



## AGENDA

Thursday, May 9, 2019 – 5:30 p.m.  
Warrenton City Hall, Fire Training Room – 225 South Main Avenue

### **WARRENTON BUDGET COMMITTEE MEETING**

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1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPOINTMENT OF CHAIR**
4. **APPOINTMENT OF VICE-CHAIR**
5. **CONSENT CALENDAR (Items on the consent calendar are considered routine and require a motion and a second and no discussion, unless requested by a member of the budget committee)**
  - A. Acceptance of the minutes from the May 17, 2018 Budget Committee meeting
6. **PUBLIC HEARING** – Pursuant to State requirements, the Warrenton Budget Committee will conduct a Public Hearing in order to take public comment on the possible uses of revenue generated through the Oregon Shared Revenue Program
  - A. Finance Director's May 9, 2019 Agenda Memorandum (Statutory Requirement)
7. **PUBLIC COMMENT** – Pursuant to State requirements, the Warrenton Budget Committee will receive public comment on the City of Warrenton Proposed Budget for Fiscal Year 2019-2020. (Statutory Requirement)
8. **BUDGET COMMITTEE RECEIVES BUDGET MESSAGE** – Budget Officer
9. **ORDER OF BUSINESS (See 2019-2020 Proposed Budget)**

**Consideration of Proposed Budget:**

  - A. Library Fund – Page 69
  - B. Building Division Fund – Page 68

- C. Warrenton Marina Fund – Page 70
- D. Warrenton Marina Capital Reserve Fund – Page 71
- E. Hammond Marina Fund – Page 72
- F. Hammond Marina Capital Reserve Fund – Page 73
  
- G. Water Fund – Page 74
- H. Water Fund Capital Reserve Fund – Page 75
- I. Water System Development Charges Fund – Page 76
- J. Storm Sewer Fund – Page 77
- K. Storm Sewer System Development Charges Fund – 78
- L. Sewer Fund – Page 79
- M. Sewer Fund Capital Reserve Fund – Page 80
- N. Sewer System Development Charges Fund – Page 81
  
- O. Sanitation Fund – Page 82
- P. Sanitation Fund Capital Reserve – Page 83
  
- Q. State Tax Street Fund – Page 84
- R. Streets System Development Charges Fund – Page 85
- S. Engineer Internal Service Fund – Page 86
  
- T. Parks Department – Page 53
- U. Parks System Development Charges Fund – Page 56
- V. Quincy Robinson Trust Fund – Page 67
  
- W. Community Center Fund – Page 60
- X. Community Center Capital Reserve Fund – Page 61
- Y. Transient Room Tax Fund – Page 62
- Z. Facilities Maintenance Fund – Page 63
- AA. Tansy Point Dock Capital Reserve Fund – Page 64
- BB. Public Safety Building GO Bond Fund – Page 65
- CC. Wastewater Treatment Facility GO Bond Fund – Page 66
  
- DD. Community Development Department – Page 50
  
- EE. General Fund Revenues – Page 45
- FF. Administration/Commission/Finance – Page 49
- GG. Transfers – Page 54
- HH. Contingency – Page 55
  
- II. Municipal Court – Page 48
- JJ. Police Department – Page 51
- KK. Police Vehicle Replacement Fund – Page 57
- LL. Grants Fund – Page 59
  
- MM. Fire Department – Page 52
- NN. Fire Apparatus Replacement – Page 58
  
- OO. WBA – Page 87

**10. FINAL APPROVAL of CITY OF WARRENTON'S PROPOSED BUDGET  
2019/2020**

- A. Final Approval of Fiscal Year 2019-2020 Budget and establishing and approving the rates and amounts of property taxes to be imposed – Finance Director's Agenda Memorandum

**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, Deputy City Recorder at 503-861-2233 at least 48 hours in advance of the meeting so appropriate assistance can be provided.**

MINUTES  
Warrenton Budget Committee  
May 17, 2018, - 5:30 p.m.  
Warrenton City Hall - Commission Chambers  
225 S. Main Ave.  
Warrenton, Or 97146

Vice Chair Paul Mitchell called the meeting to order at 5:31 p.m.

Budget Committee Members Present: Vice Chair Paul Mitchell, Flint Carlson, Gerald Poe, Dan Jackson, Commissioner Pam Ackley, and Mayor Henry Balensifer

Excused: Chair Rebecca Hoth, Commissioner Tom Dyer, Commissioner Rick Newton, and Commissioner Mark Baldwin

Staff Members Present: Budget Officer Linda Engbretson, Finance Director April Clark, Accountant Eryn Cary, Police Chief Mathew Workman, Fire Chief Tim Demers, and Deputy City Recorder Dawne Shaw

Others: Chamber Executive Director - Mr. Reed

CONSENT CALENDAR

A. May 10, 2018 Budget Committee Meeting Minutes

**Mayor Balensifer made the motion to approve the Consent Calendar as presented. Motion was seconded and passed unanimously.**

Page 87 – WBA – Vice Chair Mitchell noted the WBA budget is simple – they used a lot of the money they had for 2 events last year; their primary goal is to promote things in the community and to keep Warrenton in the public eye. He stated this year they are doing a concert on Labor Day weekend, and they are seeking sponsors to help cover some costs. He briefly reviewed other items in the WBA budget. Brief discussion followed on the façade improvement grants. Mayor Balensifer questioned why \$5,000 was cut out of the nuisance abatement fund, and suggested cutting \$5,000 from the website maintenance budget for nuisance abatements; discussion followed on website maintenance and cost. Mr. Mitchell stated he will find out what the click rate is, and see if it justifies the expense. Mayor Balensifer noted for the record he suggested putting the \$5,000 in the nuisance abatement line item, not matching funds (façade grants). Mr. Mitchell stated the WBA will sit down and discuss the allocations.

Page 50 – Community Development Department – Ms. Engbretson noted it is a conservative budget – \$40,000 in application processing fees, which goes in and goes out. Discussion followed on the possibility of more staff support. Ms. Engbretson noted the increase in professional services; and stated we continue to grow; this is a fund we are going to have to look at. She stated she would advocate for more help. Discussion continued.



Page 68 – Building Division Fund – Ms. Engbretson noted this is a special revenue fund. She noted the bank fees and credit cards, and stated they have been talking about this at staff level; noting that customers paying large building and planning fees by credit card creates large fees on our end. Staff will be looking at this moving forward. Brief discussion continued.

Page 52 – Fire Department – Fire Chief Demers noted the only increases are electricity and dispatch services. Discussion on gas/oil/lubricants – may need to increase this line in the future. Chief Demers stated they were able to get 6 air bottles/packs from Yakima for \$1,200; it would have been over \$5,800 each. Ms. Engbretson noted Chief Demers is very good at finding cost savings. Brief discussion continued.

Page 58 – Fire Apparatus Replacement – Chief Demers noted they have \$103,000 in the “war chest”- they are looking at an \$80,000 expenditure in 2020; he noted the FEMA grant money coming for the new tender. Discussion followed on the budget for the next 5 years and truck/equipment replacement.

Page 48 – Municipal Court – Police Chief Workman noted there are hardly any changes in this year’s budget; he noted the increase in personnel; they are asking for a ½ time person that will be half municipal court and half police secretary; discussion continued on staffing/costs.

Page 51 – Police Department – Chief Workman noted the change in personnel costs include only a slight increase, due to Officer Fontana’s retirement. Discussion followed on the increase in overtime. Chief Workman noted the increase in dues/travel due to K9 training; and discussed an increase in training and dispatch. Discussion followed on dispatch services and 911 taxes paid.

Page 57 – Police Vehicle Replacement Fund – Chief Workman noted two new vehicles in the budget this year – Tahoe SUV’s.

Page 59 – Grants Fund – Finance Director April Clark passed out a corrected page 59; Chief Workman noted this stayed fairly the same, and discussed the various standard grants. He noted there has been an increase in drug/seized vehicles due to the new K9, and stated the next budget year they need to talk about a place to secure seized vehicles. Ms. Clark stated she needs the budget committee to take some action on the Pac Coast fund, noting that legislature voted to give them another \$500,000; we need to add \$500,000 in revenues and a corresponding \$500,000 under requirements/administration, and another \$25,000 for the Pac Coast reimbursements. Discussion continued on Pac Coast grant process.

**Commissioner Ackley made the motion to insert into the budget \$500,000 to the OBDD Pac Coast Grant Fund in Resources, and the Pac Coast Grant Facility Grant under Administration; and \$25,000 to the Pac Coast Reimbursements and Pac Coast Grant Admin. Motion was seconded and passed unanimously.**

Mayor Balensifer asked permission to have Mr. Reed to speak about the Chamber and Visitor Center. Mr. Reed stated the Chamber and the City will look at the visitor center agreement. He discussed where the received funds are spent. Mayor Balensifer noted we were told we were going to have an event in Warrenton sponsored by the chamber and we have not seen any events

or support. Mr. Mitchell further noted we have not seen any involvement in events or in WBA meeting attendance. Mr. Reed noted they are both correct; the chamber needs to be better at attending WBA meetings; events – they need to sit down and talk about. He noted the need for more of a partnership; the intention is to have a close relationship with the WBA and they need to rectify that. Mayor Balensifer stated the goal is re-establishing and bringing something to the community – it would be nice to have something in Warrenton. Mr. Reed thinks the money is well spent; need to revisit the visitor center agreement. Brief discussion continued.

Finance Director April Clark stated if approved, this document will formally finalize the completion of the FY 2018-2019 Budget Committee phase of approving the City of Warrenton budget for fiscal year 2018-2019 and, as required by Oregon Budget Law, establishes and approves the amounts and rates of property taxes to be imposed by the City in Fiscal Year 2018-2019.

**Mayor Balensifer made the motion to approve the FY 2018/2019 Proposed Budget as amended. Motion was seconded and passed unanimously.**

There being no further business, Vice Chair Mitchell adjourned the meeting at 7:03 p.m.

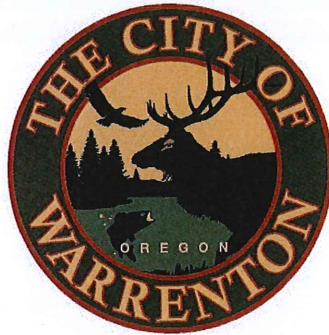
APPROVED:

\_\_\_\_\_  
Chair,

ATTEST:

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

# 6.A.



## **Finance Department Agenda Memorandum**

To: Members of the City of Warrenton Budget Committee  
From: April Clark  
Finance Director  
Date: May 9, 2019

### **Regarding – Public Hearing on possible uses of *State Revenue Sharing Funds for FY 2019-2020***

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Please see the attached “Public Hearing” procedures.

State Law requires that all cities participating in the State Shared Revenue Program conduct a public hearing before the budget committee in order to take public comment on the possible uses of the funds.

A public notice of the scheduled hearing was posted in *The Columbia Press* on April 26, 2019.

The proposed budget includes estimated revenue from state shared revenues in the amount of \$554,158. The attached spreadsheet shows the breakdown by fund.

#### **Recommendation:**

1. The Budget Committee shall conduct a public hearing to give citizens an opportunity to comment on the use of State Revenue Sharing funds.

**Public Hearing**  
Warrenton Budget Committee  
May 9, 2019  
State Revenue Sharing

“At this time, pursuant to ORS 221.770, I will open the public hearing in order to give the citizens of Warrenton the opportunity to comment on the use of State Revenue Sharing funds in the City of Warrenton’s Budget for Fiscal Year 2019-2020.”

“Staff, please present your report.”

“Is there any member of the public wishing to comment on the proposed use of State Revenue Sharing for Fiscal Year 2019-2020?”

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

CITY OF WARRENTON  
fye 2020

STATE SHARED REVENUE ESTIMATES

	<u>RATE PER CAPITA</u>	<u>X POPULATION</u>	<u>TOTAL ESTIMATED REVENUE</u>	<u>FUND</u>
HIGHWAY USER TAXES	\$ 74.54	5,310	395,807	040
LIQUOR TAX	\$ 16.81	5,310	89,261	001
MARIJUANA TAX	\$ 2.97	5,310	15,771	001
CIGARETTE TAX	\$ 1.19	5,310	6,319	001
STATE REVENUE SHARING (LIQUOR)			47,000	001
<b>TOTAL GENERAL FUND</b>			<b>158,351</b>	
<b>TOTAL STATE TAX STREET FUND</b>			<b>395,807</b>	
<b>GRAND TOTAL</b>			<b>554,158</b>	

Highway fund revenues: Restricted to road-related purposes: Budget includes street lighting, maintenance, and street paving increased this year due to HB2017 transportation funding package. Resulted in approx. \$75,000 increase.

Liquor tax revenues: General Government purposes without program restrictions

Cigarette tax revenues: General Government purposes without program restrictions

Marijuana tax revenues: General Government purposes without program restrictions



## Budget Committee Action

### Final Approval of the FY 2019-2020 Budget Document

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Approval of the FY 2019-2020 proposed Budget Document, including amendments, by the Warrenton Budget Committee and submitting the approved Budget to the City Commission and recommending adoption.

**WHEREAS**, pursuant to Oregon budget law, and after careful consideration, Warrenton's Budget Committee has comprised and approved a balanced Budget for the City of Warrenton for FY 2019-2020;

**WHEREAS**, the proposed FY 2019-2020 Budget contains best estimates for projected revenues and expenditures; and

**WHEREAS**, the Budget Committee has reviewed all estimated revenues and expenditures, for all City Departments and funds, for FY 2019-2020, making modifications and changes where appropriate.

**THEREFORE, THE WARRENTON BUDGET COMMITTEE**, has approved and authorized the City to levy the permanent rate of \$1.6701 per-thousand of assessed value for the General Fund: to levy \$0.28 per thousand of assessed value for the Police Local Option Levy: to levy \$0.33 for the Library Local Option Levy: to levy the amount of \$572,618 for bonded debt for the wastewater treatment facility.

After completing all obligations required under Oregon Budget Law, the Warrenton Budget Committee hereby approves the *FY 2019-2020 Proposed Budget, as amended*, comprised of revenues and expenditures for all City funds and departments and submits the *Approved FY 2019-2020 Budget* to the City Commission for further consideration and recommended adoption.

APPROVED BY THE BUDGET COMMITTEE ON THIS \_\_\_\_\_ DAY OF MAY 2019.

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Budget Committee Chair

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Budget Committee Vice-Chair



# **CITY OF WARRENTON**

## **PROPOSED BUDGET**

**FISCAL YEAR 2019-2020**

**CITY OF WARRENTON**  
**FISCAL YEAR 2019 – 2020 BUDGET**  
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## BUDGET MESSAGE

May 9, 2019

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2019-2020.

The purpose of the Budget Message, and other information included in the budget document, is to provide sufficient information to the Budget Committee, the City Commission, and residents so that an understanding of the proposed budget for the coming fiscal year may be gained.

The proposed budget was developed pursuant to state statute, City of Warrenton Fiscal Policy, Budget Development Policies, and the Budget Strategic Plan & Resource Reduction Policy. The information contained in the proposed budget represents the City staff's best estimates of resources and expenditures. These were obtained through the use of professional judgment, existing policies, budget history, and generally accepted accounting practices.

This Budget Message is presented in six sections: Introduction, Budget Committee, Budget Officer, Budget Format, Summary, and Conclusion.

### INTRODUCTION

The City provides a wide range of services to its residents and businesses. These include police and fire protection, municipal court, city parks, dikes, street maintenance, land use planning and development, building inspection, general administration, water treatment and distribution, wastewater collection and treatment, refuse collection, and moorage. The annual City budget is a spending plan and guide for the City of Warrenton subject to statutory restrictions.

The budget includes a comprehensive listing of anticipated revenues and proposed expenditures for each function of the local government during the next fiscal year that begins July 1, 2019, and ends June 30, 2020.

The spending authority for the proposed FY 2019-2020 Budget is \$29,042,276.

In fiscal year 18/19 to date, the city has issued building permits for 14 single family dwellings, and 4 duplexes. A 68 unit apartment complex was completed, in addition to several significant commercial remodels and structures.

Enterprise fund debt service requirements will require the City to carefully manage all revenues and expenditures to ensure the continued financial health of the City as well as the timely repayment of debt. Growth continues to stretch service demands. This budget includes those items needed to maintain the City's level of services as well as prudent capital planning.

The Budget Committee supported a 7% increase in water rates for FY 18/19, and a 5% increase in sewer. This budget reflects a **drop** to a 5% increase in water and a 4% in sewer, which is in line with the recommendation of FCS Group in the rate study completed in 2016. The monthly increase (all utilities including recycling) for a customer using 4,000 gallons a month is \$ 4.97 for in-city customers, compared to \$6.09 last year. Pacific Coast Seafood is operating; however, not at full production. The increase in revenue from Pacific Coast from July 2017-March 2018, compared to same period July 2018 – March 2019 is \$43,236.02. It is clear we cannot rely on Pacific Coast to generate revenue similar to that before the fire (to the tune of a quarter million dollars). We have delayed capital projects for several years due to inadequate funds; however the rate increases over the last several years have helped, and we are beginning to see those projects move up in the CIP. The Water Master Plan presented to the Commission in December 2017 outlined needed capital improvement projects over the next 5 years approximating \$5.8 million.

The proposed budget includes the addition of a Building Inspector and an increase in hours for the Library Manager and Library Aide for an increase of 1.34 FTE overall. The increase in Library FTEs will be paid from the operating levy. The anticipated building and development projects have necessitated the need for an additional inspector as well as succession planning as Mr. Johnston hopes to retire in the not-to-distant future. Should revenues in the building department not materialize as projected, we will be unable to fill this position. Page 29 shows the FTE Equivalents over all funds. Warrenton is the fastest growing community in the county. We continue to be conservative with personnel growth while striving to provide excellent public service. Over the next year, staff will explore options to increase revenues to keep up with the demand for services, particularly related to public safety, i.e., a public safety fee.

## **BUDGET COMMITTEE**

The City of Warrenton Budget Committee consists of the City Commissioners (the governing body) and an equal number of residents appointed by the City Commission for a total of ten committee members. An appointed committee member must be qualified to vote in elections within the City. Neither the Budget Officer nor any member of city staff is eligible to serve as an appointed member of the budget committee. Appointed committee members serve on the committee for three-year terms. Reappointments for additional three-year terms are permitted. By staggering appointments to the committee, only one-third of the appointed committee members complete their terms each year.

All members of the committee have the same degree of authority and responsibility. The Budget Committee announces the time for its meeting(s), receives and deliberates on the proposed budget document, hears the Budget Message, and receives public input. Minutes of the meetings are kept by the City Recorder and are available to the public. The Budget Committee may request information from the Budget Officer that may require expansion on, or revision of, the budget document. All official action of the Budget Committee requires a quorum (six) of the membership, and a majority vote (one-half, plus one) of the membership present at the time of the vote.

In its deliberations, the Budget Committee reviews and, if necessary, revises the proposed budget from the Budget Officer. The Budget Committee generally studies the budget by using previous year data, current budget data, and the figures proposed by the Budget Officer. The Budget Committee is required to seek and receive citizen input from the public. The committee has the authority to set up rules for receiving citizen input, as well as rules under which the committee will function. The Budget Committee reviews each fund within the budget and can make changes as required.

The Budget Committee formally approves the entire budget as proposed or modified, and sets the tax levy amount or rate for the City. The Warrenton City Commission has the final responsibility for allocating the resources of the budget.

## **BUDGET OFFICER**

**State statute requires that a Budget Officer is appointed and that the Budget Officer present a balanced budget to the Budget Committee.** Acting under the authority of Warrenton's City Charter, the City Commission has designated the City Manager as the City's Budget Officer. Although the Charter does not specifically describe the duties of the Budget Officer, historical practice has included the following responsibilities to one degree or another:

### Coordination of the Budgetary Process

This typically includes preparation of revenue projections and compilation of the expenditure requests from each of the City's departmental units. After a final proposed budget is prepared, it is presented to the City of Warrenton Budget Committee. Following review and possible modification, the committee adopts a motion to forward an approved budget to the City Commission with a recommendation to accept. The City Commission then reviews the approved budget as presented, conducts a public hearing, makes any desired modifications, and then passes a resolution to create an adopted budget. The adopted budget must be created prior to June 30, 2019.

### Monitoring Budgetary Performance throughout the Budget Year

This includes overseeing the City of Warrenton's Finance Department, which is responsible for the tracking of actual revenues in relation to projections, and the monitoring of expenditures and encumbrances in relation to appropriations.

## **BUDGET FORMAT**

Following is a brief description of how the budget document is organized. Please refer to the Table of Contents for locating each of the items.

Located in the first portion of the budget document are pages showing the Budget Message, Budget Committee membership, and Budget Review Calendar. These are followed by a presentation of the Warrenton Fiscal Policy, Budget Development Policies, and the Budget Strategic Plan & Resource Reduction Plan.

Following these broad policy documents is a tabulation of Personnel Allocations, Full Time Equivalents (FTE), and Organizational Structure and Staffing. The Personnel Allocations and the FTE listings provide the number of employees budgeted in each individual department and salaries that are paid from more than one source. These two sources of information are provided to help the Budget Committee identify the personnel charges for each individual departmental unit within the budget document.

A summary of the requirements for the thirty-two active City funds that make up the proposed budget follows the personnel review.

A summary of interfund transfers among funds is detailed in the budget. This is an accounting function to delineate where the funds are actually being allocated and spent. This section summarizes transfers from the General Fund to other funds and Enterprise Operating Funds to Capital Reserve Funds.

A review of budget programs provides a brief summary of each program and changes, if any, proposed for the 2019-2020 budget.

A General Fund section displays Resources and Requirements, Summary of Revenues, Summary of Expenditures, General Fund expenses by Department (pie-chart), and Expenditures by Department. The individual expenditures by department sections looks at each departmental unit over the last two complete years, the current budget year, and the adopted budget. The remaining individual funds are listed in the remaining portion of the proposed budget document. These include Special Revenue Funds, Enterprise Funds, Debt Service Funds, and Capital Projects Funds.

## **SUMMARY**

Following is a brief review of the major elements of the proposed budget.

### **Property Tax**

A three percent increase in the rate-constrained property tax collections has been applied in the proposed budget. The City's permanent tax rate is \$1.6701 per \$1,000 of assessed property valuation. The local option levy for police services was approved by voters on May 15, 2018, and is 28 cents per \$1,000 of assessed property valuation. The current levy ends June 30, 2019. The current levy for the library is 33 cents per \$1,000. If the proposed budget is adopted, a home

with an assessed valuation of \$100,000 will have a city property tax of approximately \$228.00. This does not include any general obligation bond levies.

**Personnel Cost**

The proposed budget includes a 2.0% cost of living wage increase beginning July 1, 2019, for general service and non-union employees and a 2.5% for police personnel. A three-year contract was approved with the two bargaining units effective July 1, 2017. Both contracts end FY end 2020. Negotiations will begin late 2019 – early 2020. The PERS increase is approximately \$152,000 over last year due to PERS contribution rates beginning July 1 2019. Another substantial increase is anticipated in 2021.

**Indirect Costs**

The proposed budget incorporates governmental accounting principles that require municipalities to present to the public a clear picture of costs for each service provided. Over the past ten years the City has continued to use an indirect cost allocation plan. In the proposed budget, the City has consolidated all indirect costs to be allocated within the budget based on a percentage-of-spending methodology. The proposed budget indirect cost allocation plan is consistent with the adopted City fiscal policies, which provide that:

“Overhead/Indirect Cost Allocations All departments should budget the amount allocated to that department as determined by the Budget Officer and/or any future Indirect Cost Allocation Plan.

Full Cost Recovery The City will make every effort to assign costs where they occur through the use of interdepartmental/interfund charges and indirect cost assignments. The intent is to clearly define the true cost of City services provided both internally and externally. Recognizing the scale of this effort, the first priority is the recovery of overhead costs from all funds and grant programs.

Accurate Representation of Service Costs As with General Fund services, the citizens of Warrenton have a right to understand the full and undistorted actual costs associated with City services. Consequently, it will be the policy of the City of Warrenton that all departmental, service, and program costs will reside in the fund and department in which the activity occurs and where the service and cost has been historically linked.

**General Fund**

The General Fund is the account with which general City operations are funded. It records expenditures needed to run the daily operations of the City such as wages, rent, and consumable materials. It also shows the money that is estimated to be available to pay for these general needs. The City of Warrenton provides and maintains various services under the General Fund. A summary of the operating expenses for these services in the coming Fiscal Year compared with the current year follows:

	<u>2018-2019</u>	<u>2019-2020</u>
Municipal Court	\$139,198	\$147,246
Administration/Commission	\$1,142,969	\$1,184,564

Community Development & Planning Services	\$219,607	\$236,031
Police Services	\$1,894,677	\$1,967,073
Fire & Emergency Medical Services	\$868,783	\$866,876
Parks	\$163,659	\$196,314
Contingency	\$231,674	\$243,634
Transfers	\$204,578	\$94,578

**Enterprise Funds**

An Enterprise Fund is the account with which special City operations are funded by user fees in a manner similar to a private business. Each Enterprise Fund records the resources and expenses of acquiring, operating, and maintaining a self-supporting facility or service, such as City Mooring Basins, the Water Utility, the Sewer (Wastewater) Utility, the Storm Sewer (Storm Water Management) Fund and the Sanitation Utility.

The financial health of the City Sewer Fund, Water Fund, and Storm Sewer Fund will determine the quality of services that will be available in the future. It is important that City enterprise funds be properly maintained and efforts made to ensure that all costs are being captured. Recovering the actual costs associated with enterprise activities is crucial for sustaining the services.

The City of Warrenton maintains a number of enterprise funds. A summary of the operating expenses of these utilities in the coming Fiscal Year follows:

	<u>2018-2019</u>	<u>2019-2020</u>
Warrenton Marina Fund (010)	\$821,700	\$772,978
Hammond Marina Fund (011)	\$518,751	\$505,901
Water Fund (025)	\$5,731,478	\$5,609,659
Storm Sewer Fund (028)	\$680,444	\$784,183
Sewer (Wastewater) Fund (030)	\$3,751,120	\$3,888,070
Sanitation Fund (032)	\$1,479,539	\$1,530,920

**Special Revenue Funds**

A special revenue fund is an account with which specially designated city operations are funded by revenues specifically earmarked for such use. Each Fund accounts for money that must be used for a specific purpose and it records the expenditures that are made for that purpose. Warrenton maintains a variety of special revenue funded services. A summary of the operating expenses of these funds in the coming fiscal year follows:

	<u>2018-2019</u>	<u>2019-2020</u>
Community Center Fund (005)	\$27,241	\$28,481
Warrenton Business Association Fund (006)	\$110,692	\$90,759
Grant Fund (015)	\$550,559	\$20,801
Library Fund (020)	\$203,809	\$239,126
Building Department Fund (021)	\$345,577	\$407,819

Transient Room Tax Fund (024)	\$305,000	\$314,000
Facilities Maintenance Fund (035)	\$140,460	\$97,000
State Tax Street Fund (040)	\$1,710,571	\$2,758,075
Quincy Robinson Trust Fund (065)	\$67,000	\$97,000

**Capital Reserve Funds**

A Capital Reserve Fund is the account with which specially designated long term City projects, physical plant construction or equipment purchases costing more than \$5,000 are funded. Each fund accumulates money to pay for the service, project, property, or equipment planned for acquisition. Each functions as a savings account. A resolution is needed to set up a reserve fund and it must have a specific purpose. After money is placed in a reserve fund it can only be spent for the specific purpose of the fund. Purchases are made directly out of the reserve fund and money cannot be transferred out of the reserve fund to another fund. Warrenton maintains a number of capital reserve funds. A summary of the operating expenses of these funds in the coming fiscal year follows:

	<u>2018-2019</u>	<u>2019-2020</u>
Community Center Capital Reserve Fund (004)	\$5,087	\$7,587
Warrenton Marina Capital Reserve Fund (012)	\$275,000	\$382,175
Hammond Marina Capital Reserve Fund (013)	\$780,000	\$840,000
Water Systems Development Fund (026)	\$75,000	\$80,000
Water Fund Capital Reserve Fund (029)	\$1,809,278	\$2,845,489
Sewer Systems Development Fund (036)	\$70,783	\$39,305
Sewer Fund Capital Reserve Fund (038)	\$1,579,566	\$1,253,308
Storm Sewer Systems Development Fund (051)	\$0	\$0
Sanitation Fund Capital Reserve Fund (034)	\$56,630	\$463,840

**Debt Service Funds**

A Debt Service Fund is the account with which specially designated debt is retired by periodic or lump sum payments by the City. Each fund accounts for money that must be repaid on debt incurred by the City for specific purposes. Expenditures from the fund are normally the principal and interest payment(s) planned many years in advance. Money dedicated to repay bonds cannot be used for any other purpose. Warrenton maintains two debt service funds for incurred debt. A summary of the planned expenses of these funds in the coming fiscal year follows:

	<u>2018-2019</u>	<u>2019-2020</u>
Wastewater Treatment GO Bond Fund (059)	\$570,699	\$568,501
Public Safety Building Go Bond Fund (057)	\$0	\$0

**Capital Projects Funds**

A Capital Project Fund is the account with which specially designated capital projects costing more than \$5,000 are built or acquired. Each Fund accounts for money and expenses used to build or acquire individual capital facilities such as land or buildings. These funds are used only while a project is being done. The fund is closed after the project has been completed.



