



AGENDA

Saturday, May 16, 2020– 9:00 a.m.
Warrenton Community Center – 170 SW 3rd Street

WARRENTON BUDGET COMMITTEE MEETING

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 16, 2019 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 16, 2020 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 2020-2021. (Statutory Requirement)
8. **BUDGET COMMITTEE RECEIVES BUDGET MESSAGE** – Budget Officer
9. **ORDER OF BUSINESS (See 2020-2021 Proposed Budget)**

Consideration of Proposed Budget:

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

- C. Community Development Department – Page 50
- D. Warrenton Marina Fund – Page 70
- E. Warrenton Marina Capital Reserve Fund – Page 71
- F. Hammond Marina Fund – Page 72
- G. Hammond Marina Capital Reserve Fund – Page 73

- H. Water Fund – Page 74
- I. Water Fund Capital Reserve Fund – Page 75
- J. Water System Development Charges Fund – Page 76
- K. Storm Sewer Fund – Page 77
- L. Storm Sewer System Development Charges Fund – 78
- M. Sewer Fund – Page 79
- N. Sewer Fund Capital Reserve Fund – Page 80
- O. Sewer System Development Charges Fund – Page 81

- P. Sanitation Fund – Page 82
- Q. Sanitation Fund Capital Reserve – Page 83

- R. State Tax Street Fund – Page 84
- S. Streets System Development Charges Fund – Page 85
- T. Engineer Internal Service Fund – Page 86

- U. Parks Department – Page 53
- V. Parks System Development Charges Fund – Page 56
- W. Quincy Robinson Trust Fund – Page 67

- X. Community Center Fund – Page 60
- Y. Community Center Capital Reserve Fund – Page 61
- Z. Transient Room Tax Fund – Page 62
- AA. Facilities Maintenance Fund – Page 63
- BB. Tansy Point Dock Capital Reserve Fund – Page 64
- CC. Public Safety Building GO Bond Fund – Page 65
- DD. Wastewater Treatment Facility GO Bond Fund – Page 66

- 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. WBL – Page 87

**10. FINAL APPROVAL of CITY OF WARRENTON'S PROPOSED BUDGET
2020/2021**

- A. Final Approval of Fiscal Year 2020-2021 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, 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 16, 2019 - 5:30 p.m.
Warrenton City Hall - Commission Chambers
225 S. Main Ave.
Warrenton, Or 97146

Chair Rebecca Sievers called the meeting to order at 5:29 p.m.

Budget Committee Members Present: Chair Rebecca Sievers, Paul Mitchell, Flint Carlson, Gerald Poe, Dan Jackson, Commissioner Mark Baldwin, and Mayor Henry Balensifer

Excused: Commissioner Tom Dyer, Commissioner Rick Newton, and Commissioner Pam Ackley

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

Others: WBA Chair Mike Moha

CONSENT CALENDAR

A. May 09, 2019 Budget Committee Meeting Minutes

Corrections to the 5.09.19 Budget Committee minutes were discussed; City Recorder Shaw confirmed the corrections will be made.

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

Page 87 – WBA – WBA Chair Mike Moha presented the WBA budget. He stated they would like to help the city with more business; more help with nuisances and façade grants to help businesses that are outside of the URA district; brief discussion continued on façade grants. Mayor Balensifer suggested cutting the WBA website funds and use the money elsewhere. The WBA will take over the CEDR dues for the city. Mayor Balensifer discussed a CEDR meeting he attended, noting there were good ideas. Discussion followed on the RARE intern; Ms. Engbretson discussed how the general fund had to be cut, including police personnel and vehicles, transfers in the fire department, and the RARE position. She explained why the RARE position was cut, noting it is up to the budget committee to put it back in. She noted the small ending fund balance is not sustainable. Ms. Engbretson stated that knowing the RARE student is a city commission priority, they worked on the budget – \$18,000 from general fund, \$2,350 streets money from Public Works, and \$2,937 from URA. Mr. Cronin explained the workplan for the RARE student - parks plan/Sunday Streets/ economic development strategy/ trail wayfinding

project. Discussion continued. Mayor Balensifer suggested \$12,000 from the WBA contingency and \$1,000 from website maintenance fund; Commissioner Baldwin concurred. Mr. Moha stated he likes the idea and noted it would have been nice to have the discussion with the WBA; he personally is on board with it. Paul Mitchell agreed, noting it needs to happen, but would have been nice to have more of a heads up. Brief discussion followed.

Mayor Balensifer made the motion moved to amend the WBA budget to change out the items for website maintenance and contingency and put \$13,000 in Professional Services for a RARE student. Motion was seconded and passed. Paul Mitchell abstained.

Page 45 – General Fund Revenues – Finance Director April Clark stated these are the general fund revenues – we try to be conservative with the revenues. She noted the ending fund balance and reviewed the revenue figures as outlined in the proposed budget. Mr. Cronin is working on the lease appraisals and is meeting with someone next week. Mayor Balensifer asked about the rural fire district and folks out of city limits using up time; Chief Demers clarified call volume has dropped and noted they are paying their share for the call volume. Commissioner Baldwin asked if they are paying the same as city taxpayers are paying – Chief Demers stated it is very close. Discussion continued; it was noted the agreement is up in approximately a year, so we can negotiate. Mayor Balensifer suggested a rate study. Discussion continued on Transient Room Taxes (TRT) and Airbnb. Mr. Cronin noted he will provide Airbnb numbers/report to the commission in June. Discussion continued.

Page 49 – Administration/Commission/Finance – Ms. Engbretson noted this fund matches the revenue; personnel went up due to COLA, taxes and PERS hit. Brief discussion followed.

Page 54 – Transfers – Ms. Engbretson noted the transfers from the general fund – discussion followed on fire and police vehicles. It was noted the transfers had to be cut this year.

Page 55 – Contingency – No discussion

Page 50 – Community Development Department – Mr. Cronin noted this is a very flat budget; the good news is revenues are up, but it only pays a small portion of his position. Ms. Engbretson noted need to adjust this budget by \$5,213 to Professional Services for the RARE student. Discussion followed on code enforcement – Mr. Mitchell noted we need someone to continue and enforce code enforcement. Chief Workman noted this is a unique situation – little things can be kicked over to the Police Department; we need a dedicated code enforcement person, but we can't afford it. Mr. Mitchell stated until we get code enforcement none of these other things will happen. Eventually we will have to have a code enforcement person. Discussion continued. Commissioner Baldwin agreed but there are some people out there that will just not follow the rules; he noted the new roof and Head Start are big general fund issues. Mayor Balensifer noted Mr. Mitchell's point is well taken; and stated we have had a record amount of code enforcements/nuisance enforcements. Discussion continued.

Commissioner Baldwin made the motion to increase the Professional Services in Community Development by \$5,213. Motion was seconded and passed unanimously.

Page 52 – Fire Department – Fire Chief Demers noted bare bones in expenditures; noted changes in debt service. Discussion followed on the Hammond station and fire insurance/fire rating, and on dispatch rates and consolidating the dispatch districts. Mayor Balensifer discussed the phone issues and possibly a duty phone; brief discussion followed. Discussion continued on services to nonresidents and billing them.

Page 58 – Fire Apparatus Replacement – Chief Demers noted the \$65,000 for rescue tools – that is on a grant; if we don't get the grant, we don't spend the money. Discussion continued.

Page 48 – Municipal Court – Police Chief Workman noted there is not a lot to discuss; not much changed. Discussion continued on personnel and the municipal judge's salary.

Page 51 – Police Department – Chief Workman noted one increase – dispatch services went up the most -16%. Warrenton has taken the biggest hit – the number of calls has increased due to growth. He briefly discussed the 911 committee. Mayor Balensifer noted the police department does a lot with equipment that gets well used, and resources are needed. Discussion on health insurance increases. Chief Workman discussed current staffing levels, noting they will not lose 24-hour coverage but will be forcing overtime. Discussion continued.

Page 57 – Police Vehicle Replacement Fund – Chief Workman noted no new vehicles this year. Brief discussion followed on the K9 program.

Page 59 – Grants Fund – Chief Workman noted this is an in and out fund for the Seatbelt Grant and DUII Grant. He noted the grant year does not correspond with the city's fiscal year; therefore, he would like to bump them up to \$4,000 each to cover for the overlap; Ms. Clark further explained.

Commissioner Baldwin made the motion to increase the 2 grant items from \$2,000 to \$4,000. Motion was seconded and passed unanimously.

Paul Mitchell made the motion to approve the FY 2019/2020 Proposed Budget as amended. Motion was seconded and passed unanimously.

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

6.A.



Finance Department Agenda Memorandum

To: Members of the City of Warrenton Budget Committee
From: April Clark
Finance Director
Date: May 16, 2020

Regarding – Public Hearing on possible uses of *State Revenue Sharing Funds for FY 2020-2021*

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 May 1, 2020.

The proposed budget includes estimated revenue from state shared revenues in the amount of \$588,852. 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 16, 2020
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 2020-2021?”

