



AGENDA

CITY COMMISSION OF THE CITY OF WARRENTON
REGULAR MEETING
January 23, 2024 – 6:00 P.M.
Warrenton City Commission Chambers – 225 South Main Avenue
Warrenton, OR 97146

Public Meetings will also be audio and video live streamed. Go to <https://www.ci.warrenton.or.us/administration/page/live-stream-public-meetings> for connection instructions.

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **CONSENT CALENDAR**

- A. City Commission Meeting Minutes – 1.09.24
- B. Police Department Monthly Report – December 2023
- C. Police Department Statistics Review - 2023
- D. Warrenton Community Library Collection Development Policy
- E. Warrenton Community Library Request for Reconsideration Form
- F. Monthly Finance Report – November 2023
- G. Cybersecurity Policy
- H. City Annual Report – 2023
- I. Fire Department Year End Report - 2023

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.

4. **COMMISSIONER REPORTS**

5. **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. Public Comments may also be submitted by email to the City Recorder, at cityrecorder@ci.warrenton.or.us, no later than

4:00 p.m. the day of the meeting. The Commission reserves the right to delay any action, if required, until such time as they are fully informed on a matter.

6. **PUBLIC HEARINGS** - None

7. **BUSINESS ITEMS**

A. Consideration of Audit Report – FYE June 2023

B. Consideration of RFEI Update - Fowler

C. Consideration of Contract for Fire Department Ford F350 Utility Truck

8. **DISCUSSION ITEMS** - None

9. **GOOD OF THE ORDER**

10. **EXECUTIVE SESSION**

Under the authority of ORS 192.660(2)(e); to conduct deliberations with persons designated by the governing body to negotiate real property transactions.

11. **ADJOURNMENT**

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

MINUTES
 Warrenton City Commission
 January 9, 2024
 6:00 p.m.
 Warrenton City Hall - Commission Chambers
 225 S. Main
 Warrenton, OR 97146

Mayor Balensifer called the meeting to order at 6:05 p.m. and led the public in the Pledge of Allegiance.

Commissioners Present: Mayor Henry Balensifer, Paul Mitchell, Gerald Poe, and Mark Baldwin

Excused: Commissioner Tom Dyer

Staff Present: City Manager Esther Moberg, Police Chief Mathew Workman, Public Works Director Greg Shafer, Finance Director Jessica Barrett, Public Works Operations Manager Jim McCarthy, Fire Chief Brian Alsbury, and City Recorder Dawne Shaw

Mayor Balensifer added business item 7E selection of Mayor Pro Tem. He exercised the chair's prerogative and moved it to the beginning of the agenda.

SELECTION OF MAYOR PRO TEM

Per City Charter, the Mayor Pro tem is selected by ballot by the Commission at its first meeting each calendar year. City Recorder Dawne Shaw collected the cast ballots and read them aloud:

Commissioner Poe voted for himself
 Commissioner Baldwin voted for Commissioner Poe
 Commissioner Mitchell voted for Commissioner Poe
 Mayor Balensifer voted for Commissioner Poe

By unanimous vote, Commissioner Poe was elected Mayor Pro tem for the 2024 calendar year.

CONSENT CALENDAR

- A. City Commission Meeting Minutes – 12.12.2023
- B. Police Department Monthly Report – November 2023
- C. Parks Advisory Board Meeting Minutes – 10.09.2023
- D. System Development Charges Annual Report – FYE 6.30.23
- E. Abstract of Votes for November 7, 2023 Election

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

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

COMMISSIONER REPORTS

City Manager Esther Moberg noted necessary emergency work that is taking place on a sewer line this evening she noted the repair could take until 10 pm. Mayor Balensifer noted the need to amend the policy to reflect that there is no requirement to come before the commission for a noise variance to allow construction noise after hours for emergency city utility work.

PUBLIC COMMENT

Tony Faletti noted he was pleased with how the City and Contractor worked together to get the project done at 9th and Main. He also commended the City on the Hammond Bank Stabilization work.

Yana Ludwig of the North Coast Food Web noted they are contemplating moving to Warrenton. She highlighted programs the food web provides. She noted they are interested in the C&S Building Supply location and possible Urban Renewal Agency funding.

Mike Aho board member for Clatsop Care Health District discussed the current state of the facility located in Astoria and the need for a new state-of-the-art facility to be built. He noted that the only property that could fit their needs would be the industrial zone behind Costco. In the past, previous city staff had said the site zoning could be easily amended but current city staff said that amending the zone is something that cannot be done. He noted that in the past, zoning was amended for a medical clinic. He stated that the Clatsop Care Health District Board requests that the City of Warrenton allow the health district to build a state-of-the-art skilled nursing and rehabilitation facility in an industrial zone. Mayor Balensifer asked who told him that a medical clinic was permitted in the North Coast Business Park. He noted that CMH requested a zone amendment, and it did not get approved. Mr. Aho stated it was a prior City Planner, but he was unsure of who it was. Mayor Balensifer asked if he had looked into the Chelsea Gardens Area; Mr. Aho noted the site was not big enough.

PUBLIC HEARINGS - None

BUSINESS ITEMS

Home Serve USA Regional Director Dennis Lyon, gave a presentation on the NLC Service Line Warranty Program. The program would help residents understand their responsibility before an issue arises. The program has three separate coverage products: external water line, external sewer line, and in-home plumbing and drain. Commissioner Mitchell asked Mr. Lyon what the average cost to the consumer is; Mr. Lyon stated the cost for water coverage is \$5.25 a month, the cost for sewer coverage is \$7.25 a month and the cost for in-home plumbing coverage is \$9.49. Commissioner Mitchell asked what the average cost for a repair job is; Mr. Lyon stated he does not have the information but will get back to him when he does. Commissioner Mitchell asked if they send someone from inside the community to do the repairs; Mr. Lyon stated that their goal is to work with contractors as local as possible, but they will go out as far as they need to. Commissioner Baldwin asked if they approved it tonight when they could anticipate the program starting; Mr. Lyon responded noting it's about 8-10 weeks. Mayor Balensifer asked what the cost would be if there was revenue sharing; Mr. Lyon stated the monthly cost would

MINUTES

increase by \$0.50. The Commissioners noted their concerns. After the presentation, the consensus was to not endorse the program.

Public Works Director Greg Shafer discussed an amendment to the grant agreement for the Safe Routes to School, Phase 2. He noted that the Oregon Department of Transportation (ODOT) requested the amendment to the agreement extending the term of maintenance on any facilities built within the ODOT right of way from 7 to 20 years.

Commissioner Baldwin made the motion to approve Amendment #1 – Safe Routes to School Phase 2 Grant agreement to update Exhibit B, Section 3. Motion was seconded and passed unanimously.

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

City Manager Moberg noted the City has received a request for a Community Center fee waiver for the Deep Sea Fishermen Benefit Fund annual dinner. Mayor Balensifer noted his thoughts on waiving fees for non-profit fundraising events when the community center does not have the funds to maintain itself. He suggested scheduling a work session to discuss a policy; there was general consensus was to continue the conversation. Majority agreed on waiving the fee to one day only.

Commissioner Baldwin made the motion to pay the Deep Sea Fishermen Benefit Funds fees for one day rental of the City Community Center from the Business License Fund. Motion was seconded and passed unanimously.

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

Mayor Balensifer noted the resolutions setting the terms of office for the various volunteer boards. He noted the committee vacancies that still exist.

Commissioner Poe made the motion to adopt Resolution No. 2661, Authorizing Appointments to Fill Positions on the Warrenton Planning Commission and Setting Terms of Office. Motion was seconded and passed unanimously.

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

Commissioner Baldwin made the motion to adopt Resolution No. 2662, Authorizing Appointments to Fill Positions on the Marinas Advisory Committee and Setting Terms of Office. Motion was seconded and passed unanimously.

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

Commissioner Baldwin made the motion to adopt Resolution No. 2663, Authorizing Appointments to Fill Positions on the Warrenton Community Center Advisory Board and Setting Terms of Office. Motion was seconded and passed unanimously.

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

Commissioner Poe made the motion to adopt Resolution No. 2664, Authorizing Appointments to Fill Positions on the Warrenton Parks Advisory Board and Setting Terms of Office. Motion was seconded and passed unanimously.

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

Commissioner Poe made the motion to adopt Resolution No. 2665, Authorizing Appointments to Fill Positions on the Warrenton Community Library Board and Setting Terms of Office. Motion was seconded and passed unanimously.

Baldwin - aye; Poe – aye; Mitchell – aye; Balensifer – aye

DISCUSSION ITEMS

Ms. Moberg gave an update on the active nuisances. She thanked the City Planning Tech for creating the nuisance list. She noted that a portion of the nuisances have been closed. Mayor Balensifer asked Ms. Moberg if a nuisance exists at 1275 NE King; Ms. Moberg stated that per the city code the specific complaints are hard to address with current city code. Mayor Balensifer asked what is preventing the property from being declared a nuisance; Ms. Moberg stated the complaints have not been about the structure and that enforcement has been tricky. Discussion continued on the nuisance code. Consensus was to clarify the nuisance code in a future work session.

GOOD OF THE ORDER

Commissioner Baldwin asked Mr. Shafer about the Safe Routes to School project and the storm water drainage; Mr. Shafer responded. Mayor Balensifer gave Public Works kudos for fixing the stop sign visibility issue.

Commissioner Mitchell apologized for his previous comment about the missing sign by Panda Express, noting he was mistaken.

City Recorder Dawne Shaw noted that next month a new audio and visual system for the chambers will be installed.

Mayor Balensifer noted the Conflict of Interest training on February 3rd.

There being no further business, Mayor Balensifer adjourned the meeting at 7:08 p.m.

Respectfully prepared and submitted by Hanna Bentley, Deputy City Recorder.

APPROVED:

Henry A. Balensifer III, Mayor

ATTEST:

Dawne Shaw, CMC, City Recorder

MINUTES

Warrenton City Commission

Regular Meeting 1.09.2024

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WARRENTON POLICE DEPARTMENT MONTHLY REPORT



TO: The Warrenton City Commission
 FROM: Chief Mathew Workman
 DATE: January 23, 2024
 RE: December 2023 Stats Report

Upcoming Dates:

- 02/01 Citizens Corps Meeting
- 02/05 CERT Meeting
- 02/07 911 Subscriber Board
- 02/15 LEA Meeting
- 02/24 Providence Health Fair @ Lum's

Highlights Since the Last Report:

- 01/10 to 01/13: Chief Workman & Sgt. Pierce attended the ELTS Training Symposium in Seaside
- 01/18: LEA Meeting
- 01/19: DPSST Listening Tour, Seaside City Hall, 12:00pm

Traffic Statistic Highlights:

- Five (5) DUII Arrests (5-Alcohol, 0-Drugs)
- Three (3) Hit & Run Citations/Arrests
- Sixteen (16) Driving While Suspended Citations/Arrests
- Three (3) Reckless/Careless Driving Citations/Arrests
- Three (3) Speeding Citations
- Three (3) Following Too Closely Citations
- Fifteen (15) Insurance Citations
- Four (4) Interlock Device Citations
- Three (3) Driver's License Citations
- Two (2) Registration Citations
- One Hundred and Seven (107) other Citations and Warnings
- Thirty (30) Accident Investigations

**TRAFFIC
STATISTICS**

Overall Statistics:

December Statistics (% changes are compared to 2023)							
Category	2023	2022	% Chg	2021	% Chg	2020	% Chg
Calls for Service	702	721	-3%	582	21%	649	8%
Incident Reports	232	207	12%	219	6%	203	14%
Arrests/Citations	126	116	9%	127	-1%	185	-32%
Traffic Stops/ Events	202	186	9%	115	76%	140	44%
DUII's	5	0	500%	1	400%	3	67%
Traffic Accidents	30	20	50%	22	36%	19	58%
Property Crimes	85	81	5%	93	-9%	89	-4%
Person Crimes	66	59	12%	61	8%	75	-12%
Drug/Narcotics Calls	7	5	40%	2	250%	11	-36%
Animal Calls	17	15	13%	16	6%	14	21%
Officer O.T.	97	110	-12%	181	-46%	166	-42%
Reserve Hours	0	0	0%	0	0%	0	0%

Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Calls for Service	717	629	656	724	826	787	853	959	768
Incident Reports	194	182	213	190	211	210	197	233	238
Arrests/Citations	103	122	119	85	127	87	116	156	107
Traffic Stops/ Events	218	208	144	161	258	179	219	285	157
DUII's	3	1	1	2	1	2	1	5	2
Traffic Accidents	25	10	14	20	12	10	16	17	25
Property Crimes	69	94	87	77	91	118	93	102	131
Person Crimes	64	57	61	62	74	61	82	82	75
Drug/Narcotics Calls	5	1	3	5	2	10	9	5	5
Animal Calls	19	22	26	22	30	40	38	36	42
Officer O.T.	144.25	181.5	116.75	63.5	84.25	94	85.25	156.75	197.75
Reserve Hours	0	0	0	0	0	0	0	0	0

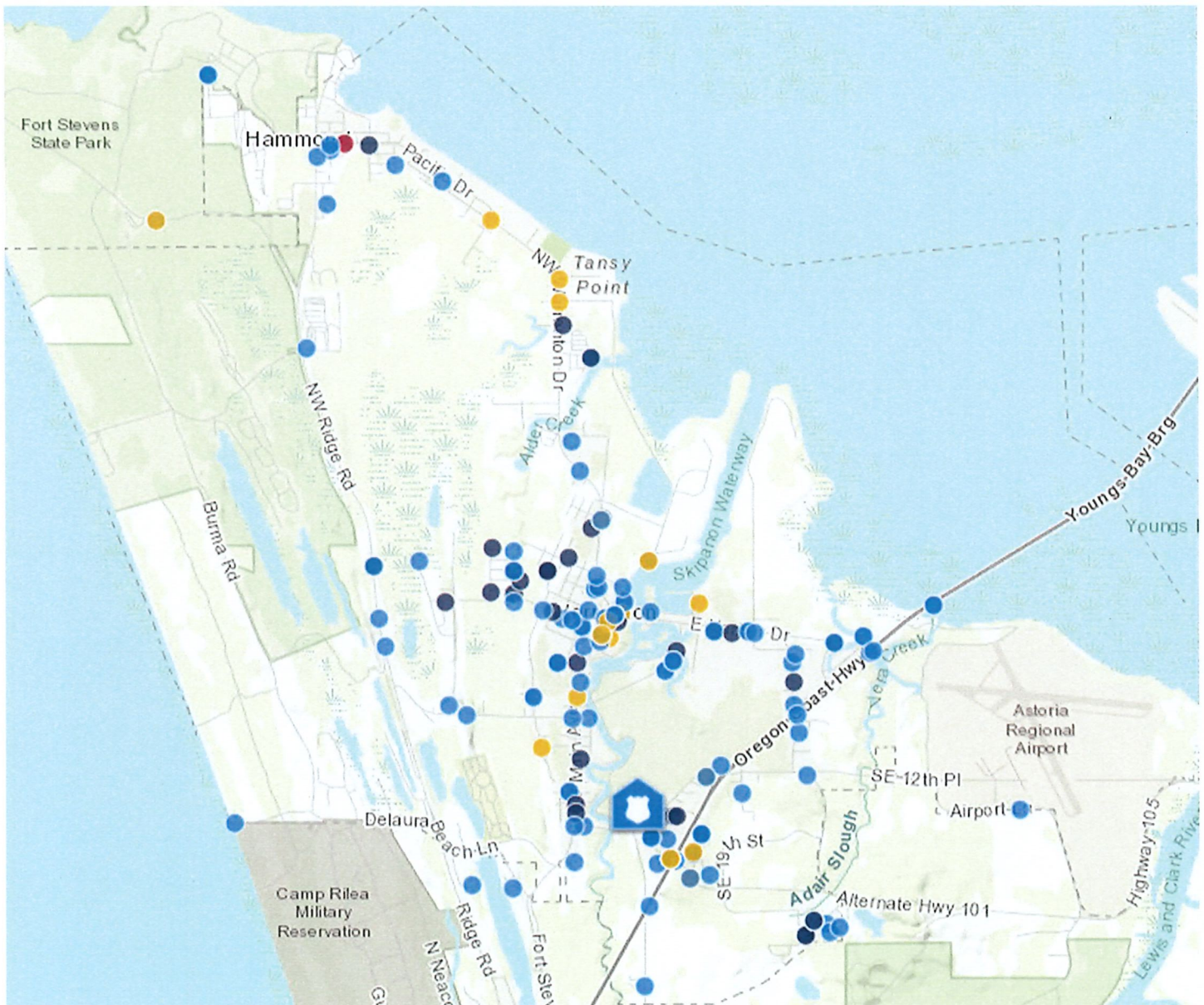
Oct	Nov	Dec	2023 YTD	2023 Estimate	2022	2023 v 2022	2021	2023 v. 2021	2020	2023 v. 2020
755	708	702	9084	9084	8050	13%	8669	5%	7955	14%
196	233	232	2529	2529	2484	2%	3160	-20%	2447	3%
85	102	126	1335	1335	1602	-17%	2020	-34%	1891	-29%
194	144	202	2369	2369	1848	28%	2088	13%	1594	49%
1	6	5	30	30	34	-12%	30	0%	27	11%
9	29	30	217	217	168	29%	182	19%	229	-5%
97	83	85	1127	1127	1204	-6%	1267	-11%	1192	-5%
62	79	66	825	825	811	2%	1013	-19%	830	-1%
5	3	7	60	60	40	50%	36	67%	65	-8%
26	17	17	335	335	273	23%	253	32%	207	62%
217.5	133.5	97	1572	1572	2212.8	-29%	1503.1	5%	2075.4	-24%
0	0	0	0	0	0	-100%	0	0%	12.5	-100%

Homeless Incidents	2023	2022	2021	2020
Code 40 (Normal)	39	27	30	30
Code 41 (Aggressive)	2	0	4	1

Elk Incidents	2023	2022	2021
Interaction:	4	2	0
Traffic Accidents:	0	0	2
Traffic Complaints:	3	0	0
Total:	7	2	2

The following is a graphic representation of statistics for **December 2023** using our **CityProtect** membership (formerly CrimeReports.com). The "Dots" represent a location of a call and if you 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 (www.cityprotect.com), you can zoom in on each incident for more details.

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



2023

WPD STATISTICS REVIEW



Chief Mathew Workman
Chief of Police
January 23, 2024



WARRENTON POLICE DEPARTMENT

2023 STATISTICS REVIEW

JANUARY 23, 2023



The following is a 4-year statistical comparison for the WPD (2020, 2021, 2022, 2023).

Some statistics of note are as follows:

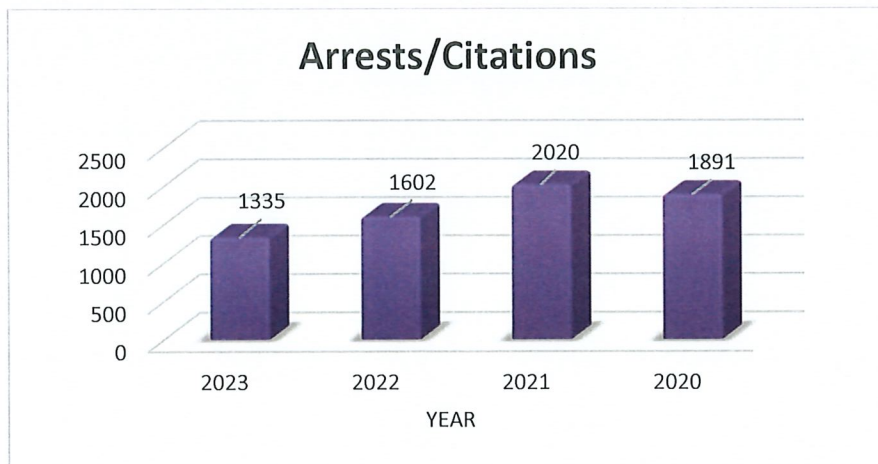
- **Overall Calls for service** were at 9,084, a 13% increase over 2022 (8,050).



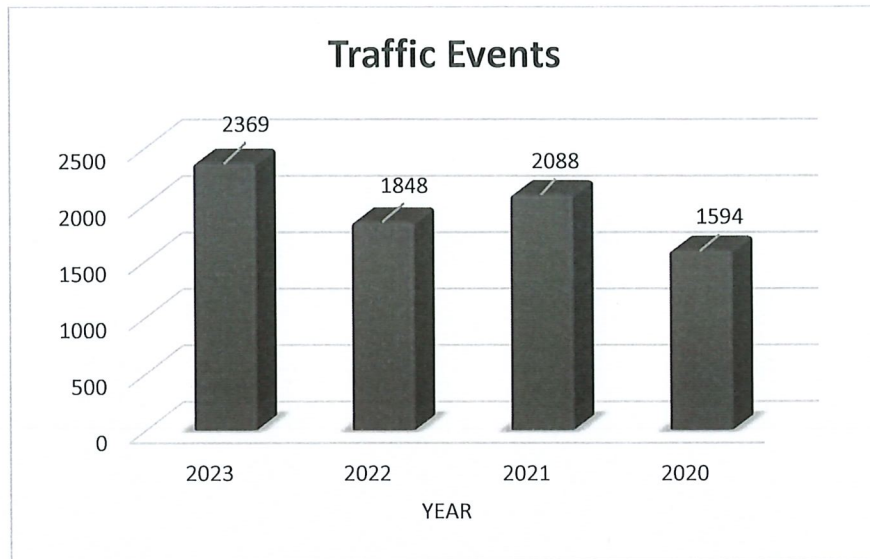
- **Incident reports** increased 2% from 2,484 to 2,529.



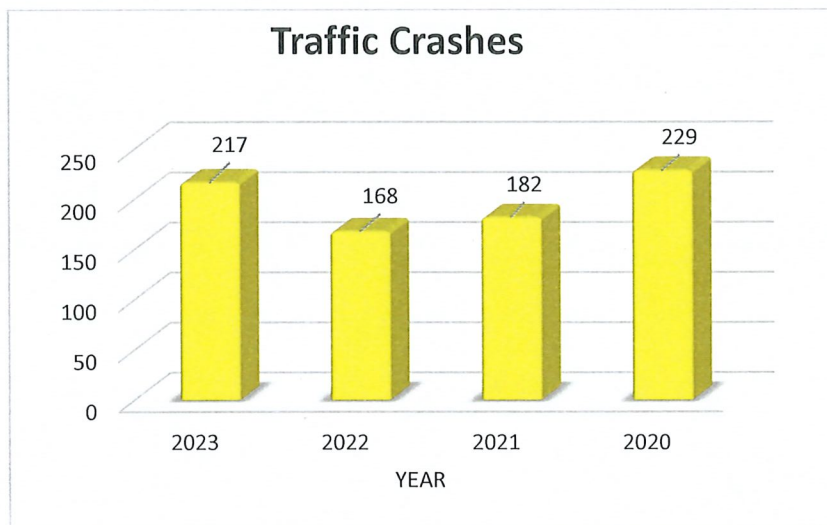
- **Arrests/Citations** showed a decrease of 17% from 1,602 to 1,335.



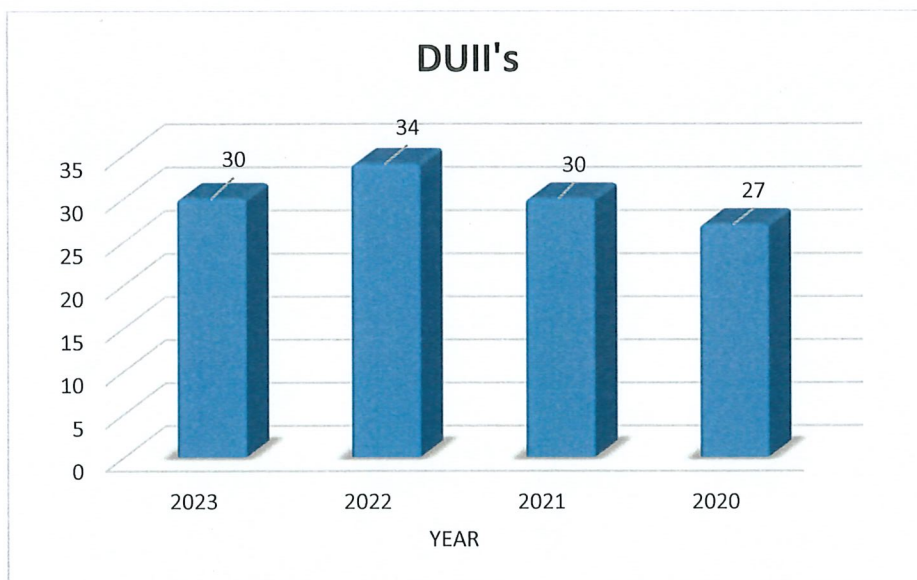
- **Traffic Events** increased from 1,848 to 2,369, up 28%.



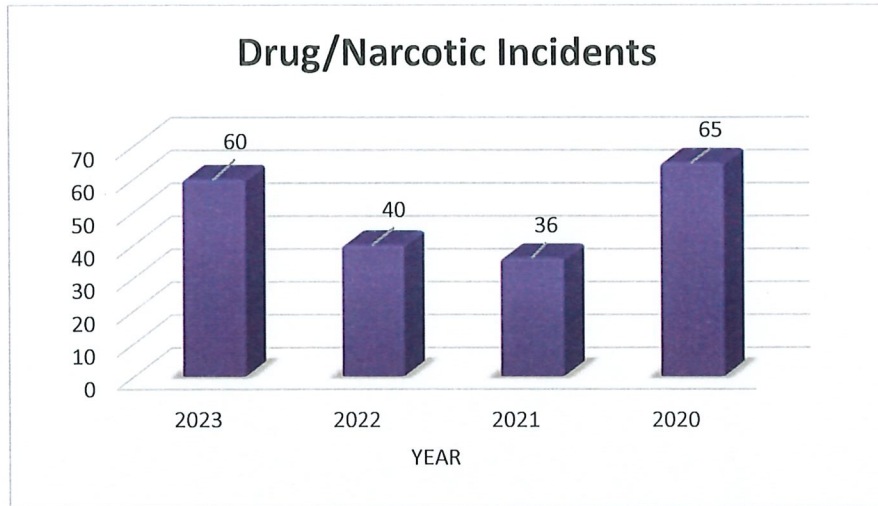
- **Traffic Crashes** increased by 29% from 168 to 217.



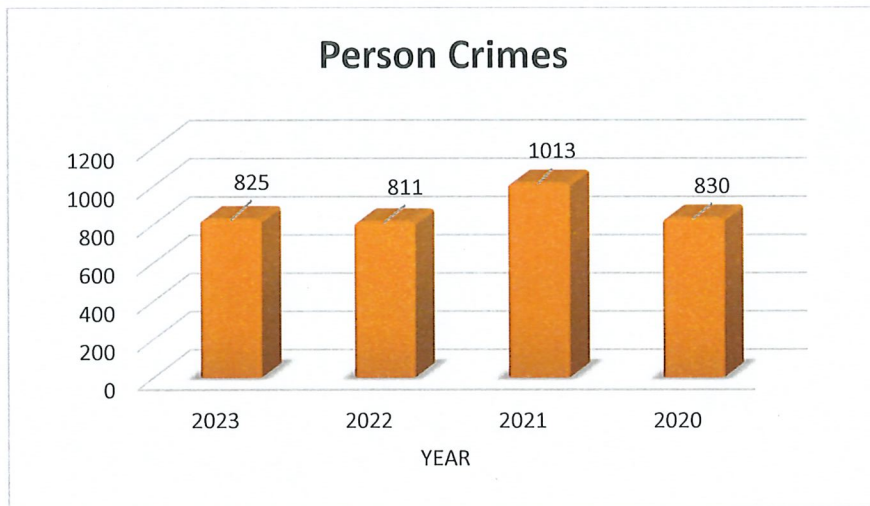
- **DUII arrests** decreased by 12%, 34 to 30....



- **Drug/Narcotics Incidents** increased from 40 to 60, up 50%...



- **Person Crimes** increased over last year showing a 2% rise (811 to 825).



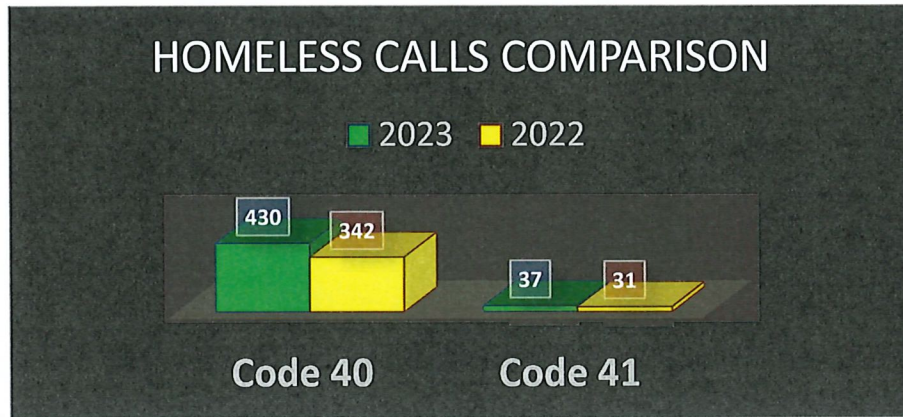
- **Property Crimes** decreased 6% (1,204 to 1,127).



Overall statistics saw the following trends:

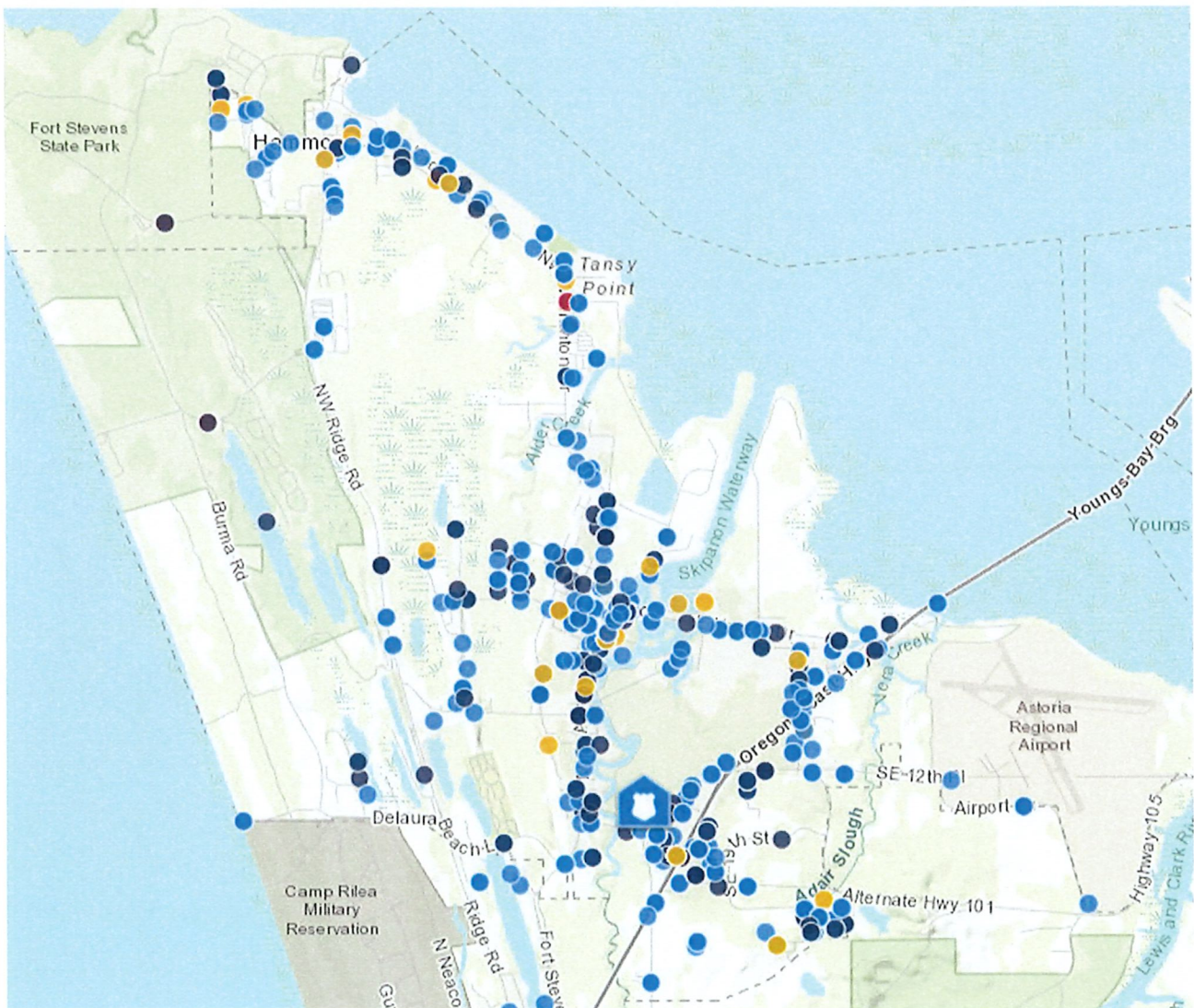
- **8.46%** increase in 2023 over 2022
- **4.31% decrease** in 2023 over 2021
- **8.97%** increase in 2023 over 2020

Calls with the Homeless increased in 2023 over 2022 by 25% (342 to 430). "Code 40" indicates a normal contact, and "Code 41" indicates an "aggressive" (verbally or physically) contact.



Crime Mapping:

Here is a graphic representation of statistics for **2023** using our CityProtect 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 (www.cityprotect.com), you can zoom in on each incident for more details.

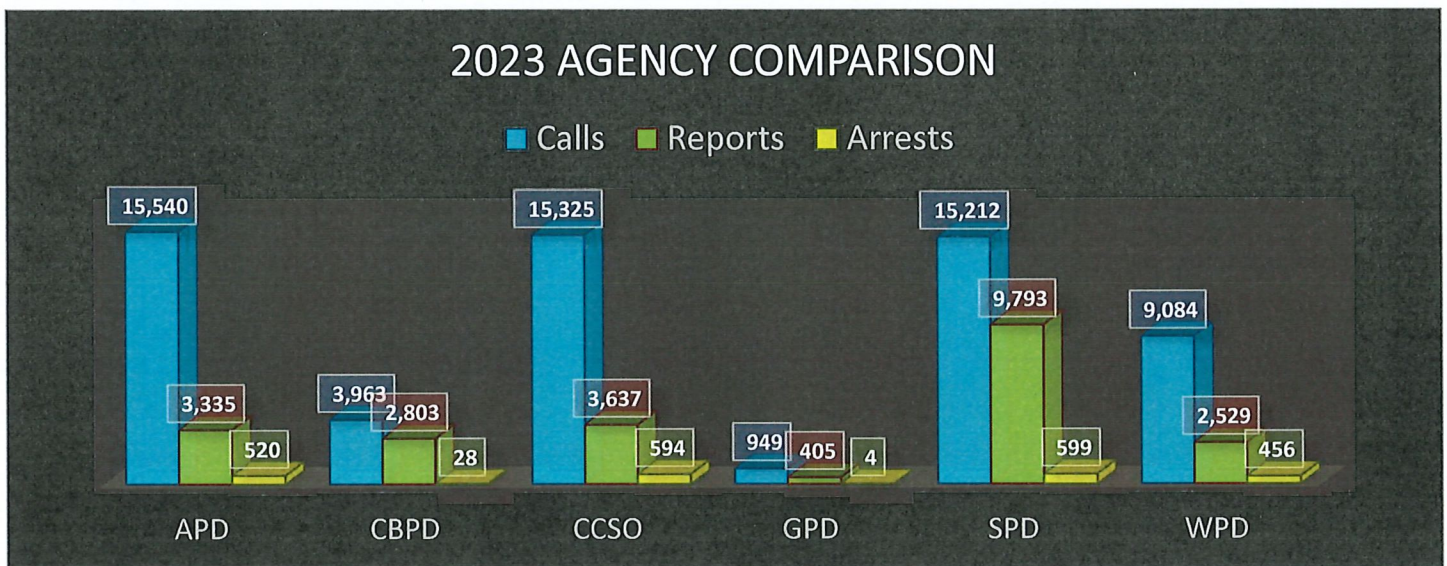


Agency Comparison:

Here is a brief agency comparison using the other law enforcement agencies in Clatsop County. I used a report built into the CAD system for total "Calls" and ran it for each agency. I then did a search of the Records Management System for issued "Report Numbers" for each agency to obtain the total number of "Reports."

NOTE:

- Each agency may have a different method or procedure for taking a "report number" or what constitutes a "report".
- "Arrests" were determined by counting all incidents that are coded with a "Disposition" of "A=Arrest".
- Also, there is only one (1) Disposition allowed per incident but, there may have been multiple arrests on an incident.



Photos:

2023 was again a very busy year for the WPD. The men and women of the WPD were very active in our community and provided service to Warrenton's citizens and visitors. The following is a mix of photos from the various events we participated in showing our commitment to serving our community.

Chief Workman



Warrenton Community Library Collection Development Policy

Purpose

This policy statement has been developed to promote public understanding of the purpose and nature of the Warrenton Community Library collection development practices and to give guidance and direction to library staff.

Collection Development Goals

The Warrenton Community Library will obtain, organize, and make conveniently available to members of the community educational, recreational, and informational materials in print, non-print and electronic form. Materials will be selected based on reviews in professional journals or actual examination and evaluation of materials. Items of popular demand, such as bestsellers, school bibliographies, requests from patrons for specific titles or subjects, and local interests, will also be considered.

Responsibility for collection

Responsibility for the selection and purchase of library materials rests with the Library Director who may delegate some responsibilities to other staff members. Staff will adhere to accepted professional practices when making selection decisions.

General Principles of Materials Selection

Each type of material must be considered in terms of its own merit and intended audience. All selected materials must meet some of the following criteria:

- Appeal to the general and overall interests and needs of individuals in the community
- Be of widespread popularity of an author or series.
- Be of contemporary significance
- Be of artistic excellence
- Be of entertaining presentation
- Be accurate and objective
- Be appropriate to the interests and skills of the intended audience
- Reflect skill, competence, and purpose of the author
- Be considered in relation to other materials and existing areas of coverage in order to maintain a diverse collection
- Be of technical quality and durability of physical form for library use
- Be considered in relation to price, budget and shelf space constraints
- Be considered in relation to the availability of cataloging records

Donations

The Library welcomes donations of books and other materials and accepts monetary contributions toward the purchase of materials. All donated materials are subject to the selection criteria stated in this policy. Gifts accepted for addition to the Library's collection become the property of the Warrenton Community Library and will be placed where most appropriate.

Material not added to the Library's collection may be given to a local nonprofit organization or transferred to the Astor Library Friends Association, a non-profit organization, for use in book sales. The proceeds from such sales are donated to the Library to support the Library mission, programs,

and collection development. Warrenton Community Library employees will not appraise donations for tax purposes.

Online Resources

Selected online resources accessed from the Library's web pages are subject to the same selection criteria as other materials.

Internet access expands the Library's ability to offer a wealth of informational, educational, and recreational resources and the Library is pleased to make this resource available to the public. Patrons should note, however, that the Internet is an open, unregulated forum and that the Library cannot control, select, or monitor the constantly changing material accessible through it. Some information on the Internet may be inaccurate, incomplete, dated, or offensive to some individuals. Patrons should also note that Internet transmissions might not be secure or confidential. Library users access the Internet at their own discretion. Individuals are responsible for determining what is appropriate for themselves and their families. The Library assumes that parents and legal guardians of minor children will monitor and set guidelines for Internet use.

Collection Maintenance and Evaluation

The Library keeps its collection vital and useful by retaining or replacing essential material, and removing on a systematic and continuous basis those materials which are worn, outdated, of little historical significance, or no longer in demand.

Access

The Warrenton Community Library is responsible for providing materials to patrons of all ages, backgrounds, and opinions. Any Library patron is free to select or reject materials for themselves or their own minor children. The Library would never presume to usurp the role of the parent. Only parents and guardians have the right and responsibility to guide the reading, viewing and listening choices of their own minor children. The Library does not stand in the place of parents (in loco parentis.)

The Library collection taken as a whole is an unbiased and diverse source of materials, representing as many viewpoints as possible. Processing and shelving materials shall in no way reflect a value judgment of the material content. All materials will be shelved in order on open shelves, freely and easily accessible to the public. Those items in fragile condition and/or of irreplaceable value may be shelved in restricted areas to protect them from theft or damage.

The library subscribes to the principle that the freedom to read is essential to our democracy, and that free communication is essential to the preservation of a free society. To ensure free communication and the rights of the community to a broad range of ideas and concepts, the Library endorses the American Library Association's Library Bill of Rights, the Freedom To Read Statement and the Freedom to View Statement.

Request for Reconsideration

The Warrenton Community Library recognizes the right of individuals to question the inclusion of materials in the library collection and considers each patron's opinion. A staff member will discuss such concerns and provide the patron with a copy of this policy. Patrons questioning the inclusion of library materials may also state their opinion in writing on a Request for Reconsideration form provided by the Library. The form will be sent to the Library Director who will refer it to the Warrenton Community

Library Advisory Board. The Library Advisory Board will review if the material was appropriately selected and made accessible under this policy. The board will make a decision about how the material is to be treated. The Library Advisory Board Chair will communicate this decision to the patron in writing. Materials that are the subject of a Request for Reconsideration shall not be removed pending the final Library Advisory Board decision. If the patron wishes to appeal the board's decision, they will do so to the City Council. Requests for reconsideration may only be made once in a 18-month period.

The library reports all challenges to materials to the Oregon Intellectual Freedom Clearinghouse, a project of the Center for the Book at the Oregon State Library. The Clearinghouse collects reports about challenges against all types of library materials in all types of Oregon libraries in an attempt to document the level of censorship attempts in Oregon. An Annual Report of the Oregon Intellectual Freedom Clearinghouse is produced and released during September of each year. While the Oregon Intellectual Freedom Clearinghouse cooperates with other persons and groups concerned with intellectual freedom or related issues, it is intended that the Clearinghouse be an unbiased information resource.