Warrenton maintains a number of capital project funds for capital projects. A summary of the planned expenses of these funds in the coming fiscal year follows:

	<u>2018-2019</u>	<u>2019-2020</u>
Parks SDC Fund (003)	\$0	\$0
Streets SDC Fund (041)	\$0	\$0
Police Vehicle Replacement Fund (070)	\$110,000	\$0
Fire Apparatus Replacement Fund (071)	\$375,000	\$149,500
Tansy Point Dock Capital Reserve Fund (072)	\$144,678	\$168,478

The six year Capital Improvement Plan identifies projected capital needs and projections for each department. The purpose of this planning tool is to understand fully where the City is headed with its programs and to be able to plan long term for our needs, as well as understanding the impacts of each year's decisions.

**Internal Service Funds**

An Internal Service Fund is used to report activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The government must be the primary participant, and the fund must function on an essentially break-even basis over time. The City began using one Internal Service Fund in 2015-2016. A summary of the planned expenses of this fund in the coming fiscal year follows:

	<u>2018-2019</u>	<u>2019-2020</u>
Engineering Internal Service Fund (042)	\$164,441	\$172,005

**CONCLUSION**

Staff's assistance in preparing the proposed budget is vital and greatly appreciated. Department Heads worked diligently over several months to provide sufficient yet conservative budgets. Finance Director April Clark and her staff put in extensive hours in the preparation of this document.

City staff welcomes the opportunity to review this proposed budget with you and to take a collaborative approach in developing those funding decisions that will affect the future of Warrenton.

Respectfully submitted,

Linda Engbretson  
Budget Officer

**City of Warrenton  
Budget Committee Members  
Fiscal Year 2019-2020**

***Commissioners***

- Mayor Henry Balensifer III
- Commissioner Rick Newton
- Commissioner Tom Dyer
- Commissioner Pam Ackley
- Commissioner Mark Baldwin

***Appointed Members***

- Budget Committee Member Rebecca Hoth
- Budget Committee Member Flint Carlson
- Budget Committee Member Paul Mitchell
- Budget Committee Member Gerald Poe
- Budget Committee Member Dan Jackson

***Budget Committee Staff***

- Linda Engbretson, Budget Officer
- April Clark, Finance Director
- Dawne Shaw, City Recorder

**CITY OF WARRENTON  
BUDGET CALENDAR  
FISCAL YEAR 2019 – 2020**

<u>DATE</u>	<u>ACTION</u>
January 1, 2019 through February 22, 2019	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2019.
February 18, 2019 through February 22, 2019	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 18, 2019	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 25, 2019	Department Heads complete Fiscal Year 2019/2020 budget requests and submit to Finance Director.
April 16, 2019	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:30 p.m.).
April 1, 2019 through April 5, 2019	Budget Officer meets with Department Heads and reviews budget requests.
April 8, 2019 through April 21, 2019	Budget Officer prepares proposed budget and budget message.
April 26, 2019	Publish <b>notice</b> of May 9, 2019 Budget Committee convening meeting date/time and opportunity to receive citizen input (5 - 30 days required, at least 5 days required between first and second) in newspaper and on city website.
April 25, 2019 (Thursday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 9, 2019 (Thursday)	1 <sup>st</sup> Budget Committee meeting (City Hall, Fire Training Room, 5:30 p.m.) Receive Proposed Fiscal Year 2019/2020 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds.

**CITY OF WARRENTON**  
**BUDGET CALENDAR**  
**FISCAL YEAR 2019 - 2020**

<u>DATE</u>	<u>ACTION</u>
May 16, 2019 (Thursday)	2 <sup>nd</sup> Budget Committee meeting, 5:30 p.m. Receive Proposed Fiscal Year 2019/2020 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen input. Continue with City of Warrenton Budget review. Budget Committee approves tax rates and amounts of property taxes to be imposed.
May 23, 2019 (Thursday)	3 <sup>rd</sup> Budget Committee meeting, 5:30 p.m., (if needed)
June 5, 2019	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Columbia Press) for publishing. Hearings scheduled for June 25, 2019.
June 14, 2019	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 25, 2019	City Commission conduct Public Hearings on Approved Fiscal Year 2019/2020 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 25, 2019	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 25, 2019	City Commission adopt Fiscal Year 2019/2020 City of Warrenton and Warrenton Urban Renewal Agency Budget, make appropriations by fund, impose taxes, and categorize taxes (City Commission Chambers, 6:00 p.m.) (must be accomplished prior to June 30, 2019).
June 25, 2019	City Commission adopt Capital Improvement Program, 2020-2025.
July 1, 2019	Budget Officer submit Fiscal Year 2019/2020 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2019).

City of Warrenton  
General Fund  
5 Year Actual and 4 Year Forecast

	FYE 2014	FYE 2015	Actual FYE 2016	FYE 2017	FYE 2018	Adopted Budget FYE 2019	Proposed Budget FYE 2020	Projected FYE 2021	Projected FYE 2022									
<b>Beginning Fund Balance</b>	-10%	1,071,262	14%	1,224,517	10%	1,342,628	-5%	1,269,879	3%	1,306,042	-28%	908,000	-6%	850,000	-86%	115,806	-	
<b>Resources:</b>																		
Property Taxes	6%	826,361	3%	851,876	6%	898,798	2%	920,075	6%	974,898	837,595	882,944	908,446	935,699	3%	908,446	3%	935,699
Permanent Rate											152,675	164,313	169,254	174,332	3%	169,254	3%	174,332
Police Local Option																		
Other Taxes, land sales	#DIV/0!	4,108		949	0	#DIV/0!	875	1190%	11,287	11,287								
Transient Room Tax	28%	420,798	1%	425,106	15%	489,145	0%	491,252	16%	569,343	532,696	555,514	561,069	566,680	1%	561,069	1%	566,680
Franchise Fees	2%	625,026	4%	649,261	4%	675,338	11%	752,579	-5%	713,083	697,621	715,488	724,197	731,439	1%	724,197	1%	731,439
Licenses, Permits, Fees	4%	600	17%	700	-7%	650	-8%	600	25%	750	700	625	625	625	0%	625	0%	625
Grants	0%	5,400	0%	5,400	-100%	0	#DIV/0!	0	#DIV/0!	0								
State Revenue Sharing	9%	41,751	4%	43,378	-3%	42,203	10%	46,594	4%	48,302	46,000	47,000	47,470	48,419	2%	47,470	2%	48,419
State Cigarette Tax	-4%	6,878	0%	6,881	-1%	6,829	-3%	6,829	-2%	6,510	6,395	6,319	6,328	6,265	0%	6,328	-1%	6,265
State Liquor Tax	6%	71,661	4%	74,355	0%	74,333	8%	80,225	5%	84,134	97,085	89,251	93,211	96,007	4%	93,211	3%	96,007
State Marijuana Tax											13,285	15,771	19,039	19,229	21%	19,039	1%	19,229
Charges for Services	17%	118,665	122%	263,967	-13%	230,393	-38%	143,609	15%	165,778	156,082	172,309	176,424	181,717	2%	176,424	3%	181,717
Fines and Forfeits	-8%	132,112	-8%	120,962	-1%	119,328	-12%	104,946	26%	131,858	104,400	120,620	125,830	127,088	4%	125,830	1%	127,088
Interest Earnings	-24%	5,856	11%	6,489	9%	7,058	69%	11,934	57%	18,680	15,000	27,000	27,000	27,000	80%	27,000	0%	27,000
Lease Receipts	2%	139,756	-21%	110,339	65%	181,996	15%	209,251	0%	209,572	209,888	210,194	216,473	210,079	0%	210,194	3%	210,079
Miscellaneous	-39%	10,277	16%	11,970	-2%	11,677	40%	16,294	-23%	12,592	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200
Overhead Charge	2%	816,466	6%	863,880	17%	1,007,452	0%	1,005,238	-7%	936,779	1,142,969	1,184,564	1,255,638	1,330,976	6%	1,255,638	6%	1,330,976
One Time Revenues	100%	3,768	100%	1,200	100%	689	100%	0	100%	0								
Transfers In	0%	0	0%	0	0%	0	0%	0	0%	25,629								
<b>Total Resources</b>	6%	3,229,483	6%	3,436,713	9%	3,745,889	1%	3,790,101	4%	3,935,358	4,013,541	4,193,122	4,332,204	4,439,756	3%	4,332,204	2%	4,439,756
<b>Expenditures:</b>																		
Personal Services	5%	2,050,994	0%	2,055,107	17%	2,401,892	-4%	2,300,050	9%	2,505,613	2,911,326	3,069,843	3,284,732	3,678,900	7%	3,284,732	12%	3,678,900
Materials and Services	-6%	878,617	23%	1,083,488	11%	1,207,602	0%	1,205,771	-3%	1,167,733	1,403,257	1,454,972	1,491,346	1,528,630	2%	1,491,346	3%	1,528,630
Capital Outlay	-95%	3,673	717%	30,008	-73%	8,171	-38%	5,039	-82%	931	810	1,255	1,300	1,500	4%	1,300	15%	1,500
Debt Service		41,466		41,466		41,466		113,500		113,500	113,500	72,034	72,034	72,034	0%	72,034	0%	72,034
Transfers Out	-40%	101,478	7%	108,533	47%	159,507	-19%	129,578	-10%	116,578	204,578	94,578	224,578	224,578	137%	224,578	0%	224,578
<b>Total Expenditures</b>	-3%	3,076,228	8%	3,318,602	15%	3,818,638	-2%	3,753,938	4%	3,904,355	4,633,471	4,692,682	5,073,990	5,505,642	8%	5,073,990	9%	5,505,642
Contingency										231,674	234,634	253,700	275,282	275,282	8%	253,700	9%	275,282
<b>Ending Fund Balance</b>	15%	1,224,517	10%	1,342,628	-5%	1,269,879	3%	1,306,042	2%	1,337,045	56,396	115,806	(879,680)	(1,341,168)	-860%	(879,680)	52%	(1,341,168)
Months operating expenditures in ending fund balance		4.78		4.85		3.99		4.17		4.11	0.15	0.30	0.00	0.00		0.00		0.00

Resolution Number - 2031

A Resolution Establishing a Fiscal Policy for the City of Warrenton

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The City Commission of the City of Warrenton hereby resolves the following:

FISCAL POLICY

**Section A. Revenue Policy**

1. Revenue Policy. The cumulative increase of revenue from the levy of property tax will not exceed the maximum allowed under Oregon law and the Oregon Constitution.
2. SDC & Capital Connection Fees. Capital connection fees and/or System Development Charges will be established that reflects the cost of water and sewer improvements to service additional increments of growth. Capital connection fees and/or System Development Charges (SDC) will reflect a proportionate share of actual cost to be determined through a SDC methodology as provided for in the Oregon Revised Statutes. It will be the policy of the City of Warrenton to recover the appropriate capacity costs associated with new development and to minimize the cost of growth on existing utility users as much as possible.
3. Maximization of User Fees. It will be the policy of the City of Warrenton to maximize the utilization of user charges in lieu of ad valorem taxes for services that can be individually identified and where the costs are directly related to the level of service:
  - a. It will be the policy of the City to ensure that utility fees, user fees and user rates for water, sewer and all other fee supported services will be sufficient to finance all operating, capital and debt service costs associated with the service for which they are charged.
4. Discretionary Revenues. The City will seek to maximize all discretionary revenues in the General Fund as much as possible. Discretionary revenues include, but are not limited to, taxes, shared revenue, franchise fees and lease receipts.
5. Revenue Projections. The City will project General Fund revenues and expenditures for two years and will update the projections annually. The first revenue projections will be completed with one year of the adoption of this Resolution.

**Section B. Budget Policy**

1. Revenue will be sufficient to support current operating expenditures. Any reduction in services and programs will occur in accordance to the City's Resource Reduction Strategy (City Resolution 2033).
2. Debt or bond financing will not be used to finance current operating expenditures.
3. The City will strive to develop, over a period of time, the information needed to include performance measures in the City's budgeting process.

4. The City will coordinate all current risk management activities in order to better protect against loss and a reduction in exposure to liability.
5. The City will establish an equipment/vehicle replacement reserve fund to replace capital outlay items with a life of more than two years and a value of \$5,000 or more.
6. The City will seek a reasonable basis for allocating personal service costs.

#### **Section C. Capital Improvement Policy**

1. The City will prepare and adopt capital improvement plans that will detail capital projects and needs associated with water and wastewater improvements. The plans will also include estimated capital cost for improvements and list potential funding sources.

#### **Section D. Accounting Policy**

1. The City will establish and maintain the accounting systems in accordance with governmental accounting principals accepted in the United States, the Generally Accepted Principles and Standards of the Government Finance Officers Association (GFOA), and the National Committee on Governmental Accounting.
2. An annual audit will be performed by an independent public accounting firm that will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement if required.
3. Full disclosure will be provided in the financial statements and bond representations.
4. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis by both City Department Heads and the Finance Director with any adjustments being made prior to the end of the year.

#### **Section E. Debt Policy**

1. Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
2. The City will attempt to utilize the lease/purchase of capital equipment if determined to be costs effective.

#### **Section F. General Fund Reserve Policy**

1. The City will strive to attain a General Fund Contingency of 5% of the overall General Fund to be used for unanticipated emergencies within the next five years.

#### **Section G. Selection of Finance Consultants**

1. Solicitation. If deemed appropriate by the City Commission, the City Manager shall be responsible

for establishing a Request for Proposals (RFP) and selection process for securing professional services that are required to develop and implement the City's debt program. Goals of the solicitation and selection process shall include encouraging participating from qualified service providers at competitive prices. RFPs may include the following types of services: 1) Bond Counsel, 2) Underwriters, 3) Financial Advisors, and; 4) Paying Agents.

#### **Section H. Comprehensive Capital Planning & Financing**

1. Debt Financing. It shall be the responsibility of the City Manager, within the context of the City's Capital Plans, to recommend to the City Commission the most advantageous debt instruments for financing capital projects. The City Manager will also oversee and coordinate the timing, process of issuance, and marketing of the City's borrowing and capital funding activities required in support the Plan.
2. Maintenance, Replacement and Renewal. Consistent with its philosophy of keeping the community's infrastructure in good repair, and to maximize the community's infrastructure's useful life, the City should set aside sufficient current revenues to finance ongoing maintenance needs and to provide reserves for periodic replacement and renewal.
3. Debt Authorization. The City Commission will authorize no debt to be issued for the purpose of funding capital projects unless it has been included in the Capital Improvement Plan or until the Commission has modified the Plan. Such modification shall occur only after the Commission has received a report of the impact of the contemplated borrowing on the City and the community in general. The Commission will also consider the City Manager, or professional consultant's recommendations as to the financing arrangements.

#### **Section I. Limitations on City Indebtedness**

1. It will be the policy of the City of Warrenton to apply all *City Charter* debt restriction consistent with all applicable definitions and restrictions established in law (see exhibit A).

#### **Section J. Structure and Term of City Indebtedness**

1. Debt Authorization. Nothing in this Fiscal Policy will be construed to limit the City from considering, and utilizing, any and all debt instruments available to municipal governments in Oregon.
2. Debt Repayment. Generally, borrowing by the City should be of a duration that does not exceed the economic life of the improvement that it finances and where feasible should be shorter than the projected economic life. Moreover, to the extent possible, the City should design the repayment of debt so as to recapture rapidly its credit capacity for future use. The City may choose to structure debt repayment so as to wrap around existing obligations or to achieve other financial planning goals. Such alternative structures shall be subject to the recommendations of the City Manager, the Finance Director and the approval of the City Commission.

#### **Section K. Method of Sale - Bonds**

1. Competitive Sale. The City, as a matter of policy, shall seek to issue its debt obligations in a



competitive sale unless it is determined by the City Manager that such a sale method will not produce the best results for the City. In such instances where the City, in a competitive bidding for its debt securities (whether general obligation or non-general obligation debt) deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the City Commission, enter into negotiation for sale of the securities.

2. Negotiated Sale. When determined appropriate by the City Manager and approved by the City Commission, the City may elect to sell its debt obligations through a negotiated sale. Such determination may be made on an issue by issue basis, for a series of issues, or for part or all of a specific financing program.
3. Private Placement. When determined appropriate by the City Manager and approved by the City Commission, the City may elect to sell its debt obligations through a private placement or limited public offering. Selection of a placement agent shall be made pursuant to selection procedures developed by the City Manager and consistent with all applicable laws.

#### **Section L. Short-Term Debt & Interim Financing**

1. Commercial Lines of Credit. Where their use is judged by the City Manager to be prudent and advantageous to the City, the City has the power to enter into agreements with commercial banks or other financial entities for purposes of acquiring lines of credit. Before entering into any such agreements, The City Commission shall approve any agreements with financial institutions for the acquisition of credit. Lines and letters of credit entered into by the City shall be in support of projects contained in an approved Capital Plan. The City shall not secure lines or letters of credit for the purposes of paying for operations.

#### **Section M. Improvement District and Assessment Contract Financing**

1. Interest Rates on Improvement Assessment Loans. The contract interest rate on loans made from the proceeds of improvement Assessment Bonds shall be equal to the effective interest rate paid on the bonds sold to finance such loans plus an additional percentage markup to cover self-insurance and loan servicing costs. The contract interest rate shall be determined on the day of the sale of Improvement Assessment Bonds for those assessment contracts financed with proceeds of the sale.
2. Interim Assessment Contract Interest Rates. The interim assessment contract interest rate is the interest rate set on contracts that precede the sale of Improvement Assessment Bonds. This rate shall be set at a level deemed reasonable and prudent by the City Manager and the Finance Director to insure that funds collected through assessment contract payments are sufficient to meet that portion of future debt service requirements on Improvement Assessment Bonds attributable to such contracts.
3. Commitment to Self-Supporting Local Improvement Districts. Consistent with the concept of the Local Improvement District, all of the City's Local Improvement District's (LID) indebtedness shall be self-supporting. Prior to the issuance of any LID supported debt, the Finance Director will review projected cash flows which incorporate scheduled assessment contract payments, prepayments, delinquencies, and non-payments with the City Manager to ensure that the proposed Bonds shall meet the City's self-support requirement.

**Section N. Refunding of City Indebtedness**

1. Debt Service Savings - Advance Refunding. The City may issue advance refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible, prudent, and net present value savings, expressed as a percentage of the par amount of the refunding bonds, equal or exceed 3 percent as provided by law. Exceptions to this requirement shall be made only upon the approval of the City Commission.
2. Debt Service Savings - Current Refunding. The City may issue current refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible and prudent.
3. Restructuring of Debt. The City may choose to refund outstanding indebtedness when deemed in the best interest of the Community.

This resolution is effective December 1, 2003.

  
\_\_\_\_\_  
Mayor Jeff Hazen

Attest:

  
\_\_\_\_\_  
City Manager

## Resolution Number 2032

### A Resolution Establishing Budget Development Policies for the City of Warrenton

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The City Commission of the City of Warrenton hereby resolves the following:

#### BUDGET DEVELOPMENT POLICIES

##### 1. General Fund Budget

- A. Balanced Operating Budget. The City shall adopt a balanced budget where operating revenues are equal to, or exceed operating expenditures. Any increase in expenses, decreases in revenues, or combination of the two that would result in a budget imbalance will require budget revisions, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels.
- B. Budget Document. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy documents of the City Commission for implementing goals and objectives. The budget shall provide the staff the resources necessary to accomplish City Commission determined service levels.
- C. General Fund Emphasis. In light of the passage of recent property tax limitations, and the potential need for expenditure reductions, the emphasis should be on conserving General Fund discretionary resources to fund high priority programs. Given this, it is the City's goal to prepare a budget that, to the greatest extent possible, maintains existing high-priority programs supported by the General Fund while at the same time seeking savings wherever possible. If necessary, funding for lower priority programs will be reduced or eliminated to insure that expenditures remain in balance with resources.
- D. Cost Efficiency. The Budget Officer will prepare a fiscally conservative budget and will seek savings wherever a balance between cost efficiency and the quality of public service can be achieved.
- E. Base Budget – New Expenditures. As part of the Budget Officer's budget preparations, all City departments will prepare base budgets with no new regular positions, or other expenditures, unless specifically authorized by the Budget Officer.
- F. Base Budget – Budget Reductions. If anticipated costs exceed anticipated revenues, the Budget Officer will consider reductions in staffing levels, public services and related expenses in accordance to the City's Budget Reduction Strategy (City Resolution 2033). In addition, the Budget Officer will also consider the reorganization of departments, changes in staffing or positions if needed.

- G. Base Budget – Materials & Services. For activities or programs funded primarily from General Fund or other discretionary resources, City departments will prepare base budgets with a goal of holding materials and services expenditures to no more than the previous fiscal year's budget level. The Budget Committee must approve proposed increases in General Fund expenditures.
- H. Accurate Representation of Service Costs. The Citizens of Warrenton have a right to understand the full and undistorted actual costs associated with City services. Consequently, it'll be the policy of the City of Warrenton that all departmental, service and program costs will reside in the fund and department in which the activity occurs and pursuant to Generally Accepted Accounting Principles.
- I. Revenue Estimates. City departments should budget for revenues based on the best information available during the budget process. If additional information becomes available during the budget process, it should be provided to the City Manager. Accuracy in revenue/expenditure estimates is critical. New revenues should be estimated based on available information the first year. Subsequent annual estimates should also take into consideration actual receipts from the previous year.
- J. Pursuit of New Departmental Revenues. The City will pursue revenue sources to the fullest extent possible for all services as well as total cost identification, including indirect costs, for fee setting purposes. To the extent possible any new revenue sources should be used to offset the cost of existing staff and programs, rather than funding new services.
- K. Expenditure Reductions. Reductions in revenues may require expenditure reductions from a base budget level. Should such reductions be required, the City Manager will be guided by the City's adopted Resource Reduction Policy.
- L. Full Cost Recovery. The City will make every effort to assign costs where they occur through the use of interdepartmental/interfund charges and indirect cost assignments. The intent is to clearly define the true cost of City services provided both internally and externally. Recognizing the scale of this effort, the first priority is the recovery of overhead costs from all funds and grant programs.
- M. User Rates. It will be the policy of the City of Warrenton to set utility fees at levels that provide for the actual costs of services, including operating, maintenance and future capital and improvement expenses. When considering user rate structures, the City should always strive to demonstrate the real and actual costs of City services to the public. The City Enterprise Funds shall be supported by their own rates and not subsidized by the general Fund.
- N. Budget Savings During the Year. To the extent General Fund supported departments experience savings during the year (due to position vacancies, etc) that money should not be spent. Instead it should be saved to augment the beginning fund balance for the next fiscal year.

2. **Non-General Fund Budgets**

- A. Bottom – Line Emphasis. For activities or programs funded primarily from non-General Fund sources, City departments will prepare base budgets with a goal of holding any General Fund contribution to no more than the amount provided in the previous fiscal year, subject to the availability of funds. Whenever possible, reductions in General Fund contributions should be sought.
- B. No Backfilling. With possible exceptions for high priority programs, General Fund discretionary dollars will not be used to back-fill any loss in State-shared or federal revenues.
- C. Revenue Estimates. Departments should budget for revenues based on the best information available at the time the budgets are prepared. If additional information becomes available during the budget process, it should be provided to the City Manager. New revenues should be estimated based on available information the first year. Subsequent annual estimates should also take into consideration actual receipts from the previous year.
- D. Accurate Representation of Service Costs. As with General Fund services, the Citizens of Warrenton have a right to understand the full and undistorted actual costs associated with City services. Consequently, it'll be the policy of the City of Warrenton that all departmental, service and program costs will reside in the fund and department in which the activity occurs and where the service and cost has been historically linked.
- E. Overhead/Indirect Cost Allocations. All departments should budget the amount allocated to that department as determined by the Budget Officer and/or any future Indirect Cost Allocation Plan.
- F. Cost Efficiency. As with the General Fund, staff responsible for non-General Fund budgets will prepare fiscally conservative budgets and will seek savings wherever a balance between cost efficiency and the quality of public service can be achieved.

3. **Matching Funds**

- A. City Share. If State funding is reduced for a specific service or project, there should be no increased contribution from non-General Fund sources unless increased City share is mandated or the increase is approved by the City Commission.
- B. In-kind Contribution. Where matching funds are required for grant purposes, the City will provide as much in-kind (resources already allocated by the City that will be expended in any case) contribution as allowed, instead of hard-dollar matches.
- C. General Fund Matching Funds. No General Fund grant cash-match will be included in any grant applications without the prior review and approval of the City Commission.

4. **New Positions Generally**

- A. Considerations of New Positions. Unless otherwise determined by the Budget Committee, the Budget Officer will consider new permanent positions only if the cost of the position is offset by non-General Fund sources or a General Fund operating levy, or if the cost of the position is offset by a new external revenue source. Cost estimates for new positions will include office facility space, benefits, equipment, rent, utilities, supplies, etc. The Budget Committee may add new positions if determined essential for a high priority service and funding can be obtained.

5. **Mid-Year Budget Reductions**

- A. Revised Revenue Estimates. If additional information concerning revenue reductions becomes available after the start of the fiscal year, it may be necessary to make budget adjustments. These adjustments will be made in accordance with the City Commission's adopted Resource Reduction Strategy.

6. **Mid-Year Request, General Fund Contingency**

- A. Non-Emergency Requests. In those cases where a department is required to absorb an unanticipated cost beyond its control of a non-emergency nature, departmental resources must first be exhausted prior to a transfer from General Fund contingencies. Upon conducting a final financial review of departmental budgets towards the end of the year, a transfer from contingency will be made to cover unanticipated costs that could not be absorbed through the year.
- B. Emergency Requests. Emergency requests during the fiscal year will be submitted to the City Manager's office for recommendation and forwarded to the City Commission for consideration.

7. **Employee Salary Adjustments**

- A. Cost of Living Adjustment. Budgeting for personnel service expenditures will include an amount for a cost of living adjustment. The amount budgeted for this purpose will take into account the most recent consumer price index information available at the time the budget is prepared, existing collective bargaining agreements, and other relevant information. Employees may not receive a cost of living adjustment if it's determined that insufficient resources exist to do so.
- B. Step Adjustments. Budgeted personnel services expenditures will include an amount to account for annual step adjustments for all employees who are not currently at the top of their range. Annual employee step adjustments will not exceed 5%.

