcher responded that trail connecting has moved up to his top priority and wants to exhaust all opportunities. Mr. Dutcher also mentioned to the board that he is not moving to Arizona right away, and his time on the Parks Board will be volunteered based until the board positions become filled. Mr. Little also mentioned that trail connecting has become his top priority.

Mr. Sharpsteen brought to the board's attention that the Quincy Robinson Trust Fund board would like us to apply for funding, and additional funding elsewhere will be needed to complete projects. Chairperson Long made the recommendation to look at additional funding and prioritize projects in the Parks Master Plan at the next meeting.

Chairperson Long turned the discussion to Forest Rim Park. Mr. Sharpsteen has not heard any updates on the subject in the Public Works Department, and Mr. Dutcher mentioned there no committee has formed in Forest Rim for maintaining the park. Chairperson Long will find out from the Mayor where things have left off.

Commissioner Newton was present at this meeting and further implemented his idea of the Warrenton Walking Trail Capital of the Pacific Northwest. Chairperson Long responded that trail connection is the biggest priority of the parks board, but its not the

MINUTES – SPECIAL BUDGET MEETING
Warrenton Parks Advisory Board
November 9th, 2020
Warrenton City Hall – Commission Chambers
225 S. Main
Warrenton, OR 97146

most feasible. The board continued to discuss quick claim deeds and breaking trail connecting project into phases, Nygaard Logging being Phase 1 and Point Adams being Phase 2. Mr. Sharpsteen mentioned that the Quincy board must sign off on this project if we will be using their funds and that someone on the board should reach out to them regarding long term projects.

Commissioner Newton brought attention to the board that the memorial rock in Hammond has items constantly being set on it by the public and would like to put a picket fence around the rock. Commissioner Newton also mentioned that he is aware that the board decided to not pursue the splash pad, but if it becomes of interest again, he is able to find funding.

There being no further business, Chairperson Long adjourned the meeting at 6:30 p.m. Next regular meeting is scheduled for October 12th, 2020 at 4:00 p.m.

Approved



Sara Long, Chair

Attest



Hallie Sweet, Secretary



LIQUOR LICENSE APPLICATION

1. Application. **Do not include** any OLCC fees with your application packet (the license fee will be collected at a later time). Application is being made for:

License Applied For:	CITY AND COUNTY USE ONLY
<input type="checkbox"/> Brewery 1 st Location	Date application received: <u>12/21/2020</u>
<input type="checkbox"/> Brewery 2 nd Location	Name of City or County: <u>Warrenton</u>
<input type="checkbox"/> Brewery 3 rd Location	Recommends this license be: <input type="checkbox"/> Granted <input type="checkbox"/> Denied
<input type="checkbox"/> Brewery-Public House 1 st location	By: _____
<input type="checkbox"/> Brewery-Public House 2 nd location	Date: _____
<input type="checkbox"/> Brewery-Public House 3 rd location	
<input type="checkbox"/> Distillery	
<input type="checkbox"/> Full On-Premises, Commercial	
<input type="checkbox"/> Full On-Premises, Caterer	
<input type="checkbox"/> Full On-Premises, Passenger Carrier	
<input type="checkbox"/> Full On-Premises, Other Public Location	
<input type="checkbox"/> Full On-Premises, For Profit Private Club	
<input type="checkbox"/> Full On-Premises, Nonprofit Private Club	
<input type="checkbox"/> Grower Sales Privilege 1 st location	
<input type="checkbox"/> Grower Sales Privilege 2 nd location	
<input type="checkbox"/> Grower Sales Privilege 3 rd location	
<input type="checkbox"/> Limited On-Premises	
<input checked="" type="checkbox"/> Off-Premises	
<input type="checkbox"/> Off-Premises with Fuel Pumps	
<input type="checkbox"/> Warehouse	
<input type="checkbox"/> Wholesale Malt Beverage & Wine	
<input type="checkbox"/> Winery 1 st Location	
<input type="checkbox"/> Winery 2 nd Location	
<input type="checkbox"/> Winery 3 rd Location	
	OLCC USE ONLY
	Date application received: <u>12-7-20</u>
	By: <u>Onwick</u> RECEIVED
	<small>OREGON LIQUOR CONTROL COMMISSION</small>
	Date application accepted as initially complete: <u>12-9-20</u> DEC 09 2020
	By: <u>Onwick</u> SALEM REGIONAL DISTRICT
	License Action(s): <u>N/D</u>

2. Identify the applicant(s) applying for the license(s). ENTITY (example: corporation or LLC) or INDIVIDUAL(S) applying for the license(s):

Charles Andrea LLC _____
 (Applicant #1) (Applicant #2)

 (Applicant #3) (Applicant #4)

OLCC USE ONLY	OLCC FINANCIAL SERVICES USE ONLY



LIQUOR LICENSE APPLICATION

3. Applicant #1 <i>Charles Andrea LLC</i>		Applicant #2	
Applicant #3		Applicant #4	
4. Trade Name of the Business (Name Customers Will See) <i>South Jetty Inn</i>			
5. Business Address (Number and Street Address of the Location that will have the liquor license) <i>984 Pacific Drive, PO Box 238</i>			
City <i>Hammond</i>	County <i>Clatsop</i>	Zip Code <i>97121</i>	
6. Does the business address currently have an OLCC liquor license? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
7. Does the business address currently have an OLCC marijuana license? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
8. Mailing Address/PO Box, Number, Street, Rural Route (where the OLCC will send your mail) 984 Pacific Dr. , P.O. Box 238			
City <i>Hammond</i>	State <i>OR</i>	Zip Code <i>97121</i>	
9. Phone Number of the Business Location <i>503-861-8868</i>		Email Contact for this Application <i>thesouthjettyinn@gmail.com</i>	
Contact Person for this Application <i>Andrea Darius</i>		Phone Number <i>503-</i>	
Mailing Address <i>984 Pacific Dr. P.O. Box 238</i>	City <i>Hammond</i>	State <i>OR</i>	Zip Code <i>97121</i>

I understand that marijuana (such as use, consumption, ingestion, inhalation, samples, give-away, sale, etc.) is **prohibited** on the licensed premises.

I attest that all answers on all forms, documents, and information provided to the OLCC are true and complete.

Applicant Signature(s)

- Each individual person listed as an applicant must sign the application.
- If an applicant is an entity, such as a corporation or LLC, at least one person who is authorized to sign for the entity must sign the application.
- A person with the authority to sign on behalf of the applicant (such as the applicant's attorney or a person with power of attorney) may sign the application. If a person other than an applicant signs the application, please provide proof of signature authority.

Andrea J. Darius

(Applicant #1)

(Applicant #2)

(Applicant #3)

(Applicant #4)



INDIVIDUAL HISTORY FORM

1. Name: (LAST) Parker	(FIRST) Charles	(MIDDLE) Glen
2. Other Names Used (Maiden, Etc.):		
3. Do you have a Social Security Number (SSN) issued by the U.S. Social Security Administration? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide your SSN: _____		
<p>SOCIAL SECURITY NUMBER DISCLOSURE: As part of your application for an initial or renewal license, Federal and State laws require you to provide your Social Security Number (SSN) to the Oregon Liquor Control Commission (OLCC) for child support enforcement purposes (42 USC § 666(a)(13) & ORS 25.785). If you are an applicant or licensee and fail to provide your SSN, the OLCC may refuse to process your application. Your SSN will be used only for child support enforcement purposes unless you indicate below.</p> <p>Based on our authority under ORS 471.311 and OAR 845-005-0312(6), we are requesting your voluntary consent to use your SSN for the following administrative purposes only: to match your license application to your Alcohol Server Education records (where applicable), and to ensure your identity for criminal records checks. OLCC will not deny you any rights, benefits or privileges otherwise provided by law if you do not consent to use of your SSN for these administrative purposes (5 USC § 552(a).</p> <p>Do you voluntarily consent to the OLCC's use of your SSN as just described? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>		
4. Date of Birth (MM/DD/YYYY) - / /	5. Contact Phone:	
6. Driver License or State ID #	OS State: DMV	
8. Residence Address:	Search Completed	
9. Mailing Address (if different):	DEC 07 2020	
10. E-Mail (optional): Thesouthjettyinn@gmail.com	INITIALS: [Handwritten Signature]	
11. Do you have a spouse or domestic partner? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, list his/her full name: Andrea J. Darus		
12. If yes to #11, will this person be involved in the management of, or have control over the business? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes		
13. In the past 10 years, have you been convicted ("convicted" includes paying a fine) in Oregon or another U.S. state of driving a car with a suspended driver license or driving a car with no insurance? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)		
14. In the past 10 years, have you been convicted ("convicted" includes paying a fine) in Oregon or another U.S. state of a FELONY ? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)		
15. Have you ever been in a drug or alcohol diversion program in Oregon or another U.S. state? A diversion program is where you are required, usually by the court or another government agency, to complete certain requirements in place of being convicted of a drug or alcohol-related offense. <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)		

16. Do you, or any legal entity that you are a part of, **currently hold** or **have previously held** a liquor license or a recreational marijuana license in Oregon or another U.S. state? (Note: alcohol service permits and marijuana worker permits are not liquor licenses).
 No Yes (Please include explanation below) Unsure (Please include explanation below)

17. Have you, or any legal entity that you are a part of, **ever** had an application for a license, permit, or certificate **denied or cancelled** by the OLCC or any other governmental agency in the U.S.?
 No Yes (Please include explanation below) Unsure (Please include explanation below)

18. Are you applying for a Full On-Premises, Limited On-Premises, Off-Premises, or Brewery-Public House license?
 No Please skip questions 19 & 20. Go directly to question 21.
 Yes Please answer questions 19, 20, and 21.

19. Do you or will you have any ownership interest in a business that manufactures, wholesales, or distributes alcohol in Oregon or another U.S. state?
 No Yes (Please include explanation below) Unsure (Please include explanation below)

20. Does or will an alcohol manufacturer, wholesaler, or distributor in Oregon or another U.S. state have any ownership interest in your business?
 No Yes (Please include explanation below) Unsure (Please include explanation below)

21. Do you currently have, or will you have, any ownership interest in any business in Oregon with a Full On-Premises, Limited On-Premises, Off-Premises, or Brewery-Public House license?
 No Yes (Please include explanation below) Unsure (Please include explanation below)

South Jetty Inn

You must sign your own form. Another person, like your attorney or a person with power of attorney, may not sign your form. I affirm that my answers are true and complete. I understand the OLCC will use the above information to check my records, including but not limited to, criminal history. I understand that if my answers are not true and complete, the OLCC may deny my license application.

Name: (LAST) <i>Parker</i>	(FIRST) <i>Charles</i>	(MIDDLE) <i>Glen</i>
Signature: <i>Charles G Parker</i>		Date: <i>10-7-20</i>



OREGON LIQUOR CONTROL COMMISSION
INDIVIDUAL HISTORY FORM

1. Name: (LAST) Darus	(FIRST) Andrea	(MIDDLE) Janine
2. Other Names Used (Maiden, Etc.):		
3. Do you have a Social Security Number (SSN) issued by the U.S. Social Security Administration? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide your SSN: _____		
<p>SOCIAL SECURITY NUMBER DISCLOSURE: As part of your application for an initial or renewal license, Federal and State laws require you to provide your Social Security Number (SSN) to the Oregon Liquor Control Commission (OLCC) for child support enforcement purposes (42 USC § 666(a)(13) & ORS 25.785). If you are an applicant or licensee and fail to provide your SSN, the OLCC may refuse to process your application. Your SSN will be used only for child support enforcement purposes unless you indicate below.</p> <p>Based on our authority under ORS 471.311 and OAR 845-005-0312(6), we are requesting your voluntary consent to use your SSN for the following administrative purposes only: to match your license application to your Alcohol Server Education records (where applicable), and to ensure your identity for criminal records checks. OLCC will not deny you any rights, benefits or privileges otherwise provided by law if you do not consent to use of your SSN for these administrative purposes (5 USC§ 552(a).</p> <p>Do you voluntarily consent to the OLCC's use of your SSN as just described? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>		
4. Date of Birth (MM/DD/YYYY): / /	5. Contact Phone: --	
6. Driver License or State ID #		
8. Residence Address:		
9. Mailing Address (if different):		
10. E-Mail (optional): Thesouthjettyinn@gmail.com		
11. Do you have a spouse or domestic partner? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, list his/her full name: Charles Glen Parker		
12. If yes to #11, will this person be involved in the management of, or have control over the business? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes		
13. In the past 10 years, have you been convicted ("convicted" includes paying a fine) in Oregon or another U.S. state of driving a car with a suspended driver license or driving a car with no insurance? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)		
14. In the past 10 years, have you been convicted ("convicted" includes paying a fine) in Oregon or another U.S. state of a FELONY ? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below)		
15. Have you ever been in a drug or alcohol diversion program in Oregon or another U.S. state? A diversion program is where you are required, usually by the court or another government agency, to complete certain requirements in place of being convicted of a drug or alcohol-related offense. <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes (Please include explanation below) <input type="checkbox"/> Unsure (Please include explanation below) Diversion 2005		

7. State of Oregon
OSP/DMV
 Search Completed
 DEC 07 2020

INITIALS:

16. Do you, or any legal entity that you are a part of, currently hold or have previously held a liquor license or a recreational marijuana license in Oregon or another U.S. state? (Note: alcohol service permits and marijuana worker permits are not liquor licenses).
 No Yes (Please include explanation below) Unsure (Please include explanation below)

17. Have you, or any legal entity that you are a part of, ever had an application for a license, permit, or certificate denied or cancelled by the OLCC or any other governmental agency in the U.S.?
 No Yes (Please include explanation below) Unsure (Please include explanation below)

18. Are you applying for a Full On-Premises, Limited On-Premises, Off-Premises, or Brewery-Public House license?
 No Please skip questions 19 & 20. Go directly to question 21.
 Yes Please answer questions 19, 20, and 21.

19. Do you or will you have any ownership interest in a business that manufactures, wholesales, or distributes alcohol in Oregon or another U.S. state?
 No Yes (Please include explanation below) Unsure (Please include explanation below)

20. Does or will an alcohol manufacturer, wholesaler, or distributor in Oregon or another U.S. state have any ownership interest in your business?
 No Yes (Please include explanation below) Unsure (Please include explanation below)

21. Do you currently have, or will you have, any ownership interest in any business in Oregon with a Full On-Premises, Limited On-Premises, Off-Premises, or Brewery-Public House license?
 No Yes (Please include explanation below) Unsure (Please include explanation below)
South Jetty Inn

You must sign your own form. Another person, like your attorney or a person with power of attorney, may not sign your form. I affirm that my answers are true and complete. I understand the OLCC will use the above information to check my records, including but not limited to, criminal history. I understand that if my answers are not true and complete, the OLCC may deny my license application.

Name: (LAST) <i>DARUS</i>	(FIRST) <i>Andrea</i>	(MIDDLE) <i>Janine</i>
Signature: <i>[Handwritten Signature]</i>		Date: <i>10-7-20</i>



OREGON LIQUOR CONTROL COMMISSION BUSINESS INFORMATION

Please Print or Type

Applicant Name: Charles Andrea LLC Phone: 503-861-8868

Trade Name (dba): South Jetty Inn

Business Location Address: 984 Pacific Drive, ~~97121~~ ~~97121~~

City: Hammond, OR ZIP Code: 97121

DAYS AND HOURS OF OPERATION

Business Hours:

Sunday 8 AM to 11 PM
 Monday 8 AM to 11 PM
 Tuesday 8 AM to 11 PM
 Wednesday 8 AM to 11 PM
 Thursday 8 AM to 11 PM
 Friday 8 AM to 11 PM
 Saturday 8 AM to 11 PM

Outdoor Area Hours:

Sunday _____ to _____
 Monday _____ to _____
 Tuesday _____ to _____
 Wednesday _____ to _____
 Thursday _____ to _____
 Friday _____ to _____
 Saturday _____ to _____

The outdoor area is used for:

Food service Hours: _____ to _____
 Alcohol service Hours: _____ to _____
 Enclosed, how _____

The exterior area is adequately viewed and/or supervised by Service Permittees.
 _____ (Investigator's Initials)

Seasonal Variations: Yes No If yes, explain: _____

ENTERTAINMENT

Check all that apply:

Live Music Karaoke
 Recorded Music Coin-operated Games
 DJ Music Video Lottery Machines
 Dancing Social Gaming
 Nude Entertainers Pool Tables
 Other: _____

DAYS & HOURS OF LIVE OR DJ MUSIC

Sunday _____ to _____
 Monday _____ to _____
 Tuesday _____ to _____
 Wednesday _____ to _____
 Thursday _____ to _____
 Friday _____ to _____
 Saturday _____ to _____

SEATING COUNT

Restaurant: _____ Outdoor: _____
 Lounge: _____ Other (explain): Motel Lobby
 Banquet: _____ Total Seating: _____

OLCC USE ONLY

Investigator Verified Seating: _____ (Y) _____ (N)
 Investigator Initials: _____
 Date: _____

I understand if my answers are not true and complete, the OLCC may deny my license application.

Applicant Signature: Andrea Davis Date: 10-7-20

**South Jetty Inn
984 Pacific Drive
PO Box 238
Hammond, OR 9121
503-861-8868**

CITY OF WARRENTON
FINANCE DEPARTMENT

DEC 21 2020

RECEIVED
WARRENTON, OR 97146

December 15, 2020

Warrenton City Hall
225 S Main Ave
PO Box 250
Warrenton, OR 97146

To Whom it may concern:

South Jetty Inn Motel, is applying for an Off Premises Liquor License with the OLCC. We would like to sell Beer, Wine and Cider out of our Lobby, for your guests. The OLCC has given us a packet to fill out and then we are to forward it to the City of Warrenton for approval.

Enclosed you will find our Liquor application. Please contact me if you have any questions. Once this process is complete, I would be happy to come and pick up the packet.

Thank you,


Andrea Darus, Owner
503-861-8868

Volume 14, Issue 5

**Monthly Finance Report
November 2020**

January 12, 2021

Economic Indicators

	Current	1 year ago
◆ Interest Rates:		
LGIP :	0.75%	2.34%
Prime Rate:	3.25%	4.75%
◆ CPI-U change:	1.2%	2.1%
◆ Unemployment Rates:		
Clatsop County:	6.4%	3.2%
Oregon:	6.0%	3.4%
U.S.:	6.7%	3.5%

Department Statistics

◆ Utility Bills mailed	3,391
◆ New Service Connections	3
◆ Reminder Letters	503
◆ Door Hangers	0
◆ Water Service Discontinued	0
◆ Walk-in counter payments	209
◆ Mail payments	1,220
◆ Auto Pay Customers/pmts	667
◆ Online (Web) payments	907
◆ Checks issued	340

Current and Pending Projects

- ◆ CRF Grant Funding
- ◆ SDC Annual Report
- ◆ Warrenton Urban Renewal Agency Annual Report

Financial Narrative as of November 30, 2020

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

General Fund: Year to date revenues amount to \$1,821,342, which is 41.2% of the budget, compared to the prior year amount of \$2,375,895, which was 56.7% of the budget and are down by \$554,553. Decreases are shown in most categories and are offset by increases in franchise fees, state revenue sharing and grants. Additional property taxes usually received in November are expected in December and overhead revenues are down due to one-time annual expenditures being spread to quarterly payments to assist with cash flow.

Expenses year to date amount to \$1,544,504, which is 32.8% of the budget, compared to the prior year amount of \$1,889,844, which was 40.2% of the budget. All departments are tracking under budget. Departments continue to watch spending due to economic uncertainties brought on by the Covid-19 pandemic.

WBL: Business license revenue amounts to \$56,850, compared to \$58,325 at this time last year, a difference of \$1,475. Year to date licenses issued is 508 compared to 654 at this time last year.

Building Department: Permit revenues this month amount to \$61,612 and \$135,802 year to date, which is 28.9% of the budgeted amount. Last year to date permit revenue was \$117,513.

State Tax Street: State gas taxes received this month amount to \$30,978 for fuel sold in October and \$120,093 year to date. City fuels taxes received this month amount to \$30,627 for fuel sold in September and are \$99,578 year to date. Total gas taxes received year to date are \$219,671.

Warrenton Marina: Total revenues to date are \$481,766, 84.3% of the budgeted amount, compared to the prior year amount of \$484,399, which was 77.6% of the budgeted amount. There is \$33,829 in moorage receivables outstanding.

Hammond Marina: Total revenues to date are \$302,938, 129.8% of the budgeted amount, compared to the prior year amount of \$360,233, which was 95.8% of the budgeted amount. There is \$4,300 in moorage receivables outstanding.

Of the total outstanding receivables:

\$17,477 (45.8%) is current,

\$2,394 (6.3%) is 30-60 days past due,

\$794 (2.1%) is 60-90 days past due and

\$17,464 (45.8%) is over 90 days past due.

Water Fund: Utility fees charged this month are \$180,596 and \$86,142, and \$1,213,135 and \$805,200 year to date for in-city and out-city respectively and totals \$2,018,335 and is 64.4% of the budget. Last year at this time, year to

date fees were \$1,196,526 and \$721,554, for in-city and out-city, respectively and totaled \$1,918,080.

On page 5, water revenue history is shown for each fiscal year beginning July 1, 2010. The green is in-city, 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 \$202,934 and \$1,044,579 year to date, which is 48.8% of the budget. Last year at this time, year to date fees were \$1,024,203. Shoreline Sanitary fees year to date are \$56,828. Septage revenue year to date is \$80,825 and is 80.8% of the budget. Total revenues year to date are \$1,242,057 compared to \$1,224,174 at this time last year.

Page 5 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 \$40,564 and \$208,810 year to date and is 48.7% of the budget. Last year to date revenues were \$204,717 which was 44.2% of the budget.

Sanitation Fund: Service fees charged this month for garbage and recycling were \$79,618 and \$17,432, and \$409,303 and \$85,503, year to date, and are 48.1% and 47.5% of the budget respectively.

Financial data as of November, 2020

	General Fund				
	Current Month	Year to Date	Budget	% of Budget	
Beginning Fund Balance	1,000,550	1,043,091	600,000	173.85	
Plus: Revenues	666,544	1,821,342	4,425,741	41.15	(see details of revenue, page 4)
Less: Expenditures					
Municipal Court	9,618	51,792	160,306	32.31	
Admin/Comm/Fin(ACF)	59,073	434,689	1,167,282	37.24	
Planning	20,995	73,631	292,992	25.13	
Police	188,280	677,552	2,000,654	33.87	
Fire	60,368	262,435	855,386	30.68	
Parks	8,831	44,405	163,557	27.15	
Transfers	-	-	70,178	-	
Total Expenditures	347,165	1,544,504	4,710,355	32.79	
Ending Fund Balance	1,319,929	1,319,929	315,386	418.51	

	WBL				
	Current Month	Year to Date	Budget	% of Budget	
Beginning Fund Balance	111,474	71,405	78,000	91.54	
Plus: Revenues	1,564	57,238	59,800	95.72	
Less: Expenditures	636	16,241	128,346	12.65	
Ending Fund Balance	112,402	112,402	9,454	1,188.94	

	Building Department				
	Current Month	Year to Date	Budget	% of Budget	
Beginning Fund Balance	877,501	898,004	790,000	113.67	
Plus: Revenues	62,255	139,633	474,000	29.46	
Less: Expenditures	31,942	129,823	324,175	40.05	
Ending Fund Balance	907,814	907,814	939,825	96.59	

	State Tax Street				
	Current Month	Year to Date	Budget	% of Budget	
Beginning Fund Balance	2,620,519	2,561,838	2,300,000	111.38	
Plus: Revenues	62,495	236,524	709,965	33.31	
Less: Expenditures	391,065	506,413	2,674,892	18.93	
Ending Fund Balance	2,291,949	2,291,949	335,073	684.01	

	Warrenton Marina				
	Current Month	Year to Date	Budget	% of Budget	
Beginning Fund Balance	472,267	172,727	145,000	119.12	
Plus: Revenues	21,367	481,766	571,226	84.34	
Less: Expenditures	37,874	198,733	558,797	35.56	
Ending Fund Balance	455,760	455,760	157,429	289.50	

Financial data as of November 2020, continued

	Hammond Marina				Water Fund			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	358,455	180,776	160,000	112.99	4,381,795	3,144,980	2,200,000	142.95
Plus: Revenues	10,424	302,938	233,401	129.79	265,535	2,068,291	5,766,500	35.87
Less: Expenditures	17,305	132,140	315,641	41.86	139,062	705,003	7,049,683	10.00
Ending Fund Balance	<u>351,574</u>	<u>351,574</u>	<u>77,760</u>	<u>452.13</u>	<u>4,508,268</u>	<u>4,508,268</u>	<u>916,817</u>	<u>491.73</u>

	Sewer Fund				Storm Sewer			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	3,055,825	2,688,213	2,200,000	122.19	1,303,818	1,185,198	1,100,000	107.75
Plus: Revenues	242,858	1,242,057	2,428,800	51.14	40,967	213,568	433,400	49.28
Less: Expenditures	123,619	755,206	3,462,167	21.81	10,376	64,357	1,200,861	5.36
Ending Fund Balance	<u>3,175,064</u>	<u>3,175,064</u>	<u>1,166,633</u>	<u>272.16</u>	<u>1,334,409</u>	<u>1,334,409</u>	<u>332,539</u>	<u>401.28</u>

	Sanitation Fund				Community Center			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	472,490	432,697	450,000	96.15	17,921	18,239	16,000	113.99
Plus: Revenues	97,478	499,095	1,037,195	48.12	949	5,000	16,560	30.19
Less: Expenditures	31,368	393,192	1,291,501	30.44	1,252	5,621	24,119	23.31
Ending Fund Balance	<u>538,600</u>	<u>538,600</u>	<u>195,694</u>	<u>275.23</u>	<u>17,618</u>	<u>17,618</u>	<u>8,441</u>	<u>208.72</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	89,329	128,494	111,000	115.76	13,359	19,464	25,288	76.97
Plus: Revenues	91,061	121,887	225,902	53.96	31,146	80,418	6,407,433	1.26
Less: Expenditures	17,418	87,409	232,070	37.66	31,145	86,522	6,432,721	1.35
Ending Fund Balance	<u>162,972</u>	<u>162,972</u>	<u>104,832</u>	<u>155.46</u>	<u>13,360</u>	<u>13,360</u>	<u>-</u>	<u>-</u>

Financial data as of November 2020, continued**(\$) Cash Balances as of November 30, 2020**

General Fund	1,595,879	Warrenton Marina	429,713	Storm Sewer	1,277,365
WBL	112,122	Hammond Marina	349,535	Sanitation Fund	394,254
Building Department	912,171	Water Fund	3,997,469	Community Center	18,167
State Tax Street	2,557,235	Sewer Fund	2,803,310	Library	165,153

Warrenton Urban Renewal Agency

Capital Projects	13,705
Debt Service	2,257,935

General Fund Revenues	Collection Frequency	2020-2021 Budget	Actual as	Collections/Accruals		(over) under budget
			% of Current Budget	Year to date		
				November 2020	November 2019	
Property taxes-current	AP	1,077,628	55.47	597,728	959,897	479,900
Property taxes-prior	AP	30,000	57.88	17,365	19,048	12,635
County land sales	A	-	0.00	-	-	-
Franchise fees	MAQ	598,000	30.51	182,450	179,207	415,550
COW - franchise fees	M	256,281	51.99	133,228	78,950	123,053
Transient room tax	Q	525,212	45.38	238,362	307,062	286,850
Liquor licenses	A	550	0.00	-	-	550
State revenue sharing	MQ	168,891	31.14	52,593	50,355	116,298
Municipal court	M	136,700	27.50	37,591	54,061	99,109
Community development fees	I	105,000	18.72	19,660	23,874	85,340
Police charges	I	21,000	29.90	6,279	8,165	14,721
Fire charges	SM	103,524	0.00	-	-	103,524
Park charges	I	-	0.00	-	480	-
Miscellaneous	I	1,200	567.08	6,805	10,058	(5,605)
Interest	M	18,000	13.34	2,402	6,080	15,598
Lease receipts	M	216,473	41.70	90,269	90,719	126,204
Grants	I	-	0.00	1,921	-	(1,921)
Sub-total		3,258,459	42.56	1,386,653	1,787,956	1,871,806
Transfers from other funds	I	-	0.00	-	-	-
Overhead	M	1,167,282	37.24	434,689	587,939	732,593
Total revenues		4,425,741	41.15	1,821,342	2,375,895	2,604,399

M - monthly

Q - quarterly

SM - Semi-annual in November then monthly

AP - As paid by taxpayer beginning in November

MAQ - Century Link, NW Nat & Charter-quarterly,
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, 2021. 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 2020, continued

water fund utility revenues

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	5 months 2021
in city	761,352	943,044	874,148	937,525	1,039,783	1,201,543	1,286,658	1,412,585	1,561,460	1,699,691	806,215
out city	523,402	681,029	612,810	640,672	677,396	840,545	862,663	979,244	1,059,070	1,098,157	553,475
1 pacific coast seafoods	214,773	230,083	296,702			38,549			132,748	428,585	257,309
2 city of gearhart	538,496	534,382	264,658	125,075	178,583	211,396	201,556	238,334	241,009	223,290	251,724
5 fort stevens	47,114	40,868	76,354	54,324	60,915	80,824	95,380	110,956	120,497	90,241	41,663
* camp rilea	58,345										
4 bio oregon	33,376		51,602	68,430	91,106	72,408	93,145	82,570	77,070	89,538	47,614
* hampton lumber		30,028	37,267	40,070	39,595	41,336	54,111	64,422	70,473		
* glenwood village					35,960						
* fred meyer				42,701							
3 point adams packing		35,443					57,728	60,046		80,802	60,334
total	2,176,858	2,459,434	2,213,541	1,908,797	2,123,338	2,486,601	2,651,241	2,948,157	3,262,327	3,710,304	2,018,334

* used to be in the top 5

sewer fund utility revenues

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	5 months 2021
in city	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	2,132,580	913,032
shoreline						54,247	114,454	121,893	130,274	135,780	56,827
fred meyer		20,396	36,998	68,023							
hampton lumber mill		39,203	48,810	52,575	48,144	44,576	58,408	68,549	73,680	76,714	30,593
fort stevens state park	40,292	38,935	44,598	46,828	47,999	49,199	52,151	54,759	57,497	59,797	24,915
columbia point apts	29,410	28,420	32,551	34,178	35,035	35,914	38,066	39,967	41,969	43,646	
port warren condos	27,450	26,525	30,381	31,900	32,700						
alder creek village	19,607					39,505		43,964	46,166	48,011	20,005
northwest housing	19,607										
astoria/seaside koa					37,581	41,628	48,112	44,237	45,564		35,423
pacific rim apartments										49,466	20,611
total gross revenue	1,323,487	1,469,145	1,589,158	1,716,963	1,735,821	1,866,379	2,099,281	2,260,192	2,421,813	2,545,994	1,101,406



Warrenton Fire Department

P.O. Box 250 Warrenton, OR 97146-0250 (5 0 3) 861-2494 Fax 503/861-2351
225 S. Main Warrenton, Or 97146-0250

STAFF REPORT

Date: December 31, 2020
To: The Members of the Warrenton City Commission
 Linda Engbretson, City Manager
From: Brian Alsbury, Fire Chief
Re: Fire Department Activity Report for **Year End**

2020 Emergency Response Activity –

The Warrenton Fire Department responded to 1027 emergency calls during 2020. Below you will find the breakdown of the 1027 calls for 2020 by 4 major incident types (EMS/Rescue, Fires, MVC/MVA, Service calls)

700-Rescue and Emergency Medical Calls	68%
41-Fires	5%
74-MVC/MVA	7%
212-Service Calls	20%
1027-Total calls for service from Warrenton Fire Department	100%

On average, 5 volunteers responded per call in 2020. 639 or 62% of the calls were during daytime hours between 6:00 a.m. and 6:00 p.m. The other 384 calls, or 37%, were during the night, between the hours of 6:00 p.m. and 6:00 a.m.

2020 Training Hours-

The Warrenton Fire Department held 49 regular Wednesday night drills from 7pm to 10pm and 47 special alternate drills in 2020. During the beginning of the COVID-19 Pandemic the fire department had cancelled drills on Wednesday nights until further notice. This gave us time to regroup and find safe ways to still train our members without exposing them to COVID-19. Division Chief of Training, John Shepherd did an excellent job keeping members current with the required training during the temporary cancellation of drill. I am grateful for John Shepherds expertise in the training department and it has truly helped make my first year as the Fire Chief successful.

We currently have 21 Volunteer Firefighters as members of the Warrenton Fire Department and those members collectively trained a total of 3,673 hour this year, with an average of 175 hours per person in 2020. Department of Public Safety Standards and Training (Oregon-DPSST) requires that each firefighter meets a minimum of 60 hours in fire service-related training, our members and staff have exceeded the required training by 115 hours. This is a testament to the dedication that our members and staff have for their community and those that visit the City of Warrenton and the rural areas of Warrenton as well (Rural Fire Protection District). As community members, citizens, visitors, city leaders, and those passing through the area, we are truly blessed to have a dedicated group of career and volunteer firefighters that preform a vitally needed service to our community.

Warrenton Fire 2020 Activity Beyond Call

2020 has been an interesting year for all of us, and it has given us almost daily challenges that I never thought I see would see in my lifetime. I hope that the new year will be easier on all of us and we will be able to get back to some sort of normalcy. With that said, I would like to share or focus on the positive things that have happened at the Warrenton Fire Department.

1. Obtained and implemented several computer software programs that are designed to streamline or daily operations
 - a. Emergency Reporting-This program is used to track our daily operations, record calls for service, training record documentation, preventive maintenance on all fire department equipment, and Personal Protective Equipment tracking/record keeping. This has been a wonderful addition to the department.
 - b. Lexipol-Lexipol is an online program that allows members/staff to review and understand policies and procedures from any device connected to the internet (phone,tablet,laptop). I found that the department lacked some very critical SOP/SOG, Lexipol has filled that gap and brought the department up to OR-OSHA standards.
 - c. Resource1- Resource1 is an online training program that gives the staff and members the ability to train from any location via web access. It has cut down on training that would otherwise be done off site which would include travel and all cost associated with travel.
 - d. Online access-Since we have implemented the above items, it has required the department to provide computer access. I was able to get enough used computers so that members can access the software programs that the city has invested into. We have finally welcomed ourselves into the 20th century.
2. Designed and implemented a nighttime (6pm to 6am) EMS/Duty crew. The program allows members to sign up for nighttime shift, guaranteeing that 4 members will commit to response during those hours every night of the week. This has been a great addition to the department and allows other members to get a good night's rest without the worry of missing a call.
3. OSHA investigation close out- Thanks to the great start by Interim Fire Chief, Ted Ames, I was able to respond to the findings from OSHA in a rather quick timeline. Due to the strong efforts of Ted Ames, City Manager Linda Engbretson, members of the department, and myself, we responded to the investigation in a very timely fashion and OSHA reduced the fines by over

50%. I hope my department never has to go through another OSHA investigation again and I am dedicated to not letting that happen again.

4. Burn Permits- After I finished with the OSHA investigation, City Manager, Linda Engbretson gave direction to revamp the burn permit program. The new program has gone well, and I am proud to have my name attached to it, hopefully for a very long time.

5. I have worked hard to create a working atmosphere that has improved staff/members morale. From Volunteer Assistant Fire Chief to now a Career Fire Chief, I have noticed big changes in the department and its members.

6. The members of the department have done a great job improving the public image of the department and we have seen the rewards of their efforts, great job by all members.

7. Repairs to equipment- Over the last 6 years, the department had preformed very little preventive maintenance on equipment, equipment that ranges in cost from \$2,000 over \$750,000. Division Chief of Operations, Scott Watson was given a directive, by me, to complete all lacking preventative maintenance within 90 days. Division Chief, Watson was able to schedule and complete this task within that time frame while still fulfilling his normal daily activities. Scott has been a great asset to the department and he too has helped make my first year as the Fire Chief successful.

8. Oregon Department of Forestry Grant-Warrenton Fire Department had applied and awarded a matching funds grant for new wildland PPE. The grant award is a \$10,000 with a dollar-for-dollar match from ODF up to \$20,000.

9. Promotions- The command structure at the fire department was filled with a lot of vacancies. We have promoted four firefighters to rank of Lieutenant and promoted both John Shepherd and Scott Watson to rank of Division Chief. Doing this, gave me the ability to focus my time and energy on administrative duties, duties that needed addressing and attention. I'm grateful for the help and guidance I received from the City Manager and Finance Director to accomplish the promotions for both Scott and John and the dedication from the newly promoted Volunteer Lieutenants.

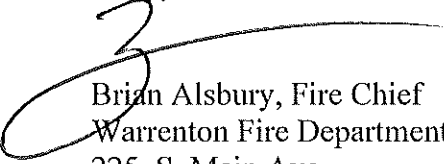
10. Warrenton CERT Team- The door to the fire department was closed to the CERT Team prior to my appoint as Chief. One of my first acts as Fire Chief was to meet with CERT and figure out why the door was closed. Since that time, we have used CERT for some of the fire department functions and hope to integrate them into department activities more frequently. I realize that CERT is a valuable resource, a resource that can help us help the community.

11. Christmas Food Basket- I know that this is a program that is ran by the Warrenton Volunteer Firefighters Association, but I am proud to say that the city is part of that. This year, the association collected and provided food for 81 families in our community and raised over \$5,000 in donations for future Christmas Basket expense. The Volunteers of the Warrenton Fire Department are truly, a very special group of individuals. This year also marks the first year of food donation parades. Santa, Christmas light, and sirens paraded through local neighborhoods

for three nights of collections and holiday cheer. It was a nice break from the COVID-19 for many, I received comments from many community members that loved the holiday cheer and for most, a bit of normalcy, thinking about the holidays and forgetting about COVID-19.

In closing, I would like to thank everyone for this opportunity of a lifetime, a dream I have had since my father was a Fire Chief. That dream, to have a department of my own, to lead and guide, through the good times and bad times, to make changes for the better and help build or inspire others to do more for their community. I grew up in Astoria, but since moving to Warrenton with my wife 14 years ago, I felt welcomed into the community, a community that I love and appreciate. 2020 has been one wild ride, but I wouldn't change that for anything else.

Happy New Year to all,



Brian Alsbury, Fire Chief
Warrenton Fire Department
225. S. Main Ave
Warrenton, Oregon 97146



January 12, 2021

To: Warrenton City Commission

From: Mark Barnes, interim planner

Re: Amendment to Warrenton Municipal Code (WMC) 16.208.050.H, Appeals of Type III Quasi-Judicial Decisions (File: DCR 20-02)

Summary: This proposed development code amendment would allow the City Manager and Planning Director to appeal a Type III Planning Commission decision to the City Commission. The Planning Commission recommends that the City Commission not adopt the proposed amendment.