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

CITY OF WARRENTON
fye 2021

STATE SHARED REVENUE ESTIMATES

	<u>RATE PER CAPITA</u>	<u>X POPULATION</u>	<u>TOTAL ESTIMATED REVENUE</u>	<u>FUND</u>
HIGHWAY USER TAXES	\$ 78.94	5,320	419,961	040
LIQUOR TAX	\$ 17.52	5,320	93,206	001
MARIJUANA TAX	\$ 3.51	5,320	18,673	001
CIGARETTE TAX	\$ 1.13	5,320	6,012	001
STATE REVENUE SHARING (LIQUOR)			51,000	001
TOTAL GENERAL FUND			168,891	
TOTAL STATE TAX STREET FUND			419,961	
GRAND TOTAL			588,852	

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



10.A.

Finance Department Agenda Memorandum

To: Members of the City of Warrenton Budget Committee
From: April Clark
Finance Director
Date: May 16, 2020

Regarding – Final Approval of the *FY 2020-2021 City of Warrenton Proposed Budget Document*

Congratulations to the Warrenton Budget Committee and thank you for all your hard work!

For the Budget Committee's consideration, please find "***Budget Committee Action – Final Approval of the FY 2020-2021 Proposed Budget Document***" attached.

If approved, this document will formally finalize the completion of the FY 2020-2021 Budget Committee phase of approving the City of Warrenton budget for fiscal year 2020-2021 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 2020-2021.

Options:

1. The Budget Committee may move to approve the attached **Budget Committee Action, *Final Approval of the FY 2020-2021 Proposed Budget Document***
2. Other action as deemed necessary by the budget committee.



Budget Committee Action

Final Approval of the FY 2020-2021 Budget Document

Approval of the FY 2020-2021 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 2020-2021;

WHEREAS, the proposed FY 2020-2021 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 2020-2021, 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 \$568,265 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 2020-2021 Proposed Budget, as amended*, comprised of revenues and expenditures for all City funds and departments and submits the *Approved FY 2020-2021 Budget* to the City Commission for further consideration and recommended adoption.

APPROVED BY THE BUDGET COMMITTEE ON THIS _____ DAY OF MAY 2020.

Budget Committee Chair

Budget Committee Vice-Chair



CITY OF WARRENTON

PROPOSED BUDGET

FISCAL YEAR 2020-2021

CITY OF WARRENTON
FISCAL YEAR 2020 – 2021 BUDGET
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CITY OF WARRENTON
FISCAL YEAR 2020 – 2021 BUDGET
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BUDGET MESSAGE

May 16, 2020

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2020-2021.

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 using 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, 2020, and ends June 30, 2021.

The overall spending authority for the proposed FY 2020-2021 Budget is \$32,263,083.

While revenues may appear to have increased, this is mostly a result of a correction to estimated beginning fund balances in some funds, projects not completed in the current year, transfers

between funds, increased loan proceeds and grant revenues for specific projects. It has been very difficult to anticipate all impacts of the COVID-19 pandemic on our revenue. While we were very conservative across all funds, it will be necessary to monitor revenues very closely and evaluate our ability to maintain staffing and service levels. If revenues do not materialize, we will have to make cuts and/or cancel projects and make budget adjustments. This budget is based on the best information we had at the time of preparation.

On a positive note, we anticipate the Building Department will maintain a healthy fund. Our Building Official anticipates several projects to come in before the end of this fiscal year, providing a healthy beginning fund balance in the Building Department Fund. At the writing of this budget message, the city has issued building permits for 11 single family dwellings, 2 duplexes, 6 commercial permits and one apartment complex. We expect to receive applications for both the Warrenton Middle School and the County jail remodel before the end of this fiscal year bringing in an estimated additional \$575,000 in permit revenue. Another \$470,000 in permits for FY 20/21 is anticipated. These revenues can only be used to pay for Building Department activities.

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.

The Budget Committee supported a 5% increase in water rates and a 4% in sewer in FY 19/20. This budget does NOT include the recommended 4% across the board, which is in line with the recommendation of FCS Group in the rate study completed in 2016. Due to the pandemic, no rate increases are included for utility accounts this fiscal year. Ending Fund balances increased in several funds because we are building reserves for future projects.

We had originally proposed to increase FTEs in the Police Department by one FTE, an increase from half time to full time for one Police Secretary/Court Clerk, plus an additional half time Police Clerk. We are not proposing any additional FTEs in this budget due to anticipated loss in revenues, particularly in the General Fund. We have cut one position in the marinas and reduced temporary and seasonal help.

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, 2020.

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 2020-2021 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. That levy began July 1, 2019 and runs through June 30, 2024. It is estimated the current police levy will raise \$174,000 this fiscal year. 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. This does not include any general obligation bond levies.

Personnel Cost

The proposed budget includes a 1.0% cost of living wage increase beginning July 1, 2020, for all employees. Union negotiations with both general and police units were scheduled to begin by March 1 of this year. The Union requested a delay due to COVID-19. Due to the pandemic, it is difficult to anticipate the impact to our revenues. While some funds may be healthy, other funds, such as the General Fund, will be heavily impacted. Although a COLA is budgeted, there is no guarantee we can provide this increase. Again, we will have to carefully analyze revenues as we move forward.

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 anticipates a reduction in General Fund resources and a small increase in total expenditures (\$13,343). 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>2019-2020</u>	<u>2020-2021</u>
Municipal Court	\$147,246	\$160,306
Administration/Commission	\$1,184,564	\$1,167,282
Community Development & Planning Services	\$241,244	\$292,992
Police Services	\$1,967,073	\$2,000,654

Fire & Emergency Medical Services	\$866,876	\$855,386
Parks	\$196,314	\$163,557
Contingency	\$234,634	\$235,517
Transfers	\$94,578	\$70,178

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>2019-2020</u>	<u>2020-2021</u>
Warrenton Marina Fund (010)	\$772,978	\$658,797
Hammond Marina Fund (011)	\$505,901	\$393,401
Water Fund (025)	\$5,609,659	\$7,532,069
Storm Sewer Fund (028)	\$784,183	\$1,286,700
Sewer (Wastewater) Fund (030)	\$3,888,070	\$4,119,661
Sanitation Fund (032)	\$1,530,920	\$1,476,764

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>2019-2020</u>	<u>2020-2021</u>
Community Center Fund (005)	\$28,481	\$25,119
Warrenton Business License Fund (006)	\$90,759	\$133,346
Grant Fund (015)	\$24,801	\$116,209
Library Fund (020)	\$239,126	\$255,070
Building Department Fund (021)	\$407,819	\$492,175
Transient Room Tax Fund (024)	\$314,000	\$318,000
Facilities Maintenance Fund (035)	\$207,059	\$96,500
State Tax Street Fund (040)	\$2,758,075	\$2,872,892

Quincy Robinson Trust Fund (065)	\$97,000	\$97,000
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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>2019-2020</u>	<u>2020-2021</u>
Community Center Capital Reserve Fund (004)	\$7,587	\$7,587
Warrenton Marina Capital Reserve Fund (012)	\$382,175	\$0
Hammond Marina Capital Reserve Fund (013)	\$840,000	\$840,000
Water Systems Development Fund (026)	\$80,000	\$58,000
Water Fund Capital Reserve Fund (029)	\$2,845,489	\$3,677,723
Sewer Systems Development Fund (036)	\$39,305	\$0
Sewer Fund Capital Reserve Fund (038)	\$1,253,308	\$1,227,020
Storm Sewer Systems Development Fund (051)	\$0	\$0
Sanitation Fund Capital Reserve Fund (034)	\$463,840	\$20,850

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>2019-2020</u>	<u>2020-2021</u>
Wastewater Treatment GO Bond Fund (059)	\$568,501	\$566,238
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>2019-2020</u>	<u>2020-2021</u>
Parks SDC Fund (003)	\$0	\$0
Streets SDC Fund (041)	\$0	\$0
Police Vehicle Replacement Fund (070)	\$0	\$57,000
Fire Apparatus Replacement Fund (071)	\$149,500	\$625,000
Tansy Point Dock Capital Reserve Fund (072)	\$168,478	\$191,521

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>2019-2020</u>	<u>2020-2021</u>
Engineering Internal Service Fund (042)	\$172,005	\$172,569

CONCLUSION

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. This was a particularly challenging year with the onset of the pandemic in the middle of budget preparations. We are in wait and see mode, yet we are required to put together a proposed budget for the next fiscal year. There were many difficult decisions and I thank staff for their support, flexibility, and willingness to cut cut cut!

I look forward to reviewing this proposed budget with you and working collaboratively to make the best funding decisions we can in order to continue advancing the future of Warrenton.

Respectfully submitted,

Linda Engbretson
Budget Officer

City of Warrenton
Budget Committee Members
Fiscal Year 2020-2021

Commissioners

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

Appointed Members

- Budget Committee Member Rebecca Sievers
- 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 2020 – 2021

<u>DATE</u>	<u>ACTION</u>
January 1, 2020 through February 21, 2020	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2020.
February 18, 2020 through February 21, 2020	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 23, 2020	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 30, 2020	Department Heads complete Fiscal Year 2020/2021 budget requests and submit to Finance Director.
April 6, 2020 through April 10, 2020	Budget Officer meets with Department Heads and reviews budget requests.
April 13, 2020 through April 24, 2020	Budget Officer prepares proposed budget and budget message.
May 1, 2020	Publish notice of May 16, 2020 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.
May 1, 2020 (Friday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 16, 2020 (Saturday)	Budget Committee meeting (Community Center, 9:00 a.m.) Receive Proposed Fiscal Year 2020/2021 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds. Receive Proposed Fiscal Year 2020/2021 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen input. Budget Committee approves tax rates and amounts of property taxes to be imposed.