**Warrenton Community Library
Request for Reconsideration of Library Materials**

Title: _____ Author: _____

Publisher: _____ Request initiated by: _____

Address: _____ Email address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Current Warrenton Library Card Holder? Yes:___ No:___

Warrenton Library Card Number: _____

Patron Represents:

Self: _____

Organization or Group Name: _____

1. What do you find objectionable? Please give examples from the work:

Please attach additional page if more room is required

2. Why do you find it objectionable?:

Please attach additional page if more room is required

3. Have you read the entire work?: _____ If no, what parts have you read or viewed?:

Patron Signature

Date

Please return this form to:

Warrenton Community Library
Attn: Library Director
PO Box 250
Warrenton, OR 97146

Volume 17, Issue 5

Monthly Finance Report
November 2023

January 23, 2024

Economic Indicators

	Current	1 year ago
◆ Interest Rates:		
LGIP :	5.00%	2.68%
Prime Rate:	8.50%	7.00%
◆ CPI-U change:	3.1%	7.1%
◆ Unemployment Rates:		
Clatsop County:	3.6%	4.8%
Oregon:	3.6%	4.8%
U.S.:	3.7%	3.6%

Department Statistics

◆ Utility Bills mailed	3,236
◆ New Service Connections	0
◆ Reminder Letters	360
◆ Door Hangers	96
◆ Water Service Discontinued	10
◆ Counter payments	470
◆ Mail payments	924
◆ Auto Pay Customers/pmts	651
◆ Online (Web) payments	1,496
◆ Checks issued	311

Current and Pending Projects

- ◆ Audit Report for FYE 6/30/23
- ◆ DEQ Landfill Financial Assurance
- ◆ Staffing for vacant position
- ◆ HR & ESS module implementation
- ◆ Budget Preparation
- ◆ CIP Preparation

Financial Narrative as of November 30, 2023

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

General Fund: Year to date revenues amount to \$3,034,730, which is 48.23% of the budget, compared to the prior year amount of \$2,591,844, which was 45.5% of the budget and are up by \$442,886. Increases are shown in current year property tax, transient room tax, franchise fees, municipal court, fire charges, lease receipts, food pod receipts, interest, and transfers from other funds and are offset by decreases in prior year property tax, state revenue sharing, planning fees, police charges, park charges, and proceeds from sale of assets.

Expenses year to date amount to \$2,659,838, which is 39.54% of the budget, compared to the prior year amount of \$2,183,521, which was 34.7% of the budget. All departments are tracking under budget.

WBL: Business license revenue amounts to \$84,410, compared to \$80,892 at this time last year, a difference of \$3,518. Year to date licenses issued is 712 compared to 723 at this time last year.

Building Department: Permit revenues this month amount to \$9,030 and \$63,244 year to date, which is 23.6% of the budgeted amount. Last year to date permit revenue was \$151,757.

State Tax Street: State gas taxes received this month amount to \$39,540 fuel sold in October and \$160,919 year to date.

City fuels taxes received this month amount to \$33,351 for fuel sold in September and are \$108,194 year to date. Total gas taxes received year to date are \$269,113 compared to \$273,147 at this time last year.

Warrenton Marina: Total revenues to date are \$622,798, 83.26% of the budgeted amount, compared to the prior year amount of \$599,686, which was 83.7% of the budgeted amount. There is \$42,480 in moorage receivables outstanding.

Hammond Marina: Total revenues to date are \$419,166, 100% of the budgeted amount, compared to the prior year amount of \$382,861, which was 99.6% of the budgeted amount. There is \$2,584 in moorage receivables outstanding.

Of the total outstanding receivables:

\$11,002 (24.4%) is current,

\$1,609 (3.6%) is 30-60 days past due,

\$4,134 (9.2%) is 60-90 days past due and

\$28,319 (62.8%) is over 90 days past due.

Water Fund: Utility fees charged this month are \$216,891 and \$99,087, and \$1,285,368 and \$871,277 year to date for in-city and out-city respectively and totals \$2,156,645 and is 51.7% of the budget. Last year at this time, year to date fees were \$1,264,337 and

\$918,294, for in-city and out-city, respectively and totaled \$2,182,631.

On page 5, water revenue history is shown for each fiscal year beginning July 1, 2014. 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 \$223,836 and \$1,134,984 year to date, which is 42.1% of the budget. Last year at this time, year to date fees were \$1,100,558. Shoreline Sanitary fees year to date are \$58,706. Total revenues year to date are \$1,275,980 compared to \$1,185,185 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 \$50,013 and \$255,298 year to date and is 46.6% of the budget. Last year to date revenues were \$226,975 which was 42.1% of the budget.

Sanitation Fund: Service fees charged this month for garbage and recycling were \$92,661 and \$20,031, and \$472,853 and \$100,895, year to date, and are 44.6% and 40.9% of the budget respectively.

Financial data as of November, 2023

	General Fund				
	Current Month	Year to Date	Budget	% of Budget	
Beginning Fund Balance	1,805,462	2,192,384	1,400,000	156.60	
Plus: Revenues	1,471,925	3,034,730	6,292,794	48.23	(see details of revenue, page 4)
Less: Expenditures					
Municipal Court	13,848	65,143	195,278	33.36	
Admin/Comm/Fin(ACF)	87,720	649,633	1,496,499	43.41	
Planning	22,411	121,938	445,507	27.37	
Police	210,977	957,325	2,331,713	41.06	
Fire	89,632	371,017	1,149,355	32.28	
Parks	12,570	74,791	237,467	31.50	
Transfers	272,953	419,991	871,641	48.18	
Total Expenditures	<u>710,111</u>	<u>2,659,838</u>	<u>6,727,460</u>	<u>39.54</u>	
Ending Fund Balance	<u>2,567,276</u>	<u>2,567,276</u>	<u>965,334</u>	<u>265.95</u>	

	WBL				Building Department			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	155,877	114,568	109,000	105.11	546,036	579,592	620,000	93.48
Plus: Revenues	643	84,410	87,800	96.14	11,803	76,565	282,998	27.05
Less: Expenditures	1,371	43,829	67,981	64.47	21,359	119,677	521,845	22.93
Ending Fund Balance	<u>155,149</u>	<u>155,149</u>	<u>128,819</u>	<u>120.44</u>	<u>536,480</u>	<u>536,480</u>	<u>381,153</u>	<u>140.75</u>

	State Tax Street				Warrenton Marina			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	3,036,375	3,222,554	3,000,000	107.42	734,989	353,642	330,000	107.16
Plus: Revenues	87,934	418,559	4,793,347	8.73	17,748	622,798	747,995	83.26
Less: Expenditures	119,545	636,349	6,829,022	9.32	45,464	269,167	866,310	31.07
Ending Fund Balance	<u>3,004,764</u>	<u>3,004,764</u>	<u>964,325</u>	<u>311.59</u>	<u>707,273</u>	<u>707,273</u>	<u>211,685</u>	<u>334.12</u>

Financial data as of November 2023, continued

	Hammond Marina				Water Fund			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	516,114	269,706	240,000	112.38	2,870,417	1,608,654	1,400,000	114.90
Plus: Revenues	16,545	419,166	419,161	100.00	359,631	2,371,214	7,075,602	33.51
Less: Expenditures	23,438	179,651	545,445	32.94	164,395	914,215	7,330,014	12.47
Ending Fund Balance	<u>509,221</u>	<u>509,221</u>	<u>113,716</u>	<u>447.80</u>	<u>3,065,653</u>	<u>3,065,653</u>	<u>1,145,588</u>	<u>267.61</u>

	Sewer Fund				Storm Sewer			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	4,025,086	3,430,433	2,900,000	118.29	2,184,389	2,012,233	1,680,000	119.78
Plus: Revenues	300,754	1,570,974	3,065,029	51.25	59,007	296,208	883,340	33.53
Less: Expenditures	136,148	811,715	4,410,805	18.40	18,357	83,402	2,003,002	4.16
Ending Fund Balance	<u>4,189,692</u>	<u>4,189,692</u>	<u>1,554,224</u>	<u>269.57</u>	<u>2,225,039</u>	<u>2,225,039</u>	<u>560,338</u>	<u>397.09</u>

	Sanitation Fund				Community Center			
	Current Month	Year to Date	Budget	% of Budget	Current Month	Year to Date	Budget	% of Budget
Beginning Fund Balance	642,198	568,673	445,000	127.79	45,491	35,232	30,000	117.44
Plus: Revenues	116,454	591,432	1,322,595	44.72	3,733	20,647	25,950	79.56
Less: Expenditures	40,839	442,292	1,503,237	29.42	1,546	8,201	34,532	23.75
Ending Fund Balance	<u>717,813</u>	<u>717,813</u>	<u>264,358</u>	<u>271.53</u>	<u>47,678</u>	<u>47,678</u>	<u>21,418</u>	<u>222.61</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	137,646	210,291	185,000	113.67	8,112	7,970	6,100	130.66
Plus: Revenues	218,644	241,965	276,280	87.58	143,475	206,026	5,184,828	3.97
Less: Expenditures	20,436	116,402	313,323	37.15	144,683	207,092	4,371,000	4.74
Ending Fund Balance	<u>335,854</u>	<u>335,854</u>	<u>147,957</u>	<u>226.99</u>	<u>6,904</u>	<u>6,904</u>	<u>819,928</u>	<u>-</u>

Financial data as of November 2023, continued

(\$ Cash Balances as of November 30, 2023)						
General Fund	3,041,236	Warrenton Marina	668,379	Storm Sewer	2,200,821	
WBL	155,067	Hammond Marina	509,325	Sanitation Fund	596,234	
Building Department	541,115	Water Fund	3,065,646	Community Center	49,870	
State Tax Street	3,275,878	Sewer Fund	3,940,353	Library	335,589	
Warrenton Urban Renewal Agency						
Capital Projects	151,588					
Debt Service	2,935,306					
General Fund Revenues	Collection Frequency	2023-2024 Budget	Actual as a % of Current Budget	Collections/Accruals Year to date		(over) under budget
				November 2023	November 2022	
Property taxes-current	AP	1,347,187	90.22	1,215,375	1,082,358	131,812
Property taxes-prior	AP	30,000	72.53	21,758	24,926	8,242
County land sales	A	-	0.00	-	-	-
Franchise fees	MAQ	628,000	33.67	211,465	173,781	416,535
COW - franchise fees	M	331,911	45.71	151,707	141,000	180,204
Transient room tax	Q	648,269	49.28	319,446	303,874	328,823
Liquor licenses	A	625	0.00	-	25	625
State revenue sharing	MQ	209,754	26.22	55,007	60,334	154,747
Municipal court	M	103,200	30.83	31,813	31,277	71,387
Planning Fees	I	107,000	19.00	20,329	23,285	86,671
Police charges	I	25,000	31.22	7,806	11,393	17,194
Fire charges	SM, I	115,624	7.67	8,863	1,100	106,761
Park charges	I	-	0.00	585	865	-
Housing rehab loan payments	I	-	0.00	-	-	-
Miscellaneous	I	3,000	405.70	12,171	10,447	(9,171)
Interest	M	50,000	99.12	49,562	18,390	438
Lease receipts	M	221,913	42.84	95,062	94,734	126,851
Food pod receipts	M	-	0.00	12,845	-	(12,845)
Proceeds from sale of assets	I	-	0.00	3,761	6,127	(3,761)
Donations	I	-	0.00	871	-	(871)
Grants	I	-	0.00	-	-	-
Sub-total		3,821,483	58.05	2,218,426	1,983,916	1,603,057
Transfers from other funds	I	974,812	0.00	166,670	81,912	808,142
Overhead	M	1,496,499	43.41	649,634	526,017	846,865
Total revenues		6,292,794	48.23	3,034,730	2,591,845	3,258,064

M - monthly
 Q - quarterly
 SM - Semi-annual in January 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
 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, 2024. 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 2023, continued

water fund utility revenues

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	5 months 2024
in city	937,525	1,039,783	1,201,543	1,286,658	1,412,585	1,561,460	1,699,691	1,799,368	1,737,908	1,896,236	891,471
out city	640,672	677,396	840,545	862,663	979,244	1,059,070	1,098,157	1,173,039	1,170,862	1,296,366	658,267
1 pacific coast seafoods			38,549			132,748	428,585	428,081	400,668	434,575	238,307
2 city of gearhart	125,075	178,583	211,396	201,556	238,334	241,009	223,290	258,985	253,797	313,587	213,010
3 hampton lumber	40,070	39,595	41,336	54,111	64,422	70,473			81,920	102,586	54,411
4 fort stevens	54,324	60,915	80,824	95,380	110,956	120,497	90,241	89,174	98,704	94,868	51,143
5 bio oregon	68,430	91,106	72,408	93,145	82,570	77,070	89,538	82,279	83,758	84,049	50,036
* astoria/seaside koa								85,452			
* fred meyer	42,701										
* glenwood village		35,960									
* point adams packing				57,728	60,046		80,802				
total	1,908,797	2,123,338	2,486,601	2,651,241	2,948,157	3,262,327	3,710,304	3,916,378	3,827,617	4,222,267	2,156,645

* used to be in the top 5

sewer fund utility revenues

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	5 months 2024
in city	1,483,459	1,534,362	1,601,310	1,752,561	1,886,823	2,026,663	2,132,580	2,184,948	2,242,332	2,407,503	1,068,522
shoreline			54,247	114,454	121,893	130,274	135,780	136,234	135,479	140,894	61,053
1 port of astoria (scoular)											71,808
2 hampton lumber mill	52,575	48,144	44,576	58,408	68,549	73,680	76,714	80,868	85,148	107,229	57,152
3 astoria/seaside koa		37,581	41,628	48,112	44,237	45,564		105,413	77,274	53,949	30,252
4 fort stevens state park	46,828	47,999	49,199	52,151	54,759	57,497	59,797	59,797	59,797	62,188	26,948
5 pacific rim apartments							49,466	49,466	49,466	51,441	22,290
* alder creek village			39,505		43,964	46,166	48,011	48,011	48,011	49,928	
* port warren condos	31,900	32,700		35,529							
* columbia point apts	34,178	35,035	35,914	38,066	39,967	41,969	43,646				
* fred meyer	68,023										
total gross revenue	1,716,963	1,735,821	1,866,379	2,099,281	2,260,192	2,421,813	2,545,994	2,664,737	2,697,507	2,873,132	1,338,025

* used to be in the top 5



City of Warrenton

Cybersecurity Policy

Created 2023

Updated 11/7/2023

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Objective

The focus of this policy is to help the City of Warrenton meet its objectives in providing safety measures for cybersecurity. While we recognize cyber attacks are constantly changing and there is no foolproof way to fully insure against any outside attacks, the City of Warrenton's cybersecurity policy provides a framework of reasonable steps toward security and what to do in case of a compromised system. We recognize that information and the protection of information is required to serve our citizens. We seek to ensure that appropriate measures are implemented to protect our citizen's information. This Cybersecurity Policy is designed to establish a foundation safety framework. This policy will be reviewed annually and significant updates will be approved periodically by the City Commission of Warrenton.

The purpose of this policy is to clearly communicate the City of Warrenton security objectives and guidelines to minimize the risk of internal and external threats while taking advantage of opportunities that promote our objectives.

This policy applies where relevant, to all City of Warrenton elected officials, employees, contractors, consultants, and others specifically authorized to access information and associated assets owned, operated, controlled, or managed by the City of Warrenton. Additionally, leadership must ensure that all contracts and similar agreements with business partners and service providers incorporate appropriate elements of this policy.

Compliance

Oregon public entities must comply with the Oregon Identity Theft Protection Act, ORS 646A.600 – 628. ORS 646A.622 (d) requires the implementation of a Cybersecurity program. Non-compliance with this policy may pose risks to the organization; accordingly, compliance with this program is mandatory. Failure to comply may result in failure to obtain organizational objectives, legal action, fines and penalties. Breaches with the potential to impact more than 250 individuals must be reported to the Oregon Department of Justice.

<https://www.doj.state.or.us/consumer-protection/id-theft-data-breaches/data-breaches/>

Roles and Responsibilities

City of Warrenton has appointed the following roles and responsibilities to execute and monitor the policies described in this document.

City Manager

Ensure that a written Cybersecurity Policy is developed and implemented.

- Confirm identification, acquisition, and implementation of information system software and hardware.
- Identify all Confidential Information.

- Ensure implementation, enforcement, and effectiveness of IT Security policies and procedures.
- Facilitate an understanding and awareness that security requires participation and support at all organizational levels.
- Oversee daily activities and use of information systems to ensure employees, business partners, and contractors adhere to these policies and procedures.

Information Technology Staff

Whether hired outside independent contractors or City of Warrenton staff tasked with the oversight and maintenance of the digital and computer systems of the City for information services whether internal or external.

Employees and Contractors

- See Appendix A - Acceptable Use Policy

Identify, Protect, Detect, Respond, and Recover

The following sections outline City of Warrenton requirements and minimum standards to facilitate the secure use of organizational information systems. The information presented in this policy follows the format of the control families outlined in the National Institute of Standards and Technology (NIST) Cybersecurity Framework (NIST CSF): ***Identify, Protect, Detect, Respond, and Recover***.

The scope of security controls addressed in this policy focus on the activities most relevant to City of Warrenton as defined by the Center for Internet Security (CIS) and industry best practices. Questions related to the interpretation and implementation of the requirements outlined in this policy should be directed to the City Manager or IT where appropriate.

IDENTIFY (ID)

Objective: To develop the organization's understanding that's necessary to manage cybersecurity risk to systems, people, assets, data, and capabilities.

Asset Management

An inventory of all approved hardware and software on the City of Warrenton network and systems is maintained in a computer program or spreadsheet that documents the following:

- The employee in possession of the hardware or software.
- Date of purchase.
- Amount of purchase.
- Serial number.
- Type of device and description.
- A listing of software or devices that have been restricted.

Confidential Information

An inventory of all Confidential information by type and location will be taken. The following table may be useful to inventory CI.

Location	CI by type	Essential	Location	Owner
Website				
Contractors				
File in staff office				
File in building				
File offsite				
Desk top				
HR System				
Financial System				
Laptop				
Flash drive				
Cell phones				
Tablets				
Other				

Each manager determines if CI is *essential*. If CI is not essential, it will either not be collected, or (if collected) will be destroyed. Do not collect sensitive information, such as a Social Security numbers, if there is no legitimate business need. If this information does serve a need, apply your entity’s record retention plan that outlines what information must be kept, and dispose of it securely once it is no longer required to maintain.

All CI no longer needed shall be shredded if in paper form or destroyed by IT if in electronic form.

The Oregon Identity Theft Protection Act prohibits anyone (individual, private or public corporation, or business) who maintains Social Security numbers from:

- Printing a consumer's SSN on any mailed materials not requested by the consumer unless redacted
- Printing a consumer's SSN on a card used by the consumer that is required to access products or services
- Publicly posting or displaying a consumer's SSN, such as on a website

Exceptions include requirements by state or federal laws, including statute records (such as W2s, W4s, 1099s, etc.) that are required by law to be made available to the public, for use for internal verification or administrative processes, or for enforcing a judgment or court order.

PROTECT (PR)

Objective: To develop and implement appropriate safeguards to ensure the delivery of critical services.

Identity Management, Authentication and Access Control

The City Manager, and where appropriate the Finance Director and City Recorder as well as other Department Heads, are in charge of making sure that all information and software is appropriately controlled within systems under their oversight. All systems housing confidential City of Warrenton data (including laptops, desktops, tablets, and cell phones) are required to be protected with a password or other form of authentication. Except for the instances noted in this policy, users with access to City of Warrenton systems and data are not to share passwords with anyone unless they have been given the appropriate authorization or clearance. The City's IT have authorization for most passwords and access control. Most computers owned by the City do not allow for authorization to install programs and updates except by the IT department or where approved by the City Manager.

The City of Warrenton has established following password configuration requirements for all systems and applications (where applicable):

- Minimum password length: 12 characters
- Password complexity: requires alphanumeric characters, lower and upper case
- Prohibited reuse for six (6) iterations
- Do not use passwords that have been compromised in any way.
- When changing password, users should check [Have I Been Pwned: Pwned Passwords](#) to ensure password has not been exposed in previous breach.
- Invalid login attempts set to three
- Automatic logout due to inactivity = 15 minutes

Other potential safeguards may include where appropriate:

- Not allowing CI on mobile storage media
- Locking file cabinets
- Not allowing CI left on desktops
- Encrypting sensitive files on computers
- Requiring password protection
- Implementing the record retention plan and destroying records no longer required

Where possible, multi-factor authentication will be used when users authenticate to the organization's systems.

- Users are granted access only to the system data and functionality necessary for their job responsibilities.
- Privileged and administrative access is limited to authorized users who require escalated access for their job responsibilities.
- All user access requests must be approved by the City Manager or Department Head of that department.

- It is the responsibility of the Department Head of that department to ensure that all employees and contractors who separate from the organization have all system access removed within 30 days, typically within less than a week.

On an annual basis, a review of user access will be conducted under the direction of the Finance Department and/or IT to confirm compliance with the access control policies outlined above.

Awareness and Training

[City/County/Entity] personnel are required to participate in security training in the following instances:

1. All new hires are required to complete security awareness training before receiving login credentials.
2. Formal security awareness refresher training is conducted on an annual basis. All employees are required to participate in and complete this training.

Upon completion of training, participants will review and sign the ***Acceptable Use Policy*** included in Appendix A.

Two online classes are available through the CIS Learning Center at learn.cisoregon.org: “*Cyber Threats and Best Practices to Confront Them*” and “*Cyber Security Basics*.”

On an annual basis, City of Warrenton will conduct email phishing exercises of its users where appropriate. The purpose of these tests is to help educate users on common phishing scenarios. It will assess their level of awareness and comprehension of phishing, understanding and compliance with policy around safe handling of emails containing links and/or attachments, and their ability to recognize a questionable or fraudulent message.

Data Security

Data Classification

You must adhere to your Records Retention Policy regarding the storage and destruction of data. Data residing on corporate systems must be continually evaluated and classified into the following categories:

- **Employees Personal Use:** Includes individual user's personal data, emails, documents, etc. This policy excludes an employee's personal information, so no further guidelines apply.
- **Marketing or Informational Material:** Includes already-released marketing material, commonly known information, data freely available to the public, etc. There are no requirements for public information.
- **Operational:** Includes data for basic organizational operations, communications with vendors, employees, etc. (non-confidential). The majority of data will fall into this category.
- **Confidential:** Any information deemed confidential. The following list provides

guidelines on what type of information is typically considered confidential. Confidential data may include:

- Employee or customer Social Security numbers or Confidential information (CI)
- Personnel files
- Medical and healthcare information
- Protected Health Information (PHI)
- Network diagrams and security configurations
- Communications regarding legal matters
- Passwords/passphrases
- Bank account information and routing numbers
- Payroll information
- Credit card information
- Any confidential data held for a third party (be sure to adhere to any confidential data agreement covering such information)

Data Storage

The following guidelines apply to the storage of the different types of organizational data.

- **Operational:** Operational data should be stored on a server that gets the most frequent backups (refer to the Backup Policy for additional information). Some type of system- or disk-level redundancy is encouraged. Additional cloud backup may be considered or used as well.
- **Confidential:** Confidential information must be removed from desks, computer screens, and common areas unless it is currently in use.

Data Transmission

The following guidelines apply to the transmission of the different types of organizational data.

- **Confidential:** Confidential data must not be 1) transmitted outside the organization's network without the use of strong encryption, 2) left on voicemail systems, either inside or outside the organization's network.

Data Destruction

You must follow your records retention policy before destroying data. The City of Warrenton's IT managed Services provider should be part of the process when destroying any digital or other media as it relates to cyber or digital security.

- **Confidential:** Confidential data must be destroyed in a manner that makes recovery of the information impossible. The following guidelines apply:
 - Paper/documents: Cross-cut shredding is required.
 - Storage media (CD's, DVD's): Physical destruction is required.
 - Hard drives/systems/mobile storage media: At a minimum, data wiping must be used. Simply reformatting a drive does not make the data unrecoverable. If

wiping is used, the organization must use the most secure commercially-available methods for data wiping. Alternatively, the organization has the option of physically destroying the storage media.

Data Storage

Stored Data includes any data located on organization-owned or organization-provided systems, devices, media, etc. Examples of encryption options for stored data include:

- Whole disk encryption
- Encryption of partitions/files
- Encryption of disk drives
- Encryption of personal storage media/USB drives
- Encryption of backups
- Encryption of data generated by applications

Data while transmitted includes any data sent across the organization network or any data sent to or from an organization-owned or organization-provided system. Types of transmitted data that shall be encrypted include:

- VPN tunnels
- Remote access sessions
- Web applications
- Email and email attachments
- Remote desktop access
- Communications with applications/databases

Information Protection Processes and Procedures

Contingency Planning for IT

1. City of Warrenton will contact its IT Managed Service Provider in the event of an outage, server crash, or critical infrastructure damages due to any source including unforeseen events from mother nature immediately and ensure CoW Leadership is aware.
2. City of Warrenton will verify all applicable generators or UPS devices are functional and troubleshoot as necessary.
3. In the event that server or network hardware has software corruption or physically breaks, CoW's IT Managed Services provider will provide next steps to get infrastructure back online.

During a contingency event, all IT decisions and activities will be coordinated through and under the direction of the City Manager.

The following business contingency scenarios have been identified along with the intended responses:

- In the event that one or more of the City of Warrenton's systems or applications are deemed corrupted or inaccessible, the City Manager and City IT will work with the respective vendor(s) to restore data from the most recent backup starting with local, then cloud backups. Following that, if necessary, acquire replacement hardware.
- In the event that the location housing the City of Warrenton systems are no longer accessible, the City Manager and City IT will work with the respective vendor(s) to acquire any necessary replacement hardware and software, implement these at one of the organization's other sites, and restore data from the most recent [CLOUD or LOCAL] backup.

Network Infrastructure

The organization will protect the corporate electronic communications network from the Internet by utilizing network firewalls. For maximum protection, the corporate network devices shall meet the following configuration standards:

- Vendor recommended, and industry-standard configurations are used as they meet City and Personnel policies.
- Changes to firewall and router configuration are approved by the City Manager.
- Both router and firewall passwords are secured and use best practice complexity standards.
- The default policy for the firewall for handling inbound traffic is to block all packets and connections unless the traffic type and connections are specifically permitted.
- Inbound traffic containing ICMP (Internet Control Message Protocol) traffic does not pass in from the Internet or from any un-trusted external network.
 - The firewall itself does respond to pings on the WAN interface. This is utilized for troubleshooting ISP issues.
- All web services running on routers are disabled – N/A. Web services are available on the network firewall as it is required for IT Management capabilities.
- Simple Network Management Protocol (SNMP) Community Strings are changed from the default "public" and "private".
- Website has https (secure socket protocol) and is periodically tested for external attacks.
- External Social media passwords for personal or public social media channels (since some require personal profiles for login to public profiles or pages) should all be unique, none should never be duplicated or used for internal network.

Network Servers

Servers typically accept connections from several sources, both internal and external. As a general rule, the more sources connected to a system, the more risk that system has, so it is particularly important to secure network servers. The following statements apply to the organization's use of network servers:

- Unnecessary files, services, and ports are removed or blocked. If possible, follow a server-hardening guide, which is available from the leading operating system manufacturers.
- Network servers, even those meant to accept public connections, are protected by a firewall or access control list.
- If possible, a standard installation process is in place for the organization's network servers. A standard process will provide consistency across servers no matter what employee or contractor handles the installation.
- Clocks on network servers are synchronized with the organization's other networking hardware using NTP or other means. Among other benefits, this will aid in problem resolution and security incident investigation.

Network Segmentation

Network segmentation is used to limit access to data within the City of Warrenton network based upon data sensitivity. City of Warrenton maintains two wireless networks. The *guest* wireless network is password protected, and proper authentication will only grant the user internet access.

Under the direction of Meriplex or the current contractual vendor for the City of Warrenton, the staff of Meriplex as network administrator manages the network user accounts and monitors firewall and operating system event logs. The City Manager authorizes Meriplex or the current vendor access to the system components required for maintenance.

Protective Technology

Email Filtering

A good way to mitigate email-related risk is to filter it before it reaches the user so that the user receives only safe, business-related messages. City of Warrenton will filter email at the Internet gateway and/or the mail server using anti-spam software. This filtering will help reduce spam, viruses, or other messages that may be deemed contrary to this policy or a potential risk to the organization's IT security.

Additionally, other anti-malware programs may have been implemented to identify and quarantine emails that are deemed suspicious. This functionality may or may not be used at the discretion of the IT Manager.

Network Vulnerability Assessments

As time and staffing allows, City of Warrenton will perform internal and external network vulnerability assessments. These assessments establish a comprehensive view of the organization's network as it appears internally and externally. Evaluations are conducted under the direction of the city manager and IT department to identify weaknesses with the network configuration that could allow unauthorized and/or unsuspected access to the organization's data and systems.

As a rule, "penetration testing," which is the active exploitation of organization vulnerabilities, is discouraged. If penetration testing is performed, it must not negatively impact organization systems or data.

Last time Penetration testing was performed: RVA assessment performed by US Army National Guard, March/April of 2023.

DETECT (DE)

Definition: Develop and implement appropriate activities to identify the occurrence of a cybersecurity event.

Anomalies and Events

The following logging activities are conducted by the IT department or external IT under the direction of current city contract or agreement:

- Domain Controllers - Active Directory event logs are configured to log the following security events: account creation, escalation of privileges, and login failures.
- Application Servers - Logs from application servers (e.g., web, email, database servers) are configured to log the following events: errors, faults, and login failures.
- Network Devices - Logs from network devices (e.g., firewalls, network switches, routers) are configured to log the following events: errors, faults, and login failures.

Logs should not contain passwords.

Logs of the above events are reviewed by the IT department or external IT at least once per month. Event logs are configured to maintain record of the above events for three months.

Security Continuous Monitoring

Anti-Malware Tools

All organization servers and workstations utilize antivirus software to protect systems from malware, ransomware, and viruses. Real-time scanning is enabled on all systems and weekly scans are performed. A monthly review of the antivirus dashboard are conducted by IT department or External IT to confirm the status of virus definition updates and scans.

City of Warrenton utilizes antivirus software deployed by current IT to protect mobile devices from malware and viruses.

24-hour SOC monitoring is highly recommended.

Patch management

All software updates and patches are performed on all City of Warrenton systems as follows:

- Workstations are configured to install software updates every week automatically.
- Server software updates are manually installed at least monthly.
- Any exceptions are documented.

RESPOND (RS)

Definition: Develop and implement appropriate activities in response to a detected cybersecurity incident.

Response Planning

The organization's annual security awareness training includes direction and guidance for the types of security incidents users could encounter, what actions to take when an incident is suspected, and who is responsible for responding to an incident. A security incident, as it relates to the City of Warrenton's information assets, can be defined as either an Electronic or Physical Incident.

IT department or external IT is responsible for coordinating all activities during a significant incident, including notification and communication activities. They are also responsible for the chain of escalation and deciding if/when outside agencies, such as law enforcement, need to be contacted.

Electronic Incidents

This type of incident can range from an attacker or user accessing the network for unauthorized/malicious purposes all the way up to ransomware, or to a virus outbreak or a suspected Trojan or malware infection. The steps below should be taken in order when an electronic incident is suspected.

1. Remove the compromised device from the network by unplugging or disabling the network connection. Do not power down the machine.
2. Report the incident to the City Manager or IT immediately with high priority assigned.
3. Contact the third-party service provider (and/or computer forensic specialist) as needed.

The remaining steps should be conducted with the assistance of the third-party IT service provider and/or computer forensics specialist.

4. Disable the compromised account(s) as appropriate.
5. Back up all data and logs on the machine or copy/image the machine to another system.
6. Determine exactly what happened and the scope of the incident.
7. Determine how the attacker gained access and disable it.
8. Rebuild the system, including a complete operating system reinstall.
9. Restore any needed data from the last known good backup and put the system back online.
10. Take appropriate actions to ensure that the vulnerability will not reappear.
11. Conduct a post-incident evaluation. What can be learned? What could be done differently?

Physical Incidents

A physical IT security incident involves the loss or theft of a laptop, mobile device, PDA/Smartphone, portable storage device, or other digital apparatus that may contain organizational information. All instances of a suspected physical security incident should be reported immediately to the Department Head and City Manager as well as the Finance Director.

If appropriate a police report should be filled out by the reporting party or City Manager.

Notification

If an electronic or physical security incident is suspected of having resulted in the loss of third-party/customer data, notification of the public or affected entities should occur.

1. Contact CIS Claims at claims@cisoregon.org.
2. Inform your attorney
3. Complete this form if the breach involves more than 250 records.
<https://justice.oregon.gov/consumer/DataBreach/Home/Submit>
4. If item appears to be lost and not stolen, every attempt should be made to locate and retrieve device using any built in tracking or locate services.
5. After 7-14 days of an item being lost, steps for replacement should move forward.
6. In the case of a cell phone being lost, deactivating or replacing the phone on the phone service for the city is important.

RECOVER (RC)

Recovery processes and procedures are executed and maintained to ensure timely restoration of systems and/or assets affected by cybersecurity events.

CIS will help with the recovery process. CIS may provide forensics, breach coaching, legal, and media services and assist in paying for notification expenses. The CIS claims adjuster will discuss with you the coverages and services offered by CIS.

The City Manager is responsible for managing and directing activities during an incident, including the recovery steps.

Recovery planning and processes are improved by incorporating lessons learned into future activities.

Restoration activities are coordinated with internal and external parties, such as coordinating centers, Internet service providers, owners of the affected systems, victims, and vendors.

External communications are only handled by designated individuals at the direction of City Manager Recovery activities are communicated to internal stakeholders, executives, and management teams.

Appendix A – Acceptable Use Policy

This Acceptable Use Policy is not intended to impose restrictions that are contrary to City of Warrenton established culture of openness, trustworthiness, and uprightness. Understanding and adhering to the organization's IT security policies is necessary to protect our employees and organization from illegal or damaging actions by individuals, either knowingly or unknowingly. Effective security is a team effort involving the participation and support of every employee. It is the responsibility of every computer user to know these guidelines and to conduct their activities accordingly.

Purpose

This policy aims to outline the acceptable use of computer equipment, email, and internet access at all locations. These rules are in place to protect the employee and the organization. Inappropriate use exposes the organization to risks, including virus attacks, network systems and services compromises, and legal liability.

Scope

This policy applies to both permanent and temporary employees of the organization. This policy applies to all equipment owned or leased by the organization. This policy supplements the *City of Warrenton Cybersecurity Policy*.

1.0 Policy

The following actions shall constitute unacceptable use of the city network or city run social media. The list also provides a frame of reference for types of activities that are deemed unacceptable. The user may not use the corporate network, city social media, and/or systems to:

1. Engage in illegal activity under local, state, federal, or international law.
2. Engage in any activities that may cause embarrassment, loss of reputation, or other harm to the organization.
3. Disseminate defamatory, discriminatory, vilifying, sexist, racist, abusive, threatening, obscene, or otherwise inappropriate messages or media.
4. Engage in activities that cause an invasion of privacy.
5. Engage in activities that cause disruption to the workplace environment or create a hostile workplace based on a legally protected class.
6. Make fraudulent offers for products or services.
7. Install, download or distribute unlicensed or "pirated" software.
8. Reveal personal or network passwords to others, including family, friends, or other household members when working from home or remote locations.

Email

The following email activities are strictly prohibited:

1. Sending or forwarding pornographic material.
2. Harassment of any form whether through language, content, frequency or size of the message.
3. Sending unsolicited bulk messages, including the sending of “junk mail” or other advertising materials to individuals who did not specifically request such material (email spam).
4. Sending or forwarding emails of a non-business nature to the “All Employee” list.
5. Sending or forwarding emails of a non-business nature with either an excessive number of attachments or attachments of excessive size (examples would be emails with numerous photos, video clips, or large PowerPoint presentations).
6. Creating or forwarding “chain letters,” “Ponzi” schemes or other get rich quick “pyramid” schemes of any type.
7. Using the email system in a manner that would violate the City of Warrenton Cybersecurity Policy.
8. Opening file attachments with file extensions such as .vbs, .exe, .com, or .sys.

Social Networking/Blogging

The following applies to social networking/blogging:

1. Employees are discouraged from using employer-owned equipment, including computers, organizationally licensed software or other electronic equipment, or organization time to conduct personal blogging. Social networking activities are discouraged unless the staff person is specifically tasked with operating social media for the City of Warrenton.
2. Employees are expected to protect the organization’s and its employees’ privacy and are prohibited from disclosing personal employee and nonemployee information and any other proprietary and nonpublic information to which the employees have access.
3. Management strongly urges employees to report any violations or possible violations, or perceived violations to supervisors or managers. Management investigates and responds to all reports of violations of the social networking policy and other related policies.
4. Only executive management are authorized to remove any content that does not meet the rules and guidelines of the policy or that may be illegal or offensive.
5. Views of the individual employee are never attributed to the City of Warrenton.
6. Posts must comply with existing policies re harassment and discrimination.
7. Posts must comply with existing policies re confidentiality and improper disclosures.
8. Online activities must not interfere with or negatively affect work tasks or City of Warrenton except for “Concerted Activities.” (Activities or roles which are assigned to an employee on behalf of the City, for example, running, moderating, contributing to, or overseeing a City of Warrenton Social media page).
9. Employees must not reference City of Warrenton or its services in the employee’s social medial posts, except for “Concerted Activities.”
10. City of Warrenton logos should not be used in the employee’s social media posts, except

for “Concerted Activities.”

11. Posts must not violate copyright laws.
12. Consult the Employee Personnel Handbook for further clarification.

Clean Desk

A significant amount of paper-based confidential customer information is maintained. All staff members are responsible for safeguarding this information and is not disclosed to unapproved third parties. To accomplish this, all employees are responsible for:

1. Ensuring paper-based information is appropriately monitored and protected.
2. Ensuring all confidential documents are secured at the end of each business day. Appropriate methods to secure documents include locking filing cabinets or desk drawers, etc.
3. Maintaining a “clean desk” or working area throughout the day ensuring no confidential documents in open view if absent from their desk for an extended period. This will help to ensure that confidential customer information is not inadvertently disclosed.

Computer Usage (Password)

The following password criteria is required to access Windows workstations:

1. Minimum password length: 12 characters
2. Password complexity: requires alphanumeric characters, lower and upper case
3. Prohibited reuse for four (4) iterations
4. Change, if compromised
5. When changing password, users should check [Have I Been Pwned: Pwned Passwords](#) to ensure password has not been exposed in a prior breach
6. Invalid login attempts set to three

Portable Devices

The following Portable Devices are allowed for organization use only:

1. Cell phones
2. Laptops
3. Digital cameras
4. Ipads
- 5.
6. Any type of USB memory device or USB mass storage device

2.0 Monitoring

Employees are aware that content monitoring of email by management may occur without prior notice. Any information they store, send, receive, or access via the organization's network can be monitored. Monitoring, including but not limited to internet activity, email volume or size, and other forms of electronic data exchange, may occur without prior notice by management.

Monitoring may occur without prior notice of a suspected violation, either in part or in whole, of the Acceptable Use Policy or violation of the *City of Warrenton Cybersecurity Policy* is detected or reported.

3.0 Reporting

Employees must report to the City Manager or in City Manager's absence, immediately to IT, when they learn of a suspected information breach or have lost a laptop, telephone, or USB memory with City of Warrenton information.

4.0 Enforcement

Any employee in violation this policy may be subject to disciplinary action, up to and including termination of employment.

Signature

I have received a copy of the organization's Acceptable Use Policy as revised and approved by the management. I have read and understood the policy.

(Print your name)

(Signature)

(Date)

Appendix B – Confidentiality and Non-Disclosure Agreement

This Confidentiality and Nondisclosure Agreement (the “Agreement”) is entered into by and between **The City of Warrenton** (“Disclosing Party”) and _____ (“Receiving Party”) for the purpose of preventing the unauthorized disclosure of Confidential Information as defined below. The parties agree to enter into a confidential relationship with respect to the disclosure of certain proprietary and confidential information (“Confidential Information”).

1. Definition of Confidential Information. For purposes of this Agreement, “Confidential Information” shall include all information or material that has or could have commercial value or other utility in the business in which Disclosing Party is engaged. Examples of Confidential Information include the following:
 - Employee or customer Social Security numbers or personal identifiable information
 - Customer data
 - Entity financial data
 - Product and/or service plans, details, and schematics,
 - Network diagrams and security configurations
 - Communications about entity legal matters
 - Passwords
 - Bank account information and routing numbers
 - Payroll information
 - Credit card information
 - Any confidential data held for a third party
2. Exclusions from Confidential Information. Receiving Party’s obligations under this Agreement do not extend to information that is: (a) publicly known at the time of disclosure or subsequently becomes publicly known through no fault of the Receiving Party; (b) discovered or created by the Receiving Party before disclosure by Disclosing Party; (c) learned by the Receiving Party through legitimate means other than from the Disclosing Party or Disclosing Party’s representatives; or (d) is disclosed by Receiving Party with Disclosing Party’s prior written approval.
3. Obligations of Receiving Party. The Receiving Party shall hold and maintain the Confidential Information in strict confidence for the sole and exclusive benefit of the Disclosing Party. Receiving Party shall carefully restrict access to Confidential Information to employees, contractors, and third parties as is reasonably required and shall require those persons to sign nondisclosure restrictions that are at least as protective as those in this Agreement. Receiving Party shall not, without the prior written approval of Disclosing Party, use for Receiving Party’s own benefit, publish, copy, or otherwise disclose to others, or permit the use by others for their benefit or to the detriment of Disclosing Party, any Confidential Information. Receiving Party shall return to Disclosing Party any and all records, notes, and

other written, printed, or tangible materials in its possession pertaining to Confidential Information immediately if Disclosing Party requests it in writing.