As currently written, the development code allows applicants and anyone who participated in the Planning Commission hearing by submitting oral or written testimony to appeal a Type III Planning Commission decision. Type III decisions include conditional use permits, variances, site design reviews, subdivision preliminary plats, and appeals from administrative decisions. The Planning Commission makes a final decision on these, subject to appeal to the City Commission. The proposed amendment would add the City Manager and the Planning Director to the list of people who could appeal a Type III Planning Commission decision. The amendment would have no effect on the rights of others to appeal a Planning Commission decision. The amendment would leave all other elements of a Type III procedure unchanged.

Proposed Amendment: WMC 16.208.050.H governs appeals of Planning Commission decisions under the City's Type III procedure. The amendment is shown here, with the additional text highlighted:

16.208.050. Type III Procedure (Quasi-Judicial)

...

H. Appeal. A Type III quasi-judicial decision may be appealed to the City Commission as follows:

1. Who May Appeal. The following people have legal standing to appeal a Type III quasi-judicial decision:

a. The applicant.

b. Any person who submitted written or oral testimony to the decision making body.

--	--	--

c. The Planning Director or City Manager

A Type III decision, also called a quasi-Judicial decision, has the following distinguishing features:

- Notice to the public. Warrenton requires both mailed notice and published notice in a newspaper.
- The opportunity to testify at a public hearing. In Warrenton the initial hearing is almost always conducted by the Planning Commission, but the municipal code also allows a public hearing before a hearings officer (WMC 16.208.020.C.2).
- An opportunity to appeal the decision to a higher authority. In Warrenton, Type III Planning Commission decisions may be appealed to the City Commission. Type III Planning Commission decisions are final unless appealed.

The following are subject to a Type III process:

- Appeal of a staff decision to the Planning Commission
- Conditional Use Permit
- Large-scale developments (PUD, mobile home park, RV park, multi-family residential greater than ten units, development of more than two acres of land or more than 10,000 square feet of building floor area)
- Site Design Review (more than nine dwelling units, more than 10,000 square feet of building floor area, or more than two acres of land)
- Subdivision preliminary plat approval
- Transfer of Development Rights
- Class 2 Variances
- Wetland Hardship Variance
- Wetland Significance Determination
- Wireless Communication Facility

The City makes other types of planning and zoning decisions. Type I decisions are over-the-counter permits (sign permits, for example). Type II decisions are administrative decisions with notice and the right to appeal. Type IV decisions are zone map amendments, zoning ordinance text amendments, and comprehensive plan amendments. The Planning Commission makes recommendations to the City Commission on Type IV matters; the City Commission makes the final decision.

--	--	--

If approved, this amendment would allow the Planning Director or the City Manager to appeal a Type III Planning Commission decision to the City Commission. Situations where city staff would appeal a Planning Commission decision are rare. Staff expects this provision to be used only in the most unusual of circumstances.

Public Process, Procedures & Public Notice: This proposal is reviewed pursuant to WMC 16.208.060, Type IV Procedure (Legislative and Map Amendments). Also applicable are the statewide planning goals, and the Comprehensive Plan.

The Planning Commission's action on this proposal was a unanimous recommendation to not adopt the amendment. The City Commission should consider the Planning Commission's recommendation, conduct a public hearing, and make a final decision on the proposed amendment.

Notice of the City Commission public hearing was published in *The Columbia Press* January 1, 2021. No written comments were received as of the date of this staff report.

Recommendation: Staff recommends that the City Commission conduct a public hearing on the proposal, consider the Planning Commission's recommendation, and either:

- Begin the adoption process by conducting a first reading and scheduling a possible second reading and adoption;
- Amend the proposed ordinance as appropriate, and schedule a first reading;
- Terminate consideration by voting the proposal down.

Motions: *I move that the City Commission conduct a first reading of ordinance 1247.*

Alternative Motion: *I move to continue the hearing to [date].*

Alternative Motion: *I move that the City Commission not adopt the proposed amendment.*

Attachments: Draft Ordinance; Draft Findings

--	--	--

DRAFT

Ordinance 1247

Introduced by All Commissioners

AN ORDINANCE AMENDING WARRENTON MUNICIPAL CODE TITLE 16, DEVELOPMENT CODE, DIVISION 4, APPLICATIONS AND REVIEW PROCEDURES, CHAPTER 16.208, TYPES OF APPLICATIONS AND REVIEW PROCEDURES, SECTION 16.208.050, TYPE III PROCEDURE

WHEREAS, the City of Warrenton is best served by an efficient and effective land use decision-making process; and

WHEREAS, the City Commission finds it appropriate to amend the Development Code's procedural requirements to assure that the land use decision making process continues to meet the City's needs; and

WHEREAS, the City Commission conducted a public hearing on this amendment on January 12, 2021, to receive public testimony and to consider the Planning Commission's recommendation;

NOW, THEREFORE, the City of Warrenton ordains as follows:

Section 1. Amend Warrenton Municipal Code Section 16.208.050.H, to read as follows:

[new language; deleted language]

16.208.050. Type III Procedure (Quasi-Judicial)

...

H. Appeal. A Type III quasi-judicial decision may be appealed to the City Commission as follows:

1. Who May Appeal. The following people have legal standing to appeal a Type III quasi-judicial decision:

- a. The applicant.
- b. Any person who submitted written or oral testimony to the decision making body.
- c. The Planning Director or City Manager.

Section 2. This Ordinance shall take full force and effect 30 days upon its adoption by the Commission of the City of Warrenton.

First Reading: January 12, 2021

DRAFT

Second Reading: January 26, 2021

ADOPTED by the City Commission of the City of Warrenton, Oregon this **January 26, 2021.**

Approved

Henry A. Balensifer III, Mayor

Attest

Dawne Shaw, City Recorder

Findings, Ordinance 1247

Comprehensive Plan

Establish a comprehensive planning process which benefits the public as a whole by ensuring the opportunity for local citizens to be involved during all phases of the process, requiring an adequate factual basis for decisions and actions, achieving a desirable level of coordination and consistency with other governmental bodies, and providing a suitable balance between stability and change. (Comprehensive Plan Section 10.200, Procedures, Goals)

This goal is implemented, in part, through the various types of decision-making procedures described in the Development Code. The amendment to the Type III procedure's appeals process does not conflict with this policy because it does not reduce or curtail opportunities for citizen involvement in the planning process; nor does the amendment compromise the requirement for an adequate factual basis for decisions and actions; nor does the amendment change the balance between stability and change. The amendment merely clarifies that the Planning Director and City Manager may appeal Type III Planning Commission decisions to the City Commission. The amendment leaves unchanged the right of permit applicants and parties to the Planning Commission hearing to appeal these decisions. Based on this, the City Commission finds that the development code amendment is consistent with this policy.

Effective review and updating of the Comprehensive Plan will be carried out through extensive involvement of the Planning Commission. (Comprehensive Plan Section 10.310, Procedures, Policy 1)

Policy 1 assures that the Planning Commission is involved in comprehensive plan amendments. The proposed amendment does not reduce the Planning Commission's role; nor does it change the way the City develops and reviews comprehensive plan amendments. Comprehensive plan amendments are handled under a Type IV procedure. This amendment affects only Type III decisions. Based on this, the City Commission finds that the amendment does not conflict with policy 1.

The City will undertake a major review of its Comprehensive Plan in accordance with the State mandated periodic review schedule. The City will make other revisions to the Comprehensive Plan as necessary to address local needs and concerns. (Comprehensive Plan Section 10.310, Procedures, Policy 2)

The amendment does not alter the City's ability to consider Comprehensive Plan amendments at any time. The State-mandated periodic review schedule mentioned in policy 2 is no longer applicable to Warrenton (ORS197.629(1)). The policy does not prohibit the City from considering development code amendments outside of the periodic review schedule. Comprehensive Plan amendments are handled under a Type IV procedure (WMC 16.208.060).

This amendment affects only Type III decisions. Based on this, the City Commission finds the amendment consistent with this policy.

All Comprehensive Plan amendments shall comply with the Statewide Planning Goals and will be supported by adequate evidence indicating the desirability of the proposed revisions. The desirability of changes in the intent or boundaries of land and water use areas, as shown on the respective maps, will be determined in part by (a) the expected impact on the ability of the Plan to help satisfy land and water use needs; (b) the improvements to transportation facilities and community facilities and services, if any, necessary to accommodate the change; and (c) the physical development limitation and other natural feature characteristics of the areas involved. (Comprehensive Plan Section 10.310, Procedures, Policy 3)

Policy 3 requires that amendments comply with the applicable statewide planning goals. These are addressed elsewhere in this document.

Policy 3 requires evidence of the desirability of the proposed revisions. The amendment adds the City Manager and the Planning Director to the list of parties that may appeal a Type III Planning Commission decision to the City Council. The City Commission determined that the proposal is desirable because it provides an additional safeguard in those rare cases when the Planning Commission is not fully apprised of all relevant facts; or when the Planning Commission's decision exposes the City to unacceptable risk.

Policy 3 addresses map amendments. This amendment is to the text of the zoning ordinance, and has no impact on amendments to the zoning map or comprehensive plan map.

For these reasons, the City Commission finds the amendment consistent with policy 3.

Amendments to the Comprehensive Plan text or map may be initiated by the City Commission, Planning Commission, Community Development Director, any City resident or any person or organization owning real property in the City. The person proposing the amendments will be responsible for providing justification for the revisions, and will also be responsible for providing a for of notice for the text of any exception language, should such be necessary to meet Statewide Planning Goals. (Comprehensive Plan Section 10.310, Procedures, Policy 4)

This amendment was initiated by the interim city planner at the direction of the City Manager. The justification for the revision is that it provides clarity to the Type III appeals procedure, adding the City Manager and Planning Director to the list of parties that may appeal a Type III decision. The language in policy 4 referring to exception language concerns exceptions to statewide planning goal requirements. It is not relevant to this amendment, because the amendment does not include an exception. Based on this, the City Commission finds that the amendment does not conflict with policy 4.

--	--	--

The Planning Commission and the City Commission shall hold public hearings on proposed amendments to the Comprehensive Plan or map. Notice of public hearings will be given in accordance with Development Code requirements. (Comprehensive Plan Section 10.310, Procedures, Policy 5)

The amendment does not alter public notice or hearing requirements in policy 4. The adoption procedure for DCR20-02 followed the Development Code's applicable Type IV requirements. The amendment affects only Type III appeals; it does not change Type III notice or hearing requirements. Based on this, the City Commission finds the amendment consistent with policy 5.

For purposes of reviewing and updating the Comprehensive Plan, the Planning Commission will be the officially recognized committee for citizen involvement. It will be appointed in an open and public manner and its membership shall be representative of a broad range of geographical, cultural and economic elements of the population in the Warrenton area. Adequate resources will be allocated for its activities and other citizen involvement efforts. (Comprehensive Plan Section 10.310, Procedures, Policy 6)

This amendment does not change or diminish the Planning Commission's role as the committee for citizen involvement in Comprehensive Plan reviews and updates; nor does the amendment alter the method for appointing Planning Commissioners. The City provides adequate financial resources for citizen involvement efforts through its budget process; the amendment does not change the extent or scope of the City's citizen involvement process. For these reasons, the City Commission finds the amendment consistent with policy 6.

The Planning Commission and City staff will provide the general public with an opportunity to be involved in inventory work, plan revisions and plan implementation. Efforts will be undertaken to respond to citizen suggestions and make technical information and minutes of meetings available to the general public. (Comprehensive Plan Section 10.310, Procedures, Policy 7)

The amendment does not reduce opportunities for the public to be involved in inventory work, comprehensive plan revisions, and plan implementation. The City makes agendas, staff reports, and Planning Commission minutes available on its website, and at City Hall. The amendment does not alter the availability of technical information or meeting minutes. Based on this, the City Commission finds that this amendment does not conflict with policy 7.

When reviewing and updating the Comprehensive Plan, the City will attempt to (a) give ample consideration to the comments and concerns of other governmental bodies; (b) achieve consistency with their policies to the extent appropriate; and (c) avoid unnecessary overlapping responsibilities. Affected special districts and appropriate local, regional, state and federal agencies will be notified by mail of public hearings on

--	--	--

Comprehensive Plan amendments. (Comprehensive Plan Section 10.310, Procedures, Policy 8)

This policy addresses Comprehensive Plan reviews and updates. Reviews are generally non-hearing, work session items. Updates are formally considered under a Type IV procedure. The amendment addresses Type III procedure appeals. Policy 8 is not applicable to this amendment.

Implementation will occur in a manner which makes possible meaningful participation by local citizens and interested governmental bodies; consistency between the Plan and implementation measures intended to fulfill Plan objectives; and periodic review and update of these controls. (Comprehensive Plan Section 10.320, Plan Implementation, Policy 1)

The amendment does not detract from the policy of ensuring meaningful participation in the implementation of the Comprehensive Plan; it allows the City Manager and Planning Director to appeal a Type III Planning Commission decision. The amendment does not alter any other implementation measures related to citizen participation.

The amendment does not create inconsistency between the Development Code and the Comprehensive Plan. As shown by these findings, the amendment does not conflict with applicable Comprehensive Plan policies, or with any Development Code requirements.

The amendment does not interfere with the City's ability to review and update the Comprehensive Plan and Development Code. These kinds of updates are considered under a Type IV procedure; the amendment modifies the Development Code's Type III procedure.

For these reasons, the City Commission finds the amendment consistent with all parts of Plan Implementation policy 1.

Major actions undertaken to implement the Comprehensive Plan shall take place in a well-publicized, open atmosphere. The Planning Commission, general public and interested governmental bodies will be given an opportunity to comment on these actions before they are carried out. (Comprehensive Plan Section 10.320, Plan Implementation, Policy 2)

The Comprehensive Plan is implemented through the Development Code and the Zoning Map, so *major actions to implement the comprehensive plan* include development code amendments, such as this one. This amendment and the public hearings before the Planning Commission and City Commission have been well-publicized by notices in *The Columbia Press*, and on the City's website. Additionally, the amendment has been posted on the Oregon Department of Land Conservation and Development's website. The general public and interested governmental bodies had the opportunity to comment on the amendment. The Planning Commission conducted a public hearing on this amendment on December 10, 2020. The Planning Commission's recommendation was received by the City Commission at a public hearing on January 12, 2021.

--	--	--

The City Commission finds that the amendment’s adoption process followed applicable procedural requirements of Plan Implementation policy 2, as implemented through the City’s Development Code. The City Commission further finds that the amendment is consistent with policy 2 because it does not alter the requirements of policy 2: the amendment affects only Type III matters, not Development Code or Zoning Map amendments, which are considered under Type IV procedures.

Provisions of the zoning ordinance, subdivision and partitioning regulations and other land and water use controls used to implement the Plan shall be consistent with the Plan. This does not mean, however, that these provisions have to be specifically authorized by the Plan or cannot be more detailed than those in the Plan. (Comprehensive Plan Section 10.320, Plan Implementation, Policy 3)

The consistency requirement in policy 3 is not violated by the amendment because the Type III appeal procedure occurs only in the development code, and nowhere else in the City’s planning documents. The City Commission finds that the procedures in WMC 16.208 are an example of detailed development code language mentioned in policy 3. For these reasons, the City Commission finds the amendment consistent with Pan Implementation policy 3.

Land and water use controls used to implement the Plan will be periodically reviewed and updated. Before changes in the regulations are adopted, there will be at least one public hearing on the proposal and adequate public notice of every hearing. (Comprehensive Plan Section 10.320, Plan Implementation, Policy 4)

The *land and water use controls* that implement the Comprehensive Plan are the Development Code and the Zoning Map. The Planning Commission considered this Development Code amendment at a public hearing on December 10, 2020. The hearing was advertised in *The Columbia Press*, and on the City’s website. This amendment does not alter the hearing or public notice requirements for Development Code or Zoning Map amendments. The amendment has no impact on Development Code or Zoning Map amendments, which are considered under a Type IV procedure, because the amendment affects the appeals process for Type III land use decisions. Based on this, the City Commission finds that the amendment does not conflict with the requirements of Plan Implementation policy 4.

Statewide Planning Goal 1, Citizen Involvement

Goal 1 is: *To develop a citizen involvement program that insures the opportunity for citizens to be involved in all phases of the planning process.* This development code amendment was reviewed in accordance with the acknowledged provisions for citizen involvement in Warrenton's municipal code, which implement goal 1. The amendment does not restrict opportunities for citizen involvement. The Development Code’s requirements for advertising and hearings are unchanged. Opportunities for citizens to appeal land use decisions are not restricted or narrowed by the amendment. Instead, the amendment adds the City Manager and Planning

--	--	--

Director to the list of parties that may appeal certain Planning Commission decisions to the City Commission. Based on this, the City Commission finds the amendment consistent with Statewide Planning Goal 1.

Statewide Planning Goal 2, Land Use Planning

Goal 2 requires that local governments “establish a land use planning process and policy framework as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions.” The amendment to the City’s Type III appeals process fits into the City’s land use planning processes and policy framework. The amendment clarifies that the City Manager and Planning Director may appeal a Type III decision from the Planning Commission to the City Commission. The amendment does not alter the basic framework for planning and decision-making in Warrenton. Based on this, the City Commission finds the amendment consistent with Statewide Planning Goal 2.

Statewide Planning Goal 5, Natural Resources, Scenic and Historic Areas, and Open Spaces

The basic aim of Goal 5 is “To protect natural resources and conserve scenic and historic areas and open spaces.” The City’s goal 5 implementation measures in its Comprehensive Plan and Development Code are unaffected by the proposed amendment. Goal 5 protection measures remain in force. The amendment does not add any new resources to the City’s goal 5 inventories, or take any resources out of these inventories, or alter prior decisions concerning those goal 5 resources. Based on this, the City Commission finds the amendment consistent with Statewide Planning Goal 5.

Statewide Planning Goal 6, Air, Water and Land Resources

Goal 6 is “to maintain and improve the quality of the air, water and land resources of the state.” It deals mainly with control of “waste and process discharges from future development.” The amendment does not affect any of the City’s goal 6 implementation measures. These implementation measures, in the Development Code and the Comprehensive Plan, remain in effect. Based on this, the City Commission Finds that the amendments are consistent with Statewide Planning Goal 6.

Statewide Planning Goal 7, Areas Subject to Natural Hazards

Goal 7 is to “to protect people and property from natural hazards.” The City’s goal 7 implementation measures are not changed by the amendment. The Flood Hazard Overlay Zone and the Soil Hazard Overlay zone are two of the City’s principal goal 7 implementation tools. These are unchanged by the amendment. Those areas subject to goal 7 are still subject to the

--	--	--

City's goal 7 implementation measures. Based on this, the City Commission finds the amendments do not conflict with Statewide Planning Goal 7.

Statewide Planning Goal 8, Recreational Needs

Goal 8 is "to satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, to provide for the siting of necessary recreational facilities including destination resorts." The City's goal 8 needs are met by lands that are zoned primarily for recreational purposes. The amendment does not change this. The amendment does not alter the City's approach to meeting its goal 8 obligations, or any goal 8 implementation measures. None of the City's Goal 8 Comprehensive Plan policies are changed by the amendment. Based on this, the City Commission finds that the amendment is consistent with Statewide Planning Goal 8.

Statewide Planning Goal 9, Economic Development

Goal 9 is "To provide adequate opportunities throughout the state for a variety of economic activities vital to the health, welfare, and prosperity of Oregon's citizens." The amendment has no impact on the City's ability to meet its goal 9 obligations. The amendment does not reduce the City's inventory of buildable commercial or industrial lands. The amendment does not change any substantive requirements for reviewing new commercial or industrial development. Based on this, the City Commission finds the amendment consistent with Statewide Planning Goal 9.

Statewide Planning Goal 10, Housing

Goal 10 is "to provide for the housing needs of citizens of the state." The goal requires cities to assess future need for various housing types and to plan and zone sufficient buildable land to meet those projected needs. The amendment has no impact on land available for housing in Warrenton; nor does it change the substantive requirements for approval of new residential development; nor does it alter the mix of housing types allowed in the City. Based on this, the City Commission finds the amendments consistent with Statewide Planning Goal 10.

Statewide Planning Goal 11, Public Facilities and Services

Goal 11 is "to plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development." The amendment does not change any of the City's goal 11 implementation measures. The supply of developable lands, and the capacity of public facilities needed to serve those lands, are unchanged by the amendment. The amendment has no impact on City policies regarding the expansion and financing of public facilities. Based on this, the City Commission finds the amendment consistent with Statewide Planning Goal 11.

--	--	--

Statewide Planning Goal 12, Transportation

Goal 12 is “to provide and encourage a safe, convenient and economic transportation system.” The City’s goal 12 implementation measures are unaffected by the amendment. Warrenton’s existing transportation infrastructure and the City’s plans for future expansion of transportation facilities are unchanged by the amendment. Current and likely future transportation demand is not affected by the amendments. Based on this, the City Commission finds the development code amendment consistent with Statewide Planning Goal 12.

Statewide Planning Goal 13, Energy

Goal 13 is simply “to conserve energy”. The City’s goal 13 implementation measures are unchanged by the amendment. Based on this, the City Commission finds that the amendment is consistent with Statewide Planning Goal 13.

Statewide Goal 14, Urbanization

Goal 14 is “to provide for an orderly and efficient transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities.” The amendment does not conflict with this goal: it clarifies a relatively minor part of the City’s Type III appeal process. The amendment does not alter the UGB. None of the City’s goal 14 implementation measures are affected by the amendment. Based on this, the City Commission finds the amendments consistent with Statewide Planning Goal 14.

Statewide Planning Goal 16, Estuarine Resources

Goal 16 is “to recognize and protect the unique environmental, economic, and social values of each estuary and associated wetlands; and to protect, maintain, where appropriate develop, and where appropriate restore the long-term environmental, economic, and social values, diversity and benefits of Oregon's estuaries.” The City’s primary goal 16 implementation measures are the estuarine resources element of its comprehensive plan; the development code’s Aquatic Natural, Aquatic Conservation, and Aquatic Development zones; and the development code’s Columbia River Estuary Shoreland and Aquatic Area Development Standards. These implementation measures are unchanged by the amendment. Based on this, the City Commission finds the amendment consistent with Statewide Planning Goal 16.

Statewide Planning Goal 17, Coastal Shorelands

Goal 17 aims “to conserve, protect, where appropriate, develop and where appropriate restore the resources and benefits of all coastal shorelands, recognizing their value for protection and maintenance of water quality, fish and wildlife habitat, water-dependent uses, economic

--	--	--

resources and recreation and aesthetics.” The City implements goal 17 primarily through the Coastal Shorelands element of its comprehensive plan; and through the development code’s Coastal Lake and Freshwater Wetlands Zone, and Water-Dependent Industrial Shorelands Zone. The amendment does not change any of these implementation measures. Based on this, the City Commission finds that the amendment is consistent with Statewide Planning Goal 17.

Statewide Planning Goal 18, Beaches and Dunes

Goal 18 is: “To conserve, protect, where appropriate develop, and where appropriate restore the resources and benefits of coastal beach and dune areas; and to reduce the hazard to human life and property from natural or man-induced actions associated with these areas.” The City’s basic implementation measures for goal 18 are the Comprehensive plan’s beaches and dunes element, and the development code’s Beach and Dune Overlay District. The amendment does not change any of these implementation measures, or the City’s overall goal 18 planning strategy. Based on this, the City Commission finds that the amendment is consistent with Statewide Planning Goal 18.

--	--	--



**Finance Department
Agenda Memorandum**

To: The Honorable Mayor and Members of the Warrenton City Commission
From: April Clark
Finance Director
Date: January 12, 2021

Regarding – Audit for Fiscal Year Ending June 30, 2020

The financial Statements, for the City of Warrenton, for the period ending June 30, 2020 are attached.

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

Approved by City Manager:

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, 2020
WITH
INDEPENDENT AUDITOR'S REPORT

CITY OF WARRENTON, OREGON
FINANCIAL STATEMENTS AND SUPPLEMENTAL
INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020
WITH
INDEPENDENT AUDITOR'S REPORT

CITY OF WARRENTON, OREGON

Financial Statements and Supplemental Information

For the Year Ended June 30, 2020

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 - 24

Reconciliation of the Statement of Net Position of Enterprise Funds to the Statement of Net Position 25

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds 26 - 27

Statement of Cash Flows - Proprietary Funds 28 - 31

Notes to the Financial Statements 32 - 54

Required Supplementary Information:

Schedule of the Proportionate Share of the Net Pension Liability 55

Schedule of Pension Contributions 55

Notes to Required Supplementary Information 56

Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Funds:

Combining Balance Sheet 57

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 58

Nonmajor Special Revenue Funds:

Combining Balance Sheet 59 - 60

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 61 - 62

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

Community Center Fund 63

Warrenton Business Association Fund 64

Grant Fund 65

Library Fund 66

Building Department Fund 67

Transient Room Tax Fund 68

State Tax Street Fund 69

Quincy Robinson Park Trust Fund 70

CITY OF WARRENTON, OREGON

Financial Statements and Supplemental Information

For the Year Ended June 30, 2020

Table of Contents, Continued

FINANCIAL SECTION, Continued

Combining and Individual Fund Statements and Schedules, Continued:

Nonmajor Debt Service Funds:

Combining Balance Sheet	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	72
Schedule of Resources and Requirements Budget and Actual (Budgetary Basis):	
Wastewater Treatment GO Bond Fund	73
Warrenton Urban Renewal Agency Debt Service Fund	74
Warrenton Urban Renewal Agency Debt Reserve Fund	75

Nonmajor Capital Projects Funds:

Combining Balance Sheet	76 - 77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	78 - 79
Schedule of Resources and Requirements Budget and Actual (Budgetary Basis):	
Parks System Development Charges Fund	80
Community Center Capital Reserve Fund	81
Facilities Maintenance Fund	82
Streets System Development Charges Fund	83
Police Vehicle Replacement Fund	84
Fire Apparatus Replacement Fund	85
Tansy Point Dock Capital Reserve Fund	86
Warrenton Urban Renewal Agency Capital Projects Fund	87

Enterprise Funds:

Water 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

Sewer 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

Sanitation Enterprise:

Combining Statement of Net Position	96
Combining Statement of Revenues, Expenses, and Changes in Net Position	97
Combining Statement of Cash Flows	98 - 99

Hammond Marina:

Combining Statement of Net Position	100
Combining Statement of Revenues, Expenses, and Changes in Net Position	101
Combining Statement of Cash Flows	102 - 103

Nonmajor Enterprise Funds:

Combining Statement of Net Position	104
Combining Statement of Revenues, Expenses, and Changes in Net Position	105
Combining Statement of Cash Flows	106 - 107

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

Water Operating Fund	108
Water System Development	109
Water Capital Reserve Fund	110

CITY OF WARRENTON, OREGON

Financial Statements and Supplemental Information

For the Year Ended June 30, 2020

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 Operating Fund	111
Sewer System Development Fund	112
Sewer Capital Reserve Fund	113
Storm Sewer Operating Fund	114
Storm System Development Charges Fund	115
Sanitation Operating Fund	116
Sanitation Capital Reserve Fund	117
Warrenton Marina Fund	118
Warrenton Marina Capital Reserve Fund	119
Hammond Marina Fund	120
Hammond Marina Capital Reserve Fund	121

Internal Service Fund:

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

Engineer ISF	122
--------------	-----

COMPLIANCE SECTION

Comments and Disclosures of Independent Auditor Required by State Statute	123 - 124
---	-----------



INTRODUCTORY SECTION



CITY OF WARRENTON, OREGON

List of Elected and Appointed Officials

June 30, 2020

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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison 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, 2020. 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, 2020 were \$65,990,859.
- The City's total liabilities and deferred inflows at June 30, 2020 were \$19,604,954.
- The net position of the City at June 30, 2020 was \$46,385,905. Of this amount, \$9,155,492 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- At June 30, 2020, the City's governmental funds reported combined ending fund balances of \$8,623,812.
- At the end of the fiscal year, the City's total combined governmental funds had a restricted fund balance of \$7,159,758, a committed fund balance of \$94,819, an assigned fund balance of \$325,934, and an unassigned fund balance of \$1,041,358.
- The General Fund's unassigned fund balance is \$1,041,358 at the end of the current fiscal year, or 24.4% 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 and the Hammond Marina fund, all of which are considered to be major funds of the City of Warrenton. The Warrenton 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 \$46,385,905 at the close of the most recent fiscal year.

By far, the largest portion of the City's net position, 64.3%, 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, 15.9%, represents resources that are subject to external restrictions on how they may be used. The remaining portion represents 19.7% 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 \$3,931,389. 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 \$3,239,574 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	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 9,271,168	\$ 8,508,626	\$ 15,981,775	\$ 13,385,150	\$ 25,252,943	\$ 21,893,776
Capital assets, net	<u>12,396,883</u>	<u>12,496,170</u>	<u>26,644,556</u>	<u>27,209,347</u>	<u>39,041,439</u>	<u>39,705,517</u>
Total assets	<u>21,668,051</u>	<u>21,004,796</u>	<u>42,626,331</u>	<u>40,594,497</u>	<u>64,294,382</u>	<u>61,599,293</u>
Deferred outflows	<u>972,421</u>	<u>1,090,849</u>	<u>724,056</u>	<u>771,942</u>	<u>1,696,477</u>	<u>1,862,791</u>
Noncurrent liabilities	8,871,525	9,494,587	8,789,254	9,288,388	17,660,779	18,782,975
Other liabilities	<u>604,474</u>	<u>666,476</u>	<u>852,453</u>	<u>540,490</u>	<u>1,456,927</u>	<u>1,206,966</u>
Total liabilities	<u>9,475,999</u>	<u>10,161,063</u>	<u>9,641,707</u>	<u>9,828,878</u>	<u>19,117,706</u>	<u>19,989,941</u>
Deferred inflows	<u>279,292</u>	<u>293,460</u>	<u>207,956</u>	<u>207,665</u>	<u>487,248</u>	<u>501,125</u>
Net position:						
Net investment in capital assets	9,611,703	9,648,710	20,211,558	20,093,227	29,823,261	29,741,937
Restricted	7,204,867	5,869,878	202,285	194,986	7,407,152	6,064,864
Unrestricted	<u>(3,931,389)</u>	<u>(3,877,466)</u>	<u>13,086,881</u>	<u>11,041,683</u>	<u>9,155,492</u>	<u>7,164,217</u>
Total net position	<u>\$ 12,885,181</u>	<u>\$ 11,641,122</u>	<u>\$ 33,500,724</u>	<u>\$ 31,329,896</u>	<u>\$ 46,385,905</u>	<u>\$ 42,971,018</u>

The City's net position increased by \$3,414,887 during the current fiscal year.

The City's total assets and deferred outflows at June 30, 2020 increased \$2,528,775 from \$63,462,084 to \$65,990,859, or 3.98% from the prior year. Cash increased by \$3,613,427, or 18.27% from the prior year. Receivables decreased by \$230,682, or 14.14% from the prior year. Inventories decreased by \$10,355, or 2.67% from the prior year. Capital assets, net, decreased by \$664,078, or 1.67%, from the prior year. The remaining current assets, prepayments, decreased by \$13,224, or 67.62%, from the prior year.

The City's total liabilities and deferred inflows at June 30, 2020 decreased by \$886,112, or 4.32%, from the prior year. Accounts payable and other current liabilities increased \$271,314, or 31.61%, from the prior year. Interest payable on long term debt decreased by \$14,883 or 12.24% from the prior year. The City's outstanding debt decreased \$1,509,063, or 10.62%.

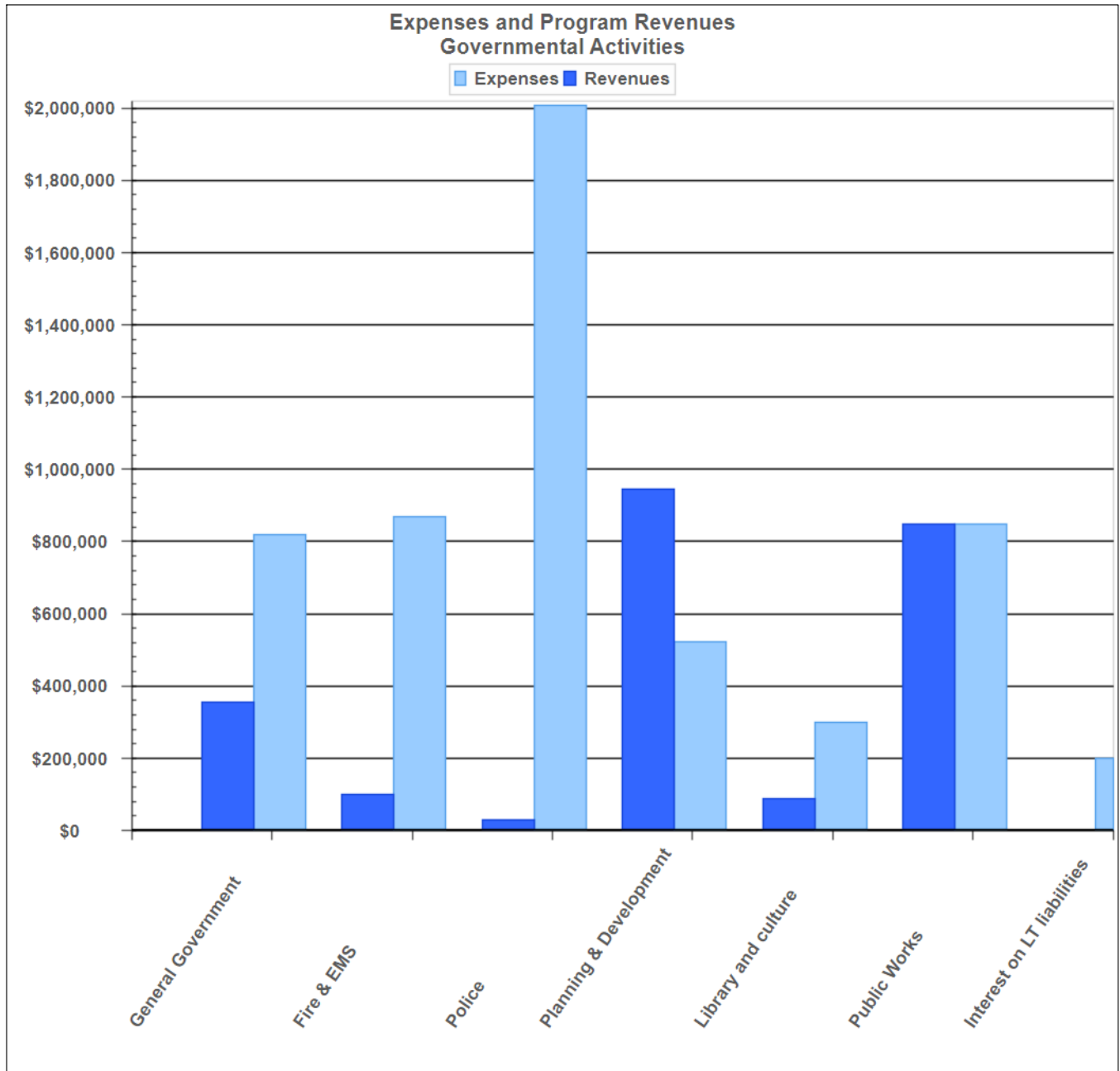
City of Warrenton's Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Fines, fees & charges for services	\$ 1,496,184	\$ 852,925	\$ 9,188,725	\$ 8,696,563	\$ 10,684,909	\$ 9,549,488
Operating grants & contributions	388,532	918,708	4,205	-	392,737	918,708
Capital grants & contributions	150,320	507,478	763,825	1,214,172	914,145	1,721,650
General revenues:						
Property taxes	2,629,316	2,515,969	-	-	2,629,316	2,515,969
Other taxes	1,021,441	1,204,107	131,300	159,400	1,152,741	1,363,507
Franchise fees	770,988	743,101	-	-	770,988	743,101
Unrestricted state revenue sharing	178,980	160,556	-	-	178,980	160,556
Unrestricted investment earnings	167,818	184,757	267,931	244,217	435,749	428,974
Total revenues	6,803,579	7,087,601	10,355,986	10,314,352	17,159,565	17,401,953
Expenses:						
General government	817,381	1,253,656	-	-	817,381	1,253,656
Fire & emergency medical services	869,110	744,536	-	-	869,110	744,536
Police	2,006,391	1,848,274	-	-	2,006,391	1,848,274
Planning and development	521,224	427,705	-	-	521,224	427,705
Library and cultural services	298,160	277,707	-	-	298,160	277,707
Public works	847,099	610,168	-	-	847,099	610,168
Interest on long-term liabilities	200,155	225,540	-	-	200,155	225,540
Water utility	-	-	3,349,542	2,585,351	3,349,542	2,585,351
Sewer utility	-	-	2,708,920	2,733,199	2,708,920	2,733,199
Sanitation utility	-	-	1,168,557	1,167,332	1,168,557	1,167,332
Marinas	-	-	958,139	918,672	958,139	918,672
Total expenses	5,559,520	5,387,586	8,185,158	7,404,554	13,744,678	12,792,140
Change in net position	1,244,059	1,700,015	2,170,828	2,909,798	3,414,887	4,609,813
Net position, July 1	11,641,122	9,941,107	31,329,896	28,420,098	42,971,018	38,361,205
Net position, June 30	<u>\$2,885,181</u>	<u>\$1,641,122</u>	<u>\$33,500,724</u>	<u>\$31,329,896</u>	<u>\$46,385,905</u>	<u>\$42,971,018</u>

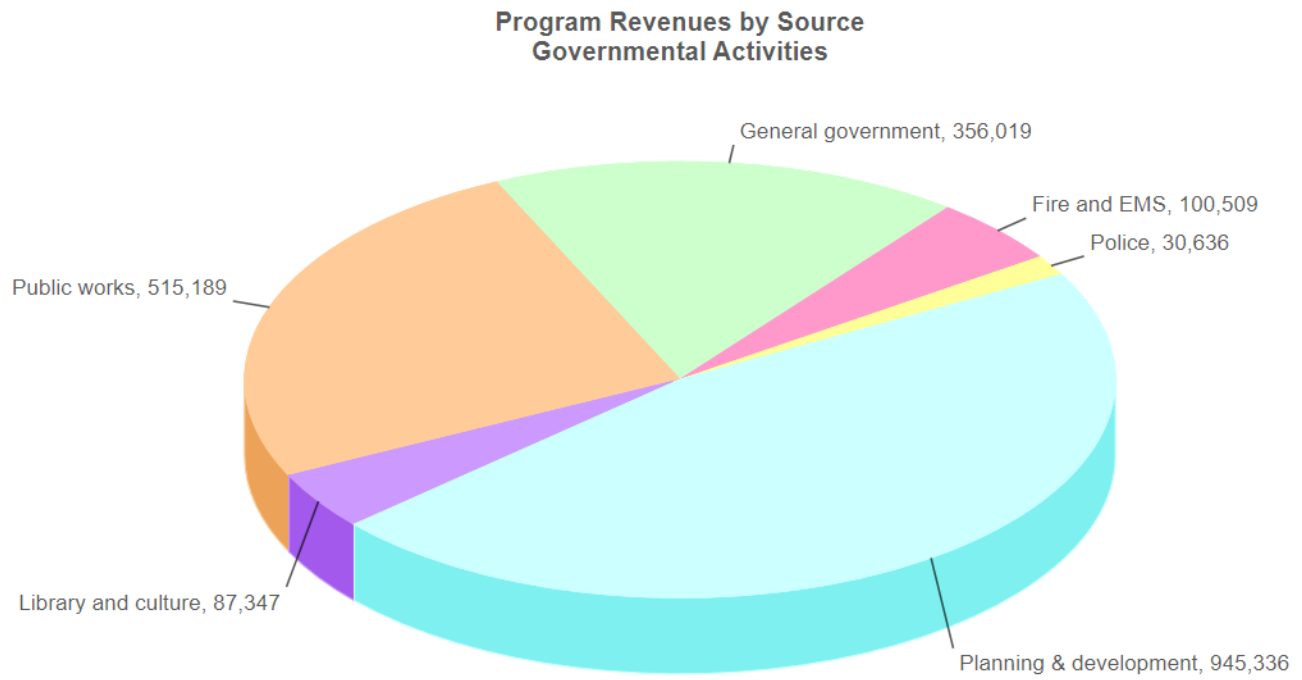
Governmental activities. Governmental activities increased the City's net position by \$1,244,059. The primary elements of the change in total net position are as follows:

- Revenues overall decreased \$284,022 as program revenues decreased \$244,075 and general revenues decreased \$39,947. The decrease in program revenues relates to grants revenues that were passed through to Pacific Coast Seafoods in the prior year and a FEMA Grant that was received in the prior year for a new tanker truck for the Fire Department.
- The General Fund permanent rate tax increased \$49,362, the Urban Renewal Agency's tax increased \$41,554, local option taxes for the Police Department increased \$15,354 and the Library increased \$12,503, and taxes to pay debt decreased \$5,425.
- Franchise fees increased by \$27,887 during the year. This revenue can be cyclical due to weather conditions and demand for telecommunication services.
- Unrestricted investment earnings (interest from bank accounts) decreased by \$16,939 during the year.
- Interest expense on debt decreased \$25,385 from the prior year.
- Total expenses increased by \$171,934. This increase is mostly a result of increased street maintenance offset by a decrease in pass through grant expenditures from the prior year.