8. **Budget Controls**

- A. Legal Compliance. The City Manager's Office will continue to review and control

departmental budgets at the expenditure category level (such as personnel services, materials and supplies). As such, the City Manager's approval is necessary before actual or projected year-end expenditures are allowed to exceed total expenditure appropriations for each expenditure category.

9. **Discretionary Resources**

- A. Maximize the City Commission's Discretion. Wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service. The goal is to give the City Commission as much flexibility as possible in allocating resources to local priorities.
- B. Transient Room Tax Revenues. Room tax monies are not legally dedicated to fund particular programs or services and shall be considered purely discretionary resources.
- C. Use of Dedicated Funding Sources. Whenever legally possible, the City will transfer funding responsibility for existing services or activities to the appropriate dedicated funding sources, freeing up scarce discretionary resources as much as possible.

10. **Unappropriated Ending Fund Balances & Contingencies**


- A. Contingencies. Generally, the City should limit the use of contingencies to circumstances where they are required by law or needed for emergencies allow.

**Passed and adopted November 20, 2002.**

**This resolution is effective December 1, 2002.**

  
\_\_\_\_\_  
Mayor Jeff Hazen

Attest:

  
\_\_\_\_\_  
City Manager

## Resolution Number 2033

### A Resolution Establishing Budget Strategic Plan & Resource Reduction Policy

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The City Commission of the City of Warrenton hereby resolves the following:

#### BUDGET STRATEGIC PLAN

##### Section I - Guiding Policies & Principles

1. Recognizing its financial limits, and the potential for future decreases in General Fund revenue, the City of Warrenton will make a distinction between three different types of services: 1) those that are appropriately funded primarily from City discretionary resources, such as property taxes, 2) those that are appropriately funded primarily from entrepreneurial activities, and; 3) services designated as special revenues:
  - A. Services are appropriately funded with discretionary resources if they are traditional City services, have historically been funded by discretionary monies, and they are not services which are capable of generating significant revenues from fees or other sources. The City will continue to fund these programs primarily from discretionary resources.
  - B. Services are appropriately funded as enterprise activities if they are not traditional City services funded with discretionary monies or if they are traditional City services, but have the ability to generate significant revenues from fees, the sale of services, or other sources, to be self-sustaining. The City will fund these programs primarily from fees and the sale of services and user fees. Exceptions may be made on a case-by-case basis. The test will be whether or not the City would incur more discretionary costs by failing to provide discretionary support to a Citywide service appropriately funded as an enterprise activity.
  - C. Services are appropriately funded with special revenues if they are not traditional City services historically been funded with discretionary resources or if they are traditional City services, but have the ability to generate revenues and/or receive restricted or dedicated revenues from other sources. The City will fund these programs and services with special revenues. Exceptions may be made on a case-by-case basis. The test will be whether or not the City would incur more discretionary costs by failing to provide discretionary support to a Citywide service appropriately funded with special revenues.
  - D. All other fund types will be budgeted and managed in accordance to Generally Accepted Budgeting/Accounting Principles, State Budget Law and guidelines developed by the Warrenton Budget Committee.
2. The City has prioritized those services appropriately funded by discretionary resources. To the extent additional discretionary resources are available, high priority service areas will be slated for growth in discretionary support. Lower priority service areas will receive constant or decreasing discretionary support. The City's prioritization of services is as follows:



#### General Fund Priorities

1. Any/All General Fund Debt Obligations
  2. Fire Department
  3. Police Department
  4. Dikes Department
  5. Administration/Commission
  6. Planning Department
  7. Building Department
  8. Municipal Court
  9. Building Maintenance
  10. Parks Department
  11. Fire Apparatus Replacement Fund
  12. Recreation
3. Because the City Commission believes that the Citizens of Warrenton have a right to know the actual cost of City services, overhead and indirect costs will not be prioritized, but will be sized to the need and size of the overall organization. Any reduction in the proposed indirect or overhead costs will be matched with a proportionate decrease in program and service costs in the same fund.
  4. The Budget Officer will be responsible for budgeting and calculating the indirect cost and overhead allocations to the City's various departments and funds pursuant to definitions and principals found in Generally Accepted Accounting Principles for local governments. In calculating the General Fund's portion of indirect costs, the Budget Officer will use an allocation methodology based on objective financial information. The indirect cost methodology will be uniformly applied to all Departments and funds.
  5. Generally, wherever possible, the City's goal is to make fee-supported programs self-sufficient. This includes recovering those services fair share of overhead costs, including utilities.
  6. Where legally possible, the City will consider using dedicated resources to fund high priority services/programs related to the purpose for which the dedicated funds are received.

#### RESOURCE REDUCTION STRATEGY

#### Section II - General Policies and Principles

1. When faced with a potential reduction in resources, the City's goal is to continue to provide high priority services in a professional, effective and efficient manner. To the extent possible, across-the-board reductions in expenditures will be avoided. Reductions will be made on a case-by-case basis, focusing on each individual program or service.
2. In making expenditure reductions, the goal will be to reduce or eliminate funding for lower priority programs or services before considering funding reductions for higher priority programs. Wherever possible, it will be the City's goal to reduce the quantity of a service being provided, rather than the quality of service (e.g., limit the number of recipients of a service, rather than the quality of service provided to the remaining recipients).

3. Recognizing that it does not necessarily make sense to fund current operations at the expense of long-term capital or planning programs, every effort will be made to continue capital and planning programs geared to the City's short and long term infrastructure and capital needs.

**Section III - Resource Reduction Priorities**

1. If, as a result of loss of a significant amount of discretionary resources, expenditure reductions become necessary, those reductions will be made roughly in the following order:
  - A. First, City's contributions to outside organizations will be reduced or eliminated. If this proves insufficient, then;
  - B. The Budget officer will propose moderate reductions in discretionary support will be made on a case-by-case basis. These reductions will focus first on programs appropriately funded by discretionary and/or dedicated resources and then low priority services appropriately funded by discretionary resources. If this proves insufficient, then;
  - C. Any discretionary funding for Citywide services will be reduced or eliminated. The Budget Officer will propose exceptions to be made on a case-by-case basis, focusing on those programs that are part of the service delivery system for which the City has primary responsibility. The test will be whether or not the City would incur more costs by failing to provide discretionary support to a Citywide service. If this proves insufficient, then;
  - D. Discretionary funding for programs will be reduced or eliminated, starting with the lowest priority service area and moving on to higher priority service areas as needed and on a case-by-case basis. Depending on the amount of the reduction needed, the City will consider and evaluate those discretionary services that constitute the largest allocation of revenue as areas to seek reductions. City service area priorities are:

**General Fund Reduction Priorities**

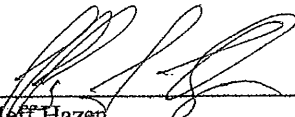
1. Recreation
2. Fire Apparatus Replacement Fund
3. Parks
4. Building Maintenance
5. Municipal Court
6. Building Department
7. Planning
8. Administration/Commission
9. Dikes
10. Police
11. Fire
12. Any/All General Fund Debt obligations

Overhead will be sized to the needs and size of the rest of the organization. If this proves insufficient, then;


- E. A reduced City workweek will be proposed to achieve salary savings. If this proves insufficient, then;

F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.

  
\_\_\_\_\_  
Mayor Jeff Hazen

Attest:

  
\_\_\_\_\_  
City Manager

CITY OF WARRENTON Budget 2019/2020 PERSONNEL ALLOCATION	001		001		005		015		020		021					
	FTE	Gross Wage	FTE	413	Dept	FTE	General Fund	FTE	Community Center	FTE	Grant Fund	FTE	Library Fund	Bldg Div Fund		
City Manager	1.00	107,419	1.00	107,419												
Assistant to City Manager	1.00	63,604	1.00	63,604												
Deputy City Recorder	0.90	41,135	0.90	37,021	CD		419	0.0250	1,028					0.0750 3,085		
Finance Director	1.00	94,985	1.00	94,985												
Accounting Clerk	0.625	29,382	0.625	29,382												
Cashier/Accounting Clerk	1.00	42,643	0.20	8,529												
Accountant	1.00	59,515	1.00	59,515												
Accounting Technician	1.00	49,373	0.20	9,875												
Mayor		1,800		1,800												
Commissioners		7,200		7,200												
Community Center staff	0.15	4,455							0.1500	4,455						
Community Development Director	1.00	89,601			CD		419	1.0000	89,601					0.7500 33,593		
Permit Technician	1.00	44,791			CD		419	0.2500	11,198					1.0000 80,716		
Building Official	1.00	80,716												1.0000 60,028		
Building Inspector	1.00	60,028														
Fire Chief	1.00	88,989			Fire		422	1.0000	88,989							
Training Officer	1.00	70,713			Fire		422	1.0000	70,713							
Firefighter/EMT	1.00	63,243			Fire		422	1.0000	63,243							
Fire Volunteers		93,000			Fire		422		93,000							
Library Manager	1.000	45,793								1.000	45,793					
Library Admin. Assistant	1.005	27,589								1.005	27,589					
Harbormaster	1.00	69,725														
Marina Workers	4.00	172,081														
Assistant Harbormaster	1.00	54,632														
Police Chief	1.00	95,235			Police		421	1.0000	95,235							
Police Sergeant	1.00	69,394			Police		421	1.0000	69,394							
Police Officers	10.00	582,123			Police		421	10.0000	582,123							
Police/Court Clerks	0.77	77,524			Police		421	0.76830	39,708							
	0.73				Court		412	0.73170	37,816							
Public Works Director	1.00	103,016			Parks		429	0.03323	3,423							
Public Works WTP Supervisor	1.00	97,069			Parks		429	0.03323	2,149							
Public Works Foreman	1.00	64,684			Parks		429	0.05	3,844							
Operations Manager	1.00	76,872			Parks		429	0.03323	1,676							
Public Works Analyst	1.00	50,444			Parks		429	0.03323	1,597							
Public Works Clerk	1.00	48,070			Parks		429	0.03323	1,280							
Public Works Office Assistant	1.00	38,525			Parks		429	0.03323	1,280							
Public Works Water Quality Technician	1.00	60,064														
Public Works Sanitation	2.00	96,118														
Public Works Utility Worker	7.00	373,631			Parks		429	0.5285	28,209							
Public Works Utility Worker-WWTP	1.00	49,614														
Public Works WTP Operator	1.00	58,343														
Public Works WWTP Operator	1.00	57,199														
Engineer	1.00	98,110														
		3,558,448														
Overtime		212,462		1,000												
					Fire		422		8,000							
					Court		412		1,000							
					CD		419		650							
					Police		421		73,000							
					Parks		429		1,938							
On-Call Time		26,854			Parks		429		1006							
					Police		421		6,000							
Part time		23,970			Parks		429		10,782							
<b>GRAND TOTALS</b>	<b>57.280</b>	<b>3,821,734</b>	<b>59.250</b>	<b>420,329</b>			<b>18,5196</b>	<b>1,386,601</b>	<b>0.1500</b>	<b>4,455</b>	<b>0.0000</b>	<b>-</b>	<b>2.0050</b>	<b>73,382</b>	<b>2.8250</b>	<b>177,422</b>

**General Fund Dept Summary**

412 Municipal Court	0.7317	38,816
419 Community Development	1.2750	102,477
421 Police	12.7683	865,459
422 Fire	3.0000	323,945
429 Parks	0.7446	55,904
<b>Total</b>	<b>18.5196</b>	<b>1,386,601</b>



040		010		011		025		030		028		032		042	
State Tax		Warrenton		Hammond		FTE		Water		Sewer		Storm		Engineering	
FTE	Street	FTE	Marina	FTE	Marina	FTE	Marina	FTE	Water	FTE	Sewer	FTE	Sanitation	FTE	Engineering
CITY OF WARRENTON															
Budget 2019/2020															
PERSONNEL ALLOCATION															
City Manager															
Assistant to City Manager															
Deputy City Recorder															
Finance Director															
Accounting Clerk															
Cashier/Accounting Clerk															
Accountant															
Accounting Technician															
Mayor															
Commissioners															
Community Center staff															
Community Development Director															
Permit Technician															
Building Official															
Building Inspector															
Fire Chief															
Training Officer															
Firefighter/EMT															
Fire Volunteers															
Library Manager															
Library Admin. Assistant															
Harbormaster															
Marina Workers															
Assistant Harbormaster															
Police Chief															
Police Sergeant															
Police Officers															
Police/Court Clerks															
Public Works Director															
Public Works WTP Supervisor															
Public Works Foreman															
Operations Manager															
Public Works Analyst															
Public Works Clerk															
Public Works Office Assistant															
Public Works Water Quality Technician															
Public Works Sanitation															
Public Works Utility Worker															
Public Works Utility Worker-WWTP															
Public Works WTP Operator															
Public Works WWTP Operator															
Engineer															
Overtime															
On-Call Time															
Part time															
GRAND TOTALS															

**City of Warrenton**  
**Full Time Equivalents (FTE)**

	Budget Year						
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
<b>General Fund</b>							
Municipal Court	0.4880	0.4880	0.4880	0.4880	0.4878	0.7317	0.7317
Admin/Commission/Finance	4.9000	5.4500	5.4500	5.4500	5.6750	5.9250	5.9250
Community Development	1.0000	1.0250	1.0250	1.0250	1.0250	1.0250	1.2750
Police	10.7620	11.0120	11.0120	12.0120	12.7622	12.7683	12.7683
Fire	3.0000	3.0500	3.0500	3.0500	3.0000	3.0000	3.0000
Parks	0.3697	0.3649	0.6442	0.6900	0.5229	0.4656	0.7446
<b>Total General Fund</b>	<u>20.5197</u>	<u>21.3899</u>	<u>21.6692</u>	<u>22.7150</u>	<u>23.4729</u>	<u>23.9156</u>	<u>24.4446</u>
<b>Special Revenue Funds</b>							
Community Center	0.2500	0.1800	0.1500	0.1500	0.1500	0.1500	0.1500
Grants Fund	0.7500	0.7500	0.7500	0.7500	0.0000	0.0000	0.0000
Library Fund	0.8750	0.8750	0.9150	0.9150	0.9150	1.6650	2.0050
Building Division	2.2000	2.1750	2.1750	2.1750	2.0750	2.0750	2.8250
State Tax Street Fund	2.3096	0.5847	0.5734	0.6031	0.8510	0.7949	0.8391
<b>Total Special Revenue Fund</b>	<u>6.3846</u>	<u>4.5647</u>	<u>4.5634</u>	<u>4.5931</u>	<u>3.9910</u>	<u>4.6849</u>	<u>5.8191</u>
<b>Enterprise Funds</b>							
Warrenton Marina	3.0870	3.4153	3.1332	3.7256	3.6597	3.6033	3.5200
Hammond Marina	1.9130	1.5847	1.8668	2.2744	2.3403	2.3967	2.4800
Water Fund	7.6284	7.8653	6.7694	7.8044	8.5304	8.2382	8.3076
Sewer Fund	6.1881	7.5825	8.3388	6.7811	7.2457	7.9261	8.0133
Storm Sewer Fund	0.8906	0.9366	0.6671	0.8329	0.7584	1.2694	0.7672
Sanitation Fund	2.2136	2.266	2.6072	2.8884	2.6916	2.9058	2.9282
<b>Total Enterprise Fund</b>	<u>21.9207</u>	<u>23.6504</u>	<u>23.3825</u>	<u>24.3068</u>	<u>25.2261</u>	<u>26.3394</u>	<u>26.0163</u>
<b>Internal Service Funds</b>							
Engineering	0.0000	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Total All Funds</b>	48.8250	49.6050	50.615	52.615	53.6900	55.9400	57.280
<b>Addition:</b>							
Library Manager (.75 to 1.00 FTE)							0.2500
Library Aide (.29 TO .38 FTE)							0.0900
Building Inspector							1.0000
<b>Subtraction:</b>							
<b>Total 2019/2020 net change</b>							<u>1.3400</u>



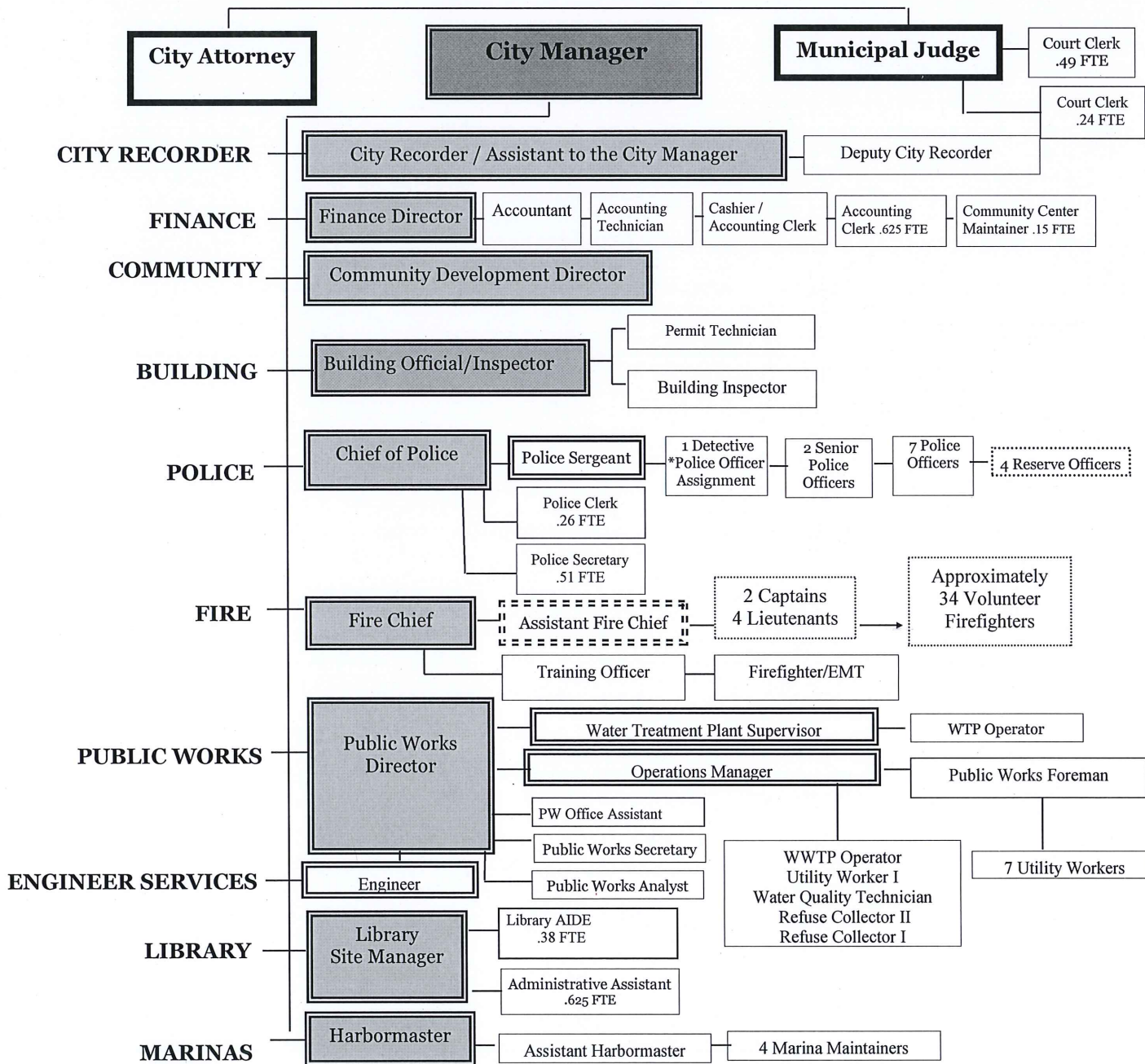
# CITY OF WARRENTON ORGANIZATIONAL STRUCTURE AND STAFFING



## WARRENTON CITY COMMISSION



### ADMINISTRATION



#### Legend

Black fill indicates Elected Official

Black outline indicates Commission appointed

Double line & filled indicates City Manager

Double line & filled indicates Department Head

Double line indicates Supervisory

Solid lines indicate Staff

Dotted Lines indicates

## **Budget Programs**

### **General Fund**

The General Fund accounts for services provided by the local government that is not accounted for in other funds. These major services include, among others, police and fire protection, management of the City's parks, operation of the municipal judicial system, City Administration/Commission/Finance, and Community Development and Planning.

The General Fund includes all services that are funded through general taxes and fees. In other words, it includes all city programs **except** those that are paid for through dedicated taxes (for example, the motor vehicle tax) or fees (for example, water fees).

Following is a review of the 2019-2020 General Fund and its programs.

#### **Municipal Court**

The Warrenton Municipal Court processes traffic infractions, misdemeanor crimes, and city ordinance violations (other crimes are handled by Clatsop County Circuit Court in Astoria). Court typically is held twice each month. Staff includes one half-time clerk and one quarter-time clerk. Judge Woltjer is our judge and has provided an excellent service.

#### **Administration/Commission/Finance**

This department includes all of the costs of the City Commission, City Manager, City Recorder, and Finance Department staff.

The administration responsibilities include day-to-day management of the city; converting City Commission goals into action; managing city contracts, franchise agreements and grant projects, responding to citizen inquiries and complaints, working with state and federal elected officials and departments, and managing city records.

The mission of the Finance Department is to provide all proper and necessary accounting, auditing, and financial management services to and for the City. These services include receipting and disbursement of City financial resources (including utilities billing/collection and payroll), sound investment of cash, accurate and timely recording of all financial activity, monitoring compliance with Oregon Local Budget Law, maintaining financial records, accounting for fixed assets, monitoring financial compliance with various Federal, State, and local requirements and dealing with the involved governmental agencies, and providing support to City departments and staff in areas of financial management.

The costs of this department are charged to the various general fund departments as well as the other major funds which include the Community Center, WBA, Library, Building Department, State Tax Street Fund, Warrenton Marina, Hammond Marina, Water Fund, Sewer Fund, Storm Sewer Fund and Sanitation. The general fund resources show 100% of the costs being recovered through these charges. The overhead resources exactly offset the costs in this department with the resulting net effect of the overhead costs being allocated to the general fund departments.



## **Community Development and Planning**

The Community Development and Planning Department serves current residents and individuals moving to Warrenton with building and planning services in the belief that a growing community can remain livable, can meet the needs of its citizens and become a diverse community with jobs and housing needs met.

## **Police**

The Warrenton Police Department is a progressive department which believes in “community policing” and strives to deliver quality personal service to Warrenton residents and people visiting our community. Officers handle criminal investigations, traffic control/enforcement, and school resource functions. Currently there are ten patrol officers, one sergeant and the chief of police. Support staff consists of one half time police secretary and one quarter time administrative assistant. Currently there are two reserve officers who serve in a variety of support functions.

## **Fire**

The Warrenton Fire Department serves both the City of Warrenton and the Warrenton Rural Fire Protection District. Paid personnel consist of the Fire Chief, Fire Training Officer (Captain), and one Firefighter EMT position. All three positions are funded entirely by the General Fund. The Warrenton Fire Department provides a very high level of dedicated service to City residents and businesses. Currently there are approximately 30 volunteer firefighters. Similar services provided by a full time department would be unaffordable.

## **Parks**

The City maintains six parks within the City limits. These include the Quincy and Bessie Robinson City Park with baseball fields, tennis courts and playground equipment; Seafarer’s Marina Park, (next to the Hammond Marina); Eben Carruthers Park, with picnic areas, a viewing platform and dog park on the Columbia River; Parade Ground Park in the Old Fort Stevens Officers’ Row; Fort Stevens Park, at Pacific and 7<sup>th</sup> Drive and Skipanon River Park on Second Street. In addition, the City maintains the greenway along Pacific Avenue in the Hammond District.

## **Contingency**

This is used to account for a general operating contingency for the general fund. The City’s fiscal policies state that “the City will strive to attain a General Fund Contingency of at least 5% of the overall General Fund to be used for unanticipated emergencies during the year.

## **Transfers**

The City plans for transfers from the General Fund to other funds when required. For example, the City has reserve funds in which it saves money for the future purchase of equipment, vehicles, and major capital and maintenance needs for buildings and grounds.

## **Special Revenue Funds**

The special revenue fund type is used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

### **Community Center Capital Reserve Fund**

Reserve funds are used to accumulate money for financing the cost of any service, project, property or equipment. This allows the City to set aside money from year to year. This fund accumulates resources from the operational surpluses of the Community Center Fund

### **Community Center Fund**

The Community Center was built with funds from an Oregon Community Development Block Grant. It provides space for senior congregate meals supported by the Area Agency on Aging. It is also rented to the public for meetings, weddings, receptions and parties. The Center has an advisory board to the commission, while day to day operations are handled by the Center manager. Revenues are from rentals, donations, fund raisers and interest income. Expenditures are for the maintenance of the facility, insurance, utilities and supplies. Excess revenues are reserved in the capital reserve fund.

### **Warrenton Business Association Fund**

Warrenton Business Association is directed by a board consisting of local business leaders. It is funded by the sale of Business Licenses required of all businesses operating within the City of Warrenton. The goal of the WBA is to enhance the business community by providing funds for a variety of projects.

### **Grant Fund**

This fund is used to record grants from a variety of sources for the General Fund.

### **Library Fund**

From 1993 until recently, the library was located in the Hammond Town Hall building. In 2016 it was brought to light that the very old building is in disrepair and a new home was needed. The library moved to downtown in a rental facility in May 2017. Much of the library operations is provided by many volunteers. The library has an advisory board to the commission. During the 2019-2020 budget year, the library will move from a part-time (30 hour) site manager to a full time manager who is responsible for coordination of volunteers and day to day operations, one part-time (25 hour) administrative assistant and one part-time (15 hour) library aide. Funding consists of a five year Local Option tax levy which was renewed and increased by voters in 2018 and expires in 2023.

## **Building Division**

The Building Division is a division of the Community Development Department providing comprehensive enforcement of building, plumbing, mechanical, and fire and life safety codes of the State of Oregon. This division ensures that commercial and industrial buildings, residential dwellings, and public buildings such as schools and government buildings are constructed in conformance with all regulatory codes to ensure the continued safety and well-being of all members of the community.

## **Transient Room Tax Fund**

The Transient Room Tax was passed to help defray costs of police and first response medical assistance and infrastructure usage by tourists and other short term visitors to the City of Warrenton, as well as to provide funds for tourist promotion. The tax is currently 12% of gross revenues for all short term (less than 30 days) rental of sleeping and camping space. Based on direction established in the 2004-05 Budget, funds are allocated as follows. Of the total collections, the collector retains 5% to cover costs of collection, and the remaining 95% is remitted to the City. The City then forwards 6.8% to the Lower Columbia Tourism Council, 5.84% to the Warrenton Visitors Center, 19.44% to the Hammond Marina Capital Reserve Fund, and the balance of 67.92% is deposited in the General Fund.

## **Facilities Maintenance Fund**

This reserve fund is used to accumulate money for financing the costs of major maintenance and capital improvements of the Municipal Building, Head Start Building, and Park Facilities. This allows the City to set aside money from year to year to meet future requirements. This fund's resources are transferred from the revenues of the General Fund.

## **State Tax Street Fund**

Revenues to this fund are provided by the Oregon State Department of Transportation, State Highway Trust Fund and the City .03 cent fuel tax. The revenues are paid each month from net receipts collected by the Motor Vehicles Division, Highway Division, and the Motor Carrier Transportation Branch. One percent of all gas tax receipts are set aside for bicycle lanes and pedestrian paths. The City fuel tax will net approximately \$360,000 this year. The City fuel tax is used to pay for rebuilding and overlaying city streets. (see capital projects list below). The balance of the fund is used for street maintenance and repair, and street lighting.