CITY OF WARRENTON
BUDGET CALENDAR
FISCAL YEAR 2020 – 2021

<u>DATE</u>	<u>ACTION</u>
May 30, 2020	2 nd Budget Committee meeting 9:00a.m. (if needed)
June 3, 2020	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Columbia Press) for publishing. Hearings scheduled for June 23, 2020.
June 12, 2020	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 23, 2020	City Commission conduct Public Hearings on Approved Fiscal Year 2020/2021 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 23, 2020	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 23, 2020	City Commission adopt Fiscal Year 2020/2021 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, 2020).
June 23, 2020	City Commission adopt Capital Improvement Program, 2021-2026.
July 1, 2020	Budget Officer submit Fiscal Year 2020/2021 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2020).

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

	FYE 2015	FYE 2016	Actual FYE 2017	FYE 2018	FYE 2019	Adopted Budget FYE 2020	Proposed Budget FYE 2021	Projected FYE 2022	Projected FYE 2023									
Beginning Fund Balance	14%	1,224,517	10%	1,342,628	-5%	1,269,879	3%	1,306,042	2%	1,337,045	-36%	850,000	-29%	600,000	-87%	79,868	-	
Resources:																		
Property Taxes	3%	851,876	6%	898,798	2%	920,075	6%	974,898	5%	1,021,528	882,944	6%	932,981	3%	959,813	3%	988,401	
Permanent Rate											164,313	6%	174,647	3%	179,899	3%	185,296	
Police Local Option																		
Other Taxes, land sales	-77%	949	0	0	875	1190%	11,287	1100%	-100%	0								
Transient Room Tax	1%	425,106	15%	489,145	0%	491,252	16%	569,343	-2%	556,915								
Franchise Fees	4%	649,261	4%	675,338	11%	752,579	-5%	713,083	6%	788,590								
Licenses, Permits, Fees	17%	700	-7%	650	600	25%	750	-17%	-17%	625								
Grants	0%	5,400	0	0	0	0	0	0	0	0								
State Revenue Sharing	4%	43,378	-3%	42,203	10%	46,594	4%	48,302	3%	49,736								
State Cigarette Tax	0%	6,881	-1%	6,829	-3%	6,629	-2%	6,510	-6%	6,092								
State Liquor Tax	4%	74,355	0%	74,333	8%	80,225	5%	84,134	5%	88,306								
State Marijuana Tax																		
Charges for Services	122%	263,967	-13%	230,393	-38%	143,609	38%	197,836	-7%	183,269								
Fines and Forfeits	-8%	120,962	-1%	119,328	-12%	104,946	-5%	99,800	38%	138,185								
Interest/Earnings	11%	6,489	9%	7,058	69%	11,934	57%	18,680	53%	28,618								
Lease Receipts	-21%	110,339	65%	181,996	15%	209,251	0%	209,572	2%	213,814								
Miscellaneous	16%	11,970	-2%	11,677	40%	16,294	-23%	12,592	17%	14,688								
Overhead Charge	6%	863,880	17%	1,007,452	0%	1,005,238	-7%	936,779	9%	1,016,874								
One Time Revenues	100%	1,200	100%	689	100%	0	100%	0	100%	3,577								
Transfers In	0%	0	0%	0	0%	0	0%	25,629	0%	0								
Total Resources	6%	3,436,713	9%	3,745,889	1%	3,790,101	4%	3,935,358	4%	4,097,239	4,193,122	6%	4,425,740	5%	4,666,011	3%	4,794,319	
Expenditures:																		
Personal Services	0%	2,055,107	17%	2,401,892	-4%	2,300,050	9%	2,505,613	8%	2,708,361	3,069,843	0%	3,068,108	7%	3,282,876	12%	3,676,821	
Materials and Services	23%	1,083,488	11%	1,207,602	0%	1,205,771	-3%	1,167,733	-3%	1,130,555	1,460,185	3%	1,499,397	2%	1,536,882	3%	1,575,304	
Capital Outlay	717%	30,008	-73%	8,171	-38%	5,039	-82%	931	-45%	509	1,255	-49%	638	104%	1,300	15%	1,500	
Debt Service											72,034	0%	72,034	0%	72,034	0%	72,034	
Transfers Out	7%	108,533	47%	159,507	-19%	129,578	-10%	116,578	178%	324,578	94,578	-26%	70,178	220%	224,578	0%	224,578	
Total Expenditures	8%	3,318,602	15%	3,818,638	-2%	3,753,938	4%	3,904,355	10%	4,277,503	4,697,895	0%	4,710,355	9%	5,117,669	8%	5,550,237	
Contingency											234,634	0%	235,517	9%	255,863	8%	277,512	
Ending Fund Balance	10%	1,342,628	-5%	1,269,879	3%	1,306,042	2%	1,337,045	-13%	1,156,781	110,593	-28%	79,868	-866%	(627,674)	65%	(1,033,430)	
Months operating expenditures in ending fund balance		4.85		3.99		4.17		4.11		3.25	0.28		0.20		0.00		0.00	

Resolution Number - 2031

A Resolution Establishing a Fiscal Policy for the City of Warrenton

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

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.

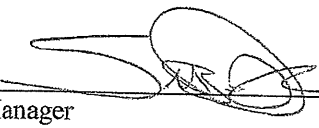
Passed and adopted November 20, 2002.

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

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 2020/2021 PERSONNEL ALLOCATION	001		001		001		005		015		020		021		
	FTE	Gross Wage	FTE	413	Dept	Fund	FTE	General Fund	FTE	Community Center	FTE	Grant Fund	FTE	Library Fund	Bldg Div Fund
City Manager	1.00	109,085	1.00	109,085											
City Recorder /Assistant to City Manager	1.00	67,409	1.00	67,409											
Deputy City Recorder	0.90	39,405	0.90	35,464											
	0.10				CD	419	0.0250	985						0.0750	2,955
Finance Director	1.00	95,923	1.00	95,923											
Accounting Clerk	0.625	25,635	0.625	25,635											
Cashier/Accounting Clerk	1.00	45,239	0.20	9,048											
Accountant	1.00	56,098	1.00	56,098											
Accounting Technician	1.00	49,866	0.20	9,973											
Mayor	1.800	1,800		1,800											
Commissioners	7.200	7,200		7,200											
Community Center staff	0.15	4,500							0.1500	4,500					
Community Development Director	1.00	90,485			CD	419	1.0000	90,485						0.7500	33,929
Permit Technician	1.00	45,239			CD	419	0.2500	11,310						1.0000	81,523
Building Official	1.00	81,523												1.0000	51,156
Building Inspector	1.00	51,156													
Fire Chief	1.00	76,100			Fire	422	1.0000	76,100							
Training Officer	1.00	71,831			Fire	422	1.0000	71,831							
Firefighter/EMT	1.00	67,069			Fire	422	1.0000	67,069							
Fire Volunteers	1.00	93,000			Fire	422		93,000						1.000	51,716
Library Manager	1.000	51,716												1.005	29,219
Library Admin. Assistant	1.005	29,219													
Harbormaster	1.00	71,068													
Marina Workers	4.00	180,134													
Police Chief	1.00	96,187			Police	421	1.0000	96,187							
Police Sergeant	1.00	73,069			Police	421	1.0000	73,069							
Police Officers	10.00	606,895			Police	421	10.0000	606,895							
Police/Court Clerks	0.77	79,380			Police	421	0.76830	40,658							
	0.73				Court	412	0.73170	38,721							
Public Works Director	1.00	104,046			Parks	429	0.03109	3,235							
Public Works WTP Supervisor	1.00	77,641			Parks	429	0.04517	2,740							
Public Works Foreman	1.00	60,664			Parks	429	0.05	3,882							
Operations Manager	1.00	77,641			Parks	429	0.03109	1,663							
Public Works Analyst	1.00	53,496			Parks	429	0.03109	1,510							
Public Works Clerk	1.00	48,551			Parks	429	0.03109	1,510							
Public Works Office Assistant	1.00	42,914			Parks	429	0.03109	1,334							
Public Works Water Quality Technician	1.00	60,664													
Public Works Sanitation	2.00	92,374													
Public Works Utility Worker	7.00	367,575			Parks	429	0.3162	16,604							
Public Works Utility Worker-WWTP	1.00	52,398													
Public Works WTP Operator	1.00	61,873													
Public Works WWTP Operator	1.00	57,771													
Engineer	1.00	99,091													
		3,522,933													
Overtime		207,512				1,500									
On-Call Time		26,823													
Part time		29,220													
GRAND TOTALS	56.280	3,786,488	5.9250	419,135			18.3107	1,396,050	4.500	0.0000	-	2.0050	80,935	2.8250	169,564