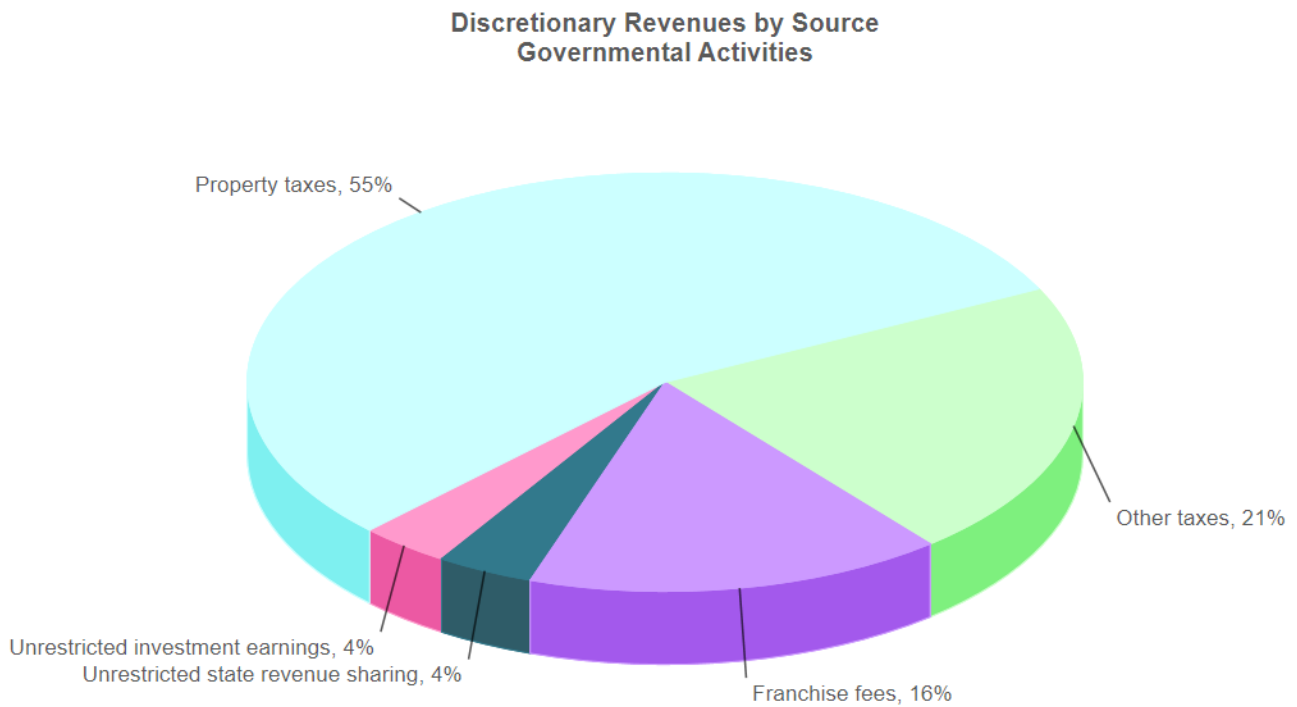
The following graph summarizes the 2019-2020 governmental activity program revenues and corresponding expenses. The revenues shown total \$2,035,036, a decrease from the prior year of \$244,075, are directly attributable to each activity (program revenues) and **do not** include property taxes, other 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 \$4,768,543, an decrease of \$39,947 from the prior year.



This next chart shows the total functional revenues for each program in the amount of \$2,035,036 by its source.



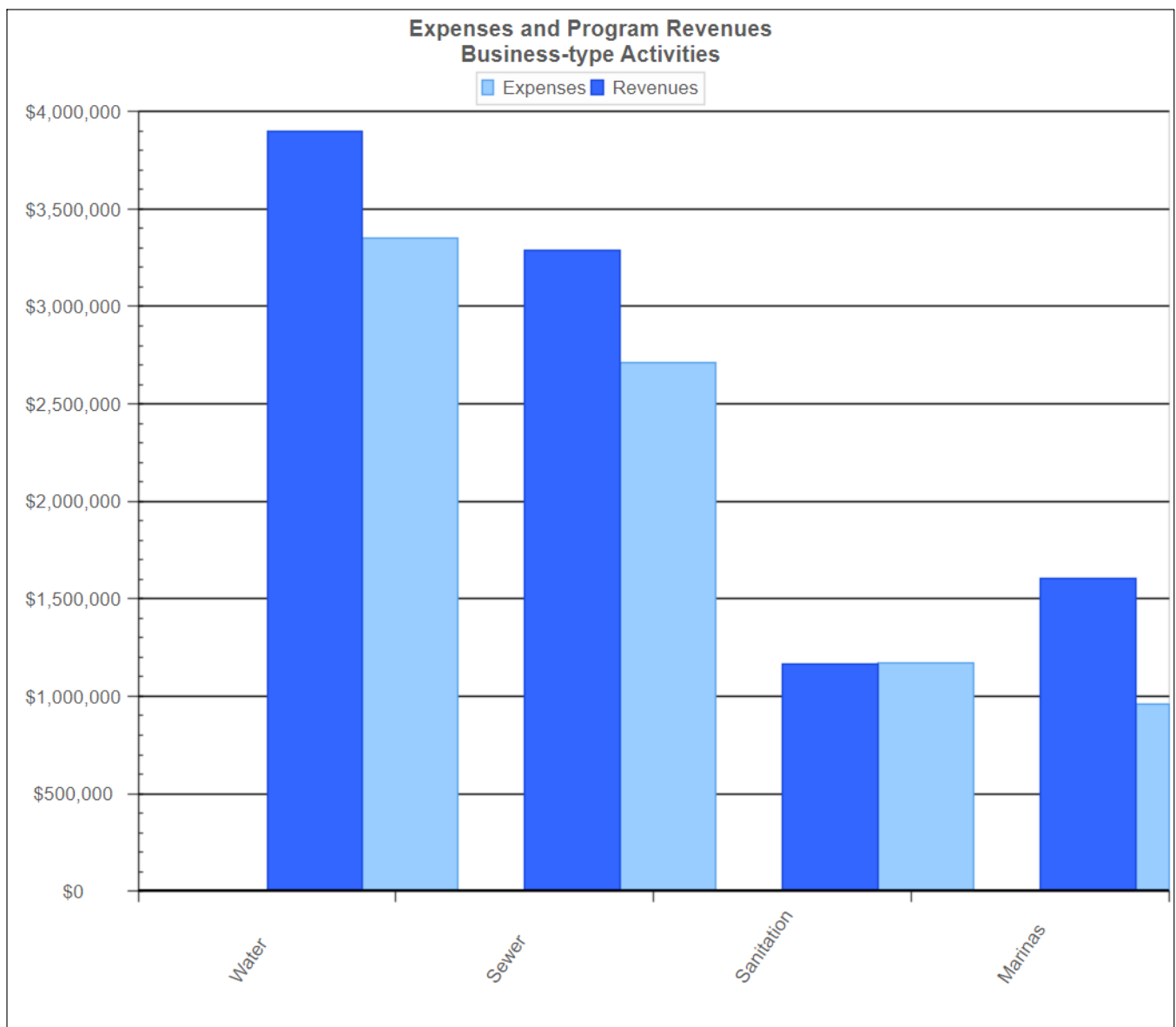
As the next chart reflects, most 2019-2020 governmental activities relied on general discretionary revenues to support the function. This graph shows total discretionary revenues in the amount of \$4,768,543 by percentage in each category



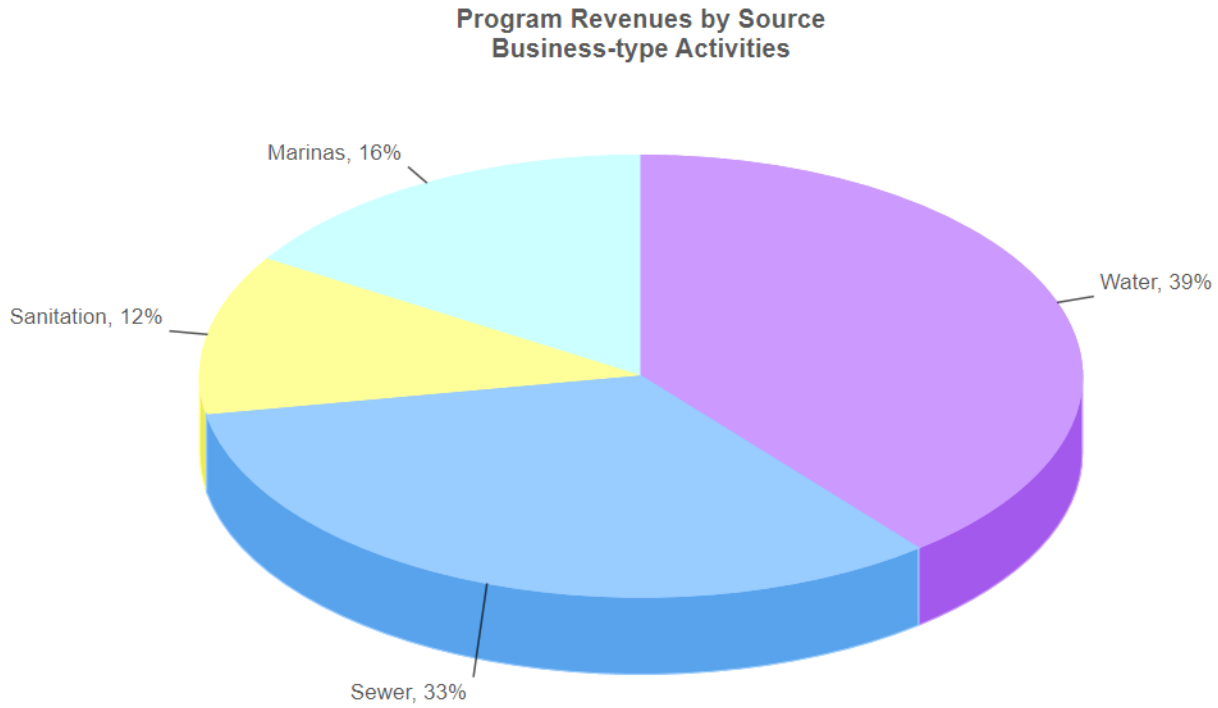
Business-type activities. Business-type activities increased the City’s net position by \$2,170,828. Key elements of this increase are as follows:

- Fines, fees, and charges for services had a net increase this year of \$492,162 from the prior year. Revenues increased in the Water fund, this year by \$443,069, they increased in the Sewer Fund by \$35,809, and decreased in the Sanitation Fund by \$16,011, and the Marinas show increases of \$29,295. Gross water sales increased by \$447,975, or 13.73%, from the prior year, as a result of water consumption increases of approximately 34 million gallons and a rate increase of 5% that was effective on July 1, 2019.
- Combined operating and capital grants and contributions decreased this year by \$446,142 and are mostly due to forgiveness of a water fund loan and capital contributions in the sewer fund in the previous year.
- Unrestricted investment earnings (interest from bank accounts) increased by \$23,714 during the year.
- Total business-type activity revenues increased by \$41,634.
- Total operating expenses increased from the prior year in the amount of \$780,604.

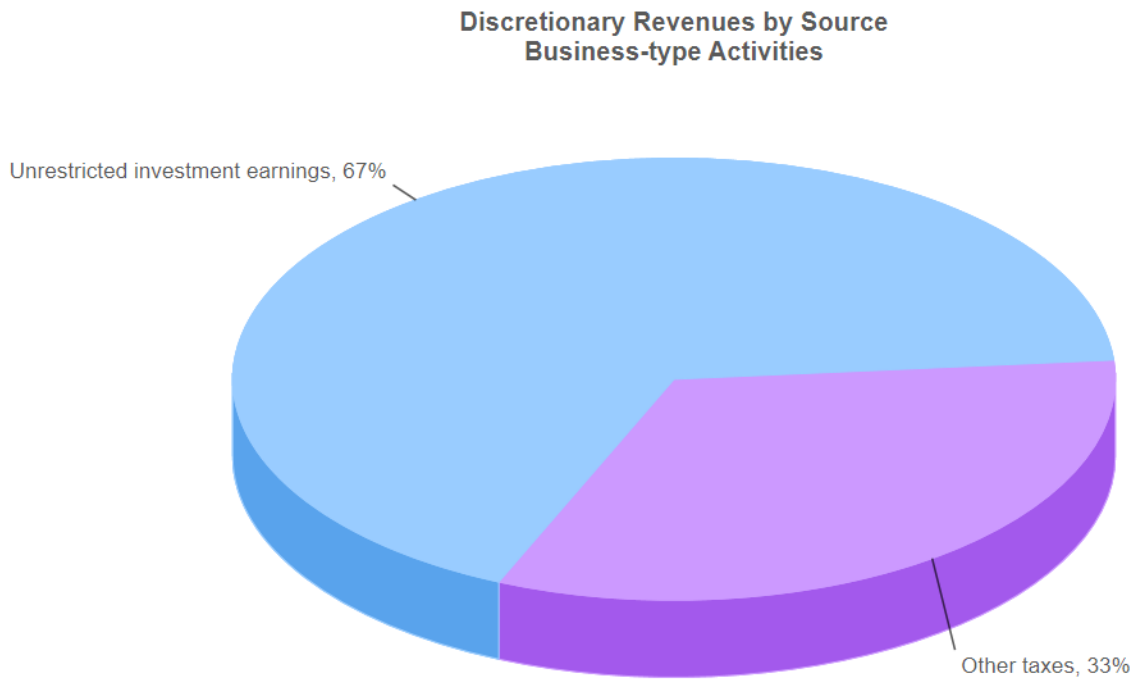
Business-type activities of the City of Warrenton are supported by charges for utility service, capital contributions, development fees, and other grants. The graph below summarizes the 2019-2020 expenses and revenues of those funds.



Total program revenues in the business-type activities of the City total \$9,956,755 as represented by the percentages in the chart below for 2019-2020.



In the following graph, discretionary revenues amount to \$399,231. 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 \$8,623,812, an increase of \$852,499 in comparison with the prior year. Approximately 12.1% of this amount (\$1,041,358) 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 (\$1,943), 2) restricted for particular purposes (\$7,159,758), 3) committed for particular purposes (\$94,819), or 4) assigned for particular purposes (\$325,934).

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 \$1,043,091. This balance decreased from the prior year, in the amount of \$113,689. 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 24.4% of total General Fund expenditures and transfers out.

The fund balance of the City's General Fund decreased by \$113,689 during the current fiscal year. While revenues increased \$56,371, expenditures also increased by \$219,796. Key elements of the decrease to fund balance are as follows:

- Taxes decreased by \$41,310 during the year. Revenue in this category comes mostly from property taxes and land sales which increased by \$56,865 and transient room tax which decreased by \$98,175.
- Franchise fees increased by \$12,398. This revenue stream can be quite cyclical.
- Intergovernmental receipts from Oregon state revenue sharing for cigarette, liquor and marijuana taxes and fees increased by \$29,223.
- Charges for services increased by \$10,819. This increase is mainly from planning services.
- Lease receipts increased by \$2,898 due to scheduled increases per lease agreements.
- Fines and fees from Municipal Court decreased by \$17,980.
- Investment (interest) earnings decreased by \$9,239.
- Other revenues decreased by \$620.
- Expenditures and other financing sources and uses in the General Fund also increased \$10,204 from the prior year. The increases in general government (Administration, Commission, Finance) (\$82,036), fire and emergency medical services (\$25,166), public works (\$4,506), police (\$77,926), planning & development (\$30,162) were offset by decreases in transfers out (\$230,000).

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 \$11,728,606, and those for the marinas amount to \$1,352,869.

The total change in net position for all funds was \$2,170,828. 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 Library, Facilities Maintenance, and General Funds for the fiscal year ended June 30, 2020.

An adjustment was approved in the Library Fund to transfer from Contingency to allow for additional spending authority for retirement contributions as required by the Public Employees Retirement System not known at the time the budget was prepared in the amount of \$13,885.

A supplemental budget was approved and adopted to allow additional spending authority for emergency repairs to the City Hall roof, carried forward from the prior year and the Headstart Building in the amount of \$110,059 by amending the beginning fund balance and increasing Repair and Maintenance in the Facilities Maintenance Fund by the same amount.

An adjustment was approved in the General Fund to increase both resources and appropriations for a request for services in the Community Development Department for processing additional land use and development applications that would be paid by another entity in the amount of \$15,000.

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, 2020, amounts to \$39,041,439. 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 \$664,078 during the year because capital asset additions of \$1,536,783 less current year depreciation, in the amount of \$2,155,821 and a loss on disposition of assets of \$45,040, 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	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,410,432	\$ 2,410,432	\$ 422,041	\$ 422,041	\$ 2,832,473	\$ 2,832,473
Buildings	2,961,249	3,067,643	1,260,550	1,316,143	4,221,799	4,383,786
Equipment	1,744,444	1,917,907	976,850	774,183	2,721,294	2,692,090
Improvements	1,094,759	807,194	415,466	444,512	1,510,225	1,251,706
Facilities	-	-	23,079,365	23,725,701	23,079,365	23,725,701
Infrastructure	3,926,903	4,039,108	-	-	3,926,903	4,039,108
Construction in progress	259,096	253,886	490,284	526,767	749,380	780,653
Total	<u>\$ 12,396,883</u>	<u>\$ 12,496,170</u>	<u>\$ 26,644,556</u>	<u>\$ 27,209,347</u>	<u>\$ 39,041,439</u>	<u>\$ 39,705,517</u>

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

Equipment and vehicle acquisitions amounted to a total of \$389,897 which includes a sanitation truck for \$368,241 a fire porta-count fit machine for \$14,936, and a refrigerated sampler unit for the wastewater treatment plant for \$6,720.

Major capital improvements were as follows:

- Hammond Marina Acquisition in the amount of \$598,666.
- Hammond Marina Dredging Project in the amount of \$41,167.
- SW Alder Avenue (2nd to 1st) Street Improvement in the amount of \$38,814.
- SW Anchor (Harbor-SE 3rd) Waterline Improvement in the amount of \$16,756.
- Carruther's Dog Park Parking Lot Improvement in the amount of \$12,180.
- The Warrenton Urban Renewal Agency spent \$398,899 in capital improvements this year for landscaping project (\$291,256), a portion of SW 4th Street Improvement (\$7,986), the SE 14th Place waterline (\$88,489) and City Hall Parking Lot Lights (\$11,168).

Overall, these construction and equipment additions total \$1,496,379 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 \$12,457,753. Of this amount, \$6,432,998 is proprietary fund secured loans and \$5,631,529 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	
	2020	2019	2020	2019	2020	2019
General obligation bonds	\$ 3,239,574	\$ 3,685,651	\$ -	\$ -	\$ 3,239,574	\$ 3,685,651
Tax increment financial bonds	2,391,955	2,674,409	-	-	2,391,955	2,674,409
Notes payable	393,226	452,724	6,432,998	7,116,119	6,826,224	7,568,843
Capital leases payable	-	-	-	-	-	-
Total	\$ 6,024,755	\$ 6,812,784	\$ 6,432,998	\$ 7,116,119	\$12,457,753	\$13,928,903

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 onset of the Covid-19 Pandemic brought many uncertainties into the budget process. 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 1.0%.
- No increases in water utility, sewer utility and storm sewer rates in response to the Covid-19 Pandemic.
- Reduced estimated Transient Room Tax receipts due to Covid-19 Pandemic.
- Reduced estimated Fuels Tax Revenues associated with less travel.
- Interest rates on money market and savings accounts are declining.
- On the expenditure side, increases are expected in health insurance premiums.
- 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 the 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, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 8,779,007	\$ 14,626,246	\$ 23,405,253
Receivables	490,219	910,366	1,400,585
Inventory, at cost	-	377,760	377,760
Prepaid items	1,942	4,391	6,333
Restricted cash	-	63,012	63,012
Capital assets:			
Nondepreciable assets	2,669,528	912,325	3,581,853
Depreciable assets, net	<u>9,727,355</u>	<u>25,732,231</u>	<u>35,459,586</u>
Total assets	21,668,051	42,626,331	64,294,382
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>972,421</u>	<u>724,056</u>	<u>1,696,477</u>
Total assets and deferred outflows	<u>22,640,472</u>	<u>43,350,387</u>	<u>65,990,859</u>
LIABILITIES			
Accounts payable	476,223	653,340	1,129,563
Accrued interest payable	17,102	89,620	106,722
Compensated absences	111,149	109,493	220,642
Noncurrent liabilities:			
Due within one year	810,185	703,917	1,514,102
Due in more than one year	5,214,570	5,965,657	11,180,227
Net pension liability	<u>2,846,770</u>	<u>2,119,680</u>	<u>4,966,450</u>
Total liabilities	9,475,999	9,641,707	19,117,706
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	<u>279,292</u>	<u>207,956</u>	<u>487,248</u>
Total liabilities and deferred inflows	<u>9,755,291</u>	<u>9,849,663</u>	<u>19,604,954</u>
NET POSITION			
Net investment in capital assets	9,611,703	20,211,558	29,823,261
Restricted for:			
Road maintenance	2,557,126	-	2,557,126
Debt service	2,406,880	-	2,406,880
Library and culture	134,387	-	134,387
Public works	120,868	-	120,868
Urban renewal improvements	19,464	-	19,464
Building inspection program	890,969	-	890,969
System development	1,075,173	202,285	1,277,458
Unrestricted (deficit)	<u>(3,931,389)</u>	<u>13,086,881</u>	<u>9,155,492</u>
Total net position	<u>\$ 12,885,181</u>	<u>\$ 33,500,724</u>	<u>\$ 46,385,905</u>

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

CITY OF WARRENTON

Statement of Activities

For the Year Ended June 30, 2020

<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	\$ 1,887,583	\$(1,070,202)	\$ 344,220	\$ 11,799	\$ -
Fire and emergency medical services	802,031	67,079	100,509	-	-
Police	1,928,842	77,549	25,812	4,824	-
Planning and development	503,555	17,669	945,202	134	-
Library and culture	257,368	40,792	79,256	8,091	-
Public works	790,164	56,935	1,185	363,684	150,320
Interest on long-term liabilities	200,155	-	-	-	-
Total governmental activities	<u>6,369,698</u>	<u>(810,178)</u>	<u>1,496,184</u>	<u>388,532</u>	<u>150,320</u>
Business-type activities:					
Water utilities	3,073,266	276,276	3,830,239	920	69,367
Sewer utilities	2,385,634	323,286	3,230,894	1,105	53,462
Sanitation utilities	1,089,153	79,404	1,163,984	1,600	-
Marinas	826,927	131,212	963,608	580	640,996
Total business-type activities	<u>7,374,980</u>	<u>810,178</u>	<u>9,188,725</u>	<u>4,205</u>	<u>763,825</u>
Total activities	<u>\$13,744,678</u>	<u>\$ -</u>	<u>\$ 10,684,909</u>	<u>\$ 392,737</u>	<u>\$ 914,145</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>
\$ (461,362)	\$ -	\$ (461,362)
(768,601)	-	(768,601)
(1,975,755)	-	(1,975,755)
424,112	-	424,112
(210,813)	-	(210,813)
(331,910)	-	(331,910)
<u>(200,155)</u>	<u>-</u>	<u>(200,155)</u>
<u>(3,524,484)</u>	<u>-</u>	<u>(3,524,484)</u>
-	550,984	550,984
-	576,541	576,541
-	(2,973)	(2,973)
<u>-</u>	<u>647,045</u>	<u>647,045</u>
<u>-</u>	<u>1,771,597</u>	<u>1,771,597</u>
<u>(3,524,484)</u>	<u>1,771,597</u>	<u>(1,752,887)</u>
1,293,593	-	1,293,593
1,335,723	-	1,335,723
1,021,441	131,300	1,152,741
770,988	-	770,988
178,980	-	178,980
<u>167,818</u>	<u>267,931</u>	<u>435,749</u>
<u>4,768,543</u>	<u>399,231</u>	<u>5,167,774</u>
1,244,059	2,170,828	3,414,887
<u>11,641,122</u>	<u>31,329,896</u>	<u>42,971,018</u>
<u>\$ 12,885,181</u>	<u>\$ 33,500,724</u>	<u>\$ 46,385,905</u>

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

CITY OF WARRENTON
GOVERNMENTAL FUNDS

Balance Sheet
June 30, 2020

	<u>General (001)</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 1,170,305	\$ 7,608,702	\$ 8,779,007
Receivables:			
Taxes	77,354	107,394	184,748
Accounts	126,349	21,514	147,863
Rehabilitation loans	48,462	-	48,462
Intergovernmental	32,435	74,425	106,860
Grants receivable	-	1,396	1,396
Prepaid items	1,733	210	1,943
Total assets	<u>\$ 1,456,638</u>	<u>\$ 7,813,641</u>	<u>\$ 9,270,279</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 314,054	\$ 162,171	\$ 476,225
Total liabilities	314,054	162,171	476,225
Deferred Inflows of Resources:			
Unavailable revenues	99,493	70,749	170,242
Fund Balances:			
Nonspendable - Prepaid items	1,733	210	1,943
Restricted for:			
Road maintenance	-	2,561,729	2,561,729
Debt service	-	2,356,120	2,356,120
Library and culture	-	128,487	128,487
Public works	-	120,868	120,868
Urban renewal improvements	-	19,464	19,464
Building inspection program	-	897,917	897,917
System development	-	1,075,173	1,075,173
Committed to:			
Library and culture	-	89,637	89,637
Grant expenditures	-	5,182	5,182
Assigned to:			
Capital projects	-	325,934	325,934
Unassigned	1,041,358	-	1,041,358
Total fund balances	1,043,091	7,580,721	8,623,812
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,456,638</u>	<u>\$ 7,813,641</u>	<u>\$ 9,270,279</u>

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, 2020

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

Fund balances - governmental funds \$ 8,623,812

Receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. 171,133

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

Nondepreciable assets	\$ 2,669,528	
Depreciable assets	16,097,787	
Accumulated depreciation	<u>(6,370,432)</u>	
		12,396,883

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	972,421	
Net pension liability	(2,846,770)	
Deferred inflows of resources related to pensions	<u>(279,292)</u>	
		(2,153,641)

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

Compensated absences	(111,149)	
Accrued interest payable	(17,102)	
Long-term debt	<u>(6,024,755)</u>	
		<u>(6,153,006)</u>

Net position of governmental activities \$ 12,885,181

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, 2020

	General (001)	Nonmajor Governmental Funds	Total
Revenues:			
Taxes	\$ 1,537,133	\$ 2,096,575	\$ 3,633,708
Franchise fees	770,988	-	770,988
Licenses and permits	550	930,886	931,436
Intergovernmental	189,779	369,744	559,523
Charges for services	194,089	15,804	209,893
Lease receipts	216,712	-	216,712
Fines and forfeits	120,204	235	120,439
Investment earnings	19,379	148,437	167,816
Donations	-	55,185	55,185
Indirect cost allocation	1,090,707	-	1,090,707
Other revenue	14,069	3,685	17,754
Total revenues	4,153,610	3,620,551	7,774,161
Expenditures:			
Current:			
General government	1,225,944	407,746	1,633,690
Fire and emergency medical services	687,518	34,515	722,033
Police	1,811,972	7,504	1,819,476
Planning and development	244,591	248,346	492,937
Library and culture	-	269,566	269,566
Public works	130,662	552,047	682,709
Debt service:			
Principal retirement	59,498	728,531	788,029
Interest	12,536	189,976	202,512
Capital outlay	-	413,834	413,834
Total expenditures	4,172,721	2,852,065	7,024,786
Excess (deficiency) of revenues over (under) expenditures	(19,111)	768,486	749,375
Other Financing Sources (Uses):			
Transfers in	-	273,117	273,117
Transfers out	(94,578)	(178,539)	(273,117)
Capital contributions	-	103,124	103,124
Total other financing sources (uses)	(94,578)	197,702	103,124
Net change in fund balances	(113,689)	966,188	852,499
Fund Balances:			
Beginning of year	1,156,780	6,614,533	7,771,313
End of year	\$ 1,043,091	\$ 7,580,721	\$ 8,623,812

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, 2020

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

Net change in fund balances - governmental funds	\$	852,499
--	----	---------

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		(30,596)
--------------------------------	--	----------

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	\$ 475,596	
Current year depreciation	(555,416)	
Disposition of capital assets	<u>(18,576)</u>	
		(98,396)

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	(606)	
Accrued interest payable	2,356	
Expenses related to pension obligations	<u>(269,227)</u>	
		(267,477)

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>788,029</u>	
		<u>788,029</u>

Change in net position of governmental activities	\$	<u><u>1,244,059</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 850,000	\$ 850,000	\$ 1,156,780	\$ 306,780
Taxes	1,602,771	1,602,771	1,537,133	(65,638)
Franchise fees	715,488	715,488	770,988	55,500
Licenses and permits	625	625	550	(75)
Intergovernmental	158,351	158,351	189,779	31,428
Charges for services	172,309	187,309	194,089	6,780
Lease receipts	210,194	210,194	216,712	6,518
Fines and forfeits	120,620	120,620	120,204	(416)
Investment earnings	27,000	27,000	19,379	(7,621)
Indirect cost allocation	1,184,564	1,184,564	1,090,707	(93,857)
Other revenue	<u>1,200</u>	<u>1,200</u>	<u>14,069</u>	<u>12,869</u>
Total resources	<u>\$ 5,043,122</u>	<u>\$ 5,058,122</u>	<u>\$ 5,310,390</u>	<u>\$ 252,268</u>
Requirements:				
Municipal Court	\$ 147,246	\$ 147,246	\$ 135,236	\$ 12,010
Administration/Commission	1,184,564	1,184,564	1,090,707	93,857
Community Development	241,244	256,244	244,591	11,653
Police	1,967,073	1,967,073	1,811,972	155,101
Fire	866,876	866,876	759,553	107,323
Parks	196,314	196,314	130,662	65,652
Contingency	234,634	234,634	-	234,634
Transfers out	<u>94,578</u>	<u>94,578</u>	<u>94,578</u>	<u>-</u>
Total department requirements	<u>4,932,529</u>	<u>4,947,529</u>	<u>4,267,299</u>	<u>680,230</u>
Ending fund balance	<u>110,593</u>	<u>110,593</u>	<u>1,043,091</u>	<u>(932,498)</u>
Total requirements	<u>\$ 5,043,122</u>	<u>\$ 5,058,122</u>	<u>\$ 5,310,390</u>	<u>\$ (252,268)</u>

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



CITY OF WARRENTON

PROPRIETARY FUNDS

Statement of Net Position

June 30, 2020

	<u>Business-type Activities - Enterprise Funds</u>			
	<u>Water</u>	<u>Sewer</u>	<u>Sanitation</u>	<u>Hammond</u>
	Enterprise	Enterprise	Enterprise	Marina
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Enterprise</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 4,949,948	\$ 7,122,302	\$ 932,189	\$ 1,070,456
Accounts receivable	372,330	332,764	117,322	3,472
Intergovernmental receivables	-	-	-	42,134
Other receivables	12,915	5,478	2,625	-
Inventory, at cost	239,305	113,716	24,739	-
Prepaid expenses	<u>1,672</u>	<u>1,624</u>	<u>603</u>	<u>206</u>
Total current assets	<u>5,576,170</u>	<u>7,575,884</u>	<u>1,077,478</u>	<u>1,116,268</u>
Noncurrent assets:				
Restricted cash	-	63,012	-	-
Capital assets:				
Nondepreciable assets	378,699	153,371	42,504	262,973
Depreciable assets, net	<u>13,692,181</u>	<u>9,970,934</u>	<u>646,759</u>	<u>1,209,283</u>
Total noncurrent assets	<u>14,070,880</u>	<u>10,187,317</u>	<u>689,263</u>	<u>1,472,256</u>
Total assets	<u>19,647,050</u>	<u>17,763,201</u>	<u>1,766,741</u>	<u>2,588,524</u>
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	<u>267,535</u>	<u>261,426</u>	<u>66,501</u>	<u>51,404</u>
LIABILITIES				
Current liabilities:				
Accounts payable	68,415	118,689	445,262	5,795
Accrued interest payable	76,010	13,610	-	-
Compensated absences	34,098	42,920	7,287	10,410
Loans payable - current	557,939	134,328	-	-
Landfill postclosure care - current	<u>-</u>	<u>-</u>	<u>11,650</u>	<u>-</u>
Total current liabilities	736,462	309,547	464,199	16,205
Noncurrent liabilities:				
Loans payable	4,046,550	1,694,181	-	-
Landfill postclosure care liability	-	-	224,926	-
Net pension liability	<u>783,209</u>	<u>765,330</u>	<u>194,685</u>	<u>150,483</u>
Total liabilities	<u>5,566,221</u>	<u>2,769,058</u>	<u>883,810</u>	<u>166,688</u>
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	<u>76,839</u>	<u>75,085</u>	<u>19,100</u>	<u>14,763</u>
NET POSITION				
Net investment in capital assets	9,466,391	8,295,796	689,263	1,472,256
Restricted for system development	91,795	110,490	-	-
Unrestricted	<u>4,713,339</u>	<u>6,774,198</u>	<u>241,069</u>	<u>986,221</u>
Total net position	<u>\$ 14,271,525</u>	<u>\$ 15,180,484</u>	<u>\$ 930,332</u>	<u>\$ 2,458,477</u>

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

Business-type Activities		
Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
\$ 545,945	\$ 14,620,840	\$ 5,406
20,628	846,516	-
-	42,134	-
698	21,716	-
-	377,760	-
286	4,391	-
<u>567,557</u>	<u>15,913,357</u>	<u>5,406</u>
-	63,012	-
74,778	912,325	-
213,074	25,732,231	-
<u>287,852</u>	<u>26,707,568</u>	<u>-</u>
<u>855,409</u>	<u>42,620,925</u>	<u>5,406</u>
<u>77,190</u>	<u>724,056</u>	<u>-</u>
15,179	653,340	-
-	89,620	-
14,778	109,493	-
-	692,267	-
-	11,650	-
<u>29,957</u>	<u>1,556,370</u>	<u>-</u>
-	5,740,731	-
-	224,926	-
<u>225,973</u>	<u>2,119,680</u>	<u>-</u>
<u>255,930</u>	<u>9,641,707</u>	<u>-</u>
<u>22,169</u>	<u>207,956</u>	<u>-</u>
287,852	20,211,558	-
-	202,285	-
<u>366,648</u>	<u>13,081,475</u>	<u>5,406</u>
<u>\$ 654,500</u>	<u>\$ 33,495,318</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, 2020

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

Net position - enterprise funds \$ 33,495,318

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 \$ 33,500,724

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, 2020

	Business-type Activities - Enterprise Funds			
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Hammond Marina Enterprise
Operating revenues:				
Charges for services	\$ 3,819,207	\$ 3,227,033	\$ 1,162,777	\$ 354,936
Lease receipts	-	-	-	13,101
Other revenue	11,032	3,861	1,207	4,376
Total operating revenues	<u>3,830,239</u>	<u>3,230,894</u>	<u>1,163,984</u>	<u>372,413</u>
Operating Expenses:				
Payroll and payroll benefits	888,275	1,142,870	358,797	249,287
Contracted services	97,250	128,808	597,625	4,566
Utilities and telephone	114,668	168,520	6,903	30,770
Repairs and maintenance	1,162,495	159,834	43,508	18,185
Other operating expenses	160,926	137,356	64,632	24,462
Overhead cost allocation	112,499	131,642	32,333	22,073
Depreciation	672,930	778,782	64,377	36,048
Total operating expenses	<u>3,209,043</u>	<u>2,647,812</u>	<u>1,168,175</u>	<u>385,391</u>
Operating income (loss)	<u>621,196</u>	<u>583,082</u>	<u>(4,191)</u>	<u>(12,978)</u>
Nonoperating Revenues (Expenses):				
Investment earnings	90,050	123,529	17,176	21,741
Taxes	-	-	-	131,300
Intergovernmental	920	1,105	1,600	51,011
Gain/(loss) on disposition of capital assets	(1,234)	(13,631)	(382)	-
Interest expense	<u>(139,265)</u>	<u>(47,477)</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>(49,529)</u>	<u>63,526</u>	<u>18,394</u>	<u>204,052</u>
Income (loss) before contributions	571,667	646,608	14,203	191,074
Capital contributions	<u>69,367</u>	<u>53,462</u>	<u>-</u>	<u>590,225</u>
Change in net position	641,034	700,070	14,203	781,299
Net Position:				
Beginning of year	13,630,491	14,480,414	916,129	1,677,178
End of year	<u>\$ 14,271,525</u>	<u>\$ 15,180,484</u>	<u>\$ 930,332</u>	<u>\$ 2,458,477</u>

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

Business-type Activities

Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
\$ 556,181	\$ 9,120,134	\$ -
29,188	42,289	-
5,826	26,302	-
<u>591,195</u>	<u>9,188,725</u>	<u>-</u>
345,278	2,984,507	-
3,399	831,648	-
85,691	406,552	-
36,364	1,420,386	-
22,392	409,768	-
31,356	329,903	-
48,268	1,600,405	-
<u>572,748</u>	<u>7,983,169</u>	<u>-</u>
<u>18,447</u>	<u>1,205,556</u>	<u>-</u>
15,435	267,931	-
-	131,300	-
340	54,976	-
-	(15,247)	-
<u>-</u>	<u>(186,742)</u>	<u>-</u>
<u>15,775</u>	<u>252,218</u>	<u>-</u>
34,222	1,457,774	-
<u>-</u>	<u>713,054</u>	<u>-</u>
34,222	2,170,828	-
620,278	31,324,490	5,406
<u>\$ 654,500</u>	<u>\$ 33,495,318</u>	<u>\$ 5,406</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, 2020

	<u>Business-type Activities - Enterprise Funds</u>			
	<u>Water Enterprise Fund</u>	<u>Sewer Enterprise Fund</u>	<u>Sanitation Enterprise Fund</u>	<u>Hammond Marina Enterprise</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 3,791,606	\$ 3,224,695	\$ 1,160,737	\$ 371,491
Payments to suppliers and contractors	(1,484,206)	(650,538)	(738,874)	(79,405)
Payments to employees	(723,049)	(797,333)	(257,539)	(193,882)
Payments for interfund services	<u>(276,276)</u>	<u>(323,286)</u>	<u>(79,404)</u>	<u>(54,208)</u>
Net cash provided by (used in) operating	<u>1,308,075</u>	<u>1,453,538</u>	<u>84,920</u>	<u>43,996</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental operating grants	920	1,105	1,600	240
Taxes collected	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,393</u>
Net cash provided by (used in) noncapital financing activities	<u>920</u>	<u>1,105</u>	<u>1,600</u>	<u>167,633</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Intergovernmental capital grants	-	-	-	40,289
Capital contributions	73,767	53,462	-	-
Acquisition and construction of capital assets	(35,122)	(16,689)	(1,349)	(75,163)
Principal paid on debt	(535,988)	(147,131)	-	-
Interest paid on debt	<u>(150,585)</u>	<u>(48,684)</u>	<u>-</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>(647,928)</u>	<u>(159,042)</u>	<u>(1,349)</u>	<u>(34,874)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends received	<u>90,050</u>	<u>123,529</u>	<u>17,176</u>	<u>21,741</u>
Net change in cash and cash equivalents	751,117	1,419,130	102,347	198,496
Cash and cash equivalents:				
Beginning of year	4,198,831	5,766,184	829,842	871,960
End of year	<u>\$ 4,949,948</u>	<u>\$ 7,185,314</u>	<u>\$ 932,189</u>	<u>\$ 1,070,456</u>
Cash and cash equivalents are reported on the Statement of Net Position as follows:				
Cash and cash equivalents	\$ 4,949,948	\$ 7,122,302	\$ 932,189	\$ 1,070,456
Restricted cash	<u>-</u>	<u>63,012</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,949,948</u>	<u>\$ 7,185,314</u>	<u>\$ 932,189</u>	<u>\$ 1,070,456</u>

Continued on next page

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

Business-type Activities		
Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
\$ 589,546	\$ 9,138,075	\$ -
(149,725)	(3,102,748)	-
(269,430)	(2,241,233)	-
<u>(77,004)</u>	<u>(810,178)</u>	<u>-</u>
<u>93,387</u>	<u>2,983,916</u>	<u>-</u>
340	4,205	-
<u>-</u>	<u>167,393</u>	<u>-</u>
<u>340</u>	<u>171,598</u>	<u>-</u>
-	40,289	-
-	127,229	-
-	(128,323)	-
-	(683,119)	-
<u>-</u>	<u>(199,269)</u>	<u>-</u>
<u>-</u>	<u>(843,193)</u>	<u>-</u>
<u>15,435</u>	<u>267,931</u>	<u>-</u>
109,162	2,580,252	-
<u>436,783</u>	<u>12,103,600</u>	<u>5,406</u>
<u>\$ 545,945</u>	<u>\$ 14,683,852</u>	<u>\$ 5,406</u>
\$ 545,945	\$ 14,620,840	\$ 5,406
-	63,012	-
<u>\$ 545,945</u>	<u>\$ 14,683,852</u>	<u>\$ 5,406</u>

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

PROPRIETARY FUNDS

Statement of Cash Flows, Continued

For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds			
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Hammond Marina Enterprise
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 621,196	\$ 583,082	\$ (4,191)	\$ (12,978)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	672,930	778,782	64,377	36,048
Pension adjustments	13,932	149,075	53,966	22,775
(Increase) decrease in assets:				
Receivables	(38,633)	(6,199)	(3,247)	(970)
Inventory, at cost	33,108	(25,800)	3,047	-
Prepaid items	2,515	2,591	647	639
Increase (decrease) in liabilities:				
Accounts payable	15,510	(32,811)	8,013	(2,061)
Compensated absences	(12,483)	4,818	221	495
Unearned revenue	-	-	-	48
Landfill postclosure care	-	-	(37,913)	-
Net cash provided by (used in) operating activities	<u>\$ 1,308,075</u>	<u>\$ 1,453,538</u>	<u>\$ 84,920</u>	<u>\$ 43,996</u>

Schedule of noncash transactions:

Capital assets contributed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 590,225</u>
----------------------------	-------------	-------------	-------------	-------------------

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

Business-type Activities

Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
\$ 18,447	\$ 1,205,556	\$ -
48,268	1,600,405	-
30,329	270,077	-
(7,770)	(56,819)	-
-	10,355	-
898	7,290	-
(2,777)	(14,126)	-
(129)	(7,078)	-
6,121	6,169	-
-	(37,913)	-
<u>\$ 93,387</u>	<u>\$ 2,983,916</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 590,225</u>	<u>\$ -</u>

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



CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

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, 2020

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.