The City recently completed a pavement management program that determined a schedule of street improvements. In addition, this plan is updated by staff each year. The City uses the .03 cent fuel tax to fund street reconstruction and maintenance overlays of asphalt. Consideration will be given to street repair as conditions change. Other options to repair streets include system development charges, and local improvement districts.

### **Streets SDC Fund**

The City implemented a system development charge in 2012. The current fund balance is \$773,445.

### **Parks SDC Fund**

The City implemented a system development charge for Parks in 2013. The fee is \$500 per residential unit. The current fund balance is \$139,765.

### **Quincy Robinson Trust Fund**

The Quincy and Bessie Robinson Trust was created to fund the establishment and maintenance of a public park(s). The only guideline is that the park(s) be a place for the preservation of nature and the perpetuation of enjoyment for all people. Each year, the trust distributes the greater of (1) an amount equal to 5 percent of the net fair market value of the trust assets or (2) 85 percent of the net income of the trust.

### **Police Vehicle Replacement Fund**

This reserve fund is used to accumulate money for financing the costs of police vehicles. This allows the City to set aside money from year to year to meet future requirements. This fund's resources are transferred from the revenues of the General Fund.

This year no vehicles are proposed for replacement.

### **Fire Apparatus Replacement Fund**

This reserve fund is used to accumulate money for financing the costs of fire apparatus. This allows the City to set aside money from year to year to meet future requirements. This fund's resources are transferred from the revenues of the General Fund.

A FEMA grant is expected to purchase rescue tools this year.

### **Tansy Point Dock Capital Reserve Fund**

This reserve fund is used to accumulate money for financing the costs of major maintenance and capital improvements to the Tansy Point Dock which is leased to Warrenton Fiber Company. This allows the City to set aside money from year to year to meet future maintenance and capital requirements. This fund's resources are transferred from the revenues of the General Fund.

## **Enterprise Funds**

The enterprise fund type is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that

periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

### **Warrenton Marina Fund**

The Warrenton Marina is actually two separate facilities located on the Skipanon River. One services commercial fishing, shrimp and crabbing vessels; the other services sports fishermen. The City provides water and electricity to the moorage slips. Revenue comes from moorage rentals, parking, electricity, hoist services, and land lease rentals. The marina is intended to be self-supporting, including payment of debt service. New marina office facilities and a bathhouse were completed in 2015 and commercial docks were upgraded in 2017. These improvements were funded from Urban Renewal dollars.

### **Warrenton Marina Capital Reserve Fund**

This reserve fund is used to accumulate money for major maintenance and capital improvements. Funding of the reserve is solely from the operations of the Warrenton Marina.

Phase 1 of Commercial Work Pier Improvements is proposed this year.

### **Hammond Marina Fund**

Hammond Marina is a sports fishing dock facility located on the Columbia River. The Marina is self-supporting. Revenues are from moorage rentals, electricity usage, dry boat storage, and launch ramp fees.

### **Hammond Marina Capital Reserve Fund**

This reserve fund is used to accumulate money for major maintenance and capital improvements. Funding of the reserve is solely from the operations of the Hammond Marina. (The transient room tax is a major contributor to this fund).

Dredging of the Hammond Marina is proposed this year.

### **Water Fund**

The Water Fund is self-supporting through user fees, connection fees and interest income. The Warrenton water system serves approximately 3,480 customers between the City of Gearhart and the Columbia River. The water fund operates, maintains and improves the water treatment, transmission, storage and distribution systems. The treatment system is a membrane filtration system.

It is strongly recommended that the City consider increasing the water rates structure by 5%. Projects have been delayed and omitted as a result of reduction in major customers and the fire at Pacific Seafood in 2014. Pacific Seafood has rebuilt, but they have not yet had a complete year of full operations. In April 2016 a Water Rate Study was completed and rates were raised by 7% for

the last three years. A recent Water Masterplan was completed, identifying several projects that need to be completed in the near future.

### **Water System Development Fund**

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current balance in the fund is \$75,425.

### **Water Fund Capital Reserve**

This reserve fund is used to accumulate money for major maintenance and capital improvements. Funding of the reserve is solely from the operations of the Water Fund. A Study to update the capital needs of the Water System was commissioned in 2005. This report reviewed decisions made in the 1998 facilities plan and recommended a capital improvement schedule. In addition, a water hydraulic model was completed in 2011 that listed necessary improvements. Capital improvement projects included in the proposed Budget are based on these reports and the hydraulic model. A water masterplan was also prepared last year, identifying additional needed improvements.

As noted earlier, we have delayed capital projects due to inadequate funds. The rate increases over the last 3 years have begun to provide the funds needed to design and construct much needed improvements in our system, but it has and will continue to take multiple years to save enough money for each large project.

### **Storm Sewer Fund**

The Federal Environmental Protection Agency (EPA), through the Oregon State Department of Ecology, has established laws pertaining to storm water runoff and water quality. The intent behind these laws is to reduce the amount of storm water source pollution and to prevent such runoff from entering the sanitary sewer system. The revenue in this fund is based on a 20% surcharge on all sewer billings and is used to expand and improve storm drainage systems.

The dikes protect 3,718 acres of land from the encroachment of the Columbia River and the Pacific Ocean, during high tides and Columbia River flood events. The City is responsible for maintaining 8.83 miles of dikes (levees) and associated tide gates. In 2006 the Federal Emergency Management (FEMA) introduced new Flood Insurance Rate Maps (FIRM) as they relate to our ability to prevent flood damage up to the one percent annual chance of a flood event (100-year flood). As the City Commission is aware, the process to obtain levee certification with the US Army Corps of Engineers is of paramount concern. The City is now working with FEMA to determine the elevations of the one percent annual flood event and expects to have elevations from FEMA in 2020 or beyond. The City is looking for State funds to complete a geotechnical study of its dike system. Funds will likely come in the form of loans and grants. Funding for this certification work has been allocated in the Storm Sewer Fund, along with funds for modifications, if needed. If the City is not able to obtain certification, then most residential owners within 60-70% of the city may be required to pay for flood insurance at a much higher premium cost. Any new home owners would be required to buy flood insurance as part of the purchase closing. The

city adopted the new FIRM September 2010 and in 2018. A 4% increase has been proposed in the budget.

### **Storm Sewer SDC Fund**

The City approved a new system development charge in 2012. The current balance in the fund is \$40,333.

### **Sewer Fund**

The Warrenton Sewer System currently serves approximately 2,100 customers. In 2006 the City completed construction of a new Sequence Batch Reactor Treatment Facility and outfall to the Columbia River to replace the current lagoon system. Revenues in this fund are from user fees, connection fees, and interest income. A ballot measure was approved by Warrenton voters to fund the new debt with property taxes. The Proposed Budget recognizes this funding method. The Shoreline Sanitary Sewer District connected to our system in 2016 through an intergovernmental agreement.

A 4% rate increase is proposed for 2019-2020.

### **Sewer Fund Capital Reserve**

This reserve fund is used to accumulate money for major maintenance and capital improvements. Funding of the reserve is solely from the operations of the Sewer Fund.

Continuing sewer projects without a rate increase will jeopardize any future improvement projects. The City currently has identified \$1,253,308 in collection system and pump station projects. Reserves are also being set aside for future projects. It is recommended that a sewer rate increase be implemented, in order for the operating fund to continue to make transfers into the Sewer Fund Capital Reserve Fund for capital expenditures. The City recently completed a Capacity Analysis of our existing treatment plant. It has been determined that a major expansion is required. The City expects this expansion to cost approximately \$4.1 million.

### **Sewer Systems Development Fund**

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current balance in the fund is \$79,416.

### **Sanitation Fund**

The Sanitation fund provides solid waste collection for residents of Warrenton. The Sanitation Department services over 2,100 residential and commercial customers. Recycling service is contracted and provided by Recology, along with six other agreements.

The program included in the Proposed Budget is based on the City continuing to provide residential and commercial trash collection.

## **Sanitation Fund Capital Reserve**

This reserve fund is used to accumulate money for major maintenance, capital equipment, and major improvements. Funding of the reserve is solely from the operations of the Sanitation Fund.

## **Debt Service Funds**

The debt service fund type is used to account for the accumulation of resources for and payment of general long-term debt principal and interest.

### **Public Safety Building GO Bond Fund**

This bond issue was authorized by a double majority vote of the citizens of Warrenton on November 4, 1997. The amount issued for the construction of a Public Safety Building for police, fire and court activities was \$1,500,000. At the request of Rural Economic Development an additional amount of \$233,739 was sold to refinance the Hammond Sewer Bonds. Total bonds sold were \$1,740,000 and were retired on June 15, 2017. This fund was closed in FY 2018-2019 and the remaining balance was transferred to the General Fund. This fund is listed for historical purposes only.

### **Wastewater Treatment Facility GO Bond Fund**

This bond issue was authorized by a vote of the citizens of Warrenton on November 7, 2006. The amount issued for the construction of the Wastewater Treatment Facility was \$8,079,696 at 2.94% interest. The bonds will be fully repaid on December 1, 2026.

## **Internal Service Funds**

The internal service fund type is used to account for activity that provides goods or services to other funds, departments, or agencies of the primary governments and its component units, or to other governments, on a cost-reimbursement basis.

### **Engineering Internal Service Fund**

The City hopes to hire an in-house engineer technician in 2019-2020. This position has been vacant for the past two years. The costs associated with the engineer are accumulated here and reimbursed by the appropriate departments and projects.

## **Capital Projects Funds**

The capital projects fund type is used to account for the acquisition or construction of major capital facilities.

### **Sewer Collection**

The City Public Works Department is working on two pump station upgrades at SE 2<sup>nd</sup> Street & Marlin, SE Marlin & Hwy 101, a generator and system bypass program, and filter for processing



water from the WWTP North Lagoon. Improvements are also planned for N Main Avenue and NW Seventh Place. These projects are budgeted in the Sewer Capital Reserve Fund and are funded by a transfer from Sewer Fund Operations.

### **Water Distribution**

Many of these projects have been omitted from this year's budget. We have received funding from the Oregon Infrastructure Finance Authority to construct a new water transmission main on Warrenton Drive from 13<sup>th</sup> Street to Pacific Drive and Lake Drive in Hammond. This funding is in the form of a partially forgivable loan. Improvement projects are also planned at SW 4<sup>th</sup> Street and SE Anchor. The City is also replacing filters at the water treatment plant.

### **Street Maintenance and Reconstruction**

The proposed budget highlights asphalt overlays to bring our streets to a minimally acceptable standard. These are considered maintenance and not capital projects. The City also intends to reconstruct N. Main Avenue and NW 7<sup>th</sup> Place, SW 4<sup>th</sup> Street from S Main Avenue to Alder Court, the intersection of SW 9<sup>th</sup> & S Main Ave, SW 2nd street from Elm to Gardenia, SW Alder Ave. from 2nd to 1st, and upgrades to curb ramps at the Elementary School

**City of Warrenton  
Summary of Resources and Requirements  
All Funds Combined**

			Fiscal year 07/01/19 - 06/30/20			
Actual FYE 6/30/17	Actual FYE 6/30/18	Adopted Budget FYE 6/30/19	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$11,763,813	\$12,936,546	\$13,083,883	Beginning Fund Balance	\$15,946,085		
969,741	1,027,370	1,172,208	Property Taxes	1,242,911		
703,620	568,373	559,855	Property Taxes, Levied for Debt	556,481		
1,650,345	1,369,136	1,885,498	Other Taxes	1,387,514		
752,579	713,083	697,621	Franchise Fees	715,488		
8,429,654	8,901,792	9,210,870	Fees, Fines, and Charges for Service	9,787,998		
81,402	187,195	125,900	Investment Earnings	277,605		
2,743,795	2,089,776	3,898,049	Transfers In	2,800,562		
16,294	11,878	1,200	Miscellaneous Revenue	1,200		
2,069,157	722,770	1,672,219	Loan Proceeds	1,645,000		
151,831	3,715,414	564,721	Operating Grants and Contributions	578,969		
313,959	415,418	826,145	Capital Grants and Contributions	350,376		
1,005,238	936,779	1,142,969	Indirect Expense Allocation	1,184,564		
<u>\$ 30,651,428</u>	<u>\$ 33,595,530</u>	<u>\$ 34,841,138</u>	<b>Total Resources</b>	<u>\$ 36,474,753</u>	<u>\$ -</u>	<u>\$ -</u>
5,106,668	5,386,537	6,520,553	Personnel Services	6,954,334		
4,957,926	8,621,247	7,113,367	Materials and Services	7,456,008		
1,712,787	1,568,921	1,585,924	Debt Service	1,555,582		
3,193,706	794,825	6,309,402	Capital Outlay	8,186,653		
2,743,795	2,089,776	3,898,049	Transfers Out	2,800,562		
		1,897,954	Contingency	2,089,137		
17,714,882	18,461,306	27,325,249	<b>Total Requirements by Category</b>	29,042,276	-	-
<u>12,936,546</u>	<u>15,134,224</u>	<u>7,515,889</u>	<b>Ending Fund Balance</b>	<u>7,432,477</u>	<u>-</u>	<u>-</u>
<u>\$30,651,428</u>	<u>\$33,595,530</u>	<u>\$34,841,138</u>	<b>Total Requirements</b>	<u>\$36,474,753</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Warrenton**  
**Summary of Requirements**  
**Fiscal Year Beginning July 1, 2019 and ending June 30, 2020**

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers To Other Funds	Contingency	Total Expenditures	Ending Fund Balance and Reserved for Future Expenditure	Total Requirements
<b>General Fund (by department)</b>									
Municipal Court	\$ 79,991	\$ 67,255					\$ 147,246	\$ -	\$ 147,246
Administration/Commission	698,474	486,090					1,184,564		1,184,564
Community Development	173,197	62,834					236,031		236,031
Police	1,476,105	490,968					1,967,073		1,967,073
Fire	540,205	254,637		72,034			866,876		866,876
Parks	101,871	93,188	1,255				196,314		196,314
Transfers					94,578		94,578		94,578
Contingency						234,634	234,634	115,806	350,440
<b>Total General Fund</b>	<b>3,069,843</b>	<b>1,454,972</b>	<b>1,255</b>	<b>72,034</b>	<b>94,578</b>	<b>234,634</b>	<b>4,927,316</b>	<b>115,806</b>	<b>5,043,122</b>
<b>Special Revenue Funds</b>									
Community Center Capital Reserve Fund		7,587					7,587		7,587
Community Center Fund	8,725	16,256			2,500	1,000	28,481	8,294	36,775
Warrenton Business Association	10,687	68,072				12,000	90,759	14,741	105,500
Grant Fund	4,000	16,801					20,801	3,066	23,867
Library Fund	138,396	80,730				20,000	239,126	75,739	314,865
Building Division Fund	301,980	37,839				68,000	407,819	170,681	578,500
Transient Room Tax Fund		314,000					314,000		314,000
Facilities Maintenance Fund		56,300				40,700	97,000		97,000
State Tax Street Fund	107,388	737,028	1,744,755			168,904	2,758,075	137,732	2,895,807
Quincy Robinson Trust Fund			97,000				97,000	27,000	124,000
<b>Total Special Revenue Funds</b>	<b>571,176</b>	<b>1,334,613</b>	<b>1,841,755</b>	<b>-</b>	<b>2,500</b>	<b>310,604</b>	<b>4,060,648</b>	<b>437,253</b>	<b>4,497,901</b>
<b>Debt Service Funds</b>									
Public Safety Building GO Bond							-		-
Wastewater Treatment GO Bond				568,501			568,501	45,480	613,981
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>568,501</b>	<b>-</b>	<b>-</b>	<b>568,501</b>	<b>45,480</b>	<b>613,981</b>
<b>Capital Projects Funds</b>									
Parks SDC Fund							-	162,400	162,400
Streets SDC Fund							-	881,000	881,000
Police Vehicle Replacement Fund							-	21,880	21,880
Fire Apparatus Replacement Fund		84,500	65,000				149,500	19,876	169,376
Tansy Point Capital Reserve Fund			168,478				168,478		168,478
<b>Total Capital Projects Funds</b>	<b>-</b>	<b>84,500</b>	<b>233,478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>317,978</b>	<b>1,085,156</b>	<b>1,403,134</b>
<b>Enterprise Funds</b>									
Warrenton Marina Fund	337,368	230,097			100,000	105,513	772,978		772,978
Warrenton Marina Fund Capital Reserve			382,175				382,175		382,175
Hammond Marina Fund	241,015	150,713			36,850	77,323	505,901		505,901
Hammond Marina Fund Capital Reserve			840,000				840,000		840,000
Water Fund	1,109,180	1,342,167		638,376	2,069,489	450,447	5,609,659	358,141	5,967,800
Water Systems Development				80,000			80,000	57,000	137,000
Water Fund Capital Reserve Fund			2,845,489				2,845,489	1,824,000	4,669,489
Sewer Fund	1,042,002	1,630,047		157,366	413,305	645,350	3,888,070	743,730	4,631,800
Sewer Systems Development				39,305			39,305	61,795	101,100
Storm Sewer Fund	93,009	289,338	325,353			76,483	784,183	388,617	1,172,800
Storm Sewer Systems Development							-	54,650	54,650
Sewer Fund Capital Reserve Fund			1,253,308				1,253,308	2,149,997	3,403,305
Sanitation Fund	327,436	930,861			83,840	188,783	1,530,920	6,852	1,537,772
Sanitation Fund Capital Reserve			463,840				463,840	104,000	567,840
<b>Total Enterprise Funds</b>	<b>3,150,010</b>	<b>4,573,223</b>	<b>6,110,165</b>	<b>915,047</b>	<b>2,703,484</b>	<b>1,543,899</b>	<b>18,995,828</b>	<b>5,748,782</b>	<b>24,744,610</b>
<b>Internal Service Fund</b>									
Engineer Internal Service Fund	163,305	8,700					172,005		172,005
<b>Total Internal Service Fund</b>	<b>163,305</b>	<b>8,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,005</b>	<b>-</b>	<b>172,005</b>
<b>City of Warrenton All Funds</b>	<b>\$ 6,954,334</b>	<b>\$ 7,456,008</b>	<b>\$ 8,186,653</b>	<b>\$ 1,555,582</b>	<b>\$ 2,800,562</b>	<b>\$ 2,089,137</b>	<b>\$ 29,042,276</b>	<b>\$ 7,432,477</b>	<b>\$ 36,474,753</b>

**City of Warrenton**  
**Fiscal Year 7/1/2019 - 6/30/2020**  
**Summary of Interfund Transfers**

<b>Transfers Out:</b>		<b>Transfers In:</b>	
[1] General Fund (001)	50,000	Facilities Maintenance Fund (035)	50,000
[2] General Fund (001)	15,000	Police Vehicle Replacement Fund (070)	15,000
[3] General Fund (001)	10,000	Fire Apparatus Replacement Fund (071)	10,000
[4] General Fund (001)	19,578	Tansy Point Dock Capital Reserve Fund (072)	19,578
[5] Community Center (005)	2,500	Community Center Capital Reserve (004)	2,500
[6] Warrenton Marina (010)	100,000	Warrenton Marina Capital Reserve Fund (012)	100,000
[7] Hammond Marina (011)	36,850	Hammond Marina Capital Reserve (013)	36,850
[8] Water Fund (025)	2,069,489	Water Fund Capital Reserve (029)	2,069,489
[9] Sewer Fund (030)	413,305	Sewer Fund Capital Reserve (038)	413,305
[10] Sanitation Fund (032)	<u>83,840</u>	Sanitation Fund Capital Reserve (034)	<u>83,840</u>
Total Transfers Out	<u>\$2,800,562</u>	Total Transfers In	<u>\$2,800,562</u>

- [1] To fund current and future repair and maintenance and capital improvements.
- [2] To fund current and future capital acquisitions of police vehicles.
- [3] To fund current and future capital acquisitions of fire apparatus.
- [4] To fund current and future capital requirements for the Tansy Pt Dock.
- [5] To fund current and future maintenance and capital improvements.
- [6] To fund current and future capital requirements for the Warrenton Marina.
- [7] To fund current and future capital requirement for the Hammond Marina.
- [8] To fund current and future capital requirements in the Water Fund.
- [9] To fund current and future capital requirements in the Sewer Fund.
- [10] To fund current and future capital requirements in the Sanitation Fund.

City of Warrenton  
Budget Document

**General Fund 001**

Historical Data			Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020		
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19						
<b>Resources</b>								
\$ 1,269,879	\$ 1,306,042	\$ 908,000	Beginning Fund Balance	\$ 850,000	\$ -	\$ -		
\$ 33,768	\$ 38,874	35,000	Delinquent Ad Valorem Taxes	35,000	-	-		
491,252	569,343	532,696	Non Ad Valorem Taxes	555,514	-	-		
752,579	713,083	697,621	Franchise Fees	715,488	-	-		
600	750	700	Licenses and Permits	625	-	-		
134,323	176,396	162,745	Intergovernmental	158,351	-	-		
143,609	197,836	156,082	Charges for Services	172,309	-	-		
104,945	99,801	104,400	Fines and Forfeits	120,620	-	-		
11,934	18,680	15,000	Interest Earnings	27,000	-	-		
209,251	209,572	209,858	Leases	210,194	-	-		
1,021,532	949,370	1,144,169	Miscellaneous	1,185,764	-	-		
Transfers from Other Funds:								
	25,629	-	Public Safety Building GO Bond Fund	-	-	-		
<u>4,173,672</u>	<u>4,305,375</u>	<u>3,966,271</u>		<u>4,030,865</u>	<u>-</u>	<u>-</u>		
886,307	936,025	955,270	Taxes estimated to be received	1,012,257	-	-		
<u>5,059,979</u>	<u>5,241,400</u>	<u>4,921,541</u>	<b>Total Resources</b>	<u>5,043,122</u>	<u>-</u>	<u>-</u>		
<b>Requirements (by department)</b>								
104,507	106,455	139,198	Municipal Court	147,246	-	-		
1,005,238	936,779	1,142,969	Administration/Commission	1,184,564	-	-		
135,988	157,456	219,607	Community Development	236,031	-	-		
1,512,660	1,665,746	1,894,677	Police	1,967,073	-	-		
726,921	793,188	868,783	Fire	866,876	-	-		
139,045	128,153	163,659	Parks	196,314	-	-		
129,578	116,578	204,578	Transfers	94,578	-	-		
-	-	231,674	Contingency	234,634	-	-		
3,753,937	3,904,355	4,865,145	Total Requirements by Department	4,927,316	-	-		
<u>1,306,042</u>	<u>1,337,045</u>	<u>56,396</u>	Ending Fund Balance	<u>115,806</u>	<u>-</u>	<u>-</u>		
<u>\$ 5,059,979</u>	<u>\$ 5,241,400</u>	<u>\$ 4,921,541</u>	<b>Total Requirements</b>	<u>\$ 5,043,122</u>	<u>\$ -</u>	<u>\$ -</u>		

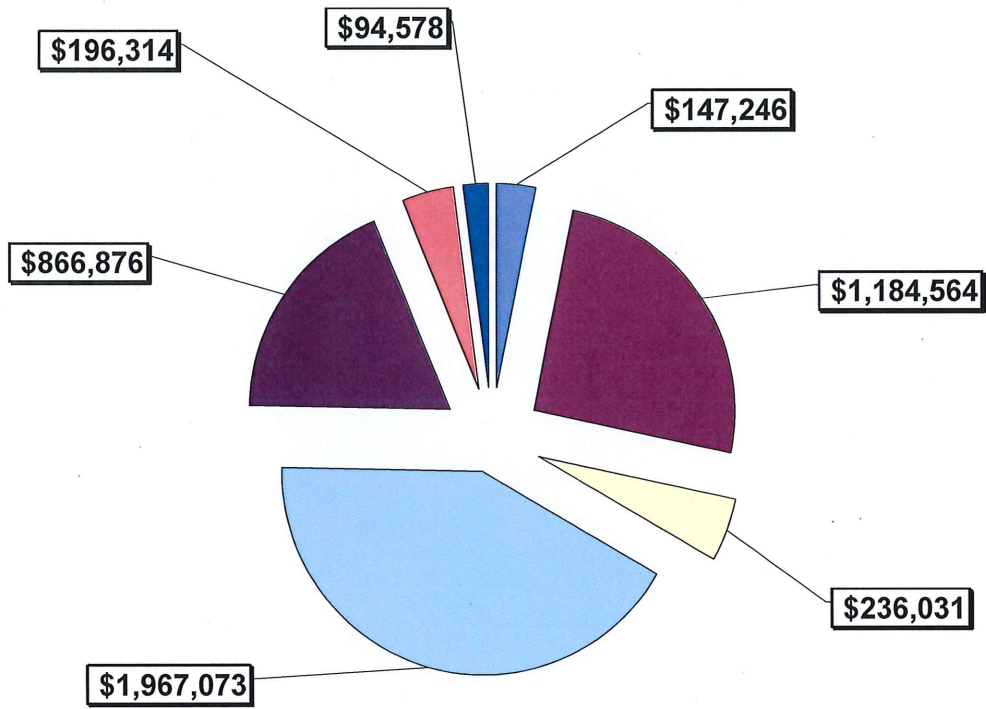
City of Warrenton  
Budget Document  
General Fund 001  
Summary of Revenues

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19			
\$ 1,269,879	\$ 1,306,042	\$ 908,000	300000	<b>Beginning Fund Balance</b>	\$ 850,000
33,768	38,874	35,000	311200	Prior Taxes	35,000
				<b>Non Ad Valorem Taxes:</b>	
491,252	569,343	532,696	319300	Transient Room Tax 12%	555,514
				<b>Franchise Fees:</b>	
400,745	392,917	390,000	318100	Pacificorp	392,000
15,130	12,012	13,000	318200	Qwest/Centurylink	12,000
134,117	81,652	82,000	318300	NW Natural	82,000
30,078	30,977	30,000	318400	Charter Cable	30,000
2,244	2,321		318600	Other Telecom	
36,021	48,276	36,000	318700	Recology	44,000
134,014	143,258	146,621	318800	Water - Sewer - Sanitation	155,488
230	1,670		318000	Right of Way License Fees	
				<b>Licences, Permits, and Fees:</b>	
600	750	700	321100	Liquor License Fees	625
				<b>Intergovernmental:</b>	
875	11,287		314100	County Land Sales	
46,594	48,302	46,000	335100	State Revenue Sharing	47,000
6,629	6,510	6,395	335300	State Cigarette Tax	6,319
80,225	84,134	97,085	335400	State Liquor Tax	89,261
	26,163	13,265	335500	State Marijuana Tax	15,771
				<b>Charges for Services:</b>	
39,384	22,432	10,000	341300	Community Development Fees	20,000
1,540	9,626	40,000	342004	Community Development App Fees	35,000
7,079	34,241	5,000	342100	Police Special	15,000
3,300	2,525	3,500	342150	Police - False Alarm Fees	1,800
91,981	94,740	97,582	342201	Warrenton Rural Fire District	100,509
	34,072		342250	Fire Special	
325	200		347300	Park Reservation Fees	
				<b>Fines and Forfeits:</b>	
11,421	8,428	11,000	341101	Court Fees	12,000
19,481	18,995	19,000	341102	State Share Court Fines	30,000
1,137	894	1,300	341103	County Share Court 1065 Fines	1,300
185	105	100	341104	Security Assessment	120
67,542	66,011	67,000	351100	Fines	70,000
5,179	5,367	6,000	351200	Police Officer Training Fee	7,200
				<b>Interest Earnings:</b>	
11,934	18,680	15,000	361000	Interest Earnings	27,000
				<b>Leases:</b>	
209,251	209,572	209,858	363000	Lease Receipts	210,194
				<b>Miscellaneous:</b>	
			357000	Housing rehab loan payments	
16,294	11,878	1,200	360000	Miscellaneous	1,200
	713		366000	Proceeds From Sale of Assets	
539,477	420,360	490,030	370000	Overhead Charge (Materials/Services)	486,090
465,761	516,419	652,939	375000	Overhead Charge (Personnel Services)	698,474
	25,629		391057	Public Safety GO Bond Fund	
<u>4,173,672</u>	<u>4,305,375</u>	<u>3,966,271</u>		Sub-Total Revenues	<u>4,030,865</u>
886,307	936,025	802,595	311100	Property Taxes - Perm Rate	847,944
		152,675	311100	Property Taxes - Police L.O.	164,313
<u>\$ 5,059,979</u>	<u>\$ 5,241,400</u>	<u>\$ 4,921,541</u>		<b>Total Revenues</b>	<u>\$ 5,043,122</u>
					\$ -
					\$ -