4. Time Periods. The nondisclosure provisions of this Agreement shall survive the termination of this Agreement and Receiving Party's duty to hold Confidential Information in confidence shall remain in effect until the Confidential Information no longer qualifies as a trade secret or until Disclosing Party sends Receiving Party written notice releasing Receiving Party from this Agreement, whichever occurs first.
5. Relationships. Nothing contained in this Agreement shall be deemed to constitute either party a partner, joint venturer or employee of the other party for any purpose.
6. Severability. If a court finds any provision of this Agreement invalid or unenforceable, the remainder of this Agreement shall be interpreted so as best to affect the intent of the parties.
7. Integration. This Agreement expresses the complete understanding of the parties with respect to the subject matter and supersedes all prior proposals, agreements, representations, and understandings. This Agreement may not be amended except in a writing signed by both parties.
8. Waiver. The failure to exercise any right provided in this Agreement shall not be a waiver of prior or subsequent rights.

This Agreement and each party's obligations shall be binding on the representatives, assigns, and successors of such party. Each party has signed this Agreement through its authorized representative.

Disclosing Party

By: _____

Printed Name: _____

Title: _____

Dated: _____

Receiving Party

By: _____

Printed Name: _____

Title: _____

Dated: _____

DRAFT



Annual Report *Highlights*

City Manager, Esther Moberg

January—December
2023

Marinas

Warrenton Marina

- Major construction on the pier involving engineering upgrades and facelift was completed *significantly under budget*.
- Removal and disposal of the derelict boat (Master Chris)
- Removal and disposal of the derelict sailboat (Indifference).
- Approximately 90 linear feet of the commercial E-Dock was overhauled.
- Replaced two 12"X60' main dock piles on the commercial E-Dock.
- Replaced one 16"X60' finger pile on the commercial E-Dock.
(*This was an emergency replacement*)
- Painted all the guardrails leading to the gangway ramps.
- Installed new throw rings and fire extinguishers on the commercial E-dock.
- Replaced the main feed electrical junction boxes for A and B docks.
- Independent dock assessment for the inner basin is in review.
- New camera for the dumpsters and commercial parking lot.
- Annual moorage sold for 2023 was a record year 274 sold in 2023 VS. 211 sold in 2022.
- Record number of monthly campers
- Offloaded 122,397 pounds of live crab.
- Marina entrance sign painted and new graphics.

Marinas

Hammond Marina

- Overhauled and reconfigured the gangway ramp landing docks for A and B Docks.
- A and B docks, 30' wooden gangway ramps were replaced with two 45' aluminum ramps.
- Overhauled approximately 300 linear feet of main dock and finger docks, to include new floats, substructure and deck boards.
- Electrical services for both A and B Docks were replaced with underground fed meter bases.
- Electrical feeds from the new meter bases to the docks main junction box were replaced on both A and B Dock.
- The North end of E-Dock was reconfigured, which added three extra side tie slips.
- The bank stabilization, Big River has completed the work. North Coast Engineering will monitor it.
- Staff saved a boat that was sinking. Staff could not contact the owner and made a decision to load it on the marina's spare trailer. The owner was very happy with the decision made by the marina staff to save his boat.
- New welcome sign with graphics.

Marina Office

- Newly designed, Welcome brochure.
- Newly designed, user-friendly rate sheet.
- Newly designed maps for both Warrenton and Hammond marinas.
- New online reservation system.
- Improvements to annual moorage renewal.

Library

- Successfully passed operations levy May 2023
- Social Media reach increased 76%
- Revitalized the Friends of the Warrenton Community Library:
Increased board membership
- Stabilized FOWCL financials (created budget)
- Created *Request for Reconsideration Policy* and form
- Revised *Collection Development Policy*
- Successfully applied for and received \$5,000 grant to grow children's circulation materials collection.

City Recorder

- New Commission Chamber Chairs
- Finalized A/V selection for Commission Chambers
- Painted Commission Chambers/New Carpet
- Hiring Deputy Recorder
- New Records Request Software
- 94 Public Records Requests

Police

- Completed replacement of the video server for our body cameras and dash cameras. Replaced all of our body cameras with the latest version that has additional features including officers being able to access video on their department cell phones.
- Replaced two aging patrol vehicles with two new Chevrolet Tahoes.
- Obtained a \$5,000 grant from the Walmart Foundation for Shop with a Cop and helped 24 students with presents for Christmas.
- Hired Ofc. Rempfer who filled the 12th sworn position and marked the first time we have been full-staffed for over 5-years.
- WPD longevity: Ofc. Berndt completed his 19th year, Chief Workman completed his 15th year, Ofc. Dalrymple completed his 13th year, Ofc. Wirt completed his 10th year (actually his 14th year with the city if you count his Reserve Officer and Marina time), Sgt. Pierce just completed his 7th year, and Ofc. Hollaway completed his 6th year with the department.
- With regard to overall management/supervision experience, Sgt. Pierce has over 40 years of experience and Chief Workman has over 33 years for a combined law enforcement experience and knowledge of over 73 years.
- The officers and the staff combined to take over 1,460 hours of training in 2023.
- Successful passing of Police Levy with slight levy increase.

Community Center

- The Community Center had a new gas line and grease trap put in this past year. The kitchen was deep cleaned. We have had a long-term renter in the center, Wednesday-Friday, for the past several months. The additional rent has helped to provide a nice cushion in the fund. We ordered new chairs that should arrive in January of 2024. We are working with the City Manager and PW to upgrade technology at the center to procure high quality cameras at the Community Center and Quincy Robinson Park.

Finance

This year the Finance Department has been busy implementing several new software.

- In February of 2023 we finalized our FYE 2022 audit. We are wrapping up our FYE 2023 now.
- We assisted in the building departments migration from Springbrook to Accela's ePermitting web-based software. As a result we are now using a separate credit card processor strictly for payments accepted through ePermitting.
- Columbia Bank merged with Umpqua Bank. Finance had to learn a new system, update our file formats in Springbrook to be compatible with the new site. The merger was successful overall but there were several unanticipated issues on the Umpqua Bank side.
- The State of Oregon rolled out Paid Leave Oregon in January of 2023. Along with Paid Leave Oregon they created a new site for reporting called Frances. This rolled out in 2022 but new features and updates were rolled out throughout calendar year 2023.
- Alongside the admin department, the finance department has implanted two new modules in Springbrook, Human Resources and Employee Self Serve. We are in the process of beta testing within the Finance and Admin department. The Human Resources module will help to streamline employee personnel and payroll tracking. The Employee Self Serve module will allow employees to request time off online as well as view pay stubs, w-2s, misc. documents, etc.
- The Finance Department has also recruited for and filled all but one position in our department over the past year. We are still down 1 part time employee.

Fire & Safety

1,442 Emergency Calls responded to in 2023

48 regularly scheduled Wednesday training for firefighters including 1,718 hours of training, 85.9 average hours of training per volunteer firefighter

Projects Completed in 2023:

- Painted the Hammond Fire Station.
- 2 new command staff vehicles.
- New Digital Fire Extinguisher prop for training.
- Received grants from FEMA for extraction equipment.
- Received grants from Oregon State Fire Marshals Office for a new wildland truck and funds to hire three seasonal firefighters for summer help.
- Hired a part-time Administrative assistant.
- New uniforms for volunteers
- Fire escape trail built at Camp Kiwanilong for campers
- Annual Firehose and pump testing.
- Teamed with Clatsop County Sheriff's Office Support Group to provide better partnerships for First Responder mental health support.
- Planning and executing memorial service for firefighter volunteer John Sleutel at Warrenton Middle school.
- Provided over 100 holiday food baskets for Warrenton Community members.
- Working on a build out of the community trailer
- Ordered replacement for a 27 year old utility vehicle.
- Ordered equipment (eom grant) for the City Emergency Operations Center.
- Currently teaching 5th grade students STEAM classes at Camp Rilea on curriculum water hydraulics and how it is applied in the fire service.

Chief Alsbury is newly appointed this past year to the Clatsop County Ambulance Service Agreement Board to help give oversight of the Medix Ambulance service.

Warrenton Fire Department has had a challenging year, there was a 22% increase in emergency calls, and a decreased response from the volunteer firefighters, including the death of a very active volunteer firefighter. Over the last 4 years our call volume has doubled.

Public Works

- Constructed S Main/SW 9th St intersection widening project (to better accommodate turning movements for school buses, Firetrucks, RV's and motor-homes, and pedestrian safety).
- Asphalt overlaid 10 roads throughout Warrenton, Hammond and Ft Stevens (including: 8th St SW, Cedar Dr., Kalmia Ave., 9th St SW, Russell Pl., 5th Ave SW, Fifth Ave., Pacific Dr., Silverside St., Alder Ave).
- Crack-filled some 50 roads throughout Warrenton, Hammond and Ft Stevens, totaling 53,566 LF of crack-fill.
- Completed construction of the new roof at the WTP.
- Awarded \$2M Oregon Safe Routes to School Grant.
- Commission presentation and approval of Wastewater Facility Plan Update. (New Waste Water Treatment Plant).
- 50% Design of the Raw Waterline 2 project.
- Started the design process/restarted project for the Hammond Waterline.
- 90% Design of the E. Harbor (SE Marlin to Downtown) waterline project
- Completed Industrial Users Survey Report.
- Final design and bid of Safe Routes to School Phase I project.
- Restored grant funding for Tide-gate #9.
- ◆ Complete rebuild of Public Works team including hire, promotion, or re-class of:
 - Public Works Director
 - Operations Manager
 - Utility Foreman
 - Engineer Tech
 - Project Coordinator
 - Analyst
 - Executive Secretary
 - Office Assistant
 - WTP Supervisor and Operator
 - WWTP Operator
 - Refuse I & II Drivers
 - Mechanic

Planning

- A group of PSU students reviewed and presented available Warrenton land for housing in 2023.
- Received a DLCD grant for Housing Code Amendment
- Received a grant to place an Accessory Dwelling Unit (paid for by the grantee) to a private homeowner who had tried and failed many times to alleviate issues with overcrowding in their current housing situation.
- Temporary Psilocybin Ban while bringing forward to ballot
- Successfully added Seafarers Park area (Hammond Marina) as well as redrawing boundaries of city limits to correct what was accidentally left out when Hammond became part of Warrenton in 1999.
- Started Mini storage cap (code amendment)
- Started code compliance review for new storage boxes.
- Worked on over 45+ code compliance and nuisance issues.
- Sign code task force completed their recommendations and sent to planning commission for further review.
- Sent out a RFP for Development and nuisance code audit (no response).

Urban Renewal

- Renovated exterior of 69 NE Heron Building
- Engineering Design completed for Urban Renewal Parking lot/Food pod area
- New IGA for Peterson property City/Urban Renewal
- Minor amendment to Urban Renewal plan
- Moved forward with potential grant at 60 N. Main (in process)
- Work Pier completed
- Added 3+ Food carts to food truck pod

Building

- Hallie Homolac completed her training course with the Oregon State Building Codes Division in December, to become a certified residential inspector and plans examiner.
- Christian Jensen was promoted to the position of Building Official in August after serving for 3 years as the City's building inspector.
- The Building Department adopted the Oregon ePermitting system in March 2023, modernizing the department's permitting, plan review, and inspection capabilities and allowing for greater efficiency.
- The Building Department issued (264) permits in 2023; no increase/decrease from 2022.
- The Building Department completed (809) inspection trips in 2023; a 40% increase of from 2022, due to a significant increase in multi-family housing construction.
- The Building Department issued certificates of occupancy for (6) new commercial buildings including.
 - Trillium House Apartments
 - Scoular (SDYB) Fishmeal Processing Plant
 - Chipotle Restaurant
 - Osburn Plumbing Showroom/Warehouse
- The Building Department issued certificates of occupancy for (16) new residential buildings including.
 - (10) Single-family Homes
 - (4) Duplexes
 - (2) Accessory Dwelling Units

Administration

- New Lease at 69 NE Heron (Battery 245)
- Community input at 69 NE Heron (open house with businesses attending)
- Facilitated Request for Expressions of Interest proposals at the Hammond Marina Lease area
- Ended lease at 60 NE Iredale due to tenant not paying lease or back taxes.
- Moved forward with lease at Hammond Marina – next steps will be to review future plans and determine new lease parameters
- Added a Mechanic position at the Public Works Department.
- Added a Project Coordinator position at the Public Works Department.
- Reviewed 5 positions and reclassified 3 positions at Water Treatment and Wastewater Treatment Plant
- Reviewed 3 positions: Police Chief, Police Sergeant, and Deputy City Recorder. Added a job description (Tech III) in Building Department for potential future building growth. Updated Fire Department job descriptions.
- Put 3 city owned vacant lots up for sale. (Sold 2).
- Successfully transferred ownership of the HeadStart building to HeadStart.
- Created lease for VFW at former library building.
- Visited multiple wastewater treatment plants in review of SBR vs. MBR plant for future of City.
- Created Cybersecurity policy.
- Negotiated with Police Union new 3 year contract.
- Started Emergency Operations planning and training with Department Heads.
- Started Feasibility study for City Hall and Community Center.
- Presented a proposal to NWOHA regarding their building.
- Hired a lobbyist for WWTP funding.
- Created a new concession stand lease.
- Created new seniors agreement for Community Center.
- Hired new Finance Director.
- Hired new Building Official.
- Hired Interim Harbor Master.
- Created new Surplus Water Agreement for Gearhart.
- Upgraded domain and email urls for entire city.
- Moved City Hall and Public Works to new VOIP phone system.
- Successfully passed Library Levy.



DEPARTMENT QUARTERLY REPORT

TO: The Warrenton City Commission
 FROM: Brian Alsbury, Fire Chief
 DATE: January 12²³, 2024
 RE: Department Year End Report; 2023

Year in Brief:

Emergency Response Activity -

The Warrenton Fire Department responded to 1,442 emergency calls during 2023. The following is a breakdown of emergency call volume by month.

January-107	February- 116
March- 119	April- 101
May-113	June-103
July-154	August-139
September-118	October-100
November-126	December-146

36 -Fires (City Limits & Rural WRFPD)

1,112 -Emergency Medical Calls (includes Motor Vehicle Crashes)

16-Hazardous Conditions (no fire)

90 -Service Calls

141 -Good Intent Calls

47 -False Alarm and False Calls

The Warrenton Fire Department is currently experiencing a large increase in call volume. Below are the stats from the last three years.

Upcoming Dates:

ISO Evaluation-date
 TBD 2024

YEAR	TOTAL CALLS	INCREASE	%
2021	996		
2022	1,180	184	18%
2023	1442	262	22%

From 2021 to 2023- 44.77% increase/demand for service.

An average of 4.2 volunteers responded per call throughout 2023. Of the 1,442 emergency calls, 904 were during the daytime between 6:00 a.m. and 6:00 p.m. The other 538 calls were during the night, between 6:00 p.m. and 6:00 a.m.

Training –

The department held 48 regularly scheduled Wednesday evening training sessions during 2023. That training included the following: EMS Standing Order review, wildland firefighter skills training, low angle rope rescue, aerial ladder operator training, drivers training, and NFPA Firefighter 1 and 2 task performance skills. These training events total over 1,718 hours of training, with an average of 85.9 hours per volunteer firefighter in 2023.

Projects Completed:

1. Painted the Hammond Fire Station.
2. Command staff vehicles.
3. Fire Extinguisher Prop.
4. Grants from FEMA for extraction equipment.
5. Grants from the Oregon State Fire Marshals Office for a new wildland truck and funds to hire three seasonal firefighters for summer help.
6. Hired a part-time administrative assistant.
7. Uniforms for Volunteer staff.
8. Fire escape trail built at Camp Kiwanilong for campers.
9. Annual firehose and pump testing.
10. Teamed up with Clatsop County Sheriff’s Office, Support Group. They have been a great partner when dealing with First Responder-Mental Health.
11. Planning and executing of a memorial service for John Sleutel.
12. Provided 100 plus holiday food baskets in the Warrenton Community.

Projects in Progress:

1. Community/Rehab trailer-working on build-out.
2. Ordered replacement for 27-year-old utility vehicle U2763
3. Ordered equipment for the city EOC Center.
4. Currently teaching 5th-grade students STEAM classes at Camp Rilea, Starbase.
Curriculum-water hydraulics and how it is applied in the fire service.

Challenges/Obstacles:

Warrenton Fire Department has had a very challenging year, from a 22% increase in emergency calls, and a decreased response from the volunteer firefighters, and the death of a very active volunteer firefighter. Over the last 4 years, our call volume has doubled, and I believe this trend will continue as our population grows. The increased call volume also requires more activity from the volunteers and career staff. In general, each emergency EMS call will require at least 45 minutes of their time, and with the increased call volume, comes burnout.

I believe the only way to solve this issue is to add three more FTEs and recruit more volunteers, but that is easier said than done. Finding people to volunteer has become a challenge and not just Warrenton Fire. Nationally, recruitment of new volunteer firefighters is down, and every volunteer department is feeling this shortage.

Successes:

Chief Alsbury was appointed to the Clatsop County Ambulance Service Agreement Board. This is a success for not just Warrenton, but the whole county. The board lacked members who had experience in the field and truly understood EMS. The ASA committee gives oversight of Medix Ambulance Service and holds them accountable. Chief Alsbury's goal is to provide insight into response times, levels of care and services, and education to members of the board, so they can make a more informed choice, and so residents of Clatsop County will receive the best care possible, by an ambulance company that truly understands customer service.



Warrenton Fire Department

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

MEMORANDUM

Date: January 22, 2024
To: Esther Moberg, City Manager
From: Brian Alsbury, Fire Chief
Re: Oregon State Fire Marshal Engine Grant IGA

Attached you will find a copy of the OSFM IGA for the Type 6 wildland engine that was awarded to the fire department. Please look over the IGA, it will also require a signature on page 7 of 9. If you have any questions or concerns, please let me know and I can address them ASAP.

ENGINE PROGRAM INTERGOVERNMENTAL AGREEMENT

Title: 2023 OSFM Engine Program

Agreement Number: _____

This agreement (“Agreement”) is made by the State of Oregon, acting by and through its Department of the State Fire Marshal (“OSFM” or “State”), and

City of Warrenton/Warrenton Fire Department (“Recipient”).¹

WHEREAS, the parties are authorized to enter into this Agreement pursuant to ORS 476.033 and ORS 176.132. Further, ORS 190.110 grants state agencies authority to enter into agreements with other governmental entities or American Indian tribes for the performance of any or all functions and activities that a party to the agreement, its officer, or agents have the authority to perform.

WHEREAS, Senate Bill 762 (2021), section 30b, requires OSFM to increase the State of Oregon’s wildfire readiness and response capacity to the extent OSFM receives funding for such increases, and such readiness and response increases include OSFM strategically placing fire apparatuses around the state with host Oregon fire agencies such as Recipient. The apparatuses are intended to assist Recipient with keeping fires small and away from communities.

WHEREAS, OSFM’s intention is to increase response capacity at the local, regional, and statewide levels by supplementing available apparatuses. Recipient will not be required to respond with OSFM’s apparatus to statewide mobilizations, provided the apparatus is being used at the local and/or regional levels.

WHEREAS, OSFM purchased the apparatus allocated from the appropriation funds. This Agreement sets forth the terms and conditions of Recipient’s receipt of the apparatus and includes the following exhibits, which are incorporated into this Agreement:

- Exhibit A: 2023 OSFM Engine Program Guidelines
- Exhibit B: Apparatus Description

SECTION 1 - GRANT

Upon receipt and acceptance of a completed Engine Program (“EP”) Application from Recipient, OSFM shall provide Recipient, and Recipient shall accept from OSFM, a temporary grant of the use of an apparatus to Recipient, as further described herein. Further, OSFM shall provide to such Recipient a reimbursement of eligible costs up to \$3,500.00 a year as further outlined in Section A, 2 of Exhibit A.

Conditions Precedent. OSFM’s obligations are subject to the receipt of the following items, in form and substance, satisfactory to OSFM and its counsel:

- (1) Receipt and OSFM written acceptance of a completed application;
- (2) This Agreement signed by an authorized officer of Recipient;
- (3) Compliance with requirements outlined in Exhibit A; and
- (4) Such other certificates, documents, opinions, and information as OSFM may reasonably require.

SECTION 2 - DISBURSEMENT

A. Disbursement. Upon satisfaction of all conditions precedent, OSFM shall disburse the Grant apparatus to Recipient.

B. Reimbursable Funds. Subject to the terms of this Agreement, OSFM will reimburse Recipient up to _____

¹ This IGA is for non-tribal local agencies. A separate tribe-specific IGA is to be used for tribal agencies.

\$3,500.00 per year for preventative maintenance, repairs, and tire replacements per requirements outlined in Section A, 2 of Exhibit A. Recipient shall submit an invoice to OSFM along with supporting receipts to the EP Coordinator at engineprogram@osfm.oregon.gov. Because apparatus tires are expensive, Recipient must obtain pre-approval from OSFM to purchase a tire or tires for the apparatus.

- C. Initial Term and Renewal Term. This Agreement becomes effective when signed by both parties (“Effective Date”) and, unless earlier terminated as provided herein, expires three years from the delivery date of an apparatus described in Exhibit B. OSFM may, by providing written notice of its intent to renew at any time during the Initial Term, renew this Agreement at the mutual agreement of both parties. During the Initial Term or the Renewal Term, the Parties may discuss transferring permanent ownership of the apparatus to Recipient. The decision to transfer permanent ownership of the apparatus is within OSFM’s sole discretion.

SECTION 3 - RESERVED

RESERVED

SECTION 4 – RECIPIENT’S REPRESENTATIONS AND WARRANTIES

Recipient represents and warrants to OSFM as follows:

A. Organization and Authority.

- (1) Recipient is a unit of local government validly organized and existing under the laws of the State of Oregon and has the necessary licensed and trained staff to perform its obligations under this Agreement.
- (2) Recipient has all necessary right, power and authority under its organizational documents and under Oregon law to (a) execute and deliver this Agreement, (b) incur and perform its obligations under this Agreement, and (c) receive the Grant apparatus and reimbursement funds.
- (3) This Agreement has been authorized by an ordinance, order or resolution of Recipient’s governing body.
- (4) This Agreement has been duly executed by Recipient, and when executed by OSFM, is legal, valid and binding, and enforceable in accordance with their terms.

B. Full Disclosure. Recipient has disclosed in writing to OSFM all material facts that might prevent Recipient’s ability to perform all obligations required by this Agreement. Recipient has made no false statements of fact, nor omitted information necessary or relevant to OSFM’s decision to enter into this Agreement. The information contained in this Agreement is true and accurate in all respects.

C. Pending Litigation. Recipient has disclosed in writing to OSFM all proceedings pending (or to the knowledge of Recipient, threatened), against, or affecting Recipient in any court or before any governmental authority or arbitration board or tribunal, that, if adversely determined, would prevent Recipient from performing its obligations required in this Agreement.

D. No Defaults. No Defaults or Events of Default (defined below) exist or occur upon authorization, execution, or delivery of this Agreement.

E. Compliance with Existing Agreements and Applicable Law. The authorization and execution of, and the performance of all obligations required by, this Agreement will not: (i) cause a breach of any agreement or instrument to which Recipient is a party; (ii) violate any provision of the charter or other document pursuant to which Recipient was organized or established; or (iii) violate any laws, regulations, ordinances, resolutions, or court orders related to Recipient or its properties or operations.

SECTION 5 - COVENANTS OF RECIPIENT

Recipient covenants as follows:

- A. Notice of Adverse Change. Recipient shall promptly notify OSFM of any adverse change in the activities, prospects, or condition (financial or otherwise) of Recipient related to Recipient's ability to perform all obligations required by this Agreement.
- B. Compliance with Laws. Recipient shall comply with all applicable laws, rules, regulations, and orders of any court or governmental authority that relate to this Agreement.
- C. Annual Report. Recipient shall provide an annual written report to OSFM (due on or before the yearly anniversary of this Agreement) in a format outlined by OSFM.
- D. Insurance. Recipient shall obtain the following insurance coverage throughout the entire term of this Agreement, including any option extension.
 - 1) The parties acknowledge and agree Recipient is a unit of local government as defined in ORS 190.003, and in order to meet the requirements of ORS 30.272 and ORS 30.273 may be commercially insured or self-insured.
 - 2) Commercial General Liability. Recipient shall obtain, and at all times keep in effect, commercial general liability insurance and property damage insurance covering its own acts and omissions under this Agreement. Recipient may satisfy these requirements in any manner allowed by ORS 30.282. Such liability insurance, whatever the form, shall be in an amount not less than the limits of public body tort liability specified in ORS 30.271. In the event of unilateral cancellation or restriction by the insurance company of Recipient's insurance policy referred to in this paragraph, Recipient, as applicable, shall immediately notify OSFM verbally and in writing.
 - 3) Worker's Compensation. Recipient shall ensure that all employers, including itself, that employ subject workers under this Agreement shall comply with ORS 656.017 and provide the required worker's compensation coverage, unless such employers are exempt under ORS 656.126.
 - 4) Personal Injury and Death. Recipient shall obtain an insurance policy covering personal injury and death relating to the apparatus with coverage limits not less than \$2 million for any single claimant and not less than \$4 million for multiple claimants.
 - 5) Automobile Liability. Recipient shall obtain an automobile liability insurance covering Recipient's owned or non-owned vehicles with a combined single limit of not less than \$2 million for bodily injury and property damage. This coverage may be written in combination with the commercial general liability insurance (with separate limits for commercial general liability and automobile liability).
 - Automobile Liability Broadened Pollution Liability Coverage Endorsement. If Recipient is transporting any type of hazardous materials under the Agreement, then endorsements CA 99 48 or equivalent and MSC-90 (if the Recipient is a regulated motor carrier) are required on the automobile liability insurance coverage.
 - 6) Additional Insureds. All liability insurance, except for worker's compensation, required under this Agreement must include the State of Oregon, its officers, employees, and agents as additional insureds, including additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Recipient's activities to be performed under this Agreement. Coverage shall be primary and non-contributory with any other insurance and self-insurance.
 - 7) Certificate(s) and Proof of Insurance. Recipient shall provide to OSFM certificate(s) of

insurance for all required insurance before OSFM delivers any apparatus under this Agreement. The certificate(s) shall list the State of Oregon, OSFM, its officers, employees, and agents as a certificate holder and an endorsed additional insured, and include copies of all required additional insured endorsements (or their equivalent).

- E. Repair/Replacement Costs. Recipient shall keep the apparatus in good working order, subject to inspection by OSFM, as explained in Exhibit A. During any term of this Agreement, if apparatus is lost, stolen, or damaged beyond repair, Recipient shall be liable to OSFM for the replacement cost of apparatus. If apparatus is damaged but repairable, Recipient shall pay all costs of repair. Recipient shall be liable for all costs related to the apparatus during any term of this Agreement. Nothing in this section shall affect OSFM's provision of reimbursement funds as provided in Section 2 above.
- F. Books and Records. Recipient shall keep accurate books and records of the uses of the Grant apparatus and reimbursement funds and maintain them according to generally accepted accounting principles.
- G. Inspections; Information. Recipient shall permit OSFM and any party designated by OSFM to inspect and make copies, at any reasonable time, of any accounts, books and records, including, without limitation, its records regarding receipts, disbursements, agreements, investments, and any other related matters related to this Agreement. Recipient shall supply any related reports and information as OSFM may reasonably require. Recipient shall keep apparatus in response-ready condition, see Storage and Readiness section of Exhibit A.
- H. Records Maintenance. Recipient shall retain and keep accessible all books, documents, and records that are directly related to this Agreement for a minimum of six years beyond the later of the final and total expenditure or disposition of the Grant. If there are unresolved issues at the end of such period, Recipient shall retain the books, documents, papers, and records until the issues are resolved.
- I. Notice of Default. Recipient shall give OSFM prompt written notice of any Event of Default (defined below in Section 6) as soon as the fire chief of Recipient, or their representative, becomes aware of its existence or reasonably believes an Event of Default is likely.
- J. Indemnification and Hold Harmless.
 - 1) Subject to the limitations in the Oregon Tort Claims Act and the Oregon Constitution, Recipient shall indemnify and hold harmless OSFM and its officers, employees, volunteers, and agents against all damages, liabilities, losses and costs arising from actions, suits, claims or demands attributable to acts or omissions of Recipient, and Recipient's officers, employees, and agents in the performance of this Agreement. The provisions of this paragraph shall survive the termination of this Agreement.
 - 2) Subject to the limitations in the Oregon Tort Claims Act and the Oregon Constitution, OSFM shall indemnify and hold harmless Recipient and its officers, employees, volunteers, and agents against all damages, liabilities, losses and costs arising from actions, suits, claims or demands attributable to acts or omissions of OSFM, and OSFM's officers, employees, and agents in the performance of this Agreement. The provisions of this paragraph shall survive the termination of this Agreement.
- K. Hazardous Waste. Recipient shall not cause or permit any hazardous waste relating to the apparatus to be spilled, leaked, disposed of or otherwise released into the environment. Recipient shall comply with all environmental laws and exercise the highest degree of care in the use, handling, and storage of hazardous substances related to the apparatus, and shall take all practical measures to minimize the quantity and toxicity of hazardous substances used, handled, or stored on or near the apparatus.

SECTION 6 - DEFAULTS

Any of the following constitutes an "Event of Default":

- A. A false or misleading representation made by or on behalf of Recipient in this Agreement or in any

document provided by Recipient related to this Agreement.

- B. Recipient fails to perform any obligation required under this Agreement, and that failure continues for a period of 10 business days after receipt of written notice identifying such failure. OSFM may agree in writing to an extension of time if it determines Recipient instituted and has diligently pursued corrective action.

SECTION 7 - REMEDIES

- A. Remedies. Upon any Event of Default, OSFM may pursue any or all remedies in this Agreement and any other remedies available at law or in equity to enforce the performance of any obligation of Recipient. Remedies may include, but are not limited to any one or more of the following:
- (1) Terminating OSFM's commitment and obligation to make the Grant.
 - (2) Barring Recipient from applying for future awards.
 - (3) Seeking return of the apparatus.
- B. No Remedy Exclusive; Waiver; Notice. No remedy available to OSFM is intended to be exclusive, and every remedy will be in addition to every other remedy. No delay or omission to exercise any right or remedy will impair or is to be construed as a waiver of such right or remedy. No single or partial exercise of any right, power, or privilege under this Agreement will preclude the exercise of any other right, power, or privilege. OSFM is not required to provide any notice in order to exercise any right or remedy, other than notice required in section 6 of this Agreement.

SECTION 8 - MISCELLANEOUS

- A. Time is of the Essence. Recipient agrees that time is of the essence under this Agreement.
- B. Relationship of Parties; Successors and Assigns; No Third-Party Beneficiaries.
- (1) The parties agree that their relationship is that of independent contracting parties and governmental entities and that Recipient is not an officer, employee, or agent of the State of Oregon as those terms are used in ORS 30.265. Each party agrees that the other party has no direct control over the work of the performing party or the manner in which the work is performed other than what is obligated in this Agreement.
 - (2) Nothing in this Agreement gives, or is construed to give, directly or indirectly, to any third persons any rights and benefits greater than those enjoyed by the general public.
 - (3) This Agreement will be binding upon and inure to the benefit of OSFM, Recipient, and their respective successors and permitted assigns.
 - (4) Recipient may not assign or transfer any of its rights or obligations or any interest in this Agreement without the prior written consent of OSFM. OSFM may grant, withhold or impose conditions on such consent in its sole discretion. In the event of an assignment, Recipient shall pay, or cause to be paid to OSFM, any fees or costs incurred because of such assignment, including but not limited to attorneys' fees of OSFM's counsel. Any approved assignment is not to be construed as creating any obligation of OSFM beyond those in this Agreement, nor does assignment relieve Recipient of any of its duties or obligations under this Agreement.
- C. Disclaimer of Warranties; Limitation of Liability. Recipient agrees that:
- (1) OSFM makes no warranty or representation regarding the apparatus or any provision of this Agreement. Recipient receives apparatus as is, although there may be a manufacturer's warranty accompanying the apparatus.

(2) Other than indemnity liability set forth in this Agreement, OSFM and its agents are not liable or responsible for any direct, indirect, incidental, special, consequential or punitive damages in connection with or arising out of this Agreement.

D. Notices and Communication. Except as otherwise expressly provided in this Agreement, any communication between the parties or notices required or permitted must be given in writing by personal delivery, email, or by mailing the same to Recipient or OSFM at the addresses set forth below, or to such other persons or addresses that either party may subsequently indicate pursuant to this Section.

Any communication or notice by personal delivery will be deemed effective when actually delivered to the addressee. Any communication or notice so addressed and mailed will be deemed to be received and effective five days after mailing. Any communication or notice given by email becomes effective 1) upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system or 2) the recipient's confirmation of receipt, whichever is earlier. Notwithstanding this provision, the following notices may not be given by email: notice of default or notice of termination.

If to OSFM: Engine Program Coordinator
 Department of the State Fire Marshal
 3991 Fairview Industrial Dr SE
 Salem, OR 97302
 Ph: 971-372-1244
 Email: engineprogram@osfm.oregon.gov

If to Recipient: Contact Name: Brian Alsbury
 Title: Fire Chief
 City of Warrenton/Warrenton Fire Department
 Mailing Address: PO Box 225
 City, State Zip: Warrenton, Or 97146
 Phone: 503-861-2494
 E-mail: firechief@warrentonoregon.us

- E. No Construction against Drafter. This Agreement is to be construed as if the parties drafted it jointly.
- F. Severability. If any term or condition of this Agreement is declared by a court of competent jurisdiction as illegal, invalid or unenforceable, that holding will not invalidate or otherwise affect any other provision.
- G. Amendments, Waivers. This Agreement may not be amended without the prior written consent of OSFM (and when required, the Department of Justice) and Recipient. No waiver or consent is effective unless in writing and signed by the party against whom such waiver or consent is sought to be enforced. Such waiver or consent will be effective only in the specific instance and for the specific purpose given.
- H. Dispute Resolution; Attorney Fees. The parties shall attempt to resolve any dispute arising out of or relating to this Agreement by first meeting and conferring in an attempt to informally resolve a dispute. If the parties are unable to resolve the dispute by mutual agreement, they shall refer the dispute to a mutually acceptable mediator. A final mediated resolution shall be final and binding. If litigation arises under this Agreement between the parties, to the extent permitted by the Oregon Constitution and the Oregon Tort Claims Act, the prevailing party in any dispute arising from this Agreement is entitled to

recover its reasonable attorneys' fees and costs at trial and on appeal. Reasonable attorneys' fees cannot exceed the rate charged to OSFM by its attorneys.

- I. Choice of Law; Designation of Forum; Federal Forum. The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its validity, interpretation, construction, performance, and enforcement.

Any party bringing a legal action or proceeding against any other party arising out of or relating to this Agreement shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County (unless Oregon law requires that it be brought and conducted in another county). Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum.

Notwithstanding the prior paragraph, if a claim must be brought in a federal forum, then it must be brought and adjudicated solely and exclusively within the United States District Court for the District of Oregon. This paragraph applies to a claim brought against the State of Oregon only to the extent Congress has appropriately abrogated the State of Oregon's sovereign immunity and is not consent by the State of Oregon to be sued in federal court. This paragraph is also not a waiver by the State of Oregon of any form of defense or immunity, including but not limited to sovereign immunity and immunity based on the Eleventh Amendment to the Constitution of the United States.

- J. Integration. This Agreement (including all exhibits, schedules or attachments) constitutes the entire agreement between the parties on the subject matter. There are no unspecified understandings, agreements or representations, oral or written, regarding this Agreement.

- K. Survival. The following provisions survive expiration or termination of this Agreement: Sections 5.E., 5.F., 5.G., 5.I., 7 and 8.

- L. Execution in Counterparts. This Agreement may be signed in several counterparts, each of which is an original and all of which constitute one and the same instrument.

Recipient, by its signature below, acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms and conditions.

STATE OF OREGON
acting by and through its
Department of the State Fire Marshal

City of Warrenton/Warrenton Fire Department

By: _____

By: _____

Date: _____

Date: _____

APPROVED AS TO LEGAL SUFFICIENCY IN ACCORDANCE WITH ORS 291.047:

Approved by e-mail dated 11/17/2023
Bryan Quesenberry
Assistant Attorney General

EXHIBIT A –2023 OSFM ENGINE PROGRAM GUIDELINES

The 2023 OSFM Engine Program Guidelines, attached as a separate attachment, is hereby incorporated into this Agreement.

EXHIBIT B – APPARATUS DESCRIPTION

The apparatus that is the subject of this Agreement is described as follows:

Type of apparatus: Type 6 Engine

Approximate value of apparatus: \$230,000



**Finance Department
Agenda Memorandum**

To: The Honorable Mayor and Members of the Warrenton City Commission
From: Jessica Barrett
Finance Director
Date: January 23, 2024

Regarding – Audit for Fiscal Year Ending June 30, 2023

The financial Statements, for the City of Warrenton, for the period ending June 30, 2023 are attached.

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

Approved by City Manager: _____

Esther Moberg

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

CITY OF WARRENTON, OREGON
FINANCIAL STATEMENTS AND SUPPLEMENTAL
INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023
WITH
INDEPENDENT AUDITOR'S REPORT

CITY OF WARRENTON, OREGON

Financial Statements and Supplemental Information

For the Year Ended June 30, 2023

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CITY OF WARRENTON, OREGON

List of Elected and Appointed Officials

June 30, 2023

ELECTED OFFICIALS - CITY COMMISSION

Mayor	Henry Balensifer III
Position No. 1	Gerald Poe
Position No. 2	Mark Baldwin
Position No. 3	Tom M. Dyer
Position No. 4	Paul Mitchell

Mailing Address

PO Box 250
Warrenton, Oregon 97146

APPOINTED OFFICIALS

City Manager	Esther Moberg
City Recorder	Dawne Shaw
City Attorney	Beery, Elsner & Hammond

Mailing Address

PO Box 250
Warrenton, Oregon 97146



FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
City of Warrenton, Oregon

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

Opinions

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, ("City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the State Tax Street Fund, and the Grant fund the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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 and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of the Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, the Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, and schedules of resources and requirements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and the schedules of resources and requirements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The introductory section is presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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 15, 2023 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:

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive style with a large, prominent "P" and "N".

Paul R Nielson, CPA, a member of the firm

Eugene, Oregon

December 15, 2023



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, 2023. 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, 2023 were \$80,292,015.

The City's total liabilities and deferred inflows at June 30, 2023 were \$18,194,254.

The net position of the City at June 30, 2023 was \$62,097,761. Of this amount, \$18,983,545 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2023, the City's governmental funds reported combined ending fund balances of \$11,582,500.

At the end of the fiscal year, the City's total combined governmental funds had a restricted fund balance of \$8,562,653, a committed fund balance of \$154,364, an assigned fund balance of \$672,336, and an unassigned fund balance of \$2,191,794.

The General Fund's unassigned fund balance is \$2,191,794 at the end of the current fiscal year, or 42.6% 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
- Interest on long term liabilities

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, State Street Tax Fund, and Grant Fund, which are considered to be major funds. 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 reconciliation can also be found in the basic financial statements as listed in the table of contents.

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

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

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

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

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

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$62,097,761 at the close of the most recent fiscal year.

By far, the largest portion of the City's net position, 54.0%, 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, 15.1%, represents resources that are subject to external restrictions on how they may be used. The remaining portion represents 30.6% 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 net position, is reported as negative \$955,533. 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 \$1,820,502 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	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 15,273,136	\$ 14,498,513	\$23,883,900	\$21,157,489	\$39,157,036	\$35,656,002
Capital assets, net	14,001,280	12,321,633	25,175,804	25,067,716	39,177,084	37,389,349
Total assets	<u>29,274,416</u>	<u>26,820,146</u>	<u>49,059,704</u>	<u>46,225,205</u>	<u>78,334,120</u>	<u>73,045,351</u>
Deferred outflows	<u>1,243,066</u>	<u>1,381,531</u>	<u>714,829</u>	<u>941,933</u>	<u>1,957,895</u>	<u>2,323,464</u>
Noncurrent liabilities	6,448,684	6,498,494	6,488,628	6,781,372	12,937,312	13,279,866
Other liabilities	1,935,934	1,517,440	959,475	523,323	2,895,409	2,040,763
Total liabilities	<u>8,384,618</u>	<u>8,015,934</u>	<u>7,448,103</u>	<u>7,304,695</u>	<u>15,832,721</u>	<u>15,320,629</u>
Deferred inflows	<u>1,696,306</u>	<u>3,769,478</u>	<u>665,227</u>	<u>1,487,602</u>	<u>2,361,533</u>	<u>5,257,080</u>
Net position:						
Net investment in capital assets	12,783,603	10,224,868	20,740,455	20,040,493	33,524,058	30,265,361
Restricted	8,608,488	8,627,865	981,670	564,178	9,590,158	9,192,043
Unrestricted	(955,533)	(2,436,468)	19,939,078	17,770,170	18,983,545	15,333,702
Total net position	<u>\$ 20,436,558</u>	<u>\$ 16,416,265</u>	<u>\$41,661,203</u>	<u>\$38,374,841</u>	<u>\$62,097,761</u>	<u>\$54,791,106</u>

The City's net position increased by \$5,992,730 during the current fiscal year.

The City's total assets and deferred outflows at June 30, 2023 increased \$4,923,200 from \$75,368,815 to \$80,292,015, or 6.53% from the prior year. Cash increased by \$3,597,904, or 11.27% from the prior year. Receivables increased by \$118,057, or 7.09% from the prior year. Capital assets, net, increased by \$1,787,735, or 4.78%, from the prior year. The remaining current assets, prepayments, increased by \$137, or 3.78%, from the prior year.

The City's total liabilities and deferred inflows at June 30, 2023 decreased by \$2,383,455, or 11.58%, from the prior year. Accounts payable and other current liabilities increased \$638,157, or 62.10%, from the prior year. Interest payable on long term debt decreased by \$13,259 or 17.67% from the prior year. The City's outstanding debt decreased \$1,387,132, or 14.27%.