The *Hammond Marina Enterprise Fund* (a combination of the operating and capital reserve funds) accounts for the operation, maintenance and improvements of the Hammond Marina. 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.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

Note I - Summary of Significant Accounting Policies, Continued

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

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.

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, 2020

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, 2020

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, 2020

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, 2020

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	1,873,068
State of Oregon Local Government Investment Pool	<u>21,593,997</u>
Total	<u>\$ 23,468,265</u>

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

Cash and cash equivalents	\$ 23,405,253
Restricted cash	<u>63,012</u>
Total	<u>\$ 23,468,265</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 and www.oregon.gov/treasury.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

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, 2020, 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	\$ 51,031	\$ 8,333	\$ 62,416	\$ 121,780
Rehabilitation loans	48,462	-	-	48,462
Total unavailable revenues	\$ 99,493	\$ 8,333	\$ 62,416	\$ 170,242

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

Note III - Detailed Notes On All Funds, Continued

C. Capital Assets

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,410,432	\$ -	\$ -	\$ -	\$ 2,410,432
Construction in progress	<u>253,886</u>	<u>80,915</u>	<u>(15,960)</u>	<u>(59,745)</u>	<u>259,096</u>
Total capital assets, not being depreciated	<u>2,664,318</u>	<u>80,915</u>	<u>(15,960)</u>	<u>(59,745)</u>	<u>2,669,528</u>
Capital assets, being depreciated:					
Parking and land improvements	1,328,666	291,256	(1,337)	55,198	1,673,783
Buildings	4,743,007	-	-	-	4,743,007
Equipment and vehicles	3,611,343	14,936	(2,665)	-	3,623,614
Infrastructure	<u>5,964,347</u>	<u>88,489</u>	<u>-</u>	<u>4,547</u>	<u>6,057,383</u>
Total capital assets, being depreciated	<u>15,647,363</u>	<u>394,681</u>	<u>(4,002)</u>	<u>59,745</u>	<u>16,097,787</u>
Less accumulated depreciation for:					
Parking and land improvements	(521,472)	(57,673)	121	-	(579,024)
Buildings	(1,675,364)	(106,394)	-	-	(1,781,758)
Equipment and vehicles	(1,693,436)	(186,108)	374	-	(1,879,170)
Infrastructure	<u>(1,925,239)</u>	<u>(205,241)</u>	<u>-</u>	<u>-</u>	<u>(2,130,480)</u>
Total accumulated depreciation	<u>(5,815,511)</u>	<u>(555,416)</u>	<u>495</u>	<u>-</u>	<u>(6,370,432)</u>
Total capital assets, being depreciated, net	<u>9,831,852</u>	<u>(160,735)</u>	<u>(3,507)</u>	<u>59,745</u>	<u>9,727,355</u>
Governmental activities capital assets, net	<u>\$ 12,496,170</u>	<u>\$ (79,820)</u>	<u>\$ (19,467)</u>	<u>\$ -</u>	<u>\$ 12,396,883</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

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>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 422,041	\$ -	\$ -	\$ -	\$ 422,041
Construction in progress	<u>526,767</u>	<u>81,016</u>	<u>(12,632)</u>	<u>(104,867)</u>	<u>490,284</u>
Total capital assets, not being depreciated	<u>948,808</u>	<u>81,016</u>	<u>(12,632)</u>	<u>(104,867)</u>	<u>912,325</u>
Capital assets, being depreciated:					
Parking areas	929,912	-	(9,235)	-	920,677
Buildings	2,561,498	-	-	-	2,561,498
Equipment and vehicles	4,952,423	374,960	(12,477)	-	5,314,906
Utility facilities	<u>43,988,638</u>	<u>605,211</u>	<u>(1,580)</u>	<u>104,867</u>	<u>44,697,136</u>
Total capital assets, being depreciated	<u>52,432,471</u>	<u>980,171</u>	<u>(23,292)</u>	<u>104,867</u>	<u>53,494,217</u>
Less accumulated depreciation for:					
Parking areas	(485,400)	(20,657)	846	-	(505,211)
Buildings	(1,245,355)	(55,593)	-	-	(1,300,948)
Equipment and vehicles	(4,178,240)	(169,176)	9,360	-	(4,338,056)
Utility facilities	<u>(20,262,937)</u>	<u>(1,354,979)</u>	<u>145</u>	<u>-</u>	<u>(21,617,771)</u>
Total accumulated depreciation	<u>(26,171,932)</u>	<u>(1,600,405)</u>	<u>10,351</u>	<u>-</u>	<u>(27,761,986)</u>
Total capital assets, being depreciated, net	<u>26,260,539</u>	<u>(620,234)</u>	<u>(12,941)</u>	<u>104,867</u>	<u>25,732,231</u>
Business-type activities capital assets, net	<u>\$ 27,209,347</u>	<u>\$ (539,218)</u>	<u>\$ (25,573)</u>	<u>\$ -</u>	<u>\$ 26,644,556</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

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	110,546
Police	57,124
Planning and development	7
Library and culture	23,502
Public works	<u>197,058</u>
Total depreciation expense - governmental activities	<u>\$ 555,416</u>
Business-type activities:	
Water utilities	\$ 672,930
Sewer utilities	778,782
Sanitation utilities	64,377
Marinas	<u>84,316</u>
Total depreciation expense - business-type activities	<u>\$ 1,600,405</u>

D. Interfund Receivables, Payables, and Transfers

During the year ended June 30, 2020 the general fund transferred \$94,578 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, 2020 \$178,539 was transferred within nonmajor governmental funds for debt service and future capital expenditures.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

Note III - Detailed Notes On All Funds, Continued

E. Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
General obligation bonds payable	\$ 3,685,651	\$ -	\$ (446,077)	\$ 3,239,574	\$ 459,287
Direct Borrowings:					
Tax increment financial bonds	2,674,409	-	(282,454)	2,391,955	289,753
Notes/loans payable	<u>452,724</u>	<u>-</u>	<u>(59,498)</u>	<u>393,226</u>	<u>61,145</u>
Total long-term debt	6,812,784	-	(788,029)	6,024,755	810,185
Capital leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	6,812,784	-	(788,029)	6,024,755	810,185
Net pension liability	2,681,803	164,967	-	2,846,770	-
Compensated absences	<u>110,543</u>	<u>111,149</u>	<u>(110,543)</u>	<u>111,149</u>	<u>111,149</u>
Governmental activities long-term liabilities	<u>\$ 9,605,130</u>	<u>\$ 276,116</u>	<u>\$ (898,572)</u>	<u>\$ 8,982,674</u>	<u>\$ 921,334</u>
Business-Type Activities:					
Loans payable - direct borrowings	\$ 7,116,119	\$ -	\$ (683,121)	\$ 6,432,998	\$ 692,267
Landfill postclosure care (see note IV.D.)	<u>274,489</u>	<u>-</u>	<u>(37,913)</u>	<u>236,576</u>	<u>11,650</u>
Total noncurrent liabilities	7,390,608	-	(721,034)	6,669,574	703,917
Net pension liability	1,897,780	221,900	-	2,119,680	-
Compensated absences	<u>116,571</u>	<u>109,493</u>	<u>(116,571)</u>	<u>109,493</u>	<u>109,493</u>
Business-type activities long-term liabilities	<u>\$ 9,404,959</u>	<u>\$ 331,393</u>	<u>\$ (837,605)</u>	<u>\$ 8,898,747</u>	<u>\$ 813,410</u>

General obligation bonds outstanding at June 30, 2020 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>\$ 3,239,574</u>
Total general obligation bonds outstanding		3,239,574
Less current portion		<u>(459,287)</u>
Long-term portion		<u>\$ 2,780,287</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

Note III - Detailed Notes On All Funds, Continued

E. Long-Term Liabilities, Continued

Tax increment financial bonds outstanding at June 30, 2020 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%	\$ 878,011
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%	<u>1,513,944</u>
Total debt outstanding		2,391,955
Less current portion		<u>(289,753)</u>
Long-term portion		<u>\$ 2,102,202</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, 2020 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%	\$ 393,226	\$ -
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%	-	798,567
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%	-	279,626

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

Note III - Detailed Notes On All Funds, Continued

E. Long-Term Liabilities, Continued

<u>Purpose</u>	<u>Interest Rates</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
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%	\$ -	\$ 124,427
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%	-	1,158,755
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%	-	1,859,661
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%	-	383,453
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%	-	171,972
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%	-	-
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	-	317,815
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	-	1,308,502

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

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%	\$ -	\$ 30,220
Total notes/loans outstanding		393,226	6,432,998
Less current portion		<u>(61,145)</u>	<u>(692,267)</u>
Long-term portion		<u>\$ 332,081</u>	<u>\$ 5,740,731</u>

Loan covenants require the City to establish reserves as follows:

	Business-Type Activities
Oregon Department of Environmental Quality:	
Loan R94942	\$ 34,553
Loan R94945	<u>28,459</u>
Total	<u>\$ 63,012</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, 2020 are as follows:

Year Ending	Governmental Activities				Business-Type Activities	
	GO Bonds		Direct Borrowings		Direct Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest
June 30,						
2021	\$ 459,287	\$ 106,951	\$ 350,899	\$ 71,150	\$ 692,267	\$ 175,017
2022	472,890	91,018	360,114	61,936	713,509	150,142
2023	486,895	74,614	369,595	52,454	591,873	124,399
2024	501,315	57,723	379,351	42,698	613,238	103,590
2025	516,162	40,333	389,391	32,659	407,103	81,851
2026 - 2030	803,025	26,419	935,832	36,761	1,521,712	292,499
2031 - 2035	-	-	-	-	1,152,659	134,016
2036 - 2040	-	-	-	-	311,358	56,115
2041 - 2045	-	-	-	-	262,456	30,166
2046 - 2050	-	-	-	-	166,823	5,520
Total	<u>\$ 3,239,574</u>	<u>\$ 397,058</u>	<u>\$ 2,785,182</u>	<u>\$ 297,658</u>	<u>\$ 6,432,998</u>	<u>\$ 1,153,315</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

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

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, 2020

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, 2020

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, 2017 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2019. Employer contributions for the year ended June 30, 2020 were \$856,834 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2020 were 26.80 percent for Tier One/Tier Two General Service Member, 26.80 percent for Tier One/Tier Two Police and Fire, 17.62 percent for OPSRP Pension Program General Services, 22.25 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, 2020 the City reported a liability of \$4,966,450 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the City's proportion was 0.02871178 percent, which was a changed from its proportion measured as of June 30, 2019 of 0.03023090 percent.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

Note III - Detailed Notes On All Funds, Continued

F. Pension Plans, Continued

For the year ended June 30, 2020 the City recognized pension expense of \$1,193,474. At June 30, 2020, 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	\$ 273,885	\$ -
Change in assumptions	673,756	-
Net difference between projected and actual earnings on pension plan investments	-	140,794
Changes in proportionate share	7,405	340,115
Differences between City contributions and proportionate share of contributions	<u>93,252</u>	<u>6,339</u>
Subtotal before post-measurement date contributions	1,048,298	487,248
City contributions subsequent to the measurement date	<u>648,179</u>	-
Total	<u>\$ 1,696,477</u>	<u>\$ 487,248</u>

Deferred outflows of resources related to pensions of \$648,179 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, 2021. Net deferred outflows (inflows) of resources of \$561,050 will be recognized in pension expense as follows:

Year Ended June 30,		
2021	\$	400,900
2022		(18,806)
2023		88,483
2024		86,992
2025		<u>3,481</u>
Total	\$	<u>561,050</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2020

Note III - Detailed Notes On All Funds, Continued

F. Pension Plans, Continued

Actuarial Methods and Assumptions:

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

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
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, 2020

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 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<http://www.oregon.gov/pers/Documents/Financials/CAFR/2019-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, 2020

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	\$ 7,953,330	\$ 4,966,450	\$ 2,466,844

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, 2020

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, 2020 the City's estimated liability changed as follows:

	<u>Landfill postclosure care liability</u>
Balance at June 30, 2019	\$ 274,489
Change in estimate	(31,109)
Maintenance costs paid in 2020	<u>(6,804)</u>
Balance at June 30, 2020	<u>\$ 236,576</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, 2020

Schedule of the Proportionate Share of the Net Pension Liability

	<u>2020</u>	<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)	0.02871178 %	0.03023090 %	0.03216011 %	0.03340720 %	0.03518114 %	0.03043630 %	0.03043630 %
Proportionate share of the net pension liability (asset)	\$ 4,966,450	\$ 4,579,583	\$ 4,335,195	\$ 5,015,196	\$ 2,019,912	\$ (689,903)	\$ 1,553,209
Covered payroll	\$ 3,397,193	\$ 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	146.19 %	135.88 %	136.67 %	163.14 %	66.52 %	(25.14)%	59.86 %
Plan net position as a percentage of the total pension liability	80.2 %	82.1 %	83.1 %	80.5 %	91.9 %	103.6 %	92.0 %

Schedule of Pension Contributions

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 856,834	\$ 728,293	\$ 650,268	\$ 557,802	\$ 545,611	\$ 475,054	\$ 448,503
Contributions in relation to the contractually required contribution	<u>856,834</u>	<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>	<u>\$ -</u>
Covered employee payroll	\$ 3,397,193	\$ 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	25.22 %	21.61 %	20.50 %	18.15 %	17.97 %	17.31 %	17.29 %

CITY OF WARRENTON

Notes to Required Supplementary Information

June 30, 2020

Note I - Measurement Period

Amounts presented are for the measurement period, which for FY 2020 is July 1, 2018 - June 30, 2019.

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

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



CITY OF WARRENTON
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
ASSETS				
Cash and cash equivalents	\$ 3,831,342	\$ 2,324,010	\$ 1,453,350	\$ 7,608,702
Receivables:				
Taxes	12,868	94,526	-	107,394
Accounts	21,514	-	-	21,514
Intergovernmental	74,425	-	-	74,425
Grants receivable	1,396	-	-	1,396
Prepaid items	210	-	-	210
	<u>3,941,755</u>	<u>2,418,536</u>	<u>1,453,350</u>	<u>7,813,641</u>
Total assets	<u>\$ 3,941,755</u>	<u>\$ 2,418,536</u>	<u>\$ 1,453,350</u>	<u>\$ 7,813,641</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	<u>\$ 129,392</u>	<u>\$ -</u>	<u>\$ 32,779</u>	<u>\$ 162,171</u>
Total liabilities	<u>129,392</u>	<u>-</u>	<u>32,779</u>	<u>162,171</u>
Deferred Inflows of Resources:				
Unavailable revenues	<u>8,333</u>	<u>62,416</u>	<u>-</u>	<u>70,749</u>
Fund Balances:				
Nonspendable - Prepaid items	210	-	-	210
Restricted for:				
Road maintenance	2,561,729	-	-	2,561,729
Debt service	-	2,356,120	-	2,356,120
Library and culture	128,487	-	-	128,487
Public works	120,868	-	-	120,868
Urban renewal improvements	-	-	19,464	19,464
Building inspection program	897,917	-	-	897,917
System development	-	-	1,075,173	1,075,173
Committed to:				
Library and culture	89,637	-	-	89,637
Grant expenditures	5,182	-	-	5,182
Assigned to:				
Capital projects	<u>-</u>	<u>-</u>	<u>325,934</u>	<u>325,934</u>
Total fund balances	<u>3,804,030</u>	<u>2,356,120</u>	<u>1,420,571</u>	<u>7,580,721</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,941,755</u>	<u>\$ 2,418,536</u>	<u>\$ 1,453,350</u>	<u>\$ 7,813,641</u>

CITY OF WARRENTON

Nonmajor Governmental Funds

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

For the Year Ended June 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Taxes	\$ 771,709	\$ 1,324,866	\$ -	\$ 2,096,575
Licenses and permits	930,886	-	-	930,886
Intergovernmental	368,744	-	1,000	369,744
Charges for services	15,804	-	-	15,804
Fines and forfeits	235	-	-	235
Investment earnings	62,613	53,501	32,323	148,437
Donations	55,185	-	-	55,185
Other revenue	3,685	-	-	3,685
	<u>2,208,861</u>	<u>1,378,367</u>	<u>33,323</u>	<u>3,620,551</u>
Total revenues				
Expenditures:				
Current:				
General government	216,672	-	191,074	407,746
Fire and emergency medical services	-	-	34,515	34,515
Police	7,504	-	-	7,504
Planning and development	248,346	-	-	248,346
Library and culture	269,566	-	-	269,566
Public works	552,047	-	-	552,047
Debt service:				
Principal retirement	-	728,531	-	728,531
Interest	-	189,976	-	189,976
Capital outlay	-	-	413,834	413,834
	<u>1,294,135</u>	<u>918,507</u>	<u>639,423</u>	<u>2,852,065</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>914,726</u>	<u>459,860</u>	<u>(606,100)</u>	<u>768,486</u>
Other Financing Sources (Uses):				
Transfers in	-	-	273,117	273,117
Transfers out	(2,500)	(176,039)	-	(178,539)
Capital contributions	9,275	-	93,849	103,124
	<u>6,775</u>	<u>(176,039)</u>	<u>366,966</u>	<u>197,702</u>
Total other financing sources (uses)				
Net change in fund balances	921,501	283,821	(239,134)	966,188
Fund Balances:				
Beginning of year	<u>2,882,529</u>	<u>2,072,299</u>	<u>1,659,705</u>	<u>6,614,533</u>
End of year	<u>\$ 3,804,030</u>	<u>\$ 2,356,120</u>	<u>\$ 1,420,571</u>	<u>\$ 7,580,721</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, 2020

	<u>Community Center (005)</u>	<u>Warrenton Business Association (006)</u>	<u>Grant (015)</u>	<u>Library (020)</u>
ASSETS				
Cash and cash equivalents	\$ 19,271	\$ 71,958	\$ 3,821	\$ 125,130
Receivables:				
Taxes	-	-	-	12,868
Accounts	-	-	-	-
Intergovernmental	-	-	-	102
Grants receivable	-	-	1,396	-
Prepaid items	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>
Total assets	<u><u>\$ 19,278</u></u>	<u><u>\$ 71,958</u></u>	<u><u>\$ 5,217</u></u>	<u><u>\$ 138,107</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	<u>\$ 1,039</u>	<u>\$ 553</u>	<u>\$ 35</u>	<u>\$ 1,280</u>
Total liabilities	<u>1,039</u>	<u>553</u>	<u>35</u>	<u>1,280</u>
Deferred Inflows of Resources:				
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,333</u>
Fund Balances:				
Nonspendable - Prepaid items	7	-	-	7
Restricted for:				
Road maintenance	-	-	-	-
Library and culture	-	-	-	128,487
Public works	-	-	-	-
Building inspection program	-	-	-	-
Committed to:				
Library and culture	18,232	71,405	-	-
Grant expenditures	<u>-</u>	<u>-</u>	<u>5,182</u>	<u>-</u>
Total fund balances	<u>18,239</u>	<u>71,405</u>	<u>5,182</u>	<u>128,494</u>
Total liabilities, deferred inflows of resources and fund balances				
	<u><u>\$ 19,278</u></u>	<u><u>\$ 71,958</u></u>	<u><u>\$ 5,217</u></u>	<u><u>\$ 138,107</u></u>

Building Department (021)	Transient Room Tax (024)	State Tax Street (040)	Quincy Robinson Park Trust (065)	Total Nonmajor Special Revenue Funds
\$ 942,064	\$ 22,974	\$ 2,525,256	\$ 120,868	\$ 3,831,342
-	-	-	-	12,868
-	21,514	-	-	21,514
17	-	74,306	-	74,425
-	-	-	-	1,396
87	-	109	-	210
<u>\$ 942,168</u>	<u>\$ 44,488</u>	<u>\$ 2,599,671</u>	<u>\$ 120,868</u>	<u>\$ 3,941,755</u>
<u>\$ 44,164</u>	<u>\$ 44,488</u>	<u>\$ 37,833</u>	<u>\$ -</u>	<u>\$ 129,392</u>
<u>44,164</u>	<u>44,488</u>	<u>37,833</u>	<u>-</u>	<u>129,392</u>
-	-	-	-	8,333
87	-	109	-	210
-	-	2,561,729	-	2,561,729
-	-	-	-	128,487
-	-	-	120,868	120,868
897,917	-	-	-	897,917
-	-	-	-	89,637
-	-	-	-	5,182
<u>898,004</u>	<u>-</u>	<u>2,561,838</u>	<u>120,868</u>	<u>3,804,030</u>
<u>\$ 942,168</u>	<u>\$ 44,488</u>	<u>\$ 2,599,671</u>	<u>\$ 120,868</u>	<u>\$ 3,941,755</u>

CITY OF WARRENTON

Nonmajor Special Revenue Funds

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

For the Year Ended June 30, 2020

	<u>Community Center (005)</u>	<u>Warrenton Business Association (006)</u>	<u>Grant (015)</u>	<u>Library (020)</u>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 203,763
Licenses and permits	-	60,445	-	-
Intergovernmental	-	-	4,824	102
Charges for services	15,804	-	-	-
Fines and forfeits	-	-	-	235
Investment earnings	535	1,926	-	2,711
Donations	4,005	5	-	3,979
Other revenue	28	-	-	2,743
	<u>20,372</u>	<u>62,376</u>	<u>4,824</u>	<u>213,533</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	7,504	-
Planning and development	-	-	-	-
Library and culture	19,123	50,578	-	199,865
Public works	-	-	-	-
Debt service:				
Total expenditures	<u>19,123</u>	<u>50,578</u>	<u>7,504</u>	<u>199,865</u>
Excess (deficiency) of revenues over (under) expenditures	1,249	11,798	(2,680)	13,668
Other Financing Sources (Uses):				
Transfers out	(2,500)	-	-	-
Capital contributions	-	-	-	-
Net change in fund balances	(1,251)	11,798	(2,680)	13,668
Fund Balances:				
Beginning of year	<u>19,490</u>	<u>59,607</u>	<u>7,862</u>	<u>114,826</u>
End of year	<u>\$ 18,239</u>	<u>\$ 71,405</u>	<u>\$ 5,182</u>	<u>\$ 128,494</u>

Building Department (021)	Transient Room Tax (024)	State Tax Street (040)	Quincy Robinson Park Trust (065)	Total Nonmajor Special Revenue Funds
\$ -	\$ 216,672	\$ 351,274	\$ -	\$ 771,709
870,441	-	-	-	930,886
134	-	363,684	-	368,744
-	-	-	-	15,804
-	-	-	-	235
5,820	-	49,558	2,063	62,613
-	-	-	47,196	55,185
209	-	705	-	3,685
<u>876,604</u>	<u>216,672</u>	<u>765,221</u>	<u>49,259</u>	<u>2,208,861</u>
-	216,672	-	-	216,672
-	-	-	-	7,504
248,346	-	-	-	248,346
-	-	-	-	269,566
-	-	539,867	12,180	552,047
<u>248,346</u>	<u>216,672</u>	<u>539,867</u>	<u>12,180</u>	<u>1,294,135</u>
628,258	-	225,354	37,079	914,726
-	-	-	-	(2,500)
-	-	9,275	-	9,275
628,258	-	234,629	37,079	921,501
269,746	-	2,327,209	83,789	2,882,529
<u>\$ 898,004</u>	<u>\$ -</u>	<u>\$ 2,561,838</u>	<u>\$ 120,868</u>	<u>\$ 3,804,030</u>

CITY OF WARRENTON

Community Center Fund

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

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance
Resources:				
Beginning fund balance	\$ 16,000	\$ 16,000	\$ 19,490	\$ 3,490
Charges for services	16,400	16,400	15,804	(596)
Investment earnings	375	375	535	160
Donations	4,000	4,000	4,005	5
Other revenue	-	-	28	28
	<u>36,775</u>	<u>36,775</u>	<u>39,862</u>	<u>3,087</u>
Total resources	<u>\$ 36,775</u>	<u>\$ 36,775</u>	<u>\$ 39,862</u>	<u>\$ 3,087</u>
Requirements:				
Community Center:				
Personal services	\$ 8,725	\$ 8,725	\$ 7,394	\$ 1,331
Materials and services	<u>16,256</u>	<u>16,256</u>	<u>11,729</u>	<u>4,527</u>
Total department expenditures	24,981	24,981	19,123	5,858
Contingency	1,000	1,000	-	1,000
Transfers out	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total expenditures	28,481	28,481	21,623	6,858
Ending fund balance	<u>8,294</u>	<u>8,294</u>	<u>18,239</u>	<u>(9,945)</u>
Total requirements	<u>\$ 36,775</u>	<u>\$ 36,775</u>	<u>\$ 39,862</u>	<u>\$ (3,087)</u>

CITY OF WARRENTON

Warrenton Business Association Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 49,000	\$ 49,000	\$ 59,607	\$ 10,607
Licenses and permits	55,000	55,000	60,445	5,445
Investment earnings	1,500	1,500	1,926	426
Donations	-	-	5	5
Total resources	<u>\$ 105,500</u>	<u>\$ 105,500</u>	<u>\$ 121,983</u>	<u>\$ 16,483</u>
Requirements:				
Warrenton Business Association:				
Personal services	\$ 10,687	\$ 10,687	\$ 9,893	\$ 794
Materials and services	<u>80,072</u>	<u>80,072</u>	<u>40,685</u>	<u>39,387</u>
Total department expenditures	90,759	90,759	50,578	40,181
Ending fund balance	<u>14,741</u>	<u>14,741</u>	<u>71,405</u>	<u>(56,664)</u>
Total requirements	<u>\$ 105,500</u>	<u>\$ 105,500</u>	<u>\$ 121,983</u>	<u>\$ (16,483)</u>

CITY OF WARRENTON

Grant Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 8,567	\$ 8,567	\$ 7,862	\$ (705)
Intergovernmental	17,000	17,000	4,824	(12,176)
Donations	<u>2,300</u>	<u>2,300</u>	<u>-</u>	<u>(2,300)</u>
Total resources	<u>\$ 27,867</u>	<u>\$ 27,867</u>	<u>\$ 12,686</u>	<u>\$ (15,181)</u>
Requirements:				
Police department	\$ 24,801	\$ 24,801	\$ 7,504	\$ 17,297
Ending fund balance	<u>3,066</u>	<u>3,066</u>	<u>5,182</u>	<u>(2,116)</u>
Total requirements	<u>\$ 27,867</u>	<u>\$ 27,867</u>	<u>\$ 12,686</u>	<u>\$ 15,181</u>

CITY OF WARRENTON

Library Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 110,000	\$ 110,000	\$ 114,826	\$ 4,826
Taxes	195,654	195,654	203,763	8,109
Intergovernmental	-	-	102	102
Fines and forfeits	250	250	235	(15)
Investment earnings	1,000	1,000	2,711	1,711
Donations	5,511	5,511	3,979	(1,532)
Other revenue	<u>2,450</u>	<u>2,450</u>	<u>2,743</u>	<u>293</u>
Total resources	<u>\$ 314,865</u>	<u>\$ 314,865</u>	<u>\$ 328,359</u>	<u>\$ 13,494</u>
Requirements:				
Library:				
Personal services	\$ 138,396	\$ 152,281	\$ 131,866	\$ 20,415
Materials and services	<u>80,730</u>	<u>80,730</u>	<u>67,999</u>	<u>12,731</u>
Total department expenditures	219,126	233,011	199,865	33,146
Contingency	<u>20,000</u>	<u>6,115</u>	<u>-</u>	<u>6,115</u>
Total expenditures	239,126	239,126	199,865	39,261
Ending fund balance	<u>75,739</u>	<u>75,739</u>	<u>128,494</u>	<u>(52,755)</u>
Total requirements	<u>\$ 314,865</u>	<u>\$ 314,865</u>	<u>\$ 328,359</u>	<u>\$ (13,494)</u>

CITY OF WARRENTON

Building Department Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 238,000	\$ 238,000	\$ 269,746	\$ 31,746
Licenses and permits	336,500	336,500	870,441	533,941
Intergovernmental	-	-	134	134
Investment earnings	4,000	4,000	5,820	1,820
Other revenue	<u>-</u>	<u>-</u>	<u>209</u>	<u>209</u>
Total resources	<u>\$ 578,500</u>	<u>\$ 578,500</u>	<u>\$ 1,146,350</u>	<u>\$ 567,850</u>
Requirements:				
Building Department:				
Personal services	\$ 301,980	\$ 301,980	\$ 221,509	\$ 80,471
Materials and services	<u>37,839</u>	<u>37,839</u>	<u>26,837</u>	<u>11,002</u>
Total department expenditures	339,819	339,819	248,346	91,473
Contingency	<u>68,000</u>	<u>68,000</u>	<u>-</u>	<u>68,000</u>
Total expenditures	407,819	407,819	248,346	159,473
Ending fund balance	<u>170,681</u>	<u>170,681</u>	<u>898,004</u>	<u>(727,323)</u>
Total requirements	<u>\$ 578,500</u>	<u>\$ 578,500</u>	<u>\$ 1,146,350</u>	<u>\$ (567,850)</u>

CITY OF WARRENTON

Transient Room Tax Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ -	\$ -	\$ -	\$ -
Taxes	<u>314,000</u>	<u>314,000</u>	<u>216,672</u>	<u>(97,328)</u>
Total resources	<u>\$ 314,000</u>	<u>\$ 314,000</u>	<u>\$ 216,672</u>	<u>\$ (97,328)</u>
Requirements:				
Transient Room Tax Program:				
Materials and services	\$ 314,000	\$ 314,000	\$ 216,672	\$ 97,328
Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total requirements	<u>\$ 314,000</u>	<u>\$ 314,000</u>	<u>\$ 216,672</u>	<u>\$ 97,328</u>

CITY OF WARRENTON

State Tax Street Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,100,000	\$ 2,100,000	\$ 2,327,209	\$ 227,209
Taxes	360,000	360,000	351,274	(8,726)
Intergovernmental	395,807	395,807	363,684	(32,123)
Investment earnings	40,000	40,000	49,558	9,558
Capital contributions	-	-	9,275	9,275
Other revenue	-	-	705	705
Total resources	<u>\$ 2,895,807</u>	<u>\$ 2,895,807</u>	<u>\$ 3,101,705</u>	<u>\$ 205,898</u>
Requirements:				
Streets Department:				
Personal services	\$ 107,388	\$ 107,388	\$ 90,557	\$ 16,831
Materials and services	737,028	737,028	400,250	336,778
Capital outlay	<u>1,744,755</u>	<u>1,744,755</u>	<u>49,060</u>	<u>1,695,695</u>
Total department expenditures	2,589,171	2,589,171	539,867	2,049,304
Contingency	<u>168,904</u>	<u>168,904</u>	-	168,904
Total expenditures	2,758,075	2,758,075	539,867	2,218,208
Ending fund balance	<u>137,732</u>	<u>137,732</u>	<u>2,561,838</u>	<u>(2,424,106)</u>
Total requirements	<u>\$ 2,895,807</u>	<u>\$ 2,895,807</u>	<u>\$ 3,101,705</u>	<u>\$ (205,898)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 76,000	\$ 76,000	\$ 83,789	\$ 7,789
Investment earnings	1,000	1,000	2,063	1,063
Donations	<u>47,000</u>	<u>47,000</u>	<u>47,196</u>	<u>196</u>
Total resources	<u>\$ 124,000</u>	<u>\$ 124,000</u>	<u>\$ 133,048</u>	<u>\$ 9,048</u>
Requirements:				
Parks:				
Capital outlay	\$ 97,000	\$ 97,000	\$ 12,180	\$ 84,820
Ending fund balance	<u>27,000</u>	<u>27,000</u>	<u>120,868</u>	<u>(93,868)</u>
Total requirements	<u>\$ 124,000</u>	<u>\$ 124,000</u>	<u>\$ 133,048</u>	<u>\$ (9,048)</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, 2020

	Wastewater Treatment GO Bond (059)	Warrenton Urban Renewal Agency Debt Service (300)	Warrenton Urban Renewal Agency Debt Reserve (400)	Total Nonmajor Debt Service Funds
ASSETS				
Cash and cash equivalents	\$ 77,186	\$ 1,896,807	\$ 350,017	\$ 2,324,010
Receivables:				
Taxes	<u>40,978</u>	<u>53,548</u>	<u>-</u>	<u>94,526</u>
Total assets	<u><u>\$ 118,164</u></u>	<u><u>\$ 1,950,355</u></u>	<u><u>\$ 350,017</u></u>	<u><u>\$ 2,418,536</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Deferred Inflows of Resources:				
Unavailable revenues	\$ 27,245	\$ 35,171	\$ -	\$ 62,416
Fund Balances:				
Restricted for:				
Debt service	<u>90,919</u>	<u>1,915,184</u>	<u>350,017</u>	<u>2,356,120</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 118,164</u></u>	<u><u>\$ 1,950,355</u></u>	<u><u>\$ 350,017</u></u>	<u><u>\$ 2,418,536</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, 2020