City of Warrenton  
Budget Document  
General Fund 001  
Summary of Expenditures

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19			
<b>Personnel Services:</b>					
\$ 51,149	\$ 55,811	\$ 75,681	\$ 79,991	\$ -	\$ -
465,761	516,419	652,939	698,474	-	-
110,600	95,401	130,369	173,197	-	-
1,159,754	1,283,431	1,465,800	1,476,105	-	-
437,202	487,618	516,802	540,205	-	-
75,583	66,934	69,735	101,871	-	-
<u>2,300,049</u>	<u>2,505,614</u>	<u>2,911,326</u>	<u>3,069,843</u>	<u>-</u>	<u>-</u>
<b>Materials and Services:</b>					
53,358	50,644	63,517	67,255	-	-
539,477	420,359	490,030	486,090	-	-
25,388	62,055	89,238	62,834	-	-
352,906	382,315	428,877	490,968	-	-
176,220	192,070	238,481	254,637	-	-
58,422	60,288	93,114	93,188	-	-
<u>1,205,771</u>	<u>1,167,732</u>	<u>1,403,257</u>	<u>1,454,972</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay:</b>					
-	-	-	-	-	-
5,040	931	810	1,255	-	-
<u>5,040</u>	<u>931</u>	<u>810</u>	<u>1,255</u>	<u>-</u>	<u>-</u>
<b>Debt Service:</b>					
<u>113,499</u>	<u>113,500</u>	<u>113,500</u>	<u>72,034</u>	<u>-</u>	<u>-</u>
<u>113,499</u>	<u>113,500</u>	<u>113,500</u>	<u>72,034</u>	<u>-</u>	<u>-</u>
<b>Transfers to Other Funds:</b>					
-	-	-	-	-	-
15,000	22,000	-	-	-	-
40,000	15,000	50,000	50,000	-	-
15,000	50,000	110,000	15,000	-	-
40,000	10,000	25,000	10,000	-	-
19,578	19,578	19,578	19,578	-	-
<u>129,578</u>	<u>116,578</u>	<u>204,578</u>	<u>94,578</u>	<u>-</u>	<u>-</u>
-	-	231,674	234,634	-	-
-	-	-	-	-	-
<u>\$ 3,753,937</u>	<u>\$ 3,904,355</u>	<u>\$ 4,865,145</u>	<u>\$ 4,927,316</u>	<u>\$ -</u>	<u>\$ -</u>

## 2019-2020 Proposed Budget General Fund Expenses by Department



■ Municipal Court	\$147,246
■ Administration/Commission	\$1,184,564
■ Community Development	\$236,031
■ Police	\$1,967,073
■ Fire	\$866,876
■ Parks	\$196,314
■ Transfers to other Funds	\$94,578



City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Municipal Court (412)

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19						
				Personnel Services:				
\$ 25,314	\$ 26,081	\$ 36,500	110000	Regular Salaries	\$ 38,000			
75	131	500	110001	Overtime	1,000			
1,892	1,953	2,831	141000	FICA Taxes	2,984			
42	43	50	142000	Workers' Compensation	50			
73	54	148	143000	Unemployment	78			
6,033	7,468	10,476	144000	Retirement Contributions	11,773			
7,382	7,525	13,493	145000	Health Insurance	12,763			
45	45	88	146000	Life Insurance	88			
	14	103	149000	Long Term Disability	124			
10,293	12,497	11,492	199999	Personnel Services overhead (.1114 FTE)	13,131			
51,149	55,811	75,681		Total Personnel Services	79,991		-	-
		0.7317		Total Full-Time Equivalent (FTE)	0.7317			
				Materials and Services:				
			100	210000	Office Supplies	100		
			125	223000	General Supplies/Small Tools	125		
124	174	400	310000	Print/Advert/Publicity	400			
			250	320000	Dues/Meetings/Training/Travel	250		
165	172	325	340002	Communications	325			
	714	800	360000	Bank Fees/Credit Cards	1,500			
841	988	900	366000	Equipment Maintenance	1,000			
16,954	14,916	20,000	380000	Professional Services	20,000			
20,804	19,994	24,000	380005	State/County Share of Fines	28,000			
957	957	1,000	380010	Rentals	1,000			
1,516	1,532	4,000	380020	Computer Software Support	2,400			
		1,000	380050	Non-capital Equipment	1,000			
75	1,025	2,000	382000	Prisoner Expense	2,000			
11,922	10,173	8,617	390090	Overhead Cost (Indirect allocation)	9,155			
53,358	50,644	63,517		Total Materials and Services	67,255		-	-
				Capital Outlay:				
-	-	-	610000	Machinery and Equipment				
-	-	-		Total Capital Outlay	-		-	-
\$ 104,507	\$ 106,455	\$ 139,198		Total Expenditures	\$ 147,246	\$ -	\$ -	\$ -



City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Community Development (419)**

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19						
\$ 73,926	\$ 61,898	\$ 77,095	110000	Personnel Services:		\$ 101,850		
406	620	905	110001	Regular Salaries		650		
5,392	4,550	5,967	141000	Overtime		7,841		
113	107	107	142000	FICA Taxes		105		
208	123	312	143000	Workers' Compensation		205		
12,255	11,517	21,061	144000	Unemployment		32,525		
13,814	10,998	19,078	145000	Retirement Contributions		23,429		
154	109	148	146000	Health Insurance		190		
	7	211	149000	Life Insurance		325		
4,332	5,474	5,485	199999	Long Term Disability		6,077		
				Personnel Services overhead (.0515 FTE)				
<u>110,600</u>	<u>95,401</u>	<u>130,369</u>		<b>Total Personnel Services</b>		<u>173,197</u>	-	-
		1.025		Total Full-Time Equivalent (FTE)		1.275		
				<b>Materials and Services:</b>				
369	545	1,000	210000	Office Supplies		750		
220	51	350	211000	Postage		300		
546	462	555	223001	Janitorial Supplies		555		
1,642	2,873	2,000	310000	Printing/Advertising/Publicity		2,000		
8,742	7,659	12,000	320000	Dues/Meetings/Training/Travel		5,000		
			320001	Dues/Meetings/Training/Travel-Plan Commis		2,000		
1,540	9,626	40,000	330000	Application Processing Fees		35,000		
958	958	1,120	340000	Electricity		1,120		
582	460	595	340001	Natural Gas		595		
165	172	150	340002	Communications		180		
79	94	105	340005	Water		123		
44	47	53	340006	Sewer		70		
9	9	11	340007	Storm Sewer		14		
43	44	49	340008	Sanitation		53		
	136	150	360000	Bank Fees/Credit Cards		300		
4,759	33,513	26,000	380000	Professional Services		10,000		
			380010	Facilities Rental				
473	521	1,000	380020	Computer and Software Support		550		
200	429		380050	Non-capital Equipment				
			390000	Miscellaneous				
5,017	4,456	4,100	390090	Overhead Cost (Indirect allocation)		4,224		
<u>25,388</u>	<u>62,055</u>	<u>89,238</u>		<b>Total Materials and Services</b>		<u>62,834</u>	-	-
				<b>Capital Outlay:</b>				
			610000	Machinery and Equipment				
				<b>Total Capital Outlay</b>		-	-	-
<u>\$ 135,988</u>	<u>\$ 157,456</u>	<u>\$ 219,607</u>		<b>Total Expenditures</b>		<u>\$ 236,031</u>	<u>\$ -</u>	<u>\$ -</u>



City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Fire (422)

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020					
Actual		Adopted	Expenditures			Proposed by	Approved by	Adopted by
FYE 6/30/17	FYE 6/30/18	Budget FYE 6/30/19				Budget Officer	Budget Committee	Governing Body
\$ 208,609	\$ 218,832	\$ 218,500	110000	Personnel Services:		\$ 223,000		
1,655	5,756	8,000	110001	Regular Salaries	8,000			
62,934	79,588	93,000	110003	Overtime	93,000			
20,576	22,943	24,442	141000	Volunteer wages	24,786			
12,286	12,784	17,075	142000	FICA Taxes	11,632			
794	629	1,278	143000	Workers' Compensation	648			
47,902	61,265	61,460	144000	Unemployment	72,508			
51,921	52,516	55,323	145000	Retirement Contributions	58,352			
528	529	510	146000	Health Insurance	510			
4,054	4,054	4,100	147000	Life Insurance	4,100			
	114	598	149000	AD & D	713			
25,943	28,610	32,516	199999	Long Term Disability	42,956			
437,202	487,618	516,802		Personnel Services overhead (.3644 FTE)				
		3.00		Total Personnel Services	540,205		-	-
				Total Full-Time Equivalent (FTE)	3.00			
				Materials and Services:				
1,761	2,328	1,600	210000	Office Supplies	1,800			
425	28	200	211000	Postage	200			
11,920	17,919	28,800	223000	General Supplies/Small Tools	32,200			
	598	700	223002	Chemical Supplies	700			
7,458	4,468	9,000	223003	Medical Supplies	9,000			
886	1,539	5,000	223004	Uniforms	5,300			
370	1,689	2,500	310000	Printing/Advertising/Publicity	2,500			
15,250	15,700	18,000	320000	Dues/Meetings/Training/Travel	18,000			
4,940	4,948	5,778	340000	Electricity	5,778			
5,001	4,294	5,198	340001	Natural Gas	5,198			
1,339	1,354	1,860	340002	Communications	1,860			
860	813	975	340005	Water	1,055			
887	877	988	340006	Sewer	1,067			
177	175	198	340007	Storm Sewer	263			
293	343	406	340008	Sanitation	438			
25,150	26,607	29,887	340009	Dispatch Service	30,673			
6,043	8,055	10,275	362000	Gasoline/Oil/Lubricants	10,275			
28,319	23,564	42,675	366000	Equipment Maintenance	42,675			
2,843	8,885	4,400	371000	Repair and Maintenance	4,800			
5,277	6,255	13,500	380000	Professional Services	13,500			
1,025	1,086	2,146	380020	Computer and Software Support	3,046			
25,947	37,256	30,000	380050	Non-capital Equipment	34,400			
30,049	23,288	24,395	390090	Overhead Cost (indirect allocation)	29,909			
176,220	192,070	238,481		Total Materials and Services	254,637		-	-
				Capital Outlay:				
			610000	Capital Equipment				
				Total Capital Outlay				
				Debt Service:				
37,737	38,941	40,184	801001	Principal 02/01/19 (7 year term)				
3,728	2,524	1,282	801002	Interest 02/01/19 (payoff date = 2/1/19)				
54,817	56,335	57,895	801003	Principal 12/29/18 (10 year term)	59,498			
17,217	15,699	14,139	801004	Interest 12/29/18 (payoff date = 12/29/25)	12,536			
113,499	113,500	113,500		Total Debt Service	72,034		-	-
\$ 726,921	\$ 793,188	\$ 868,783		Total Expenditures	\$ 866,876	\$ -	\$ -	

City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Parks (429)

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020				
Actual		Adopted Budget	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19	Expenditures				
\$ 33,835	\$ 27,851	\$ 26,300	110000	Personnel Services:	\$ 43,280		
974	1,448	1,900	110001	Regular Salaries	1,938		
8,086	7,889	10,800	110002	Overtime	10,782		
3,186	2,756	2,984	141000	Part-time Regular Salaries	4,284		
1,917	1,531	1,587	142000	FICA Taxes	2,311		
123	76	156	143000	Workers' Compensation	112		
6,170	6,147	6,159	144000	Unemployment	11,898		
10,956	7,920	7,142	145000	Retirement Contributions	11,436		
43	41	35	146000	Health Insurance	51		
	17	70	149000	Life Insurance	133		
10,293	11,258	12,602	199999	Long Term Disability	15,646		
				Personnel Services overhead (.1327 FTE)			
75,583	66,934	69,735		Total Personnel Services	101,871	-	-
		0.4656		Total Full-Time Equivalent (FTE)	0.7446		
115	185	240	210000	Materials and Services:	250		
		90	211000	Office Supplies	90		
2,954	2,941	2,500	223000	Postage	2,500		
828	709	1,500	223001	General Supplies/Small Tools	1,500		
7	521	1,000	223002	Janitorial Supplies	1,000		
95	87	250	223004	Chemical Supplies	250		
33	382	500	223005	Uniforms	500		
380	1,020	1,000	310000	Safety	1,000		
100	122	1,000	320000	Printing/Advertising/Publicity	1,000		
4,769	4,961	5,400	340000	Dues Meetings Training Travel	1,000		
315	260	500	340002	Electricity	7,000		
3,694	4,628	4,500	340005	Communications	500		
1,355	1,784	2,000	340006	Water	6,200		
271	357	500	340007	Sewer	2,100		
3,317	3,117	4,200	340008	Storm Sewer	500		
257	257	500	350000	Sanitation	4,400		
3,099	4,636	4,000	360000	Insurance-Bonds & Fire	500		
1,883	1,866	3,500	362000	Bank Fees/Credit Cards	500		
6,800	9,336	12,500	371000	Gasoline/Oil/Lubricants	4,000		
785	391	3,000	371001	Equipment Maintenance	3,500		
1,485	1,769	5,000	378000	Repair & Maint. Materials	12,500		
11,761	10,224	25,000	380000	Rock	3,000		
459	553	900	380020	Building Maintenance	10,000		
1,738	85	3,600	380050	Professional Services	15,000		
11,922	9,164	9,434	390090	Computer and Software Support	900		
				Non-capital Equipment	3,600		
				Overhead Cost (Indirect allocation)	10,898		
58,422	60,288	93,114		Total Materials and Services	93,188	-	-
363			610007	Capital Outlay:			
1,086	818		610005	Generator for Public Works	1,000		
3,004			610013	Public Works Service Truck			
			620032	5-yard Dump Truck			
587	113	255	620091	QR Ballfield Maintenance Shed	255		
		255	620092	Remodel of Public Works			
		300	620093	Fuel Depot Spill Control			
				Automatic Gate at Public Works			
5,040	931	810		Total Capital Outlay	1,255	-	-
\$ 139,045	\$ 128,153	\$ 163,659		Total Expenditures	\$ 196,314	\$ -	\$ -



City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Contingency (500)**

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
\$ -	\$ -	\$ 231,674	800000 Contingency-5% of expenditures	\$ 234,634		
\$ -	\$ -	\$ 231,674	Total	\$ 234,634	\$ -	\$ -



City of Warrenton  
Budget Document

**Parks System Development Charges Fund 003 (410)**

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
			<b><u>Resources</u></b>			
\$ 56,113	\$ 79,499	\$ 94,000	300000	Beginning Fund Balance	\$ 139,000	
23,080	48,500	39,000	339200	Improvement Fee	21,000	
			339100	Reimbursement Fee		
306	1,650	1,200	361000	Interest	2,400	
<u>79,499</u>	<u>129,649</u>	<u>134,200</u>		<b>Total Resources</b>	<u>162,400</u>	<u>-</u>
			<b><u>Requirements</u></b>			
			620000	Capital Outlay-Parks Dept: Improvements		
				<b>Total Capital Outlay</b>	-	-
			800000	Contingency	-	-
				<b>Total Expenditures</b>	-	-
<u>79,499</u>	<u>129,649</u>	<u>134,200</u>	880001	Ending Fund Balance	<u>162,400</u>	<u>-</u>
<u>\$ 79,499</u>	<u>\$ 129,649</u>	<u>\$ 134,200</u>		<b>Total Requirements</b>	<u>\$ 162,400</u>	<u>\$ -</u>



City of Warrenton  
Budget Document

Established by Resolution No. 2021

**Fire Apparatus Replacement Fund 071 (495)**

To accumulate funds for the  
purchase of fire apparatus

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual FYE 6/30/17	FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>			
\$ 893,037	\$ 70,351	\$ 103,589	300000	Beginning Fund Balance	\$ 100,000	
			334120	Loan Proceeds		
653	1,136	900	361000	Interest Earnings		
			365000	Donations		
		333,333	367000	FEMA Grant-Tanker		
			368000	Grant-Rescue Tools	59,376	
				Transfers from Other Funds:		
40,000	10,000	25,000	391001	General Fund	10,000	
			392100	Sale of Surplus Equipment		
	22,573		360000	Miscellaneous Revenue		
<u>933,690</u>	<u>104,060</u>	<u>462,822</u>		<b>Total Resources</b>	<u>169,376</u>	<u>-</u>
			<b>Requirements</b>			
				Materials and Services-Fire Dept:		
			380000	Professional Services		
			380050	Non-capital Equipment	84,500	
				<b>Total Materials and Services</b>	<u>84,500</u>	<u>-</u>
				Capital Outlay-Fire Dept:		
863,339	239	375,000	610006	Aerial Ladder Truck & Equipment		
			610005	2018 U.S Tanker Water Tender		
			610007	Rescue Tools	65,000	
			610000	Equipment		
<u>863,339</u>	<u>239</u>	<u>375,000</u>		<b>Total Capital Outlay</b>	<u>65,000</u>	<u>-</u>
				Contingency		
			800000			
				<b>Total Expenditures</b>	<u>149,500</u>	<u>-</u>
863,339	239	375,000				
70,351	103,821	87,822	880001	Reserved for Future Expenditure	19,876	
<u>\$ 933,690</u>	<u>\$ 104,060</u>	<u>\$ 462,822</u>		<b>Total Requirements</b>	<u>\$ 169,376</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

Grant Fund 015

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
<b>Resources</b>						
\$ 5,144	\$ 7,085	\$ 3,066	300000 Beginning Fund Balance	\$ 3,066		
		2,109	300000 Beginning Fund Balance-Memorial	2,109		
		4,404	300000 Beginning Fund Balance - K9	3,392		
2,524	1,708	2,500	334111 Safety Belt Grant - Police	2,000		
1,253	1,077	1,500	334112 DUII Grant - Police	2,000		
350		2,500	334113 Miscellaneous Grants - Police	4,000		
64,870			334119 COPS Grant			
2,992	3,601	4,000	334121 Miscellaneous Grants - Vests Police	4,000		
17,525	10,389	7,000	334123 Donations for K-9	2,000		
		300	365003 Parent Aid Donation	300		
	3,000,000		365005 DAS Pac Coast Grant			
	150,000	500,000	365006 OBDD Pac Coast Grant			
	5,739	25,000	365007 Pac Coast Reimbursements			
			334124 Naloxone Grant Program	1,000		
	110,632	1,246	334125 VFW/OPRD Veteran's Memorial Grant/Donation			
<u>94,658</u>	<u>3,290,231</u>	<u>553,625</u>	<b>Total Resources</b>	<u>23,867</u>	<u>-</u>	<u>-</u>
<b>Requirements</b>						
<b>Police Department</b>						
Personnel Services						
35,618			110000 Regular Salaries			
2,027	1,395	2,500	110001 Overtime - Safety Belt Grant	2,000		
1,046	965	1,500	110003 Overtime - DUII Grant	2,000		
9,920			110005 Overtime - Cops Grant			
3,597	171		141000 Fica			
1,164			142000 Worker's Compensation			
139			143000 Unemployment			
9,564	212		144000 Retirement			
5,476	42		145000 Health Insurance			
66	1		146000 Life Insurance			
<u>68,618</u>	<u>2,785</u>	<u>4,000</u>	<b>Total Personnel Services</b>	<u>4,000</u>	<u>-</u>	<u>-</u>
		0	Total Full-Time Equivalent (FTE)	0	0	0
Materials and Services						
		300	223001 Parent Aid Supplies	300		
2,044	208	2,000	223004 K-9 Supplies	1,000		
69			223005 Promotional Materials			
	365		223006 K-9 Fundraising Expense			
28		2,109	380000 Professional Services-Memorial Fund	2,109		
7,771	2,030	6,904	380003 Professional Services-K-9	3,000		
			380004 Naloxone Grant Program	1,000		
250		2,500	380050 Non-Capital Equipment - Police Misc	4,000		
2,992	3,601	4,000	380054 Non-Capital Equipment - Police VESTS	4,000		
5,800	137	2,500	380057 Non-Capital Equipment - K-9	1,392		
<u>18,954</u>	<u>6,341</u>	<u>20,313</u>	<b>Total Materials and Services</b>	<u>16,801</u>	<u>-</u>	<u>-</u>
Capital Outlay						
	5,220		610002 K-9 Vehicle			
<u>-</u>	<u>5,220</u>	<u>-</u>	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>
	14,346	24,313	<b>Total Police Department Requirements</b>	<u>20,801</u>	<u>-</u>	<u>-</u>
<b>Requirements Administration</b>						
Material and Services						
	3,000,000		380005 Pac Coast Pier Grant			
	150,000	500,000	380006 Pac Coast Facility Grant			
	5,738	25,000	380007 Pac Coast Grant-Admin			
<u>3,155,738</u>	<u>525,000</u>		<b>Total Materials and Services</b>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay						
	109,808	1,246	620002 Veteran's Memorial Statue VFW Post 10580			
<u>109,808</u>	<u>1,246</u>		<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>
	3,265,546	526,246	<b>Total Administration Requirements</b>	<u>-</u>	<u>-</u>	<u>-</u>
87,573	3,279,892	550,559	<b>Total Expenditures</b>	<u>20,801</u>	<u>-</u>	<u>-</u>
7,085	10,339	3,066	800001 Ending Fund Balance	3,066		
<u>\$ 94,658</u>	<u>\$ 3,290,231</u>	<u>\$ 553,625</u>	<b>Total Requirements</b>	<u>\$ 23,867</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

Community Center Fund 005 (401)

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020				
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19					
			<b>Resources</b>				
\$ 11,801	\$ 10,436	\$ 10,000	300000	Beginning Fund Balance	\$ 16,000		
13,234	18,105	14,000	347500	Rentals	16,000		
944	550	400	348000	Cleaning Charges	400		
			349000	Supply Rental			
25	32		360000	Miscellaneous Income			
43	160	120	361000	Interest	375		
2,374	2,091	2,000	364000	Fundraising	2,000		
2,235	2,260	1,500	365000	Donations	2,000		
			391001	Transfer from General Fund			
<u>30,655</u>	<u>33,634</u>	<u>28,020</u>		<b>Total Resources</b>	<u>36,775</u>	<u>-</u>	<u>-</u>
			<b>Requirements</b>				
			Personnel Services-Community Center:				
			110000	Regular Admin Salaries			
3,901	2,984	4,750	110002	Part-Time Salaries	4,750		
298	228	363	141000	FICA	363		
107	111	135	142000	Workers Compensation	110		
12	6	19	143000	Unemployment	10		
		1,292	144000	Retirement			
			145000	Health Insurance			
			146000	Life Insurance			
2,189	2,427	2,938	199999	Personnel services overhead (.0296 FTE)	3,492		
<u>6,507</u>	<u>5,757</u>	<u>9,497</u>		<b>Total Personnel Services</b>	<u>8,725</u>	<u>-</u>	<u>-</u>
		0.15		Total Full-Time Equivalent (FTE)	0.15		
			Materials and Services-Community Center:				
42	59	300	223000	General Supplies	300		
493	763	900	223001	Janitorial Supplies	900		
22	738	50	310000	Printing/Advertising/Publicity	400		
1,660	1,821	2,250	340000	Electricity	2,250		
1,411	1,319	1,600	340001	Natural Gas	1,600		
1,549	1,554	1,600	340002	Communications	1,650		
697	726	840	340005	Water	850		
634	666	700	340006	Sewer	730		
127	133	140	340007	Storm Sewer	150		
2,173	2,173	2,190	340008	Sanitation	2,225		
	162	150	360000	Bank Fees/Credit Cards	210		
		10	371000	Building Maintenance	500		
10	40	10	380000	Professional Services			
768	493	600	380020	Computer/Software Support	650		
827		300	380050	Non-capital equipment	500		
763	879	900	390000	Fundraising Expenses	900		
2,536	1,977	2,214	390090	Overhead Cost (Indirect Allocation)	2,441		
<u>13,712</u>	<u>13,502</u>	<u>14,744</u>		<b>Total Materials and Services</b>	<u>16,256</u>	<u>-</u>	<u>-</u>
			Not allocated:				
		2,000	860004	Transfers to other Funds: Transfer to Capital Reserve Fund	2,500		
		1,000	800000	Contingency	1,000		
20,219	19,259	27,241		<b>Total Expenditures</b>	<u>28,481</u>	<u>-</u>	<u>-</u>
10,436	14,375	779	880001	Ending Fund Balance	8,294		
<u>\$ 30,655</u>	<u>\$ 33,634</u>	<u>\$ 28,020</u>		<b>Total Requirements</b>	<u>\$ 36,775</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

Established by Resolution No. 2328

**Community Center Capital Reserve Fund 004 (401)**

To accumulate funds for maintenance and capital improvements for the Community Center

Review Year: 2021

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020			
Actual FYE 6/30/17	FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b><u>Resources</u></b>						
1,587	1,587	\$ 3,087	300000 Beginning Fund Balance	\$ 5,087		
			365001 Contributions to Capital			
			Transfers from Other Funds:			
		2,000	391005 Transfer from Community Center	2,500		
	5,000		391006 Transfer from WBA			
<u>1,587</u>	<u>6,587</u>	<u>5,087</u>	<b>Total Resources</b>	<u>7,587</u>	-	-
<b><u>Requirements</u></b>						
			Materials and Services-Community Center:			
	3,500	4,000	371000 Repair and maintenance	5,000		
		1,087	380050 Non-capital Equipment	2,587		
-	3,500	5,087	Total Materials and Services	7,587	-	-
			Capital Outlay-Community Center:			
			610000 Equipment			
			620000 Improvements			
-	-	-	Total Capital Outlay	-	-	-
			800000 Contingency			
-	-	-	Total Expenditures	7,587	-	-
1,587	3,087	-	880001 Ending Fund Balance	-	-	-
<u>\$ 1,587</u>	<u>\$ 6,587</u>	<u>\$ 5,087</u>	<b>Total Requirements</b>	<u>\$ 7,587</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

**Transient Room Tax Fund 024 (465)**

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual FYE 6/30/17	Actual FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b><u>Resources</u></b>						
\$ -	\$ -		300000			
49,183	57,001	65,000	319300		67,000	
42,240	48,954	55,000	319301		57,000	
140,606	162,957	185,000	319302		190,000	
<u>232,029</u>	<u>268,912</u>	<u>305,000</u>	<b>Total Resources</b>	<u>314,000</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
Materials and Services-Transient Room Tax Program:						
		1,000	380000		1,000	
140,606	162,957	184,000	380001		189,000	
49,183	57,001	65,000	380002		67,000	
42,240	48,954	55,000	380003		57,000	
<u>232,029</u>	<u>268,912</u>	<u>305,000</u>	<b>Total Materials and Services</b>	<u>314,000</u>	<u>-</u>	<u>-</u>
<u>232,029</u>	<u>268,912</u>	<u>305,000</u>	<b>Total Expenditures</b>	<u>314,000</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<b>Ending Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 232,029</u>	<u>\$ 268,912</u>	<u>\$ 305,000</u>	<b>Total Requirements</b>	<u>\$ 314,000</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