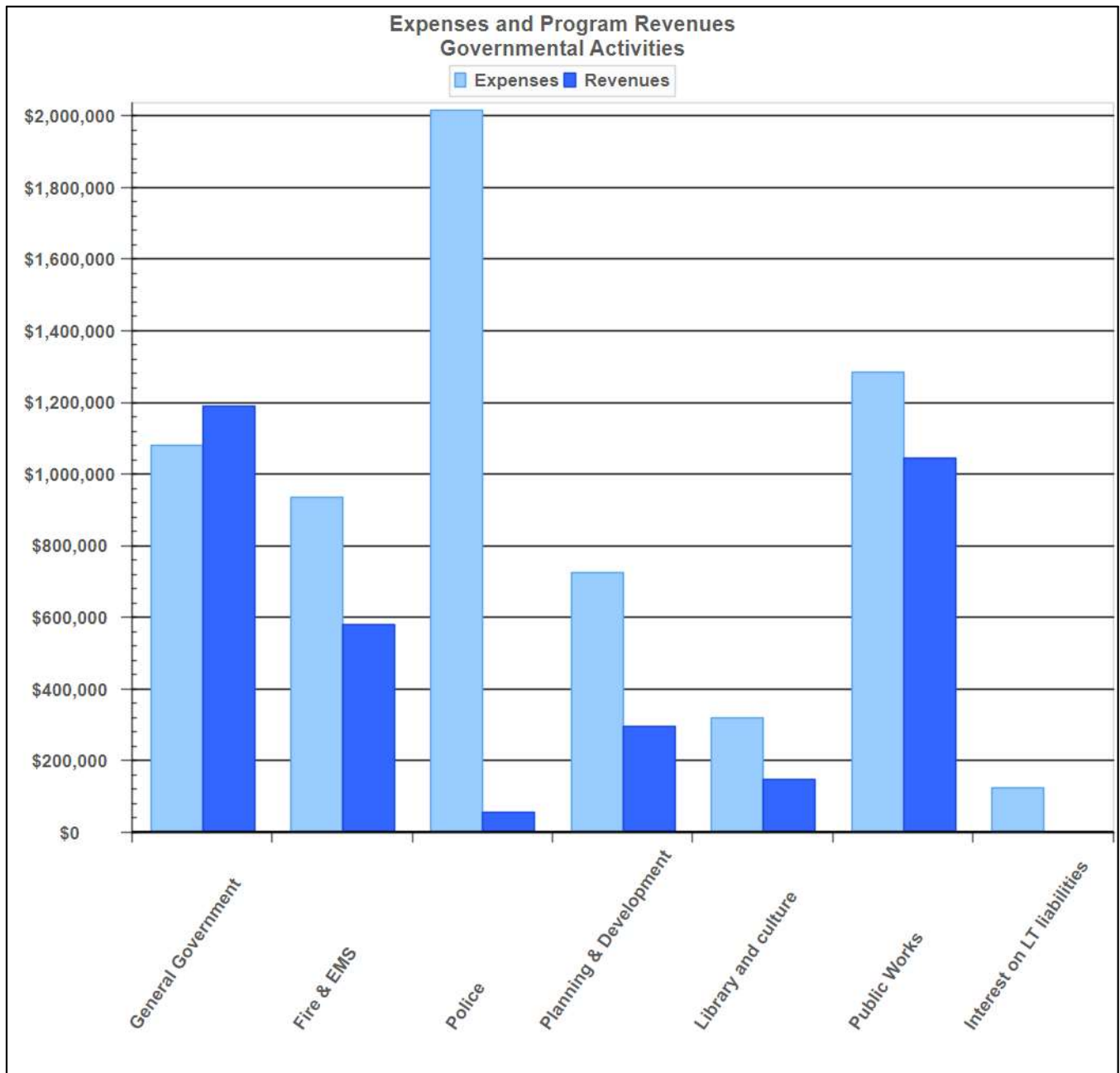
City of Warrenton's Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Fines, fees & charges for services	\$ 798,977	\$ 1,097,488	\$10,199,041	\$ 9,594,818	\$10,998,018	\$10,692,306
Operating grants & contributions	1,333,303	580,406	-	-	1,333,303	580,406
Capital grants & contributions	1,179,569	530,668	454,092	205,203	1,633,661	735,871
General revenues:						
Property taxes	3,018,942	2,987,338	-	-	3,018,942	2,987,338
Other taxes	1,321,857	1,307,408	231,002	229,977	1,552,859	1,537,385
Franchise fees	994,262	924,075	-	-	994,262	924,075
Unrestricted state revenue sharing	213,502	192,271	-	-	213,502	192,271
Gain on sale of assets	-	135,508	-	-	-	135,508
Unrestricted investment earnings	374,925	60,274	614,823	110,360	989,748	170,634
Total revenues	<u>9,235,337</u>	<u>7,815,436</u>	<u>11,498,958</u>	<u>10,140,359</u>	<u>20,734,295</u>	<u>17,955,794</u>
Expenses:						
General government	1,080,921	665,345	-	-	1,080,921	665,345
Fire & emergency medical services	935,878	855,101	-	-	935,878	855,101
Police	2,015,855	1,821,401	-	-	2,015,855	1,821,401
Planning and development	725,171	678,698	-	-	725,171	678,698
Library and cultural services	319,205	329,155	-	-	319,205	329,155
Public works	1,285,805	640,086	-	-	1,285,805	640,086
Interest on long-term liabilities	124,508	150,462	-	-	124,508	150,462
Water utility	-	-	3,023,740	2,457,043	3,023,740	2,457,043
Sewer utility	-	-	2,755,729	2,629,732	2,755,729	2,629,732
Sanitation utility	-	-	1,244,597	1,250,438	1,244,597	1,250,438
Marinas	-	-	1,230,156	977,183	1,230,156	977,183
Total expenses	<u>6,487,343</u>	<u>5,140,248</u>	<u>8,254,222</u>	<u>7,314,396</u>	<u>14,741,565</u>	<u>12,454,644</u>
Transfers	(41,626)	-	41,626	-	-	5,501,150
Change in net position	2,706,368	2,675,188	3,286,362	2,825,963	5,992,730	5,501,150
Net position, July 1 as restated	<u>17,730,190</u>	<u>13,741,077</u>	<u>38,374,841</u>	<u>35,548,878</u>	<u>56,105,031</u>	<u>49,289,955</u>
Net position, June 30	<u>\$20,436,558</u>	<u>\$16,416,265</u>	<u>\$41,661,203</u>	<u>\$38,374,841</u>	<u>\$62,097,761</u>	<u>\$54,791,105</u>

Governmental activities. Governmental activities increased the City's net position by \$2,706,368. The primary elements of the change in total net position are as follows:

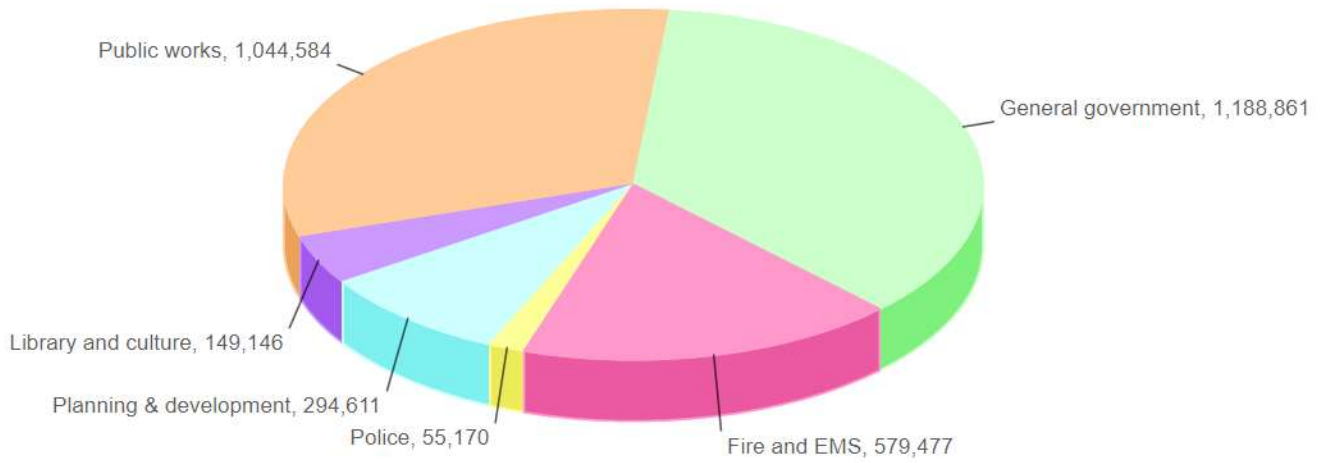
- Revenues overall increased \$1,419,901 as program revenues increased \$1,103,287 and general revenues increased \$316,614. The increase in program revenues relates to increased state gas taxes, capital grants for fire equipment and street projects.
- The General Fund permanent rate tax and Police Department local option tax increased \$83,635, the Urban Renewal Agency's tax decreased \$41,445 and the Library increased \$11,723, and taxes to pay debt decreased \$22,309.
- Franchise fees increased by \$70,187 during the year. This revenue can be cyclical due to weather conditions and demand for telecommunication services.
- Other taxes increased \$14,449, unrestricted state revenue sharing increased \$21,231.
- Unrestricted investment earnings (interest from bank accounts) decreased by \$314,651 during the year.
- Interest expense on debt decreased \$25,954 from the prior year.
- Total expenses increased by \$1,347,095. This increase is mostly a result of increased street maintenance, and increases in administrative, police, planning, and fire departments from the prior year.

The following graph summarizes the 2022-2023 governmental activity program revenues and corresponding expenses. The revenues shown total \$3,311,849, an increase from the prior year of \$1,103,287, 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 \$5,923,488, an increase of \$316,614 from the prior year.



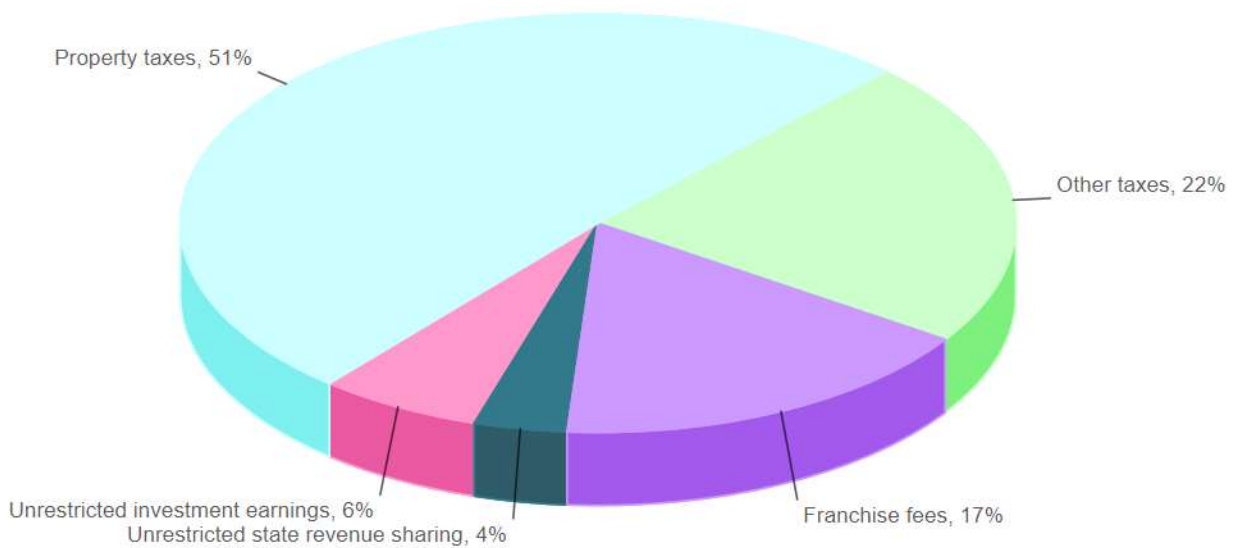
This next chart shows the total functional revenues for each program in the amount of \$3,311,849 by its source.

**Program Revenues by Source
Governmental Activities**



As the next chart reflects, most 2022-2023 governmental activities relied on general discretionary revenues to support the function. This graph shows total discretionary revenues in the amount of \$5,923,488 by percentage in each category

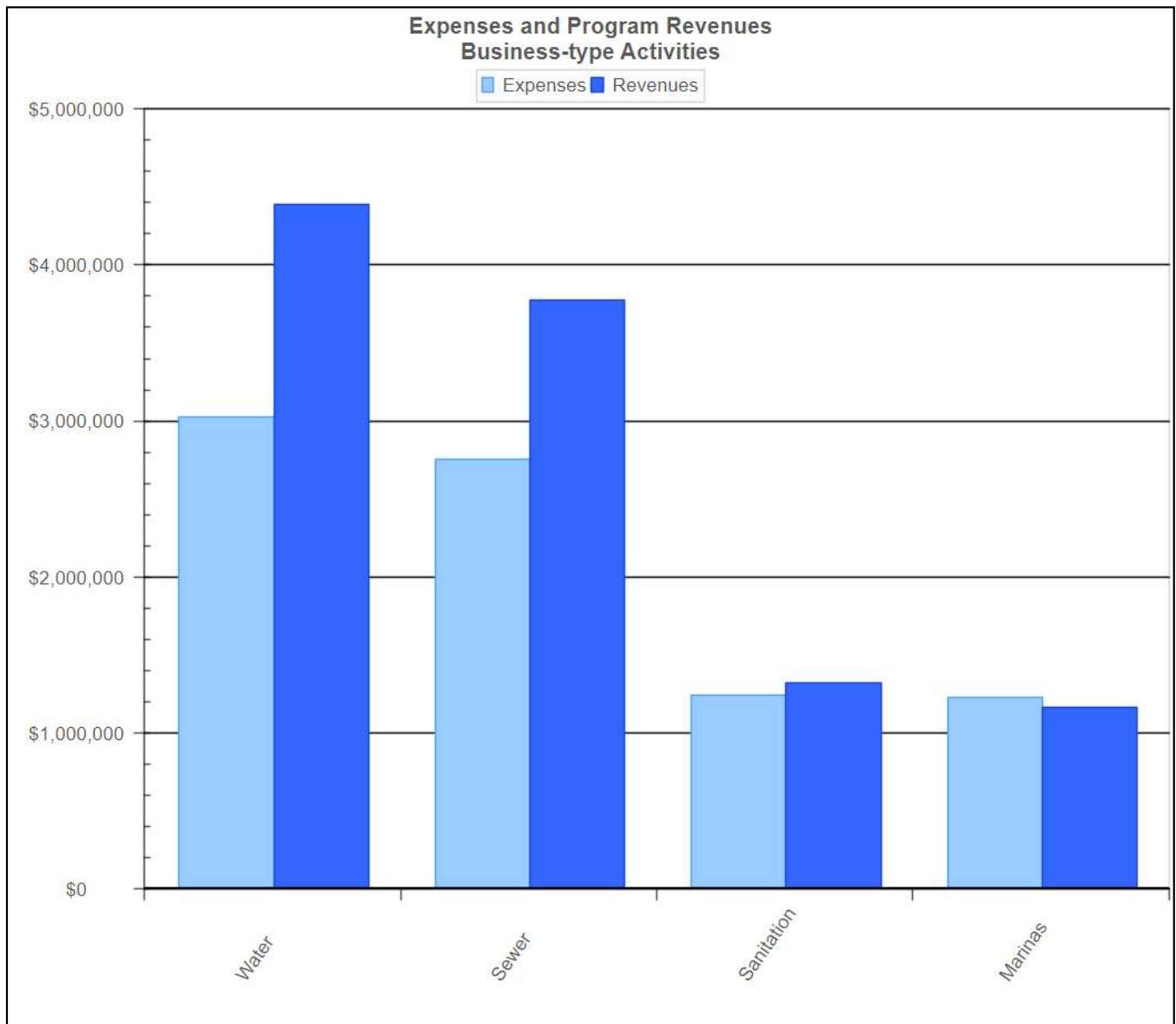
**Discretionary Revenues by Source
Governmental Activities**



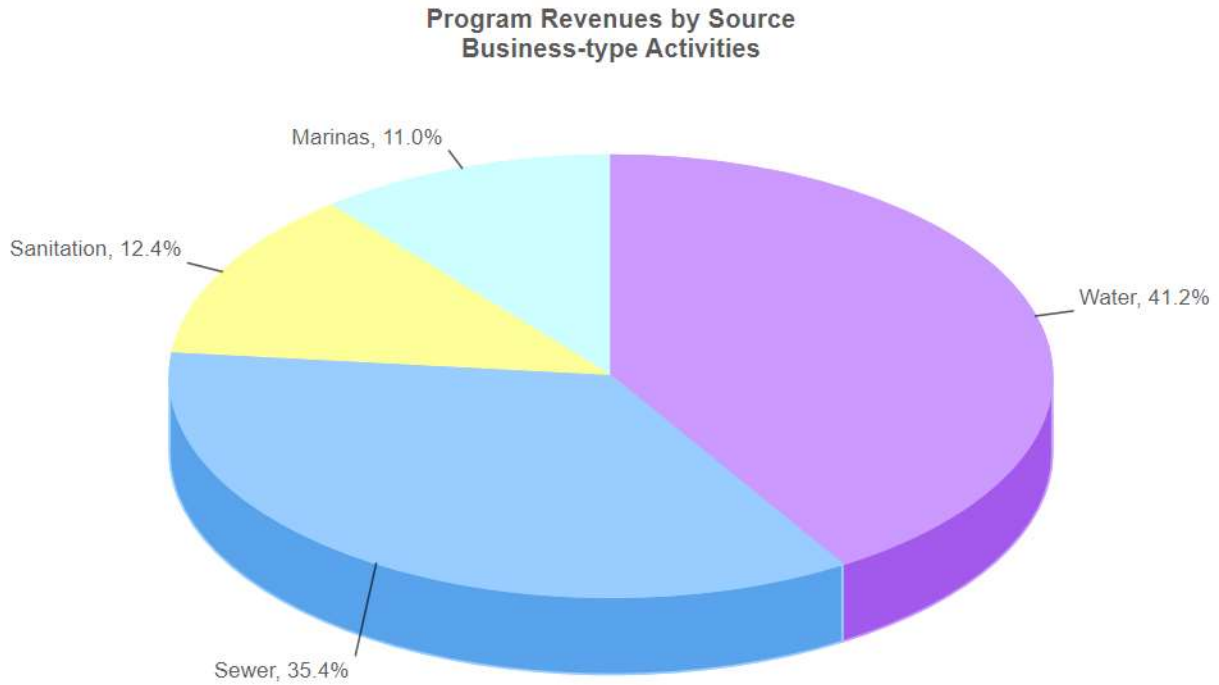
Business-type activities. Business-type activities increased the City’s net position by \$3,286,362. Key elements of this increase are as follows:

- Fines, fees, and charges for services had a net increase this year of \$604,223 from the prior year. Revenues increased in the Water fund, this year by \$365,954, they increased in the Sewer Fund by \$193,966, and increased in the Sanitation Fund by \$72,384, and the Marinas show decreases of \$28,081. Gross water sales increased by \$394,649, or 10.31%, from the prior year, as a result of water consumption increases of approximately 32.7 million gallons.
- Combined operating and capital grants and contributions increased this year by \$248,889 and are mostly due to higher sewer system development charges.
- Unrestricted investment earnings (interest from bank accounts) increased by \$504,463 during the year.
- Total business-type activity revenues increased by \$1,358,599.
- Total operating expenses increased from the prior year in the amount of \$939,826.

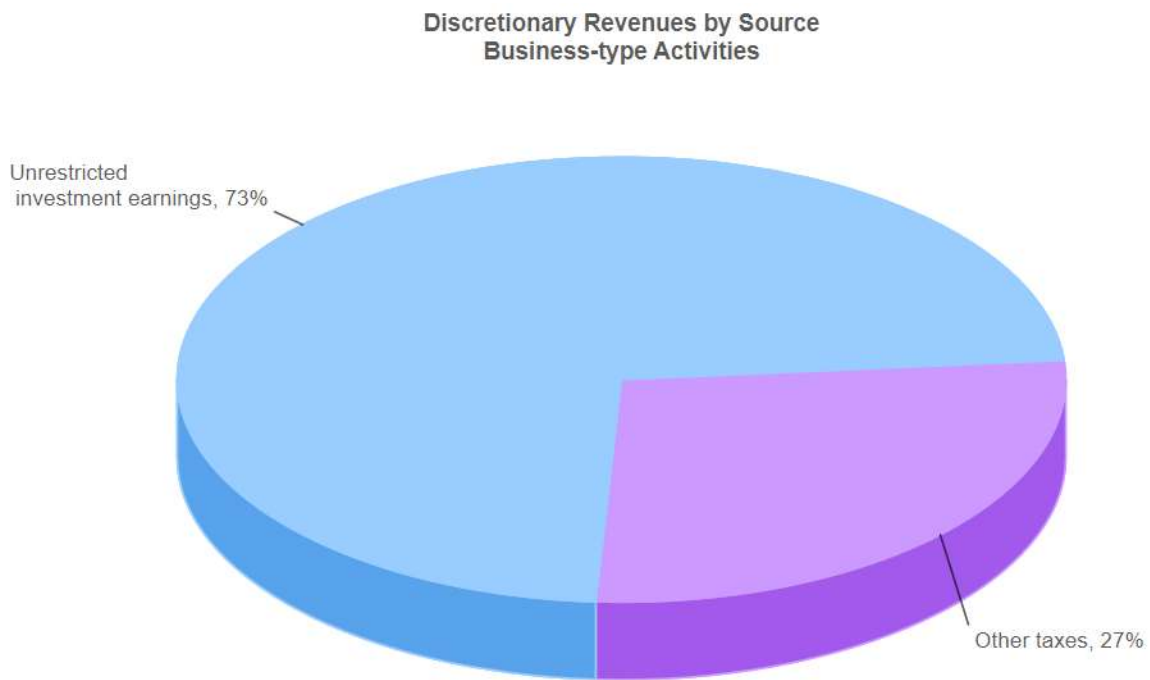
Business-type activities of the City of Warrenton are supported by charges for utility service, capital contributions, development fees, and other grants. The graph below summarizes the 2022-2023 expenses and revenues of those funds.



Total program revenues in the business-type activities of the City total \$10,653,133 as represented by the percentages in the chart below for 2022-2023.



In the following graph, discretionary revenues amount to \$845,825. Consisting of transient room tax dedicated to the Hammond Marina in the amount of \$231,002 and Unrestricted investment earnings of \$614,823



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 \$11,582,500, an increase of \$532,240 in comparison with the prior year. Approximately 18.9% of this amount (\$2,191,794) 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 (\$1,353), 2) restricted for particular purposes (\$8,562,653), 3) committed for particular purposes (\$154,364), or 4) assigned for particular purposes (\$672,336).

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 \$2,192,384. This balance increased from the prior year, in the amount of \$306,524. 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 42.6% of total General Fund expenditures and transfers out.

The fund balance of the City's General Fund increased by \$306,524 during the current fiscal year. While revenues increased \$87,116, expenditures also increased by \$150,433.

Key elements of the increase to fund balance are as follows:

- Taxes increased by \$104,492 during the year. Revenue in this category comes mostly from property taxes and land sales which increased by \$101,622 and transient room tax which increased by \$2,870.
- Franchise fees increased by \$70,187. This revenue stream can be quite cyclical.
- Intergovernmental receipts from Oregon state revenue sharing for cigarette, liquor and marijuana taxes and fees increased by \$21,233.
- Charges for services decreased by \$53,450. This decrease is mainly from planning services.
- Lease receipts increased by \$14,758 due to scheduled increases per lease agreements.
- Fines and fees from Municipal Court decreased by \$15,134.
- Investment (interest) earnings increased by \$75,422.
- Indirect cost allocations decreased by \$5,435.
- Expenditures and other financing sources and uses in the General Fund increased \$622,936 from the prior year. The increase in fire and emergency medical services (\$33,084) in general government (Administration, Commission, Finance and Municipal Court) (\$21,216), police (\$82,844), planning & development (\$52,671) and transfers out (\$472,502) was offset by a decrease in public works of \$39,381.

The State Tax Street Fund has a total fund balance of \$3,222,554, all of which is restricted to road maintenance. The net increase in fund balance during the current year was \$443,903.

- Revenue, from all sources decreased from the prior year by \$515,554. Increases in state and city fuels taxes of \$36,334, investment income of \$72,165, and miscellaneous income of \$5,905 was offset by a decrease in sidewalk in lieu fees of \$9,356 and ODOT donations of \$79,811.
- Total expenses decreased this year by \$242,023. Operational expenses increased this year by \$644,849 and capital project costs this year decreased by \$402,826.

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 \$18,577,113, and those for the marinas amount to \$1,440,165.

The total change in net position for all funds was \$3,286,362. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

Budgetary Highlights

There were no changes to the original budget for the fiscal year ended June 30, 2023.

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, 2023, amounts to \$39,177,084. 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 increased by \$1,787,735 during the year because capital asset additions of \$3,964,591, net of current year deletions, less current year depreciation of \$2,176,853, are the significant factors in the overall increase 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	
	2023	2022	2023	2022	2023	2022
Land	\$ 2,405,374	\$ 2,405,574	\$ 422,041	\$ 422,041	\$ 2,827,415	\$ 2,827,615
Buildings	2,652,158	2,760,357	1,398,885	1,473,995	4,051,043	4,234,352
Equipment	1,951,183	1,696,556	620,964	674,382	2,572,147	2,370,938
Improvements	924,318	991,772	1,143,249	1,250,566	2,067,567	2,242,338
Facilities	-	-	19,415,592	20,708,139	19,415,592	20,708,139
Infrastructure	4,499,826	3,964,732	-	-	4,499,826	3,964,732
Right to use asset	-	20,940	-	-	-	20,940
Construction in progress	1,568,421	481,702	2,175,073	538,593	3,743,494	1,020,295
Total	\$14,001,280	\$12,321,633	\$25,175,804	\$25,067,716	\$39,177,084	\$37,389,349

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

Equipment acquisitions amounted to a total of \$541,668 for patrol vehicles and mobile body cam & video server for the police department; lifepack monitor defibrillator, rehab cert ems response trailer, side by side sked pump transport, mobile pump and tank sked, command staff vehicles, and a lucas cpr device for the fire department; and a vacuum excavator trailer, locator equipment, and emergency response trailer for public works.

Major capital improvements were as follows:

- Replace Raw Water Pipe Downstream in the amount of \$942,938
- Commercial Work Pier (City share) in the amount of \$275,893.
- N Main/NW 7th Place Sewer Improvement in the amount of \$254,204
- Upsize East Harbor Waterline in the amount of \$104,079.
- Aluminum Gangways – Hammond Marina in the amount of \$35,151.
- Forest Rim Parklet in the amount of \$28,977.
- Safe Routes to School Grade School to Main Avenue in the amount of \$23,622.
- The Warrenton Urban Renewal Agency spent \$979,728 in capital improvements this year for the commercial work pier at the Warrenton Marina (\$921,178) and food pod parking lot improvement (\$58,550).

Overall, these construction and equipment additions total \$3,186,260 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 \$7,960,422. Of this amount, \$4,435,349 is proprietary fund secured loans and \$3,320,410 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	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 1,820,502	\$ 2,307,397	\$ -	\$ -	\$ 1,820,502	\$ 2,307,397
Tax increment financial bonds	1,499,908	1,804,925	-	-	1,499,908	1,804,925
Notes payable	204,663	269,242	4,435,349	5,027,222	4,640,012	5,296,464
Total	\$ 3,525,073	\$ 4,381,564	\$ 4,435,349	\$ 5,027,222	\$ 7,960,422	\$ 9,408,786

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

Economic Factors and Next Year’s Budgets and Rates

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the City. The following are the major assumptions used in developing the FY 2024 budget:

- A 3% increase in assessed property values resulting in the same increase in property tax revenue.
- Cost of living adjustment to wages of 5% for police association members and 2.5% for general union and non-union employees.
- A 4% increase in water utility, sewer utility and storm sewer rates.
- Interest rates on money market and savings accounts are holding steady.
- Coronavirus State & Local Fiscal Recovery Funds will be utilized to provide government services.
- 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:

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

BASIC FINANCIAL STATEMENTS



CITY OF WARRENTON

Statement of Net Position

June 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 12,764,921	\$ 22,755,736	\$ 35,520,657
Receivables	766,134	1,016,129	1,782,263
Leases receivable, current	207,880	9,059	216,939
Prepaid items	1,352	2,409	3,761
Noncurrent assets:			
Restricted cash	-	63,012	63,012
Lease receivable	1,532,849	37,555	1,570,404
Capital assets:			
Nondepreciable assets	3,973,795	2,597,114	6,570,909
Depreciable assets, net	<u>10,027,485</u>	<u>22,578,690</u>	<u>32,606,175</u>
Total assets	29,274,416	49,059,704	78,334,120
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>1,243,066</u>	<u>714,829</u>	<u>1,957,895</u>
Total assets and deferred outflows	<u>30,517,482</u>	<u>49,774,533</u>	<u>80,292,015</u>
LIABILITIES			
Accounts payable	900,792	764,913	1,665,705
Accrued interest payable	9,627	52,151	61,778
Compensated absences	133,724	120,869	254,593
Unearned revenue	891,791	21,542	913,333
Noncurrent liabilities:			
Debt Due within one year	880,668	624,888	1,505,556
Debt Due in more than one year	2,644,406	4,182,514	6,826,920
Net pension liability	<u>2,923,610</u>	<u>1,681,226</u>	<u>4,604,836</u>
Total liabilities	8,384,618	7,448,103	15,832,721
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	1,082,323	622,388	1,704,711
Deferred Inflows -Leases Receivable	<u>613,983</u>	<u>42,839</u>	<u>656,822</u>
Total deferred inflows	<u>1,696,306</u>	<u>665,227</u>	<u>2,361,533</u>
Total liabilities and deferred inflows	<u>10,080,924</u>	<u>8,113,330</u>	<u>18,194,254</u>
NET POSITION			
Net investment in capital assets	12,783,603	20,740,455	33,524,058
Restricted for:			
Debt service	2,812,275	63,012	2,875,287
Building inspection program	571,250	-	571,250
Road maintenance	3,218,215	-	3,218,215
Urban renewal improvements	7,970	-	7,970
Library and culture	218,382	-	218,382
Public works	245,666	-	245,666
System development	1,534,730	918,658	2,453,388
Unrestricted	<u>(955,533)</u>	<u>19,939,078</u>	<u>18,983,545</u>
Total net position	<u>\$ 20,436,558</u>	<u>\$ 41,661,203</u>	<u>\$ 62,097,761</u>

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

CITY OF WARRENTON

Statement of Activities

For the Year Ended June 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expense Allocation</u>	<u>Program Revenues</u>		
			<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:					
General government	\$ 2,216,764	\$(1,135,843)	\$ 168,664	\$ -	\$ 1,020,197
Fire and emergency medical services	857,572	78,306	158,601	420,876	-
Police	1,954,254	61,601	43,666	11,504	-
Planning and development	706,378	18,793	294,611	-	-
Library and culture	290,319	28,886	120,847	28,299	-
Public works	1,203,787	82,018	12,588	872,624	159,372
Interest on long-term liabilities	124,508	-	-	-	-
Total governmental activities	<u>7,353,582</u>	<u>(866,239)</u>	<u>798,977</u>	<u>1,333,303</u>	<u>1,179,569</u>
Business-type activities:					
Water utilities	2,715,852	307,888	4,307,020	-	83,988
Sewer utilities	2,393,665	362,064	3,458,689	-	314,774
Sanitation utilities	1,164,319	80,278	1,321,780	-	-
Marinas	1,114,147	116,009	1,111,552	-	55,330
Total business-type activities	<u>7,387,983</u>	<u>866,239</u>	<u>10,199,041</u>	<u>-</u>	<u>454,092</u>
Total activities	<u>\$14,741,565</u>	<u>\$ -</u>	<u>\$ 10,998,018</u>	<u>\$ 1,333,303</u>	<u>\$ 1,633,661</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

 Transfers

 Total general revenues and transfers

Change in net position

Net position, beginning

Opening balance adjustment (see note IV. E)

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>
\$ 107,940	\$ -	\$ 107,940
(356,401)	-	(356,401)
(1,960,685)	-	(1,960,685)
(430,560)	-	(430,560)
(170,059)	-	(170,059)
(241,221)	-	(241,221)
<u>(124,508)</u>	<u>-</u>	<u>(124,508)</u>
<u>(3,175,494)</u>	<u>-</u>	<u>(3,175,494)</u>
-	1,367,268	1,367,268
-	1,017,734	1,017,734
-	77,183	77,183
<u>-</u>	<u>(63,274)</u>	<u>(63,274)</u>
<u>-</u>	<u>2,398,911</u>	<u>2,398,911</u>
<u>(3,175,494)</u>	<u>2,398,911</u>	<u>(776,583)</u>
1,600,531	-	1,600,531
1,418,411	-	1,418,411
1,321,857	231,002	1,552,859
994,262	-	994,262
213,502	-	213,502
<u>374,925</u>	<u>614,823</u>	<u>989,748</u>
5,923,488	845,825	6,769,313
<u>(41,626)</u>	<u>41,626</u>	<u>-</u>
<u>5,881,862</u>	<u>887,451</u>	<u>6,769,313</u>
2,706,368	3,286,362	5,992,730
16,416,265	38,374,841	54,791,106
<u>1,313,925</u>	<u>-</u>	<u>1,313,925</u>
<u>\$ 20,436,558</u>	<u>\$ 41,661,203</u>	<u>\$ 62,097,761</u>

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

CITY OF WARRENTON
GOVERNMENTAL FUNDS

Balance Sheet

June 30, 2023

	General (001)	State Tax Street (040)	Grant (015)	Nonmajor Governmental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 2,222,379	\$ 3,386,950	\$ 894,171	\$ 6,261,421	\$ 12,764,921
Receivables:					
Taxes	73,376	-	-	94,467	167,843
Accounts	310,233	3,858	-	90,847	404,938
Rehabilitation loans	39,430	-	-	-	39,430
Intergovernmental	40,950	112,778	-	-	153,728
Grants	-	-	295	-	295
Prepaid items	590	-	-	763	1,353
Leases Receivable	1,740,629	-	-	-	1,740,629
Total assets	\$ 4,427,587	\$ 3,503,586	\$ 894,466	\$ 6,447,498	\$ 15,273,137
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 402,237	\$ 281,032	\$ 1,060	\$ 216,466	\$ 900,795
Unearned revenue	-	-	-	1,853	1,853
Deferred revenue	1,095	-	888,842	-	889,937
Total liabilities	403,332	281,032	889,902	218,319	1,792,585
Deferred Inflows of Resources:					
Unavailable revenue - Property Taxes	51,812	-	-	66,181	117,993
Deferred Inflows - Loans Receivable	39,430	-	-	-	39,430
Deferred Inflows -leases receivable	1,740,629	-	-	-	1,740,629
Total deferred inflows of resources	1,831,871	-	-	66,181	1,898,052
Fund Balances:					
Nonspendable - Prepaid items	590	-	-	763	1,353
Restricted for:					
Road maintenance	-	3,222,554	-	-	3,222,554
Debt service	-	-	-	2,762,612	2,762,612
Library and culture	-	-	-	209,529	209,529
Public works	-	-	-	245,666	245,666
Urban renewal improvements	-	-	-	7,970	7,970
Building inspection program	-	-	-	579,592	579,592
System development	-	-	-	1,534,730	1,534,730
Committed to:					
Library and culture	-	-	-	149,800	149,800
Grant expenditures	-	-	4,564	-	4,564
Assigned to:					
Capital projects	-	-	-	672,336	672,336
Unassigned	2,191,794	-	-	-	2,191,794
Total fund balances	2,192,384	3,222,554	4,564	6,162,998	11,582,500
Total liabilities, deferred inflows of resources and fund balances	\$ 4,427,587	\$ 3,503,586	\$ 894,466	\$ 6,447,498	\$ 15,273,137

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, 2023

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

Fund balances - governmental funds		\$ 11,582,500
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Certain receivables are not available to pay for current period expenditures:

Property taxes receivable	117,993	
Loans receivable	39,430	
Leases receivable and related deferred inflows	1,126,647	
		1,284,070

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

Nondepreciable assets	\$ 3,973,795	
Depreciable assets	<u>10,027,485</u>	
		14,001,280

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

Deferred outflows of resources related to pensions	1,243,066	
Net pension liability	(2,923,610)	
Deferred inflows of resources related to pensions	<u>(1,082,323)</u>	
		(2,762,867)

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

Compensated absences	(133,724)	
Accrued interest payable	(9,627)	
Long-term debt	<u>(3,525,074)</u>	
		<u>(3,668,425)</u>

Net position of governmental activities		<u>\$ 20,436,558</u>
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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, 2023

	General (001)	State Tax Street (040)	Grant (015)	Nonmajor Governmental Funds	Total
Revenues:					
Taxes	\$ 1,996,099	\$ 368,880	\$ -	\$ 1,972,685	\$ 4,337,664
Franchise fees	994,262	-	-	-	994,262
Licenses and permits	675	-	-	332,869	333,544
Intergovernmental	213,502	992,579	432,379	263	1,638,723
Charges for services	216,949	-	-	30,061	247,010
Lease receipts	241,779	-	-	-	241,779
Fines and forfeits	86,952	-	-	269	87,221
Investment earnings	86,082	86,610	-	202,236	374,928
Donations	-	-	-	71,260	71,260
Indirect cost allocation	1,160,090	-	-	-	1,160,090
Other revenue	30,263	11,117	-	29,973	71,353
Total revenues	<u>5,026,653</u>	<u>1,459,186</u>	<u>432,379</u>	<u>2,639,616</u>	<u>9,557,834</u>
Expenditures:					
Current:					
General government	1,313,772	-	-	399,452	1,713,224
Fire and emergency medical services	817,321	-	1,059	-	818,380
Police	1,909,639	-	11,504	-	1,921,143
Planning and development	285,669	-	-	424,425	710,094
Library and culture	-	-	-	296,679	296,679
Public works	102,290	976,709	-	20,411	1,099,410
Debt service:					
Principal retirement	64,579	-	-	791,912	856,491
Interest expense	7,455	-	-	119,613	127,068
Capital outlay	-	54,443	-	1,492,617	1,547,060
Total expenditures	<u>4,500,725</u>	<u>1,031,152</u>	<u>12,563</u>	<u>3,545,109</u>	<u>9,089,549</u>
Excess (deficiency) of revenues over (under) expenditures	<u>525,928</u>	<u>428,034</u>	<u>419,816</u>	<u>(905,493)</u>	<u>468,285</u>
Other Financing Sources (Uses):					
Transfers in	423,876	-	-	1,597,282	2,021,158
Transfers out	(643,280)	-	(420,876)	(998,628)	(2,062,784)
Capital contributions	-	15,869	-	89,712	105,581
Total other financing sources (uses)	<u>(219,404)</u>	<u>15,869</u>	<u>(420,876)</u>	<u>688,366</u>	<u>63,955</u>
Net change in fund balances	306,524	443,903	(1,060)	(217,127)	532,240
Fund Balances:					
Beginning of year	<u>1,885,860</u>	<u>2,778,651</u>	<u>5,624</u>	<u>6,380,125</u>	<u>11,050,260</u>
End of year	<u>\$ 2,192,384</u>	<u>\$ 3,222,554</u>	<u>\$ 4,564</u>	<u>\$ 6,162,998</u>	<u>\$ 11,582,500</u>

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, 2023

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

Net change in fund balances - governmental funds	\$	532,240
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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	17,353	
Receivable for prior year grant received during current period	(109,125)	
Net change in leases and deferred amounts related to leases	<u>1,115,256</u>	
		1,023,484

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	\$ 2,558,324	
Current year depreciation	(544,629)	
Disposition of capital assets	<u>(309,091)</u>	
		1,704,604

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	(10,678)	
Accrued interest payable	2,560	
Expenses related to pension obligations	<u>(88,408)</u>	
		(96,526)

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>856,491</u>	
		<u>856,491</u>

Change in net position of governmental activities	\$	<u><u>4,020,293</u></u>
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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, 2023

	Original Budget	Final Budget	Actual	Variance
Resources:				
Beginning fund balance	\$ 1,100,000	\$ 1,100,000	\$ 1,885,860	\$ 785,860
Taxes	1,881,703	1,881,703	1,996,099	114,396
Franchise fees	942,319	942,319	994,262	51,943
Licenses and permits	575	575	675	100
Intergovernmental	195,819	195,819	213,502	17,683
Charges for services	240,829	240,829	216,949	(23,880)
Lease receipts	220,002	220,002	241,779	21,777
Fines and forfeits	128,700	128,700	86,952	(41,748)
Investment earnings	8,000	8,000	86,082	78,082
Indirect cost allocation	1,385,311	1,385,311	1,160,090	(225,221)
Other revenue	3,000	3,000	30,263	27,263
Net transfers within enterprise	<u>685,618</u>	<u>685,618</u>	<u>423,876</u>	<u>(261,742)</u>
Total resources	<u>\$ 6,791,876</u>	<u>\$ 6,791,876</u>	<u>\$ 7,336,389</u>	<u>\$ 544,513</u>
Requirements				
Municipal Court	\$ 188,871	\$ 188,871	\$ 153,682	\$ 35,189
Administration/Commission	1,385,311	1,385,311	1,160,090	225,221
Community Development	439,126	439,126	285,669	153,457
Police	2,189,639	2,189,639	1,909,639	280,000
Fire	1,034,854	1,034,854	889,355	145,499
Parks	160,746	160,746	102,290	58,456
Contingency	314,541	314,541	-	314,541
Transfers	<u>891,451</u>	<u>891,451</u>	<u>643,280</u>	<u>248,171</u>
Total department requirements	<u>6,604,539</u>	<u>6,604,539</u>	<u>5,144,005</u>	<u>1,460,534</u>
Ending fund balance	<u>187,337</u>	<u>187,337</u>	<u>2,192,384</u>	<u>(2,005,047)</u>
Total requirements	<u>\$ 6,791,876</u>	<u>\$ 6,791,876</u>	<u>\$ 7,336,389</u>	<u>\$ (544,513)</u>