	<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	\$ 554,340	\$ 770,526	\$ -	\$ 1,324,866
Investment earnings	<u>4,934</u>	<u>48,567</u>	<u>-</u>	<u>53,501</u>
Total revenues	<u>559,274</u>	<u>819,093</u>	<u>-</u>	<u>1,378,367</u>
Expenditures:				
Current:				
Debt service:				
Principal retirement	446,077	279,264	3,190	728,531
Interest	<u>122,424</u>	<u>67,552</u>	<u>-</u>	<u>189,976</u>
Total expenditures	<u>568,501</u>	<u>346,816</u>	<u>3,190</u>	<u>918,507</u>
Excess (deficiency) of revenues over (under) expenditures	(9,227)	472,277	(3,190)	459,860
Other Financing Sources (Uses):				
Transfers out	<u>-</u>	<u>(176,039)</u>	<u>-</u>	<u>(176,039)</u>
Net change in fund balances	(9,227)	296,238	(3,190)	283,821
Fund Balances:				
Beginning of year	<u>100,146</u>	<u>1,618,946</u>	<u>353,207</u>	<u>2,072,299</u>
End of year	<u>\$ 90,919</u>	<u>\$ 1,915,184</u>	<u>\$ 350,017</u>	<u>\$ 2,356,120</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 53,000	\$ 53,000	\$ 100,146	\$ 47,146
Taxes	556,481	556,481	554,340	(2,141)
Investment earnings	<u>4,500</u>	<u>4,500</u>	<u>4,934</u>	<u>434</u>
Total resources	<u>\$ 613,981</u>	<u>\$ 613,981</u>	<u>\$ 659,420</u>	<u>\$ 45,439</u>
Requirements:				
Debt service	\$ 568,501	\$ 568,501	\$ 568,501	\$ -
Ending fund balance	<u>45,480</u>	<u>45,480</u>	<u>90,919</u>	<u>(45,439)</u>
Total requirements	<u>\$ 613,981</u>	<u>\$ 613,981</u>	<u>\$ 659,420</u>	<u>\$ (45,439)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 1,597,993	\$ 1,597,993	\$ 1,618,946	\$ 20,953
Taxes	755,979	755,979	770,526	14,547
Investment earnings	<u>26,000</u>	<u>26,000</u>	<u>48,567</u>	<u>22,567</u>
Total resources	<u>\$ 2,379,972</u>	<u>\$ 2,379,972</u>	<u>\$ 2,438,039</u>	<u>\$ 58,067</u>
 Requirements:				
Debt service	\$ 561,017	\$ 561,017	\$ 346,816	\$ 214,201
Transfers out	<u>1,400,000</u>	<u>1,400,000</u>	<u>176,039</u>	<u>1,223,961</u>
Total expenditures	1,961,017	1,961,017	522,855	1,438,162
Ending fund balance	<u>418,955</u>	<u>418,955</u>	<u>1,915,184</u>	<u>(1,496,229)</u>
Total requirements	<u>\$ 2,379,972</u>	<u>\$ 2,379,972</u>	<u>\$ 2,438,039</u>	<u>\$ (58,067)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 350,017	\$ 350,017	\$ 353,207	\$ 3,190
Transfers in	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Total resources	<u>\$ 550,017</u>	<u>\$ 550,017</u>	<u>\$ 353,207</u>	<u>\$ (196,810)</u>
Requirements:				
Debt service	\$ 550,017	\$ 550,017	\$ 3,190	\$ 546,827
Ending fund balance	<u>-</u>	<u>-</u>	<u>350,017</u>	<u>(350,017)</u>
Total requirements	<u>\$ 550,017</u>	<u>\$ 550,017</u>	<u>\$ 353,207</u>	<u>\$ 196,810</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, 2020

	<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>
ASSETS				
Cash and cash equivalents	\$ 165,905	\$ 7,587	\$ 71,181	\$ 909,268
Total assets	<u>\$ 165,905</u>	<u>\$ 7,587</u>	<u>\$ 71,181</u>	<u>\$ 909,268</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 8,907	\$ -
Fund Balances:				
Restricted for:				
Urban renewal improvements	-	-	-	-
System development	165,905	-	-	909,268
Assigned to:				
Capital projects	<u>-</u>	<u>7,587</u>	<u>62,274</u>	<u>-</u>
Total fund balances	<u>165,905</u>	<u>7,587</u>	<u>62,274</u>	<u>909,268</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 165,905</u>	 <u>\$ 7,587</u>	 <u>\$ 71,181</u>	 <u>\$ 909,268</u>

<u>Police Vehicle Replacement (070)</u>	<u>Fire Apparatus Replacement (071)</u>	<u>Tansy Point Dock Capital Reserve (072)</u>	<u>Warrenton Urban Renewal Agency Capital Projects (200)</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 22,124	\$ 63,738	\$ 170,211	\$ 43,336	\$ 1,453,350
<u>\$ 22,124</u>	<u>\$ 63,738</u>	<u>\$ 170,211</u>	<u>\$ 43,336</u>	<u>\$ 1,453,350</u>
\$ -	\$ -	\$ -	\$ 23,872	\$ 32,779
-	-	-	19,464	19,464
-	-	-	-	1,075,173
<u>22,124</u>	<u>63,738</u>	<u>170,211</u>	<u>-</u>	<u>325,934</u>
<u>22,124</u>	<u>63,738</u>	<u>170,211</u>	<u>19,464</u>	<u>1,420,571</u>
<u>\$ 22,124</u>	<u>\$ 63,738</u>	<u>\$ 170,211</u>	<u>\$ 43,336</u>	<u>\$ 1,453,350</u>

CITY OF WARRENTON

Nonmajor Capital Projects Funds

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

For the Year Ended June 30, 2020

	<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	\$ -	\$ -	\$ 1,000	\$ -
Investment earnings	<u>3,301</u>	<u>-</u>	<u>1,609</u>	<u>18,771</u>
Total revenues	<u>3,301</u>	<u>-</u>	<u>2,609</u>	<u>18,771</u>
Expenditures:				
Current:				
General government	-	-	150,732	-
Fire and emergency medical services	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>150,732</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,301	-	(148,123)	18,771
Other Financing Sources (Uses):				
Transfers in	-	2,500	50,000	-
Capital contributions	<u>18,860</u>	<u>-</u>	<u>-</u>	<u>74,989</u>
Net change in fund balances	22,161	2,500	(98,123)	93,760
Fund Balances:				
Beginning of year	<u>143,744</u>	<u>5,087</u>	<u>160,397</u>	<u>815,508</u>
End of year	<u>\$ 165,905</u>	<u>\$ 7,587</u>	<u>\$ 62,274</u>	<u>\$ 909,268</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
\$ -	\$ -	\$ -	\$ -	\$ 1,000
290	1,920	3,438	2,994	32,323
<u>290</u>	<u>1,920</u>	<u>3,438</u>	<u>2,994</u>	<u>33,323</u>
-	-	-	40,342	191,074
-	34,515	-	-	34,515
-	14,935	-	398,899	413,834
-	49,450	-	439,241	639,423
290	(47,530)	3,438	(436,247)	(606,100)
15,000	10,000	19,578	176,039	273,117
-	-	-	-	93,849
15,290	(37,530)	23,016	(260,208)	(239,134)
6,834	101,268	147,195	279,672	1,659,705
<u>\$ 22,124</u>	<u>\$ 63,738</u>	<u>\$ 170,211</u>	<u>\$ 19,464</u>	<u>\$ 1,420,571</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 139,000	\$ 139,000	\$ 143,744	\$ 4,744
Investment earnings	2,400	2,400	3,301	901
Capital contributions	<u>21,000</u>	<u>21,000</u>	<u>18,860</u>	<u>(2,140)</u>
Total resources	<u>\$ 162,400</u>	<u>\$ 162,400</u>	<u>\$ 165,905</u>	<u>\$ 3,505</u>
Requirements:				
Ending fund balance	<u>\$ 162,400</u>	<u>\$ 162,400</u>	<u>\$ 165,905</u>	<u>\$ (3,505)</u>
Total requirements	<u>\$ 162,400</u>	<u>\$ 162,400</u>	<u>\$ 165,905</u>	<u>\$ (3,505)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources				
Beginning fund balance	\$ 5,087	\$ 5,087	\$ 5,087	\$ -
Transfers in	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total resources	<u>\$ 7,587</u>	<u>\$ 7,587</u>	<u>\$ 7,587</u>	<u>\$ -</u>
Requirements:				
Community Center:				
Materials and services	\$ 7,587	\$ 7,587	\$ -	\$ 7,587
Ending fund balance	<u>-</u>	<u>-</u>	<u>7,587</u>	<u>(7,587)</u>
Total requirements	<u>\$ 7,587</u>	<u>\$ 7,587</u>	<u>\$ 7,587</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 46,000	\$ 156,059	\$ 160,397	\$ 4,338
Intergovernmental	-	-	1,000	1,000
Investment earnings	1,000	1,000	1,609	609
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total resources	<u>\$ 97,000</u>	<u>\$ 207,059</u>	<u>\$ 213,006</u>	<u>\$ 5,947</u>
Requirements:				
Facilities Maintenance:				
Materials and services	\$ 56,300	\$ 166,359	\$ 150,732	\$ 15,627
Contingency	<u>40,700</u>	<u>40,700</u>	<u>-</u>	<u>40,700</u>
Total expenditures	97,000	207,059	150,732	56,327
Ending fund balance	<u>-</u>	<u>-</u>	<u>62,274</u>	<u>(62,274)</u>
Total requirements	<u>\$ 97,000</u>	<u>\$ 207,059</u>	<u>\$ 213,006</u>	<u>\$ (5,947)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 774,000	\$ 774,000	\$ 815,508	\$ 41,508
Investment earnings	12,000	12,000	18,771	6,771
Capital contributions	<u>95,000</u>	<u>95,000</u>	<u>74,989</u>	<u>(20,011)</u>
Total resources	<u>\$ 881,000</u>	<u>\$ 881,000</u>	<u>\$ 909,268</u>	<u>\$ 28,268</u>
Requirements:				
Ending fund balance	<u>\$ 881,000</u>	<u>\$ 881,000</u>	<u>\$ 909,268</u>	<u>\$ (28,268)</u>
Total requirements	<u>\$ 881,000</u>	<u>\$ 881,000</u>	<u>\$ 909,268</u>	<u>\$ (28,268)</u>

CITY OF WARRENTON

Police Vehicle Replacement Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 6,800	\$ 6,800	\$ 6,834	\$ 34
Investment earnings	80	80	290	210
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total resources	<u>\$ 21,880</u>	<u>\$ 21,880</u>	<u>\$ 22,124</u>	<u>\$ 244</u>
Requirements:				
Ending fund balance	<u>\$ 21,880</u>	<u>\$ 21,880</u>	<u>\$ 22,124</u>	<u>\$ (244)</u>
Total requirements	<u>\$ 21,880</u>	<u>\$ 21,880</u>	<u>\$ 22,124</u>	<u>\$ (244)</u>

CITY OF WARRENTON

Fire Apparatus Replacement Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 100,000	\$ 100,000	\$ 101,268	\$ 1,268
Intergovernmental	59,376	59,376	-	(59,376)
Investment earnings	-	-	1,920	1,920
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total resources	<u>\$ 169,376</u>	<u>\$ 169,376</u>	<u>\$ 113,188</u>	<u>\$ (56,188)</u>
Requirements:				
Fire Department:				
Materials and services	\$ 84,500	\$ 84,500	\$ 34,515	\$ 49,985
Capital outlay	<u>65,000</u>	<u>65,000</u>	<u>14,935</u>	<u>50,065</u>
Total department expenditures	149,500	149,500	49,450	100,050
Ending fund balance	<u>19,876</u>	<u>19,876</u>	<u>63,738</u>	<u>(43,862)</u>
Total requirements	<u>\$ 169,376</u>	<u>\$ 169,376</u>	<u>\$ 113,188</u>	<u>\$ 56,188</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 146,900	\$ 146,900	\$ 147,195	\$ 295
Investment earnings	2,000	2,000	3,438	1,438
Transfers in	<u>19,578</u>	<u>19,578</u>	<u>19,578</u>	<u>-</u>
Total resources	<u>\$ 168,478</u>	<u>\$ 168,478</u>	<u>\$ 170,211</u>	<u>\$ 1,733</u>
Requirements:				
Administration:				
Capital outlay	\$ 168,478	\$ 168,478	\$ -	\$ 168,478
Ending fund balance	<u>-</u>	<u>-</u>	<u>170,211</u>	<u>(170,211)</u>
Total requirements	<u>\$ 168,478</u>	<u>\$ 168,478</u>	<u>\$ 170,211</u>	<u>\$ (1,733)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 214,603	\$ 214,603	\$ 279,672	\$ 65,069
Investment earnings	-	-	2,994	2,994
Transfers in	1,200,000	1,200,000	176,039	(1,023,961)
Loan proceeds	<u>667,622</u>	<u>667,622</u>	<u>-</u>	<u>(667,622)</u>
Total resources	<u>\$ 2,082,225</u>	<u>\$ 2,082,225</u>	<u>\$ 458,705</u>	<u>\$ (1,623,520)</u>
Requirements:				
Materials and services	\$ 119,000	\$ 119,000	\$ 40,342	\$ 78,658
Capital outlay	<u>1,963,225</u>	<u>1,963,225</u>	<u>398,899</u>	<u>1,564,326</u>
Total expenditures	2,082,225	2,082,225	439,241	1,642,984
Ending fund balance	<u>-</u>	<u>-</u>	<u>19,464</u>	<u>(19,464)</u>
Total requirements	<u>\$ 2,082,225</u>	<u>\$ 2,082,225</u>	<u>\$ 458,705</u>	<u>\$ 1,623,520</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, 2020

	<u>Operating (025)</u>	<u>System Development (026)</u>	<u>Capital Reserve (029)</u>	<u>Total Water Enterprise</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 2,589,713	\$ 89,595	\$ 2,270,640	\$ 4,949,948
Accounts receivable	372,330	-	-	372,330
Other receivables	10,715	2,200	-	12,915
Inventory, at cost	239,305	-	-	239,305
Prepaid expenses	1,672	-	-	1,672
Total current assets	<u>3,213,735</u>	<u>91,795</u>	<u>2,270,640</u>	<u>5,576,170</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable assets	378,699	-	-	378,699
Depreciable assets, net	13,692,181	-	-	13,692,181
Total noncurrent assets	<u>14,070,880</u>	<u>-</u>	<u>-</u>	<u>14,070,880</u>
Total assets	<u>17,284,615</u>	<u>91,795</u>	<u>2,270,640</u>	<u>19,647,050</u>
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	<u>267,535</u>	<u>-</u>	<u>-</u>	<u>267,535</u>
LIABILITIES				
Current liabilities:				
Accounts payable	65,353	-	3,062	68,415
Accrued interest payable	76,010	-	-	76,010
Compensated absences	34,098	-	-	34,098
Loans payable - current	557,939	-	-	557,939
Total current liabilities	<u>733,400</u>	<u>-</u>	<u>3,062</u>	<u>736,462</u>
Noncurrent liabilities:				
Loans payable	4,046,550	-	-	4,046,550
Net pension liability	783,209	-	-	783,209
Total liabilities	<u>5,563,159</u>	<u>-</u>	<u>3,062</u>	<u>5,566,221</u>
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	<u>76,839</u>	<u>-</u>	<u>-</u>	<u>76,839</u>
NET POSITION				
Net investment in capital assets	9,466,391	-	-	9,466,391
Restricted for system development	-	91,795	-	91,795
Unrestricted	2,445,761	-	2,267,578	4,713,339
Total net position	<u>\$ 11,912,152</u>	<u>\$ 91,795</u>	<u>\$ 2,267,578</u>	<u>\$ 14,271,525</u>

CITY OF WARRENTON

Water Enterprise

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

For the Year Ended June 30, 2020

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
Operating revenues:				
Charges for services	\$ 3,819,207	\$ -	\$ -	\$ 3,819,207
Other revenue	11,032	-	-	11,032
Total operating revenues	<u>3,830,239</u>	<u>-</u>	<u>-</u>	<u>3,830,239</u>
Operating Expenses:				
Payroll and payroll benefits	888,275	-	-	888,275
Contracted services	97,250	-	-	97,250
Utilities and telephone	114,668	-	-	114,668
Repairs and maintenance	1,162,495	-	-	1,162,495
Other operating expenses	160,926	-	-	160,926
Overhead cost allocation	112,499	-	-	112,499
Depreciation	672,930	-	-	672,930
Total operating expenses	<u>3,209,043</u>	<u>-</u>	<u>-</u>	<u>3,209,043</u>
Operating income (loss)	<u>621,196</u>	<u>-</u>	<u>-</u>	<u>621,196</u>
Nonoperating Revenues (Expenses):				
Investment earnings	88,337	1,713	-	90,050
Intergovernmental	920	-	-	920
Gain/(loss) on disposition of capital assets	(1,234)	-	-	(1,234)
Interest expense	(139,265)	-	-	(139,265)
Total nonoperating revenues (expenses)	<u>(51,242)</u>	<u>1,713</u>	<u>-</u>	<u>(49,529)</u>
Income (loss) before contributions	569,954	1,713	-	571,667
Capital contributions	-	69,367	-	69,367
Capital transfers, net	970,526	-	(970,526)	-
Debt transfers, net	80,000	(80,000)	-	-
Net transfers within Enterprise	<u>(424,489)</u>	<u>-</u>	<u>424,489</u>	<u>-</u>
Change in net position	1,195,991	(8,920)	(546,037)	641,034
Net Position:				
Beginning of year	10,716,161	100,715	2,813,615	13,630,491
End of year	<u>\$ 11,912,152</u>	<u>\$ 91,795</u>	<u>\$ 2,267,578</u>	<u>\$ 14,271,525</u>

CITY OF WARRENTON

Water Enterprise

Combining Statement of Cash Flows

For the Year Ended June 30, 2020

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 3,791,606	\$ -	\$ -	\$ 3,791,606
Payments to suppliers and contractors	(1,484,206)	-	-	(1,484,206)
Payments to employees	(723,049)	-	-	(723,049)
Payments for interfund services	<u>(276,276)</u>	-	-	<u>(276,276)</u>
Net cash provided by (used in) operating	<u>1,308,075</u>	-	-	<u>1,308,075</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental operating grants received	920	-	-	920
Transfers within enterprise, net	<u>517,329</u>	-	<u>(517,329)</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>518,249</u>	-	<u>(517,329)</u>	<u>920</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	-	73,767	-	73,767
Acquisition and construction of capital assets	(8,788)	-	(26,334)	(35,122)
Principal paid on debt	(455,988)	(80,000)	-	(535,988)
Interest paid on debt	<u>(150,585)</u>	-	-	<u>(150,585)</u>
Net cash used in capital and related financing activities	<u>(615,361)</u>	<u>(6,233)</u>	<u>(26,334)</u>	<u>(647,928)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends received	<u>88,337</u>	<u>1,713</u>	-	<u>90,050</u>
Net change in cash and cash equivalents	1,299,300	(4,520)	(543,663)	751,117
Cash and cash equivalents:				
Beginning of year	1,290,413	94,115	2,814,303	4,198,831
End of year	<u>\$ 2,589,713</u>	<u>\$ 89,595</u>	<u>\$ 2,270,640</u>	<u>\$ 4,949,948</u>

Continued on next page

CITY OF WARRENTON

Water Enterprise

Combining Statement of Cash Flows, Continued

For the Year Ended June 30, 2020

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 621,196	\$ -	\$ -	\$ 621,196
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	672,930	-	-	672,930
Pension adjustments	13,932	-	-	13,932
(Increase) decrease in assets:				
Receivables	(38,633)	-	-	(38,633)
Inventory, at cost	33,108	-	-	33,108
Prepaid items	2,515	-	-	2,515
Increase (decrease) in liabilities:				
Accounts payable	15,510	-	-	15,510
Compensated absences	<u>(12,483)</u>	<u>-</u>	<u>-</u>	<u>(12,483)</u>
 Net cash provided by (used in) operating activities	 <u>\$ 1,308,075</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 1,308,075</u>
 Schedule of noncash transactions:				
Capital assets transferred between funds	<u>\$ 28,708</u>	<u>\$ -</u>	<u>\$ (28,708)</u>	<u>\$ -</u>
Debt principal payments transferred between funds	<u>\$ 80,000</u>	<u>\$ (80,000)</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WARRENTON

Sewer Enterprise

Combining Statement of Net Position

June 30, 2020

	<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>
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 2,337,617	\$ 53,188	\$ 3,534,532	\$ 1,139,663	\$ 57,302	\$ 7,122,302
Accounts receivable	282,820	-	-	49,944	-	332,764
Other receivables	5,235	-	-	243	-	5,478
Inventory, at cost	109,953	-	-	3,763	-	113,716
Prepaid expenses	1,455	-	-	169	-	1,624
Total current assets	<u>2,737,080</u>	<u>53,188</u>	<u>3,534,532</u>	<u>1,193,782</u>	<u>57,302</u>	<u>7,575,884</u>
Noncurrent assets:						
Restricted cash	63,012	-	-	-	-	63,012
Capital assets:						
Nondepreciable assets	130,133	-	-	23,238	-	153,371
Depreciable assets, net	9,427,346	-	-	543,588	-	9,970,934
Total noncurrent assets	<u>9,620,491</u>	<u>-</u>	<u>-</u>	<u>566,826</u>	<u>-</u>	<u>10,187,317</u>
Total assets	<u>12,357,571</u>	<u>53,188</u>	<u>3,534,532</u>	<u>1,760,608</u>	<u>57,302</u>	<u>17,763,201</u>
DEFERRED OUTFLOWS OF RESOURCES						
Related to pensions	<u>227,836</u>	<u>-</u>	<u>-</u>	<u>33,590</u>	<u>-</u>	<u>261,426</u>
LIABILITIES						
Current liabilities:						
Accounts payable	109,368	-	980	8,341	-	118,689
Accrued interest payable	13,610	-	-	-	-	13,610
Compensated absences	39,139	-	-	3,781	-	42,920
Loans payable - current	134,328	-	-	-	-	134,328
Total current liabilities	<u>296,445</u>	<u>-</u>	<u>980</u>	<u>12,122</u>	<u>-</u>	<u>309,547</u>
Noncurrent liabilities:						
Loans payable	1,694,181	-	-	-	-	1,694,181
Net pension liability	666,994	-	-	98,336	-	765,330
Total liabilities	<u>2,657,620</u>	<u>-</u>	<u>980</u>	<u>110,458</u>	<u>-</u>	<u>2,769,058</u>
DEFERRED INFLOWS OF RESOURCES						
Related to pensions	<u>65,437</u>	<u>-</u>	<u>-</u>	<u>9,648</u>	<u>-</u>	<u>75,085</u>
NET POSITION						
Net investment in capital assets	7,728,970	-	-	566,826	-	8,295,796
Restricted for system development	-	53,188	-	-	57,302	110,490
Unrestricted	<u>2,133,380</u>	<u>-</u>	<u>3,533,552</u>	<u>1,107,266</u>	<u>-</u>	<u>6,774,198</u>
Total net position	<u>\$ 9,862,350</u>	<u>\$ 53,188</u>	<u>\$ 3,533,552</u>	<u>\$ 1,674,092</u>	<u>\$ 57,302</u>	<u>\$ 15,180,484</u>

CITY OF WARRENTON

Sewer Enterprise

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

For the Year Ended June 30, 2020

	<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	\$ 2,745,531	\$ -	\$ -	\$ 481,502	\$ -	\$ 3,227,033
Other revenue	<u>3,426</u>	<u>-</u>	<u>-</u>	<u>435</u>	<u>-</u>	<u>3,861</u>
Total operating revenues	<u>2,748,957</u>	<u>-</u>	<u>-</u>	<u>481,937</u>	<u>-</u>	<u>3,230,894</u>
Operating Expenses:						
Payroll and payroll benefits	1,035,984	-	-	106,886	-	1,142,870
Contracted services	106,266	-	-	22,542	-	128,808
Utilities and telephone	159,110	-	-	9,410	-	168,520
Repairs and maintenance	152,984	-	-	6,850	-	159,834
Other operating expenses	132,862	-	-	4,494	-	137,356
Overhead cost allocation	123,203	-	-	8,439	-	131,642
Depreciation	<u>721,131</u>	<u>-</u>	<u>-</u>	<u>57,651</u>	<u>-</u>	<u>778,782</u>
Total operating expenses	<u>2,431,540</u>	<u>-</u>	<u>-</u>	<u>216,272</u>	<u>-</u>	<u>2,647,812</u>
Operating income (loss)	<u>317,417</u>	<u>-</u>	<u>-</u>	<u>265,665</u>	<u>-</u>	<u>583,082</u>
Nonoperating Revenues (Expenses):						
Investment earnings	103,727	976	-	17,740	1,086	123,529
Intergovernmental	955	-	-	150	-	1,105
Gain/(loss) on disposition of capital assets	(9,538)	-	-	(4,093)	-	(13,631)
Interest expense	<u>(38,147)</u>	<u>(9,330)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,477)</u>
Total nonoperating revenues (expenses)	<u>56,997</u>	<u>(8,354)</u>	<u>-</u>	<u>13,797</u>	<u>1,086</u>	<u>63,526</u>
Income (loss) before contributions	374,414	(8,354)	-	279,462	1,086	646,608
Capital contributions	-	40,874	-	-	12,588	53,462
Capital transfers, net	1,442	-	(1,442)	-	-	-
Debt transfers, net	29,975	(29,975)	-	-	-	-
Net transfers within Enterprise	<u>(413,305)</u>	<u>-</u>	<u>413,305</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(7,474)	2,545	411,863	279,462	13,674	700,070
Net Position:						
Beginning of year	<u>9,869,824</u>	<u>50,643</u>	<u>3,121,689</u>	<u>1,394,630</u>	<u>43,628</u>	<u>14,480,414</u>
End of year	<u>\$ 9,862,350</u>	<u>\$ 53,188</u>	<u>\$ 3,533,552</u>	<u>\$ 1,674,092</u>	<u>\$ 57,302</u>	<u>\$ 15,180,484</u>

CITY OF WARRENTON

Sewer Enterprise

Combining Statement of Cash Flows

For the Year Ended June 30, 2020

	<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>
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 2,745,563	\$ -	\$ -	\$ 479,132	\$ -	\$ 3,224,695
Payments to suppliers and contractors	(574,708)	-	-	(75,830)	-	(650,538)
Payments to employees	(734,458)	-	-	(62,875)	-	(797,333)
Payments for interfund services	<u>(302,562)</u>	-	-	<u>(20,724)</u>	-	<u>(323,286)</u>
Net cash provided by (used in) operating	<u>1,133,835</u>	-	-	<u>319,703</u>	-	<u>1,453,538</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Intergovernmental operating grants received	955	-	-	150	-	1,105
Transfers within enterprise, net	<u>(413,305)</u>	-	<u>413,305</u>	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(412,350)</u>	-	<u>413,305</u>	<u>150</u>	-	<u>1,105</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Capital contributions	-	40,874	-	-	12,588	53,462
Acquisition and construction of capital assets	(9,139)	-	(4,145)	(3,405)	-	(16,689)
Principal paid on debt	(117,156)	(29,975)	-	-	-	(147,131)
Interest paid on debt	<u>(39,354)</u>	<u>(9,330)</u>	-	-	-	<u>(48,684)</u>
Net cash used in capital and related financing activities	<u>(165,649)</u>	<u>1,569</u>	<u>(4,145)</u>	<u>(3,405)</u>	<u>12,588</u>	<u>(159,042)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest and dividends received	<u>103,727</u>	<u>976</u>	-	<u>17,740</u>	<u>1,086</u>	<u>123,529</u>
Net change in cash and cash equivalents	659,563	2,545	409,160	334,188	13,674	1,419,130
Cash and cash equivalents:						
Beginning 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>
End of year	<u>\$ 2,400,629</u>	<u>\$ 53,188</u>	<u>\$ 3,534,532</u>	<u>\$ 1,139,663</u>	<u>\$ 57,302</u>	<u>\$ 7,185,314</u>

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

Cash and cash equivalents	\$ 2,337,617	\$ 53,188	\$ 3,534,532	\$ 1,139,663	\$ 57,302	\$ 7,122,302
Restricted cash	63,012	-	-	-	-	63,012
	<u>\$ 2,400,629</u>	<u>\$ 53,188</u>	<u>\$ 3,534,532</u>	<u>\$ 1,139,663</u>	<u>\$ 57,302</u>	<u>\$ 7,185,314</u>

Continued on next page

CITY OF WARRENTON

Sewer Enterprise

Statement of Cash Flows, Continued

For the Year Ended June 30, 2020

	Operating (030)	System Development (036)	Capital Reserve (038)	Storm (028)	Storm System Development Charges (051)	Total Sewer Enterprise
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating income (loss)	\$ 317,417	\$ -	\$ -	\$ 265,665	\$ -	\$ 583,082
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	721,131	-	-	57,651	-	778,782
Pension adjustments	115,227	-	-	33,848	-	149,075
(Increase) decrease in assets:						
Receivables	(3,394)	-	-	(2,805)	-	(6,199)
Inventory, at cost	(25,800)	-	-	-	-	(25,800)
Prepaid items	2,302	-	-	289	-	2,591
Increase (decrease) in liabilities:						
Accounts payable	12	-	-	(32,823)	-	(32,811)
Compensated absences	6,940	-	-	(2,122)	-	4,818
 Net cash provided by (used in) operating activities	 <u>\$ 1,133,835</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 319,703</u>	 <u>\$ -</u>	 <u>\$ 1,453,538</u>
 Schedule of noncash transactions:						
Capital assets transferred between funds	<u>\$ 1,442</u>	<u>\$ -</u>	<u>\$ (1,442)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Debt principal payments transferred between funds	<u>\$ 29,975</u>	<u>\$ (29,975)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WARRENTON
Sanitation Enterprise
Combining Statement of Net Position
June 30, 2020

	<u>Operating (032)</u>	<u>Capital Reserve (034)</u>	<u>Total Sanitation Enterprise</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 364,999	\$ 567,190	\$ 932,189
Accounts receivable	117,322	-	117,322
Other receivables	2,625	-	2,625
Inventory, at cost	24,739	-	24,739
Prepaid expenses	603	-	603
Total current assets	<u>510,288</u>	<u>567,190</u>	<u>1,077,478</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable assets	42,504	-	42,504
Depreciable assets, net	<u>646,759</u>	<u>-</u>	<u>646,759</u>
Total noncurrent assets	<u>689,263</u>	<u>-</u>	<u>689,263</u>
Total assets	<u>1,199,551</u>	<u>567,190</u>	<u>1,766,741</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>66,501</u>	<u>-</u>	<u>66,501</u>
LIABILITIES			
Current liabilities:			
Accounts payable	76,538	368,724	445,262
Compensated absences	7,287	-	7,287
Landfill postclosure care - current	<u>11,650</u>	<u>-</u>	<u>11,650</u>
Total current liabilities	95,475	368,724	464,199
Noncurrent liabilities:			
Landfill postclosure care liability	224,926	-	224,926
Net pension liability	<u>194,685</u>	<u>-</u>	<u>194,685</u>
Total liabilities	<u>515,086</u>	<u>368,724</u>	<u>883,810</u>
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	<u>19,100</u>	<u>-</u>	<u>19,100</u>
NET POSITION			
Net investment in capital assets	689,263	-	689,263
Unrestricted	<u>42,603</u>	<u>198,466</u>	<u>241,069</u>
Total net position	<u>\$ 731,866</u>	<u>\$ 198,466</u>	<u>\$ 930,332</u>

CITY OF WARRENTON

Sanitation Enterprise

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

For the Year Ended June 30, 2020

	Operating (032)	Capital Reserve (034)	Total Sanitation Enterprise
Operating revenues:			
Charges for services	\$ 1,162,777	\$ -	\$ 1,162,777
Other revenue	1,207	-	1,207
Total operating revenues	<u>1,163,984</u>	<u>-</u>	<u>1,163,984</u>
Operating Expenses:			
Payroll and payroll benefits	358,797	-	358,797
Contracted services	597,625	-	597,625
Utilities and telephone	6,903	-	6,903
Repairs and maintenance	43,508	-	43,508
Other operating expenses	64,632	-	64,632
Overhead cost allocation	32,333	-	32,333
Depreciation	64,377	-	64,377
Total operating expenses	<u>1,168,175</u>	<u>-</u>	<u>1,168,175</u>
Operating income (loss)	(4,191)	-	(4,191)
Nonoperating Revenues (Expenses):			
Investment earnings	17,176	-	17,176
Intergovernmental	1,600	-	1,600
Gain/(loss) on disposition of capital assets	<u>(382)</u>	<u>-</u>	<u>(382)</u>
Income (loss) before contributions	14,203	-	14,203
Capital transfers, net	369,100	(369,100)	-
Net transfers within Enterprise	<u>(83,840)</u>	<u>83,840</u>	<u>-</u>
Change in net position	299,463	(285,260)	14,203
Net Position:			
Beginning of year	<u>432,403</u>	<u>483,726</u>	<u>916,129</u>
End of year	<u>\$ 731,866</u>	<u>\$ 198,466</u>	<u>\$ 930,332</u>

CITY OF WARRENTON
Sanitation Enterprise
Combining Statement of Cash Flows
For the Year Ended June 30, 2020

	<u>Operating (032)</u>	<u>Capital Reserve (034)</u>	<u>Total Sanitation Enterprise</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 1,160,737	\$ -	\$ 1,160,737
Payments to suppliers and contractors	(738,874)	-	(738,874)
Payments to employees	(257,539)	-	(257,539)
Payments for interfund services	<u>(79,404)</u>	<u>-</u>	<u>(79,404)</u>
Net cash provided by (used in) operating	<u>84,920</u>	<u>-</u>	<u>84,920</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental operating grants received	1,600	-	1,600
Transfers within enterprise, net	<u>(83,840)</u>	<u>83,840</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>(82,240)</u>	<u>83,840</u>	<u>1,600</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	<u>(773)</u>	<u>(576)</u>	<u>(1,349)</u>
Net cash used in capital and related financing activities	<u>(773)</u>	<u>(576)</u>	<u>(1,349)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	<u>17,176</u>	<u>-</u>	<u>17,176</u>
Net change in cash and cash equivalents	19,083	83,264	102,347
Cash and cash equivalents:			
Beginning of year	<u>345,916</u>	<u>483,926</u>	<u>829,842</u>
End of year	<u>\$ 364,999</u>	<u>\$ 567,190</u>	<u>\$ 932,189</u>

Continued on next page

CITY OF WARRENTON

Sanitation Enterprise

Combining Statement of Cash Flows, Continued

For the Year Ended June 30, 2020

	Operating (032)	Capital Reserve (034)	Total Sanitation Enterprise
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (4,191)	\$ -	\$ (4,191)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	64,377	-	64,377
Pension adjustments	53,966	-	53,966
(Increase) decrease in assets:			
Receivables	(3,247)	-	(3,247)
Inventory, at cost	3,047	-	3,047
Prepaid items	647	-	647
Increase (decrease) in liabilities:			
Accounts payable	8,013	-	8,013
Compensated absences	221	-	221
Landfill postclosure care	<u>(37,913)</u>	<u>-</u>	<u>(37,913)</u>
 Net cash provided by (used in) operating activities	 <u>\$ 84,920</u>	 <u>\$ -</u>	 <u>\$ 84,920</u>
 Schedule of noncash transactions:			
Capital assets transferred between funds	<u>\$ 369,100</u>	<u>\$ (369,100)</u>	<u>\$ -</u>

CITY OF WARRENTON

Hammond Marina

Combining Statement of Net Position

June 30, 2020

	<u>Hammond Marina (011)</u>	<u>Hammond Marina Capital Reserve (013)</u>	<u>Total Hammond Marina</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 180,603	\$ 889,853	\$ 1,070,456
Accounts receivable	3,472	-	3,472
Intergovernmental receivables	-	42,134	42,134
Prepaid expenses	206	-	206
Total current assets	<u>184,281</u>	<u>931,987</u>	<u>1,116,268</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable assets	262,973	-	262,973
Depreciable assets, net	<u>1,209,283</u>	<u>-</u>	<u>1,209,283</u>
Total noncurrent assets	<u>1,472,256</u>	<u>-</u>	<u>1,472,256</u>
Total assets	<u>1,656,537</u>	<u>931,987</u>	<u>2,588,524</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>51,404</u>	<u>-</u>	<u>51,404</u>
LIABILITIES			
Current liabilities:			
Accounts payable	3,505	2,290	5,795
Compensated absences	<u>10,410</u>	<u>-</u>	<u>10,410</u>
Total current liabilities	<u>13,915</u>	<u>2,290</u>	<u>16,205</u>
Noncurrent liabilities:			
Net pension liability	<u>150,483</u>	<u>-</u>	<u>150,483</u>
Total liabilities	<u>164,398</u>	<u>2,290</u>	<u>166,688</u>
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	<u>14,763</u>	<u>-</u>	<u>14,763</u>
NET POSITION			
Net investment in capital assets	1,472,256	-	1,472,256
Unrestricted	<u>56,524</u>	<u>929,697</u>	<u>986,221</u>
Total net position	<u>\$ 1,528,780</u>	<u>\$ 929,697</u>	<u>\$ 2,458,477</u>

CITY OF WARRENTON

Hammond Marina

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

For the Year Ended June 30, 2020

	Hammond Marina (011)	Hammond Marina Capital Reserve (013)	Total Hammond Marina
Operating revenues:			
Charges for services	\$ 354,936	\$ -	\$ 354,936
Lease receipts	13,101	-	13,101
Other revenue	4,376	-	4,376
Total operating revenues	<u>372,413</u>	<u>-</u>	<u>372,413</u>
Operating Expenses:			
Payroll and payroll benefits	249,287	-	249,287
Contracted services	4,566	-	4,566
Utilities and telephone	30,770	-	30,770
Repairs and maintenance	18,185	-	18,185
Other operating expenses	24,462	-	24,462
Overhead cost allocation	22,073	-	22,073
Depreciation	36,048	-	36,048
Total operating expenses	<u>385,391</u>	<u>-</u>	<u>385,391</u>
Operating income (loss)	<u>(12,978)</u>	<u>-</u>	<u>(12,978)</u>
Nonoperating Revenues (Expenses):			
Investment earnings	21,741	-	21,741
Taxes	-	131,300	131,300
Intergovernmental	240	50,771	51,011
Total nonoperating revenues (expenses)	<u>21,981</u>	<u>182,071</u>	<u>204,052</u>
Income (loss) before contributions	9,003	182,071	191,074
Capital contributions	590,225	-	590,225
Capital transfers, net	49,608	(49,608)	-
Net transfers within Enterprise	<u>(36,850)</u>	<u>36,850</u>	<u>-</u>
Change in net position	611,986	169,313	781,299
Net Position:			
Beginning of year	916,794	760,384	1,677,178
End of year	<u>\$ 1,528,780</u>	<u>\$ 929,697</u>	<u>\$ 2,458,477</u>