Established by Resolution No. 2329

**Facilities Maintenance Fund 035 (410)**

To accumulate funds for maintenance and capital improvements of the Municipal Building, Head Start Building, Library, Community Center, and Park Facilities

Review Year: 2021

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020			
Actual FYE 6/30/17	FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b><u>Resources</u></b>						
67,448	92,820	\$ 90,000	300000	Beginning Fund Balance	\$ 46,000	
			360000	Miscellaneous		
504	873	460	361000	Interest Earnings	1,000	
			365000	Contribution from Chamber		
			391001	Transfers from Other Funds: General Fund	50,000	
40,000	15,000	50,000				
<hr/>						
<u>107,952</u>	<u>108,693</u>	<u>140,460</u>	<b>Total Resources</b>	<u>97,000</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
Materials and Services-Facilities Maintenance:						
485	452	485	340000	Electricity	485	
940	967	960	340002	Communications	1,050	
313	335	359	340005	Water	754	
634	666	700	340006	Sewer	1,455	
127	133	140	340007	Storm Sewer	291	
98	98	120	340008	Sanitation	185	
8,261	11,215	16,100	371000	Repair and Maintenance	16,400	
99	1,011	500	371003	R & M -Senior Freezer	500	
2,363	2,138	3,000	371004	R & M -Community Center	3,000	
		2,000	371006	R & M -Visitor's Center	2,000	
1,143	49	30,000	371007	Headstart Repair & Maintenance	30,000	
			371009	R & M -Other		
499			380050	Non-capital equipment		
168	165	180	390000	VC-Property Taxes	180	
<hr/>						
<u>15,131</u>	<u>17,229</u>	<u>54,544</u>	<b>Total Materials and Services</b>	<u>56,300</u>	<u>-</u>	<u>-</u>
Capital Outlay-Facilities Maintenance:						
			610000	Equipment-Sound System		
			620000	Improvements - Other		
			620004	Police Dept Building Completion		
<hr/>						
<u>-</u>	<u>-</u>	<u>-</u>	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>
Not allocated:						
		85,916	800000	Contingency	40,700	
<hr/>						
15,131	17,229	140,460	<b>Total Expenditures</b>	97,000	-	-
92,820	91,464	-	<b>Reserved for Future Expenditures</b>	-	-	-
<hr/>						
<u>\$ 107,952</u>	<u>\$ 108,693</u>	<u>\$ 140,460</u>	<b>Total Requirements</b>	<u>\$ 97,000</u>	<u>\$ -</u>	<u>\$ -</u>



City of Warrenton  
Budget Document

Established by Resolution No. 2017

**Tansy Point Dock Capital Reserve Fund 072 (410)**

To accumulate funds for maintenance and capital improvements to Tansy Point Dock

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual FYE 6/30/17	Adopted Budget FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>			
\$ 82,165	\$ 102,522	\$ 123,600	300000	Beginning Fund Balance	\$ 146,900	
779	2,017	1,500	361000	Interest Earnings	2,000	
				Transfers from Other Funds:		
19,578	19,578	19,578	391001	General Fund 10% of lease revenue	19,578	
			391001	General Fund		
<u>102,522</u>	<u>124,117</u>	<u>144,678</u>		Total Resources	<u>168,478</u>	<u>-</u>
						<u>-</u>
			<b>Requirements</b>			
				Materials and Services-Admin:		
			380000	Professional Services		
			380050	Non-capital Equipment		
<u>-</u>	<u>-</u>	<u>-</u>		Total Materials and Services	<u>-</u>	<u>-</u>
				Capital Outlay-Admin:		
		144,678	620000	Improvements-Anodes	168,478	
<u>-</u>	<u>-</u>	<u>144,678</u>		Total Capital Outlay	<u>168,478</u>	<u>-</u>
				Not allocated:		
			800000	Contingency		
<u>-</u>	<u>-</u>	<u>144,678</u>		Total Expenditures	<u>168,478</u>	<u>-</u>
102,522	124,117	-	880001	Ending Fund Balance	-	-
<u>\$ 102,522</u>	<u>\$ 124,117</u>	<u>\$ 144,678</u>		<b>Total Requirements</b>	<u>\$ 168,478</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

**Public Safety Building GO Bond Fund 057 (720)**

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2019- 6/30/2020		
Actual FYE 6/30/17	Adopted Budget FYE 6/30/18	Adopted Budget FYE 6/30/19		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b><u>Resources</u></b>						
\$ 27,340	\$ 25,629		300000	Beginning Fund Balance		
			311200	Prior Year Taxes		
1,179			361000	Interest Earnings		
28,519	25,629	-		Sub-Total Resources	-	-
138,860			311100	Property Taxes - Bond Measure		
167,379	25,629	-		<b>Total Resources</b>	-	-
<b><u>Requirements</u></b>						
				Debt Service:		
135,000			471000	Principal GO Series 98 due 06/15/17		
6,750			472000	Interest GO Series 98 due 12/15/16		
			472000	Interest GO Series 98 due 06/15/17		
141,750	-	-		Total Debt Service (pay off date is 6/15/17)	-	-
				Transfers:		
	25,629		860001	Transfer to the General Fund		
	25,629	-		Total Transfers	-	-
-	-	-	800000	Contingency	-	-
141,750	25,629	-		Total Expenditures	-	-
25,629	-	-	880001	Ending Fund Balance	-	-
\$ 167,379	\$ 25,629	\$ -		<b>Total Requirements</b>	\$ -	\$ -

City of Warrenton  
Budget Document

**Wastewater Treatment Facility GO Bond 059 (435)**

Historical Data			Resources and Requirements			Budget for Fiscal Year 7/1/2019- 6/30/2020		
Actual		Adopted Budget				Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19						
<b>Resources</b>								
\$ 108,185	\$ 101,209	\$ 53,000	300000	Beginning Fund Balance	\$ 53,000			
21,393	21,155	20,000	311200	Prior Year Taxes	20,000			
3,171	5,321	3,500	361000	Interest Earnings	4,500			
132,749	127,685	76,500		Sub-Total Resources	77,500	-	-	
543,367	547,218	539,855	311100	Property Taxes - Bond Measure	536,481			
676,116	674,903	616,355		<b>Total Resources</b>	613,981	-	-	
<b>Requirements</b>								
Debt Service:								
202,849	208,857	215,042	471000	Principal GO Bond due 12/01/19	221,411			
205,831	211,927	218,203	471000	Principal GO Bond due 06/01/20	224,666			
72,741	66,733	60,548	472000	Interest GO Bond due 12/01/19	54,179			
93,486	85,317	76,906	472000	Interest GO Bond due 06/01/20	68,245			
574,907	572,834	570,699		Total Debt Service (Pay off date is 12/1/26)	568,501	-	-	
-	-	-	800000	Contingency	-	-	-	
574,907	572,834	570,699		Total Expenditures	568,501	-	-	
101,209	102,069	45,656	880001	Ending Fund Balance 8% of debt service	45,480	-	-	
\$ 676,116	\$ 674,903	\$ 616,355		<b>Total Requirements</b>	\$ 613,981	\$ -	\$ -	

City of Warrenton  
Budget Document

Quincy Robinson Trust Fund 065 (429)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
			<b>Resources</b>			
\$ 141,784	\$ 152,857	\$ 47,000	300000	Beginning Fund Balance	\$ 76,000	
831	1,030	350	361000	Interest Earnings	1,000	
46,832	52,024	52,000	365000	Donation from the Trust	47,000	
<b>189,447</b>	<b>205,911</b>	<b>99,350</b>		<b>Total Resources</b>	<b>124,000</b>	<b>-</b>
			<b>Requirements</b>			
			371000	Materials and Services-Parks Dept: Repair and Maintenance		
				Total Materials and Services		
1,930	24,446		620005	Capital Outlay-Parks Dept: Trail 1st to Skipanon		
	125,101		620009	Playground Equip		
9,925			620084	QR Ballfield Maintenance Shed Electrical Service		
3,400			620081	QR Field 4 Fencing & Bleachers		
21,335			620076	Warrenton Kids, Inc. Donation for Park Impr.		
	8,300		620078	Resurface Tennis Court		
		25,000	620073	Replace Tennis Court Fencing Fabric		
		7,000	620074	Carruthers Viewing Dock	40,000	
		30,000	620011	Carruthers Dog Park Drainage	30,000	
		5,000	620012	Carruthers Dog Park Parking	27,000	
			620075	Ft. Stevens Parade Ground Water Service		
<b>36,590</b>	<b>157,847</b>	<b>67,000</b>		Total Capital Outlay	<b>97,000</b>	<b>-</b>
			800000	Not allocated: Contingency		
<b>36,590</b>	<b>157,847</b>	<b>67,000</b>		Total Expenditures	<b>97,000</b>	<b>-</b>
<b>152,857</b>	<b>48,064</b>	<b>32,350</b>	880001	Ending Fund Balance	<b>27,000</b>	<b>-</b>
<b>\$ 189,447</b>	<b>\$ 205,911</b>	<b>\$ 99,350</b>		<b>Total Requirements</b>	<b>\$ 124,000</b>	<b>\$ -</b>

**City of Warrenton  
Budget Document**

**Building Division Fund 021 (423)**

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020			
Actual		Adopted	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	Budget FYE 6/30/19				
			<b>Resources</b>			
\$ 261,655	\$ 293,156	\$ 200,000	300000 Beginning Fund Balance	\$ 238,000		
263,146	243,060	156,682	322100 Permits	336,500		
227	288		360000 Miscellaneous			
1,686	3,880	2,000	361000 Interest Earnings	4,000		
<b>526,714</b>	<b>540,384</b>	<b>358,682</b>	<b>Total Resources</b>	<b>578,500</b>	<b>-</b>	<b>-</b>
			<b>Requirements</b>			
			Personnel Services=Building Dept:			
119,545	103,822	124,750	110000 Regular Salaries	177,500		
496	342		110001 Overtime			
7,350	6,700		110002 Part-Time Regular Salaries			
9,555	8,316	9,543	141000 FICA Taxes	13,579		
995	857	1,083	142000 Workers' Compensation	1,773		
370	227	499	143000 Unemployment	355		
19,791	19,373	32,352	144000 Retirement Contributions	47,701		
17,797	16,594	35,005	145000 Health Insurance	54,987		
150	140	149	146000 Life Insurance	275		
	38	344	149000 Long Term Disability	571		
2,701	2,892	2,873	199999 Personnel services overhead (.0444 FTE)	5,239		
<b>178,749</b>	<b>159,302</b>	<b>206,598</b>	<b>Total Personnel Services</b>	<b>301,980</b>	<b>-</b>	<b>-</b>
		2.075	Total Full-Time Equivalent (FTE)	2.825		
			Materials and Services-Building Dept:			
886	841	1,100	210000 Office Supplies	1,125		
		50	211000 Postage	50		
546	462	555	223001 Janitorial Supplies	555		
3	41	250	310000 Printing/Advertising/Publicity	250		
3,307	2,010	5,000	320000 Dues Meetings Training Travel	7,000		
959	958	1,120	340000 Electricity	1,120		
582	460	595	340001 Natural Gas	595		
619	494	510	340002 Communications	1,100		
79	93	105	340005 Water	123		
44	47	53	340006 Sewer	70		
9	9	11	340007 Storm Sewer	14		
43	44	49	340008 Sanitation	53		
	3,132	3,500	360000 Bank Fees/Credit Cards	4,000		
502	175	800	362000 Gasoline/Oil/Lubricants	800		
1	642	250	366000 Equipment Maintenance	250		
41,387	93,801	90,000	380000 Professional Services	12,000		
2,714	2,863	2,801	380020 Computer Software Support	4,500		
			380050 Non-capital equipment	600		
3,129	2,354	2,230	390090 Overhead Cost (Indirect Allocation)	3,634		
<b>54,810</b>	<b>108,425</b>	<b>108,979</b>	<b>Total Materials and Services</b>	<b>37,839</b>	<b>-</b>	<b>-</b>
			Capital Outlay-Building Dept:			
			610001 Equipment			
			Total Capital Outlay			
			<b>Total Building Dept. Requirements</b>	<b>339,819</b>	<b>-</b>	<b>-</b>
			Not allocated:			
		30,000	800000 Contingency	68,000		
<b>233,559</b>	<b>267,727</b>	<b>345,577</b>	<b>Total Expenditures</b>	<b>407,819</b>	<b>-</b>	<b>-</b>
293,156	272,657	13,105	880001 Ending Fund Balance	170,681		
<b>\$ 526,714</b>	<b>\$ 540,384</b>	<b>\$ 358,682</b>	<b>Total Requirements</b>	<b>\$ 578,500</b>	<b>\$ -</b>	<b>\$ -</b>

City of Warrenton  
Budget Document

Library Fund 020 (455)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual FYE 6/30/17	Adopted Budget FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>			
\$ 31,129	\$ 41,731	\$ 40,000	300000	Beginning Fund Balance	\$ 110,000	
1,814	1,830	2,000	311200	Prior Year Taxes	2,000	
600			334100	Grants-Misc	500	
1,050	1,000	1,000	334200	Grants-Ready to Read	1,000	
		36,566	334300	Grant-Automation-LSTA		
261	231	200	351200	Fines	250	
2,002	2,312	2,000	351500	Book Sales	2,000	
279	410	350	360000	Miscellaneous	450	
303	543	650	361000	Interest Earnings	1,000	
418	1,170	1,500	365000	Donations	1,200	
1,327	677	200	365100	Donations-Building Fund	250	
	3,834	2,521	365200	Donations-OCF	2,561	
15,000	22,000		391001	Transfer from General Fund		
54,183	75,738	86,987		Sub-Total Resources	121,211	-
47,852	50,641	179,938	311100	Property Taxes - Local Option Levy	193,654	-
102,034	126,379	266,925		<b>Total Resources</b>	<b>314,865</b>	<b>-</b>
			<b>Requirements</b>			
			Personnel Services-Library:			
			110000	Regular Salaries	45,800	
24,982	25,622	42,750	110002	Part-Time Regular Salaries	27,700	
		8,000	110003	LSTA Grant Position (Temp)		
1,637	1,679	3,270	141000	FICA	5,623	
76	76	107	142000	Workers Compensation	98	
63	46	171	143000	Unemployment	147	
3,116	3,729	9,526	144000	Retirement	24,015	
4,619	4,741	15,668	145000	Health Insurance	22,678	
57	57	118	146000	Life Insurance	177	
	11	104	149000	Long Term Disability	214	
3,260	3,667	4,832	199999	Personnel services overhead (.1013 FTE)	11,944	
37,810	39,627	84,546		Total Personnel Services	138,396	-
		1.665		Total Full Time Equivalent (FTE)	2.005	-
			Materials and Services-Library:			
1,681	1,844	5,000	210000	Office Supplies	6,000	
15	57	500	211000	Postage	300	
3,527	3,909	7,000	223000	Books	8,000	
806	831	1,000	223001	Ready to Read Grant-Books	1,000	
1,089	1,968	2,000	223002	Janitorial	2,200	
	1,577	1,513	223003	OCF Grant-Programs	1,537	
	662	1,008	223004	OCF Grant-Building	1,024	
			223005	EJK Grant	500	
230	60	1,000	310000	Printing/Advertising/Publicity	1,000	
275	201	4,000	320000	Dues/Meetings/Training/Travel	3,000	
1,011	1,501	1,600	340000	Electricity	2,000	
764	1,341	1,750	340001	Natural Gas	1,500	
813	650	1,000	340002	Communications	1,000	
372	404	800	340005	Water	600	
737	666	700	340006	Sewer	700	
147	133	150	340007	Storm Sewer	150	
231	446	500	340008	Sanitation	500	
105		1,000	366000	Equipment Maintenance	1,000	
50	262	1,500	371000	Repair and Maintenance	1,500	
3,039	111	3,000	380000	Professional Services	7,000	
		8,388	380030	Pass through Seaside Library LSTA Grant		
2,085	25,020	25,020	380010	Facilities Rental	25,020	
1,430	1,281	3,000	380020	Computer Support/high speed internet	3,900	
310		3,500	380050	Non-capital equipment	3,000	
3,776	2,985	3,632	390090	Overhead Cost (Indirect Allocation)	8,299	
22,493	45,910	78,561		Total Materials and Services	80,730	-
			Capital Outlay:			
		20,178	620001	Library Automation		
-	-	20,178		Total Capital Outlay	-	-
			Not allocated:			
-	-	20,524	800000	Contingency	20,000	
60,303	85,537	203,809		Total Expenditures	239,126	-
		4,158	880001	Reserved for future expenditure - building	4,335	-
41,731	40,842	58,958	880001	Ending Fund Balance	71,404	-
\$ 102,034	\$ 126,379	\$ 266,925		<b>Total Requirements</b>	<b>\$ 314,865</b>	<b>\$ -</b>

City of Warrenton  
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020			
Actual FYE 6/30/17	Adopted Budget FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>			
\$ 195,027	\$ 188,461	\$ 190,000	300000 Beginning Working Capital	\$ 149,000		
3,175	3,175	1,200	334602 OSMB Grant - Operating			
243,456	263,901	270,000	347801 Annual Moorage Rentals	265,000		
38,997	31,616	54,000	347802 Transient Daily Moorage	50,000		
45,071	44,960	96,000	347803 Utilities	55,000		
27,285	25,605	25,000	347804 Dry Storage	30,000		
17,385	19,480	34,000	347805 Launch Ramp	30,000		
23,100	15,075	15,000	347806 Hoist	15,000		
37,311	26,400	35,000	347808 Monthly Moorage	35,000		
14,398	12,695	28,000	347810 Parking	25,000		
8,120	11,580	14,000	347812 Overnight Stays	12,000		
7,860	6,240	6,000	347813 Liveaboard Fees	6,000		
13,400	10,650	8,000	347814 Work Slip	8,500		
796			347815 Repair Charges			
5,300	2,500	4,500	347816 Pier Use	4,000		
			347818 Facilities Fee	45,000		
9,785	7,198	5,000	360000 Miscellaneous	7,500		
5,740	7,946	6,000	361000 Interest Earnings	7,000		
28,690	30,254	30,000	363000 Leases	28,978		
			366000 Proceeds from Sale of Assets			
<u>724,897</u>	<u>707,736</u>	<u>821,700</u>	<b>Total Resources</b>	<u>772,978</u>	-	-
			<b>Requirements</b>			
			Personnel Services-Marinas:			
151,693	160,806	173,500	110000 Regular Salaries	174,000		
2,502	3,776	6,000	110001 Overtime	8,000		
8,954	9,234	12,000	110002 Part-Time Regular Salaries	-		
12,116	12,968	14,650	141000 FICA	13,923		
8,358	7,645	8,932	142000 Workers Compensation	5,828		
469	354	766	143000 Unemployment	364		
27,011	28,216	36,872	144000 Retirement	42,968		
43,812	35,921	47,915	145000 Health Insurance	42,098		
255	324	321	146000 Life Insurance	310		
	81	481	149000 Long Term Disability	565		
28,970	33,464	47,730	199999 Personnel services overhead (.4183 FTE)	49,312		
<u>\$ 284,141</u>	<u>\$ 292,787</u>	<u>\$ 349,167</u>	<b>Total Personnel Services</b>	<u>\$ 337,368</u>	\$ -	\$ -
	3.6033		Total Full-Time Equivalent (FTE)	3.52		

City of Warrenton  
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020			
Actual FYE 6/30/17	Actual FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Requirements</b>						
Materials and Services-Marinas:						
\$ 1,488	\$ 1,039	\$ 3,000	210000 Office Supplies	\$ 3,000		
848	594	1,000	211000 Postage	1,000		
			223000 General Supplies/Small Tools			
1,477	1,497	3,000	223001 Janitorial Supplies	3,000		
1,295	1,158	3,000	223004 Uniforms	3,000		
308	339	1,000	310000 Printing/Advertising	1,000		
125	220	2,000	320000 Dues/Meetings/Training/Travel	2,000		
48,702	40,194	50,000	340000 Electricity	50,000		
1,367	1,430	2,000	340001 Natural Gas	2,000		
2,827	3,052	4,000	340002 Communications	4,000		
2,411	8,708	10,000	340005 Water	10,000		
2,114	3,086	5,000	340006 Sewer	3,000		
423	617	1,000	340007 Storm Sewer	800		
27,758	27,758	30,000	340008 Sanitation	30,000		
1,886	1,932	3,000	362000 Gasoline/Oil/Lubricants	3,000		
947	35	4,000	366000 Equipment Maintenance	4,000		
67,333	43,595	50,000	371000 Repair and Maintenance	50,000		
3,175	3,175	1,200	375000 Map expenses			
3,687	3,941	10,000	380000 Professional Services	5,000		
4,878	5,850	8,000	380005 Pay Station & Merchant Fees	7,500		
6,650	6,419	7,500	380010 Submerged Land Lease	7,000		
3,456	3,302	4,500	380020 Computer and Software support	4,500		
1,108	1,518	2,000	380040 Transient Room Tax	2,000		
3,955	3,040	5,000	380050 Non-capital Equipment			
33,555	27,239	35,812	390090 Overhead Cost (Indirect Allocation)	34,297		
		1,000	410000 Permits and fees			
<b>\$ 221,772</b>	<b>\$ 189,738</b>	<b>\$ 247,012</b>	<b>Total Materials and Services</b>	<b>\$ 230,097</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Transfers to Other Funds:</b>			
30,523	30,000	115,000	860012 Marina Capital Reserve Fund	100,000		
30,523	30,000	115,000	<b>Total Transfers to Other Funds</b>	100,000	-	-
-	-	110,521	800000 Contingency	105,513		
536,435	512,525	821,700	<b>Total Expenditures</b>	772,978	-	-
188,461	195,211	-	<b>Ending Fund Balance</b>	-	-	-
<b>\$ 724,897</b>	<b>\$ 707,736</b>	<b>\$ 821,700</b>	<b>Total Requirements</b>	<b>\$ 772,978</b>	<b>\$ -</b>	<b>\$ -</b>



City of Warrenton  
Budget Document

Established by Resolution No. 2018

**Warrenton Marina Fund Capital Reserve Fund 012 (461)**

To accumulate funds for capital improvements at the Warrenton Marina

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Resources</b>					
\$ 144,477	\$ 175,000	\$ 160,000	300000	Beginning Fund Balance	\$ 282,175
			361000	Interest Earnings	
30,523	30,000	115,000	391030	Transfers from Other Funds: Warrenton Marina Fund-operations	100,000
<u>175,000</u>	<u>205,000</u>	<u>275,000</u>	<b>Total Resources</b>		
					<u>382,175</u> -      -
<b>Requirements</b>					
	35,600	275,000	620002	Capital Outlay-Marinas: Commercial Work Pier Improvements	382,175
			620000	Improvements-Unallocated	
-	35,600	275,000	<b>Total Capital Outlay</b>		
					<u>382,175</u> -      -
-	35,600	275,000	<b>Total Expenditures</b>		
					<u>382,175</u> -      -
175,000	169,400	-	880001	Reserved for future expenditure-Pier	
			880001	Reserved for future expenditure-Building	
			880001	Reserved for future expenditures	
<u>\$ 175,000</u>	<u>\$ 205,000</u>	<u>\$ 275,000</u>	<b>Total Requirements</b>		
					<u>\$ 382,175</u> \$ -      \$ -

City of Warrenton  
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
<b>Resources</b>						
\$ 168,011	\$ 140,032	\$ 119,000	300000	Beginning Working Capital	\$ 130,000	
8,016	1,600		334602	OSMB Grant - Operating		
			334603	OSMB Grant - Capital		
115,485	121,192	125,000	347801	Annual Moorage Rentals	110,000	
12,944	11,990	16,200	347802	Transient Daily Moorage	15,000	
4,603	3,278	12,000	347803	Utilities	5,000	
225	150	150	347804	Boat Storage		
51,810	64,185	120,000	347805	Launch Fees	100,000	
21,096	21,053	20,000	347808	Monthly Moorage	20,000	
18,805	12,080	30,000	347810	Parking	30,000	
38,460	46,470	52,000	347812	Overnight Stays	52,000	
			347818	Facilities Fee	12,000	
3,526	4,027	3,500	360000	Miscellaneous	4,000	
4,058	11,638	8,000	361000	Interest Earnings	15,000	
13,141	13,141	12,901	363000	Lease Receipts	12,901	
<b>460,179</b>	<b>450,836</b>	<b>518,751</b>	<b>Total Resources</b>		<b>505,901</b>	<b>-</b>
<b>Requirements</b>						
Personnel Services-Marinas:						
92,652	102,833	115,500	110000	Regular Salaries	122,750	
2,552	4,489	6,000	110001	Overtime	8,000	
3,221	9,234	12,000	110002	Part-Time Regular Salaries		
7,305	8,701	10,213	141000	FICA	10,002	
5,252	5,134	5,969	142000	Workers Compensation	4,182	
282	238	534	143000	Unemployment	262	
16,719	18,231	24,915	144000	Retirement	30,830	
26,806	23,758	31,870	145000	Health Insurance	29,659	
156	207	214	146000	Life Insurance	218	
	52	320	149000	Long Term Disability	398	
17,699	21,380	31,733	199999	Personnel services overhead (.2945 FTE)	34,714	
<b>\$ 172,644</b>	<b>\$ 194,255</b>	<b>\$ 239,268</b>	<b>Total Personnel Services</b>		<b>\$ 241,015</b>	<b>\$ -</b>
		2.3967	<b>Total Full-Time Equivalent (FTE)</b>		2.48	<b>\$ -</b>

City of Warrenton  
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
<b>Requirements</b>						
Materials and Services-Marinas:						
\$ 1,182	\$ 1,138	\$ 1,500	210000 Office Supplies	\$ 1,500		
224	143	750	211000 Postage	750		
			223000 General Supplies/Small Tools			
2,089	1,775	1,800	223001 Janitorial Supplies	1,800		
1,133	1,655	3,000	223004 Uniforms	3,000		
308	339	500	310000 Printing/Advertising	1,000		
125	220	1,500	320000 Dues/Meetings/Training/Travel	1,500		
9,830	5,902	10,000	340000 Electricity	7,000		
2,047	1,604	5,000	340002 Communications	3,500		
7,600	11,014	15,000	340005 Water	8,000		
7,795	11,222	15,000	340006 Sewer	8,000		
1,559	2,244	4,000	340007 Storm Sewer	2,000		
20,120	13,756	23,000	340008 Sanitation	20,000		
1,378	2,897	2,500	362000 Gasoline/Oil/Lubricants	2,500		
837	35	3,000	366000 Equipment Maintenance			
43,234	31,639	40,000	371000 Repair and Maintenance	40,000		
1,600	1,600	-	375000 MAP expenses			
6,428	10,085	10,000	380000 Professional Services	5,000		
3,813	4,435	8,000	380005 Merchant Fees	7,000		
5,731	4,429	6,000	380020 Computer and Software Support	4,000		
5,041	6,092	6,500	380040 Transient Room Tax	7,500		
3,951	3,040	5,000	380050 Non-capital Equipment			
		3,000	390000 Miscellaneous	1,000		
980	1,009	1,000	410000 Permits and fees	1,500		
20,500	17,403	23,819	390090 Overhead Cost (Indirect Allocation)	24,163		
<b>\$ 147,503</b>	<b>\$ 133,675</b>	<b>\$ 189,869</b>	<b>Total Materials and Services</b>	<b>\$ 150,713</b>	<b>\$ -</b>	<b>\$ -</b>
		28,000	860013 Hammond Marina Capital Reserve-Grant			
		28,000	860013 Hammond Marina Capital Reserve-operatic	36,850		
-	-	28,000	Total Transfers	36,850	-	-
		61,614	Not allocated:			
-	-	61,614	800000 Contingency	77,323		
320,147	327,930	518,751	Total Expenditures	505,901	-	-
140,032	122,906	-	880001 Ending Fund Balance	-	-	-
<b>\$ 460,179</b>	<b>\$ 450,836</b>	<b>\$ 518,751</b>	<b>Total Requirements</b>	<b>\$ 505,901</b>	<b>\$ -</b>	<b>\$ -</b>