General Fund/Dept Summary

412 Municipal Court	0.7317	39,721
419 Community Development	1.2750	103,980
421 Police	12.7683	900,060
422 Fire	3.0000	308,000
429 Parks	0.5357	44,288
Total	18.3107	1,396,050

CITY OF WARRENTON Budget 2020/2021 PERSONNEL ALLOCATION	040		010		011		025		030		028		032		042	
	FTE	State Tax Street	FTE	Warrenton Marina	FTE	Hammond Marina	FTE	Water	FTE	Sewer	FTE	Sewer	FTE	Sanitation	FTE	Engineering
City Manager																
Deputy City Recorder																
Finance Director																
Accounting Clerk																
Cashier/Accounting Clerk							0.276	12,469	0.322	14,562	0.064	2,913	0.138	6,248		
Accountant							0.276	13,745	0.322	16,051	0.064	3,211	0.138	6,887		
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			0.6510	46,263	0.3490	24,805										
Marina Workers			2.6039	117,263	1.3961	62,871										
Police Chief																
Police Sergeant																
Police Officers																
Police/Court Clerks																
Public Works Director	0.0597	6,217					0.3792	39,451	0.3788	39,416	0.0432	4,499	0.1079	11,229		
Public Works WTP Supervisor							1.0000	77,641								
Public Works Foreman	0.0890	5,400					0.3889	23,923	0.3943	23,923	0.0826	5,008				
Operations Manager	0.1000	7,764					0.2000	15,528	0.5000	38,820	0.0500	3,882	0.1000	7,764		
Public Works Analyst	0.0597	3,196					0.3792	20,284	0.3788	20,266	0.0432	2,313	0.1079	5,773		
Public Works Clerk	0.0597	2,901					0.3792	18,409	0.3788	18,393	0.0432	2,099	0.1079	5,240		
Public Works Office Assistant	0.0597	2,564					0.3792	16,271	0.3788	16,257	0.0432	1,856	0.1079	4,631		
Public Works Water Quality Technician							-	-	1.0000	60,664						
Public Works Sanitation							2.7224	142,955	2.7604	144,951	0.5779	30,346	2.000	92,374		
Public Works Utility Worker	0.6231	32,719					1.0000	61,873	1.0000	52,398						
Public Works Utility Worker-WWTP							1.000	57,771	1.000							
Public Works WTP Operator																
Public Works WWTP Operator																
Engineer															1.0000	99,091
Overtime		2,346		8,000		8,000		37,740		60,180		1,632		8,976		
On-Call Time		1183					11935			12008		1097				
Part time		899				3,000						5,391		899		
GRAND TOTALS	1.0511	65,189	3.2549	171,526	1.7451	98,676	7.3792	491,894	8.8139	575,660	1.0122	64,246	2.8079	150,020	1.0000	99,091

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

	Budget Year						
	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
General Fund							
Municipal Court	0.4880	0.4880	0.4880	0.4878	0.7317	0.7317	0.7317
Admin/Commission/Finance	5.4500	5.4500	5.4500	5.6750	5.9250	5.9250	5.9250
Community Development	1.0250	1.0250	1.0250	1.0250	1.0250	1.2750	1.2750
Police	11.0120	11.0120	12.0120	12.7622	12.7683	12.7683	12.7683
Fire	3.0500	3.0500	3.0500	3.0000	3.0000	3.0000	3.0000
Parks	0.3649	0.6442	0.6900	0.5229	0.4656	0.7446	0.5357
Total General Fund	<u>21.3899</u>	<u>21.6692</u>	<u>22.7150</u>	<u>23.4729</u>	<u>23.9156</u>	<u>24.4446</u>	<u>24.2357</u>
Special Revenue Funds							
Community Center	0.1800	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Grants Fund	0.7500	0.7500	0.7500	0.0000	0.0000	0.0000	0.0000
Library Fund	0.8750	0.9150	0.9150	0.9150	1.6650	2.0050	2.0050
Building Division	2.1750	2.1750	2.1750	2.0750	2.0750	2.8250	2.8250
State Tax Street Fund	0.5847	0.5734	0.6031	0.8510	0.7949	0.8391	1.0511
Total Special Revenue Fund	<u>4.5647</u>	<u>4.5634</u>	<u>4.5931</u>	<u>3.9910</u>	<u>4.6849</u>	<u>5.8191</u>	<u>6.0311</u>
Enterprise Funds							
Warrenton Marina	3.4153	3.1332	3.7256	3.6597	3.6033	3.5200	3.2549
Hammond Marina	1.5847	1.8668	2.2744	2.3403	2.3967	2.4800	1.7451
Water Fund	7.8653	6.7694	7.8044	8.5304	8.2382	8.3076	7.3792
Sewer Fund	7.5825	8.3388	6.7811	7.2457	7.9261	8.0133	8.8139
Storm Sewer Fund	0.9366	0.6671	0.8329	0.7584	1.2694	0.7672	1.0122
Sanitation Fund	2.266	2.6072	2.8884	2.6916	2.9058	2.9282	2.8079
Total Enterprise Fund	<u>23.6504</u>	<u>23.3825</u>	<u>24.3068</u>	<u>25.2261</u>	<u>26.3394</u>	<u>26.0163</u>	<u>25.0131</u>
Internal Service Funds							
Engineering	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Total All Funds	49.6050	49.6151	52.615	53.690	55.9400	57.2800	56.280
Addition:							
Subtraction:							
Assistant Harbor Master							(1.0000)
Total 2020/2021 net change							<u>(1.0000)</u>

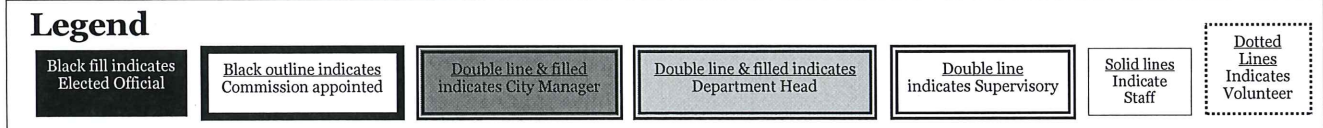
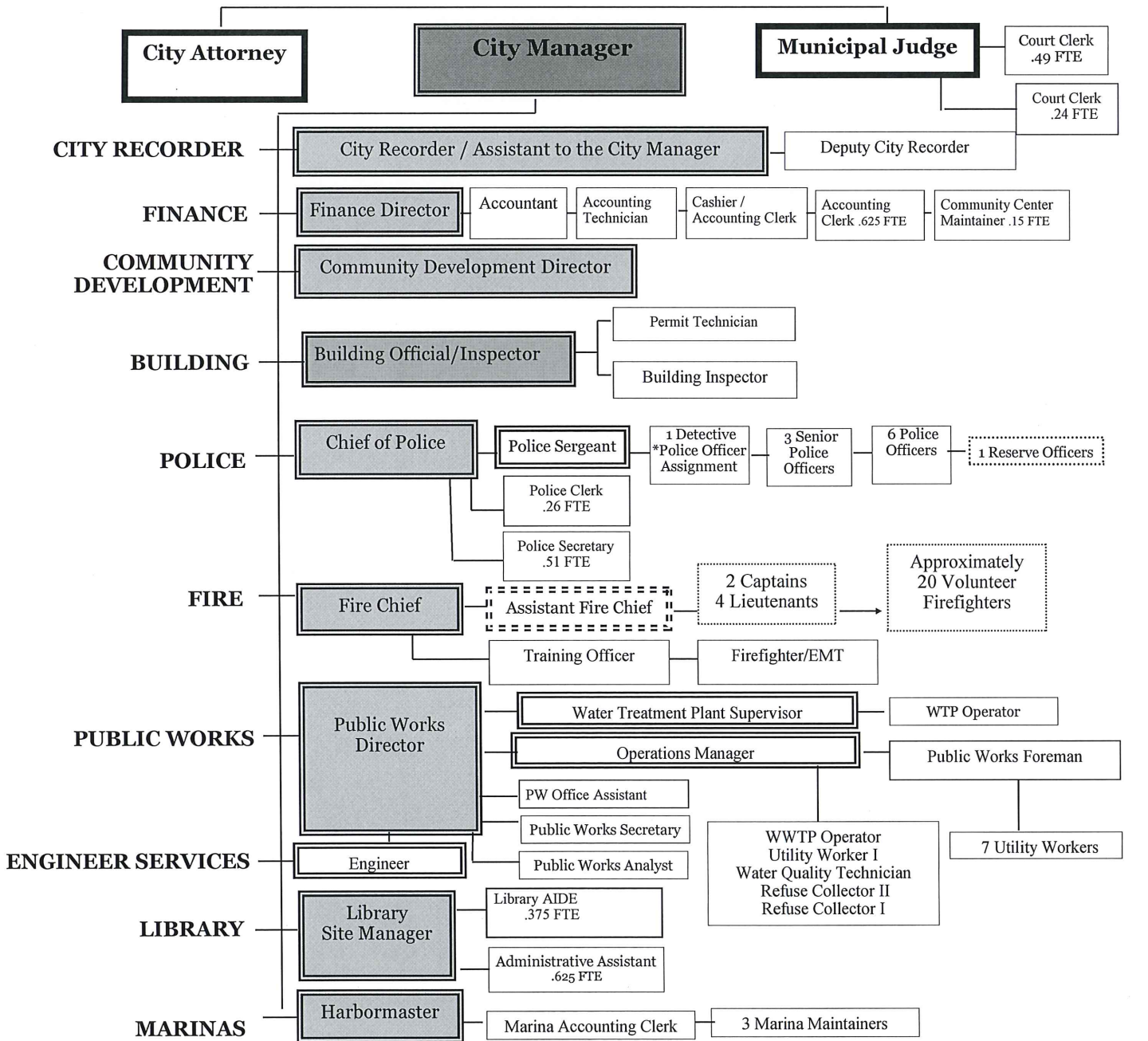
CITY OF WARRENTON ORGANIZATIONAL STRUCTURE AND STAFFING