CITY OF WARRENTON

Hammond Marina

Combining Statement of Cash Flows

For the Year Ended June 30, 2020

	<u>Hammond Marina (011)</u>	<u>Hammond Marina Capital Reserve (013)</u>	<u>Total Hammond Marina</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 371,491	\$ -	\$ 371,491
Payments to suppliers and contractors	(79,405)	-	(79,405)
Payments to employees	(193,882)	-	(193,882)
Payments for interfund services	<u>(54,208)</u>	<u>-</u>	<u>(54,208)</u>
Net cash provided by (used in) operating	<u>43,996</u>	<u>-</u>	<u>43,996</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental operating grants received	240	-	240
Taxes collected	-	167,393	167,393
Transfers within enterprise, net	<u>(36,850)</u>	<u>36,850</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>(36,610)</u>	<u>204,243</u>	<u>167,633</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Intergovernmental capital grants received	-	40,289	40,289
Acquisition and construction of capital assets	<u>-</u>	<u>(75,163)</u>	<u>(75,163)</u>
Net cash used in capital and related financing activities	<u>-</u>	<u>(34,874)</u>	<u>(34,874)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	<u>21,741</u>	<u>-</u>	<u>21,741</u>
Net change in cash and cash equivalents	29,127	169,369	198,496
Cash and cash equivalents:			
Beginning of year	151,476	720,484	871,960
End of year	<u>\$ 180,603</u>	<u>\$ 889,853</u>	<u>\$ 1,070,456</u>

Continued on next page

CITY OF WARRENTON

Hammond Marina

Combining Statement of Cash Flows, Continued

For the Year Ended June 30, 2020

	<u>Hammond Marina (011)</u>	<u>Hammond Marina Capital Reserve (013)</u>	<u>Total Hammond Marina</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (12,978)	\$ -	\$ (12,978)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	36,048	-	36,048
Pension adjustments	22,775	-	22,775
(Increase) decrease in assets:			
Receivables	(970)	-	(970)
Prepaid items	639	-	639
Increase (decrease) in liabilities:			
Accounts payable	(2,061)	-	(2,061)
Compensated absences	495	-	495
Unearned revenue	48	-	48
	<u>48</u>	<u>-</u>	<u>48</u>
 Net cash provided by (used in) operating activities	 <u>\$ 43,996</u>	 <u>\$ -</u>	 <u>\$ 43,996</u>
 Schedule of noncash transactions:			
Capital assets transferred between funds	<u>\$ 49,608</u>	<u>\$ (49,608)</u>	<u>\$ -</u>
Capital assets contributed	<u>\$ 590,225</u>	<u>\$ -</u>	<u>\$ 590,225</u>

CITY OF WARRENTON
 Nonmajor Enterprise Funds
 Combining Statement of Net Position
 June 30, 2020

	<u>Warrenton Marina (010)</u>	<u>Warrenton Marina Capital Reserve (012)</u>	<u>Total Nonmajor Enterprise Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 163,770	\$ 382,175	\$ 545,945
Accounts receivable	20,628	-	20,628
Other receivables	698	-	698
Prepaid expenses	286	-	286
Total current assets	<u>185,382</u>	<u>382,175</u>	<u>567,557</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable assets	74,778	-	74,778
Depreciable assets, net	<u>213,074</u>	<u>-</u>	<u>213,074</u>
Total noncurrent assets	<u>287,852</u>	<u>-</u>	<u>287,852</u>
Total assets	<u>473,234</u>	<u>382,175</u>	<u>855,409</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>77,190</u>	<u>-</u>	<u>77,190</u>
LIABILITIES			
Current liabilities:			
Accounts payable	15,179	-	15,179
Compensated absences	<u>14,778</u>	<u>-</u>	<u>14,778</u>
Total current liabilities	29,957	-	29,957
Noncurrent liabilities:			
Net pension liability	<u>225,973</u>	<u>-</u>	<u>225,973</u>
Total liabilities	<u>255,930</u>	<u>-</u>	<u>255,930</u>
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	<u>22,169</u>	<u>-</u>	<u>22,169</u>
NET POSITION			
Net investment in capital assets	287,852	-	287,852
Unrestricted	<u>(15,527)</u>	<u>382,175</u>	<u>366,648</u>
Total net position	<u>\$ 272,325</u>	<u>\$ 382,175</u>	<u>\$ 654,500</u>

CITY OF WARRENTON

Nonmajor Enterprise Funds

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

For the Year Ended June 30, 2020

	Warrenton Marina (010)	Warrenton Marina Capital Reserve (012)	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ 556,181	\$ -	\$ 556,181
Lease receipts	29,188	-	29,188
Other revenue	5,826	-	5,826
Total operating revenues	<u>591,195</u>	<u>-</u>	<u>591,195</u>
Operating Expenses:			
Payroll and payroll benefits	345,278	-	345,278
Contracted services	3,399	-	3,399
Utilities and telephone	85,691	-	85,691
Repairs and maintenance	36,364	-	36,364
Other operating expenses	22,392	-	22,392
Overhead cost allocation	31,356	-	31,356
Depreciation	48,268	-	48,268
Total operating expenses	<u>572,748</u>	<u>-</u>	<u>572,748</u>
Operating income (loss)	<u>18,447</u>	<u>-</u>	<u>18,447</u>
Nonoperating Revenues (Expenses):			
Investment earnings	15,435	-	15,435
Intergovernmental	340	-	340
Total nonoperating revenues (expenses)	<u>15,775</u>	<u>-</u>	<u>15,775</u>
Income (loss) before contributions	34,222	-	34,222
Net transfers within Enterprise	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Change in net position	(65,778)	100,000	34,222
Net Position:			
Beginning of year	338,103	282,175	620,278
End of year	<u>\$ 272,325</u>	<u>\$ 382,175</u>	<u>\$ 654,500</u>

CITY OF WARRENTON
 Nonmajor Enterprise Funds
 Combining Statement of Cash Flows
 For the Year Ended June 30, 2020

	<u>Warrenton Marina (010)</u>	<u>Warrenton Marina Capital Reserve (012)</u>	<u>Total Nonmajor Enterprise Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 589,546	\$ -	\$ 589,546
Payments to suppliers and contractors	(149,725)	-	(149,725)
Payments to employees	(269,430)	-	(269,430)
Payments for interfund services	<u>(77,004)</u>	<u>-</u>	<u>(77,004)</u>
Net cash provided by (used in) operating	<u>93,387</u>	<u>-</u>	<u>93,387</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental operating grants received	340	-	340
Transfers within enterprise, net	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>(99,660)</u>	<u>100,000</u>	<u>340</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	<u>15,435</u>	<u>-</u>	<u>15,435</u>
Net change in cash and cash equivalents	9,162	100,000	109,162
Cash and cash equivalents:			
Beginning of year	154,608	282,175	436,783
End of year	<u>\$ 163,770</u>	<u>\$ 382,175</u>	<u>\$ 545,945</u>

Continued on next page

CITY OF WARRENTON
 Nonmajor Enterprise Funds
 Combining Statement of Cash Flows, Continued
 For the Year Ended June 30, 2020

	Warrenton Marina (010)	Warrenton Marina Capital Reserve (012)	Total Nonmajor Enterprise Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 18,447	\$ -	\$ 18,447
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	48,268	-	48,268
Pension adjustments	30,329	-	30,329
(Increase) decrease in assets:			
Receivables	(7,770)	-	(7,770)
Prepaid items	898	-	898
Increase (decrease) in liabilities:			
Accounts payable	(2,777)	-	(2,777)
Compensated absences	(129)	-	(129)
Unearned revenue	6,121	-	6,121
 Net cash provided by (used in) operating activities	 \$ 93,387	 \$ -	 \$ 93,387

CITY OF WARRENTON

Water Operating Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 900,000	\$ 900,000	\$ 1,857,462	\$ 957,462
Intergovernmental	-	-	920	920
Charges for services	3,361,800	3,361,800	3,819,207	457,407
Investment earnings	60,000	60,000	88,337	28,337
Other revenue	1,000	1,000	11,032	10,032
Loan proceeds	<u>1,645,000</u>	<u>1,645,000</u>	<u>-</u>	<u>(1,645,000)</u>
Total resources	<u>\$ 5,967,800</u>	<u>\$ 5,967,800</u>	<u>\$ 5,776,958</u>	<u>\$ (190,842)</u>
 Requirements:				
Water Department:				
Personal services	\$ 1,109,180	\$ 1,109,180	\$ 886,826	\$ 222,354
Materials and services	<u>1,342,167</u>	<u>1,342,167</u>	<u>714,088</u>	<u>628,079</u>
Total department expenditures	2,451,347	2,451,347	1,600,914	850,433
Debt service	638,376	638,376	606,575	31,801
Contingency	450,447	450,447	-	450,447
Transfers out	<u>2,069,489</u>	<u>2,069,489</u>	<u>424,489</u>	<u>1,645,000</u>
Total expenditures	5,609,659	5,609,659	2,631,978	2,977,681
Ending fund balance	<u>358,141</u>	<u>358,141</u>	<u>3,144,980</u>	<u>(2,786,839)</u>
Total requirements	<u>\$ 5,967,800</u>	<u>\$ 5,967,800</u>	<u>\$ 5,776,958</u>	<u>\$ 190,842</u>
 Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 3,144,980	
Insurance recovery receivable			3,402	
Capital assets - net			14,070,880	
Deferred outflows of resources Related to pensions			267,535	
Accrued interest payable			(76,010)	
Compensated absences			(34,098)	
Net pension liability			(783,209)	
Loans payable			(4,604,489)	
Deferred inflow of resources Related to pensions			<u>(76,839)</u>	
Ending net position - GAAP basis			<u>\$ 11,912,152</u>	

CITY OF WARRENTON

Water System Development

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 80,000	\$ 80,000	\$ 100,715	\$ 20,715
Investment earnings	-	-	1,713	1,713
Capital contributions	<u>57,000</u>	<u>57,000</u>	<u>69,367</u>	<u>12,367</u>
Total resources	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ 171,795</u>	<u>\$ 34,795</u>
Requirements:				
Debt service	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Ending fund balance	<u>57,000</u>	<u>57,000</u>	<u>91,795</u>	<u>(34,795)</u>
Total requirements	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ 171,795</u>	<u>\$ (34,795)</u>

CITY OF WARRENTON

Water Capital Reserve Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,600,000	\$ 2,600,000	\$ 2,813,615	\$ 213,615
Transfers in	<u>2,069,489</u>	<u>2,069,489</u>	<u>424,489</u>	<u>(1,645,000)</u>
Total resources	<u>\$ 4,669,489</u>	<u>\$ 4,669,489</u>	<u>\$ 3,238,104</u>	<u>\$ (1,431,385)</u>
Requirements:				
Water Department:				
Capital outlay	\$ 2,845,489	\$ 2,845,489	\$ 970,526	\$ 1,874,963
Ending fund balance	<u>1,824,000</u>	<u>1,824,000</u>	<u>2,267,578</u>	<u>(443,578)</u>
Total requirements	<u>\$ 4,669,489</u>	<u>\$ 4,669,489</u>	<u>\$ 3,238,104</u>	<u>\$ 1,431,385</u>

CITY OF WARRENTON

Sewer Operating Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 1,800,000	\$ 1,800,000	\$ 2,001,200	\$ 201,200
Intergovernmental	-	-	955	955
Charges for services	2,757,800	2,757,800	2,745,531	(12,269)
Investment earnings	74,000	74,000	103,727	29,727
Other revenue	-	-	3,426	3,426
	<u>\$ 4,631,800</u>	<u>\$ 4,631,800</u>	<u>\$ 4,854,839</u>	<u>\$ 223,039</u>
Total resources				
Requirements:				
Sewer Department:				
Personal services	\$ 1,042,002	\$ 1,042,002	\$ 913,817	\$ 128,185
Materials and services	<u>1,630,047</u>	<u>1,630,047</u>	<u>682,994</u>	<u>947,053</u>
Total department expenditures	2,672,049	2,672,049	1,596,811	1,075,238
Debt service	157,366	157,366	156,510	856
Contingency	645,350	645,350	-	645,350
Transfers out	<u>413,305</u>	<u>413,305</u>	<u>413,305</u>	<u>-</u>
Total expenditures	3,888,070	3,888,070	2,166,626	1,721,444
Ending fund balance	<u>743,730</u>	<u>743,730</u>	<u>2,688,213</u>	<u>(1,944,483)</u>
	<u>\$ 4,631,800</u>	<u>\$ 4,631,800</u>	<u>\$ 4,854,839</u>	<u>\$ (223,039)</u>
Total requirements				
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 2,688,213	
Insurance recovery receivable			2,511	
Capital assets - net			9,557,479	
Deferred outflows of resources Related to pensions			227,836	
Accrued interest payable			(13,610)	
Compensated absences			(39,139)	
Net pension liability			(666,994)	
Loans payable			(1,828,509)	
Deferred inflow of resources Related to pensions			<u>(65,437)</u>	
Ending net position - GAAP basis			<u>\$ 9,862,350</u>	

CITY OF WARRENTON

Sewer System Development Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 42,000	\$ 42,000	\$ 50,643	\$ 8,643
Investment earnings	2,100	2,100	976	(1,124)
Capital contributions	<u>57,000</u>	<u>57,000</u>	<u>40,874</u>	<u>(16,126)</u>
Total resources	<u>\$ 101,100</u>	<u>\$ 101,100</u>	<u>\$ 92,493</u>	<u>\$ (8,607)</u>
Requirements:				
Debt service	\$ 39,305	\$ 39,305	\$ 39,305	\$ -
Ending fund balance	<u>61,795</u>	<u>61,795</u>	<u>53,188</u>	<u>8,607</u>
Total requirements	<u>\$ 101,100</u>	<u>\$ 101,100</u>	<u>\$ 92,493</u>	<u>\$ 8,607</u>

CITY OF WARRENTON

Sewer Capital Reserve Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,990,000	\$ 2,990,000	\$ 3,121,689	\$ 131,689
Transfers in	<u>413,305</u>	<u>413,305</u>	<u>413,305</u>	<u>-</u>
Total resources	<u>\$ 3,403,305</u>	<u>\$ 3,403,305</u>	<u>\$ 3,534,994</u>	<u>\$ 131,689</u>
Requirements:				
Sewer Department:				
Capital outlay	\$ 1,253,308	\$ 1,253,308	\$ 1,442	\$ 1,251,866
Ending fund balance	<u>2,149,997</u>	<u>2,149,997</u>	<u>3,533,552</u>	<u>(1,383,555)</u>
Total requirements	<u>\$ 3,403,305</u>	<u>\$ 3,403,305</u>	<u>\$ 3,534,994</u>	<u>\$ (131,689)</u>

CITY OF WARRENTON

Storm Sewer Operating Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 700,000	\$ 700,000	\$ 815,590	\$ 115,590
Intergovernmental	-	-	150	150
Charges for services	462,800	462,800	481,502	18,702
Investment earnings	10,000	10,000	17,740	7,740
Other revenue	-	-	435	435
	<u>\$ 1,172,800</u>	<u>\$ 1,172,800</u>	<u>\$ 1,315,417</u>	<u>\$ 142,617</u>
Total resources				
Requirements:				
Storm Sewer Department:				
Personal services	\$ 93,009	\$ 93,009	\$ 75,160	\$ 17,849
Materials and services	289,338	289,338	51,831	237,507
Capital outlay	<u>325,353</u>	<u>325,353</u>	<u>3,228</u>	<u>322,125</u>
Total department expenditures	707,700	707,700	130,219	577,481
Contingency	<u>76,483</u>	<u>76,483</u>	-	<u>76,483</u>
Total expenditures	784,183	784,183	130,219	653,964
Ending fund balance	<u>388,617</u>	<u>388,617</u>	<u>1,185,198</u>	<u>(796,581)</u>
	<u>\$ 1,172,800</u>	<u>\$ 1,172,800</u>	<u>\$ 1,315,417</u>	<u>\$ (142,617)</u>
Total requirements				
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 1,185,198	
Insurance recovery receivable			243	
Capital assets - net			566,826	
Deferred outflows of resources Related to pensions			33,590	
Compensated absences			(3,781)	
Net pension liability			(98,336)	
Deferred inflow of resources Related to pensions			<u>(9,648)</u>	
Ending net position - GAAP basis			<u>\$ 1,674,092</u>	

CITY OF WARRENTON

Storm System Development Charges Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 40,000	\$ 40,000	\$ 43,628	\$ 3,628
Investment earnings	650	650	1,086	436
Capital contributions	<u>14,000</u>	<u>14,000</u>	<u>12,588</u>	<u>(1,412)</u>
Total resources	<u>\$ 54,650</u>	<u>\$ 54,650</u>	<u>\$ 57,302</u>	<u>\$ 2,652</u>
Requirements:				
Ending fund balance	<u>\$ 54,650</u>	<u>\$ 54,650</u>	<u>\$ 57,302</u>	<u>\$ (2,652)</u>
Total requirements	<u>\$ 54,650</u>	<u>\$ 54,650</u>	<u>\$ 57,302</u>	<u>\$ (2,652)</u>

CITY OF WARRENTON

Sanitation Operating Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 380,000	\$ 380,000	\$ 420,570	\$ 40,570
Intergovernmental	-	-	1,600	1,600
Charges for services	1,145,772	1,145,772	1,162,777	17,005
Investment earnings	12,000	12,000	17,176	5,176
Other revenue	-	-	1,207	1,207
	<u>\$ 1,537,772</u>	<u>\$ 1,537,772</u>	<u>\$ 1,603,330</u>	<u>\$ 65,558</u>
Total resources				
 Requirements:				
Sanitation Department:				
Personal services	\$ 327,436	\$ 327,436	\$ 304,610	\$ 22,826
Materials and services	<u>930,861</u>	<u>930,861</u>	<u>782,183</u>	<u>148,678</u>
Total department expenditures	1,258,297	1,258,297	1,086,793	171,504
Contingency	188,783	188,783	-	188,783
Transfers out	<u>83,840</u>	<u>83,840</u>	<u>83,840</u>	<u>-</u>
Total expenditures	1,530,920	1,530,920	1,170,633	360,287
Ending fund balance	<u>6,852</u>	<u>6,852</u>	<u>432,697</u>	<u>(425,845)</u>
	<u>\$ 1,537,772</u>	<u>\$ 1,537,772</u>	<u>\$ 1,603,330</u>	<u>\$ (65,558)</u>
Total requirements				
 Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 432,697	
Insurance recovery receivable			1,053	
Capital assets - net			689,263	
Deferred outflows of resources Related to pensions			66,501	
Compensated absences			(7,287)	
Net pension liability			(194,685)	
Landfill postclosure care			(236,576)	
Deferred inflow of resources Related to pensions			<u>(19,100)</u>	
Ending net position - GAAP basis			<u>\$ 731,866</u>	

CITY OF WARRENTON

Sanitation Capital Reserve Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 484,000	\$ 484,000	\$ 483,726	\$ (274)
Transfers in	<u>83,840</u>	<u>83,840</u>	<u>83,840</u>	<u>-</u>
Total resources	<u>\$ 567,840</u>	<u>\$ 567,840</u>	<u>\$ 567,566</u>	<u>\$ (274)</u>
Requirements:				
Sanitation Department:				
Capital outlay	\$ 463,840	\$ 463,840	\$ 369,100	\$ 94,740
Ending fund balance	<u>104,000</u>	<u>104,000</u>	<u>198,466</u>	<u>(94,466)</u>
Total requirements	<u>\$ 567,840</u>	<u>\$ 567,840</u>	<u>\$ 567,566</u>	<u>\$ 274</u>

CITY OF WARRENTON

Warrenton Marina Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 149,000	\$ 149,000	\$ 157,790	\$ 8,790
Intergovernmental	-	-	340	340
Charges for services	580,500	580,500	558,319	(22,181)
Lease receipts	28,978	28,978	29,188	210
Investment earnings	7,000	7,000	15,435	8,435
Other revenue	<u>7,500</u>	<u>7,500</u>	<u>5,826</u>	<u>(1,674)</u>
Total resources	<u>\$ 772,978</u>	<u>\$ 772,978</u>	<u>\$ 766,898</u>	<u>\$ (6,080)</u>
Requirements:				
Marinas:				
Personal services	\$ 337,368	\$ 337,368	\$ 315,078	\$ 22,290
Materials and services	<u>230,097</u>	<u>230,097</u>	<u>179,093</u>	<u>51,004</u>
Total department expenditures	567,465	567,465	494,171	73,294
Contingency	105,513	105,513	-	105,513
Transfers out	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total expenditures	772,978	772,978	594,171	178,807
Ending fund balance	<u>-</u>	<u>-</u>	<u>172,727</u>	<u>(172,727)</u>
Total requirements	<u>\$ 772,978</u>	<u>\$ 772,978</u>	<u>\$ 766,898</u>	<u>\$ 6,080</u>
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 172,727	
Allowance for doubtful accounts			(2,524)	
Capital assets - net			287,852	
Deferred outflows of resources Related to pensions			77,190	
Compensated absences			(14,778)	
Net pension liability			(225,973)	
Deferred inflow of resources Related to pensions			<u>(22,169)</u>	
Ending net position - GAAP basis			<u>\$ 272,325</u>	

CITY OF WARRENTON

Warrenton Marina Capital Reserve Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 282,175	\$ 282,175	\$ 282,175	\$ -
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total resources	<u>\$ 382,175</u>	<u>\$ 382,175</u>	<u>\$ 382,175</u>	<u>\$ -</u>
Requirements:				
Marinas:				
Capital outlay	\$ 382,175	\$ 382,175	\$ -	\$ 382,175
Ending fund balance	<u>-</u>	<u>-</u>	<u>382,175</u>	<u>(382,175)</u>
Total requirements	<u>\$ 382,175</u>	<u>\$ 382,175</u>	<u>\$ 382,175</u>	<u>\$ -</u>

CITY OF WARRENTON

Hammond Marina Fund

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 130,000	\$ 130,000	\$ 149,169	\$ 19,169
Intergovernmental	-	-	240	240
Charges for services	344,000	344,000	354,936	10,936
Lease receipts	12,901	12,901	13,101	200
Investment earnings	15,000	15,000	21,741	6,741
Other revenue	<u>4,000</u>	<u>4,000</u>	<u>4,376</u>	<u>376</u>
Total resources	<u>\$ 505,901</u>	<u>\$ 505,901</u>	<u>\$ 543,563</u>	<u>\$ 37,662</u>
Resources:				
Marinas:				
Personal services	\$ 241,015	\$ 241,015	\$ 226,017	\$ 14,998
Materials and services	<u>150,713</u>	<u>150,713</u>	<u>99,920</u>	<u>50,793</u>
Total department expenditures	391,728	391,728	325,937	65,791
Contingency	77,323	77,323	-	77,323
Transfers out	<u>36,850</u>	<u>36,850</u>	<u>36,850</u>	<u>-</u>
Total expenditures	505,901	505,901	362,787	143,114
Ending fund balance	<u>-</u>	<u>-</u>	<u>180,776</u>	<u>(180,776)</u>
Total requirements	<u>\$ 505,901</u>	<u>\$ 505,901</u>	<u>\$ 543,563</u>	<u>\$ (37,662)</u>
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 180,776	
Capital assets - net			1,472,256	
Deferred outflows of resources Related to pensions			51,404	
Compensated absences			(10,410)	
Net pension liability			(150,483)	
Deferred inflow of resources Related to pensions			<u>(14,763)</u>	
Ending net position - GAAP basis			<u>\$ 1,528,780</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 645,150	\$ 645,150	\$ 760,384	\$ 115,234
Taxes	158,000	158,000	131,300	(26,700)
Intergovernmental	-	-	50,771	50,771
Transfers in	<u>36,850</u>	<u>36,850</u>	<u>36,850</u>	<u>-</u>
Total resources	<u>\$ 840,000</u>	<u>\$ 840,000</u>	<u>\$ 979,305</u>	<u>\$ 139,305</u>
Requirements:				
Marinas:				
Capital outlay	\$ 840,000	\$ 840,000	\$ 49,608	\$ 790,392
Ending fund balance	<u>-</u>	<u>-</u>	<u>929,697</u>	<u>(929,697)</u>
Total requirements	<u>\$ 840,000</u>	<u>\$ 840,000</u>	<u>\$ 979,305</u>	<u>\$ (139,305)</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 ISF - 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 ISF

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

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 5,406	\$ 5,406	\$ 5,406	\$ -
Charges for services	<u>166,599</u>	<u>166,599</u>	<u>-</u>	<u>(166,599)</u>
Total resources	<u>\$ 172,005</u>	<u>\$ 172,005</u>	<u>\$ 5,406</u>	<u>\$ (166,599)</u>
Requirements:				
Engineering Department:				
Personal services	\$ 163,305	\$ 163,305	\$ -	\$ 163,305
Materials and services	<u>8,700</u>	<u>8,700</u>	<u>-</u>	<u>8,700</u>
Total department expenditures	172,005	172,005	-	172,005
Ending fund balance	<u>-</u>	<u>-</u>	<u>5,406</u>	<u>(5,406)</u>
Total requirements	<u>\$ 172,005</u>	<u>\$ 172,005</u>	<u>\$ 5,406</u>	<u>\$ 166,599</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, 2020, 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 Warrenton City Commission
FROM: Kelly Knudsen, Warrenton Community Library Director
DATE: For the Agenda of January 12, 2021
SUBJ: MOU for Cooperation in the Provision of Library services

BACKGROUND

Since 2013, the Warrenton City Commission has authorized Library staff to participate in Libraries ROCC - Rural Outreach to Clatsop County. Partners and collaborators include the school districts of Astoria, Jewell, Knappa, Seaside and Warrenton, the Northwest Regional Education Service District, Clatsop County, and the public libraries of Astoria, Seaside, and Warrenton.

Libraries ROCC activities include free library cards for all children ages birth to nineteen, a collaborative county-wide summer reading program, and courier service between the Seaside, Warrenton, and Astoria libraries. Clatsop County provided \$15,000 in 2020 to assist with the program. This subject Memorandum of Understanding (MOU) simply formalizes participation.

The library directors of the Seaside, Warrenton and Astoria libraries leverage the work of the past several years by seeking community and corporate donations to support ROCC library cards and summer programs and to establish an endowment fund.

The libraries transitioned to a shared catalog in September 2019, creating greater access for patrons. We have also implemented a twice a week paid courier service with the savings realized from sharing an Integrated Library System. This service replaces the prior approach for directors to move items between the libraries, resulting in salary cost savings for all.

We are very proud of the formation of the Northwest Library Cooperative creating physical access to library collections honoring library cards from each library. We look forward to

further integration of services while maintaining our distinct identity within each community.

Any party may discontinue participation with a 180-day notice. This MOU is to be reconsidered in five years.

RECOMMENDATION/SUGGESTED MOTION

I move to authorize the Mayor's signature on the Memorandum of Understanding between Clatsop County and the cities of Astoria, Seaside and Warrenton for Cooperation in the Provision of Library Services.

Enclosure: Draft MOU for Commission consideration

Approved by City Manager:

A handwritten signature in cursive script, appearing to read "Linda Eglington", written over a horizontal line.

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

MEMORANDUM OF UNDERSTANDING BETWEEN CLATSOP COUNTY AND THE CITIES OF
ASTORIA, SEASIDE, AND WARRENTON
FOR COOPERATION IN THE PROVISION OF LIBRARY SERVICES

This Memorandum of Understanding (Agreement) is between the Cities of Astoria, Seaside, and Warrenton, municipal corporations of the state of Oregon, and Clatsop County. Each city has a library and by this Agreement will cooperate in the provision of library services within Clatsop County. This Agreement is effective for three years from this date on _____, 2021.

Findings

- A. The cities and County each have the legal authority to enter into this Agreement.
- B. The cities and County have legal authority under ORS Ch. 190, to enter agreements for intergovernmental cooperation for the performance of any function that one party to the agreement has the authority to perform.
- C. The cities each have Library Directors who are authorized to implement and administer this Agreement.
- D. The cities and County each deem it in the best interests of each governmental entity to cooperate in the provision of library services according to the following terms and conditions:

Agreement

- 1. Patrons of any of the three libraries will have the right to borrow materials from all three libraries' circulation collections using their library card either through interlibrary loans or in person at any of the three libraries. A library card in good standing is one that has less than \$5 in library fines and all information is current and up to date.
- 2. Each city will maintain its own collections and continue to fund library services at no less than the current level. The cities will continue to strive for parity of services.
- 3. Together, each city will provide library cards for children ages 0-19 residing in Clatsop County. Each child may sign up for a library card at the library closest to their residence.
- 4. The cities will jointly plan and operate a summer reading and library outreach program for children in Clatsop County in cooperation with the local school districts where feasible.
- 5. The County and cities agree to the importance of an independent Libraries Reading Outreach in Clatsop County 501c3(formed in 2016), whose purpose is the ongoing funding support of the reading outreach program.
- 6. This Agreement will be administrated and implemented by the Library Director in each city in agreement with the county manager.

7. The cities will annually review this Agreement and if desired, perform a cost analysis of the library services covered.
8. Any city and/or the County may terminate this Agreement with no less than 180 day written notice to each of the other entities.
9. Notices under this agreement may only be given in writing by personal delivery or mailing, postage prepaid as certified mail, to the addresses below, or such other addresses as provided by any party. Any notice so addressed and mailed is deemed received five days after date postmarked.

City of Astoria: Library Director
 450 10th St.
 Astoria, OR 97103

City of Seaside: Library Director
 1131 Broadway
 Seaside, OR 97138

City of Warrenton: Library Director
 PO Box 250
 Warrenton, OR 97146

Clatsop County: Clatsop County Manager
 800 Exchange St., Suite 410
 Astoria, OR 97103

10. As permitted by the Oregon Tort Claims Act, ORS 30.260 through 30.300, and the Oregon Constitution, each city and the County agrees to hold harmless, defend, and indemnify each other, including their officers, agents, and employees, against all claims, demands, actions, and suits (including attorney fees and costs) arising from the indemnitor's performance of this Agreement where the loss of claim is attributable to the negligent acts or omissions of that party. Each city and the County is responsible for the acts, omissions, or negligence of its own officers, employees, and agents.
11. Each city agrees to maintain insurance levels, or self-insurance in accordance with ORS 30.282, for the duration of this Agreement at levels necessary to protect against public body liability as specified in ORS 30.270.
12. Each city and the County agree to give the other entities immediate written notice of any legal action filed or any claim made against it that may result in litigation in any way related to this agreement.

13. This Agreement may be amended by mutual agreements of the three cities and the County. Any amendments must be in writing, must refer specifically to this Agreement, and becomes effective when executed by all three cities and the County.
14. This document contains the entire agreement between the cities and the County on this subject.
15. If any one or more of the provisions of this Agreement is invalid, illegal, or unenforceable in any respect, the validity, legality and enforceability of its remaining provisions is not affected or impaired.
16. By signature below, the cities and the County certify that the individuals listed in this document as representatives are authorized to act to bind their city to this agreement.
17. This Agreement may be executed in counterparts and any one of which will constitute the agreement between the cities.
18. The cities and County have executed this Agreement by the dates and signatures set forth below.

City of Astoria Mayor

(Name and Date)

City of Seaside Mayor

(Name and Date)

City of Warrenton Mayor

(Name and Date)

Clatsop County Manager

(Name and Date)



AGENDA MEMORANDUM

TO: The Warrenton City Commission
 FROM: Jane Sweet, Harbormaster
 DATE: January 12, 2021
 SUBJ: Hammond Marina Dredging Bergerson Contract Extension to 2021

SUMMARY

The City of Warrenton Marinas, Hammond Marina, would like to request that dredging contract by Bergerson Construction extend beyond the current signed contract to include the dredging window of November 1, 2021 – December 31, 2021.

The extension of the contract will allow for maximum materials to be removed due to the loss of the dredging during the 2019 dredge season.

RECOMMENDATION/SUGGESTED MOTION

Staff recommends the following motions;

"I move to extend the contract allowing for Bergerson Construction to continue dredging for the 2021 dredging season starting on November 1, 2021 – December 31, 2021, by authorizing the Mayor's signature on Change Order No. 1."

ALTERNATIVE

- 1) Other action as deemed appropriate by the City Commission
- 2) None recommended

FISCAL IMPACT

None

Approved by City Manager: _____

City of Warrenton
Project: Hammond Dredging Project

Contract Section
Change Order Form

Change Order No. 1

Date of Issuance: October 10, 2019

Effective Date: January 1, 2021

Owner: City of Warrenton	
Project: Hammond Dredging	City Project #: 013-461-62007
Engineer: MottMcDonald	Engineer's Proj #:
Contractor: Bergerson Construction	Contractor's #: 035-410-371007
Original Contract: \$748,560.00	Notice to Proceed Date: October 10, 2019
City Project Manager: Jane Sweet, Harbormaster	
Project Location: 1090 First Avenue, Hammond Oregon	

The Contract Documents are modified as follows upon execution of this Change Order

Description:

Work shall include:

1.

Extended Dredging for the 2021 Dredge Season November 1,2021 - December 31, 2021

Original contract times: Working days Calendar days
Extend contract days 365 Original contract time New contract days
Substantial Completion Date: 12/31/2021
This will require substantial completion by:

Attachments: Contractor's request and invoices

Current Contract Price:		\$0.00
Increase of this Change Order:	\$	-
Contract Price incorporating this Change Order:	\$	-

The above prices and specifications of the change order are satisfactory and are hereby accepted. This change order amount and extension of time constitutes total compensation for the change, including compensation for all impacts and delays relating to the change and their cumulative effect on the project to date. All work shall be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

RECOMMENDED

ACCEPTED:

ACCEPTED:

Engineer signature

Contractor signature

Owner Signature/Title

Date:

Date:

Date:

Approved by Funding Agency (if applicable):

Agency:

Title:

Date:

Project Status Form

Owner: City of Warrenton
 Project: Hammond Dredging
 Engineer: MottMcDonald
 Contractor: North Pacific Excavation
 Original Contract: \$748,560.00
 City Project Manager: Jane Sweet, Harbormaster
 Project Location: 1090 First Avenue, Hammond Oregon

City Project #: 013-461-62007
 Engineer's Proj #: 0
 Contractor's #: 035-410-371007
 Notice to Proceed Date: October 10, 2019

CO	Change Order Amount/ Allowance Amt.	C.O. Days	Commission Date	REASON FOR CHANGE
	New Contract Amount	New Total	New Comp. Date	
#1	\$ -	365	January 1, 2021	Due to unforeseen circumstances the Hammond Dredge Project was forced to start the project one calendar year from the initial contract.
	\$748,560.00	0	December 31, 2021	
#2				
#3				
#4				
#5				
#6				
#7				
#8				

Project Summary		
Contract amount	Contract days	Completion Date
\$ -		



AGENDA MEMORANDUM

TO: The Honorable Mayor and Warrenton City Commission
FROM: Linda Engbretson, City Manager
DATE: For the Agenda of January 12, 2020
SUBJ: License to Occupy

SUMMARY

Several months ago, the commission held discussion that staff should have the authority to administratively approve a License to Occupy (LTO). LTO's are generally granted for temporary periods while retaining the city's right to reoccupy the right of way if/when needed for public purposes. The discussion was minimal and came on the heels of a LTO approval to build a fence; however, there was no formal action and thus not recorded in the minutes. The attached LTO was signed by the City Manager, under emergency consideration. The old Dooger's building sits within a portion of the right of way, and they have been trying to correct this issue. If you recall, we discussed vacating this portion of property several months ago. The Commission chose not to proceed on its own motion. To satisfy pending investment/ownership of the building, as well as current property owner's wishes to rectify this portion of right of way that was previously believed to have been vacated, staff worked with the property manager and legal counsel to address issues and moved forward with the LTO. The property owners will be submitting a street vacation petition soon.

RECOMMENDATION/SUGGESTED MOTION

Staff is recommending the Commission formally authorize staff to administratively review and approve LTOs. While satisfied of the Commission's intent to authorize staff to proceed in this manner, a motion will provide a record for future considerations.

"I move to authorize the City Manager or designee to approve encroachment permits and/or a License to Occupy containing right to return to public right of way language."

ALTERNATIVE

No recommendation.

FISCAL IMPACT

N/A

Exclusive License to Occupy

AN AGREEMENT, made and entered into this 30th day of December, 2020, between the City of Warrenton, a municipal corporation of the State of Oregon, hereinafter referred to as "City", and ATLAS YOUNG'S BAY, LLC, an Oregon limited liability company, hereinafter referred to as "Atlas".

WITNESSETH:

WHEREAS, Atlas is the owner of certain real property in Warrenton, Oregon, hereinafter referred to as the "Young's Bay Plaza property", and more particularly described as 145 US-101, Warrenton, OR 97146, Tax Lot 81023CB00800, in the City of Warrenton, County of Clatsop and State of Oregon, and

WHEREAS, City is the owner of the SE Pacific Avenue public street rights-of-way north of vacated SE 2nd Ave and south of E Harbor Drive, which is adjacent to, abutting, and surrounded on three sides by the Young's Bay Plaza property, hereinafter referred to as the "Pacific Ave right-of-way",

WHEREAS, City and Atlas assumed that the Pacific Ave right-of-way was vacated in 1971 per City Ordinance No. 569-A or 615-1 but recently discovered that neither City Ordinance vacated the right-of-way area between vacated SE 2nd Ave and south of E Harbor Drive; and

WHEREAS, Atlas wants to continue using the Pacific Ave right-of-way as it has in the past by treating it as part of the Young's Bay Plaza property, as if it were private property that had been properly vacated.

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS AND PROMISES CONTAINED HEREIN, IT IS AGREED AS FOLLOWS:

- 1) City grants permission to Atlas and Atlas accepts City's permission to occupy the Pacific Ave right-of-way.
- 2) City grants permission to Atlas to have an exclusive use of the Pacific Ave right-of-way and to treat such area as if it were private property that had been properly vacated.
- 4) License area shall be kept clean and free of trash and debris. There shall be no loose items stored in the approved license area.
- 5) Atlas's use of the Pacific Ave right-of-way is not "adverse" or contrary to the City in any way. Neither Atlas nor any subsequent owner of the Young's Bay Plaza property will acquire any prescriptive rights in the Pacific Ave right-of-way.

- 6) City may revoke its permission for Atlas's continued use of the Pacific Ave right-of-way for any reasonable reason upon sixty days prior written notice to Atlas. Upon such notice, Atlas or subsequent owner shall, at Atlas's sole expense restore the right-of-way to substantially the same or a better condition as it was in as of the date of execution of this license.
- 7) Atlas or its successor shall forever defend, indemnify and hold City harmless from any and all claim, loss or liability arising out of or in any way connected with Atlas's use of the Pacific Ave right-of-way, Atlas's conduct with respect to the same, or any condition thereof, except to the extent such claim, loss, or liability is caused by the City's own actions or failure to act. In the event of any litigation or proceeding brought against City arising out of or in any way connected with any of the foregoing events or claims, Atlas or its successor shall, upon notice from City, vigorously resist and defend against such actions or proceedings through legal counsel reasonably satisfactory to City.
- 8) The provisions, covenants and agreements of this license shall be binding upon and inure to the benefit of the heirs, personal representatives, successors and permissible assigns of the parties hereto.
- 9) In the event suit or action is instituted to enforce any of the terms of this license agreement, the prevailing party shall be entitled to recover from the other party such sum as the Court may adjudge reasonable as attorney fees at trial or on appeal of such suit or action, in addition to all other sums provided by law.
- 10) This license shall continue in perpetuity and shall run with the land of the Young's Bay Plaza property, provided, however, that this license shall automatically terminate upon a vacation of the Pacific Ave right-of-way, but only as to that portion of the Pacific Ave right-of-way so vacated.
- 11) This license may be executed in any number of counterparts, all of which when taken together shall constitute one agreement with the same effect as if all parties hereto had signed the same signature page. This license may be executed by affixing an electronic signature by DocuSign or an equivalent electronic signature service, or by the electronic delivery of a scanned signature by facsimile or email, and such electronic signature or scanned signatures shall be legally sufficient to bind the party the same as the delivery of an original signature.