City of Warrenton  
Budget Document

Established by Resolution No. 2057

**Hammond Marina Fund Capital Reserve Fund 013 (461)**

To accumulate funds for capital improvements at the Hammond Marina

Review Year: 2023

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
			<b>Resources</b>			
\$ 449,501	\$ 519,526	\$ 600,000	300000	Beginning Fund Balance	\$ 645,150	
			361000	Interest Earnings		
140,606	162,957	152,000	364000	Transient Room Tax	158,000	
				Transfers from Other Funds:		
			391030	Hammond Marina Fund-Grant		
		28,000	391030	Hammond Marina Fund-operations	36,850	
<u>590,107</u>	<u>682,483</u>	<u>780,000</u>		<b>Total Resources</b>	<u>840,000</u> -      -	
			<b>Requirements</b>			
				Capital Outlay-Marinas:		
7,493			610002	Cargo Trailer		
			620000	Improvements - Unallocated		
63,089		5,000	620009	Marina Acquisition Costs		
		75,000	620010	Bank Stabilization Project		
	43,008	700,000	620007	Hammond Marina Dredging	840,000	
<u>70,581</u>	<u>43,008</u>	<u>780,000</u>		<b>Total Capital Outlay</b>	<u>840,000</u> -      -	
70,581	43,008	780,000		<b>Total Expenditures</b>	840,000      -      -	
519,526	639,475	-		<b>Ending Fund Balance</b>	-      -      -	
<u>\$ 590,107</u>	<u>\$ 682,483</u>	<u>\$ 780,000</u>		<b>Total Requirements</b>	<u>\$ 840,000</u> \$ -      \$ -	

City of Warrenton  
Budget Document

**Water Fund 025 (430)**

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
<b>Resources</b>						
\$1,140,492	\$1,841,312	\$1,100,000	300000 Beginning Fund Balance	\$ 900,000		
		1,645,000	334250 Loan Proceeds-IFA S17012	1,645,000		
669,931	249,453		334255 Loan Proceeds-IFA Meters S17016			
67,799	56,644	58,000	340025 Connection Charges	58,000		
1,579,451	1,723,496	1,680,000	344000 Utilities - in city	1,820,000		
1,050,300	1,209,611	1,150,000	344500 Utilities - outside city	1,260,000		
		198,100	Rate increase: in and outside city 5%	154,000		
21,196	19,107	20,000	345000 Late Fees	20,000		
35,475	31,878	30,000	346000 Door Hanger Fees	30,000		
17,040	13,140	14,000	347000 Shut Off Fees	14,000		
3,870	3,630	3,500	348000 Service Calls - in city	3,800		
1,650	1,740	1,500	348500 Service Calls - outside city	2,000		
1,050	1,175	1,000	349000 NSF Fees	1,000		
3,289	7,319		360000 Miscellaneous			
12,857	35,361	20,000	361000 Interest Earnings	60,000		
20,000			365002 Contributions for Operations			
	710		366000 Proceeds from Sale of Assets			
<b>4,624,400</b>	<b>5,194,576</b>	<b>5,921,100</b>	<b>Total Resources</b>	<b>5,967,800</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Personnel Services-Water Dept:						
413,067	485,591	484,750	110000 Regular Salaries	525,760		
24,774	21,935	37,000	110001 Overtime	37,740		
			110002 Part-Time Regular Salaries			
32,286	37,483	39,914	141000 FICA	43,108		
12,456	15,625	24,199	142000 Workers Compensation	16,500		
1,248	1,021	2,087	143000 Unemployment	1,127		
86,357	115,972	123,033	144000 Retirement	157,779		
107,325	129,818	136,369	145000 Health Insurance	147,957		
603	684	644	146000 Life Insurance	646		
	260	1,297	149000 Long Term Disability	1,639		
141,871	137,832	181,909	199999 Personnel services overhead(1.5008 FTE)	176,924		
<b>\$ 819,986</b>	<b>\$ 946,220</b>	<b>\$1,031,202</b>	<b>Total Personnel Services</b>	<b>\$ 1,109,180</b>	<b>\$ -</b>	<b>\$ -</b>
		8.2382	Total Full-Time Equivalent (FTE)	8.3076		

City of Warrenton  
Budget Document

**Water Fund 025 (430)**

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19			
<b>Requirements</b>					
Water Dept.					
Distribution System:					
Materials and Services: (430)					
\$ 1,420	\$ 1,767	\$ 2,000	210000 Office Supplies	\$ 2,100	
4,518	2,260	5,000	211000 Postage	5,100	
10,179	8,729	12,000	223000 General Supplies	12,000	
757	943	800	223001 Janitorial Supplies	800	
103	303	1,000	223002 Chemical Supplies	1,200	
1,928	1,034	2,500	223004 Uniforms	2,600	
554	1,296	2,000	223005 Safety	2,000	
2,772	1,094	3,000	310000 Printing/Advertising	3,000	
4,913	6,968	9,000	320000 Dues/Meetings/Training/Travel	9,200	
3,643	4,225	3,900	340000 Electricity	4,100	
4,071	4,739	5,000	340002 Communications	5,000	
153	233	500	340005 Water	800	
260	253	500	340006 Sewer	800	
52	51	135	340007 Storm Sewer	200	
4,272	3,959	4,750	340008 Sanitation	4,900	
	3,912	6,675	360000 Bank Fees/Credit Cards	6,675	
9,718	10,327	12,000	362000 Gasoline/Oil/Lubricants	12,100	
12,845	12,033	15,000	366000 Equipment Maintenance	16,000	
95,837	78,266	100,000	371000 Construction and Materials	80,000	
8,016	4,470	12,500	371001 Rock	12,800	
14,614	907,686	30,000	371004 Water Meter Replacement	30,000	
1,252	265	5,000	378000 Building Maintenance	5,000	
67,552	23,494	100,000	380000 Professional Services	90,000	
6,018	7,790	9,871	380005 Professional Services-online payments	12,292	
10,126	10,692	11,716	380006 Professional Services-utility billing	11,783	
	100,186		380008 Professional Services-water meter		
9,622	10,284	20,000	380020 Computer and Software Support	20,000	
9,156	4,960	9,000	380050 Non-capital Equipment	9,500	
164,325	112,194	136,523	390090 Overhead Cost (Indirect Allocation)	123,117	
	200	1,000	410000 Permits and Fees	1,000	
47,384	51,705	53,928	420000 Franchise Fees (3%)	54,600	
496,058	1,376,319	575,298	Sub-total	538,667	-
Treatment Facility:					
Materials and Services: (435)					
	\$ 128	\$ 400	210000 Office Supplies	\$ 400	
2,687	2,131	2,500	223000 General Supplies	2,600	
623	489	700	223001 Janitorial Supplies	700	
39,644	19,721	60,000	223002 Chemical Supplies	60,000	
545	373	400	223004 Uniforms	400	
22	37	200	310000 Printing/Advertising	200	
1,065	2,028	2,600	320000 Dues/Meetings/Training/Travel	2,000	
54,465	55,510	58,000	340000 Electricity	58,000	
3,786	3,837	4,000	340002 Communications	4,000	
5,793	13,513	12,000	340005 Water	16,000	
752	900	2,000	362000 Gasoline/Oil/Lubricants	2,000	
124,515	128,180	170,000	366000 Equipment Maintenance	170,000	
24,705	37,137	150,000	371000 Repair and Maintenance	230,000	
1,975	1,735	3,500	380000 Professional Services	3,500	
7,727	4,664	4,500	380020 Computer and Software Support	4,500	
4,807	2,309	5,500	380050 Non-capital Equipment	6,000	
1,508	1,478	3,000	410000 Permits and Fees	3,500	
			460000 Environmental Cleanup		
274,618	274,171	479,300	Sub-total	563,800	-

City of Warrenton  
Budget Document

**Water Fund 025 (430)**

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020				
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19					
			<b>Requirements</b>				
			Raw Water:				
			Materials and Services: (440)				
\$ 1,556	\$ 1,358	\$ 2,000	223000	General Supplies	\$ 2,000		
		500	223002	Chemical Supplies	500		
260		400	223004	Uniforms	400		
		1,000	223005	Safety Supplies	1,000		
		50	310000	Printing/Advertising	50		
3,277	3,019	3,500	340000	Electricity	3,500		
3,500	3,942	5,500	362000	Gasoline/Oil/Lubricants	6,000		
13,262	28,428	35,000	366000	Waterworks Maintenance	35,000		
5,453	2,264	20,000	371000	Waterworks Repairs	20,000		
13,368	11,749	40,000	380000	Professional Services	100,000		
1,463	176	2,500	380050	Non-capital Equipment	2,500		
		3,000	410000	Permits and Fees	3,000		
		500	460000	Environmental Cleanup	500		
42,139	50,937	113,950		Sub-total	174,450	-	-
			South Water Reservoir:				
			Materials and Services: (445)				
		150	223002	Chemical Supplies	150		
		100	223005	Safety Supplies	100		
6,158	3,779	8,500	340000	Electricity	8,500		
6,680	6,833	6,200	340002	Communications	9,500		
1,465	1,869	2,000	362000	Gasoline/Oil/Lubricants	2,500		
4,495	10,470	25,000	366000	Waterworks Maintenance	25,000		
13,820	13,934	19,000	371000	Waterworks Repairs	19,000		
			380000	Professional Services			
		500	380020	Computer/Software Support	500		
			380050	Non-capital Equipment			
			410000	Permits & Fees			
32,617	36,885	61,450		Sub-total	65,250	-	-
845,431	1,738,312	1,229,998		Grand total Materials and Services	1,342,167	-	-
			Not allocated:				
			Debt Service:				
432,415	439,014	453,460		Principal	476,990		
204,708	185,530	180,305		Interest	161,386		
637,124	624,544	633,765		Total Debt Service	638,376	-	-
			Transfers to Other Funds:				
480,547	547,864	757,278	860029	Water Fund Capital Reserve-operations	424,489		
		1,645,000		Water Fund Capital Reserve-Loan	1,645,000		
480,547	547,864	2,402,278		Total Transfers to Other Funds	2,069,489	-	-
-	-	434,235	800000	Contingency	450,447		
		434,235		Total Contingency	450,447	-	-
2,783,088	3,856,940	5,731,478		Total Expenditures	5,609,659	-	-
1,841,312	1,337,636	189,622	880001	Ending Fund Balance	358,141	-	-
<b>\$4,624,400</b>	<b>\$5,194,576</b>	<b>\$5,921,100</b>		<b>Total Requirements</b>	<b>\$ 5,967,800</b>	<b>\$ -</b>	<b>\$ -</b>

City of Warrenton  
Budget Document

Established by Resolution No. 2019

**Water Fund Capital Reserve Fund 029 (430)**

To accumulate funds for capital improvements  
of the Water Fund

Review Year: 2023

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual FYE 6/30/17	FYE 6/30/18	Adopted Budget FYE 6/30/19		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Resources</b>						
\$ 1,311,219	\$ 1,648,943	\$ 2,000,000	300000	Beginning Fund Balance	\$ 2,600,000	
				Transfers from Other Funds:		
480,547	547,864	1,645,000	391025	Water Fund Loans	1,645,000	
		757,278	391025	Water Fund Operations	424,489	
			365001	Capital Contributions		
<u>1,791,766</u>	<u>2,196,807</u>	<u>4,402,278</u>		<b>Total Resources</b>	<u>4,669,489</u> -      -	
<b>Requirements</b>						
				Capital Outlay-Water Dept:		
16,209	16,891		610005	Public Works Service Truck	21,000	
4,953			610007	Generator for Public Works		
46,054			610013	5-yard Dump Truck		
16,706			610021	UPS for WTP SCADA		
	100,603		610022	Chlorine System Recifyer		
13,886			610023	Utility Vehicle		
482			620059	NW Cedar Ct Improvement (Warrenton-5th St)		
13,663	244	1,645,000	620075	Hammond Waterline Upgrades	1,645,000	
19,943	8,453		620068	24" Raw Water Shut off valve		
2,807			620069	Cullaby Lake Ln Water Main Shutoff Valves		
8,121	1,550	3,489	620091	Public Works Remodel	3,489	
		3,489	620092	Fuel Depot Spill Control		
	2,666	58,000	620084	SW 4th Street (S Main Ave - SW Alder Ct)	58,000	
	318	93,000	620085	SE Anchor (Harbor - SE 3rd St) Improvement	93,000	
			620079	SCADA Improvement at South Water Reservoir	25,000	
			620080	Water Treatment Plant Filter Replacement	1,000,000	
		6,300	620093	Automatic Gate at Public Works		
<u>142,823</u>	<u>130,725</u>	<u>1,809,278</u>		<b>Total Capital Outlay</b>	<u>2,845,489</u> -      -	
<u>142,823</u>	<u>130,725</u>	<u>1,809,278</u>		<b>Total Expenditures</b>	<u>2,845,489</u> -      -	
				880001	Reserved for Water Filter Replacement	
		1,320,000			320,000	
		848,000	880001	Replacement year is 2019/2020	954,000	
1,648,943	2,066,082	425,000	880001	Reserved for Water Reservoir Replacement	550,000	
1,648,943	2,066,082	2,593,000	880001	Reserved for future projects	1,824,000	
				Total Reserved for future expenditure	-      -      -	
<u>\$ 1,791,766</u>	<u>\$ 2,196,807</u>	<u>\$ 4,402,278</u>		<b>Total Requirements</b>	<u>\$ 4,669,489</u> \$ -      \$ -	



City of Warrenton  
Budget Document

**Water System Development Charges Fund 026 (410)**

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
			<b>Resources</b>			
\$ 104,480	\$ 112,861	\$ 75,000	300000	Beginning Working Capital	\$ 80,000	
80,883	77,865	100,000	339100	Reimbursement Fee	57,000	
498	1,556	1,000	361000	Interest Earnings		
<u>185,861</u>	<u>192,282</u>	<u>176,000</u>	<b>Total Resources</b>	<u>137,000</u>	<u>-</u>	<u>-</u>
			<b>Requirements</b>			
-	-	-	620000	Capital Outlay-Water Dept.: Improvements		
<u>-</u>	<u>-</u>	<u>-</u>	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>
73,000	85,000	75,000	801016	Not allocated: Debt Service: Principal(G99001)	80,000	
			801017	Interest	-	-
<u>73,000</u>	<u>85,000</u>	<u>75,000</u>	<b>Total Debt Service</b>	<u>80,000</u>	<u>-</u>	<u>-</u>
-	-	-	800000	Contingency	-	-
73,000	85,000	75,000	<b>Total Expenditures</b>	<u>80,000</u>	<u>-</u>	<u>-</u>
<u>112,861</u>	<u>107,282</u>	<u>101,000</u>	<b>Ending Fund Balance</b>	<u>57,000</u>	<u>-</u>	<u>-</u>
<u>\$ 185,861</u>	<u>\$ 192,282</u>	<u>\$ 176,000</u>	<b>Total Requirements</b>	<u>\$ 137,000</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual	Adopted		Resources	Proposed by	Approved by	Adopted by
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19	and	Budget	Budget	Governing
			Requirements	Officer	Committee	Body
			<b>Resources</b>			
\$ 284,330	\$ 330,759	\$ 375,000	300000	Beginning Fund Balance	\$ 700,000	
395,837	427,423	416,000	344000	Utilities (20% of Sewer)	445,000	
		20,800		Rate Increase (4%)	17,800	
614	633		360000	Miscellaneous		
1,534	5,052	3,000	361000	Interest Earnings	10,000	
<b>682,315</b>	<b>763,867</b>	<b>814,800</b>	<b>Total Resources</b>	<b>1,172,800</b>	<b>-</b>	<b>-</b>
			<b>Requirements</b>			
			Personnel Services-Storm Sewer:			
40,073	39,809	68,250	110000	Regular Salaries	43,227	
2,954	536	1,600	110001	Overtime	1,632	
2,374	3,944	5,400	110002	Part-Time Regular Salaries	5,391	
3,360	3,280	5,757	141000	FICA	3,844	
1,564	1,640	3,309	142000	Workers Compensation	1,821	
130	90	301	143000	Unemployment	101	
6,838	8,132	15,127	144000	Retirement	11,617	
10,747	10,336	19,038	145000	Health Insurance	11,919	
58	56	84	146000	Life Insurance	52	
	22	183	149000	Long Term Disability	134	
33,069	18,953	30,100	199999	Personnel services overhead (..1126 FTE)	13,271	
<b>101,168</b>	<b>86,797</b>	<b>149,149</b>	<b>Total Personnel Services</b>	<b>93,009</b>	<b>-</b>	<b>-</b>
		1.2694	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.7672</b>		
			Materials and Services-Storm Sewer:			
192	237	328	210000	Office Supplies	400	
336	322	400	211000	Postage	400	
1,210	979	1,500	223000	General Supplies	1,500	
54	66	250	223001	Janitorial	250	
12	14	500	223002	Chemical Supplies	500	
155	145	200	223004	Uniforms	400	
55	171	500	223005	Safety	1,000	
147	68	150	310000	Printing/Advertising/Publicity	150	
721	252	1,000	320000	Dues/Meetings/Training/Travel	1,500	
7,849	9,867	10,000	340000	Electricity-pump stations	12,000	
764	475	600	340002	Communications	800	
36	31	50	340005	Water	100	
61	33	30	340006	Sewer	100	
12	7	15	340007	Storm Sewer	15	
998	521	700	340008	Sanitation	900	
	575	854	360000	Bank Fees/Credit Cards	853	
442	487	1,200	362000	Gasoline	1,300	
2,852	4,095	8,500	366000	Equipment Maintenance	8,500	
21,003	4,588	30,000	371000	Repair & Maint. Materials	30,000	
835	546	4,000	371001	Rock	4,500	
2,100		5,000	371002	Ditch Restoration/Vegetation Removal	5,000	
		85,000	371003	Phase I Levee & Dike slope stability M & R	120,000	
173	38	400	378000	Building Maintenance	600	
12,802	3,945	25,000	380000	Professional Services	25,000	
33,511	3,643	35,000	380001	Professional Services-FEMA Project	55,000	
956	1,132	1,262	380005	Online payments	1,552	
1,505	1,557	1,498	380006	Utility Billing	1,488	
9,332			380007	Professional Services-IGA FEMA		
1,977	1,699	2,500	380020	Computer & Software Support	2,500	
1,521	139	700	380050	Non-capital Equipment	800	
38,303	15,427	22,594	390090	Overhead Cost (Indirect Allocation)	9,230	
		3,000	410000	Permits	3,000	
<b>\$ 139,915</b>	<b>\$ 51,060</b>	<b>\$ 242,731</b>	<b>Total Materials and Services</b>	<b>\$ 289,338</b>	<b>\$ -</b>	<b>\$ -</b>

City of Warrenton  
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual FYE 6/30/17	Actual FYE 6/30/18	Adopted Budget FYE 6/30/19		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Capital Outlay-Storm Sewer:			
\$ 3,280	\$ 1,298		610005 Public Works Service Truck	\$ 1,500		
\$ 1,208			610007 Generator for Public Works			
\$ 11,013			610013 5-yard Dump Truck			
4,273			620026 Fourth Avenue Drainage (Lake&Jetty- Marina Harbor)			
43			620079 NW 13th St/Warrenton Dr Trail and Drainage			
34,863			620080 SW 3rd St Improvement (Main Ct - Main Ave)			
29,323			620081 SE 4th & Main Stormwater Pump Station Rebuild			
7,386	24,958	50,000	620082 Tide Gates	50,000		
17,095			620083 SW 9th St Culvert			
1,990	379	853	620091 Remodel of Public Works Offices	853		
		853	620092 Fuel Depot Spill Control			
	235		620085 SE Anchor (Harbor-SE 3rd St) Improvements			
	794		620068 Stormwater MasterPlan Recommendation #1			
	1,953	10,000	620069 Raise Levee Low Area			
		450	620093 Automatic Gate at Public Works			
		148,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	148,000		
			620087 SW Alder Ave. (2nd to 1st)	125,000		
<u>110,473</u>	<u>29,616</u>	<u>210,156</u>	Total Capital Outlay	<u>325,353</u>	-	-
			Not allocated:			
-	-	78,408	800000 Contingency	76,483		
<u>351,557</u>	<u>167,473</u>	<u>680,444</u>	Total Expenditures	<u>784,183</u>	-	-
<u>330,759</u>	<u>596,394</u>	<u>134,356</u>	880001 Ending Fund Balance	<u>388,617</u>	-	-
<u>\$ 682,315</u>	<u>\$ 763,867</u>	<u>\$ 814,800</u>	Total Requirements	<u>\$1,172,800</u>	\$ -	\$ -

City of Warrenton  
Budget Document

**Storm Sewer System Development Charges Fund 051 (410)**

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020					
Actual		Adopted Budget	Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19						
<b><u>Resources</u></b>								
\$ 97,698	\$ 27,979	\$ 31,000	300000	Beginning Fund Balance	\$ 40,000			
			339100	Reimbursement Fee				
\$ 9,312	\$ 8,100	13,000	339200	Improvement Fee	14,000			
292	456	300	361000	Interest	650			
<u>107,302</u>	<u>36,535</u>	<u>44,300</u>	<b>Total Resources</b>			<u>54,650</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>								
79,323			620081	Capital Outlay-Storm Sewer: SE 4th & Main Stormwater Pump Station Rebuild				
<u>79,323</u>	<u>-</u>	<u>-</u>	<b>Total Capital Outlay</b>			<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	800000	Not allocated: Contingency				
<u>79,323</u>	<u>-</u>	<u>-</u>	<b>Total Expenditures</b>			<u>-</u>	<u>-</u>	<u>-</u>
27,979	36,535	44,300	880001	Ending Fund Balance	54,650			
<u>\$ 107,302</u>	<u>\$ 36,535</u>	<u>\$ 44,300</u>	<b>Total Requirements</b>			<u>\$ 54,650</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
<b>Resources</b>						
\$ 1,369,458	\$ 1,664,746	\$ 1,700,000	300000	Beginning Fund Balance	\$ 1,800,000	
1,399,226	465,536		334260	Loan Proceeds-DEQ-R94945		
	7,781	27,219	334350	Loan Proceeds-IFA		
42,535	59,181	32,000	340030	Connection Charges	32,000	
1,980,826	2,137,490	2,080,000	344000	Utilities	2,220,000	
		109,950		Rate increase 4% in city and shoreline	94,000	
1,715	2,514	1,750	344300	Industrial Waste Permitted Use	1,800	
114,454	121,893	119,000	344500	Shoreline Sewer Revenue	130,000	
311,008	282,268	303,000	344700	Septage Revenue	280,000	
3,292	4,005		360000	Miscellaneous		
10,159	39,684	26,000	361000	Interest Earnings	74,000	
36,306	20,000		365002	Contributions for Operations		
	960		366000	Proceeds from Sale of Assets		
<b>5,268,978</b>	<b>4,806,058</b>	<b>4,398,919</b>	<b>Total Resources</b>		<b>4,631,800</b>	<b>-</b>
<b>Requirements</b>						
341,798	366,622	435,000	110000	Personnel Services-Sewer Dept: Regular Salaries	462,570	
49,599	31,073	59,000	110001	Overtime	60,180	
			110002	Part-Time Regular Salaries		
28,709	29,378	37,791	141000	FICA	39,990	
12,037	12,368	22,490	142000	Workers Compensation	15,044	
1,110	804	1,976	143000	Unemployment	1,046	
66,009	78,058	107,875	144000	Retirement	136,238	
107,358	105,358	127,534	145000	Health Insurance	131,188	
566	523	540	146000	Life Insurance	550	
	207	1,162	149000	Long Term Disability	1,439	
111,736	144,133	171,135	199999	Personnel services overhead (1.6436 FTE)	193,757	
<b>\$ 718,921</b>	<b>\$ 768,525</b>	<b>\$ 964,503</b>	<b>Total Personnel Services</b>		<b>\$ 1,042,002</b>	<b>\$ - \$ -</b>
		7.9261	Total Full-Time Equivalent (FTE)		8.0133	
<b>Sewer Dept. Collection System Materials and Services (430):</b>						
\$ 1,646	\$ 1,819	\$ 2,700	210000	Office Supplies	\$ 2,700	
1,624	2,038	4,000	211000	Postage	4,000	
8,258	8,820	10,000	223000	General Supplies	11,000	
845	1,003	1,500	223001	Janitorial Supplies	1,500	
7,508	5,785	15,000	223002	Chemical Supplies	2,000	
1,367	1,095	2,000	223004	Uniforms	2,500	
551	1,807	1,500	223005	Safety	3,000	
1,918	541	3,000	310000	Printing/Advertising	3,000	
3,112	2,317	5,000	320000	Dues/Meetings/Training/Travel	6,000	
1,878	2,261	2,000	340000	Electricity	3,000	
		3,000	340001	Natural Gas	3,000	
8,749	7,059	8,000	340002	Communications	8,000	
124	283	500	340005	Water	700	
211	525	800	340006	Sewer	900	
42	105	250	340007	Storm	300	
3,464	4,167	5,000	340008	Sanitation	6,000	
48,893	45,516	50,000	340010	Pump Station Electricity	52,000	
	4,940	4,506	360000	Bank Fees/Credit Cards	4,506	
6,520	6,985	10,000	362000	Gasoline/Oil/Lubricants	11,000	
21,719	29,476	40,000	366000	Equipment Maintenance	40,000	
105,097	53,816	150,000	366100	Pump Station Maintenance	300,000	
21,664	25,088	75,000	371000	Construction and Materials	240,000	
6,194	3,776	10,000	371001	Rock	11,000	
1,140	250	3,000	378000	Building Maintenance	3,000	
77,198	11,977	80,000	380000	Professional Services	200,000	
4,633	6,014	6,663	380005	Professional Services - online payments	8,210	
8,269	8,250	7,910	380006	Professional Services - utility billing	7,870	
	39,404	44,532	380007	Inflow & Infiltration Plan	15,000	
27,290	26,953	35,000	380020	Computer and Software Support	36,000	
16,644	2,472	10,000	380050	Non-capital Equipment	11,000	
129,421	117,322	128,427	390090	Overhead Cost (Indirect Allocation)	134,830	
190		2,000	410000	Permits and Fees	2,200	
59,425	64,125	65,520	420000	Franchise Fee (3%)	69,381	
<b>575,593</b>	<b>485,990</b>	<b>786,808</b>	<b>Total Materials and Services (430)</b>		<b>1,203,597</b>	<b>-</b>