WARRENTON CITY COMMISSION



ADMINISTRATION



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 2020-2021 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 the costs of the City Commission, City Manager, City Recorder/Assistant to the City Manager, Deputy 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, WBL, 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 20 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 7th 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 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 License Fund

This fund receives its revenues from the sale of Business Licenses required of all businesses operating within the City of Warrenton. The goal of the WBL Fund is to enhance the economy and livability of the City by providing funds for programs and projects such as nuisance abatement, beautification of the City, grants to Main Street programs for funding of events, festivals and projects, assisting with public safety programs and equipment purchases, and other similar tasks and projects as recommended and approved by the City Commission.

Grant Fund

This fund is used to record grants from a variety of sources for the General Fund. This budget year includes anticipated grants for Police, Fire, and Community Development.

Library Fund

Since May of 2017, the Warrenton Community Library has been located downtown in a rental facility. Much of the library operations is provided by many volunteers. The library has an advisory board to the commission. During the 2020-2021 budget year, the library will have one full-time Library 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 provides 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. This division is funded solely from building permit fees.

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.

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 is estimated to net approximately \$307,000 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.

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.

Capital Projects/Capital Reserve Funds

The capital projects fund type is used to account for the acquisition or construction of major capital facilities. Capital reserve funds serve as saving accounts to accumulate funds for major maintenance and capital projects.

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

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, Community Center 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.

Streets SDC Fund

The City implemented a system development charge in 2012. The current fund balance is \$899,582.

Parks SDC Fund

The City implemented a system development charge for Parks in 2013. The fee is \$593 per residential unit. The current fund balance is \$160,568.

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. It is proposed in this budget year that the Warrenton Business License Fund will also transfer revenues to assist with a vehicle purchase. This year one vehicle is 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.

Two FEMA grants have been applied for this year to purchase a Self-Contained Breathing Apparatus and a Type 3 Fire Engine. Accumulated funds will provide matching amounts required by the grants.

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 and Related Capital Reserve/Capital Project 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 & 2 of Commercial Work Pier Improvements is proposed this year, but will be funded by Urban Renewal, rather than the Capital Reserve Fund.

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 taxes collected by the City and the County also contribute to this fund.

Dredging of the Hammond Marina is planned 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.

Due to the current Covid-19 Pandemic, no water rate increases are being recommended this year. Projects may need to be delayed and omitted as a result. In April 2016, a Water Rate Study was completed, and rates were recommended to be raised by 4% this year. A recent Water Masterplan was completed, identifying several projects that need to be completed in the near future.

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 in 2018, identifying additional needed improvements.

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.

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. These funds can also be used to repay existing debt associated with capacity-increasing improvements. They have been used for that purpose in the past and are budgeted to partially pay principal debt service for one loan this fiscal year. The current balance in the fund is \$69,385.

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 0% 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 \$55,856.

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 0% rate increase is proposed for 2020-2021.

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 \$1,227,020 in collection system and pump station projects. Reserves are also being set aside for future projects. Sewer rate increases allow 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. These funds can also be used to repay debt associated with capacity-increasing improvements. They have been used for that purpose in the past but are not budgeted to pay any debt service this fiscal year. The current balance in the fund is \$45,207.

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 2020-2021. This position has been vacant for the past three years. This position is expected to work solely on capital projects. The costs associated with the engineer are accumulated here and reimbursed by the appropriate departments and projects.

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

			Fiscal year 07/01/20 - 06/30/21			
Actual FYE 6/30/18	Actual FYE 6/30/19	Adopted Budget FYE 6/30/20	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$12,936,546	\$15,134,223	\$16,056,144	Beginning Fund Balance	\$18,716,638		
1,027,370	1,212,160	1,242,911	Property Taxes	1,315,462		
568,373	563,119	556,481	Property Taxes, Levied for Debt	552,537		
1,369,136	1,356,931	1,387,514	Other Taxes	1,315,212		
713,083	758,590	715,488	Franchise Fees	854,281		
8,901,792	9,486,976	9,787,998	Fees, Fines, and Charges for Service	9,166,532		
187,195	372,325	277,605	Investment Earnings	164,060		
2,089,776	2,373,049	2,800,562	Transfers In	4,849,040		
11,878	14,688	1,200	Miscellaneous Revenue	1,200		
722,770	161,284	1,645,000	Loan Proceeds	2,500,000		
3,715,414	1,079,265	582,969	Operating Grants and Contributions	667,024		
415,418	608,620	350,376	Capital Grants and Contributions	923,750		
936,779	1,016,874	1,184,564	Indirect Expense Allocation	1,167,282		
<u>\$ 33,595,530</u>	<u>\$ 34,138,104</u>	<u>\$ 36,588,812</u>	Total Resources	<u>\$ 42,193,018</u>	<u>\$ -</u>	<u>\$ -</u>
5,386,537	5,853,098	6,958,334	Personnel Services	6,872,893		
8,621,248	5,027,836	7,583,280	Materials and Services	7,451,406		
1,568,921	1,571,448	1,555,582	Debt Service	1,505,557		
794,825	729,424	8,186,653	Capital Outlay	9,309,523		
2,089,776	2,373,049	2,800,562	Transfers Out	4,849,040		
		2,077,137	Contingency	2,274,664		
18,461,307	15,554,855	29,161,548	Total Requirements by Category	32,263,083	-	-
15,134,223	18,583,249	7,427,264	Ending Fund Balance	9,929,935	-	-
<u>\$33,595,530</u>	<u>\$34,138,104</u>	<u>\$36,588,812</u>	Total Requirements	<u>\$42,193,018</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Summary of Requirements
Fiscal Year Beginning July 1, 2020 and ending June 30, 2021

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
General Fund (by department)									
Municipal Court	\$ 83,880	\$ 76,426					\$ 160,306	\$ -	\$ 160,306
Administration/Commission	683,785	483,497					1,167,282		1,167,282
Community Development	178,980	114,012					292,992		292,992
Police	1,532,321	468,333					2,000,654		2,000,654
Fire	506,808	276,544		72,034			855,386		855,386
Parks	82,334	80,585	638				163,557		163,557
Transfers					70,178		70,178		70,178
Contingency						235,517	235,517	79,869	315,386
Total General Fund	3,068,108	1,499,397	638	72,034	70,178	235,517	4,945,872	79,869	5,025,741
Special Revenue Funds									
Community Center Capital Reserve Fund		7,587					7,587		7,587
Community Center Fund	8,148	15,971					25,119	7,441	32,560
Warrenton Business License Fund	6,838	71,508			50,000	5,000	133,346	4,454	137,800
Grant Fund	8,000	108,209					116,209	2,868	119,077
Library Fund	144,951	87,119				23,000	255,070	81,832	336,902
Building Division Fund	280,291	43,884				168,000	492,175	771,825	1,264,000
Transient Room Tax Fund		318,000					318,000		318,000
Facilities Maintenance Fund		41,095				55,405	96,500		96,500
State Tax Street Fund	136,649	740,605	1,797,638			198,000	2,872,892	137,073	3,009,965
Quincy Robinson Trust Fund			97,000				97,000	72,000	169,000
Total Special Revenue Funds	584,877	1,433,978	1,894,638	-	50,000	450,405	4,413,898	1,077,493	5,491,391
Debt Service Funds									
Public Safety Building GO Bond							-		-
Wastewater Treatment GO Bond				566,238			566,238	45,299	611,537
Total Debt Service Funds	-	-	-	566,238	-	-	566,238	45,299	611,537
Capital Projects Funds									
Parks SDC Fund							-	179,700	179,700
Streets SDC Fund							-	1,049,000	1,049,000
Police Vehicle Replacement Fund			57,000				57,000	10,000	67,000
Fire Apparatus Replacement Fund			625,000				625,000	38,000	663,000
Tansy Point Capital Reserve Fund			191,521				191,521		191,521
Total Capital Projects Funds	-	-	873,521	-	-	-	873,521	1,276,700	2,150,221
Enterprise Funds									
Warrenton Marina Fund	312,088	226,709			20,000	100,000	658,797	57,429	716,226
Warrenton Marina Fund Capital Reserve							-	402,175	402,175
Hammond Marina Fund	176,836	138,805				77,760	393,401		393,401
Hammond Marina Fund Capital Reserve			840,000				840,000	222,000	1,062,000
Water Fund	1,004,082	1,354,638		630,963	4,060,000	482,386	7,532,069	434,431	7,966,500
Water Systems Development				58,000			58,000	30,500	88,500
Water Fund Capital Reserve Fund			3,677,723				3,677,723	2,582,277	6,260,000
Sewer Fund	1,132,011	1,569,817		178,322	582,017	657,494	4,119,661	509,139	4,628,800
Sewer Systems Development							-	68,300	68,300
Storm Sewer Fund	124,903	300,825	775,133			85,839	1,286,700	246,700	1,533,400
Storm Sewer Systems Development							-	73,200	73,200
Sewer Fund Capital Reserve Fund			1,227,020				1,227,020	2,654,997	3,882,017
Sanitation Fund	304,619	920,037			66,845	185,263	1,476,764	10,431	1,487,195
Sanitation Fund Capital Reserve			20,850				20,850	158,995	179,845
Total Enterprise Funds	3,054,539	4,510,831	6,540,726	867,285	4,728,862	1,588,742	21,290,985	7,450,574	28,741,559
Internal Service Fund									
Engineer Internal Service Fund	165,369	7,200					172,569		172,569
Total Internal Service Fund	165,369	7,200	-	-	-	-	172,569	-	172,569
City of Warrenton All Funds	\$ 6,872,893	\$ 7,451,406	\$ 9,309,523	\$ 1,505,557	\$ 4,849,040	\$ 2,274,664	\$ 32,263,083	\$ 9,929,935	\$ 42,193,018