[Remainder of page intentionally left blank; signatures follow]

City of Warrenton, a
Municipal Corporation of
the State of Oregon,

CITY:

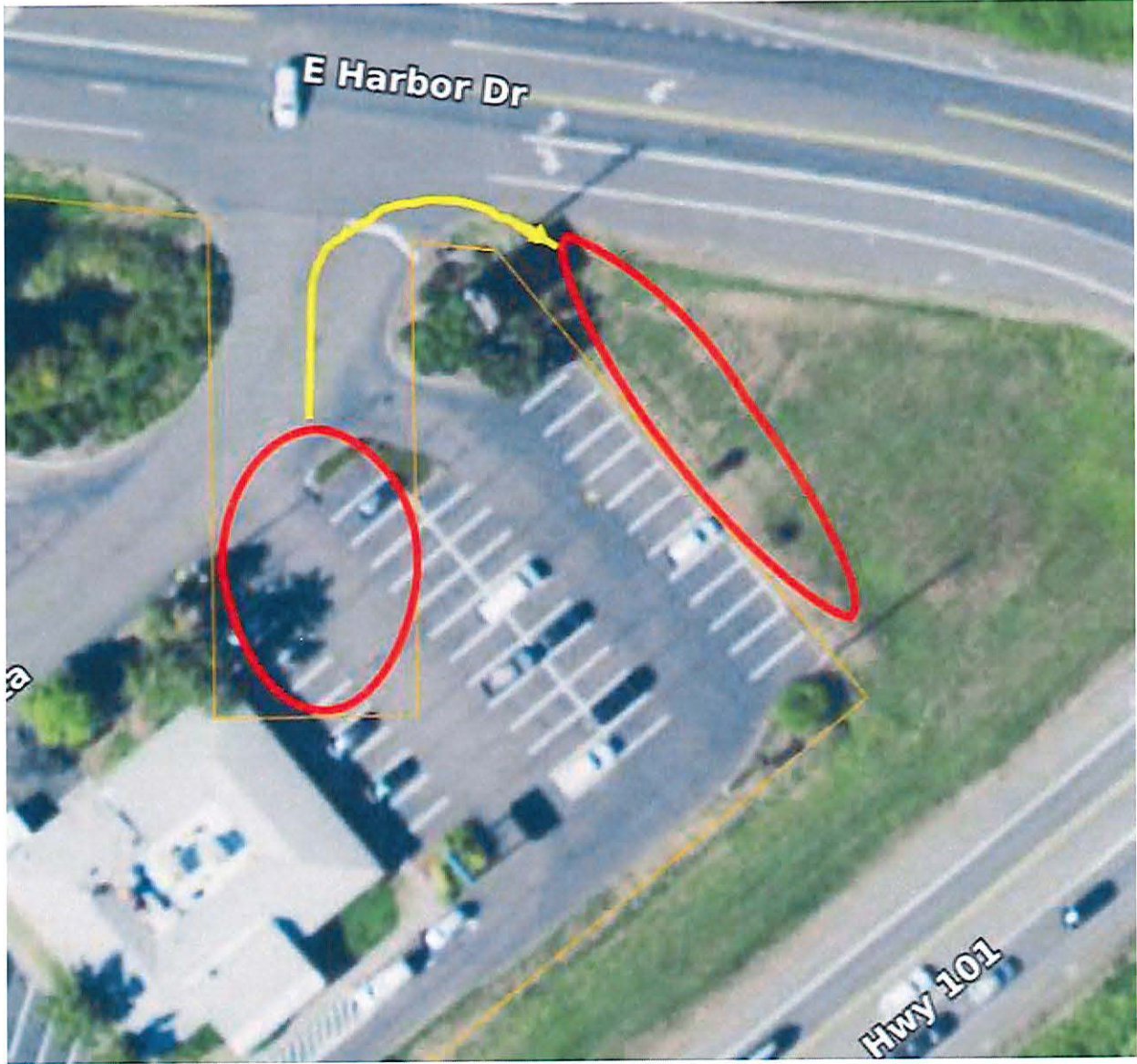
Junda Engstrom 12/30/20
City Manager Date

ATTEST:

(Shaw) 12/30/20
Dawne Shaw, City Recorder Date

ATLAS:

DocuSigned by:
Katherine O. Durant 12/31/2020
2A5BA2AE72704F6...
Authorized Signatory Date



E Harbor Dr

Hwy 101

2



AGENDA MEMORANDUM

TO: The Warrenton City Commission

FROM: Dawne Shaw, City Recorder

DATE: January 12, 2021

SUBJ: Library Board Appointments

SUMMARY

At its November 24, 2020 meeting, the City Commission made various appointments to the City Advisory Committees. After these appointments, the Library Board was left with two vacancies. Mayor Balensifer has submitted a memorandum outlining his nominations to appoint Eileen Purcell to Position 4 and Karyn Grass to Position 5.

RECOMMENDATION/SUGGESTED MOTION

I move to appoint Ms. Eileen Purcell to Position No.4, and Karyn Grass to Position No. 5 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 black ink, appearing to be "D. Shaw", is written over a horizontal line. The signature is enclosed within a rectangular box.



MEMORANDUM

December 30, 2020

To the City Commission:

I nominate Eileen Purcell for reappointment to Position 4 and Karyn Grass to Position 5.

I know Eileen from her work at Clatsop Community College and I know she was involved in the ground work to get the operations levy passed. While political campaigning is not expected nor required of appointees, it goes to show how much she cares about the operations of the library.

Karyn Grass is new to the community, but I have had a chance to interview her and believe that her life and professional experience will help bring skills needed to continue pursuing grants and other funding for additional programs.

Sincerely,

A handwritten signature in black ink that reads "Henry A. Balensifer III". The signature is written in a cursive style with a prominent flourish at the end.

Henry A. Balensifer III
Mayor



AGENDA MEMORANDUM

TO: The Warrenton City Commission

FROM: Dawne Shaw, City Recorder

DATE: December 8, 2020

SUBJ: Advisory Boards Terms of Office Resolutions

SUMMARY

Resolution No. 2585 is being submitted to confirm the appointments and set the terms of office for the newly appointed Library Board members, and to correct term dates that were previously listed in error. Resolution No. 2586 is also being submitted for approval to correct the term end dates on the Parks Advisory Board. It was recently discovered that the term dates on both of these boards have been incorrect for several years.

RECOMMENDATION/SUGGESTED MOTION

“I move to adopt Resolution No. 2585; Authorizing Appointments to Fill Positions on the Warrenton Community Library Board and Setting Terms of Office, and correcting term end dates.”

“I move to adopt Resolution No. 2586; Correcting Term End Dates and Setting Terms of Office.”

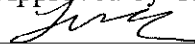
ALTERNATIVE

Other action as deemed appropriate by the City Commission

FISCAL IMPACT

N/A

Approved by City Manager:



RESOLUTION NO. 2585

INTRODUCED BY: All Commissioners

**AUTHORIZING APPOINTMENTS TO FILL POSITIONS ON
THE WARRENTON COMMUNITY LIBRARY BOARD, SETTING TERMS
OF OFFICE AND CORRECTING TERM END DATES**

BE IT RESOLVED, by the City Commission that the Warrenton Community Library Board Members and their terms of office are as follows:

Position No. 1	Kelsey Balensifer,	term ending 31, December 2023
Position No. 2	MaryAnn Brandon,	term ending 31, December 2023
Position No. 3	Natalie Duggan,	term ending 31, December 2024
Position No. 4	Eileen Purcell,	term ending 31, December 2024
Position No. 5	Karyn Grass,	term ending 31, December 2021
Position No. 6	Danika Cooley,	term ending 31, December 2022
Position No. 7	Dawn Delacey,	term ending 31, December 2022

This Resolution takes effect immediately upon its passage.

ADOPTED by the City Commission of the City of Warrenton, Oregon, this ____ day of _____, 2020.

APPROVED:

Henry A. Balensifer III, Mayor

ATTEST:

Dawne Shaw, CMC, City Recorder

RESOLUTION NO. 2586

INTRODUCED BY: All Commissioners

**CORRECTING TERM END DATES AND SETTING TERMS OF OFFICE
ON THE WARRENTON PARKS ADVISORY BOARD**

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	Ian O'Brien,	term ending 31, December 2021
Position No. 2	Sara Long,	term ending 31, December 2021
Position No. 3	Ron Dyer,	term ending 31, December 2022
Position No. 4	Bert Little,	term ending 31, December 2022
Position No. 5	Carol Snell,	term ending 31, December 2023
Position No. 6	Kailee Kobe,	term ending 31, December 2023
Position No. 7	Brooke Terry,	term ending 31, December 2023

This Resolution takes effect immediately upon its passage.

ADOPTED by the City Commission of the City of Warrenton, Oregon, this _____ day of _____, 2020.

APPROVED:

Henry A. Balensifer III, Mayor

ATTEST:

Dawne Shaw, CMC, City Recorder



AGENDA MEMORANDUM

TO: The Warrenton City Commission
 FROM: Richard Stelzig, Public Works Director
 DATE: January 12, 2021
 SUBJ: NW Natural Easement Agreement

SUMMARY

NW Natural is requesting a 5' gas pipeline easement just north of the 100' exclusive Pacific Power Easement on tax lot 81027DD02100 in Forest Rim. NW Natural has agreed to provide the City with all requested recordings, surveys, permit fees and as-builts for their project at no cost to the City. Their letter of agreement to proceed with their construction project is attached with a map.

RECOMMENDATION/SUGGESTED MOTION

I recommend that the City accept this agreement to proceed with the NW Natural utility project and provide the City with a recorded easement and as-builts for a NW Natural utility easement.

ALTERNATIVE

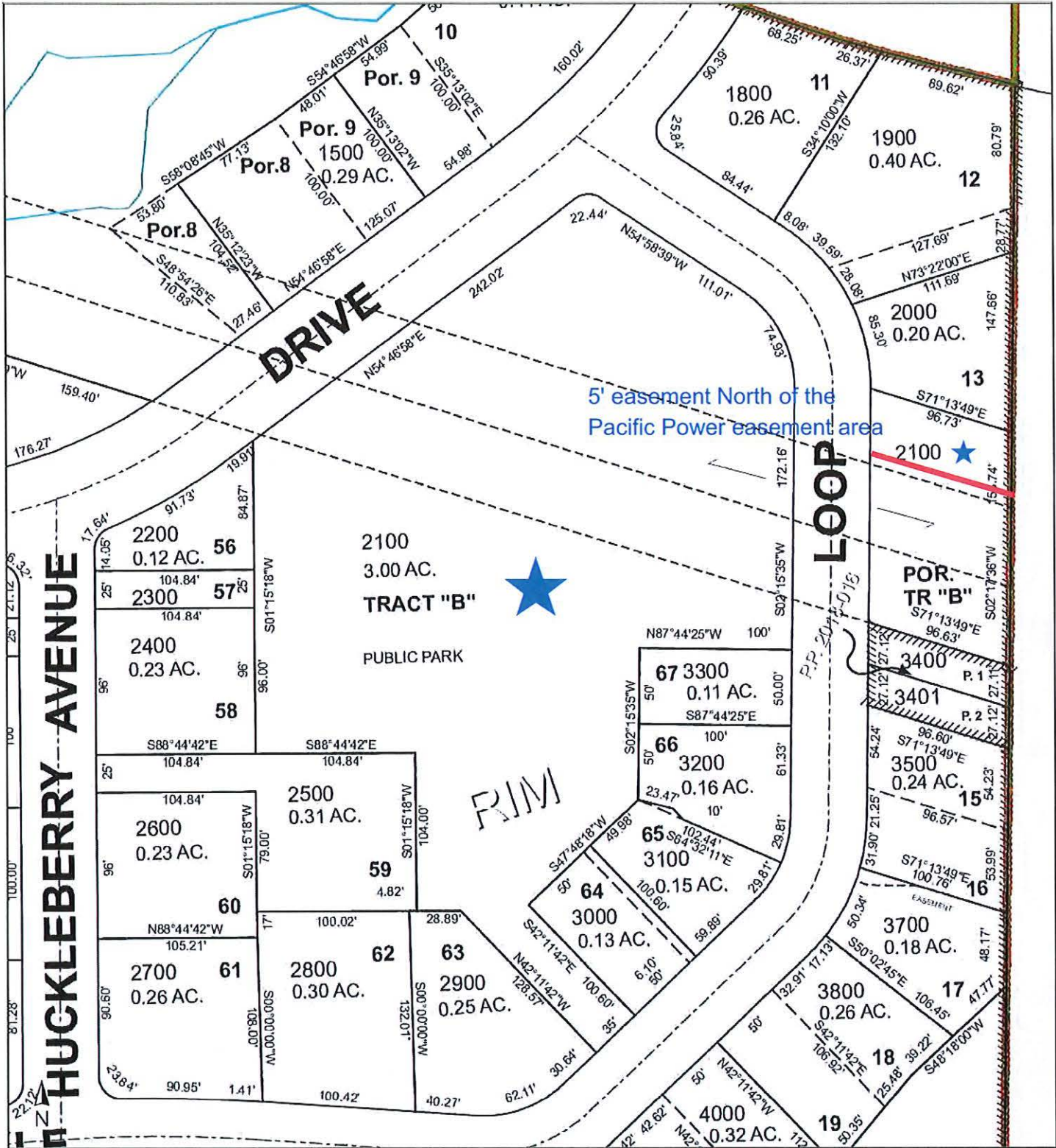
- 1) Other action as deemed appropriate by the City Commission
- 2) None recommended

FISCAL IMPACT

No fiscal impact is associated with this action.

Approved by City Manager: _____

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



ParcelID: 57010

Warrenton, OR 97146

This map/plat is being furnished as an aid in locating the herein described land in relation to adjoining streets, natural boundaries and other land, and is not a survey of the land depicted. Except to the extent a policy of title insurance is expressly modified by endorsement, if any, the company does not insure dimensions, distances, location of easements, acreage or other matters shown thereon.

Park Fund Raising Proposals

Introduction:

This proposal is being brought to the commission in response to a letter received from Mayor Balenseifer requesting that the Parks Advisory Board come up with ideas for additional fund raising for the parks. Below is a list of ideas to raise funds for the parks as well as any potential concerns that the board may also have in regard to the idea.

Proposals:

Memorial Bench: Propose to increase the costs of the memorial benches to include funds to be paid for parks use. Concerns include staff time to manage fees outweighing the fees collected and loss of interest in purchasing memorial benches due to increased costs.

Sponsorship of Parks: Propose to allow businesses to pay a fee to sponsor a park. Incentive being that the park would include a small sign showing sponsorship. Designation of how long sponsorship would last would need to be pre-determined. Concerns would be that any funds raised through this would be tied to that specific park instead of all parks. Designation of how long sponsorship would last would need to be weighed. Some parks may be restricted from this fundraising opportunity.

Fence Signs: Propose to allow businesses to pay a fee to have a sign placed on a fence in the park for a designated amount of time. The dog park has ample fencing that could attract businesses for the advertising opportunity, but this should not be limited to the dog park, but also any park that can accommodate this fund raiser. Concerns would be that we would not want to interfere with the signs posted along the fence at the ballpark; we may need or want to restrict the number of signs allowed along the fences; a design standard should be set for the sake of uniformity; roadway restrictions may apply; and staff time would be needed to put-up and take-down signs.

Rent Parks: Propose to rent parks out for various events or better advertise park rentals where they already apply. Events could include, but not be limited to, tournaments for various sports, private events, and public events. Concerns include liability as well as fees being waived for certain event holders and those waivers creating an expectation from similar organizations.

Tournaments: Propose to host city organized tournaments for various sports. Concern would be for possible need and availability for additional law enforcement patrol.

Fundraising Events: Propose to host fund-raising events such as carnivals, seasonal or holiday inspired fairs, or other various events where vendors or guests could be charged for attendance to raise funds for the parks. Concerns would be having enough staff and/or volunteers available.

Adult Sports League: Propose for the city to manage adult sports leagues and possibly including concessions for additional funds. Concerns would be the high amount of time needed from staff to manage rosters and calendars, and if there would be enough interest to create full leagues.

Sell Unused/Repurposed Materials: Propose to sell unused or re-purposed materials no longer needed by parks such as old fencing, fell trees, or compost from park maintenance. Concern would be that an as-is disclaimer may be needed.

Donations Boxes: Propose to place donation boxes at parks, trailheads, local businesses. There is great concern that boxes at parks and trailheads would be vandalized or robbed.

Lease space for kayak rentals: Propose to rent/lease space near the kayak dock to a vendor who would rent kayaks for use. There is major concern for the room available at the kayak dock as there would need to be enough room for the vendor set up as well as ample enough parking for the renters and other kayakers to utilize the dock.

Lease space for bicycle rentals: Propose to rent/lease space near a trailhead for a vendor to rent bicycles for use. Possibility for un-manned bike rentals. Concern for the possibility of bicycles being thrown in the river.

Food Carts/Stands: Propose to rent/lease space on park grounds for food stands and carts to operate. Concern that food carts do not interfere with the concessions for Kids Inc. as well as the amenities needed by vendors. Ideally the vendor would be self-sustained in their need for water, waste, and electricity.

Non-profit organization: Propose to have a non-profit organization assist or manage parks on behalf of the city with the non-profit being potentially eligible for additional grants or funds that the city would otherwise not be able to secure. Potential for renting/leasing park property to the non-profit. Concern for the ability to do this with parks property that has been gifted to the city.

General Concerns:

The board has some general concerns regarding any and all fundraising opportunities.

General City Funding: First is a concern that funds would be lost from the general city fund if funds are raised separately. The board feels that the general fund should still be provided in the same manner it has in the past regardless of any funds raised specifically for the parks.

Staffing: The board is aware that for each of the proposed fund raising opportunities city staff would be needed in order for the opportunities to be realized. There is concern that this may be cause for many of the opportunities to not be a realistic goal. Additionally, while volunteering may be an option in some cases, this would still require city staff to oversee.

Legalities: The board has proposed the above ideas for fund raising but did not seek the city attorney's advice to determine if they are legally plausible. Additionally the board is aware that some of the parks have restrictions based on their donation status that may restrict some of the proposed opportunities.

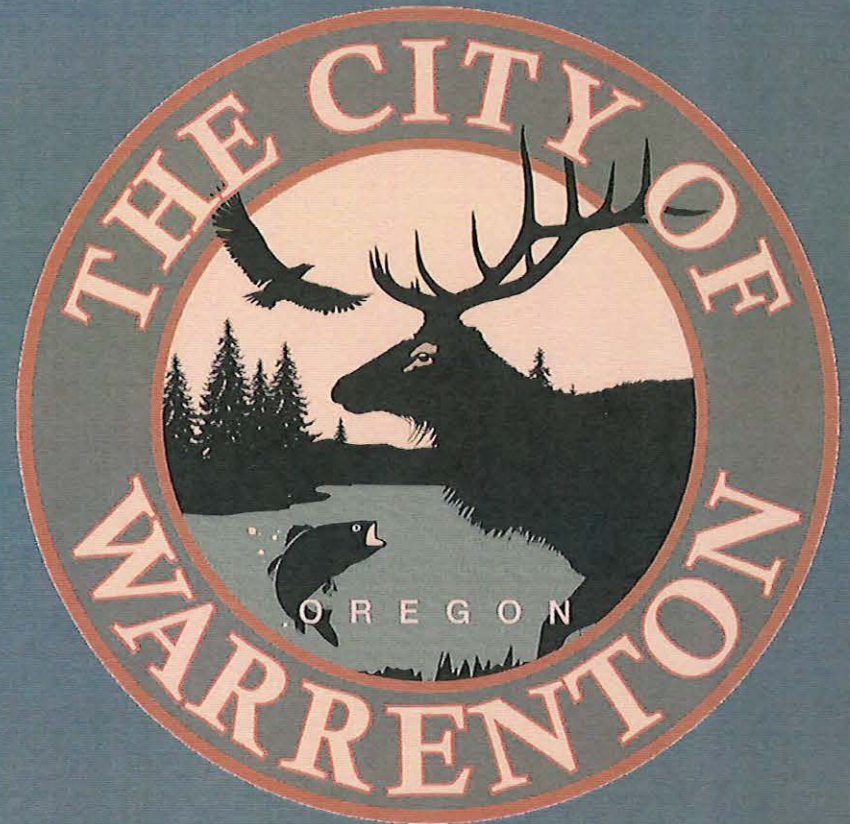
Conclusion:

The Parks Advisory Board hopes the commission finds these proposal helpful and we stand ready to assist the commission further with these proposals in any way we can.

N MAIN AVE
& NW 7TH PL

Roadway Improvements

Public Outreach July 22, 2020 Summary



CONTENT OUTLINE

TOPICS COVERED

PAGE

PROJECT LOCATION DETAILS	03
CONSTRUCTION COST ESTIMATE	04
STREET SIZE	05
SIDEWALKS	06
LIGHTING	07
TRAILS	08
PAYING FOR IMPROVEMENTS	09
CONCLUSION AND RECOMMENDATION	10

ROAD IMPROVEMENTS
N MAIN AVE & NW 7TH PL

LOCATION DETAILS



N Main Ave & NW 7th PL | Project Location Details

ROAD IMPROVEMENTS
N MAIN AVE & NW 7TH PL

LOCATION DETAILS



ROAD IMPROVEMENTS
N MAIN AVE & NW 7TH PL

LOCATION DETAILS



N Main Ave & NW 7th Pl | Project Location Details

**ROAD IMPROVEMENTS
N MAIN AVE & NW 7TH PL**

CONSTRUCTION COST ESTIMATE

DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
MOBILIZATION	1	LS	85,000	85,000
EROSION CONTROL	1	LS	23,000	23,000
CLEARING AND GRUBBING	2	ACRE	7,000	10,500
CONCRETE DEMO (10" THICK)	1,432	CY	25	35,800
CUT	11,135	CY	15	167,025
FILL	5,585	CY	38	212,230
BASE MATERIAL	6,981	CY	48	335,088
LEVELING COURSE	1,862	CY	52	96,824
CULVERT	450	LF	85	38,250
PAVEMENT	2,074	TONS	105	217,770
CURB	5,800	LF	28	162,400
SIDEWALK	3,222	SY	84	270,648
STORMWATER SYSTEM	1	LS	150,000	150,000
WETLANDS	1	ACRE	180,000	180,000
			TOTAL	1,984,535
			Design Fees (15%)	\$ 297,680
			Contingency (15%)	\$ 297,680
			Grand Total	\$ 2,579,896

City Standard street size for a local street is 36ft with an optional minimum of 28ft.

- Widening is preferred but not to 36ft. Residents are more in favor of 24ft-28ft.
- One resident raised concerns about losing lawn space and made the suggestion to widen the roadway on the right side of the road along the ditch side. This would allow for clear access to the current water and sewer lines on the left hand side of the road.
- Recommendation to install culvert drainage to the current ditch with a sidewalk above it. This would not remove front lawns on one side of the road, and the residents on the left side of the road will no longer have to deal with a ditch in their front yards.

City Standard for sidewalks on a local street is two sidewalks, each 5ft wide.

- Most residents stated that sidewalks would be nice, but not priority.
- One sidewalk the right side of the road is preferred. This side of the road has the majority of the housing including the area of townhomes on N Main.
- Sidewalks on both sides of the road were not preferred.

Street lighting is not required as part of the City Standards but it can improve the walk-ability and safety of a neighborhood

- Street lighting is not a priority. Majority of residents would rather see paved roadway improvements before the installation of light poles.

The Warrenton Waterfront Trail runs adjacent to N Main Ave. Roadway improvements may require some trees to be removed or trail connections to be constructed

- Residents enjoy having the tree buffer between the road and the waterfront trail but would be fine with it being removed if it meant the road would be resurfaced.

The City is committed to improving these roadways but we need a funding strategy. Options for funding include forming a local improvement district, develop an advanced financing district, or create a bond to recoup project costs.

- One resident believes that people on both streets have been paying for the City's sewage treatment plant (bond) even though very few people on the street are hooked up to the sewer system, though many have asked. Many streets have been repaved multiple times over the years but N Main and NW 7th PL has not been repaved or had any work done for improvements. The road has been unimproved since the 1930s and it should not be the responsibility of the residents to pay for it.

The general consensus gathered from residents along N Main Ave and NW 7th PL. is that they would rather see the road be resurfaced as the top priority before the addition of streetlights and sidewalks.

The Public Works Department makes the recommendation of a 28' wide street with sidewalks on one side of the road for a total cost of \$1.8 million dollars.



P.O. BOX 250 ■ WARRENTON, OR 97146 -0250 ■ OFFICE: 503.861.2233 ■ FAX: 503.861.2351

TO: The Warrenton City Commission
 FROM: Scott A. Hess, Community Development Director
 DATE: January 12, 2021
 SUBJECT: **Staff Report Memo: Homestay Lodging Ordinance Updates**

The Community Development Director is responsible for reviewing and approving Homestay Lodging and Vacation Rentals per Ordinance 1224. The ordinance identifies definitions for these uses, as well as an application process Safety Regulations that are reviewed with an applicant and onsite prior to issuance of a Homestay Lodging permit.

It is staff's understanding through researching prior City Commission meeting minutes that Vacation Rentals are not desired in the City at this time. However, Homestay Lodging, that meets the definition and requirements outlined in Ordinance 1224, are acceptable to the Commission. Also, it appears that there was to be further consideration brought forward by the prior Community Development Director to fully integrate this new ordinance into the Warrenton Municipal Code.

The requirements of Ordinance 1224 are clear and effective, however there is an outstanding issue with granting these permits. Ordinance 1224 states: "8.24.020 Homestay Lodging is permitted in certain residential zones as specified in Title 16, Division 2 of the Warrenton Municipal Code." Title 16 of the Warrenton Municipal Code is silent on Homestay Lodging and Vacation Rentals. This in essence has outlawed both of these permit types altogether in any zone in Warrenton City.

REQUEST OF CITY COMMISSION

Staff is requesting the City Commission to provide guidance on which zones in Warrenton City Homestay Lodging and/or Vacation Rentals should be allowed to be permitted. This guidance will assist staff with bringing forward the necessary Development Code Amendments to the Planning Commission for their consideration. If either of these uses are desired in the City, identifying them within Title 16 of the Warrenton Municipal Code will be necessary to make them legal and permissible.

RECOMMENDATION/SUGGESTED MOTION

Suggested Motion: N/A

Approved by City Manager:

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

City of Warrenton Rule of Procedure

Adopted X Date by Resolution X

Findings:

1. The Warrenton City Charter acts as the constitution of the City of Warrenton and, when not preempted by federal or state law, is the controlling law of the City.
2. The Warrenton City Charter Chapter IV Section 13 states the Commission “Shall adopt rules for the government of its members and proceedings.”
3. Now therefore, the Warrenton City Commission adopts the following manual, “Warrenton City Commission Rules”, to govern conduct of its members and adopts the following manual, “Warrenton City Rules of Procedure”, to govern its proceedings.



Warrenton City Rules of Procedure

1st Edition

Adopted X, x 2021

Resolution X

Chapter 1 – General Principles

I. Purpose

The Purpose of this document is to provide a standardized manual for the fair and efficient conduct of business by the City Commission and all its subsidiary boards, commissions, committees and task forces.

II. Rationale

The City of Warrenton utilizes a council-manager form of government. This form of government utilizes residents who volunteer to serve on the City Commission and are selected by direct election. The City Commission in turn appoints additional volunteers to its subsidiary boards. Volunteers come to the city with varying degrees of time availability and knowledge of parliamentary procedure. Before this manual, the City of Warrenton had no official parliamentary manual but relied on a heavily modified form of Robert's Rules of Order that was carried down by observation and contained some idiosyncrasies based on the presiding officer's prior experience and traditions set forth by prior presiding officers. Since *Robert's Rules of Order Newly Revised 11th Edition* is over 700 pages and uses arcane language, it is necessary to ensure that the common citizen be able to quickly and easily read, comprehend, and become adept in parliamentary procedure. This manual aims to provide such a solution.

III. Procedures or Situations Not Covered/Controlling Rules

If the need or call for a specialty procedure not covered in this manual arises, *Robert's Rules of Order Newly Revised 11th Edition* shall control.

1. This manual is the primary procedural manual. Robert's Rules of Order may only be used when a situation not covered under this manual arises.
2. All members are discouraged from invoking the finer points of parliamentary procedure when such points will obscure the issues before the commission and confuse members of the board or public.
 - i. Any abuses may be ruled out of order by the presiding officer if a simpler procedure may be used to accomplish the same thing, or if procedure is being abused to stall or confuse an issue.

IV. Principles of this Manual

- A. This manual should cover the vast majority of issues that will come before the City Commission. For the purposes of this manual, any requirement or reference to a "board" is to mean any city board elected or appointed in general. If a specific board is noted, that procedure is solely for the named board.
- B. Principles for all board members (which includes the chair)
 1. All members must vote unless barred by rule or law, or excused by the majority from doing so.
 2. All members present shall be counted towards a quorum.

3. The majority must be allowed to rule.
 4. The minority have rights that must be respected.
 5. Members have a right to information to help make decisions.¹
 - a. Members have a right to expect all members are prepared and fully read their meeting packets.
 6. Courtesy and respect are required.
 7. Members have a right to an efficient meeting.
 - a. Dilatory motions will not be entertained.
 8. All members have a right to speak at least once before every vote of the board.
- A. Principles for presiding officers
1. The presiding officer has the greatest responsibility to be the most prepared of all meeting members.
 2. The presiding officer must be strict on procedure to ensure fairness and consistency for the board, participants, and public.
 3. The presiding officer is not solely responsible for the decision the governing or advisory body makes.
 4. The presiding officer must balance the emotional and procedural aspects of each meeting.
 - a. They must keep their own ego and emotions in check to ensure a fair meeting.
 5. The presiding officer has a right to expect all members are prepared and have read the entire meeting packet.
 6. The presiding officer has wide latitude in deciding how to run a meeting and should balance that power with respect for time, good order, and the rights of participants.

V. Official Parliamentarian

All elected and appointed boards comprise of citizen volunteers with varying degrees of experience with procedure. This manual accounts for certain enumerated local customs and practicalities that override normal parliamentary procedure. In order to ensure there is a person on each board responsible for being familiar with procedure, the official parliamentarian for each board shall first be the chairperson, and second (when the chair is unable to answer a question of or fails to follow proper procedure) the staff member assigned to the board. Ergo the policy of the city is to ensure all chairpersons and their supporting staff receive presiding officer training within the first 6 months of their appointment, or election.

¹ This is not unlimited; the right to information can be abused to intentionally delay commission action or satisfy personal interests beyond the scope or normal legislative duties. The Staff have a right to request full commission direction before engaging in major deviations from day-to-day duties or workloads. See the Warrenton City Commission Rules for more.

VI. Staff Participation in Meetings

Staff provide professional support to the boards in the City. They cannot make motions, nor vote during public meetings of the City Commission or its subsidiary boards unless authorized by law, but they have certain rights to participate as enumerated below. These rights may be expanded by authorizing law, resolution, or as allowed by the presiding officer or board policy, but shall not be less than the following:

A. City Commission Meetings

1. The City Commission should not meet without staff.
 - a. Staff is defined as any professional support person under contract or employment of the city.
 - b. The only exceptions are:
 - During a catastrophic emergency that requires prompt action and staff is unavailable. This should be done per the adopted emergency operations plan.
2. The City Manager and City Attorney have full rights to participate in the meeting discussions as non-voting members of the Commission, as well as raise points of order.²
 - If the Commission wishes to take legal action against or terminate the City Manager they may meet with the City Attorney to discuss the matter without the City Manager, but must meet public notice requirements for an executive session.
 - The City Manager and City Attorney may not be excluded from participating while they are in attendance.
3. The City Recorder or whomever is taking minutes may raise points of order related to procedure or to apprise the presiding officer of any legal requirements of a hearing or passage of an ordinance, or to clarify points for the record.

B. Planning Commission Meetings

1. Due to the legal nature of most of its proceedings, the Community Development Director and City Attorney have full rights to participate in discussions, as well as raise points of order.
 - a. To ensure legal compliance during quasi-judicial decisions, the City Attorney may, if they determine a violation of law or process would occur³, declare a motion improper and out of order, overriding whatever determination the chairperson makes on that particular point.
2. The staff member taking minutes may raise points of order or request clarification for the record.
3. Staff members presenting to the Planning Commission have a right to present their full report, to clarify items, and answer questions freely.

C. Budget Committee

² Warrenton City Charter Chapter V, §20 d

³ E.g. if the Planning Commission were to move to grant a variance to an applicant when no such application has been filed, nor has a variance been noticed.

1. The City Manager, City Attorney, and Finance Director may participate fully in discussions as well as call other staff to report on specific budgetary matters.
- D. Advisory Committees
1. The assigned department head or their designee to represent the department may participate as necessary and deemed appropriate per the bylaws or charter of the board, or as comfortable with the chairperson.
 2. The staff member taking minutes may raise points of order or request clarification for the record.
 3. Staff should avoid lobbying or attempting to steer committee members one way or another in regard to policy recommendations. However, staff may answer questions or provide information related to existing budgets or projected budgets and other operational information.
 4. Staff shall have the opportunity to make their concerns, objections, or support known when the recommendation is reviewed by the commission.
- E. Task Forces
1. If the City Manager has assigned staff to a Task Force, specified staff may participate as the chairperson and/or Tasking Statement allow.
- F. Ex Officio Status in All Meetings
1. The City Manager and City Attorney shall be considered and have the right to attend and participate as ex officio members of all city boards unless otherwise excluded for legal reasons.
 2. To ensure the legal and proper conduct of business, the City Manager, City Attorney and City Recorder have the right to raise points of order or request clarification for the record in any and all City meetings where they are not explicitly barred from attending.
- G. Town Halls and Other Constituent Meetings
1. Official town halls that receive staff support shall be for civic education, providing information or gathering information from the populace. Staff time shall not be used for campaign or political events, unless they are volunteering on their own accord and within state and local law.
 2. The City Manager shall attend official town halls.
 3. The Mayor should preside over all official town halls.
 4. The attendance of other staff shall be contingent upon the City Manager's approval.
 5. The City Manager and other staff are not required to attend constituent meetings such as Mayor's Coffee or other informal gatherings at city hall meant to engage and educate the public. The City Manager's presence is encouraged as they are able, but shall be optional as the day-to-day operations of the city allows.

VII. Reading List

All elected and appointed board members shall be provided a copy of this manual as minimum required reading. However, for board chairpersons it is encouraged they read at least one, if not both of the following books on parliamentary procedure.

- *Mastering Council Meetings* by Ann G. Macfarlane and Andrew L. Esteb (151 pages)
- *Roberts Rules of Order Newly Revised (11th edition)* by Henry M. M Robert III, Daniel H. Honemann, and Thomas J. Balch (716 pages)

Chapter 2 – General Governance

I. Quorum

- A. A quorum is required to conduct official city business. Unless otherwise stated in law or a chartering document or tasking statement, a quorum shall be determined to exist when a simple majority of the elected or appointed members are present.⁴
- B. In the case of advisory boards or Task Forces, unless otherwise required by their respective charters, a quorum shall exist when the majority of the members currently appointed are present. Vacant positions shall not count towards determining a quorum on any city board.
- C. In the event a quorum is not present, the presiding officer, or the members present shall:
 - a. Adjourn the meeting
 - b. Attempt to call absent members to determine their ability to participate
 - c. Vote as a minority to compel the attendance of absent members⁵
 - i. This option is solely available to the city commission

II. City Commission

- A. Commissioners, including the Mayor, shall conduct themselves so as to bring credit upon the City as a whole, and to set an example of good ethical conduct for all citizens of the community. Commissioners should constantly bear in mind these responsibilities to the entire electorate, and refrain from actions benefitting any individual or special interest group at the expense of the City as a whole. Commissioners should do everything in their power to insure impartial application of the law to all citizens, and equal treatment of each citizen before the law, without regard to race, creed, national origin, sex, gender identification, social station, or economic position.

III. Presiding Officer

- A. The presiding officer of the City Commission shall be the Mayor, or in their absence whoever is next in the line of succession that is present.⁶

⁴ Warrenton City Charter Chapter IV, § 14 & 18

⁵ Warrenton City Charter Chapter IV, § 14

⁶ Warrenton City Charter Chapter IV, § 17

- B. The presiding officer of any non-elected board shall be whomever is the chairperson or whomever is the vice-chairperson.
- C. During meetings, the presiding officer shall have the authority to:
 - a. Preserve order
 - b. Enforce these rules of procedure
 - c. Determine the order of business under these rules of procedure
 - d. Rule on matters such as points of order, questions of privilege, and whether or not items are in order
 - e. Question or request clarity regarding motions by members
 - f. Convene and adjourn the meeting

IV. Meetings

- A. The normal time for city commission meetings shall be set by resolution, but may be different for special or emergency meetings as needed or set by the Mayor or City Manager, or if the commission decides to change the meeting time.
- B. Appointed boards shall have a regular meeting time set to be convenient to its members, and have the authority to change the times with adequate notice to the City Recorder.
- C. Work sessions shall be scheduled by the City Manager independently or at the request of the Mayor or City Commission.
 - a. Votes may not be taken during work sessions.
- D. All meetings shall comply with Oregon Public Meetings Law.
- E. Special & Emergency Meetings
 - a. The Mayor upon their own motion may, or at the request of three commissioners shall, by giving notice to all members of the city commission, call a special meeting with 24 hours notice.⁷
 - i. During an exigency where the Mayor is out of town and unable to be reached, the next commissioner in the line of succession may call an emergency meeting after consulting with the City Manager or as allowed by the City's adopted emergency operations plan.

V. Agenda

- A. The Agendas for regular meetings and work sessions shall be prepared by staff without commission approval.
- B. The City Manager may consult with the Mayor on the timing of agenda items, but is not required to.
- C. The Mayor may add items to the agenda, or have specific ones postponed to another meeting, but may not postpone items indefinitely nor postpone or remove items that are time sensitive or legal in nature such as (but not limited to) land use appeals and contracts.

⁷ Warrenton City Charter Chapter IV, § 13 with section omitted to comply with ORS 192.640(3).