City of Warrenton  
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
			<b>Requirements</b>			
			Sewer Dept. Shoreline Sanitary			
			Materials and Services (433):			
		500	223000 General Supplies	700		
67		500	223002 Chemical Supplies	700		
2,254	2,162	5,000	340001 Natural Gas	5,000		
8,107	8,022	10,000	340010 Pump Station Electricity	10,000		
	255	500	362000 Gasoline/Oil/Lubricants	500		
4,838	4,264	7,500	366100 Pump Station Maintenance	7,500		
1,928	164	5,000	371000 Repair and Maintenance	5,000		
149	49	2,500	380000 Professional Services	2,500		
1,127	845	2,500	380020 Computer and Software Support	2,500		
<b>18,468</b>	<b>15,761</b>	<b>34,000</b>	<b>Total Materials and Services (433)</b>	<b>34,400</b>	<b>-</b>	<b>-</b>
			Sewer Dept. Sewer Plant			
			Materials and Services (435):			
8	529	1,500	210000 Office Supplies	1,500		
	433	500	211000 Postage	500		
3,171	4,415	5,000	223000 General Supplies	5,100		
233	80	1,000	223001 Janitorial Supplies	1,000		
1,134		5,000	223002 Chemical Supplies	2,500		
266	558	1,500	223004 Uniforms	1,500		
7,421	9,406	12,000	223005 Lab supplies	12,000		
2,246	1,184	3,000	223006 Safety	3,000		
420	68	2,000	310000 Printing/Advertising	2,000		
3,055	4,150	7,000	320000 Dues/Meetings/Training/Travel	7,000		
97,142	95,431	100,000	340000 Electricity	100,000		
5,685	5,606	6,500	340002 Communications	6,500		
836	1,146	1,500	340005 Water	2,000		
634	679	1,000	340006 Sewer	1,200		
127	136	250	340007 Storm Sewer	250		
9,069	7,481	10,000	340008 Sanitation	10,000		
2,038	2,109	5,000	362000 Gasoline/Oil/Lubricants	5,000		
15,247	22,835	50,000	366000 Equipment Maintenance	50,000		
30,550	61,345	50,000	371000 Repair and Maintenance	95,000		
			371001 Rock			
1,100	8,171	10,000	380000 Professional Services	60,000		
10,696	14,099	15,000	380020 Computer and Software Support	15,000		
8,323	2,266	7,500	380050 Non-capital Equipment	8,000		
1,833	2,023	3,000	410000 Permits and Fees	3,000		
<b>201,234</b>	<b>244,151</b>	<b>298,250</b>	<b>Total Materials and Services (435)</b>	<b>392,050</b>	<b>-</b>	<b>-</b>
<b>795,296</b>	<b>745,902</b>	<b>1,119,058</b>	<b>Grand Total Materials and Services</b>	<b>1,630,047</b>	<b>-</b>	<b>-</b>
			Not allocated:			
			Debt Service:			
54,770	58,295	68,053	Principal	117,376		
7,098	4,382	54,124	Interest	39,990		
<b>61,868</b>	<b>62,677</b>	<b>122,177</b>	<b>Total Debt Service</b>	<b>157,366</b>	<b>-</b>	<b>-</b>
			Transfers to Other Funds:			
2,028,147	1,289,704	1,029,563	860038 Sewer Fund Capital Reserve-operations	413,305		
<b>2,028,147</b>	<b>1,289,704</b>	<b>1,029,563</b>	<b>Total Transfers to Other Funds</b>	<b>413,305</b>	<b>-</b>	<b>-</b>
			Contingency-debt reserves			
		80,673	800003 Contingency-debt reserves	80,673		
		435,147	800000 Contingency-operations	564,677		
		<b>515,820</b>	<b>Total Contingency</b>	<b>645,350</b>	<b>-</b>	<b>-</b>
3,604,232	2,866,808	3,751,121	<b>Total Expenditures</b>	<b>3,888,070</b>	<b>-</b>	<b>-</b>
1,664,746	1,939,250	647,798	880001 Ending Fund Balance	743,730		
<b>\$ 5,268,978</b>	<b>\$ 4,806,058</b>	<b>\$ 4,398,919</b>	<b>Total Requirements</b>	<b>\$ 4,631,800</b>	<b>\$ -</b>	<b>\$ -</b>

City of Warrenton  
Budget Document

Established by Resolution No. 2020

Sewer Fund Capital Reserve Fund 038 (430)

Review Year: 2023

To accumulate funds for capital improvements to the Sewer Fund

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual FYE 6/30/17	FYE 6/30/18	Adopted Budget FYE 6/30/19		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>			
\$ 590,218	\$ 1,041,996	\$ 2,000,000	300000 Beginning Fund Balance	\$ 2,990,000		
			Transfers from Other Funds:			
			391030 Sewer Fund Loan R949454			
2,028,147	1,289,704	1,029,563	391030 Sewer Fund Operations	413,305		
<u>2,618,365</u>	<u>2,331,700</u>	<u>3,029,563</u>	<b>Total Resources</b>	<u>3,403,305</u>	<u>-</u>	
			<b>Requirements</b>			
			Capital Outlay-Sewer Dept:			
12,785	12,502		610005 Public Works Service Truck	15,500		
3,986			610007 Generator for PW Building			
36,042			610013 5-yard Dump Truck			
13,599			610022 Lateral Dolly Camera			
1,477,086	109,472		620011 Core Conveyance/Ensign Pump Station			
			620042 NW Cedar Ct Sewer Main Reconstruction			
		250	620081 Storage Building Workshop			
2,164	61	114,000	620087 SE 12th St and Marlin Collector Line Repl			
8,000			620088 North Lagoon Decommissioning			
1,896	732	308,500	620089 SE 2nd Street & Marlin Ave Pump Station	320,000		
			620090 In Plant Pump Station Flowmeter			
6,534	1,248	2,808	620091 Remodel of Public Works Offices	2,808		
10,199	26,973		620047 3rd & Main Pump Sta Generator			
4,077			620048 Flowmeter 3rd & Main Pump Sta			
		100,000	620046 Pump Station Generator	100,000		
		2,808	620092 Fuel Depot Spill Control			
		366,800	620049 NW Jetty St & Pacific Ave Pump Sta. Upgrade			
	13,139		620050 WWTP Laboratory Climate Control			
		20,000	620051 Septage Station Equilization			
		122	620052 NW Seventh Ave & Enterprise Pump Sta. Ugrd			
		4,650	620093 Automatic Gate at Public Works			
		500,000	620078 N Main Ave & NW 7th Pl (NW Warr Dr to NE 5th St)	125,000		
		100,000	620024 WWTP North Lagoon Dewatering Pump and Filter	160,000		
			620019 Septage Screening	45,000		
			620023 Se Marlin & 101 Pump Station Upgrade	425,000		
			620033 Pump Station Bypass Program	60,000		
<u>1,576,369</u>	<u>164,498</u>	<u>1,579,566</u>	<b>Total Capital Outlay</b>	<u>1,253,308</u>	<u>-</u>	
<u>1,576,369</u>	<u>164,498</u>	<u>1,579,566</u>	<b>Total Expenditures</b>	<u>1,253,308</u>	<u>-</u>	
		516,665	880001 Reserved for SBR Basin and Equipment	616,665		
		433,332	880001 Reserved for Biosolids Disposal	533,332		
		500,000	880001 Reserved for future projects	1,000,000		
1,041,996	2,167,202	1,449,997	880001 Total Reservations for future Expenditures	2,149,997	-	
<u>\$ 2,618,365</u>	<u>\$ 2,331,700</u>	<u>\$ 3,029,563</u>	<b>Total Requirements</b>	<u>\$ 3,403,305</u>	<u>\$ -</u>	

City of Warrenton  
Budget Document

**Sewer System Development Charges Fund 036 (410)**

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020			
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
<b><u>Resources</u></b>						
\$ 181,739	\$ 141,598	\$ 88,200	300000	Beginning Fund Balance	\$ 42,000	
69,311	57,766	100,000	339100	Reimbursement Fee	57,000	
1,185	2,180	1,900	361000	Interest Earnings	2,100	
<u>252,235</u>	<u>201,544</u>	<u>190,100</u>	<b>Total Resources</b>		<u>101,100</u>	<u>-</u>
<b><u>Requirements</u></b>						
-	-	-	620000	Capital Outlay-Sewer Dept: Improvements		
<u>-</u>	<u>-</u>	<u>-</u>	<b>Total Capital Outlay</b>		<u>-</u>	<u>-</u>
Not allocated:						
Debt Service:						
79,579	82,353	56,579		Principal-Y04001	29,975	
31,058	28,014	14,204		Interest-Y04001	9,330	
<u>110,637</u>	<u>110,367</u>	<u>70,783</u>	<b>Total Debt Service</b>		<u>39,305</u>	<u>-</u>
-	-	-	800000	Contingency		
<u>110,637</u>	<u>110,367</u>	<u>70,783</u>	<b>Total Expenditures</b>		<u>39,305</u>	<u>-</u>
141,598	91,177	119,317		Ending Fund Balance	61,795	
<u>\$ 252,235</u>	<u>\$ 201,544</u>	<u>\$ 190,100</u>	<b>Total Requirements</b>		<u>\$ 101,100</u>	<u>\$ -</u>



City of Warrenton  
Budget Document

Sanitation Fund 032 (430)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual	Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/17	FYE 6/30/18	and	Budget	Budget	Governing
		Requirements	Officer	Committee	Body
			<b>Resources</b>		
\$ 354,473	\$ 371,081	\$ 380,000	300000	Beginning Fund Balance	\$ 380,000
906,869	914,268	916,700	344000	Utilities	945,540
175,178	183,166	185,400	345000	Recycling Fees	200,232
2,159	2,423		360000	Miscellaneous	
3,930	9,047	7,000	361000	Interest Earnings	12,000
	7,000		366000	Proceeds from Sale of Assets	
<b>1,442,609</b>	<b>1,486,985</b>	<b>1,489,100</b>	<b>Total Resources</b>		<b>1,537,772</b>
			<b>Requirements</b>		
			Personnel Services-Sanitation Dept:		
121,414	125,185	141,550	110000	Regular Salaries	150,125
5,846	3,294	8,800	110001	Overtime	8,976
963	657	900	110002	Part-time Salaries	899
9,485	9,394	11,571	141000	FICA	12,240
4,659	4,341	5,479	142000	Workers Compensation	4,349
367	256	605	143000	Unemployment	320
16,838	18,723	30,379	144000	Retirement	38,845
40,614	51,823	56,759	145000	Health Insurance	60,161
155	178	184	146000	Life Insurance	186
	70	391	149000	Long Term Disability	486
34,513	34,600	48,252	199999	Personnel services overhead (.4313 FTE)	50,849
<b>\$ 234,853</b>	<b>\$ 248,523</b>	<b>\$ 304,870</b>	<b>Total Personnel Services</b>		<b>\$ 327,436</b>
		2.9058	<b>Total Full-Time Equivalent (FTE)</b>		<b>\$ -</b>
					<b>\$ -</b>

City of Warrenton  
Budget Document

Sanitation Fund 032

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual	Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/17	FYE 6/30/18	and	Budget	Budget	Governing
		Requirements	Officer	Committee	Body
<b>Requirements</b>					
Materials and Services-Sanitation Dept:					
\$ 416	\$ 789	\$ 2,000	210000	Office Supplies	\$ 2,000
1,058	1,059	1,600	211000	Postage	1,600
4,620	3,822	6,000	223000	General Supplies	6,500
716	588	650	223001	Janitorial Supplies	650
870	1,456	2,500	223002	Chemical Supplies	2,700
1,460	876	1,500	223004	Uniforms	1,600
121	494	500	223005	Safety	800
896	207	500	310000	Printing/Advertising	500
837	302	2,000	320000	Dues/Meetings/Training/Travel	2,200
567	680	1,100	340000	Electricity	1,300
3,986	2,748	3,100	340002	Communications	3,100
303,174	295,556	328,600	340003	Landfill Fees	348,316
172,664	180,689	190,800	340004	Residential Curbside Recycling	206,064
37	1,434	1,750	340005	Water	2,500
63	841	1,000	340006	Sewer	2,000
13	168	500	340007	Storm Sewer	1,000
1,042	1,042	1,600	340008	Sanitation	1,700
6,791	5,814	10,000	340015	Spring Cleanup	12,000
29,278	32,224	33,920	340016	Commercial Recycling-Cardboard	35,000
32,372	41,408	43,460	340017	Yard Debris Recycling	46,000
29,512	16,843	25,000	340020	Landfill Postclosure Care Costs	25,000
13,740	14,056	15,000	340025	Recycling Education	15,500
	931	2,167	360000	Bank Fees/Credit Cards	2,167
19,820	23,327	30,000	362000	Gasoline/Oil/Lubricants	32,000
28,711	24,467	35,000	366000	Equipment Maintenance	40,000
5,891	1,160	2,000	371000	Repair and Maintenance	2,000
613	251	500	371001	Rock	500
371	83	4,500	378000	Building Maintenance	5,000
5,588	7,539	10,000	380000	Professional Services	7,000
2,048	2,494	3,204	380005	Professional Services - online payments	3,946
3,239	3,420	3,802	380006	Professional Services - utility billing	3,783
4,485	4,268	6,100	380020	Computer/Software Support	6,500
19,495	19,262	45,000	380050	Non-capital equipment	45,000
39,975	28,164	36,202	390090	Overhead Cost (Indirect Allocation)	35,432
27,206	27,428	27,713	420000	Franchise Fee (3%)	28,503
		1,000	460000	Environmental Cleanup	1,000
761,675	745,892	880,268	Total Materials and Services		930,861
			Not allocated:		
75,000	75,000	116,630	860034	Transfers to Other Funds: Sanitation Fund Capital Reserve	83,840
75,000	75,000	116,630	Total Transfers to Other Funds		83,840
-	-	177,771	800000	Contingency	188,783
1,071,528	1,069,415	1,479,539	Total Expenditures		1,530,920
371,081	417,570	9,561	880001	Ending Fund Balance	6,852
\$ 1,442,609	\$ 1,486,985	\$ 1,489,100	Total Requirements		\$ 1,537,772
					\$ -
					\$ -

City of Warrenton  
Budget Document

Established by Resolution No. 2161

**Sanitation Fund Capital Reserve Fund 034 (430)**

To accumulate funds for equipment and capital improvements  
of the Sanitation Fund

Review Year: 2026

Historical Data			Budget for Fiscal Year 7/1/2019- 6/30/2020					
Actual	Adopted Budget		Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19						
			<b>Resources</b>					
\$ 244,165	\$ 301,730	\$ 340,000	300000	Beginning Fund Balance		\$ 484,000		
75,000	75,000	116,630	391032	Transfers from Other Funds: Sanitation Fund		83,840		
<hr/>						<hr/>		
<u>319,165</u>	<u>376,730</u>	<u>456,630</u>	<b>Total Resources</b>			<u>567,840</u>	<u>-</u>	<u>-</u>
			<b>Requirements</b>					
				Capital Outlay-Sanitation Dept:				
4,209	5,193		610005	Public Works Service Truck		6,500		
1,208			610007	Generator for PW Building				
3,677			610008	Garbage Truck Replacement		430,000		
2,907		50,000	620001	SW 1st Street Recycling Center Upgrades		25,000		
5,434	1,040	2,340	620091	Remodel of Public Works		2,340		
		2,340	620092	Fuel Depot Spill Control				
		1,950	620093	Automatic Gate at Public Works				
<hr/>						<hr/>		
<u>17,435</u>	<u>6,233</u>	<u>56,630</u>	<b>Total Capital Outlay</b>			<u>463,840</u>	<u>-</u>	<u>-</u>
<hr/>						<hr/>		
<u>17,435</u>	<u>6,233</u>	<u>56,630</u>	<b>Total Expenditures</b>			<u>463,840</u>	<u>-</u>	<u>-</u>
<hr/>						<hr/>		
<u>301,730</u>	<u>370,497</u>	<u>400,000</u>	880001	Reserved for future expenditure		<u>104,000</u>	<u>-</u>	<u>-</u>
<hr/>						<hr/>		
<u>\$ 319,165</u>	<u>\$ 376,730</u>	<u>\$ 456,630</u>	<b>Total Requirements</b>			<u>\$ 567,840</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

State Tax Street Fund 040 (431)

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual	Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/17	Budget	and	Budget	Budget	Governing
FYE 6/30/18	FYE 6/30/19	Requirements	Officer	Committee	Body
<b>Resources</b>					
\$1,421,947	\$ 1,384,545	\$ 721,401	300000	Beginning Fund Balance (BFB)	\$ 1,340,336
		756,560		BFB (City Fuel Tax)	733,747
		22,039		BFB (State fuel tax 1% trails)	25,917
312,641	340,323	383,057	335700	State Gas Tax (per capita)	395,807
339,494	356,638	350,000	335800	City Fuel Tax (\$.03 per gallon)	360,000
471	461		360000	Miscellaneous	
13,738	25,881	20,000	361000	Interest Earnings	40,000
<b>2,088,292</b>	<b>2,107,848</b>	<b>2,253,057</b>	<b>Total Resources</b>		<b>2,895,807</b>
<b>Requirements</b>					
Personnel Services-Streets Dept:					
28,597	45,007	45,050	110000	Regular Salaries	50,005
1,156	1,193	2,300	110001	Overtime	2,346
448	657	900	110002	Part-time Salaries	899
2,230	3,452	3,691	141000	FICA	4,074
1,449	2,065	2,126	142000	Workers Compensation	2,214
87	94	193	143000	Unemployment	107
5,067	9,471	10,292	144000	Retirement	13,624
9,125	11,814	12,261	145000	Health Insurance	13,086
38	65	61	146000	Life Insurance	63
	24	121	149000	Long Term Disability	155
11,132	14,770	21,873	199999	Personnel services overhead (.1766 FTE)	20,815
<b>59,329</b>	<b>88,612</b>	<b>98,868</b>	<b>Total Personnel Services</b>		<b>107,388</b>
		0.7949	Total Full-Time Equivalent (FTE)		0.8391
Materials and Services-Streets Dept:					
450	378	500	210000	Office Supplies	500
		150	211000	Postage	150
3,661	1,652	3,000	223000	General Supplies	3,000
125	92	100	223001	Janitorial	100
14	36	40	223002	Chemical	40
318	305	500	223004	Uniforms	500
142	227	1,000	223005	Safety	1,000
759	74	800	310000	Printing/Advertising	800
90	651	1,000	320000	Dues/Meetings/Training/Travel	1,000
230	316	400	340000	Electricity	450
286	345	500	340002	Communications	500
12	25	60	340005	Water	100
20	27	30	340006	Sewer	60
4	5	10	340007	Storm Sewer	60
330	417	600	340008	Sanitation	800
58,951	68,583	65,000	341000	Street Lighting - Electricity	65,000
	853	500	360000	Bank Fees/Credit Cards	500
1,750	1,839	3,500	362000	Gasoline/Oil/Lubricants	3,700
5,080	4,278	5,500	366000	Equipment Maintenance	5,500
19,408	36,192	50,000	371000	Repair & Maintenance Materials	65,000
3,242	1,103	13,000	371001	Rock	13,000
270,559	325	350,000		Overlays (city fuel tax)	450,000
416	99	800	378000	Building Maintenance	800
12,932	17,034	70,000	380000	Professional Services	100,000
1,814	1,097	5,000	380020	Computer & Software Support	5,000
2,414	647	5,000	380050	Non-Capital Equipment	5,000
12,894	12,022	16,382	390090	Overhead Cost (Indirect Allocation)	14,468
<b>395,900</b>	<b>148,625</b>	<b>593,372</b>	<b>Total Materials and Services</b>		<b>737,028</b>

City of Warrenton  
Budget Document

State Tax Street Fund 040 (431)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2019 - 6/30/2020		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19				
<b>Requirements</b>						
			Capital Outlay-Streets Dept:			
1,737	3,545		610005 Public Works Service Truck	4,500		
362			610007 Generator for Public Works			
4,005			610013 5-yard Dump Truck			
142,181	2,338		620010 Delaura Beach Trail			
183			620011 Hammond Post Office Quick Fix			
1,471			620023 NW Cedar Ct Roadway Reconstruction			
	2,418	40,000	620068 SW 2nd St (Elm - Gardenia)	320,000		
			620076 SW Birch Ct (SW 1st-SW 2nd)			
2,381	974	367,000	620078 N Main & NW 7th Place (Warrenton Dr - NE 5th)	567,000		
79		73,000	620079 NW 13th St and Warrenton Dr trail/drainage			
95,518			620080 SW 3rd St Improvement (Main Ct-Main Ave)			
	42,090		622082 SE 2nd St (SE King-Marlin)			
602	113	255	620091 Public Works Remodel	255		
		255	620092 Fuel Depot Spill Control			
	804		620085 SE Anchor (Harbor-SE 3rd St) Improvement			
	5,419	218,000	620084 SW 4th St (S Main Ave-Alder Ct)	218,000		
		1,350	620093 Automatic Gate at Public Works			
	3,399	180,000	620086 Intersection of SW 9th St and S Main Ave	220,000		
			620087 SW Alder Ave. (2nd to 1st)	325,000		
			620012 Warrenton Trails Wayfinding Signs	50,000		
			620013 Upgrade Curb & Sidewalk at Elementary	40,000		
<b>248,518</b>	<b>61,100</b>	<b>879,860</b>	<b>Total Capital Outlay</b>	<b>1,744,755</b>	<b>-</b>	<b>-</b>
			Not allocated:			
			Debt Service:			
			801001 Principal			
			801002 Interest			
			<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>
		138,471	800000 Contingency	168,904		
<b>703,747</b>	<b>298,337</b>	<b>1,710,571</b>	<b>Total Expenditures</b>	<b>2,758,075</b>	<b>-</b>	<b>-</b>
<b>1,384,545</b>	<b>1,809,511</b>	<b>542,486</b>	880001 Ending Fund Balance	137,732		
<b>\$2,088,292</b>	<b>\$ 2,107,848</b>	<b>\$ 2,253,057</b>	<b>Total Requirements</b>	<b>\$ 2,895,807</b>	<b>\$ -</b>	<b>\$ -</b>

City of Warrenton  
Budget Document

**Streets System Development Charges Fund 041 (410)**

Historical Data			Budget for Fiscal Year 7/1/2019 - 6/30/2020					
Actual		Adopted Budget	Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19						
			<b><u>Resources</u></b>					
\$ 570,254	\$ 640,637	\$ 679,000	300000	Beginning Fund Balance	\$ 774,000			
65,690	60,531	151,000	339200	Improvement Fee	95,000			
			339100	Reimbursement Fee				
4,693	11,750	6,000	361000	Interest	12,000			
			<b>Total Resources</b>					
<u>640,637</u>	<u>712,918</u>	<u>836,000</u>				<u>881,000</u>	<u>-</u>	<u>-</u>
			<b><u>Requirements</u></b>					
			620000	Capital Outlay-Streets Dept: Improvements				
			<b>Total Capital Outlay</b>					
-	-	-				-	-	-
			800000	Contingency				
-	-	-				-	-	-
			<b>Total Expenditures</b>					
-	-	-				-	-	-
<u>640,637</u>	<u>712,918</u>	<u>836,000</u>	880001	Ending Fund Balance	881,000			
			<b>Total Requirements</b>					
<u>\$ 640,637</u>	<u>\$ 712,918</u>	<u>\$ 836,000</u>				<u>\$ 881,000</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton  
Budget Document

Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/17	FYE 6/30/18	FYE 6/30/19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>		
\$ 6,553	\$ 10,114	\$ 5,194	300000	Beginning Fund Balance	\$ 5,406
124,032	33,267	159,247	347500	Engineering Services	166,599
			348000	Other Billed Services	
244	311		360000	Miscellaneous Income	
2			361000	Interest	
<u>130,831</u>	<u>43,692</u>	<u>164,441</u>	<b>Total Resources</b>		
					<u>172,005</u> -      -
			<b>Requirements</b>		
			Personnel Services-Engineering Dept:		
89,965	26,985	96,500	110000	Regular Salaries	98,250
6,757	2,006	7,382	141000	FICA	7,516
1,036	349	1,420	142000	Workers Compensation	1,210
261	52	386	143000	Unemployment	197
13,636	5,241	27,404	144000	Retirement	32,180
7,391	2,712	22,229	145000	Health Insurance	23,466
184	61	175	146000	Life Insurance	175
		245	149000	Long Term Disability	311
<u>119,230</u>	<u>37,406</u>	<u>155,741</u>	<b>Total Personnel Services</b>		
		1		Total Full-Time Equivalent	<u>163,305</u> -      -
			Materials and Services-Engineering Dept:		
		1,000	210000	Office Supplies	1,000
495		3,000	320000	Dues/Meetings/Training/Travel	3,000
630	429	700	340002	Communications	700
35	11		380000	Professional Services	
327	141	2,000	380020	Computer/Software Support	2,000
	299	2,000	380050	Non-capital equipment	2,000
<u>1,487</u>	<u>880</u>	<u>8,700</u>	<b>Total Materials and Services</b>		
					<u>8,700</u> -      -
120,717	38,286	164,441	<b>Total Expenditures</b>		
					172,005      -      -
10,114	5,406	-	880001	Ending Fund Balance	-      -      -
<u>\$ 130,831</u>	<u>\$ 43,692</u>	<u>\$ 164,441</u>	<b>Total Requirements</b>		
					<u>\$ 172,005</u> \$ -      \$ -

City of Warrenton  
Budget Document

Warrenton Business Association 006 (400)

Historical Data			Budget for Fiscal Year 7/1/2019-6/30/2020			
Actual FYE 6/30/17	Adopted Budget FYE 6/30/18	Adopted Budget FYE 6/30/19	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>			
\$ 137,741	\$ 103,694	\$ 53,000	300000	Beginning Fund Balance	\$ 49,000	
49,685	54,100	50,000	321600	Business License Fees	55,000	
	25		360000	Miscellaneous		
1,303	1,307	1,000	361000	Interest Earnings	1,500	
5,669		12,000	364000	Fund Raising Revenues		
	1,664		365000	Donations		
			391001	Transfer from the General Fund		
<u>194,398</u>	<u>160,790</u>	<u>116,000</u>	<b>Total Resources</b>	<u>105,500</u>	<u>-</u>	<u>-</u>
			<b>Requirements</b>			
			Personnel Services-WBA Program:			
			110001	Overtime/Code Enforcement		
4,658	10,328	11,818	199999	Personnel services overhead (.0907 FTE)	10,687	
<u>4,658</u>	<u>10,328</u>	<u>11,818</u>	<b>Total Personnel Services</b>	<u>10,687</u>	<u>-</u>	<u>-</u>
			Materials and Services-WBA Program:			
632	493	1,000	211000	Postage	1,000	
6,040	7,186	10,000	310000	Printing/Advertising/Publicity/Marketing	10,000	
2,500			320000	Dues/Meetings/Training/Travel	7,500	
	48		360000	Bank/Credit Card Fees	150	
			380000	Professional Services		
			380019	Nuisance Abatement(Businesses)	5,000	
2,316	2,326	2,500	380020	Computer & Software Support	2,500	
75		500	380021	Recognition Program	500	
			380022	Banners		
520	535	1,000	380039	North and South Welcome Sign	1,000	
663	397	2,000	380031	July 4th Parade	1,000	
4,895	2,000	5,000	380034	Winter Holiday Events/Decoration	10,000	
7,550	4,000	10,000	380036	Website maintenance	1,000	
348		1,000	380043	Business After Hours	1,000	
	164		380045	Donations to Non-profits		
500	10,000		380046	Economic Growth Marketing		
3,736		5,000	380047	Façade Grants(outside URA)	15,000	
50,876	44,321	40,000	380048	Festival/Chamber Events	5,000	
			390000	Miscellaneous Expense		
5,395	8,407	8,874	390090	Overhead Cost (Indirect Allocation)	7,422	
<u>86,046</u>	<u>79,876</u>	<u>86,874</u>	<b>Total Materials &amp; Services</b>	<u>68,072</u>	<u>-</u>	<u>-</u>
			Not allocated:			
	5,000		Transfers to Other Funds			
-	5,000	-	860004	Community Center Capital Reserve Fund		
			<b>Total Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
		12,000	800000	Contingency	12,000	
90,704	95,204	110,692	<b>Total Expenditures</b>	<u>90,759</u>	<u>-</u>	<u>-</u>
103,694	65,586	5,308	880001	Ending Fund Balance	14,741	
<u>\$ 194,398</u>	<u>\$ 160,790</u>	<u>\$ 116,000</u>	<b>Total Requirements</b>	<u>\$ 105,500</u>	<u>\$ -</u>	<u>\$ -</u>