City of Warrenton
Fiscal Year 7/1/2020 - 6/30/2021
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (001)	40,000	Facilities Maintenance Fund (035)	40,000
[2] General Fund (001)	5,000	Police Vehicle Replacement Fund (070)	5,000
[3] General Fund (001)	5,000	Fire Apparatus Replacement Fund (071)	5,000
[4] General Fund (001)	20,178	Tansy Point Dock Capital Reserve Fund (072)	20,178
[5] Warrenton Business License Fund (006)	40,000	Police Vehicle Replacement Fund (070)	40,000
[6] Warrenton Business License Fund (006)	10,000	Grants Fund (015)	10,000
[7] Warrenton Marina (010)	20,000	Warrenton Marina Capital Reserve Fund (012)	20,000
[8] Water Fund (025)	4,060,000	Water Fund Capital Reserve (029)	4,060,000
[9] Sewer Fund (030)	582,017	Sewer Fund Capital Reserve (038)	582,017
[10] Sanitation Fund (032)	<u>66,845</u>	Sanitation Fund Capital Reserve (034)	<u>66,845</u>
Total Transfers Out	<u>\$4,849,040</u>	Total Transfers In	<u>\$4,849,040</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 capital acquisition of a police vehicle.
- [6] To fund current acquisition of wildland fire equipment.
- [7] To fund future capital requirement for the Warrenton 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			Resources and Requirements	Budget for Fiscal Year 7/1/2020-6/30/2021		
Historical Data		Adopted		Proposed by	Approved by	Adopted by
Actual		Budget		Budget	Budget	Governing
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	Officer	Committee	Body	
Resources						
\$ 1,306,042	\$ 1,337,045	\$ 850,000	\$ 600,000	\$ -	\$ -	Beginning Fund Balance
\$ 38,874	\$ 36,585	35,000	30,000	-	-	Delinquent Ad Valorem Taxes
569,343	556,915	555,514	525,212	-	-	Non Ad Valorem Taxes
713,083	758,590	715,488	854,281	-	-	Franchise Fees
750	625	625	550	-	-	Licenses and Permits
176,396	160,556	158,351	168,891	-	-	Intergovernmental
197,836	183,270	172,309	229,524	-	-	Charges for Services
99,801	138,184	120,620	136,700	-	-	Fines and Forfeits
18,680	28,618	27,000	18,000	-	-	Interest Earnings
209,572	213,814	210,194	216,473	-	-	Leases
949,370	1,035,139	1,185,764	1,168,482	-	-	Miscellaneous
Transfers from Other Funds:						
25,629	-	-	-	-	-	Public Safety Building GO Bond Fund
<u>4,305,375</u>	<u>4,449,341</u>	<u>4,030,865</u>	<u>3,948,113</u>	<u>-</u>	<u>-</u>	
936,025	984,943	1,012,257	1,077,628	-	-	Taxes estimated to be received
<u>5,241,400</u>	<u>5,434,284</u>	<u>5,043,122</u>	<u>5,025,741</u>	<u>-</u>	<u>-</u>	Total Resources
Requirements (by department)						
106,455	127,034	147,246	160,306	-	-	Municipal Court
936,779	1,016,874	1,184,564	1,167,282	-	-	Administration/Commission
157,456	214,429	241,244	292,992	-	-	Community Development
1,665,746	1,734,046	1,967,073	2,000,654	-	-	Police
793,188	734,387	866,876	855,386	-	-	Fire
128,153	126,156	196,314	163,557	-	-	Parks
116,578	324,578	94,578	70,178	-	-	Transfers
-	-	234,634	235,517	-	-	Contingency
3,904,355	4,277,504	4,932,529	4,945,872	-	-	Total Requirements by Department
<u>1,337,045</u>	<u>1,156,780</u>	<u>110,593</u>	<u>79,869</u>	<u>-</u>	<u>-</u>	Ending Fund Balance
<u>\$ 5,241,400</u>	<u>\$ 5,434,284</u>	<u>\$ 5,043,122</u>	<u>\$ 5,025,741</u>	<u>\$ -</u>	<u>\$ -</u>	Total Requirements

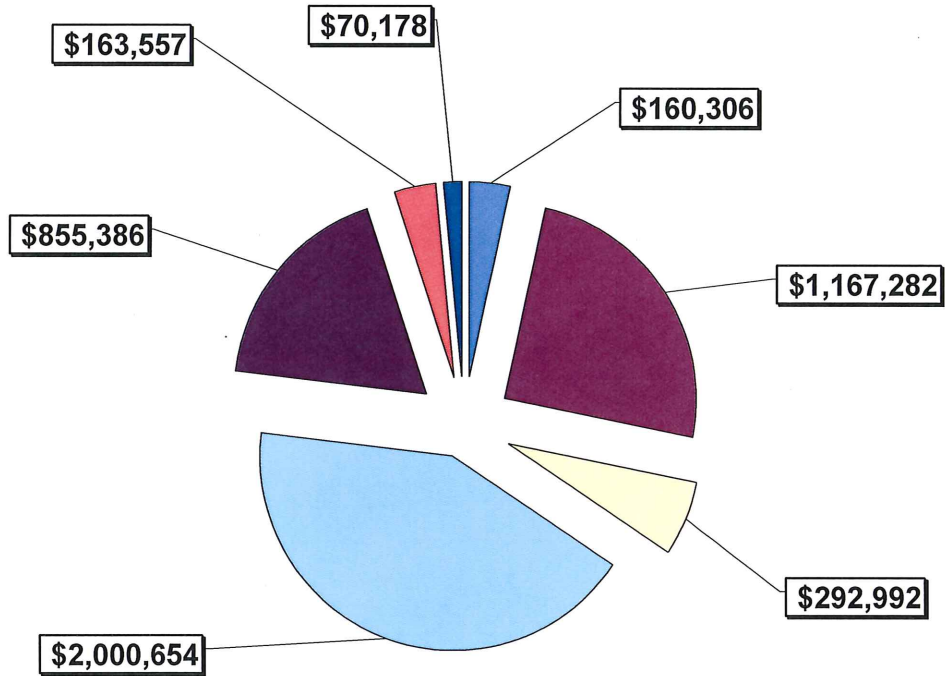
City of Warrenton
Budget Document
General Fund 001
Summary of Revenues