- D. Two commissioners may request an item be added for discussion, but only the full commission, Mayor, City Manager, or City Attorney may make it a business item.
 - a. The commissioners shall make the request through the City Manager or Mayor of what they wish to have added to the agenda no less than seven days before the meeting when the matter is considered.
- E. The normal order of business for a regular commission meeting shall be set by resolution. Currently it is as follows:
 - a. Call to Order
 - b. Pledge of Allegiance
 - c. Consent Calendar
 - a. This is for items considered perfunctory. All items within this consent calendar may be collectively approved with one vote and without debate.
 - b. Board members are expected to have read and suggested corrections, if any, to the consent calendar prior to the meeting. Suggested corrections submitted prior to the meeting will be presented to the board by the responsible staff member or City Recorder immediately after the agenda item is announced.
 - d. Commissioner Reports
 - a. This is for Commissioners to report on their activities, meetings, and engagements conducted at the behest of the commission. Typically this has either written or oral reports about the materially important matters discussed or decided at meetings of boards to which the member is appointed to represent the city on. It may include reports on items of interest learned at league of Oregon Cities trainings or seminars of benefit to the Commission as a whole.
 - b. This is also an appropriate time for commissioners to request commission consensus or direction related to any decision before the board they are appointed to represent the city on, which requires a clarification or position of policy of the city commission.
 - e. Public Comment
 - a. This is for general public comment and not for comments related to public hearings.
 - f. Public Hearings
 - a. This is for public hearings including formal appeals to the City Commission such as, but not limited to, nuisance determinations or land use decisions.
 - b. Often hearings have a separate public comment period described as public testimony.
 - g. Business Items
 - a. For items that will be decided with finality, such as a resolution or ordinance that will require formal votes.
 - b. For items where formal votes must be taken or commission action is required beyond discussion.
 - h. Discussion Items

- a. For items that are not fully developed enough to be ready or organized for a vote.
 - b. To discuss items that staff or commissioners request.
 - c. For providing direction to staff for the development of policies.
 - d. Any other item the commission wishes to discuss but not take action on.
 - i. Good of the Order/Remonstrances
 - a. This is the time for commissioners to state whatever is on their mind but not on the agenda such as ideas or proposals to the commission, recognition of persons or events, opining on recent events as individual commissioners, or any general matter not on the agenda.
 - b. Members should take no longer than 5 minutes, however this portion is not generally timed and is customarily approximated by the presiding officer.
 - j. Executive Session
 - a. For any and all valid reasons for which staff or the commission wish to meet, and which are legally valid under ORS
 - k. Adjournment
- F. All appointed boards are encouraged to adapt the aforementioned order of business to meet their needs. At a minimum, all city board regular meetings shall have:
 - a. Agenda
 - Call to Order
 - Approval of Minutes/Consent Calendar
 - Reports
 - Public Comment
 - Business Items
 - Discussion Items
 - Adjournment
 - b. This does not apply to work sessions or special meetings. Those meetings shall have agendas as appropriate to the subject and purpose of the meeting.
- G. The City Manager shall prepare an agenda for regular city commission meetings, and as necessary, for special meetings of the city commission in consultation with the Mayor.
 - a. The City Manager may place routine items and items referred by staff on the agenda.
 - b. The City Manager should take reasonable steps to ensure the agenda and informational material for regular commission meetings are distributed to the commission at least 5 full days prior to the meeting.
 - i. Customarily meeting materials are made available by the end of day Wednesday prior to the regular meeting.
 - c. The City Manager is permitted to make additions, corrections, or adjustments to the agenda prior to the meeting, and with the presiding officer's consent—immediately after the meeting has been convened.
 - d. The City Manager may remove any items on the agenda at any time prior to the meeting by apprising the Mayor or presiding officer, who shall announce the change at the beginning of the meeting.

- H. The presiding officer may, at the start of the meeting, change the order in which certain agenda items are considered provided there is unanimous consent.
- I. The City Manager designates specific staff to support appointed boards and reserves the right to withhold staff from non-statutory boards should there be a need to preserve day-to-day operations.
 - a. Staff shall prepare the agenda for all statutory board meetings.
 - b. Board chairpersons or the designated staff support shall prepare the agenda for all non-statutory boards to which they are assigned.
 - c. Task force chairpersons may prepare their own agendas. If the task force has designated support staff, the chairperson may delegate the agenda development to them. Chairpersons must consult staff on agenda development.

VI. Conduct

A. Technology

- a. All members of the board, staff and public shall silence or turn off their phones or any other technology which has the likelihood of disrupting the meeting.
 - i. If a board or staff member anticipates the need to step out to take an unavoidable call, they must apprise the presiding officer of this, as well as place their phone on vibrate or whatever mode that enables the member to be alerted without undue disruption to the meeting.
 - ii. This does not apply to first responders who have pagers or radios which they must monitor.

B. Debate, Testimony and Comment

a. Public Testimony & Comment

- i. The public shall fill out a public comment card for general public comment and a public testimony card for public hearings in which they wish to have standing in the proceeding.
- ii. The presiding officer shall have the right to limit the length of testimony/comment, or combine testimonies/comments (ensuring the record reflects the number of individual testimonies being combined) that are the same. The time limit on public testimony/comment shall be no less than 1 minute per person and is typically set at 3 minutes per individual.
- iii. Direct discussion, questions or any engagement between the audience or speakers and the board shall be at the discretion of the presiding officer.

b. Debate/Discussion

- i. The presiding officer shall ensure persons recognized are able to speak/present uninterrupted as these rules allow.
- ii. The presiding officer, or by a vote of the majority of members, may place a limit on the time each member has to speak on an issue.
 - 1. Limits must be fairly applied to all members unless a member is the presenter/speaker on an agenda item.
 - 2. It is customary for one to not exceed 5 minutes in making statements or updates.

- C. Presiding Officer
 - a. The presiding officer shall, at all times, be an example for decorum and behavior.
 - b. The presiding officer shall be the sole person to recognize members for speaking, preserve decorum, and decide all points of order—subject to appeal by the Commission or board.
 - c. The presiding officer may allow communications concerning items on the agenda or other commission business to be entered into the record of proceedings or hearing record.
 - d. The presiding officer shall have discretion in the application of these rules to ensure a smooth and efficient meeting unless the board votes for stricter application or suspension of the rules.
- D. Legitimate Orders
 - a. A legitimate order is one that follows this manual of procedure.
 - b. An order that skips or bypasses proper procedure is illegitimate until proper procedure cures the breach of process, or otherwise is disposed of by the majority of the commission.
- E. Members
 - a. Members of the board shall assist in preserving order during meetings and shall not, by conversation or other action, delay or interrupt the proceedings or refuse to obey legitimate orders of the presiding officer or these rules.
 - b. Members shall, when addressing staff or the public, confine themselves to questions or issues then under discussion, shall not engage in personal attacks, shall not impugn the motives of any speaker, and shall at all times, while in session or otherwise, conduct themselves in a manner appropriate to the dignity of their office.
- F. Staff
 - a. All city staff and officers shall observe the same rules of conduct as members of the board and shall address the presiding officer by their appropriate title (Mayor or Chair + last name).
- G. Public
 - a. Members of the public in attendance shall: refrain from booing, hissing, clapping, prolonged gesticulating, speaking to the commission out of turn, or making any sort of disturbance that interrupts or distracts from the conduct of business by the board or its members.
 - b. Members of the public shall refrain from making phone calls, or conversing amongst themselves in a manner that disrupts or distracts the board and/or other members of the public at the meeting.

VII. The Public

- A. Rights
 - a. The public shall have a right under these rules, during regular meetings, to address the board at a time appropriately set and for a duration determined by the presiding officer for public comment.

- i. Note: Oregon law provides no right to public comment, except in public hearings. Oregon law ensures a right of the public to observe public meetings provided they are not disruptive to the proceedings.

B. Concerns or Issues

- a. The city serves the public as a whole. The Commission sets policy and the staff executes those policies and delivers those services to the public. Outside of public meetings where an issue is taken up by the Commission, the chain of command shall be respected by City Commissioners at all times as it pertains to matters which staff are charged to execute.
- b. The Chain of Command for a complaint by employees or constituents with administrative or operational concerns shall be:
 - i. The supervisor or department head, unless that person was the one interacting with the complainant; then
 - ii. The City Manager, then
 - iii. The City Commission
- c. Per the Warrenton City Charter, City Commissioners shall, when approached by constituents about issues, administrative functions or decisions, or anything executed by staff, refer the matter first to the City Manager, unless the issue is about the City Manager directly—at which point refer it to the Mayor or City Attorney.
- d. Unless an applicant or appellant in a public hearing, the public does not have a right to participate in the meeting beyond making their statement or submitting something for the record.
 - i. The public, with the exception of executive sessions, has a right to observe all meetings by remote or in person attendance.
- e. The Commission reserves the right to not respond to the person making a comment or query at the meeting until such time as they can confer with staff or direct staff to answer the question after becoming fully informed on the matter.
 - i. This is to ensure the Commission is enabled to make fully informed decisions, to consult with legal, to determine if a decision would violate existing policy or city law, and/or to ensure the Commission does not expose itself to legal issues through uninformed statements or assumed guarantees.

C. Legal threats

- a. It is the policy of the City of Warrenton that whenever a party insinuates, threatens, or has filed a lawsuit, the commission and staff (except the City Manager and/or City Recorder in concert with the City Attorney) shall:
 - i. Inform the party that due to pending litigation or litigation suggested as likely to be filed, they are not allowed to engage in any discussion on any subject that is or related to the issue potentially or actively being litigated. If there is a question, it may referred to the appropriate staff member.
 - ii. Not engage in further unnecessary contact with that party until the issue is decided.
 - iii. Inform the City Manager of any and all contacts by such parties.

- b. Staff may be in contact with potential or active plaintiffs in the discharge of their duties such as making payments, submitting records requests, and the issuance of permits. Due to this, staff may be exempted from subparagraph (i) as needed to carry out their duties.

VIII. Removal from Meetings/Boards

- A. Removal is a serious action taken only when necessary.
- B. Removal from a meeting is grounds for removal for that specific meeting, or if multiple meetings are to occur and the offense is considered severe enough, it may be for all meetings that day. Trespassing a person from a public meeting may not occur longer than for a day except when an opinion from the City Attorney provides for a longer trespass.
- C. Any officer of the Warrenton Police Department is considered a Sergeant-At-Arms of the City Commission and shall enforce the lawful orders of the presiding officer, or votes of the City Commission.
- D. Any person who gives cause for removal, or actively impedes the orderly conduct of any meeting, may be removed from a meeting at the direction of the presiding officer, or by vote of the board.
 - a. The offender(s) shall leave immediately upon being ordered.
 - b. If the offender(s) does not leave, the Sergeant-At-Arms shall trespass the offending individual
 - c. If the offender(s) does not leave, and no Sergeant-At-Arms is available or nearby, the presiding officer shall either recess the meeting until such time as they can be removed or adjourn the meeting.
- E. Cause for removal:
 - a. The following is to illustrate examples warranting removal:
 - i. The use of unreasonably loud or disruptive language
 - ii. Making loud or disruptive noise
 - iii. Engaging in violent or distracting action
 - iv. Willfully damaging the furnishings or interior of the meeting chambers
 - v. Repeated refusal to obey these rules
 - vi. Refusal to obey limitations in occupancy or seating capacity
 - vii. Refusal to obey an order of the presiding officer, or of a legitimate order by the majority of the board
 - viii. Any other disruptive or intentionally distracting behaviors which obstruct the conduct of business
- F. Any member of a board, **except the City Commission**, whose behavior continually violates formal rules, sabotages the meetings or whose conduct significantly disrupts the orderly conduct of business, or who has made threats or become a danger to others may be trespassed from that meeting upon the order of the presiding officer or vote of the majority of the members.
 - a. If such an action is taken, a report must be submitted to the Mayor within 24 hours of its occurrence for review and potential remediating action up to and including removal of the offending member from the board.

- G. Whenever practicable, the presiding officer or majority of the board shall give a warning to the offender.
- H. A warning is not necessary when it would not be effective under the circumstances or when the conduct of the person constitutes an immediate threat to any person's safety.

Chapter 3 – Parliamentary Procedure

I. Format

- A. The format of this manual shall be to state the rule and, when applicable, the appropriate action or statement to invoke that rule or to provide an example of what could be said.
 - a. An action/statement or examples are denoted in quotations.
- B. When a “board” is mentioned it pertains to all elected and appointed board within the City of Warrenton’s jurisdiction.

II. Formal Rules and Informal Rules

C. Formal Rules

- a. Unless otherwise noted, formal rules of procedure as explained in this manual shall be the default method by which the City Commission shall conduct its regular and special meetings and a decision to invoke them shall not be appealable.
- b. If informal rules have been invoked, formal rules may be re-instituted at any time by the presiding officer announcing “We shall now be under formal rules.”
 - i. If a particular member requests formal rules to be invoked, it is customary for the mayor to grant that request.
 - ii. The Commission may impose formal rules on any portion or all of the meeting by voting on a motion to invoke formal rules. “Mr. Mayor, I move the commission conducts the remainder (or item x) under formal rules.”
- c. The following portions of the agenda shall always be held under formal rules:
 - i. Public hearings
- d. The following portions of the agenda should be held under formal rules:
 - i. Business items
 - ii. Commissioner Reports

D. Informal Rules

- a. Informal rules relax the requirement for recognition before speaking and rigid control of debate or discussion by the presiding officer.
- b. It also allows board members and staff to speak freely without rigid regulation of time and frequency by the presiding officer.
- c. The presiding officer remains in control of the meeting and may interject to ensure a member or staff is heard, and curb repetitive statements or bad behavior.
- d. The presiding officer alone has the discretion to invoke informal rules of procedure for the meeting.

- e. Informal rules should be invoked at the call to order. “I call this meeting to order under informal rules.”
 - i. If not invoked at the call to order, it may be invoked at a different time, such as during the discussion portion of the agenda or an executive session.
- f. Informal rules do not abrogate any rights or privileges granted by this manual to anyone.

III. Presiding Officer Role

- A. It is the presiding officer’s role to:
 - a. Open the meeting
 - b. Announce the next activity/item
 - c. Recognize members and speakers
 - d. State questions and put them to a vote
 - e. Refuse to recognize dilatory or out of order motions
 - f. Enforce order and decorum
 - g. Expedite business
 - h. Decide all questions of order
 - i. Respond to inquiries
 - j. Authenticate documents of the board by signing them
 - k. Close the meeting

IV. Presiding Officer Scripts

The presiding officer should conduct the meeting by stating the following during the following portions of the meeting:

- A. CALL TO ORDER: Tap the gavel and announce: “I will call this meeting to order”
- B. PLEDGE OF ALLEGIANCE: Call to members and attendees to the pledge by stating: “All Rise for the Pledge of Allegiance,” stand and begin the pledge.
 - a. The presiding officer shall then seat themselves, and if any persons continue to stand, should state “you may be seated.”
- C. CONSENT CALENDAR: Announce “Consent Calendar. Is there a motion to amend or approve?”
 - a. Commissioners may seek recognition to amend the minutes, request amendments to the agenda, or ask questions related to issues on the calendar.
- D. COMMISSIONER REPORTS: Announce “Commissioner Reports. This is the time for commissioners to report on their activities representing the city.”
 - a. Ask commissioners individually if they have any reports.
- E. PUBLIC COMMENT: Announce: “This is the time for public comment, anyone wishing to address the City Commission concerning items of interest may do so provided they have submitted a public comment card to the city recorder. Please confine all remarks to the whole City Commission and limit your testimony 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.”

- a. Prior to announcing this portion of the meeting, the presiding officer should sort the comment cards by category of purpose and call the persons to the lectern.
- F. PUBLIC HEARINGS: Announce: “We will now begin with public hearings.”
 - a. Read the script provided by staff for the public hearing, or refer to Appendix C of this manual.
- G. BUSINESS ITEMS: Announce: “We will now move on to Business Items.”
 - a. State the first business item at which time the responsible staff member will come forward and be recognized by the presiding officer to introduce the item.
 - i. If a board member is introducing it, the presiding officer shall recognize the respective member (unless it is the presiding officer’s item).
- H. DISCUSSION ITEMS: Announce: “We will now move on to Discussion Items.”
 - a. All the same guidance for Business Items applies
- I. GOOD OF THE ORDER: Announce: “Good of the Order”
 - a. Recognize commissioners individually to speak
- J. EXECUTIVE SESSION: Announce: “We will now move into Executive Session, will the public, visitors, and non-invited staff please clear the chambers.”
 - a. Hammer the gavel and read the specific script provided by staff (see Appendix D)
- K. ADJOURNMENT: Announce: “There be no further business, we stand adjourned.”
 - a. After announcing the adjournment, it is customary to tap the gavel to give finality to the order.

V. Gavel Use

- A. The gavel represents the presiding officer’s authority and as such deserves the highest respect by the person who yields it.
- B. At a minimum it is used to:
 - a. Open and close the meeting
 - b. Recess the meeting, or order the members to stand at ease.
 - c. To maintain order and restore it when breached during the meeting.
- C. Inappropriate use:
 - a. The gavel shall not be used in a flippant or abusive manner such as:
 - i. A toy during the meeting
 - ii. To threaten
 - iii. Continuous hammering
 - 1. When a person is out of order, the gavel should be rapped once or twice, and the issue stated by the presiding officer. If the offender continues to be out of order, the chair shall repeat the process.
 - 2. While the chair has discretion to use the gavel as they see fit to maintain order, it is considered poor form to bang away with the gavel continuously. If the offender is so out of control, they should be removed from the meeting.

VI. Participation/Recognition

- A. The right for staff members to participate in meetings is provided for in Chapter 1 of this manual. Any staff member empowered as aforementioned or board member wishing to speak, ask a question, make a motion, among other things shall first request to be recognized.
- B. The presiding officer shall recognize members in a manner to ensure all members have an opportunity to speak at least once on every item.
- C. No person shall speak until recognized by the presiding officer, unless a parliamentary inquiry or point of order exists which allows for interruption.

VII. Motions

- A. Only board members may make motions.
- B. When a member is recognized and in the process of making a motion, no one may interrupt that member unless it is to raise a privileged motion, a point of order, or question of privilege.
 - a. The presiding officer has every right to interrupt a person if they are out of order, or to exercise the privilege of the chair (such as, but not limited to making a question of privilege).
- C. After a motion is made, the presiding officer may request a rationale or clarification on motions.
- D. The presiding officer has the right to separate a motion into separate votes in order to facilitate a decision or when separating items would bring clarity to the members and/or decision.
- E. Types of motions
 - a. Primary/Main Motions
 - i. An original motion on any topic/subject on the agenda
 - ii. Does not take precedence over any other motion
 - iii. Cannot be made while any other motion is being considered
 - iv. Cannot conflict with the board's rules, charter or the law.
 - b. Subsidiary/Secondary Motions
 - i. Any motion applied to another motion
 - ii. Take precedence over primary motions, but not privileged or incidental motions
 - iii. Examples include motions to: table, close debate, postpone, refer to committee, amend, or postpone indefinitely
 - c. Incidental Motions
 - i. Arise out of, and take precedence over all other motions except privileged ones.
 - ii. Cannot be amended and nor debated (except appeal to the chair)
 - iii. Examples include motions to: appeal the ruling of the chair, object to consideration, withdraw a motion, suspend the rules
 - d. Privileged Motions
 - i. Unrelated to a motion being considered
 - ii. Take precedence over all other motions
 - iii. Are not debatable
 - iv. Examples include motions to: set adjournment time, adjourn, make a question of privilege, follow the agenda.
- F. See Appendix A for a table of common motions.
- G. See Appendix B for a complete list of motions and descriptions.

VIII. Voting

A. Who may vote

- a. Only elected or appointed members of the board may make official votes.
- b. Guests, staff, and onlookers do not vote, nor do they have any rights during a meeting other than what are granted by these rules, the City Charter, or state or federal law.

B. Majority Vote

- a. A majority vote means more than half of the votes cast must be in favor to win.
- b. This is required for most motions.

C. Two-Thirds Vote

- a. A two-thirds vote requires two-thirds of the votes cast must be in favor to win.
- b. This only applies to boards with more than 5 members.
- c. This is required for motions that restrict or expand rights of members, or other motions as set forth by rule.
 - i. Amendment to the Rules of Procedure
 1. All members are required to have been noticed to ensure they have time to comment in case they are unable to attend the meeting.
 - ii. Suspension of the rules
 - iii. Objection to consideration of question
 - iv. Limit/Close Debate
 - v. Debate/Discussion extension

D. Plurality Vote

- a. A plurality vote means that the person or proposal receiving the most votes wins, regardless if a majority of votes.
 - i. E.g. A vote to decide the vice chair of a 5 member board.
 1. 1 vote for Alex, 1 for Chris, 2 for Jane, and 1 Max; then Jane becomes vice-chair.
- b. This is usually only for selecting vice-chairs/mayor pro-tem or any decision decided by a ballot of the membership.⁸ Outside of such selections, it can be used only when the majority vote of a board decides to use plurality voting on a particular item.

E. Taking the Vote

- a. Before a vote can occur, a motion must be made and seconded.
- b. The presiding officer must state the motion before a vote can be taken. "It has been moved and seconded to
 - i. The presiding officer may summarize the motion's content if the original motion is lengthy or confusing, unless there is a legal requirement for precise language.
 1. The presiding officer shall provide an opportunity for the member making the motion to clarify the motion if it is summarized/truncated.
 - ii. The presiding officer has a right to require a motion be written and submitted in order to meet legal requirements or to ensure clear language for the vote and record.
- c. The presiding officer shall then call the vote by stating "It has been moved and seconded to (state motion). All those in favor say aye. All those opposed say no."

⁸ Warrenton City Charter Chapter III, § 9

- d. Upon the result of the vote, the presiding officer shall announce if the motion passed or failed.
- F. A member has a right to change their vote up until the presiding officer announces the result. After that time, a member can only change their vote with unanimous consent of the board.
 - a. The decision to grant this privilege cannot be debated, but goes straight to a vote.
- G. Unanimous Consent
 - a. The presiding officer, in order to expedite the meeting, may use unanimous consent to approve items that are considered non-controversial. An example is: Presiding officer- “I there any objection to the approval of the minutes [pause], hearing none the minutes are approved.”
 - i. Presiding officers have a responsibility to ensure members have a clear opportunity to object.
 - b. Members have a right to object to unanimous consent and have an item considered just like any other motion. In order to do so, a member need only to interject with “I object” before the presiding officer finishes stating the consented action.
 - i. Objections must be made prior to the conclusion of the statement of action, or it is out of order.
- H. Voting methods

Method	Language to Use	
	<i>In Favor</i>	<i>Opposed</i>
Unanimous Consent	“Is there any objection to...?”	“I object!”
Voice Vote	All those in favor say “aye”	All those opposed say “no”
Show of Hands	All those in favor raise one hand and keep it up. [pause] Thank you, hands down.	All those opposed raise one hand and keep it up. [pause] Thank you, hands down.
Roll Call Vote	May the clerk call the roll. [The clerk will call each member individually who will state their aye or no]	
Ballot	The members shall now vote by ballot. Please fill out your ballot and pass them to the clerk. [after the clerk receives all ballots] The clerk will now announce the votes.	

VIII. Debate/Discussion

- A. The purpose of debate and discussion is to ensure a full vetting of policies and proposals in public. That said, members should have read and prepared for the meeting in advance, and as such their arguments are expected to be formed and ready for the debate which should keep debate relatively succinct and to the point.

- B. Threshold for debate
 - a. Items on the agenda are considered already on the table for voting. They do not require a motion to begin discussion or debate. They still require a motion to decide.
 - b. New items not on the agenda must be moved, seconded, and debated to be considered, then the actual deciding of the item/proposal must be also be moved, seconded, and debated. This is the same for any amendments.
- C. No member shall speak other than as allowed by these rules, and until recognized by the presiding officer.
 - a. This does not apply to motions that allow interrupting to seek recognition.
- D. The maker of a motion may speak first during debate.
- E. The presiding officer should refrain from commenting on each member’s speech, should introduce the subject, speak last on the subject, and summarize the discussion before calling a vote.
- F. Members shall confine themselves to the question under debate.
- G. Members may not speak about the motives of other members.
- H. Neutral language should be used to avoid inflammatory remarks.
- I. Members should not explain their votes while voting. This is to save time and because explaining a position is the same as debate.
- J. Members should not criticize prior decisions of the body unless they are a proposing an alternative.
- K. In bodies 7 persons and smaller, there is no limit to the number of speeches (unless the board imposes one), however the presiding officer or the board may set time limits to the length of each speech.
 - a. Members should refrain from taking longer than 5 minutes at a time to state their point, but can speak longer at the discretion of the chair or the full board.
 - b. Members may not speak more than once until all members have had an opportunity to speak on a matter.
 - c. There is no requirement to alternate speakers for/against.
 - d. The presiding officer is allowed to participate in debate unless rules specific to that board prohibit it.
- L. Members have a right to pass and not speak.
- M. Members have a right to yield their time to another member speaking, but a member speaking may not ask for someone to yield their time.

VIII. Decorum

- A. It is the role of the members to police themselves in decorum first, then the presiding officer.
- B. The board should recognize that the presiding officer’s role is not to “nanny” the board, and should support the presiding officer’s role to maintain decorum.
- C. If the board disagrees with the presiding officer’s ruling on decorum they have a right to appeal the ruling.
- D. Remarks must be relevant to the topic at hand.
 - a. It is the duty of the presiding officer to determine what is and isn’t germane, subject to appeal to the greater board.

- E. Members may not speak about the motives of other members.
 - a. In ordinary discussion and debate, members are not allowed to attack or speak about the motives of their colleagues.
 - b. Members may speak about their own motives and those of nonmembers.
 - c. This does not pertain to points of order or challenges to conflict of interest.
- F. No arguing
 - a. For the purposes of these rules, debate is defined as an exchange of ideas and opinions necessary and relevant to the development of policy, making of decisions, and deciding controversies before the board and that are within the power of the board to do so. Arguing is defined as fighting a member's ideas on a personal level or the needless quibbling over things outside of the board's jurisdiction.
 - b. The line between heated debate and bitter argument can be fine and discretion is given to the presiding officer to delineate this.
 - c. When an argument is particularly heated, the presiding officer may order the board to "stand at ease" for a short period of time not to exceed 5 minutes. Longer periods should be accomplished through a recess.
 - i. At the end of standing at ease or the recess, the presiding officer shall bring the meeting back "to order."
- G. Neutral language is to be used/No inflammatory language
 - a. The types of inflammatory language are legion and a presiding officer shall gavel and cut off any members using inflammatory language. Members have a responsibility to be alert and interject points of order as necessary when the presiding officer fails to police members.
 - i. E.g. Robert's Rules states a good example:
 - 1. "If a member disagrees with a statement by another in regard to an event that both witnessed, (s)he cannot state in debate that the other's statement 'is false.' But he might say, 'I believe there is strong evidence that the member is mistaken.' The moment the chair hears such words as 'fraud,' 'liar,' or 'lie' used about a member in debate, (s)he must act immediately and decisively to correct the matter and prevent its repetition."
 - ii. E.g. Another common example is if a member casually raises the specter of a crime having been committed with little evidence or in an allusive manner— with no actual charges. This poisons the atmosphere and worsens relations between elected officials and staff. If a staff member is suspected of committing a crime such as embezzlement, it should be alerted to the proper authorities or an executive session to consult with the city attorney should occur. Accusations of crimes in public both serious and casual should be avoided by individual members until there is hard evidence and an actual action is before the board— generally only the City Commission has this power.
- H. Members may not speak against their own motion
 - a. This is to avoid wasting time. If a member feels their motion is incorrect or changes their mind about its usefulness, they should move to withdraw it.
 - b. They may acknowledge pros and cons of their motion provided it argues for its passage.

- I. Members may not explain their vote while voting
 - a. Debate of an item is sufficient to explain the reasons for voting.
 - b. Appointed board members may submit to the City Commission their reasons for opposing a measure in writing, and the chairperson (or if the chair voted against—they may delegate responsibility to a person on the prevailing side) may submit with a recommendation or decision to the City Commission a brief report summarizing the reasons a recommendation was passed. The mechanics of this may be decided by the respective board as a whole.
- J. Members may not criticize a prior action of the group (the dead horse rule).
 - a. It is the general duty of loyalty that members owe to the organization. If a member is not going to take steps to change a situation by motion or a proposal, it is not worth discussing in meetings.
 - b. If a member has moved to change a situation, but was on the losing side of that, they should avoid “beating a dead horse,” accept the current decision as the policy of the board and move on.
 - c. If a member was on the prevailing side of a change, it does the group no good to continue dwelling on how bad the past. It behooves the member and organization to focus on the improvement of the present and future.
- K. Members must support the group.
 - a. A member should not make statements which tend to “injure the good name of the organization, disturb its well-being, or hamper it in its work.”
 - i. The idea is that board members have their opposition on the record by their recorded vote in the minutes or by an opposition statement.
 - b. If a member is unable to support the board of which they sit, or feel a need to continually undermine the board (which is different than vote or voice dissent as appropriate under these rules), it is time for the member to leave the board.
 - c. Appointed members should refrain from making political statements to the public that damage or harm the city or make pot shots at the City Commission or staff. If there is concern of misconduct it should be brought through the appropriate channels with evidence—not levied for the first time in a meeting.
 - d. It is recognized that elected officials cannot technically be muzzled in this manner, but by agreeing to these rules may be held accountable to the City Commission for their remarks under whatever rules the City Commission adopts.

Appendix A: Written Motions

Items are listed in order of precedence. All motions should be preceded by “Mister or Madame Mayor or Chair...”

Privileged Motions:

Set Adjournment Time: “I move to set the time of adjournment to...”

- Sets a time for the end of the meeting/limits the time of the meeting
- Debatable when presented as it’s own motion. Non-debatable when another motion is currently being debated.

Recess: “I move to recess the meeting for... [or] until...”

- Temporarily adjourns the meeting for a specific period of time. Typically this is used to give everyone a break, or to confer with staff over the development of a complex motion or a legal matter.

Adjourn: “I move to adjourn”

- Closes the meeting immediately if the presiding officer has not adjourned the meeting already. Requires 2/3 majority if all items on the agenda have not been disposed of.
- Non-debatable

Question of Privilege: “Question of Privilege”

- Enables a person to inquire about immediate needs extraneous to the business before the board. This includes: turn the heat up, open a window or door, eject rowdy persons attending the meeting, or to ask the presiding officer to remind people to turn off their cell phones.
- The presiding officer must rule whether the question is in order to interrupt the business ongoing.
- Informal rules allow for the members to simply just state the issue.

Call for Orders of the Day: “I Demand Regular Order”

- If a speaker is going completely off the topic or making a motion outside the scope of the issue currently being considered a member may interject and demand regular order. This is only for blatant violations.
- The presiding officer will consider the demand and determine if order has been violated and rule accordingly.

Subsidiary Motions:

Table: “I move to table ... for/until/to...”

- Tabling an agenda item, or a motion is to postpone it for a definite period of time.
- Non-debatable.

Call the Question: “I call the question and move that we stop debate.”

- This ends debate and moves to vote on the question (aka motion) before the board.
- This does not automatically mean a vote can occur, it requires a second and a vote.
- This motion is not debatable.

Limit or Extend Debate: “I move to limit/extend debate to...[x statements per member/x time per speaker/x time/x amount of time at which a vote shall be taken].”

- This can be a primary motion to apply to any agenda item or all items. It can also be a subsidiary motion while something is under consideration.
 - If a primary motion, it can be subject to amendments.
 - If a subsidiary motion to business already under consideration it can only apply to the item currently on the table and cannot be amended.
 - Once debate/discussion is limited, it cannot be tabled, referred to committee, nor the question be called. Once the limited debate is finished, those questions can be moved, but are not debatable.
- A motion to extend debate after debate is limited can only be done once the limitation has been concluded.
- The chair has the privilege of extending or limiting debate to members provided a motion has not been made to pre-empt that privilege.

Postpone to a Definite Time: “I move to postpone...for/until....”

- This does not kill a motion, it only moves it to a defined time in the future.
- Under these rules, a definite time should not be more than 9 months, preferably to another point in the meeting, or a meeting in the near future.

Refer to Committee: “I move to refer the matter to ...committee.”

- If the commission feels a matter could be better developed it may create a committee to which it refers the matter or it can refer the matter to one of its appointed advisory boards.
- If the advisory board feels a subcommittee ought to be formed, it can do so by moving to create a subcommittee and then referring the matter to such a committee.
- It is HIGHLY recommended that either the referring board set a date for when the referred matter should be returned to the referring board, or submit with the referral a request to the referred board for an estimated time for the matter to be returned.

Amendment: “I move to amend the...” / “I move to amend....and add/strike ...” / “I move to strike... and replace with...”

- This is to change or edit something before the board. It can be minutes, reports, motions, etc.
- An amendment to the primary motion has less precedence than an amendment to a subsidiary motion.

Postpone Indefinitely: “I move to postpone... indefinitely.”

- Used to kill the main motion for the duration of the meeting and avoids a direct vote on the item.
- Useful for disposing of badly chosen main motions that cannot be either adopted or expressly rejected without possibly undesirable consequences.
- Can only be applied to the primary motion, and only made while a primary motion is immediately being considered (i.e. all the amendments or other modifications must be disposed of).
- Is fully debatable including on the merits of the issue to be postponed.
- A negative vote precludes this motion from being reconsidered on the same issue.

Primary & Associated Motions:

Main/Primary Motion: “I move to approve/deny...”

- Used to introduce business or items to the board
- Used to dispose of items on the agenda
- The start of parliamentary procedure and lowest in precedence/rank.

Withdraw: “I move to withdraw my motion...”

- Used to withdraw a motion to prevent it from being defeated or because a cleaner motion would do better than a multitude of amendments (which can be confusing).
- Only the member who made the motion can move to withdraw.
- Withdrawal is usually handled by unanimous consent, but if any member objects, a vote must be taken.

Reconsider: “I move to reconsider...”

- This is to take up an item entirely again as if it had never been decided. Whatever is decided countermands the previous decision.
- Generally is to permit correction of hasty, ill-advised, or erroneous action, or to take into account added information or a changed situation that has developed since the taking of the vote.
- Can be made over any motion and yields to no motions. It can be made after a motion to adjourn has passed, but the chair has not formally adjourned the meeting by gavel. However, in precedence of consideration, it has only the same as the motion that is being reconsidered.
- This motion can only be moved on the same day or next day (preferably the same meeting)
- Must be moved by someone who voted with the prevailing side.

Incidental & Other Motions:

Request for Information: “I would like to make a request for information.”

- Could be called “point of information”, and is simply any request for information that is relevant to the debate and somewhat urgent. (i.e. cannot be used to stall an issue if the information is not urgent).
- For receiving information only—not stating an opinion on the information provided (which is debate). It is out of order for a member to use this to provide information or ask a question to which information has already been provided during the meeting or in the packet.
- The presiding officer is not required to respond to hypothetical questions, nor to require staff (if the question is inexorably to be presented to them) to respond to hypothetical queries either.

Point of Order: “Point of Order”

- Is a quick way to point out a mistake in parliamentary procedure, or a violation of rules such as decorum.
- Once recognized the presiding officer will ask the person to state their point.
- The presiding officer will weigh the point and potentially consult this manual or staff to make a ruling.
 - The ruling can either be “The point is well taken” and the presiding officer remediates the issue, or “The point is not well taken” at which the presiding officer will continue with whatever business is before the board.

- Points of Order are subject to appeal.

Appeal: “I move to appeal the ruling of the Mayor/Chair”

- Normally used when members disagree with the presider’s ruling on a point of order.
- Can be used when members disagree with any ruling or decision of the presiding officer.
 - The ability to appeal is a core foundation of parliamentary procedure and a reminder to presiding officers are the servants of the board and that the board is the final authority.
- Requires a second.
- Appeals related to decorum or other issues not related to the business before the board, are not debatable.
- Process is as follows in descending order after an appeal is moved and seconded:
 - Presiding officer speaks first and explains the reason for their ruling.
 - (If appeal is debatable) Members debate the matter, each member speaking solely once—with no yield privileges.
 - Presiding officer summarizes the arguments for/against.
 - Members Vote
 - Voting in favor is to uphold the presiding officer’s ruling.
 - A negative vote is to agree with the appeal and not uphold the presiding officer’s ruling.
 - A tie defaults to uphold the presiding officer’s ruling.

Bring Back Motions:

These motions take precedence over nothing and are out of order when another motion is on the table. They can only be amended to the matter upfront, and not to expand the matter being brought back. If these motions fail they can be brought back. If they pass, they cannot be reconsidered in the same meeting.

Rescind: “I move to rescind...”

- This is to void or cancel something already passed in the same and/or the last meeting.
- Cannot be used to void anything that has been validated by signature by the presiding officer.
- Cannot be moved on something that is legally impossible to do such as the adoption of certain quasi-judicial land use decisions.

Take from the Table: “I move to take... from the table.”

- This is used to bring forward something that was previously tabled.
- Cannot be reconsidered during the same meeting.

Amend Something Previously Adopted: “I move to amend the previously adopted...”

- Amendments may not be beyond the scope of the original notice.
 - Notice is defined as the original motion, or in the case of a rules change, without full notice to the membership before it .

Appendix B: Motions Chart

Ranking of Motions: Greater numbers have precedence over lower.

Privileged Motions					
	<u>Rank</u>	<u>Second</u>	<u>Debate</u>	<u>Amend</u>	<u>Vote</u>
Set Adjournment Time	13	Yes	No	Yes	Majority
Adjourn	12	Yes	No	No	Majority
Recess	11	Yes	No	Yes	Majority
Question of Privilege	10	No	No	No	Chair rules
Call for Orders of the Day	9	No	No	No	No

Subsidiary Motions					
	<u>Rank</u>	<u>Second</u>	<u>Debate</u>	<u>Amend</u>	<u>Vote</u>
Table	8	Yes	No	No	Majority
Call the Question	7	Yes	No	No	2/3
Limit or Extend Debate	6	Yes	No	Yes	2/3
Postpone to a Certain Time	5	Yes	Yes	Yes	Majority
Refer to Committee	4	Yes	Yes	yes	Majority
Amendment		Yes	Yes	No	Majority
<i>Secondary Amendment</i>	3.5	Yes	Yes	Yes	Majority
<i>Primary Amendment</i>	3	Yes	Yes	Yes	Majority
Postpone Indefinitely	2	Yes	Yes	No	Majority

Amendment & Call the Question may be applied to higher rank motions

Main Motion & Associated Motions					
	<u>Rank</u>	<u>Second</u>	<u>Debate</u>	<u>Amend</u>	<u>Vote</u>
Primary/Main Motion	1	Yes	Yes	Yes	Majority
Withdraw		No	No	No	Yes

Incidental Motions & Other Motions					
		<u>Second</u>	<u>Debate</u>	<u>Amend</u>	<u>Vote</u>
Request for Information		No	No	No	Chair rules
Point of Order		No	No	No	Chair rules
Appeal		Yes	Depends	No	Yes

Bring-Back Motions					
Reconsider		Yes	Yes	No	Majority
Rescind		Yes	Yes	Yes	**
Take from the Table		Yes	No	No	**
Amend something previously adopted		Yes	No	No	Majority

** Majority w/ previous notice, 2/3 w/out notice, or majority of full membership

Appendix C: Public Hearings Script

Appendix D: Executive Session Script