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

CITY OF WARRENTON

State Tax Street Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,100,000	\$ 2,100,000	\$ 2,778,651	\$ 678,651
Taxes	356,000	356,000	368,880	12,880
Intergovernmental	2,345,420	2,345,420	992,579	(1,352,841)
Investment earnings	12,000	12,000	86,610	74,610
Capital contributions	25,000	25,000	15,869	(9,131)
Other revenue	<u>-</u>	<u>-</u>	<u>11,117</u>	<u>11,117</u>
Total resources	<u>\$ 4,838,420</u>	<u>\$ 4,838,420</u>	<u>\$ 4,253,706</u>	<u>\$ (584,714)</u>
Requirements:				
Public Works:				
Personal services	\$ 256,742	\$ 256,742	\$ 156,797	\$ 99,945
Materials and services	776,578	776,578	819,912	(43,334)
Capital outlay	<u>3,706,350</u>	<u>3,706,350</u>	<u>54,443</u>	<u>3,651,907</u>
Total department expenditures *	4,739,670	4,739,670	1,031,152	3,708,518
Contingency	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Total expenditures	4,814,670	4,814,670	1,031,152	3,783,518
Ending fund balance	<u>23,750</u>	<u>23,750</u>	<u>3,222,554</u>	<u>(3,198,804)</u>
Total requirements	<u>\$ 4,838,420</u>	<u>\$ 4,838,420</u>	<u>\$ 4,253,706</u>	<u>\$ 584,714</u>

* Budget appropriation level

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

CITY OF WARRENTON

Grant Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 5,623	\$ 5,623	\$ 5,624	\$ 1
Intergovernmental	<u>843,176</u>	<u>843,176</u>	<u>432,379</u>	<u>(410,797)</u>
Total resources	<u>\$ 848,799</u>	<u>\$ 848,799</u>	<u>\$ 438,003</u>	<u>\$ (410,796)</u>
Requirements:				
Police Department	\$ 25,000	\$ 25,000	\$ 11,504	\$ 13,496
Fire Department	137,235	137,235	1,059	136,176
Admin Department	<u>2,109</u>	<u>2,109</u>	<u>-</u>	<u>2,109</u>
Transfers out	<u>682,618</u>	<u>682,618</u>	<u>420,876</u>	<u>261,742</u>
Total expenditures	846,962	846,962	433,439	413,523
Ending fund balance	<u>1,837</u>	<u>1,837</u>	<u>4,564</u>	<u>(2,727)</u>
Total requirements	<u>\$ 848,799</u>	<u>\$ 848,799</u>	<u>\$ 438,003</u>	<u>\$ 410,796</u>

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

CITY OF WARRENTON

PROPRIETARY FUNDS

Statement of Net Position

June 30, 2023

	Business-type Activities - Enterprise Funds					Business-type Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 8,826,190	\$10,929,050	\$ 906,201	\$ 2,093,731	\$22,755,172	\$ 564
Accounts receivable	401,880	369,075	128,577	20,619	920,151	-
Intergovernmental receivables	-	-	-	83,468	83,468	-
Other receivables	10,036	2,474	-	-	12,510	-
Lease Receivable, Current	-	-	-	9,059	9,059	-
Prepaid expenses	1,035	939	435	-	2,409	-
Total current assets	<u>9,239,141</u>	<u>11,301,538</u>	<u>1,035,213</u>	<u>2,206,877</u>	<u>23,782,769</u>	<u>564</u>
Noncurrent assets:						
Restricted cash	-	63,012	-	-	63,012	-
Lease Receivable, less current portion	-	-	-	37,555	37,555	-
Capital assets:						
Nondepreciable assets	1,534,791	463,700	29,669	568,954	2,597,114	-
Depreciable assets, net	<u>11,972,341</u>	<u>8,197,381</u>	<u>395,838</u>	<u>2,013,130</u>	<u>22,578,690</u>	<u>-</u>
Total noncurrent assets	<u>13,507,132</u>	<u>8,724,093</u>	<u>425,507</u>	<u>2,619,639</u>	<u>25,276,371</u>	<u>-</u>
Total assets	<u>22,746,273</u>	<u>20,025,631</u>	<u>1,460,720</u>	<u>4,826,516</u>	<u>49,059,140</u>	<u>564</u>
DEFERRED OUTFLOWS OF RESOURCES						
Related to pensions	<u>223,984</u>	<u>213,019</u>	<u>55,017</u>	<u>187,370</u>	<u>679,390</u>	<u>35,439</u>
LIABILITIES						
Current liabilities:						
Accounts payable	199,514	203,524	77,147	284,728	764,913	-
Accrued interest payable	42,493	9,658	-	-	52,151	-
Compensated absences	37,086	39,279	5,800	38,704	120,869	-
Unearned revenue	-	-	-	21,542	21,542	-
Loans payable - current	466,992	146,246	-	-	613,238	-
Landfill postclosure care - current	-	-	11,650	-	11,650	-
Total current liabilities	<u>746,085</u>	<u>398,707</u>	<u>94,597</u>	<u>344,974</u>	<u>1,584,363</u>	<u>-</u>
Noncurrent liabilities:						
Loans payable	2,554,489	1,267,622	-	-	3,822,111	-
Landfill postclosure care liability	-	-	360,403	-	360,403	-
Net pension liability	<u>526,793</u>	<u>501,006</u>	<u>129,396</u>	<u>440,683</u>	<u>1,597,878</u>	<u>83,348</u>
Total liabilities	<u>3,827,367</u>	<u>2,167,335</u>	<u>584,396</u>	<u>785,657</u>	<u>7,364,755</u>	<u>83,348</u>
DEFERRED INFLOWS OF RESOURCES						
Related to pensions	195,018	185,472	47,902	163,141	591,533	30,855
Deferred Inflows - Leases Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,839</u>	<u>42,839</u>	<u>-</u>
Total deferred Inflows of resources	<u>195,018</u>	<u>185,472</u>	<u>47,902</u>	<u>205,980</u>	<u>634,372</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	10,485,651	7,247,213	425,507	2,582,084	20,740,455	-
Restricted for debt service	-	63,012	-	-	63,012	-
Restricted for system development	322,480	596,178	-	-	918,658	-
Unrestricted	<u>8,139,741</u>	<u>9,979,440</u>	<u>457,932</u>	<u>1,440,165</u>	<u>20,017,278</u>	<u>(78,200)</u>
Total net position	<u>\$18,947,872</u>	<u>\$17,885,843</u>	<u>\$ 883,439</u>	<u>\$ 4,022,249</u>	<u>\$41,739,403</u>	<u>\$ (78,200)</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, 2023

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

Net position - enterprise funds \$ 41,739,403

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. (78,200)

Net position of business-type activities \$ 41,661,203

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, 2023

	Business-type Activities - Enterprise Funds					Business-type Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds	Total	Engineering Internal Service Fund (042)
Operating Revenues:						
Charges for services	\$ 4,296,158	\$ 3,451,713	\$ 1,315,715	\$ 1,073,005	\$10,136,591	\$ 61,182
Lease receipts	-	-	-	32,776	32,776	-
Other revenue	10,862	6,976	6,065	5,771	29,674	82
Total operating revenues	<u>4,307,020</u>	<u>3,458,689</u>	<u>1,321,780</u>	<u>1,111,552</u>	<u>10,199,041</u>	<u>61,264</u>
Operating Expenses:						
Payroll and payroll benefits	864,526	675,961	150,525	646,284	2,337,296	135,635
Contracted services	191,644	363,729	808,878	16,241	1,380,492	663
Utilities and telephone	137,405	171,880	5,841	109,193	424,319	292
Repairs and maintenance	671,666	286,331	37,823	170,851	1,166,671	-
Other operating expenses	266,843	253,430	130,635	66,568	717,476	944
Overhead cost allocation	140,128	164,786	36,537	52,799	394,250	-
Depreciation	633,502	767,667	74,358	156,697	1,632,224	-
Total operating expenses	<u>2,905,714</u>	<u>2,683,784</u>	<u>1,244,597</u>	<u>1,218,633</u>	<u>8,052,728</u>	<u>137,534</u>
Operating income (loss)	<u>1,401,306</u>	<u>774,905</u>	<u>77,183</u>	<u>(107,081)</u>	<u>2,146,313</u>	<u>(76,270)</u>
Nonoperating Revenues (Expenses):						
Investment earnings	240,062	285,317	21,567	67,877	614,823	-
Taxes	-	-	-	231,002	231,002	-
Intergovernmental	-	-	-	43,807	43,807	-
Interest expense	(79,891)	(33,810)	-	-	(113,701)	-
Total nonoperating revenues (expenses)	<u>160,171</u>	<u>251,507</u>	<u>21,567</u>	<u>342,686</u>	<u>775,931</u>	<u>-</u>
Income (loss) before contributions	1,561,477	1,026,412	98,750	235,605	2,922,244	(76,270)
Capital contributions	83,988	314,774	-	-	398,762	-
Transfer from general fund	-	-	-	41,626	41,626	-
Change in net position	1,645,465	1,341,186	98,750	277,231	3,362,632	(76,270)
Net Position:						
Beginning of year	17,302,407	16,544,657	784,689	3,745,018	38,376,771	(1,930)
End of year	<u>\$18,947,872</u>	<u>\$17,885,843</u>	<u>\$ 883,439</u>	<u>\$ 4,022,249</u>	<u>\$41,739,403</u>	<u>\$ (78,200)</u>

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

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

Change in net position - enterprise funds	\$ 3,362,632
The internal service fund is used by management to charge the cost of engineering services to individual funds. The net revenue is reported with business-type activities in the statement of activities	<u>(76,270)</u>
Change in net position of business-type activities	<u>\$ 3,286,362</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, 2023

	Business-type Activities - Enterprise Funds					Business-type Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 4,200,249	\$ 3,405,121	\$1,314,969	\$1,110,466	\$10,030,805	\$ -
Receipts from interfund charges	-	-	-	-	-	61,264
Payments to suppliers and contractors	(1,150,094)	(972,016)	(885,481)	(161,049)	(3,168,640)	(2,068)
Payments to employees	(794,513)	(671,440)	(220,937)	(490,918)	(2,177,808)	(63,068)
Payments for interfund services	<u>(307,887)</u>	<u>(404,755)</u>	<u>(80,278)</u>	<u>(74,014)</u>	<u>(866,934)</u>	<u>-</u>
Net cash provided by (used in) operating	<u>1,947,755</u>	<u>1,356,910</u>	<u>128,273</u>	<u>384,485</u>	<u>3,817,423</u>	<u>(3,872)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Taxes collected	-	-	-	231,002	231,002	-
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,626</u>	<u>41,626</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,628</u>	<u>272,628</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Intergovernmental capital grants	-	-	-	39,939	39,939	-
Capital contributions	83,990	314,773	-	-	398,763	-
Acquisition and construction of capital assets	(1,087,206)	(299,813)	-	(353,293)	(1,740,312)	-
Principal paid on debt	(449,732)	(142,142)	-	-	(591,874)	-
Interest paid on debt	<u>(89,224)</u>	<u>(35,176)</u>	<u>-</u>	<u>-</u>	<u>(124,400)</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>(1,542,172)</u>	<u>(162,358)</u>	<u>-</u>	<u>(313,354)</u>	<u>(2,017,884)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest and dividends received	<u>240,060</u>	<u>285,317</u>	<u>21,567</u>	<u>67,877</u>	<u>614,821</u>	<u>-</u>
Net change in cash and cash equivalents	645,643	1,479,869	149,840	411,636	2,686,988	(3,872)
Cash and cash equivalents:						
Beginning of year	<u>8,180,547</u>	<u>9,512,193</u>	<u>756,361</u>	<u>1,682,095</u>	<u>20,131,196</u>	<u>4,436</u>
End of year	<u>\$ 8,826,190</u>	<u>\$ 10,992,062</u>	<u>\$ 906,201</u>	<u>\$2,093,731</u>	<u>\$22,818,184</u>	<u>\$ 564</u>
Cash and cash equivalents are reported on the Statement of Net Position as follows:						
Cash and cash equivalents	\$ 8,826,190	\$ 10,929,050	\$ 906,201	\$2,093,731	\$22,755,172	\$ 564
Restricted cash	-	63,012	-	-	63,012	-
	<u>\$ 8,826,190</u>	<u>\$ 10,992,062</u>	<u>\$ 906,201</u>	<u>\$2,093,731</u>	<u>\$22,818,184</u>	<u>\$ 564</u>

Continued on next page

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

PROPRIETARY FUNDS

Statement of Cash Flows, Continued

For the Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds					Business-type
	Water Enterprise Fund	Sewer Enterprise Fund	Sanitation Enterprise Fund	Nonmajor Enterprise Funds	Total	Activities
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating income (loss)	\$ 1,401,306	\$ 774,905	\$ 77,183	\$ (107,081)	\$ 2,146,313	\$ (76,270)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	633,502	767,667	74,358	156,697	1,632,224	-
Pension adjustments	(101,293)	(208,876)	(70,228)	70,565	(309,832)	75,166
(Increase) decrease in assets:						
Receivables	(106,771)	(53,568)	(6,812)	2,548	(164,603)	-
Leases receivable	-	-	-	2,667	2,667	-
Prepaid expenses	(91)	(76)	(28)	-	(195)	-
Increase (decrease) in liabilities:						
Accounts payable	117,555	84,950	(7,025)	262,245	457,725	(169)
Compensated absences	3,547	(8,092)	(407)	3,145	(1,807)	(2,599)
Unearned revenue	-	-	-	(6,301)	(6,301)	-
Landfill postclosure care liability	-	-	61,232	-	61,232	-
Net cash provided by (used in) operating activities	<u>\$ 1,947,755</u>	<u>\$ 1,356,910</u>	<u>\$ 128,273</u>	<u>\$ 384,485</u>	<u>\$ 3,817,423</u>	<u>\$ (3,872)</u>

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

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

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. Except for leases receivable. The City records lease revenue on a cash basis 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, 2023

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.

The *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.

The *Grant Fund* accounts for grants received from a variety of sources.

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

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

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

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

The City reports the following major proprietary funds:

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

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

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

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

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

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

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, 2023

Note I - Summary of Significant Accounting Policies, Continued

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

3. Prepaid Items

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

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

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note I - Summary of Significant Accounting Policies, Continued

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

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 payable and accrued comp-time are 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. *Leases*

Lessee: At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straightline basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with longterm debt on the statement of net position.

Lessor: The City is a lessor for several noncancellable leases of land and moorage space. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term in a systematic and rational manner.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note I - Summary of Significant Accounting Policies, Continued

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

8. Leases, Continued

measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

9. 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.

10. 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.

11. 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.

12. 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.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note I - Summary of Significant Accounting Policies, Continued

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

13. 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.

14. 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.

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.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note II - Stewardship, Compliance, and Accountability, Continued

A. Budgetary Information, Continued

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	\$ 700
Deposits with financial institutions	1,654,330
State of Oregon Local Government Investment Pool	<u>33,928,639</u>
Total	<u>\$ 35,583,669</u>

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

Cash and cash equivalents	\$ 35,520,657
Restricted cash	<u>63,012</u>
Total	<u>\$ 35,583,669</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.

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, 2023, 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.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

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:

	<u>General Fund</u>	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Total</u>
Property taxes receivable	\$ 51,812	\$ 9,725	\$ 56,456	\$ 117,993
Rehabilitation loans	39,430	-	-	39,430
Total unavailable revenues	<u>\$ 91,242</u>	<u>\$ 9,725</u>	<u>\$ 56,456</u>	<u>\$ 157,423</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

C. Capital Assets

Capital asset activity for the year ended June 30, 2023 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	\$ 2,405,574	\$ -	\$ (200)	\$ -	\$ 2,405,374
Construction in progress	<u>481,702</u>	<u>1,114,316</u>	<u>(27,597)</u>	<u>-</u>	<u>1,568,421</u>
Total capital assets, not being depreciated	<u>2,887,276</u>	<u>1,114,316</u>	<u>(27,797)</u>	<u>-</u>	<u>3,973,795</u>
Capital assets, being depreciated:					
Parking and land improvements	1,699,793	-	(25,591)	-	1,674,202
Buildings	4,751,719	270,197	(563,537)	-	4,458,379
Equipment and vehicles	3,773,912	423,811	(217,999)	-	3,979,724
Infrastructure	<u>6,494,786</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>7,244,786</u>
Total capital assets, being depreciated	<u>16,720,210</u>	<u>1,444,008</u>	<u>(807,127)</u>	<u>-</u>	<u>17,357,091</u>
Less accumulated depreciation for:					
Parking and land improvements	(708,021)	(58,500)	16,637	-	(749,884)
Buildings	(1,991,362)	(102,042)	287,183	-	(1,806,221)
Equipment and vehicles	(2,077,356)	(169,181)	217,996	-	(2,028,541)
Infrastructure	<u>(2,530,054)</u>	<u>(214,906)</u>	<u>-</u>	<u>-</u>	<u>(2,744,960)</u>
Total accumulated depreciation	<u>(7,306,793)</u>	<u>(544,629)</u>	<u>521,816</u>	<u>-</u>	<u>(7,329,606)</u>
Total capital assets, being depreciated, net	<u>9,413,417</u>	<u>899,379</u>	<u>(285,311)</u>	<u>-</u>	<u>10,027,485</u>
Governmental activities capital assets, net	<u>\$ 12,300,693</u>	<u>\$ 2,013,695</u>	<u>\$ (313,108)</u>	<u>\$ -</u>	<u>\$ 14,001,280</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

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>538,593</u>	<u>1,636,480</u>	<u>-</u>	<u>-</u>	<u>2,175,073</u>
Total capital assets, not being depreciated	<u>960,634</u>	<u>1,636,480</u>	<u>-</u>	<u>-</u>	<u>2,597,114</u>
Capital assets, being depreciated:					
Parking areas	1,515,321	-	-	-	1,515,321
Buildings	2,897,024	-	-	-	2,897,024
Equipment and vehicles	5,322,397	55,182	(232,996)	-	5,144,583
Utility facilities	<u>44,521,401</u>	<u>48,650</u>	<u>(49,509)</u>	<u>-</u>	<u>44,520,542</u>
Total capital assets, being depreciated	<u>54,256,143</u>	<u>103,832</u>	<u>(282,505)</u>	<u>-</u>	<u>54,077,470</u>
Less accumulated depreciation for:					
Parking areas	(264,755)	(107,317)	-	-	(372,072)
Buildings	(1,423,029)	(75,110)	-	-	(1,498,139)
Equipment and vehicles	(4,648,015)	(108,600)	232,996	-	(4,523,619)
Utility facilities	<u>(23,813,262)</u>	<u>(1,341,197)</u>	<u>49,509</u>	<u>-</u>	<u>(25,104,950)</u>
Total accumulated depreciation	<u>(30,149,061)</u>	<u>(1,632,224)</u>	<u>282,505</u>	<u>-</u>	<u>(31,498,780)</u>
Total capital assets, being depreciated, net	<u>24,107,082</u>	<u>(1,528,392)</u>	<u>-</u>	<u>-</u>	<u>22,578,690</u>
Business-type activities capital assets, net	<u>\$ 25,067,716</u>	<u>\$ 108,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,175,804</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

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	\$ 62,657
Fire and emergency medical services	100,063
Police	148,816
Planning and development	5,897
Library and culture	41,363
Public works	<u>185,833</u>
Total depreciation expense - governmental activities	<u>\$ 544,629</u>
Business-type activities:	
Water utilities	\$ 633,502
Sewer utilities	767,667
Sanitation utilities	74,358
Marinas	<u>156,697</u>
Total depreciation expense - business-type activities	<u>\$ 1,632,224</u>

D. Interfund Receivables, Payables, and Transfers

During the year ended June 30, 2023 the general fund transferred \$601,654 to nonmajor governmental funds and \$41,626 to enterprise funds. Interfund transfers were used to provide funds for contribute towards the cost of capital projects, and to provide operational resources.

During the year ended June 30, 2023 \$998,628 was transferred within nonmajor governmental funds for debt capital expenditures.

E. Leases

Leases Receivable

The City has one lease receivable for land leased by a wood fiber processing company. This lease began October 1995, and continues through December 31, 2035. This lease balance at June 30, 2023 was \$1,740,629. Lease payments during the year were \$89,789 and \$137,203 in principal and interest respectively.

The City has several leases receivable for land in the nonmajor enterprise funds. These leases began at various times and end at various times. These leases had a balance of \$46,614 at June 30, 2023. Lease payments during the year were \$125,374 and \$6,428 in principal and interest respectively.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

F. Long-Term Debt

Long-term liability activity for the year ended June 30, 2023 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	\$ 2,307,397	\$ -	\$ (486,895)	\$ 1,820,502	\$ 501,315
Direct Borrowings:					
Tax increment financial bonds	1,804,925	-	(305,017)	1,499,908	312,986
Notes/loans payable	<u>269,242</u>	<u>-</u>	<u>(64,579)</u>	<u>204,663</u>	<u>66,367</u>
Total long-term debt	4,381,564	-	(856,491)	3,525,073	880,668
Net pension liability	2,116,930	806,680	-	2,923,610	-
Compensated absences	<u>123,046</u>	<u>133,724</u>	<u>(123,046)</u>	<u>133,724</u>	<u>133,724</u>
Governmental activities long-term liabilities	<u>\$ 6,621,540</u>	<u>\$ 940,404</u>	<u>\$ (979,537)</u>	<u>\$ 6,582,407</u>	<u>\$ 1,014,392</u>
Business-Type Activities:					
Loans payable - direct borrowings	\$ 5,027,222	\$ -	\$ (591,873)	\$ 4,435,349	\$ 613,238
Landfill postclosure care (see note IV.D.)	<u>310,820</u>	<u>72,883</u>	<u>(11,650)</u>	<u>372,053</u>	<u>11,650</u>
Total noncurrent liabilities	5,338,042	72,883	(603,523)	4,807,402	624,888
Net pension liability	1,443,328	237,898	-	1,681,226	-
Compensated absences	<u>125,275</u>	<u>120,869</u>	<u>(125,275)</u>	<u>120,869</u>	<u>120,869</u>
Business-type activities long-term liabilities	<u>\$ 6,906,645</u>	<u>\$ 431,650</u>	<u>\$ (728,798)</u>	<u>\$ 6,609,497</u>	<u>\$ 745,757</u>

General obligation bonds outstanding at June 30, 2023 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>\$ 1,820,502</u>
Total general obligation bonds outstanding		1,820,502
Less current portion		<u>(501,315)</u>
Long-term portion		<u>\$ 1,319,187</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

F. Long-Term Debt, Continued

Tax increment financial bonds outstanding at June 30, 2023 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%	\$ 529,219
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>970,689</u>
Total debt outstanding		1,499,908
Less current portion		<u>(312,986)</u>
Long-term portion		<u>\$ 1,186,922</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 or 5% on the series 2016 bonds.

Notes/loans outstanding at June 30, 2023 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 this note. 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%	\$ 204,663	\$ -
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%	-	215,997
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%	-	76,407

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

F. Long-Term Debt, Continued

<u>Purpose</u>	<u>Interest Rates</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
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%	\$ -	\$ 881,906
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%	-	1,523,250
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%	-	323,920
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%	-	73,480
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	-	132,658
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	-	1,192,256
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%	-	15,475
Total notes/loans outstanding		204,663	4,435,349
Less current portion		<u>(66,367)</u>	<u>(613,238)</u>
Long-term portion		<u>\$ 138,296</u>	<u>\$ 3,822,111</u>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

F. Long-Term Debt, Continued

Loan covenants require the City to establish reserves as follows:

	<u>Business- Type Activities</u>
Oregon Department of Environmental Quality:	
Loan R94942	\$ 34,553
Loan R94945	28,459
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, 2023 are as follows:

Year Ending	<u>Governmental Activities</u>				<u>Business-Type Activities</u>	
	<u>GO Bonds</u>		<u>Direct Borrowings</u>		<u>Direct Borrowings</u>	
	Principal	Interest	Principal	Interest	Principal	Interest
June 30,						
2024	\$ 501,315	\$ 57,723	\$ 379,352	\$ 42,698	\$ 613,238	\$ 103,590
2025	516,162	40,333	389,392	32,659	407,103	81,853
2026	531,449	22,427	399,723	22,326	308,684	71,803
2027	271,576	3,992	338,324	11,693	310,018	64,951
2028	-	-	197,780	2,743	295,134	57,996
2029 - 2033	-	-	-	-	1,462,921	196,528
2034 - 2038	-	-	-	-	509,184	72,291
2039 - 2043	-	-	-	-	254,980	40,228
2044 - 2048	-	-	-	-	274,087	14,517
Total	<u>\$ 1,820,502</u>	<u>\$ 124,475</u>	<u>\$ 1,704,571</u>	<u>\$ 112,119</u>	<u>\$ 4,435,349</u>	<u>\$ 703,757</u>

G. 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:

<https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

G. Pension Plans, Continued

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.

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 for creditable service earned before October 2013 is 2.0 percent. The COLA for creditable service after October 2013 is calculated at 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, 2023

Note III - Detailed Notes On All Funds, Continued

G. Pension Plans, Continued

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 for creditable service earned before October 2013 is 2.0 percent. The COLA for creditable service after October 2013 is calculated at 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, 2023

Note III - Detailed Notes On All Funds, Continued

G. 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, 2019 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. Employer contributions for the year ended June 30, 2023 were \$739,342 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2023 were 25.72 percent for Tier One/Tier Two General Service Members, 25.72 percent for Tier One/Tier Two Police and Fire, 20.03 percent for OPSRP Pension Program General Services, 24.39 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, 2023 the City reported a liability of \$4,604,836 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. 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, 2022, the City's proportion was 0.03007337 percent, which was changed from its proportion measured as of June 30, 2021 of 0.02975192 percent.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

G. Pension Plans, Continued

For the year ended June 30, 2023 the City recognized pension expense of \$545,910. At June 30, 2023, 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	\$ 223,528	\$ 28,717
Change in assumptions	722,524	6,601
Net difference between projected and actual earnings on pension plan investments	-	823,256
Changes in proportionate share	295,365	368,572
Differences between City contributions and proportionate share of contributions	20,470	477,565
Subtotal before post-measurement date contributions	1,261,887	1,704,711
City contributions subsequent to the measurement date	696,008	-
Total	\$ 1,957,895	\$ 1,704,711

Deferred outflows of resources related to pensions of \$696,008 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, 2024. Net deferred outflows (inflows) of resources of \$442,824 will be recognized in pension expense as follows:

Year Ended June 30,			
2024	\$	(64,073)	
2025		(152,851)	
2026		(473,943)	
2027		280,172	
2028		(32,129)	
Total	\$	(442,824)	

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

G. Pension Plans, Continued

Actuarial Methods and Assumptions:

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study Report	2020, published July 21, 2021
Actuarial Cost Method	Entry Age normal
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Long-Term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Project Salary Increases	3.40% overall payroll growth; salaries for individuals are assumed to grow at 3.40% plus assumed rates of merit/longevity increases based on service Mortality Healthy retirees and beneficiaries:
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and Graded COLA (1.25%/0.015%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Date Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</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 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

CITY OF WARRENTON

Notes to the Financial Statements

June 30, 2023

Note III - Detailed Notes On All Funds, Continued

G. 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 June 2021 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:

<https://www.oregon.gov/pers/pages/financials/actuarial-financial-information.aspx>

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 6.90 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, 2023

Note III - Detailed Notes On All Funds, Continued

G. 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 6.90 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 (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate Share of Net Pension Liability	\$ 8,166,279	\$ 4,604,836	\$ 1,624,073

Pension Plan Fiduciary Net Position

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

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, 2023

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 next 20 years and adjusts the liability accordingly. During the year ended June 30, 2023 the City's estimated liability changed as follows:

	<u>Landfill postclosure care liability</u>
Balance at June 30, 2022	\$ 310,820
Change in estimate	72,883
Maintenance costs paid in 2023	<u>(11,650)</u>
Balance at June 30, 2023	<u>\$ 372,053</u>

All current year changes in the liability are included in contracted services in the Sanitation Enterprise Fund. 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.

E. Prior Period Adjustment

In Fiscal Year 2022, the City implemented new accounting policies required under GASB 87. At the time of implementation, the deferred inflow related to the lease receivable amount did not reflect amortization of the lease asset from inception to date. The table below adjusts net position as of June 30, 2022 to account for these changes.

<u>Opinion Unit</u>	<u>Beginning Net Position</u>	<u>Adjust lease deferred inflow of resource</u>	<u>Restated Net Position</u>
Governmental Activities	\$ 16,416,265	\$ 1,313,925	\$ 17,730,190



REQUIRED SUPPLEMENTARY INFORMATION



CITY OF WARRENTON

Required Supplementary Information

June 30, 2023

Schedule of the Proportionate Share of the Net Pension Liability

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability (asset)	0.03007337 %	0.02975192 %	0.03270945 %	0.02871178 %	0.03023090 %	0.03216011 %	0.03340720 %	0.03518114 %	0.03043630 %	0.03043630 %
Proportionate share of the net pension liability (asset)	\$ 4,604,836	\$ 3,560,258	\$ 7,138,327	\$ 4,966,450	\$ 4,579,583	\$ 4,335,195	\$ 5,015,196	\$ 2,019,912	\$ (689,903)	\$ 1,553,209
Covered payroll	\$ 3,496,251	\$ 3,342,216	\$ 3,397,193	\$ 3,370,391	\$ 3,172,039	\$ 3,074,084	\$ 3,036,331	\$ 2,744,201	\$ 2,594,589	\$ 2,468,918
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	131.71 %	106.52 %	210.12 %	147.36 %	144.37 %	141.02 %	165.17 %	73.61 %	(26.59)%	62.91 %
Plan net position as a percentage of the total pension liability	84.5 %	87.6 %	75.8 %	80.2 %	82.1 %	83.1 %	80.5 %	91.9 %	103.6 %	92.0 %

Schedule of Pension Contributions

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 739,342	\$ 859,769	\$ 814,318	\$ 856,834	\$ 728,293	\$ 650,268	\$ 557,802	\$ 545,611	\$ 475,054	\$ 448,503
Contributions in relation to the contractually required contribution	<u>739,342</u>	<u>859,769</u>	<u>814,318</u>	<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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 3,655,695	\$ 3,496,251	\$ 3,342,216	\$ 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	20.22 %	24.59 %	24.36 %	25.22 %	21.61 %	20.50 %	18.15 %	17.97 %	17.31 %	17.29 %

CITY OF WARRENTON

Notes to Required Supplementary Information

June 30, 2023

Note I - Measurement Period

Amounts presented are for the measurement period, which for FY 2023 is July 1, 2021 - June 30, 2022. 10-year trend information required by GASB Statement 68 will be presented prospectively.

Note II - Changes in Benefit Terms

The 2013 Oregon Legislature made a series of changes to PERS that lowered projected future benefit payments from the System. These changes included reductions to future Cost of Living Adjustments (COLA) made through Senate Bills 822 and 861. Senate Bill 822 also required the contribution rates scheduled to be in effect from July 2013 to June 2015 to be reduced. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future System Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the total pension liability as of June 30, 2015 compared to June 30, 2014 total pension liability.

Note III - Changes in Assumptions

The PERS Board adopted assumption changes that were used to measure the June 30, 2016 total pension liability, which contributes to the net pension liability reported by the City for fiscal year 2017. The changes include the lowering of the long-term expected rate of return to 7.50 percent and lowering the assumed inflation to 2.50 percent. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay.

The June 30, 2018 total pension liability includes the effect of PERS Board adopting a change to the long-term expected rate of return, reducing it from 7.50 to 7.20 percent. This contributes to the net pension liability reported by the City for fiscal year 2019.

The June 30, 2021 total pension liability includes the effect of the PERS Board adopting a change to the long-term expected rate of return, reducing it from 7.20 percent to 6.90 percent. This contributes to the net pension liability reported by the City for fiscal year 2022.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



CITY OF WARRENTON

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
ASSETS				
Cash and cash equivalents	\$ 1,199,654	\$ 2,738,372	\$ 2,323,395	\$ 6,261,421
Receivables:				
Taxes	13,771	80,696	-	94,467
Accounts	90,847	-	-	90,847
Prepaid items	763	-	-	763
Total assets	<u>\$ 1,305,035</u>	<u>\$ 2,819,068</u>	<u>\$ 2,323,395</u>	<u>\$ 6,447,498</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 108,107	\$ -	\$ 108,359	\$ 216,466
Deferred revenue	1,853	-	-	1,853
Total liabilities	<u>109,960</u>	<u>-</u>	<u>108,359</u>	<u>218,319</u>
Deferred Inflows of Resources:				
Unavailable revenue - Property Taxes	9,725	56,456	-	66,181
Fund Balances:				
Nonspendable - Prepaid items	763	-	-	763
Restricted for:				
Debt service	-	2,762,612	-	2,762,612
Library and culture	209,529	-	-	209,529
Public works	245,666	-	-	245,666
Urban renewal improvements	-	-	7,970	7,970
Building inspection program	579,592	-	-	579,592
System development	-	-	1,534,730	1,534,730
Committed to:				
Library and culture	149,800	-	-	149,800
Assigned to:				
Capital projects	-	-	672,336	672,336
Total fund balances	<u>1,185,350</u>	<u>2,762,612</u>	<u>2,215,036</u>	<u>6,162,998</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,305,035</u>	<u>\$ 2,819,068</u>	<u>\$ 2,323,395</u>	<u>\$ 6,447,498</u>

CITY OF WARRENTON

Nonmajor Governmental Funds

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

For the Year Ended June 30, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Taxes	\$ 560,709	\$ 1,411,976	\$ -	\$ 1,972,685
Licenses and permits	332,869	-	-	332,869
Intergovernmental	263	-	-	263
Charges for services	30,061	-	-	30,061
Fines and forfeits	269	-	-	269
Investment earnings	34,755	104,313	63,168	202,236
Donations	71,260	-	-	71,260
Other revenue	4,002	-	25,971	29,973
Total revenues	<u>1,034,188</u>	<u>1,516,289</u>	<u>89,139</u>	<u>2,639,616</u>
Expenditures:				
Current:				
General government	305,715	-	93,737	399,452
Planning and development	424,425	-	-	424,425
Library and culture	296,679	-	-	296,679
Public works	20,411	-	-	20,411
Debt service:				
Principal retirement	-	791,912	-	791,912
Interest expense	-	119,613	-	119,613
Capital outlay	4,719	-	1,487,898	1,492,617
Total expenditures	<u>1,051,949</u>	<u>911,525</u>	<u>1,581,635</u>	<u>3,545,109</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,761)</u>	<u>604,764</u>	<u>(1,492,496)</u>	<u>(905,493)</u>
Other Financing Sources (Uses):				
Transfers in	-	-	1,597,282	1,597,282
Transfers out	(8,000)	(990,628)	-	(998,628)
Capital contributions	-	-	89,712	89,712
Total other financing sources (uses)	<u>(8,000)</u>	<u>(990,628)</u>	<u>1,686,994</u>	<u>688,366</u>
Net change in fund balances	(25,761)	(385,864)	194,498	(217,127)
Fund Balances:				
Beginning of year	1,211,111	3,148,476	2,020,538	6,380,125
End of year	<u>\$ 1,185,350</u>	<u>\$ 2,762,612</u>	<u>\$ 2,215,036</u>	<u>\$ 6,162,998</u>

NONMAJOR SPECIAL REVENUES 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 - Accounts for the operational activities of the Community Center.

Warrenton Business License - Accounts for revenues from the sale of business licenses. The goal of the WBL fund is to enhance the economy and livability within the City by providing funds for programs and projects such as nuisance abatement, beautification of the City, grants to Main Street programs for funding events, festivals and projects, assisting with public safety programs and equipment purchases, and other similar tasks and projects as recommended and approved by City Commission.

Library - Accounts for the operational activity of the library.

Building Department - 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 - 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.