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021					
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20						
\$ 1,306,042	\$ 1,337,045	\$ 850,000	300000	Beginning Fund Balance		\$ 600,000		
38,874	36,585	35,000	311200	Prior Taxes		30,000		
				Non Ad Valorem Taxes:				
569,343	556,915	555,514	319300	Transient Room Tax 12%		525,212		
				Franchise Fees:				
392,917	399,436	392,000	318100	Pacificorp		402,000		
12,012	10,947	12,000	318200	Qwest/Centurylink		10,000		
81,652	82,310	82,000	318300	NW Natural		80,000		
30,977	62,151	30,000	318400	Charter Cable		62,000		
2,321	2,114		318600	Other Telecom				
48,276	41,785	44,000	318700	Recology		44,000		
143,258	156,917	155,488	318800	Water - Sewer - Sanitation		256,281		
1,670	2,930		318000	Right of Way License Fees				
				Licences, Permits, and Fees:				
750	625	625	321100	Liquor License Fees		550		
				Intergovernmental:				
11,287			314100	County Land Sales				
48,302	49,736	47,000	335100	State Revenue Sharing		51,000		
6,510	6,092	6,319	335300	State Cigarette Tax		6,012		
84,134	88,306	89,261	335400	State Liquor Tax		93,206		
26,163	16,422	15,771	335500	State Marijuana Tax		18,673		
				Charges for Services:				
22,432	37,117	20,000	341300	Community Development Fees		30,000		
9,626	18,899	35,000	342004	Community Development App Fees		75,000		
34,241	16,058	15,000	342100	Police Special		16,000		
2,525	1,625	1,800	342150	Police - False Alarm Fees		5,000		
94,740	97,582	100,509	342201	Warrenton Rural Fire District		103,524		
34,072	11,884		342250	Fire Special				
200	105		347300	Park Reservation Fees				
				Fines and Forfeits:				
8,428	11,361	12,000	341101	Court Fees		7,000		
18,995	29,690	30,000	341102	State Share Court Fines		30,000		
894	1,140	1,300	341103	County Share Court 1065 Fines		1,500		
105	83	120	341104	Security Assessment		200		
66,011	87,286	70,000	351100	Fines		88,000		
5,367	8,625	7,200	351200	Police Officer Training Fee		10,000		
				Interest Earnings:				
18,680	28,618	27,000	361000	Interest Earnings		18,000		
				Leases:				
209,572	213,814	210,194	363000	Lease Receipts		216,473		
				Miscellaneous:				
			357000	Housing rehab loan payments				
11,878	14,688	1,200	360000	Miscellaneous		1,200		
	3,577		365000	Donations				
713			366000	Proceeds From Sale of Assets				
420,360	420,813	486,090	370000	Overhead Charge (Materials/Services)		483,497		
516,419	596,061	698,474	375000	Overhead Charge (Personnel Services)		683,785		
				Transfers from other funds:				
25,629			391057	Public Safety GO Bond Fund				
<u>4,305,375</u>	<u>4,449,341</u>	<u>4,030,865</u>		Sub-Total Revenues		<u>3,948,113</u>	<u>-</u>	<u>-</u>
936,025	984,943	847,944	311100	Property Taxes - Perm Rate		902,981		
		164,313	311100	Property Taxes - Police L.O.		174,647		
<u>\$ 5,241,400</u>	<u>\$ 5,434,284</u>	<u>\$ 5,043,122</u>		Total Revenues		<u>\$ 5,025,741</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document
General Fund 001
Summary of Expenditures

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Personnel Services:			
\$ 55,811	\$ 65,097	\$ 79,991	Municipal Court	\$ 83,880	\$ -	\$ -
516,419	596,061	698,474	Administration/Commission	683,785	-	-
95,401	162,014	173,197	Community Development	178,980	-	-
1,283,431	1,356,967	1,476,105	Police	1,532,321	-	-
487,618	464,361	540,205	Fire	506,808	-	-
66,934	63,861	101,871	Parks	82,334	-	-
<u>2,505,614</u>	<u>2,708,361</u>	<u>3,069,843</u>	Total Personnel Services	<u>3,068,108</u>	<u>-</u>	<u>-</u>
			Materials and Services:			
50,644	61,936	67,255	Municipal Court	76,426	-	-
420,359	420,813	486,090	Administration/Commission	483,497	-	-
62,055	52,415	68,047	Community Development	114,012	-	-
382,315	377,079	490,968	Police	468,333	-	-
192,070	156,526	254,637	Fire	276,544	-	-
60,288	61,786	93,188	Parks	80,585	-	-
<u>1,167,732</u>	<u>1,130,555</u>	<u>1,460,185</u>	Total Materials and Services	<u>1,499,397</u>	<u>-</u>	<u>-</u>
			Capital Outlay:			
-	-	-	Police	-	-	-
931	509	1,255	Fire	638	-	-
<u>931</u>	<u>509</u>	<u>1,255</u>	Total Capital Outlay	<u>638</u>	<u>-</u>	<u>-</u>
			Debt Service:			
113,500	113,500	72,034	Fire	72,034	-	-
<u>113,500</u>	<u>113,500</u>	<u>72,034</u>	Total Debt Service	<u>72,034</u>	<u>-</u>	<u>-</u>
			Transfers to Other Funds:			
22,000	-	-	Library Fund	-	-	-
15,000	170,000	50,000	Facilities Maintenance Fund	40,000	-	-
50,000	110,000	15,000	Police Vehicle Replacement Fund	5,000	-	-
10,000	25,000	10,000	Fire Apparatus Replacement Fund	5,000	-	-
19,578	19,578	19,578	Tansy Point Dock Capital Reserve	20,178	-	-
<u>116,578</u>	<u>324,578</u>	<u>94,578</u>	Total Transfers to Other Funds	<u>70,178</u>	<u>-</u>	<u>-</u>
-	-	234,634	Contingency - 5% of expenditures	235,517	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Contingency	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,904,355</u>	<u>\$ 4,277,504</u>	<u>\$ 4,932,529</u>	Total Expenditures	<u>\$ 4,945,872</u>	<u>\$ -</u>	<u>\$ -</u>

**2020-2021 Proposed Budget
General Fund Expenses by Department**



■	Municipal Court	\$160,306
■	Administration/Commission	\$1,167,282
□	Community Development	\$292,992
■	Police	\$2,000,654
■	Fire	\$855,386
■	Parks	\$163,557
■	Transfers to other Funds	\$70,178

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Municipal Court (412)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20						
			Personnel Services:					
\$ 26,081	\$ 33,319	\$ 38,000	110000	Regular Salaries	\$ 39,000			
131	274	1,000	110001	Overtime	1,000			
1,953	2,245	2,984	141000	FICA Taxes	3,060			
43	40	50	142000	Workers' Compensation	46			
54	115	78	143000	Unemployment	40			
7,468	8,001	11,773	144000	Retirement Contributions	12,012			
7,525	10,440	12,763	145000	Health Insurance	13,191			
45	68	88	146000	Life Insurance	88			
14	105	124	149000	Long Term Disability	126			
12,497	10,491	13,131	199999	Personnel Services overhead (.1327 FTE)	15,317			
<u>55,811</u>	<u>65,097</u>	<u>79,991</u>		Total Personnel Services	<u>83,880</u>		<u>-</u>	
		0.7317		Total Full-Time Equivalent (FTE)	0.7317		-	
			Materials and Services:					
		100	210000	Office Supplies	100			
		125	223000	General Supplies/Small Tools	125			
174	256	400	310000	Print/Advert/Publicity	400			
		250	320000	Dues/Meetings/Training/Travel	250			
172	179	325	340002	Communications	325			
714	1,443	1,500	360000	Bank Fees/Credit Cards	800			
988	1,172	1,000	366000	Equipment Maintenance	1,000			
14,916	16,628	20,000	380000	Professional Services	24,200			
19,994	30,912	28,000	380005	State/County Share of Fines	32,000			
957	957	1,000	380010	Rentals	1,000			
1,532	1,532	2,400	380020	Computer Software Support	2,400			
		1,000	380050	Non-capital Equipment	1,000			
1,025	1,450	2,000	382000	Prisoner Expense	2,000			
10,173	7,406	9,155	390090	Overhead Cost (Indirect allocation)	10,826			
<u>50,644</u>	<u>61,936</u>	<u>67,255</u>		Total Materials and Services	<u>76,426</u>		<u>-</u>	
			Capital Outlay:					
-	-	-	610000	Machinery and Equipment				
<u>-</u>	<u>-</u>	<u>-</u>		Total Capital Outlay	<u>-</u>		<u>-</u>	
<u>\$ 106,455</u>	<u>\$ 127,034</u>	<u>\$ 147,246</u>		Total Expenditures	<u>\$ 160,306</u>	<u>\$ -</u>	<u>\$ -</u>	