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

CITY OF WARRENTON

Nonmajor Special Revenues Funds

Combining Balance Sheet

June 30, 2023

	<u>Community Center (005)</u>	<u>Warrenton Business License (006)</u>	<u>Library (020)</u>	<u>Building Department (021)</u>
ASSETS				
Cash and cash equivalents	\$ 39,888	\$ 114,751	\$ 208,827	\$ 587,697
Receivables:				
Taxes	-	-	13,771	-
Accounts	-	-	-	-
Prepaid items	-	-	763	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 39,888</u>	<u>\$ 114,751</u>	<u>\$ 223,361</u>	<u>\$ 587,697</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,803	\$ 183	\$ 3,344	\$ 8,105
Unearned revenue	1,853	-	-	-
Total liabilities	<u>4,656</u>	<u>183</u>	<u>3,344</u>	<u>8,105</u>
Deferred Inflows of Resources:				
Unavailable revenue - Property Taxes	-	-	9,725	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances:				
Nonspendable - Prepaid items	-	-	763	-
Restricted for:				
Library and culture	-	-	209,529	-
Public works	-	-	-	-
Building inspection program	-	-	-	579,592
Committed to:				
Library and culture	35,232	114,568	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>35,232</u>	<u>114,568</u>	<u>210,292</u>	<u>579,592</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 39,888</u>	<u>\$ 114,751</u>	<u>\$ 223,361</u>	<u>\$ 587,697</u>

Transient Room Tax (024)	Quincy Robinson Park Trust (065)	Total Nonmajor Special Revenues Funds
\$ 2,825	\$ 245,666	\$ 1,199,654
-	-	13,771
90,847	-	90,847
-	-	763
<u>\$ 93,672</u>	<u>\$ 245,666</u>	<u>\$ 1,305,035</u>
\$ 93,672	\$ -	\$ 108,107
-	-	1,853
<u>93,672</u>	<u>-</u>	<u>109,960</u>
-	-	9,725
-	-	763
-	-	209,529
-	245,666	245,666
-	-	579,592
-	-	149,800
<u>-</u>	<u>245,666</u>	<u>1,185,350</u>
<u>\$ 93,672</u>	<u>\$ 245,666</u>	<u>\$ 1,305,035</u>

CITY OF WARRENTON

Nonmajor Special Revenues Funds

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

For the Year Ended June 30, 2023

	<u>Community Center (005)</u>	<u>Warrenton Business License (006)</u>	<u>Library (020)</u>	<u>Building Department (021)</u>
Revenues:				
Taxes	\$ -	\$ -	\$ 254,994	\$ -
Licenses and permits	-	84,578	-	248,291
Intergovernmental	-	-	-	263
Charges for services	30,061	-	-	-
Fines and forfeits	-	-	269	-
Investment earnings	1,058	3,140	5,686	18,900
Donations	9,703	-	18,596	-
Other revenue	11	35	3,594	362
Total revenues	<u>40,833</u>	<u>87,753</u>	<u>283,139</u>	<u>267,816</u>
Expenditures:				
Current:				
General government	-	-	-	-
Planning and development	-	-	-	424,425
Library and culture	22,319	39,116	235,244	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>22,319</u>	<u>39,116</u>	<u>235,244</u>	<u>424,425</u>
Excess (deficiency) of revenues over (under) expenditures	18,514	48,637	47,895	(156,609)
Other Financing Sources (Uses):				
Transfers out	<u>(5,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,514	45,637	47,895	(156,609)
Fund Balances:				
Beginning of year	<u>21,718</u>	<u>68,931</u>	<u>162,397</u>	<u>736,201</u>
End of year	<u>\$ 35,232</u>	<u>\$ 114,568</u>	<u>\$ 210,292</u>	<u>\$ 579,592</u>

Transient Room Tax (024)	Quincy Robinson Park Trust (065)	Total Nonmajor Special Revenues Funds
\$ 305,715	\$ -	\$ 560,709
-	-	332,869
-	-	263
-	-	30,061
-	-	269
-	5,971	34,755
-	42,961	71,260
-	-	4,002
<u>305,715</u>	<u>48,932</u>	<u>1,034,188</u>
305,715	-	305,715
-	-	424,425
-	-	296,679
-	20,411	20,411
-	4,719	4,719
<u>305,715</u>	<u>25,130</u>	<u>1,051,949</u>
-	23,802	(17,761)
-	-	(8,000)
-	23,802	(25,761)
-	221,864	1,211,111
<u>\$ -</u>	<u>\$ 245,666</u>	<u>\$ 1,185,350</u>

CITY OF WARRENTON

Community Center Fund

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance
Resources:				
Beginning fund balance	\$ 18,500	\$ 18,500	\$ 21,718	\$ 3,218
Charges for services	14,400	14,400	30,061	15,661
Investment earnings	200	200	1,058	858
Donations	4,200	4,200	9,703	5,503
Other revenue	-	-	11	11
	<u>37,300</u>	<u>37,300</u>	<u>62,551</u>	<u>25,251</u>
Total resources	<u>\$ 37,300</u>	<u>\$ 37,300</u>	<u>\$ 62,551</u>	<u>\$ 25,251</u>
Requirements:				
Community Center:				
Personal services	\$ 8,022	\$ 8,022	\$ 6,480	\$ 1,542
Materials and services	16,074	16,074	15,839	235
Total department expenditures	24,096	24,096	22,319	1,777
Contingency	2,000	2,000	-	2,000
Transfers out	5,000	5,000	5,000	-
Total expenditures	31,096	31,096	27,319	3,777
Ending fund balance	6,204	6,204	35,232	(29,028)
Total requirements	<u>\$ 37,300</u>	<u>\$ 37,300</u>	<u>\$ 62,551</u>	<u>\$ (25,251)</u>

CITY OF WARRENTON

Warrenton Business License Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 59,000	\$ 59,000	\$ 68,931	\$ 9,931
Licenses and permits	61,000	61,000	84,578	23,578
Investment earnings	350	350	3,140	2,790
Other revenue	<u>-</u>	<u>-</u>	<u>35</u>	<u>35</u>
Total resources	<u>\$ 120,350</u>	<u>\$ 120,350</u>	<u>\$ 156,684</u>	<u>\$ 36,334</u>
Requirements:				
WBL Program:				
Personal services	\$ 4,526	\$ 4,526	\$ 3,540	\$ 986
Materials and services	<u>58,781</u>	<u>58,781</u>	<u>35,576</u>	<u>23,205</u>
Total department expenditures	63,307	63,307	39,116	24,191
Contingency	5,000	5,000	-	5,000
Transfers out	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total expenditures	71,307	71,307	42,116	29,191
Ending fund balance	<u>49,043</u>	<u>49,043</u>	<u>114,568</u>	<u>(65,525)</u>
Total requirements	<u>\$ 120,350</u>	<u>\$ 120,350</u>	<u>\$ 156,684</u>	<u>\$ (36,334)</u>

CITY OF WARRENTON

Library Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 160,000	\$ 160,000	\$ 162,397	\$ 2,397
Taxes	238,654	238,654	254,994	16,340
Fines and forfeits	300	300	269	(31)
Investment earnings	800	800	5,686	4,886
Donations	10,475	10,475	18,596	8,121
Other revenue	<u>3,950</u>	<u>3,950</u>	<u>3,594</u>	<u>(356)</u>
Total resources	<u>\$ 414,179</u>	<u>\$ 414,179</u>	<u>\$ 445,536</u>	<u>\$ 31,357</u>
Requirements:				
Library:				
Personal services	\$ 193,455	\$ 193,455	\$ 139,973	\$ 53,482
Materials and services	<u>109,558</u>	<u>109,558</u>	<u>95,272</u>	<u>14,286</u>
Total department expenditures	303,013	303,013	235,245	67,768
Contingency	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	313,013	313,013	235,245	77,768
Ending fund balance	<u>101,166</u>	<u>101,166</u>	<u>210,291</u>	<u>(109,125)</u>
Total requirements	<u>\$ 414,179</u>	<u>\$ 414,179</u>	<u>\$ 445,536</u>	<u>\$ (31,357)</u>

CITY OF WARRENTON

Building Department Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 640,000	\$ 640,000	\$ 736,201	\$ 96,201
Licenses and permits	305,588	305,588	248,291	(57,297)
Intergovernmental	-	-	263	263
Investment earnings	3,500	3,500	18,900	15,400
Other revenue	<u>-</u>	<u>-</u>	<u>362</u>	<u>362</u>
Total resources	<u>\$ 949,088</u>	<u>\$ 949,088</u>	<u>\$ 1,004,017</u>	<u>\$ 54,929</u>
Requirements:				
Building Department:				
Personal services	\$ 321,387	\$ 321,387	\$ 316,074	\$ 5,313
Materials and services	<u>134,567</u>	<u>134,567</u>	<u>108,351</u>	<u>26,216</u>
Total department expenditures	455,954	455,954	424,425	31,529
Contingency	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	495,954	495,954	424,425	71,529
Ending fund balance	<u>453,134</u>	<u>453,134</u>	<u>579,592</u>	<u>(126,458)</u>
Total requirements	<u>\$ 949,088</u>	<u>\$ 949,088</u>	<u>\$ 1,004,017</u>	<u>\$ (54,929)</u>

CITY OF WARRENTON

Transient Room Tax Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ -	\$ -	\$ -	\$ -
Taxes	<u>330,000</u>	<u>330,000</u>	<u>305,715</u>	<u>(24,285)</u>
Total resources	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ 305,715</u>	<u>\$ (24,285)</u>
Requirements:				
Transient Room Tax Program:				
Materials and services	\$ 330,000	\$ 330,000	\$ 305,715	\$ 24,285
Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total requirements	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ 305,715</u>	<u>\$ 24,285</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 193,208	\$ 193,208	\$ 221,864	\$ 28,656
Investment earnings	700	700	5,971	5,271
Donations	<u>45,000</u>	<u>45,000</u>	<u>42,961</u>	<u>(2,039)</u>
Total resources	<u>\$ 238,908</u>	<u>\$ 238,908</u>	<u>\$ 270,796</u>	<u>\$ 31,888</u>
Requirements:				
Parks Department:				
Materials and services	\$ 26,000	\$ 26,000	\$ 20,411	\$ 5,589
Capital outlay	111,000	111,000	4,719	106,281
Ending fund balance	<u>101,908</u>	<u>101,908</u>	<u>245,666</u>	<u>(143,758)</u>
Total requirements	<u>\$ 238,908</u>	<u>\$ 238,908</u>	<u>\$ 270,796</u>	<u>\$ (31,888)</u>

NONMAJOR DEBT SERVICE FUND

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 - 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 - 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 - 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 Fund

Combining Balance Sheet

June 30, 2023

	Wastewater Treatment GO Bond (059)	Warrenton Urban Renewal Agency Debt Service (300)	Warrenton Urban Renewal Agency Debt Reserve (400)	Total Nonmajor Debt Service Fund
ASSETS				
Cash and cash equivalents	\$ 79,598	\$ 2,308,757	\$ 350,017	\$ 2,738,372
Receivables:				
Taxes	<u>32,021</u>	<u>48,675</u>	<u>-</u>	<u>80,696</u>
Total assets	<u>\$ 111,619</u>	<u>\$ 2,357,432</u>	<u>\$ 350,017</u>	<u>\$ 2,819,068</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Deferred Inflows of Resources:				
Unavailable revenue - Property Taxes	\$ 21,975	\$ 34,481	\$ -	\$ 56,456
Fund Balances:				
Restricted for:				
Debt service	<u>89,644</u>	<u>2,322,951</u>	<u>350,017</u>	<u>2,762,612</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 111,619</u>	<u>\$ 2,357,432</u>	<u>\$ 350,017</u>	<u>\$ 2,819,068</u>

CITY OF WARRENTON

Nonmajor Debt Service Fund

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

For the Year Ended June 30, 2023

	<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 Revenues Funds</u>
Revenues:				
Taxes	\$ 539,778	\$ 872,198	\$ -	\$ 1,411,976
Investment earnings	<u>8,749</u>	<u>95,564</u>	<u>-</u>	<u>104,313</u>
Total revenues	<u>548,527</u>	<u>967,762</u>	<u>-</u>	<u>1,516,289</u>
Expenditures:				
Debt service:				
Principal retirement	486,895	305,017	-	791,912
Interest expense	<u>74,614</u>	<u>44,999</u>	<u>-</u>	<u>119,613</u>
Total expenditures	<u>561,509</u>	<u>350,016</u>	<u>-</u>	<u>911,525</u>
Excess (deficiency) of revenues over (under) expenditures	(12,982)	617,746	-	604,764
Other Financing Sources (Uses):				
Transfers out	<u>-</u>	<u>(990,628)</u>	<u>-</u>	<u>(990,628)</u>
Net change in fund balances	(12,982)	(372,882)	-	(385,864)
Fund Balances:				
Beginning of year	<u>102,626</u>	<u>2,695,833</u>	<u>350,017</u>	<u>3,148,476</u>
End of year	<u>\$ 89,644</u>	<u>\$ 2,322,951</u>	<u>\$ 350,017</u>	<u>\$ 2,762,612</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 73,000	\$ 73,000	\$ 102,626	\$ 29,626
Taxes	532,330	532,330	539,778	7,448
Investment earnings	<u>1,100</u>	<u>1,100</u>	<u>8,749</u>	<u>7,649</u>
Total resources	<u>\$ 606,430</u>	<u>\$ 606,430</u>	<u>\$ 651,153</u>	<u>\$ 44,723</u>
Requirements:				
Debt service	\$ 561,509	\$ 561,509	\$ 561,509	\$ -
Ending fund balance	<u>44,921</u>	<u>44,921</u>	<u>89,644</u>	<u>(44,723)</u>
Total requirements	<u>\$ 606,430</u>	<u>\$ 606,430</u>	<u>\$ 651,153</u>	<u>\$ (44,723)</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,659,510	\$ 2,659,510	\$ 2,695,833	\$ 36,323
Taxes	867,234	867,234	872,198	4,964
Investment earnings	<u>15,000</u>	<u>15,000</u>	<u>95,564</u>	<u>80,564</u>
Total resources	<u>\$ 3,541,744</u>	<u>\$ 3,541,744</u>	<u>\$ 3,663,595</u>	<u>\$ 121,851</u>
Requirements:				
Debt service	\$ 550,017	\$ 550,017	\$ 350,016	\$ 200,001
Transfers out	<u>2,650,000</u>	<u>2,650,000</u>	<u>990,628</u>	<u>1,659,372</u>
Total expenditures	3,200,017	3,200,017	1,340,644	1,859,373
Ending fund balance	<u>341,727</u>	<u>341,727</u>	<u>2,322,951</u>	<u>(1,981,224)</u>
Total requirements	<u>\$ 3,541,744</u>	<u>\$ 3,541,744</u>	<u>\$ 3,663,595</u>	<u>\$ (121,851)</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 350,017	\$ 350,017	\$ 350,017	\$ -
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>\$ 350,017</u>	<u>\$ (200,000)</u>
Requirements:				
Debt service	\$ 550,017	\$ 550,017	\$ -	\$ 550,017
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>\$ 350,017</u>	<u>\$ 200,000</u>



NONMAJOR CAPITAL PROJECTS FUND

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 Fund

Combining Balance Sheet

June 30, 2023

	<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	\$ 232,543	\$ 11,812	\$ 165,782	\$ 1,302,187
Total assets	<u>\$ 232,543</u>	<u>\$ 11,812</u>	<u>\$ 165,782</u>	<u>\$ 1,302,187</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 34,809	\$ -
Fund Balances:				
Restricted for:				
Urban renewal improvements	-	-	-	-
System development	232,543	-	-	1,302,187
Assigned to:				
Capital projects	<u>-</u>	<u>11,812</u>	<u>130,973</u>	<u>-</u>
Total fund balances	<u>232,543</u>	<u>11,812</u>	<u>130,973</u>	<u>1,302,187</u>
 Total liabilities and fund balances	 <u>\$ 232,543</u>	 <u>\$ 11,812</u>	 <u>\$ 165,782</u>	 <u>\$ 1,302,187</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 Fund</u>
<u>\$ 160,317</u>	<u>\$ 142,412</u>	<u>\$ 241,226</u>	<u>\$ 67,116</u>	<u>\$ 2,323,395</u>
<u>\$ 160,317</u>	<u>\$ 142,412</u>	<u>\$ 241,226</u>	<u>\$ 67,116</u>	<u>\$ 2,323,395</u>
<u>\$ 233</u>	<u>\$ 14,171</u>	<u>\$ -</u>	<u>\$ 59,146</u>	<u>\$ 108,359</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,970</u>	<u>7,970</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,534,730</u>
<u>160,084</u>	<u>128,241</u>	<u>241,226</u>	<u>-</u>	<u>672,336</u>
<u>160,084</u>	<u>128,241</u>	<u>241,226</u>	<u>7,970</u>	<u>2,215,036</u>
<u>\$ 160,317</u>	<u>\$ 142,412</u>	<u>\$ 241,226</u>	<u>\$ 67,116</u>	<u>\$ 2,323,395</u>

CITY OF WARRENTON

Nonmajor Capital Projects Fund

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

For the Year Ended June 30, 2023

	<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:				
Investment earnings	\$ 6,377	\$ -	\$ 3,441	\$ 36,758
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>6,377</u>	<u>-</u>	<u>3,441</u>	<u>36,758</u>
Expenditures:				
Current:				
General government	-	-	83,695	-
Capital outlay	<u>26,426</u>	<u>-</u>	<u>9,821</u>	<u>-</u>
Total expenditures	<u>26,426</u>	<u>-</u>	<u>93,516</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(20,049)	-	(90,075)	36,758
Other Financing Sources (Uses):				
Transfers in	-	5,000	112,888	-
Capital contributions	<u>40,701</u>	<u>-</u>	<u>-</u>	<u>49,011</u>
Net change in fund balances	20,652	5,000	22,813	85,769
Fund Balances:				
Beginning of year	<u>211,891</u>	<u>6,812</u>	<u>108,160</u>	<u>1,216,418</u>
End of year	<u>\$ 232,543</u>	<u>\$ 11,812</u>	<u>\$ 130,973</u>	<u>\$ 1,302,187</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 Fund
\$ 4,293	\$ 5,031	\$ 6,726	\$ 542	\$ 63,168
10,332	15,580	-	59	25,971
<u>14,625</u>	<u>20,611</u>	<u>6,726</u>	<u>601</u>	<u>89,139</u>
-	-	-	10,042	93,737
170,582	298,841	-	982,228	1,487,898
<u>170,582</u>	<u>298,841</u>	<u>-</u>	<u>992,270</u>	<u>1,581,635</u>
(155,957)	(278,230)	6,726	(991,669)	(1,492,496)
220,582	247,406	20,778	990,628	1,597,282
-	-	-	-	89,712
64,625	(30,824)	27,504	(1,041)	194,498
95,459	159,065	213,722	9,011	2,020,538
<u>\$ 160,084</u>	<u>\$ 128,241</u>	<u>\$ 241,226</u>	<u>\$ 7,970</u>	<u>\$ 2,215,036</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 171,935	\$ 171,935	\$ 211,891	\$ 39,956
Investment earnings	775	775	6,377	5,602
Capital contributions	<u>13,000</u>	<u>13,000</u>	<u>40,701</u>	<u>27,701</u>
Total resources	<u>\$ 185,710</u>	<u>\$ 185,710</u>	<u>\$ 258,969</u>	<u>\$ 73,259</u>
Requirements:				
Capital outlay	\$ 30,000	\$ 30,000	\$ 26,426	\$ 3,574
Ending fund balance	<u>\$ 155,710</u>	<u>\$ 155,710</u>	<u>\$ 232,543</u>	<u>\$ (76,833)</u>
Total requirements	<u>\$ 185,710</u>	<u>\$ 185,710</u>	<u>\$ 258,969</u>	<u>\$ (73,259)</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources				
Beginning fund balance	\$ 6,812	\$ 6,812	\$ 6,812	\$ -
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total resources	<u>\$ 11,812</u>	<u>\$ 11,812</u>	<u>\$ 11,812</u>	<u>\$ -</u>
Requirements:				
Community Center:				
Materials and services	\$ 11,812	\$ 11,812	\$ -	\$ 11,812
Ending fund balance	<u>-</u>	<u>-</u>	<u>11,812</u>	<u>(11,812)</u>
Total requirements	<u>\$ 11,812</u>	<u>\$ 11,812</u>	<u>\$ 11,812</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 98,000	\$ 98,000	\$ 108,160	\$ 10,160
Investment earnings	-	-	3,441	3,441
Transfers in	<u>185,000</u>	<u>185,000</u>	<u>112,888</u>	<u>(72,112)</u>
Total resources	<u>\$ 283,000</u>	<u>\$ 283,000</u>	<u>\$ 224,489</u>	<u>\$ (58,511)</u>
 Requirements:				
Facilities Maintenance:				
Materials and services	\$ 161,354	\$ 161,354	\$ 83,695	\$ 77,659
Capital outlay	25,000	25,000	9,821	15,179
Contingency	<u>68,000</u>	<u>68,000</u>	<u>-</u>	<u>68,000</u>
Total expenditures	254,354	254,354	93,516	160,838
Ending fund balance	<u>28,646</u>	<u>28,646</u>	<u>130,973</u>	<u>(102,327)</u>
Total requirements	<u>\$ 283,000</u>	<u>\$ 283,000</u>	<u>\$ 224,489</u>	<u>\$ 58,511</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 1,097,949	\$ 1,097,949	\$ 1,216,418	\$ 118,469
Investment earnings	4,950	4,950	36,758	31,808
Capital contributions	<u>160,000</u>	<u>160,000</u>	<u>49,011</u>	<u>(110,989)</u>
Total resources	<u>\$ 1,262,899</u>	<u>\$ 1,262,899</u>	<u>\$ 1,302,187</u>	<u>\$ 39,288</u>
Requirements:				
Contingency	<u>1,162,899</u>	<u>1,162,899</u>	<u>-</u>	<u>1,162,899</u>
Ending fund balance	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 1,302,187</u>	<u>\$ (1,202,187)</u>
Total requirements	<u>\$ 1,262,899</u>	<u>\$ 1,262,899</u>	<u>\$ 1,302,187</u>	<u>\$ (39,288)</u>

CITY OF WARRENTON

Police Vehicle Replacement Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 99,621	\$ 99,621	\$ 95,459	\$ (4,162)
Investment earnings	-	-	4,293	4,293
Other revenue	-	-	10,332	10,332
Transfers in	<u>274,118</u>	<u>274,118</u>	<u>220,582</u>	<u>(53,536)</u>
Total resources	<u>\$ 373,739</u>	<u>\$ 373,739</u>	<u>\$ 330,666</u>	<u>\$ (43,073)</u>
Requirements:				
Police Department:				
Capital outlay	\$ 224,118	\$ 224,118	\$ 170,582	\$ 53,536
Ending fund balance	<u>149,621</u>	<u>149,621</u>	<u>160,084</u>	<u>(10,463)</u>
Total requirements	<u>\$ 373,739</u>	<u>\$ 373,739</u>	<u>\$ 330,666</u>	<u>\$ 43,073</u>

CITY OF WARRENTON

Fire Apparatus Replacement Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 94,744	\$ 94,744	\$ 159,065	\$ 64,321
Intergovernmental	441,750	441,750	-	(441,750)
Investment earnings	500	500	5,031	4,531
Other revenue	-	-	15,580	15,580
Transfers in	<u>369,500</u>	<u>369,500</u>	<u>247,406</u>	<u>(122,094)</u>
Total resources	<u>\$ 906,494</u>	<u>\$ 906,494</u>	<u>\$ 427,082</u>	<u>\$ (479,412)</u>
Requirements:				
Fire Department:				
Capital outlay	\$ 849,500	\$ 849,500	\$ 298,841	\$ 550,659
Ending fund balance	<u>56,994</u>	<u>56,994</u>	<u>128,241</u>	<u>(71,247)</u>
Total requirements	<u>\$ 906,494</u>	<u>\$ 906,494</u>	<u>\$ 427,082</u>	<u>\$ 479,412</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 213,550	\$ 213,550	\$ 213,722	\$ 172
Investment earnings	1,000	1,000	6,726	5,726
Transfers in	<u>20,778</u>	<u>20,778</u>	<u>20,778</u>	<u>-</u>
Total resources	<u>\$ 235,328</u>	<u>\$ 235,328</u>	<u>\$ 241,226</u>	<u>\$ 5,898</u>
Requirements:				
Administration:				
Capital outlay	\$ 235,328	\$ 235,328	\$ -	\$ 235,328
Ending fund balance	<u>-</u>	<u>-</u>	<u>241,226</u>	<u>(241,226)</u>
Total requirements	<u>\$ 235,328</u>	<u>\$ 235,328</u>	<u>\$ 241,226</u>	<u>\$ (5,898)</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 12,184	\$ 12,184	\$ 9,011	\$ (3,173)
Investment earnings	-	-	542	542
Other revenue	-	-	59	59
Transfers in	2,450,000	2,450,000	990,628	(1,459,372)
Loan proceeds	<u>3,691,636</u>	<u>3,691,636</u>	<u>-</u>	<u>(3,691,636)</u>
Total resources	<u>\$ 6,153,820</u>	<u>\$ 6,153,820</u>	<u>\$ 1,000,240</u>	<u>\$ (5,153,580)</u>
Requirements:				
Materials and services	\$ 149,000	\$ 149,000	\$ 10,042	\$ 138,958
Capital outlay	<u>6,004,820</u>	<u>6,004,820</u>	<u>982,228</u>	<u>5,022,592</u>
Total expenditures	6,153,820	6,153,820	992,270	5,161,550
Ending fund balance	<u>-</u>	<u>-</u>	<u>7,970</u>	<u>(7,970)</u>
Total requirements	<u>\$ 6,153,820</u>	<u>\$ 6,153,820</u>	<u>\$ 1,000,240</u>	<u>\$ 5,153,580</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 - 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, 2023

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,352,230	\$ 314,544	\$ 7,159,416	\$ 8,826,190
Accounts receivable	401,880	-	-	401,880
Other receivables	2,100	7,936	-	10,036
Prepaid expenses	1,035	-	-	1,035
Total current assets	<u>1,757,245</u>	<u>322,480</u>	<u>7,159,416</u>	<u>9,239,141</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable assets	1,534,791	-	-	1,534,791
Depreciable assets, net	11,972,341	-	-	11,972,341
Total noncurrent assets	<u>13,507,132</u>	<u>-</u>	<u>-</u>	<u>13,507,132</u>
Total assets	<u>15,264,377</u>	<u>322,480</u>	<u>7,159,416</u>	<u>22,746,273</u>
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	<u>223,984</u>	<u>-</u>	<u>-</u>	<u>223,984</u>
LIABILITIES				
Current liabilities:				
Accounts payable	148,592	-	50,922	199,514
Accrued interest payable	42,493	-	-	42,493
Compensated absences	37,086	-	-	37,086
Loans payable - current	466,992	-	-	466,992
Total current liabilities	<u>695,163</u>	<u>-</u>	<u>50,922</u>	<u>746,085</u>
Noncurrent liabilities:				
Loans payable	2,554,489	-	-	2,554,489
Net pension liability	526,793	-	-	526,793
Total liabilities	<u>3,776,445</u>	<u>-</u>	<u>50,922</u>	<u>3,827,367</u>
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	<u>195,018</u>	<u>-</u>	<u>-</u>	<u>195,018</u>
NET POSITION				
Net investment in capital assets	10,485,651	-	-	10,485,651
Restricted for system development	-	322,480	-	322,480
Unrestricted	1,031,247	-	7,108,494	8,139,741
Total net position	<u>\$ 11,516,898</u>	<u>\$ 322,480</u>	<u>\$ 7,108,494</u>	<u>\$ 18,947,872</u>

CITY OF WARRENTON

Water Enterprise

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

For the Year Ended June 30, 2023

	Operating (025)	System Development (026)	Capital Reserve (029)	Total Water Enterprise
Operating Revenues:				
Charges for services	\$ 4,296,158	\$ -	\$ -	\$ 4,296,158
Other revenue	<u>10,862</u>	<u>-</u>	<u>-</u>	<u>10,862</u>
Total operating revenues	<u>4,307,020</u>	<u>-</u>	<u>-</u>	<u>4,307,020</u>
Operating Expenses:				
Payroll and payroll benefits	864,526	-	-	864,526
Contracted services	191,644	-	-	191,644
Utilities and telephone	137,405	-	-	137,405
Repairs and maintenance	671,666	-	-	671,666
Other operating expenses	266,843	-	-	266,843
Overhead cost allocation	140,128	-	-	140,128
Depreciation	<u>633,502</u>	<u>-</u>	<u>-</u>	<u>633,502</u>
Total operating expenses	<u>2,905,714</u>	<u>-</u>	<u>-</u>	<u>2,905,714</u>
Operating income (loss)	<u>1,401,306</u>	<u>-</u>	<u>-</u>	<u>1,401,306</u>
Nonoperating Revenues (Expenses):				
Investment earnings	232,004	8,058	-	240,062
Interest expense	<u>(79,891)</u>	<u>-</u>	<u>-</u>	<u>(79,891)</u>
Total nonoperating revenues (expenses)	<u>152,113</u>	<u>8,058</u>	<u>-</u>	<u>160,171</u>
Income (loss) before contributions	1,553,419	8,058	-	1,561,477
Capital contributions	-	83,988	-	83,988
Capital transfers, net	1,087,205	-	(1,087,205)	-
Net transfers within enterprise	<u>(1,900,000)</u>	<u>-</u>	<u>1,900,000</u>	<u>-</u>
Change in net position	740,624	92,046	812,795	1,645,465
Net Position:				
Beginning of year	10,776,274	230,434	6,295,699	17,302,407
End of year	<u>\$ 11,516,898</u>	<u>\$ 322,480</u>	<u>\$ 7,108,494</u>	<u>\$ 18,947,872</u>

CITY OF WARRENTON

Sewer Enterprise

Combining Statement of Net Position

June 30, 2023

	<u>Sewer Operating (030)</u>	<u>System Development (036)</u>	<u>Capital Reserve (038)</u>	<u>Storm Sewer Operating (028)</u>	<u>Storm System Development Charges (051)</u>	<u>Total Sewer Enterprise</u>
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 3,188,448	\$ 486,318	\$ 5,122,183	\$ 2,022,241	\$ 109,860	\$10,929,050
Accounts receivable	310,163	-	-	58,912	-	369,075
Other receivables	2,474	-	-	-	-	2,474
Prepaid expenses	835	-	-	104	-	939
Total current assets	<u>3,501,920</u>	<u>486,318</u>	<u>5,122,183</u>	<u>2,081,257</u>	<u>109,860</u>	<u>11,301,538</u>
Noncurrent assets:						
Restricted cash	63,012	-	-	-	-	63,012
Capital assets:						
Nondepreciable assets	399,472	-	-	64,228	-	463,700
Depreciable assets, net	<u>7,669,288</u>	<u>-</u>	<u>-</u>	<u>528,093</u>	<u>-</u>	<u>8,197,381</u>
Total noncurrent assets	<u>8,131,772</u>	<u>-</u>	<u>-</u>	<u>592,321</u>	<u>-</u>	<u>8,724,093</u>
Total assets	<u>11,633,692</u>	<u>486,318</u>	<u>5,122,183</u>	<u>2,673,578</u>	<u>109,860</u>	<u>20,025,631</u>
DEFERRED OUTFLOWS OF RESOURCES						
Related to pensions	<u>198,531</u>	<u>-</u>	<u>-</u>	<u>14,488</u>	<u>-</u>	<u>213,019</u>
LIABILITIES						
Current liabilities:						
Accounts payable	134,500	-	-	69,024	-	203,524
Accrued interest payable	9,658	-	-	-	-	9,658
Compensated absences	35,912	-	-	3,367	-	39,279
Loans payable - current	<u>146,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,246</u>
Total current liabilities	<u>326,316</u>	<u>-</u>	<u>-</u>	<u>72,391</u>	<u>-</u>	<u>398,707</u>
Noncurrent liabilities:						
Loans payable	1,267,622	-	-	-	-	1,267,622
Net pension liability	<u>466,930</u>	<u>-</u>	<u>-</u>	<u>34,076</u>	<u>-</u>	<u>501,006</u>
Total liabilities	<u>2,060,868</u>	<u>-</u>	<u>-</u>	<u>106,467</u>	<u>-</u>	<u>2,167,335</u>
DEFERRED INFLOWS OF RESOURCES						
Related to pensions	<u>172,857</u>	<u>-</u>	<u>-</u>	<u>12,615</u>	<u>-</u>	<u>185,472</u>
NET POSITION						
Net investment in capital assets	6,654,892	-	-	592,321	-	7,247,213
Restricted for debt service	63,012	-	-	-	-	63,012
Restricted for system development	-	486,318	-	-	109,860	596,178
Unrestricted	<u>2,880,594</u>	<u>-</u>	<u>5,122,183</u>	<u>1,976,663</u>	<u>-</u>	<u>9,979,440</u>
Total net position	<u>\$ 9,598,498</u>	<u>\$ 486,318</u>	<u>\$ 5,122,183</u>	<u>\$ 2,568,984</u>	<u>\$ 109,860</u>	<u>\$17,885,843</u>

CITY OF WARRENTON

Sewer Enterprise

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

For the Year Ended June 30, 2023

	<u>Sewer Operating (030)</u>	<u>System Development (036)</u>	<u>Capital Reserve (038)</u>	<u>Storm Sewer Operating (028)</u>	<u>Storm System Development Charges (051)</u>	<u>Total Sewer Enterprise</u>
Operating Revenues:						
Charges for services	\$ 2,906,961	\$ -	\$ -	\$ 544,752	\$ -	\$ 3,451,713
Other revenue	<u>4,598</u>	<u>-</u>	<u>-</u>	<u>2,378</u>	<u>-</u>	<u>6,976</u>
Total operating revenues	<u>2,911,559</u>	<u>-</u>	<u>-</u>	<u>547,130</u>	<u>-</u>	<u>3,458,689</u>
Operating Expenses:						
Payroll and payroll benefits	610,603	-	-	65,358	-	675,961
Contracted services	308,442	-	-	55,287	-	363,729
Utilities and telephone	160,566	-	-	11,314	-	171,880
Repairs and maintenance	255,427	-	-	30,904	-	286,331
Other operating expenses	245,903	-	-	7,527	-	253,430
Overhead cost allocation	145,356	-	-	19,430	-	164,786
Depreciation	<u>710,939</u>	<u>-</u>	<u>-</u>	<u>56,728</u>	<u>-</u>	<u>767,667</u>
Total operating expenses	<u>2,437,236</u>	<u>-</u>	<u>-</u>	<u>246,548</u>	<u>-</u>	<u>2,683,784</u>
Operating income (loss)	<u>474,323</u>	<u>-</u>	<u>-</u>	<u>300,582</u>	<u>-</u>	<u>774,905</u>
Nonoperating Revenues (Expenses):						
Investment earnings	222,707	7,636	-	51,938	3,036	285,317
Interest expense	<u>(33,810)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,810)</u>
Total nonoperating revenues (expenses)	<u>188,897</u>	<u>7,636</u>	<u>-</u>	<u>51,938</u>	<u>3,036</u>	<u>251,507</u>
Income (loss) before contributions	663,220	7,636	-	352,520	3,036	1,026,412
Capital contributions	-	304,524	-	-	10,250	314,774
Capital transfers, net	279,100	-	(279,100)	-	-	-
Net transfers within enterprise	<u>(600,000)</u>	<u>-</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	342,320	312,160	320,900	352,520	13,286	1,341,186
Net Position:						
Beginning of year	<u>9,256,178</u>	<u>174,158</u>	<u>4,801,283</u>	<u>2,216,464</u>	<u>96,574</u>	<u>16,544,657</u>
End of year	<u>\$ 9,598,498</u>	<u>\$ 486,318</u>	<u>\$ 5,122,183</u>	<u>\$ 2,568,984</u>	<u>\$ 109,860</u>	<u>\$17,885,843</u>

CITY OF WARRENTON
Sanitation Enterprise
Combining Statement of Net Position
June 30, 2023

	<u>Operating (032)</u>	<u>Capital Reserve (034)</u>	<u>Total Sanitation Enterprise</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 516,807	\$ 389,394	\$ 906,201
Accounts receivable	128,577	-	128,577
Prepaid expenses	435	-	435
Total current assets	<u>645,819</u>	<u>389,394</u>	<u>1,035,213</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable assets	29,669	-	29,669
Depreciable assets, net	<u>395,838</u>	<u>-</u>	<u>395,838</u>
Total noncurrent assets	<u>425,507</u>	<u>-</u>	<u>425,507</u>
Total assets	<u>1,071,326</u>	<u>389,394</u>	<u>1,460,720</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>55,017</u>	<u>-</u>	<u>55,017</u>
LIABILITIES			
Current liabilities:			
Accounts payable	77,147	-	77,147
Compensated absences	5,800	-	5,800
Landfill postclosure care - current	<u>11,650</u>	<u>-</u>	<u>11,650</u>
Total current liabilities	94,597	-	94,597
Noncurrent liabilities:			
Landfill postclosure care liability	360,403	-	360,403
Net pension liability	<u>129,396</u>	<u>-</u>	<u>129,396</u>
Total liabilities	<u>584,396</u>	<u>-</u>	<u>584,396</u>
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	<u>47,902</u>	<u>-</u>	<u>47,902</u>
NET POSITION			
Net investment in capital assets	425,507	-	425,507
Unrestricted	<u>68,538</u>	<u>389,394</u>	<u>457,932</u>
Total net position	<u>\$ 494,045</u>	<u>\$ 389,394</u>	<u>\$ 883,439</u>

CITY OF WARRENTON

Sanitation Enterprise

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

For the Year Ended June 30, 2023

	Operating (032)	Capital Reserve (034)	Total Sanitation Enterprise
Operating Revenues:			
Charges for services	\$ 1,315,715	\$ -	\$ 1,315,715
Other revenue	6,065	-	6,065
Total operating revenues	<u>1,321,780</u>	<u>-</u>	<u>1,321,780</u>
Operating Expenses:			
Payroll and payroll benefits	150,525	-	150,525
Contracted services	808,878	-	808,878
Utilities and telephone	5,841	-	5,841
Repairs and maintenance	37,823	-	37,823
Other operating expenses	130,635	-	130,635
Overhead cost allocation	36,537	-	36,537
Depreciation	74,358	-	74,358
Total operating expenses	<u>1,244,597</u>	<u>-</u>	<u>1,244,597</u>
Operating income (loss)	<u>77,183</u>	<u>-</u>	<u>77,183</u>
Nonoperating Revenues (Expenses):			
Investment earnings	21,567	-	21,567
Total nonoperating revenues (expenses)	<u>21,567</u>	<u>-</u>	<u>21,567</u>
Income (loss) before contributions	98,750	-	98,750
Net transfers within enterprise	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Change in net position	(1,250)	100,000	98,750
Net Position:			
Beginning of year	495,295	289,394	784,689
End of year	<u>\$ 494,045</u>	<u>\$ 389,394</u>	<u>\$ 883,439</u>

CITY OF WARRENTON
Nonmajor Enterprise Funds
Combining Statement of Net Position
June 30, 2023

	Warrenton Marina (010)	Warrenton Marina Capital Reserve (012)	Hammond Marina (011)	Hammond Marina Capital Reserve (013)	Total Nonmajor Enterprise Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 363,060	\$ 551,448	\$ 289,166	\$ 890,057	\$ 2,093,731
Accounts receivable	20,459	-	160	-	20,619
Intergovernmental receivables	-	-	-	83,468	83,468
Lease receivable, current	5,700	-	3,359	-	9,059
Total current assets	<u>389,219</u>	<u>551,448</u>	<u>292,685</u>	<u>973,525</u>	<u>2,206,877</u>
Noncurrent assets:					
Lease Receivable	37,555	-	-	-	37,555
Capital assets:					
Nondepreciable assets	394,346	-	174,608	-	568,954
Depreciable assets, net	151,121	-	1,862,009	-	2,013,130
Total noncurrent assets	<u>583,022</u>	<u>-</u>	<u>2,036,617</u>	<u>-</u>	<u>2,619,639</u>
Total assets	<u>972,241</u>	<u>551,448</u>	<u>2,329,302</u>	<u>973,525</u>	<u>4,826,516</u>
DEFERRED OUTFLOWS OF RESOURCES					
Related to pensions	<u>116,690</u>	<u>-</u>	<u>70,680</u>	<u>-</u>	<u>187,370</u>
LIABILITIES					
Current liabilities:					
Accounts payable	15,916	253,183	12,872	2,757	284,728
Compensated absences	24,702	-	14,002	-	38,704
Unearned revenue	14,794	-	6,748	-	21,542
Total current liabilities	<u>55,412</u>	<u>253,183</u>	<u>33,622</u>	<u>2,757</u>	<u>344,974</u>
Noncurrent liabilities:					
Net pension liability	<u>274,448</u>	<u>-</u>	<u>166,235</u>	<u>-</u>	<u>440,683</u>
Total liabilities	<u>329,860</u>	<u>253,183</u>	<u>199,857</u>	<u>2,757</u>	<u>785,657</u>
DEFERRED INFLOWS OF RESOURCES					
Related to pensions	101,601	-	61,540	-	163,141
Deferred Inflows -leases receivable	<u>40,443</u>	<u>-</u>	<u>2,396</u>	<u>-</u>	<u>42,839</u>
Total deferred inflows of resources	<u>142,044</u>	<u>-</u>	<u>63,936</u>	<u>-</u>	<u>205,980</u>
NET POSITION					
Net investment in capital assets	545,467	-	2,036,617	-	2,582,084
Unrestricted	<u>71,560</u>	<u>298,265</u>	<u>99,572</u>	<u>970,768</u>	<u>1,440,165</u>
Total net position	<u>\$ 617,027</u>	<u>\$ 298,265</u>	<u>\$ 2,136,189</u>	<u>\$ 970,768</u>	<u>\$ 4,022,249</u>

CITY OF WARRENTON

Nonmajor Enterprise Funds

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

For the Year Ended June 30, 2023

	<u>Warrenton Marina (010)</u>	<u>Warrenton Marina Capital Reserve (012)</u>	<u>Hammond Marina (011)</u>	<u>Hammond Marina Capital Reserve (013)</u>	<u>Total Nonmajor Enterprise Funds</u>
Operating Revenues:					
Charges for services	\$ 687,803	\$ -	\$ 385,202	\$ -	\$ 1,073,005
Lease receipts	20,503	-	12,273	-	32,776
Other revenue	2,414	-	3,357	-	5,771
Total operating revenues	<u>710,720</u>	<u>-</u>	<u>400,832</u>	<u>-</u>	<u>1,111,552</u>
Operating Expenses:					
Payroll and payroll benefits	400,211	-	246,073	-	646,284
Contracted services	8,005	-	8,236	-	16,241
Utilities and telephone	88,581	-	20,612	-	109,193
Repairs and maintenance	89,491	-	81,360	-	170,851
Other operating expenses	36,037	-	30,531	-	66,568
Overhead cost allocation	33,686	-	19,113	-	52,799
Depreciation	16,121	-	140,576	-	156,697
Total operating expenses	<u>672,132</u>	<u>-</u>	<u>546,501</u>	<u>-</u>	<u>1,218,633</u>
Operating income (loss)	<u>38,588</u>	<u>-</u>	<u>(145,669)</u>	<u>-</u>	<u>(107,081)</u>
Nonoperating Revenues (Expenses):					
Investment earnings	34,689	-	33,188	-	67,877
Taxes	-	-	-	231,002	231,002
Intergovernmental	-	-	-	43,807	43,807
Total nonoperating revenues (expenses)	<u>34,689</u>	<u>-</u>	<u>33,188</u>	<u>274,809</u>	<u>342,686</u>
Income (loss) before contributions	73,277	-	(112,481)	274,809	235,605
Capital transfers, net	306,619	(306,619)	46,674	(46,674)	-
Net transfers	<u>(100,000)</u>	<u>141,626</u>	<u>-</u>	<u>-</u>	<u>41,626</u>
Change in net position	279,896	(164,993)	(65,807)	228,135	277,231
Net Position:					
Beginning of year	337,131	463,258	2,201,996	742,633	3,745,018
End of year	<u>\$ 617,027</u>	<u>\$ 298,265</u>	<u>\$ 2,136,189</u>	<u>\$ 970,768</u>	<u>\$ 4,022,249</u>

CITY OF WARRENTON

Water Operating Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,000,000	\$ 2,000,000	\$ 1,878,543	\$ (121,457)
Intergovernmental	1,000,000	1,000,000	-	(1,000,000)
Charges for services	4,215,062	4,215,062	4,296,158	81,096
Investment earnings	32,000	32,000	232,004	200,004
Other revenue	1,000	1,000	10,862	9,862
Loan proceeds	<u>1,460,000</u>	<u>1,460,000</u>	<u>-</u>	<u>(1,460,000)</u>
Total resources	<u>\$ 8,708,062</u>	<u>\$ 8,708,062</u>	<u>\$ 6,417,567</u>	<u>\$ (2,290,495)</u>
 Requirements:				
Public Works:				
Personal services	\$ 1,258,918	\$ 1,258,918	\$ 962,272	\$ 296,646
Materials and services	<u>1,589,804</u>	<u>1,589,804</u>	<u>1,407,687</u>	<u>182,117</u>
Total department expenditures	2,848,722	2,848,722	2,369,959	478,763
Debt service	538,956	538,956	538,955	1
Contingency	496,000	496,000	-	496,000
Transfers out	<u>4,360,000</u>	<u>4,360,000</u>	<u>1,900,000</u>	<u>2,460,000</u>
Total expenditures	8,243,678	8,243,678	4,808,914	3,434,764
Ending fund balance	<u>464,384</u>	<u>464,384</u>	<u>1,608,653</u>	<u>(1,144,269)</u>
Total requirements	<u>\$ 8,708,062</u>	<u>\$ 8,708,062</u>	<u>\$ 6,417,567</u>	<u>\$ 2,290,495</u>
 Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 1,608,653	
Capital assets			13,507,132	
Deferred outflows of resources related to pensions			223,984	
Accrued interest payable			(42,493)	
Compensated absences			(37,086)	
Net pension liability			(526,793)	
Loans payable			(3,021,481)	
Deferred inflow of resources related to pensions			<u>(195,018)</u>	
Ending net position - GAAP basis			<u>\$ 11,516,898</u>	

CITY OF WARRENTON

Water System Development

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 194,418	\$ 194,418	\$ 230,434	\$ 36,016
Investment earnings	875	875	8,058	7,183
Capital contributions	<u>100,000</u>	<u>100,000</u>	<u>83,988</u>	<u>(16,012)</u>
Total resources	<u>\$ 295,293</u>	<u>\$ 295,293</u>	<u>\$ 322,480</u>	<u>\$ 27,187</u>
Requirements:				
Contingency	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Ending fund balance	<u>95,293</u>	<u>95,293</u>	<u>322,480</u>	<u>(227,187)</u>
Total requirements	<u>\$ 295,293</u>	<u>\$ 295,293</u>	<u>\$ 322,480</u>	<u>\$ (27,187)</u>

CITY OF WARRENTON

Water Capital Reserve Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 6,100,000	\$ 6,100,000	\$ 6,295,699	\$ 195,699
Transfers in	<u>4,360,000</u>	<u>4,360,000</u>	<u>1,900,000</u>	<u>(2,460,000)</u>
Total resources	<u>\$ 10,460,000</u>	<u>\$ 10,460,000</u>	<u>\$ 8,195,699</u>	<u>\$ (2,264,301)</u>
Requirements:				
Public Works:				
Capital outlay	\$ 7,307,300	\$ 7,307,300	\$ 1,087,205	\$ 6,220,095
Ending fund balance	<u>3,152,700</u>	<u>3,152,700</u>	<u>7,108,494</u>	<u>(3,955,794)</u>
Total requirements	<u>\$ 10,460,000</u>	<u>\$ 10,460,000</u>	<u>\$ 8,195,699</u>	<u>\$ 2,264,301</u>

CITY OF WARRENTON

Sewer Operating Fund

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance
Resources:				
Beginning fund balance	\$ 2,700,000	\$ 2,700,000	\$ 2,978,749	\$ 278,749
Charges for services	2,872,261	2,872,261	2,906,961	34,700
Investment earnings	32,000	32,000	222,707	190,707
Other revenue	-	-	4,598	4,598
	<u>\$ 5,604,261</u>	<u>\$ 5,604,261</u>	<u>\$ 6,113,015</u>	<u>\$ 508,754</u>
Total resources				
Requirements:				
Public Works:				
Personal services	\$ 1,219,668	\$ 1,219,668	\$ 789,571	\$ 430,097
Materials and services	2,751,331	2,751,331	1,115,694	1,635,637
Total department expenditures	3,970,999	3,970,999	1,905,265	2,065,734
Debt service	177,318	177,318	177,318	-
Contingency	650,000	650,000	-	650,000
Transfers out	600,000	600,000	600,000	-
Total expenditures	5,398,317	5,398,317	2,682,583	2,715,734
Ending fund balance	205,944	205,944	3,430,432	(3,224,488)
	<u>\$ 5,604,261</u>	<u>\$ 5,604,261</u>	<u>\$ 6,113,015</u>	<u>\$ (508,754)</u>
Total requirements				
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 3,430,432	
Capital Assets			8,068,760	
Deferred outflows of resources related to pensions			198,531	
Accrued interest payable			(9,658)	
Compensated absences			(35,912)	
Net pension liability			(466,930)	
Loans payable			(1,413,868)	
Deferred inflow of resources related to pensions			(172,857)	
			<u>\$ 9,598,498</u>	
Ending net position - GAAP basis				

CITY OF WARRENTON

Sewer System Development

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 150,016	\$ 150,016	\$ 174,158	\$ 24,142
Investment earnings	675	675	7,636	6,961
Capital contributions	<u>60,000</u>	<u>60,000</u>	<u>304,524</u>	<u>244,524</u>
Total resources	<u>\$ 210,691</u>	<u>\$ 210,691</u>	<u>\$ 486,318</u>	<u>\$ 275,627</u>
Requirements:				
Ending fund balance	<u>\$ 210,691</u>	<u>\$ 210,691</u>	<u>\$ 486,318</u>	<u>\$ (275,627)</u>
Total requirements	<u>\$ 210,691</u>	<u>\$ 210,691</u>	<u>\$ 486,318</u>	<u>\$ (275,627)</u>

CITY OF WARRENTON

Sewer Capital Reserve Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 4,700,000	\$ 4,700,000	\$ 4,801,283	\$ 101,283
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total resources	<u>\$ 5,300,000</u>	<u>\$ 5,300,000</u>	<u>\$ 5,401,283</u>	<u>\$ 101,283</u>
Requirements:				
Public Works:				
Capital outlay	\$ 846,650	\$ 846,650	\$ 279,101	\$ 567,549
Ending fund balance	<u>4,453,350</u>	<u>4,453,350</u>	<u>5,122,182</u>	<u>(668,832)</u>
Total requirements	<u>\$ 5,300,000</u>	<u>\$ 5,300,000</u>	<u>\$ 5,401,283</u>	<u>\$ (101,283)</u>

CITY OF WARRENTON

Storm Sewer Operating Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 1,500,000	\$ 1,500,000	\$ 1,661,698	\$ 161,698
Intergovernmental	300,000	300,000	-	(300,000)
Charges for services	538,912	538,912	544,752	5,840
Investment earnings	6,000	6,000	51,938	45,938
Other revenue	<u>-</u>	<u>-</u>	<u>2,379</u>	<u>2,379</u>
Total resources	<u>\$ 2,344,912</u>	<u>\$ 2,344,912</u>	<u>\$ 2,260,767</u>	<u>\$ (84,145)</u>
Requirements:				
Storm Sewer Department:				
Personal services	\$ 177,140	\$ 177,140	\$ 103,358	\$ 73,782
Materials and services	624,734	624,734	124,463	500,271
Capital outlay	<u>1,145,487</u>	<u>1,145,487</u>	<u>20,713</u>	<u>1,124,774</u>
Total department expenditures	1,947,361	1,947,361	248,534	1,698,827
Contingency	<u>90,000</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>
Total expenditures	2,037,361	2,037,361	248,534	1,788,827
Ending fund balance	<u>307,551</u>	<u>307,551</u>	<u>2,012,233</u>	<u>(1,704,682)</u>
Total requirements	<u>\$ 2,344,912</u>	<u>\$ 2,344,912</u>	<u>\$ 2,260,767</u>	<u>\$ 84,145</u>
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 2,012,233	
Capital Assets			592,321	
Deferred outflows of resources related to pensions			14,488	
Compensated absences			(3,367)	
Net pension liability			(34,076)	
Deferred inflow of resources related to pensions			<u>(12,615)</u>	
Ending net position - GAAP basis			<u>\$ 2,568,984</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 87,894	\$ 87,894	\$ 96,574	\$ 8,680
Investment earnings	400	400	3,036	2,636
Capital contributions	<u>25,000</u>	<u>25,000</u>	<u>10,250</u>	<u>(14,750)</u>
Total resources	<u>\$ 113,294</u>	<u>\$ 113,294</u>	<u>\$ 109,860</u>	<u>\$ (3,434)</u>
Requirements:				
Contingency	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>80,000</u>
Ending fund balance	<u>\$ 33,294</u>	<u>\$ 33,294</u>	<u>\$ 109,860</u>	<u>\$ (76,566)</u>
Total requirements	<u>\$ 113,294</u>	<u>\$ 113,294</u>	<u>\$ 109,860</u>	<u>\$ 3,434</u>

CITY OF WARRENTON

Sanitation Operating Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 445,000	\$ 445,000	\$ 504,966	\$ 59,966
Charges for services	1,446,344	1,446,344	1,315,715	(130,629)
Investment earnings	3,000	3,000	21,567	18,567
Other revenue	<u>-</u>	<u>-</u>	<u>6,065</u>	<u>6,065</u>
Total resources	<u>\$ 1,894,344</u>	<u>\$ 1,894,344</u>	<u>\$ 1,848,313</u>	<u>\$ (46,031)</u>
Requirements:				
Public works:				
Personal services	\$ 311,941	\$ 311,941	\$ 221,160	\$ 90,781
Materials and services	<u>1,099,708</u>	<u>1,099,708</u>	<u>958,481</u>	<u>141,227</u>
Total department expenditures	1,411,649	1,411,649	1,179,641	232,008
Contingency	150,000	150,000	-	150,000
Transfers out	<u>222,222</u>	<u>222,222</u>	<u>100,000</u>	<u>122,222</u>
Total expenditures	1,783,871	1,783,871	1,279,641	504,230
Ending fund balance	<u>110,473</u>	<u>110,473</u>	<u>568,672</u>	<u>(458,199)</u>
Total requirements	<u>\$ 1,894,344</u>	<u>\$ 1,894,344</u>	<u>\$ 1,848,313</u>	<u>\$ 46,031</u>
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 568,672	
Capital Assets			425,507	
Deferred outflows of resources related to pensions			55,017	
Compensated absences			(5,800)	
Net pension liability			(129,396)	
Landfill postclosure care liability			(372,053)	
Deferred inflow of resources related to pensions			<u>(47,902)</u>	
Ending net position - GAAP basis			<u>\$ 494,045</u>	

CITY OF WARRENTON

Sanitation Capital Reserve Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 275,000	\$ 275,000	\$ 289,394	\$ 14,394
Transfers in	<u>222,222</u>	<u>222,222</u>	<u>100,000</u>	<u>(122,222)</u>
Total resources	<u>\$ 497,222</u>	<u>\$ 497,222</u>	<u>\$ 389,394</u>	<u>\$ (107,828)</u>
Requirements:				
Public Works:				
Capital outlay	\$ 37,950	\$ 37,950	\$ -	\$ 37,950
Ending fund balance	<u>459,272</u>	<u>459,272</u>	<u>389,394</u>	<u>69,878</u>
Total requirements	<u>\$ 497,222</u>	<u>\$ 497,222</u>	<u>\$ 389,394</u>	<u>\$ 107,828</u>

CITY OF WARRENTON

Warrenton Marina Fund

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

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 300,000	\$ 300,000	\$ 323,922	\$ 23,922
Intergovernmental	1,200	1,200	-	(1,200)
Charges for services	669,000	669,000	686,435	17,435
Lease receipts	30,679	30,679	22,588	(8,091)
Investment earnings	9,000	9,000	34,689	25,689
Other revenue	<u>7,000</u>	<u>7,000</u>	<u>2,414</u>	<u>(4,586)</u>
Total resources	<u>\$ 1,016,879</u>	<u>\$ 1,016,879</u>	<u>\$ 1,070,048</u>	<u>\$ 53,169</u>
Requirements:				
Marinas:				
Personal services	\$ 424,511	\$ 424,511	\$ 360,606	\$ 63,905
Materials and services	<u>293,714</u>	<u>293,714</u>	<u>255,800</u>	<u>37,914</u>
Total department expenditures	718,225	718,225	616,406	101,819
Contingency	125,000	125,000	-	125,000
Transfers out	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total expenditures	943,225	943,225	716,406	226,819
Ending fund balance	<u>73,654</u>	<u>73,654</u>	<u>353,642</u>	<u>(279,988)</u>
Total requirements	<u>\$ 1,016,879</u>	<u>\$ 1,016,879</u>	<u>\$ 1,070,048</u>	<u>\$ (53,169)</u>
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 353,642	
Allowance for doubtful accounts			(120)	
Capital Assets			545,468	
Deferred outflows of resources related to pensions			116,690	
Leases receivable			42,541	
Compensated absences			(24,702)	
Net pension liability			(274,448)	
Deferred inflow of resources related to leases			(40,443)	
Deferred inflow of resources related to pensions			<u>(101,601)</u>	
Ending net position - GAAP basis			<u>\$ 617,027</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 464,175	\$ 464,175	\$ 463,258	\$ (917)
Transfers in	<u>142,055</u>	<u>142,055</u>	<u>141,626</u>	<u>(429)</u>
Total resources	<u>\$ 606,230</u>	<u>\$ 606,230</u>	<u>\$ 604,884</u>	<u>\$ (1,346)</u>
 Requirements:				
Marinas:				
Capital outlay	\$ 547,000	\$ 547,000	\$ 306,619	\$ 240,381
Ending fund balance	<u>59,230</u>	<u>59,230</u>	<u>298,265</u>	<u>(239,035)</u>
Total requirements	<u>\$ 606,230</u>	<u>\$ 606,230</u>	<u>\$ 604,884</u>	<u>\$ 1,346</u>

CITY OF WARRENTON

Hammond Marina Fund

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance
Resources:				
Beginning fund balance	\$ 290,000	\$ 290,000	\$ 206,211	\$ (83,789)
Charges for services	361,000	361,000	385,202	24,202
Lease receipts	14,052	14,052	13,568	(484)
Investment earnings	6,000	6,000	33,188	27,188
Other revenue	<u>3,500</u>	<u>3,500</u>	<u>3,357</u>	<u>(143)</u>
Total resources	<u>\$ 674,552</u>	<u>\$ 674,552</u>	<u>\$ 641,526</u>	<u>\$ (33,026)</u>

Resources:				
Marinas:				
Personal services	\$ 252,873	\$ 252,873	\$ 211,968	\$ 40,905
Materials and services	<u>181,388</u>	<u>181,388</u>	<u>159,852</u>	<u>21,536</u>
Total department expenditures	434,261	434,261	371,820	62,441
Contingency	80,000	80,000	-	80,000
Transfers out	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	614,261	614,261	371,820	242,441
Ending fund balance	<u>60,291</u>	<u>60,291</u>	<u>269,706</u>	<u>(209,415)</u>
Total requirements	<u>\$ 674,552</u>	<u>\$ 674,552</u>	<u>\$ 641,526</u>	<u>\$ 33,026</u>

Reconciliation to GAAP Basis:	
Ending fund balance - budget basis	\$ 269,706
Depreciable assets, net	2,036,618
Deferred outflows of resources related to pensions	70,680
Leases Receivable	3,358
Compensated absences	(14,002)
Net pension liability	(166,235)
Deferred Inflows -leases receivable	(2,396)
Deferred inflow of resources related to pensions	<u>(61,540)</u>
Ending net position - GAAP basis	<u>\$ 2,136,189</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 735,722	\$ 735,722	\$ 742,633	\$ 6,911
Taxes	221,000	221,000	231,002	10,002
Intergovernmental	45,000	45,000	43,807	(1,193)
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Total resources	<u>\$ 1,101,722</u>	<u>\$ 1,101,722</u>	<u>\$ 1,017,442</u>	<u>\$ (84,280)</u>
Requirements:				
Marinas:				
Capital outlay	\$ 214,000	\$ 214,000	\$ 46,674	\$ 167,326
Ending fund balance	<u>887,722</u>	<u>887,722</u>	<u>970,768</u>	<u>(83,046)</u>
Total requirements	<u>\$ 1,101,722</u>	<u>\$ 1,101,722</u>	<u>\$ 1,017,442</u>	<u>\$ 84,280</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resources:				
Beginning fund balance	\$ 2,500	\$ 2,500	\$ 4,267	\$ 1,767
Charges for services	101,233	101,233	61,182	(40,051)
Other revenue	<u>-</u>	<u>-</u>	<u>82</u>	<u>82</u>
Total resources	<u>\$ 103,733</u>	<u>\$ 103,733</u>	<u>\$ 65,531</u>	<u>\$ (38,202)</u>
Requirements:				
Engineering Department:				
Personal services	\$ 96,533	\$ 96,533	\$ 63,068	\$ 33,465
Materials and services	<u>7,200</u>	<u>7,200</u>	<u>1,899</u>	<u>5,301</u>
Total department expenditures	103,733	103,733	64,967	38,766
Ending fund balance	<u>-</u>	<u>-</u>	<u>564</u>	<u>(564)</u>
Total requirements	<u>\$ 103,733</u>	<u>\$ 103,733</u>	<u>\$ 65,531</u>	<u>\$ 38,202</u>
Reconciliation to GAAP Basis:				
Ending fund balance - budget basis			\$ 564	
Deferred outflows of resources related to pensions			35,439	
Net pension liability			(83,348)	
Deferred inflow of resources related to pensions			<u>(30,855)</u>	
Ending net position - GAAP basis			<u>\$ (78,200)</u>	



COMPLIANCE SECTION





COMMENTS AND DISCLOSURES OF INDEPENDENT AUDITOR REQUIRED BY STATE STATUE

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

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, 2023, and have issued our report thereon dated December 15, 2023. 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 style with a long, sweeping tail on the letter "n".

Paul R Nielson, CPA, a member of the firm

Eugene, Oregon

December 15, 2023



AGENDA MEMORANDUM

TO: Warrenton City Commission
FROM: City Manager, Esther Moberg
DATE: January 23, 2024
SUBJ: RFEI proposal

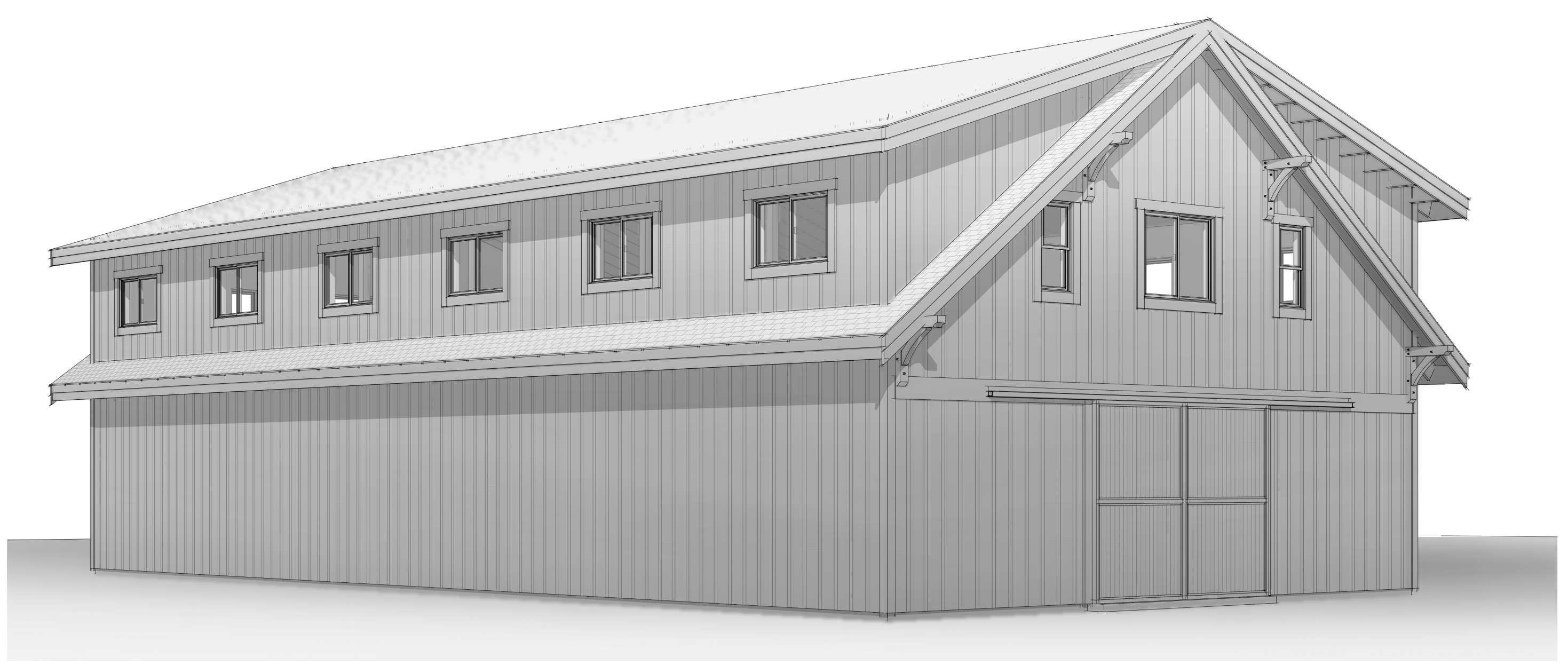
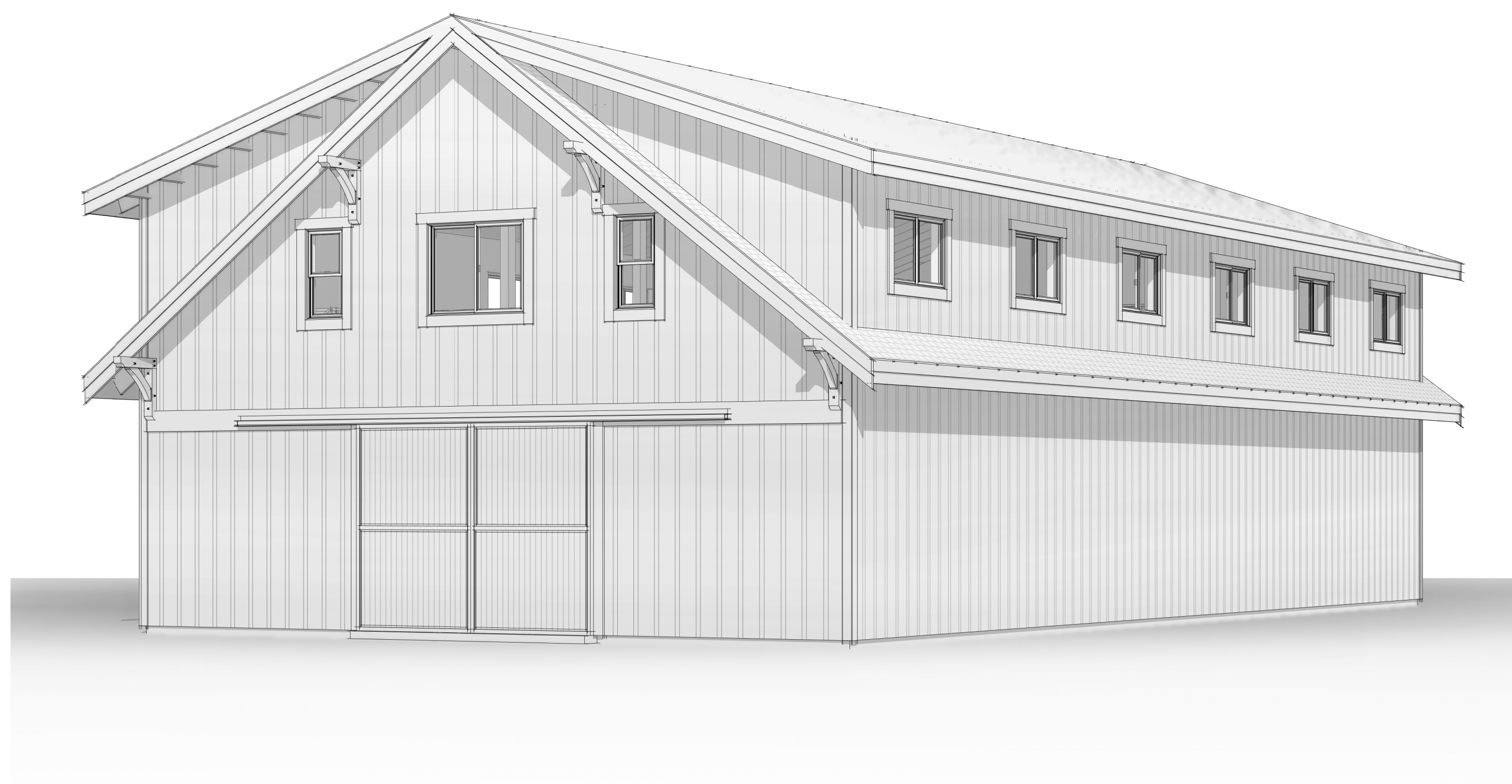
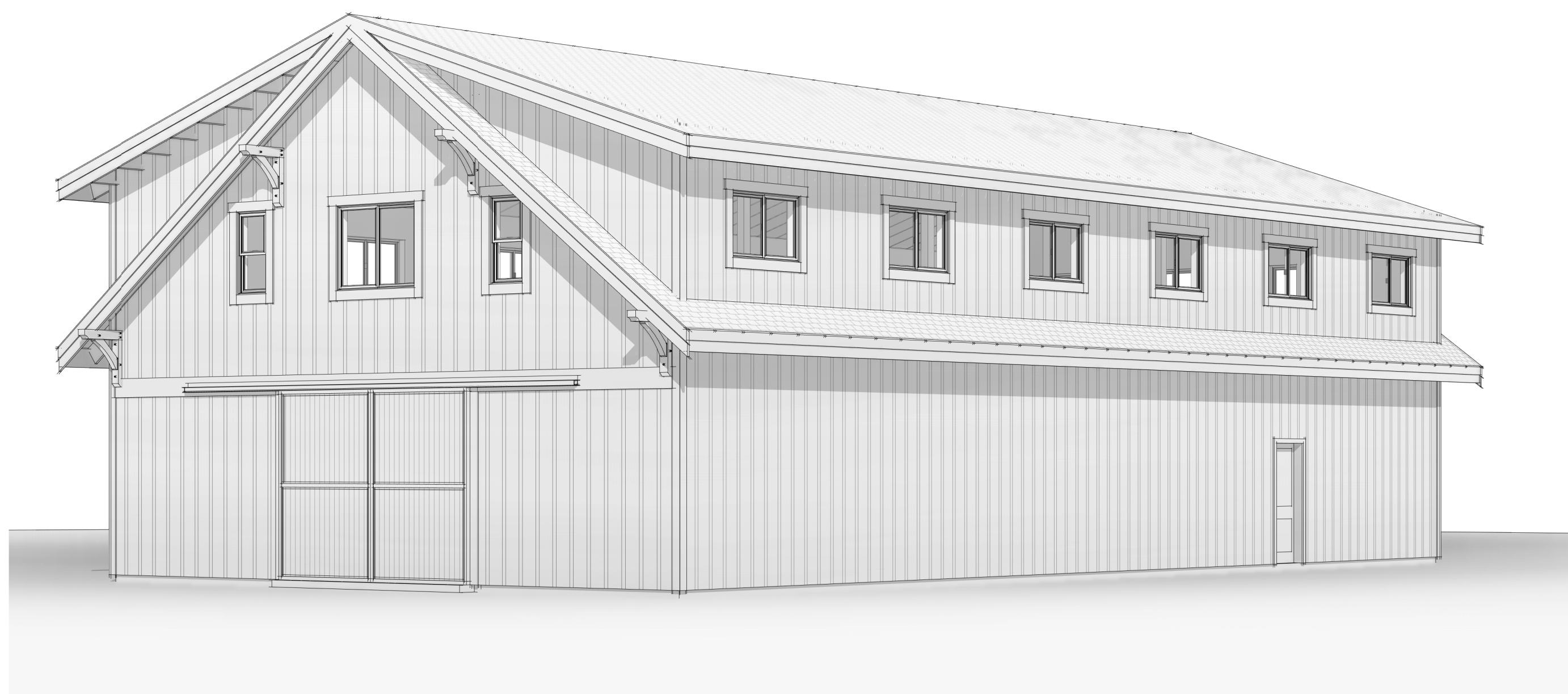
SUMMARY

The Fowlers have presented their updated plan regarding the original requests for Expressions of Interest. They are the only current Expression of Interest the Commission is pursuing for the leased area at the Hammond Marina.

Approved by City Manager: _____

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

DISCLAIMER:
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 SHOWN FOR ILLUSTRATION PURPOSES ONLY. 2D DRAWINGS SHALL
 SUPERCEDE ALL ITEMS SHOWN ON 3D IMAGES. THIS SHEET IS PROVIDED
 AS A REPRESENTATION AND IS NOT FOR CONSTRUCTION



11251 SE 232nd AVE



DAMASCUS, OR 97089

'PINERIDGE' 72

EXAMPLE LOCATION

3D EXTERIOR VIEWS

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Drawing Index		
No.	Date	Description

NOT FOR CONSTRUCTION

A-002

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1 3D INTERIOR VIEW 1



2 3D INTERIOR VIEW 2

11251 SE 232nd AVE



DAMASCUS, OR 97089

'PINERIDGE' 72
EXAMPLE LOCATION

3D INTERIOR VIEWS

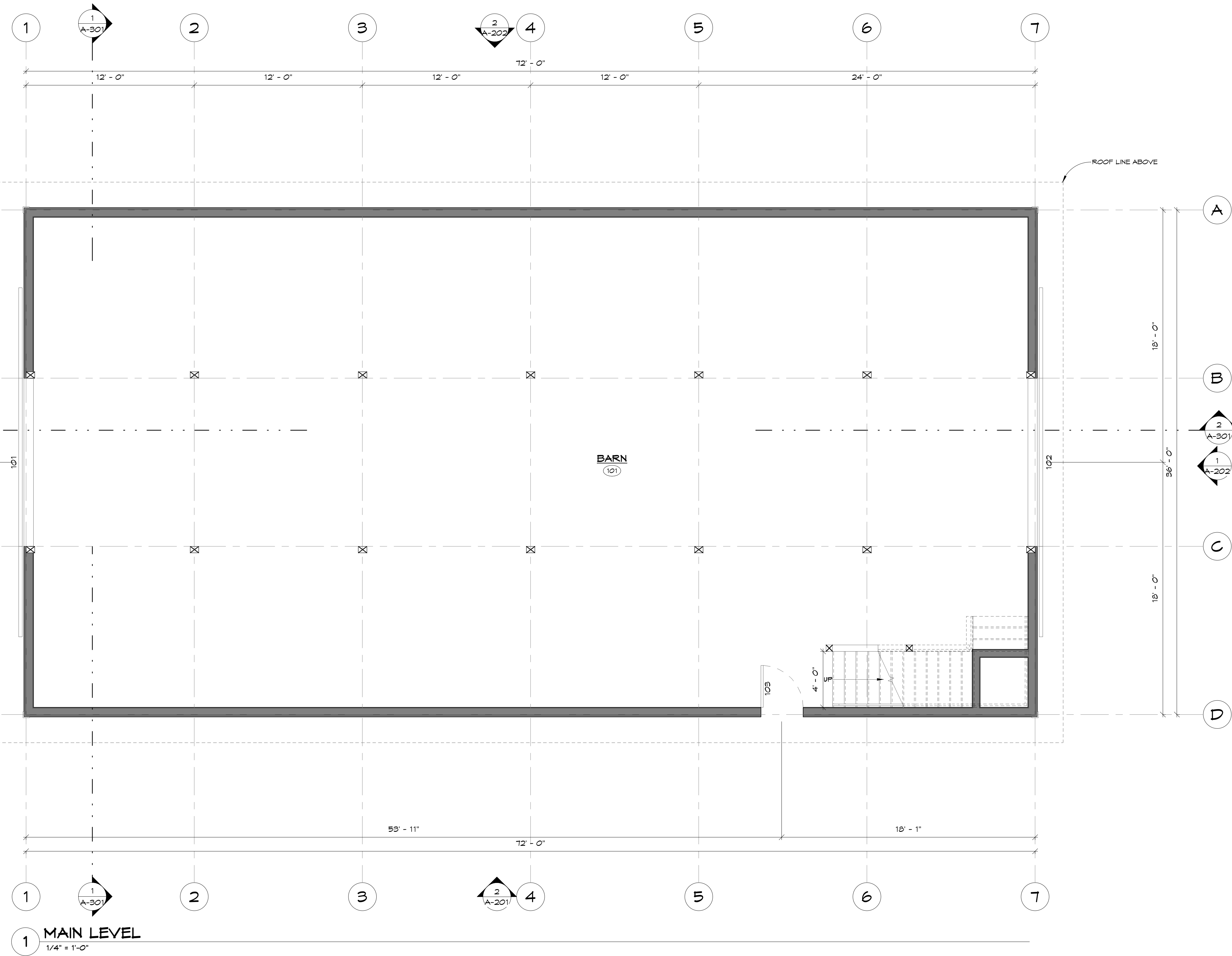
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Drawing Index

No.	Date	Description
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A-003

NOT FOR CONSTRUCTION



AREA - CONDITIONED SPACE	
NOTE: CONDITIONED SPACE MEASURED FROM EXTERIOR SURFACES OF EXTERIOR FRAMING & HEAD CLEARANCE ABOVE 48"	
CONDITIONED	
UPPER LEVEL	2528 SF
MAIN LEVEL	2528 SF
UNCONDITIONED	
MAIN LEVEL	2542 SF
GRAND TOTAL	5120 SF

11251 SE 232nd AVE

 DAMASCUS, OR 97089

'PINERIDGE' 72
 EXAMPLE LOCATION

MAIN LEVEL FLOOR PLAN

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 Drawing Index

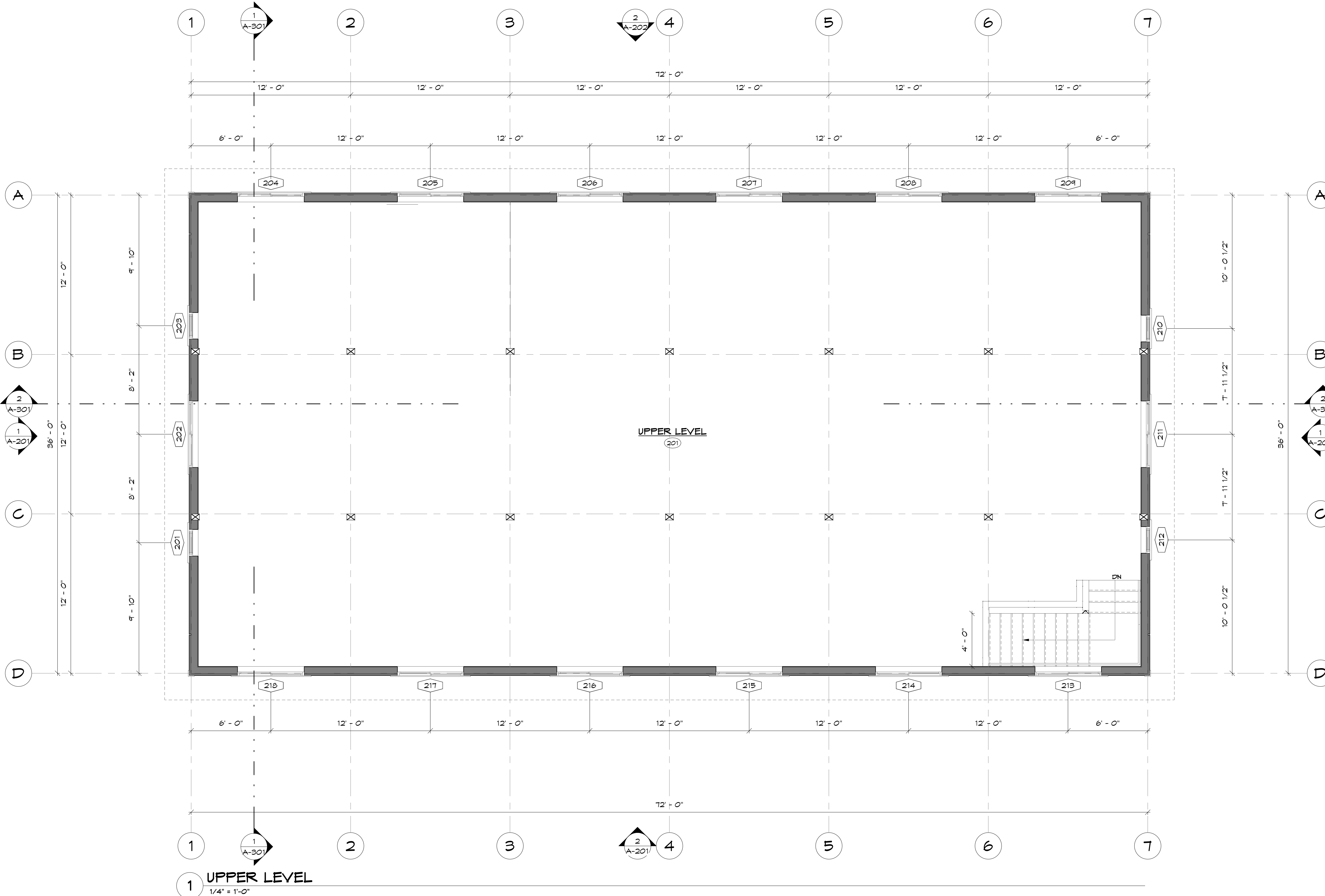
Room Schedule - Main Level							
NOTE: ROOM AREA MEASURED FROM INTERIOR OF STUD WALL OR USEABLE SPACE.							
Number	Name	Area	Floor Finish	Wall Finish	Material	Ceiling Height	Comments
MAIN LEVEL							
101	BARN	2466 SF	CONCRETE	PBO	PBO	10' - 0"	
		2466 SF					

KEYNOTES

FLOOR PLAN GENERAL NOTES
 NOTES APPLY TO SHEETS X-XXX, XXXX, AND X-XXX ONLY.
 1. REFERENCE SHEET A-104 FOR COMPLETE WINDOW & DOOR SCHEDULES.
 2. REFERENCE SHEET A-401 FOR WALL TYPES AND DETAILS.

NOT FOR CONSTRUCTION

A-101



AREA - CONDITIONED SPACE

NOTE: CONDITIONED SPACE MEASURED FROM EXTERIOR SURFACES OF EXTERIOR FRAMING & HEAD CLEARANCE ABOVE 48"

CONDITIONED	
UPPER LEVEL	2520 SF [CONDITIONED]
UNCONDITIONED	
MAN LEVEL	2542 SF [UNCONDITIONED]
GRAND TOTAL	5120 SF

Room Schedule - Upper Level

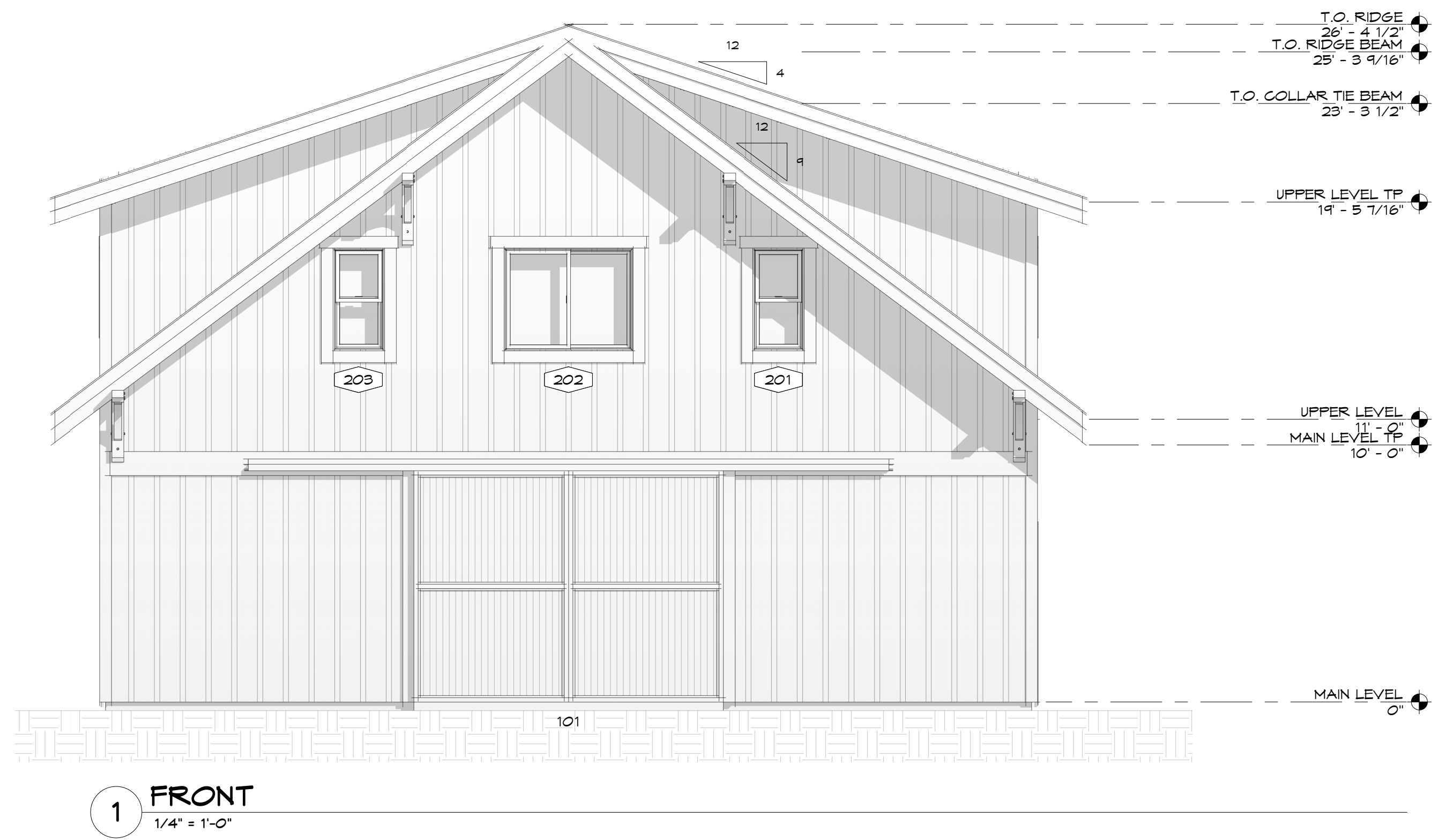
NOTE: ROOM AREA MEASURED FROM INTERIOR OF STUD WALL OR USEABLE SPACE

Number	Name	Area	Floor Finish	Wall Finish	Material	Ceiling Height	Comments
UPPER LEVEL							
201	UPPER LEVEL	2421 SF	FLY PB DCS, FINISH PBO	PBO	PBO	VAULTED	
		2421 SF					

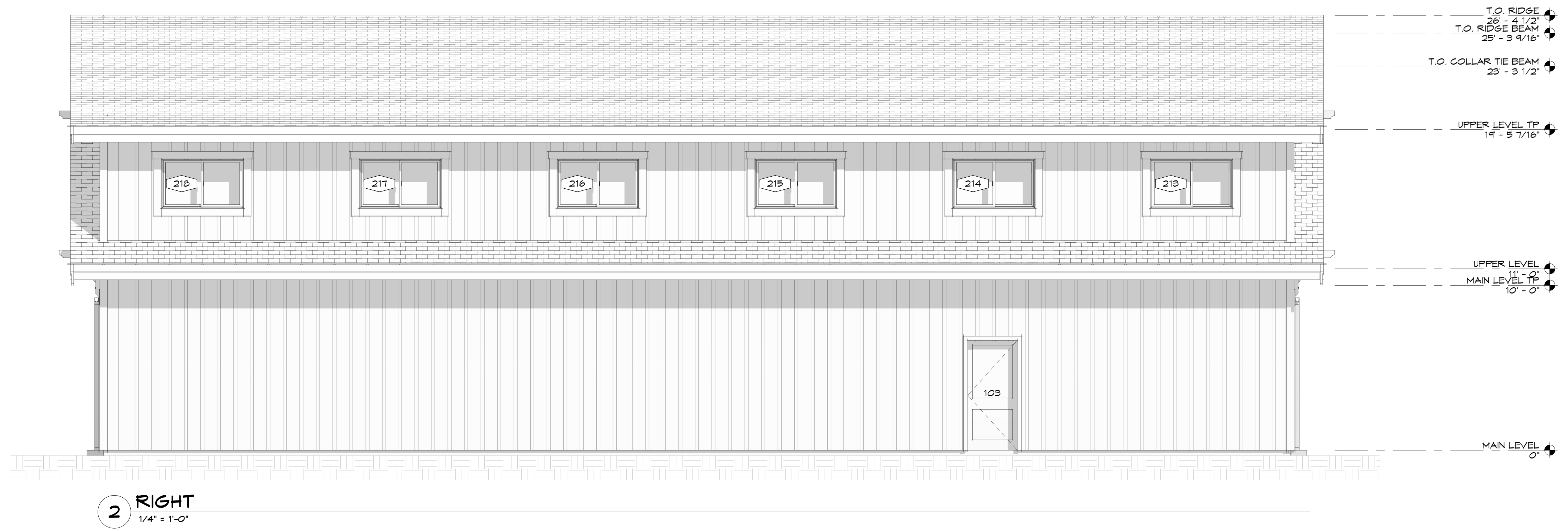
KEYNOTES

FLOOR PLAN GENERAL NOTES
 NOTES APPLY TO SHEETS X-XXX, XXXX, AND X-XXX ONLY.
 1. REFERENCE SHEET A-104 FOR COMPLETE WINDOW & DOOR SCHEDULES.
 2. REFERENCE SHEET A-401 FOR WALL TYPES AND DETAILS.

NOT FOR CONSTRUCTION



1 FRONT
1/4" = 1'-0"



2 RIGHT
1/4" = 1'-0"

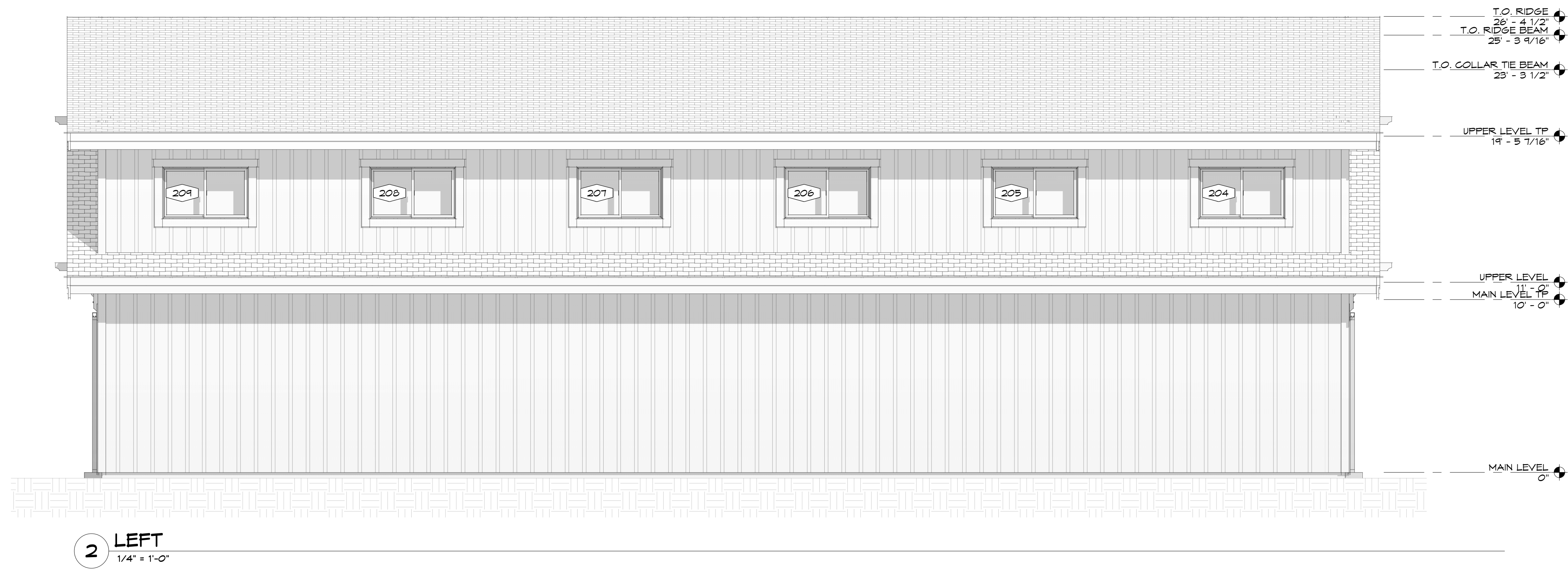
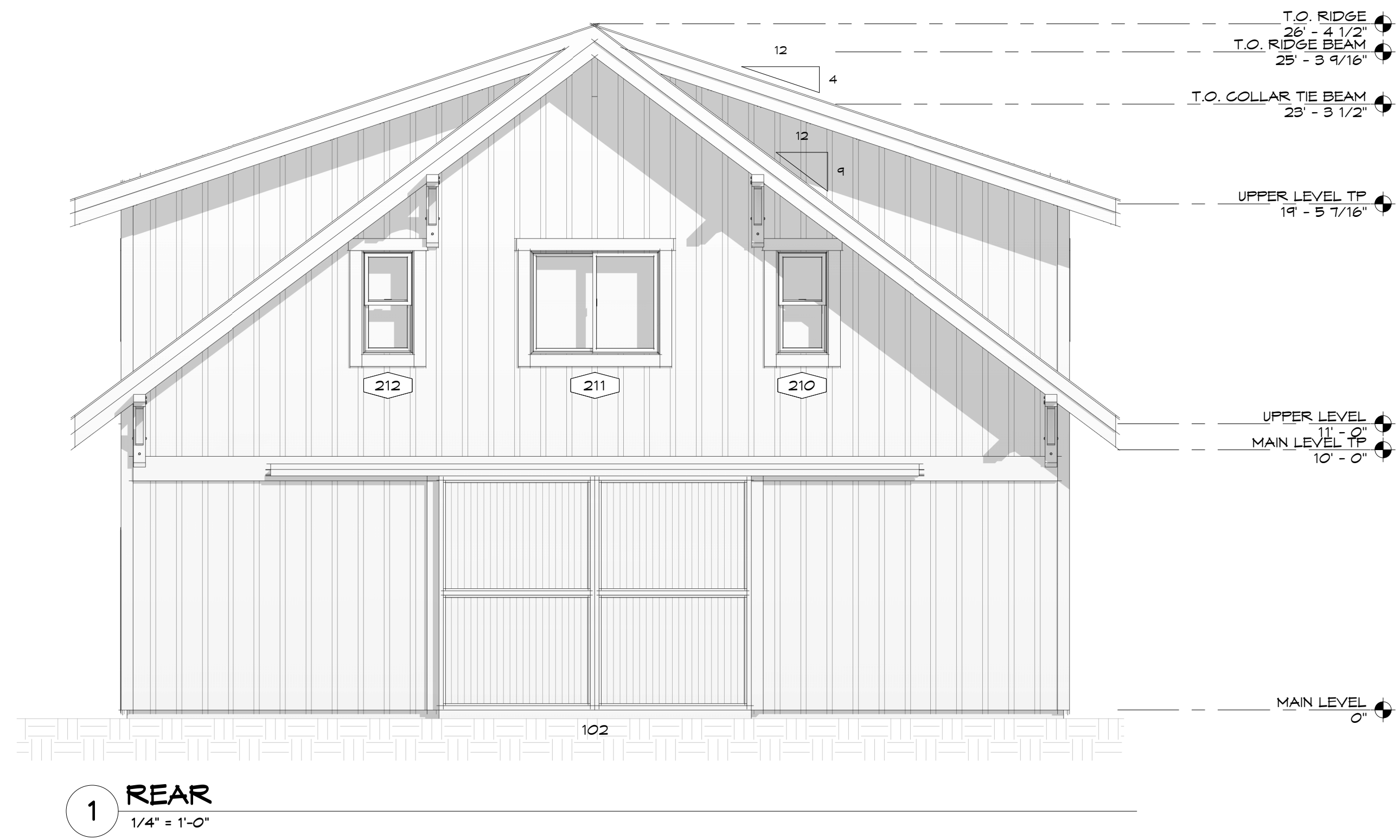
KEYNOTES

ELEVATION GENERAL NOTES
NOTES APPLY TO SHEET(S) X-XXX, X-XXX, AND X-XXX ONLY.

Drawn By
ALD
7/13/2022 2:23:00 PM

No.	Date	Description
		Drawing Index

NOT FOR CONSTRUCTION



KEYNOTES

ELEVATION GENERAL NOTES
 NOTES APPLY TO SHEET(S) X-XXX, X-XXX, AND X-XXX ONLY.

11251 SE 232nd AVE



DAMASCUS, OR 97089

'PINERIDGE' 72
 EXAMPLE LOCATION

ELEVATIONS

Drawn By
 ALD
 7/13/2022 2:23:04 PM

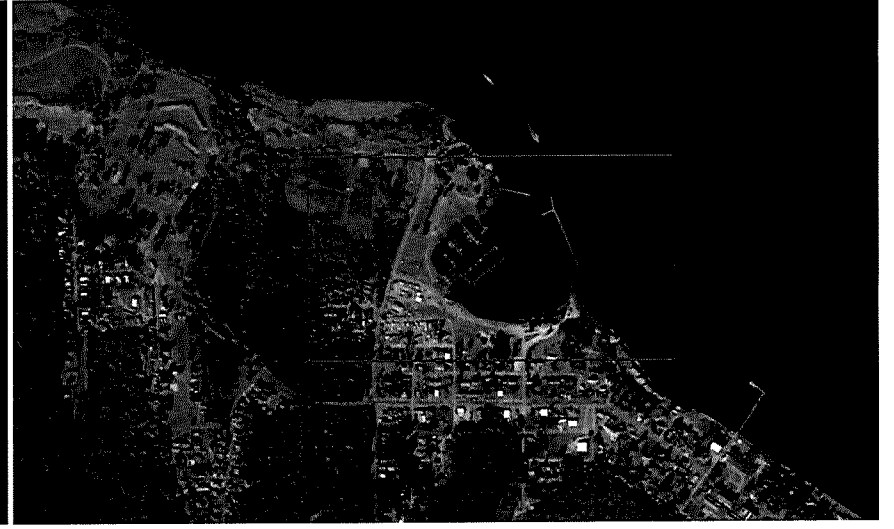
No.	Date	Description
		Drawing Index

A-202

NOT FOR CONSTRUCTION



HAMMOND MARINA
MARKET AND SPORTSMANS SUPPLY



SITE CONTEXT

Hammond Marina Market

Zoning

R-C RECREATIONAL-COMMERCIAL

Site by Plat = 124,634 SF / 2.89 Acres

Site by RFP = 56,628 SF / 1.3 Acres

16.56.040 Development Standards

Yards public	The minimum yard depth for portions of the property abutting a right-of-way or non-commercial district is 15 feet.
Lot Coverage	Buildings shall cover not more than 75% of the lot area.
Landscaped Open Area	A minimum of 5% of the total lot area will be maintained as Landscaped open area.
Building Heights	No building shall exceed a height of 40 feet above grade.

Programming

Bait Shop

Bait supply

Ice supply

Guide brokering / meeting location

Processing

Fish and crab processing / packaging

Crab boil station

Boat wash

Market

Commercial fish sales and distribution

Retail

Food and Beverage dry goods

Food and Beverage fresh

Seating areas for food service, gathering and viewing processing

Restrooms

Fishermans supply

Boat maintenance supplies/parts

Fishing Tackle

Storage lockers

Utility/ Services / BOH

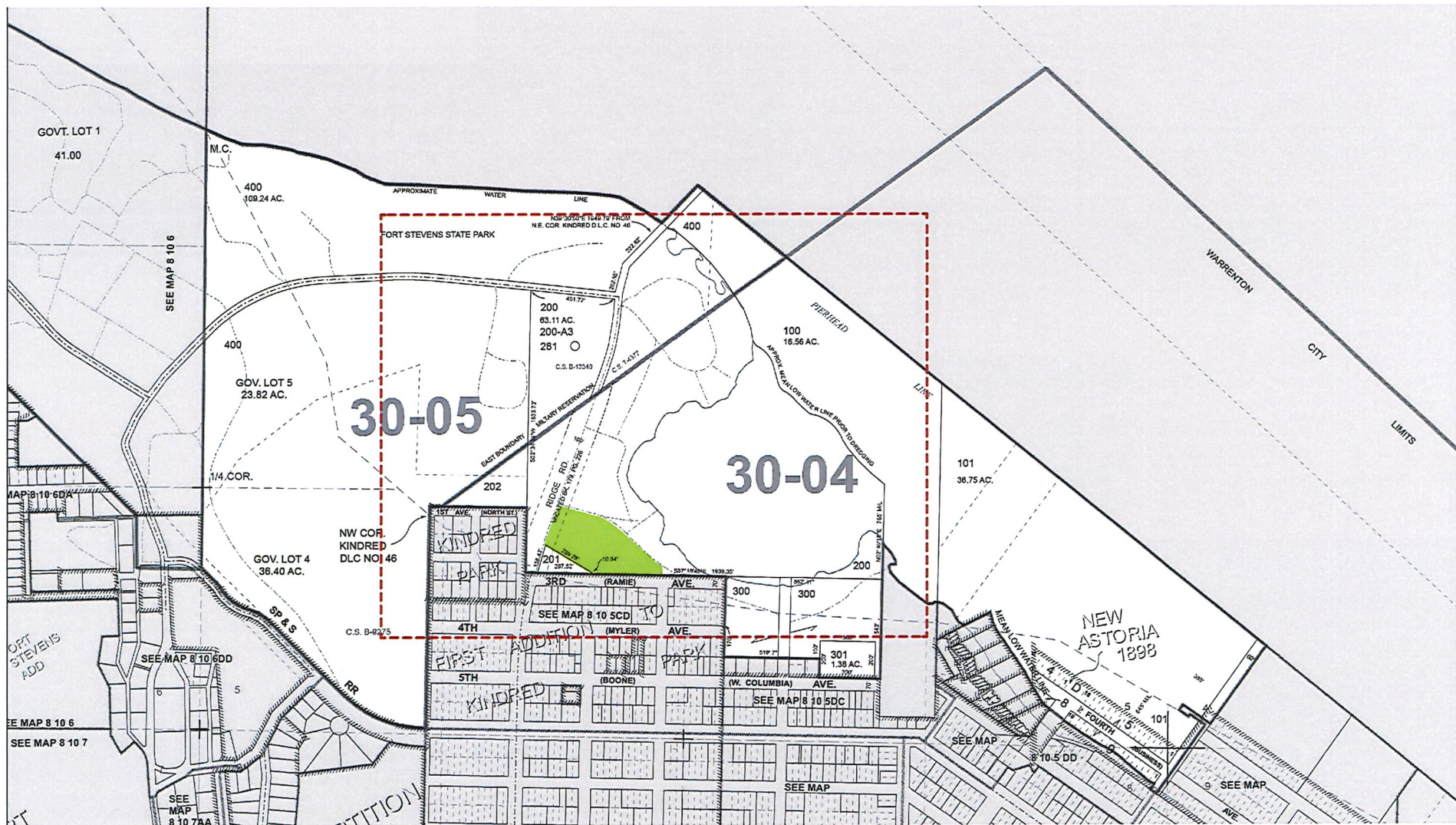
Circulation

Store access: walk / drive

Vehicular access

Vehicular access with boats for loading / unloading

Parking





© 2012

SITE SCOPE

VISION AND APPROACH



WORKING WATERFRONT

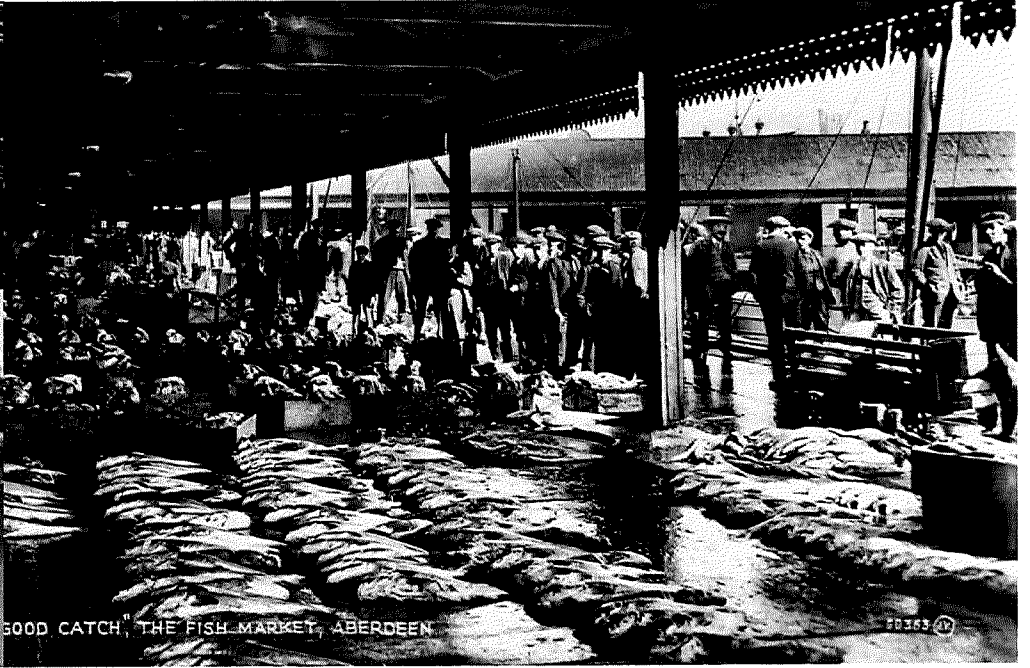
The Fishermans Supply is the heart and operational foundation of the Marina and is part of a working waterfront. The design of the new building will be driven by the work flow of the Marina across a daily cycle providing a series of essential services including bait and ice for outbound boats, fishing supplies, a dry goods and retail market, food service, and processing, including a crab boil station.

The building character and function is informed by the services and functions it provides looking to the utility and simplicity of historic fishing villages, markets, bait and tackle shops, and equipment.





POLE BARN



GOOD CATCH, THE FISH MARKET, ABERDEEN

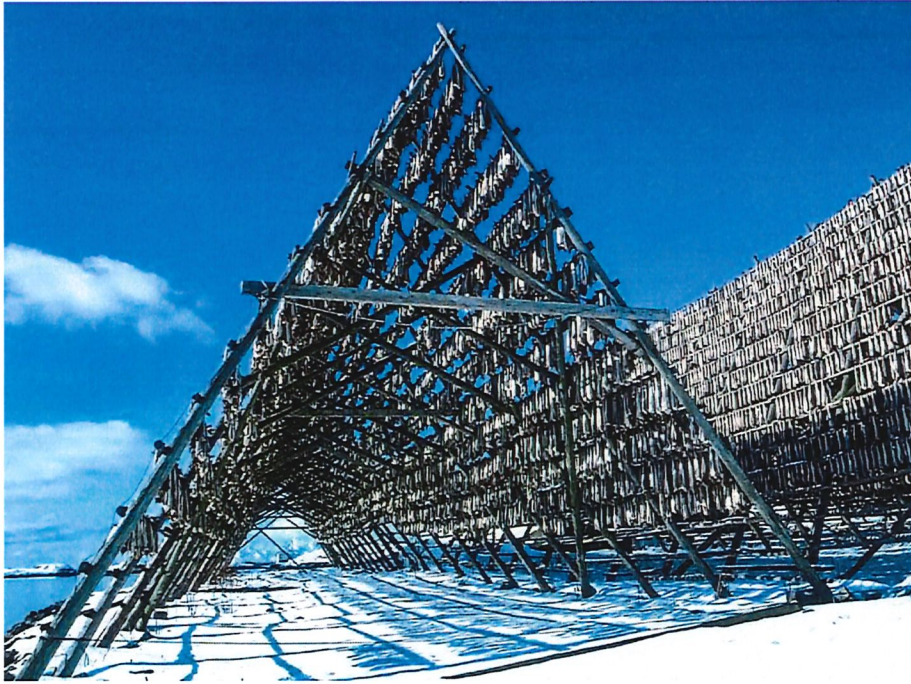
FR363



MARKETS

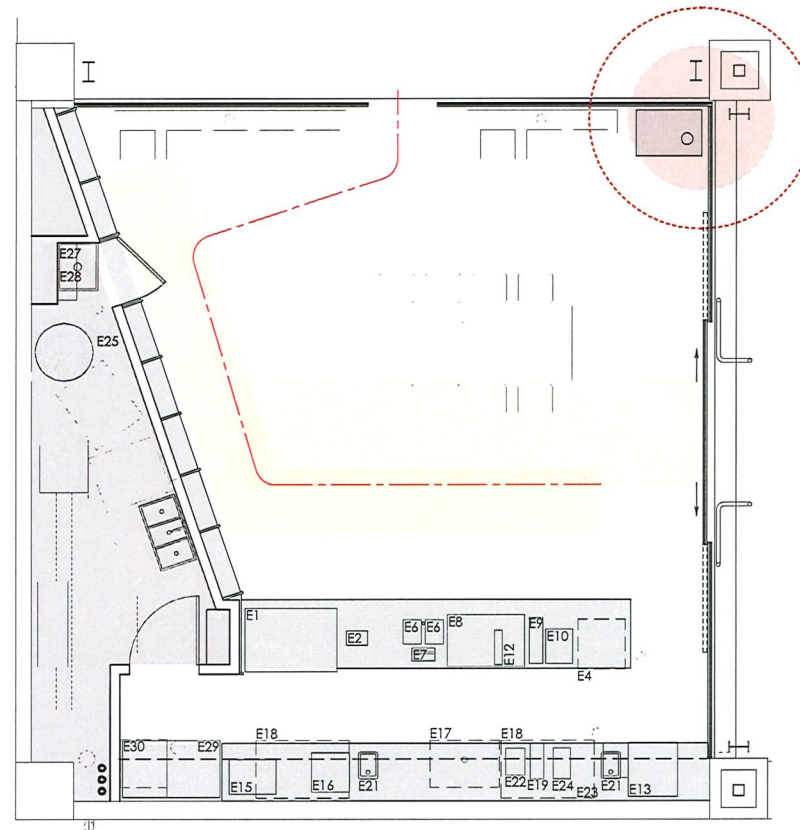


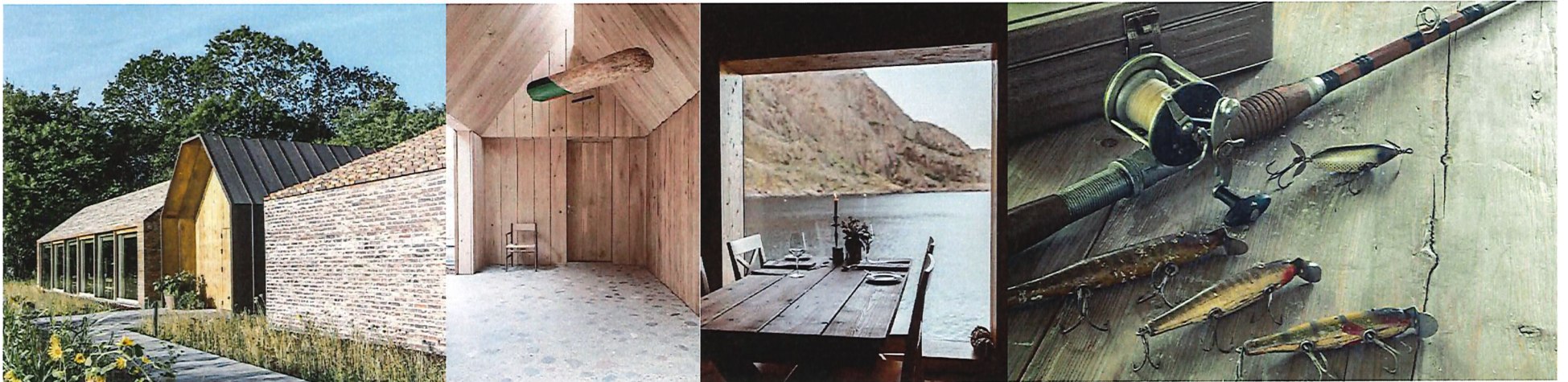
GENERAL STORES / BAIT AND TACKLE



PROCESSING AND EQUIPMENT

WORK SMARTER NOT HARDER







AGENDA MEMORANDUM

TO: The Warrenton City Commission
 FROM: Brian Alsbury, Fire Chief
 DATE: January 23²³, 2024
 SUBJ: Authorizing Contact for Goods and Services with Astoria Ford

SUMMARY

The Warrenton Fire Department is requesting an authorizing signature on the attached document, Contract for Goods and Services. Signing this contract would allow the City of Warrenton/Warrenton Fire Department to purchase a new 2024 Ford F350 4x4 utility vehicle from Astoria Ford. The vehicle is included in the FY2023/2024 budget cycle.

The Fire Department obtained three bids from three vendors-

Astoria Ford \$57,321.11

Bud Clary Ford \$65,835.00

Hillsboro Ford \$65,060.00

RECOMMENDATION/SUGGESTED MOTION

"I motion to authorize the signing of the "Good and Services" contract with Astoria Ford to purchase a 2024 Ford F350 utility truck.

ALTERNATIVE


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

FISCAL IMPACT

Funds are available if redirected from a vehicle purchase. Fire Chief has the spending authority and will not require a budget adjustment.

Attachments-Goods and Services Contract and three bids from local Ford dealers.

Approved by City Manager:

A handwritten signature in blue ink, reading "Esther Moberg", is written over a horizontal line.

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

**CITY OF WARRENTON
CONTRACT FOR GOODS AND
SERVICES**

CONTRACT:

This Contract, made and entered into this 8th Day of January 2024, by and between the City of Warrenton, a municipal corporation of the State of Oregon, hereinafter called "CITY," and Dane Gouges Astoria Ford , hereinafter called "CONTRACTOR", duly authorized to do business in Oregon.

W I T N E S S E T H

WHEREAS, the CITY requires goods and services which CONTRACTOR is capable of providing, under terms and conditions hereinafter described; and

WHEREAS, CONTRACTOR is able and prepared to provide such goods and services as CITY does hereinafter require, under those terms and conditions set forth; now, therefore,

IN CONSIDERATION of those mutual promises and the terms and conditions set forth hereafter, the parties agree as follows:

1. CONTRACTOR GOODS AND SERVICES: (Purchase of Fire Utility/ Rescue Vehicle)
 - A. CONTRACTOR shall provide goods and services for the CITY, as outlined in its attached quote, dated December 27,2023, and is attached hereto as Exhibit A.
 - B. CONTRACTOR'S obligations are defined solely by this Contract, the RFP, or solicitation document, (if any) and its attachment and not by any other contract or agreement that may be associated with this project.
2. COMPENSATION
 - A. The CITY agrees to pay CONTRACTOR a total not-to-exceed price of \$57,321.11 for providing goods and performance of those services provided herein;
 - B. The CONTRACTOR will submit a final invoice referencing this purchase for all goods provided or services rendered to: City of Warrenton, Attention: Accounts Payable, PO Box 250, Warrenton, Oregon 97146, **OR**, CONSULTANT may submit invoice via email to ap@warrentonoregon.us . City pays net 21 upon receipt of invoice.
 - C. CITY certifies that sufficient funds are available and authorized for expenditure to finance costs of this Contract.
3. CONTRACTOR IDENTIFICATION

CONTRACTOR shall furnish to the CITY the CONTRACTOR'S employer identification number, as designated by the Internal Revenue Service, or CONTRACTOR'S Social Security number, as CITY deems applicable.
4. CITY'S REPRESENTATIVE

For purposes hereof, the CITY'S authorized representative will be Fire Chief, Brian Alsbury.

5. CONTRACTOR'S REPRESENTATIVE

For purposes hereof, the CONTRACTOR'S authorized representative will be Jason Mickle.

6. CONTRACTOR IS INDEPENDENT CONTRACTOR

- A. CONTRACTOR'S services shall be provided under the general supervision of City's project director or his designee, but CONTRACTOR shall be an independent CONTRACTOR for all purposes and shall be entitled to no compensation other than the compensation provided for under Section 2 of this Contract,
- B. CONTRACTOR acknowledges that for all purposes related to this contract, CONTRACTOR is and shall be deemed to be an independent CONTRACTOR and not an employee of the CITY, shall not be entitled to benefits of any kind to which an employee of the CITY is entitled and shall be solely responsible for all payments and taxes required by law; and furthermore in the event that CONTRACTOR is found by a court of law or an administrative agency to be an employee of the CITY for any purpose, CITY shall be entitled to offset compensation due, or, to demand repayment of any amounts paid to CONTRACTOR under the terms of the contract, to the full extent of any benefits or other remuneration CONTRACTOR receives (from CITY or third party) as result of said finding and to the full extent of any payments that CITY is required to make (to CONTRACTOR or a third party) as a result of said finding.
- C. The undersigned CONTRACTOR hereby represents that no employee of the City of Warrenton, or any partnership or corporation in which a City of Warrenton employee has an interest, has or will receive any remuneration of any description from the CONTRACTOR, either directly or indirectly, in connection with the letting or performance of this contract, except as specifically declared in writing.

7. CANCELLATION FOR CAUSE

CITY may cancel all or any part of this Contract if CONTRACTOR breaches any of the terms herein or in the event of any of the following: Insolvency of CONTRACTOR; voluntary or involuntary petition in bankruptcy by or against CONTRACTOR; appointment of a receiver or trustee for CONTRACTOR, or any assignment for benefit of creditors of CONTRACTOR. Damages for breach shall be those allowed by Oregon law, reasonable and necessary attorney's fees, and other costs of litigation at trial and upon appeal. CONTRACTOR may likewise cancel all or any part of this contract if CITY breaches any of the terms herein and be therefore entitled to equivalent damages as expressed above for CITY.

8. ACCESS TO RECORDS

CITY shall have access to such books, documents, papers and records of contract as are directly pertinent to this contract for the purposes of making audit, examination, excerpts and transcripts.

9. FORCE MAJEURE

Neither CITY nor CONTRACTOR shall be considered in default because of any delays in completion of responsibilities hereunder due to causes beyond the control and without fault or negligence on the part of the party so disabled provided the party so disabled shall within ten (10) days from the beginning such delay notify the other party in writing of the causes of delay and its probable extent. Such notification shall not be the basis for a claim for additional compensation.

10. NONWAIVER

The failure of the CITY to insist upon or enforce strict performance by CONTRACTOR of any of the terms of this Contract or to exercise any rights hereunder shall not be construed as a waiver or relinquishment to any extent of its right to assert or rely upon such terms or rights on any future occasion.

11. ATTORNEY'S FEES

In the event suit or action is instituted to enforce any of the terms of this contract, the prevailing party shall be entitled to recover from the other party such sum as the court may adjudge reasonable as attorney's fees at trial or on appeal of such suit or action, in addition to all other sums provided by law.

12. APPLICABLE LAW

The law of the State of Oregon shall govern the validity of this Agreement, its interpretation and performance, and any other claims related to it.

13. CONFLICT BETWEEN TERMS

It is further expressly agreed by and between the parties hereto that should there be any conflict between the terms of this instrument and the proposal of the CONTRACTOR, this instrument shall control and nothing herein shall be considered as an acceptance of the said terms of said proposal conflicting herewith.

14. INDEMNIFICATION

CONTRACTOR agrees to indemnify and hold harmless the CITY, its Officers, and Employees against and from any and all loss, claims, actions, suits, reasonable defense costs, attorney fees and expenses for or on account of injury, bodily or otherwise to, or death of persons, damage to or destruction of property belonging to CITY, contractor, or others resulting from or arising out of CONTRACTOR'S negligent acts, errors or omissions in the supply of goods or performance of services pursuant to this Agreement. This agreement to indemnify applies whether such claims are meritorious or not; provided, however, that if any such liability, settlements, loss, defense costs or expenses result from the concurrent negligence of CONTRACTOR and The CITY this indemnification and agreement to assume defense costs applies only to the extent of the negligence or alleged negligence of the CONTRACTOR.

15. INSURANCE

Prior to starting work hereunder, CONTRACTOR, at CONTRACTOR'S cost, shall secure and continue to carry during the term of this contract, with an insurance company acceptable to CITY, the following insurance:

A. **Commercial General Liability.** Contractor shall obtain, at Contractor's expense and keep in effect during the term of this Contract, Commercial General Liability Insurance covering bodily injury and property damage with limits of not less than \$1,000,000 per occurrence and the annual aggregate of not less than \$2,000,000. Coverage shall include contractors, subcontractors and anyone directly or indirectly employed by either. This insurance will include personal and Advertising injury liability, products and completed operations. Coverage may be written in combination with Automobile Liability Insurance (with separate limits). Coverage will be written on an occurrence basis. If written in conjunction with Automobile Liability the combined single limit per occurrence will not be less than \$1,000,000 for each job site or location. Each annual aggregate limit will not be less than \$2,000,000.

B. Automobile Liability. Contract shall obtain, at Contractor's expense and keep in effect during the term of the resulting Contract, Commercial Business Automobile Liability Insurance covering all owned, non-owned, or hired vehicles. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits). Combined single limit per occurrence will not be less than \$1,000,000, and annual aggregate not less than \$2,000,000.

C. Additional Insured. The liability insurance coverage shall include City and its officers and employees as Additional Insured but only with respect to Contractor's activities to be performed under this Contract. Coverage will be primary and non-contributory with any other insurance and self-insurance. Prior to starting work under this Contract, Contractor shall furnish a certificate to City from each insurance company providing insurance showing that the City is an additional insured, the required coverage is in force, stating policy numbers, dates of expiration and limits of liability, and further stating that such coverage is primary and not contributory.

D. Notice of Cancellation or Change. There will be no cancellation, material change, potential exhaustion of aggregate limits or non-renewal of insurance coverage(s) without thirty (30) days written notice from Contractor or its insurer(s) to City. Any failure to comply with the reporting provisions of this clause will constitute a material breach of this Contract and will be grounds for immediate termination of this Agreement.

16. WORKMEN'S COMPENSATION

The CONTRACTOR, its subcontractors, if any, and all employers working under this Agreement are either subject employers under the Oregon Workers' Compensation Law and shall comply with ORS 656.017, which requires them to provide workers' compensation coverage for all their subject workers, or are employers that are exempt under ORS 656.126.

17. LABORERS AND MATERIALMEN, CONTRIBUTIONS TO INDUSTRIAL ACCIDENT FUND, LIENS AND WITHHOLDING TAXES

Contractor shall make payment promptly, as due, to all persons supplying CONTRACTOR labor or material for the prosecution of the work provided for this contract.

Contractor shall pay all contributions or amounts due the Industrial Accident Fund from CONTRACTOR or any subcontractor incurred in the performance of the contract.

Contractor shall not permit any lien or claim to be filed or prosecuted against the state, county, school district, municipality, municipal corporation or subdivision thereof, on account of any labor or material furnished.

Contractor shall pay to the Department of Revenue all sums withheld from employees pursuant to ORS 316.167.

18. PAYMENT OF MEDICAL CARE

Contractor shall promptly, as due, make payment to any person, co-partnership, association or corporation, furnishing medical, surgical and hospital care or other needed care and attention, incident to sickness or injury to the employees of such CONTRACTOR, of all sums which the CONTRACTOR agrees to pay for such services and all moneys and sums which the CONTRACTOR collected or deducted from the wages of employees pursuant to any law, contract or agreement for the purpose of providing or paying for such service.

19. STANDARD OF CARE

The standard of care applicable to contractor's services will be the degree of skill and diligence normally employed by contractors performing the same or similar services at the time CONTRACTOR'S services are performed. CONTRACTOR will re-perform any services not meeting this standard without additional compensation.

20. NO THIRD PARTY BENEFICIARIES

This contract gives no rights or benefits to anyone other than the CITY and CONTRACTOR and has no third party beneficiaries.

21. SEVERABILITY AND SURVIVAL

If any of the provisions contained in this Agreement are held illegal, invalid or unenforceable, the enforceability of the remaining provisions shall not be impaired thereby. Limitations of liability shall survive termination of this Agreement for any cause.

22. BUSINESS LICENSE

A City of Warrenton Business License is required for all businesses working within the City of Warrenton. Information for this process is available on the City of Warrenton website at <http://ci.warrenton.or.us/> or by calling 503-861-2233.

23. COMPLETE CONTRACT

This Contract and its referenced attachments constitute the complete contract between CITY and CONTRACTOR and supersedes all prior written or oral discussions or agreements. CONTRACTOR services are defined solely by this Contract and its attachments and not by any other contract or agreement that may be associated with this Contract.

IN WITNESS WHEREOF, the parties hereto have executed this agreement the day and year first written above.

City of Warrenton, a Municipal Corporation

BY: _____
Esther Moberg, City Manager Date

ATTEST:

Dawne Shaw, CMC, City Recorder Date

CONTRACTOR:

BY: _____
Date

Dane Gouges Astoria Ford
1809 SE Ensign Lane
Warrenton, OR 97146
(503)473-5696

December 27, 2023

Chief Brian Alsbury,

We are pleased to offer this quote for Warrenton Fire Department Ford F350 Quote

MODEL

- 2024 F350 XLT 4X4 SuperCrew

PAINT

- Race Red

POWERTRAIN

- 7.3L V8 Engine
- Electronic 10 Speed Automatic TorqShift
- 4.30 Electronic Locking Rear Axle
- 50 States Emissions

EXTERIOR

- 160" Wheelbase
- Preferred Equipment Package 613A
- XLT Trim
- LT275/70R18/E BSW All Terrain Tires
- FX4 Off-Road Package
- Skid Plates
- Platform Running Boards
- 11499# GVWR Package
- Powerscope Trailer Tow Mirrors
- Roof Clearance Lights
- Splash Guards Front/Rear
- 410 Amp Alternator
- Exterior Backup Alarm
- Tough Bed Spray-In Bedliner
- Dual Batteries

INTERIOR

- 40/20/40 Medium Dark Slate Cloth Seats

- Carpet Delete
- AM/FM Stereo MP3/Clock
- Jack
- Upfitter Switches

TOTAL: \$57,321.11

TERMS & CONDTIONS

- Price quoted exclusive of any specifications not stated above.
- This quote is good for 30 days.
- Production slot is subject to prior sale.
- Tax, Title, Licensing and Registration Fees Included.

If you have any questions or concerns, please do not hesitate to contact me personally.

Thank you again for considering Dane Gouges Astoria Ford during your bid process.

Sincerely,

Jason Mickle
Fleet Sales
Dane Gouges Astoria Ford
(503)473-5696
jasonmickle@astoriaford.com



Preview Order B12H - W3B 4x4 Crew Cab SRW: Order Summary Time of Preview: 01/03/2024 14:05:23 Receipt: NA

Dealership Name: Bud Clary Ford

Sales Code : F74500

Dealer Rep.	Brian Hyland	Type	Retail	Vehicle Line	Superduty	Order Code	B12H
Customer Name	X XXXXX	Priority Code	19	Model Year	2024	Price Level	425

DESCRIPTION	MSRP	DESCRIPTION	MSRP
F350 4X4 CREW CAB PICKUP/160	\$56560	PLATFORM RUNNING BOARDS	\$445
160 INCH WHEELBASE	\$0	11499# GVWR PACKAGE	\$0
RAPID RED	\$495	50 STATE EMISSIONS	\$0
40/20/40 CLOTH SEAT	\$0	POWERSCOPE TRAILER TOW MIRROR	\$280
MEDIUM DARK SLATE	\$0	AM/FM STEREO MP3/CLK	\$0
PREFERRED EQUIPMENT PKG.613A	\$0	ROOF CLEARANCE LIGHTS	\$95
.XLT TRIM	\$0	JACK	\$0
.7.3L DEVCT NA PFI V8 ENGINE	\$0	410 AMP ALTERNATOR	\$115
10-SPEED AUTO TORQSHIFT	\$0	TOUGH BED SPRAY IN BEDLINER	\$595
LT275/70R18E BSW ALL TERRAIN	\$265	DUAL BATTERY	\$210
4.30 ELECTRONIC-LOCKING AXLE	\$430	FUEL CHARGE	\$0
JOB #2 ORDER	\$0	PRICED DORA	\$0
CV LOT MANAGEMENT	\$0	DESTINATION & DELIVERY	\$1995
FRONT LICENSE PLATE BRACKET	\$0	12,000 lb. Ford Performance Pa	\$3855
FX4 OFF-ROAD PACKAGE	\$495	TOTAL DIO OPTS	\$3855
.SKID PLATES	\$0		
TOTAL BASE AND OPTIONS			MSRP \$65835
DISCOUNTS			NA
TOTAL			\$65835

Customer Name:
Customer Address:

Customer Email:
Customer Phone:

Customer Signature _____ Date _____

This order has not been submitted to the order bank.

This is not an invoice.



Preview Order C240 - W3B 4x4 Crew Cab SRW: Order Summary Time of Preview: 01/08/2024 12:59:56 Receipt: NA

Dealership Name: Tonkin Hillsboro Ford

Sales Code : F74406

Dealer Rep.	Jeremy Campbell	Type	Retail	Vehicle Line	Superduty	Order Code	C240
Customer Name	D CITYOFWARRENOREGON	Priority Code	19	Model Year	2024	Price Level	425

DESCRIPTION	MSRP	DESCRIPTION	MSRP
F350 4X4 CREW CAB PICKUP/160	\$56560	.SKID PLATES	\$0
160 INCH WHEELBASE	\$0	PLATFORM RUNNING BOARDS	\$445
RACE RED	\$0	11499# GVWR PACKAGE	\$0
40/20/40 CLOTH SEAT	\$0	50 STATE EMISSIONS	\$0
MEDIUM DARK SLATE	\$0	AM/FM STEREO MP3/CLK	\$0
PREFERRED EQUIPMENT PKG.613A	\$0	ROOF CLEARANCE LIGHTS	\$95
.XLT-TRIM	\$0	JACK	\$0
7.3L DEVCT NA PFI V8 ENGINE	\$0	410 AMP ALTERNATOR	\$115
10-SPEED AUTO TORQSHIFT	\$0	TOUGH BED SPRAY IN BEDLINER	\$595
LT275/70R18E BSW ALL TERRAIN	\$265	DUAL BATTERY	\$210
4.30 ELECTRONIC-LOCKING AXLE	\$430	FUEL CHARGE	\$0
JOB #2 ORDER	\$0	PRICED DORA	\$0
CV LOT MANAGEMENT	\$0	DESTINATION & DELIVERY	\$1995
FRONT LICENSE PLATE BRACKET	\$0	12,000 lb. Ford Performance Pa	\$3855
FX4 OFF-ROAD PACKAGE	\$495	TOTAL DIO OPTS	\$3855
TOTAL BASE AND OPTIONS			MSRP \$65060
DISCOUNTS			NA
TOTAL			\$65060

Customer Name:
Customer Address:

Customer Email:

Customer Phone:

Customer Signature

Date

This order has not been submitted to the order bank.

This is not an invoice.