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Administration/Commission/Finance (413)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021			
Actual	Adopted			Proposed by	Approved by	Adopted by
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	Expenditures	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
\$ 315,391	\$ 372,671	\$ 410,500	110000 Salaries (Admin and Finance)	\$ 409,000		
1,205	104	1,000	110001 Overtime	1,500		
9,000	9,000	9,000	110002 Commissioner Stipends	9,000		
			110003 Part-Time Salaries			
23,773	27,519	32,168	141000 FICA Taxes	32,092		
536	422	432	142000 Workers' Compensation	444		
653	1,407	841	143000 Unemployment	420		
78,742	87,174	123,008	144000 Retirement Contributions	118,047		
86,311	95,846	119,447	145000 Health Insurance	111,194		
631	730	777	146000 Life Insurance	794		
177	1,188	1,301	149000 Long Term Disability	1,294		
<u>516,419</u>	<u>596,061</u>	<u>698,474</u>	Total Personnel Services	<u>683,785</u>	-	-
		5.925	Total Full-Time Equivalent (FTE)	5.925	5.925	5.925
			Materials and Services:			
10,107	12,595	15,000	210000 Office Supplies	15,000		
7,669	7,407	9,000	211000 Postage	9,000		
2,150	2,445	2,563	223001 Janitorial	2,563		
	27	500	223005 Safety Program	500		
7,034	8,607	6,500	310000 Printing/Advertising/Publicity	6,500		
5,929	4,635	6,500	320000 Dues/Meetings/Training/Travel-Finance	6,000		
16,420	19,150	15,000	320001 Dues/Meetings/Training/Travel-Administration	15,000		
2,372	3,286	5,000	320002 Dues/Meetings/Training/Travel-Commission	5,000		
4,436	3,893	5,177	340000 Electricity	4,854		
2,127	2,042	2,750	340001 Natural Gas	2,588		
2,160	2,274	3,000	340002 Communications	3,000		
768	818	566	340005 Water	712		
882	926	324	340006 Sewer	324		
176	185	65	340007 Storm Sewer	65		
264	246	242	340008 Sanitation	242		
177,150	184,207	194,722	350000 Insurance Bonds and Fire	209,277		
3,118	4,176	5,000	360000 Bank Fees	6,800		
3,847	3,909	4,175	366000 Equipment Maintenance	4,500		
121,488	110,099	132,020	380000 Professional Services	120,130		
268	770	1,000	380005 Recording/Title Fees	1,000		
1,663	1,663	2,000	380010 Storage Facilities Rental	1,710		
38,986	40,373	60,255	380020 Software and Computer Support	56,132		
9,699	4,057	6,700	380050 Non-capital equipment	5,000		
1,644	3,021	8,031	390000 Miscellaneous Expense	7,600		
<u>420,359</u>	<u>420,813</u>	<u>486,090</u>	Total Materials and Services	<u>483,497</u>	-	-
			Capital Outlay:			
			610000 Equipment			
			620000 Capital Improvements			
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 936,779</u>	<u>\$ 1,016,874</u>	<u>\$ 1,184,564</u>	Total Expenditures	<u>\$ 1,167,282</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Community Development (419)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20						
\$ 61,898	\$ 98,924	\$ 101,850	110000	Personnel Services:		\$ 103,050		
620	580	650	110001	Regular Salaries		1,200		
4,550	7,457	7,841	141000	Overtime		7,975		
107	86	105	142000	FICA Taxes		110		
123	382	205	143000	Workers' Compensation		104		
11,517	27,362	32,525	144000	Unemployment		33,783		
10,998	21,714	23,429	145000	Retirement Contributions		23,966		
109	186	190	146000	Health Insurance		190		
7	317	325	149000	Life Insurance		328		
5,474	5,007	6,077	199999	Long Term Disability		8,274		
				Personnel Services overhead (.0717 FTE)				
<u>95,401</u>	<u>162,014</u>	<u>173,197</u>		Total Personnel Services		<u>178,980</u>	<u>-</u>	<u>-</u>
		1.275		Total Full-Time Equivalent (FTE)		1.275		
				Materials and Services:				
545	458	750	210000	Office Supplies		500		
51		300	211000	Postage		300		
462	525	555	223001	Janitorial Supplies		555		
2,873	1,822	2,000	310000	Printing/Advertising/Publicity		2,000		
7,659	13,100	5,000	320000	Dues/Meetings/Training/Travel		6,000		
		2,000	320001	Dues/Meetings/Training/Travel-Plan Commis				
9,626	18,899	35,000	330000	Application Processing Fees		75,000		
958	841	1,120	340000	Electricity		1,050		
460	441	595	340001	Natural Gas		560		
172	179	180	340002	Communications		180		
94	99	123	340005	Water		154		
47	49	70	340006	Sewer		70		
9	10	14	340007	Storm Sewer		14		
44	43	53	340008	Sanitation		53		
136	453	300	360000	Bank Fees/Credit Cards		500		
33,513	11,445	15,213	380000	Professional Services		20,000		
521	515	550	380020	Computer and Software Support		670		
429			380050	Non-capital Equipment		550		
4,456	3,535	4,224	390090	Overhead Cost (Indirect allocation)		5,856		
<u>62,055</u>	<u>52,415</u>	<u>68,047</u>		Total Materials and Services		<u>114,012</u>	<u>-</u>	<u>-</u>
				Capital Outlay:				
			610000	Machinery and Equipment				
				Total Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 157,456</u>	<u>\$ 214,429</u>	<u>\$ 241,244</u>		Total Expenditures		<u>\$ 292,992</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Police (421)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021		
Actual		Adopted Budget	Proposed by		
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Expenditures		
			Personnel Services:		
\$ 750,804	\$ 790,122	\$ 787,000	110000	Regular Salaries	\$ 817,000
80,761	68,315	73,000	110001	Overtime	75,000
	5,603	5,000	110002	Part-Time Salaries	8,000
96	451	1,000	110003	Reserve Wages	250
62,069	63,882	66,249	141000	FICA Taxes	68,869
17,920	13,258	21,026	142000	Workers' Compensation	21,953
1,702	3,274	1,732	143000	Unemployment	900
179,772	192,265	235,350	144000	Retirement Contributions	268,594
154,437	183,634	232,274	145000	Health Insurance	226,507
1,321	1,213	1,297	146000	Life Insurance	1,342
413	2,407	2,515	149000	Long Term Disability	2,605
34,135	32,545	49,662	199999	Personnel Services overhead (.3579 FTE)	41,301
<u>1,283,431</u>	<u>1,356,967</u>	<u>1,476,105</u>	<u>Total Personnel Services</u>		
		12.7683	Total Full-Time Equivalent (FTE)		
					1,532,321
					-
					-
			Materials and Services:		
692	1,072	1,200	210000	Office Supplies	1,200
227	276	500	211000	Postage	500
2,925	2,855	3,600	223000	General Supplies/Small Tools	3,600
708	842	1,000	223001	Janitorial Supplies	1,000
6,032	3,056	13,000	223004	Uniforms	13,000
	70	4,000	233005	Reserve Expenses	4,000
2,185	1,386	2,500	310000	Printing/Advertising/Publicity	2,500
1,586	2,077	4,000	320000	Dues/Meetings/Travel	4,000
17,930	18,062	25,000	320001	Police Training	25,000
2,998	2,631	3,505	340000	Electricity	3,286
1,438	1,381	1,862	340001	Natural Gas	1,752
14,141	15,653	19,000	340002	Communications	19,000
292	310	383	340005	Water	482
146	153	219	340006	Sewer	219
29	31	44	340007	Storm Sewer	44
142	135	164	340008	Sanitation	164
191,064	209,856	243,320	340009	Dispatch Service	243,320
22,140	22,643	25,000	362000	Gasoline/Oil/Lubricants	25,000
27	16	100	360000	Bank Fees/Credit Cards	50
10,030	20,241	20,000	366000	Equipment Maintenance	20,000
		1,500	371000	Repair and Maintenance	1,500
40,112	13,514	25,000	380000	Professional Services	25,000
957	878	1,500	380010	Rentals	1,500
16,791	17,962	32,000	380020	Computer and Software Support	20,000
20,449	16,452	25,000	380050	Non-capital Equipment	20,000
1,450	2,500	2,500	382000	Prisoner Expense	2,500
38	53	500	390000	Uniform Cleaning	500
27,786	22,976	34,571	390090	Overhead Cost (Indirect allocation)	29,216
<u>382,315</u>	<u>377,079</u>	<u>490,968</u>	<u>Total Materials and Services</u>		
			468,333		
			-		
			-		
			Capital Outlay:		
			610000	Capital Equipment	
			610012	Machinery and Equipment	
<u>-</u>	<u>-</u>	<u>-</u>	<u>Total Capital Outlay</u>		
					-
					-
<u>\$ 1,665,746</u>	<u>\$ 1,734,046</u>	<u>\$ 1,967,073</u>	<u>Total Expenditures</u>		
					\$ 2,000,654
					\$ -
					\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Transfers (600)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021			
Actual		Adopted Budget				
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Transfers to Other Funds:			
22,000			860020 Library Fund			
15,000	170,000	50,000	860035 Facilities Maintenance Fund	40,000		
50,000	110,000	15,000	860070 Police Vehicle Replacement Fund	5,000		
10,000	25,000	10,000	860071 Fire Apparatus Replacement Fund	5,000		
19,578	19,578	19,578	860072 Tansy Point Dock Capital Reserve Fund	20,178		
\$ 116,578	\$ 324,578	\$ 94,578	Total Transfers	\$ 70,178	\$ -	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Contingency (500)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
\$ -	\$ -	\$ 234,634	800000 Contingency-5% of expenditures	\$ 235,517		
\$ -	\$ -	\$ 234,634	Total	\$ 235,517	\$ -	\$ -

City of Warrenton
Budget Document

Parks System Development Charges Fund 003 (410)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021					
Actual		Adopted Budget	Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20						
			<u>Resources</u>					
\$ 79,499	\$ 129,649	\$ 139,000	300000	Beginning Fund Balance	\$ 156,700			
48,500	10,500	21,000	339200	Improvement Fee	22,000			
			339100	Reimbursement Fee				
1,650	3,595	2,400	361000	Interest	1,000			
<u>129,649</u>	<u>143,744</u>	<u>162,400</u>	Total Resources			<u>179,700</u>	<u>-</u>	<u>-</u>
			<u>Requirements</u>					
			620000	Capital Outlay-Parks Dept: Improvements				
			Total Capital Outlay			-	-	-
			800000	Contingency				
			Total Expenditures			-	-	-
129,649	143,744	162,400	880001	Ending Fund Balance	179,700			
<u>\$ 129,649</u>	<u>\$ 143,744</u>	<u>\$ 162,400</u>	Total Requirements			<u>\$ 179,700</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Established by Resolution No. 2055

Police Vehicle Replacement Fund 070 (495)

To accumulate funds for the purchase
of police vehicles and equipment

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 6,611	\$ 6,656	\$ 6,800	300000	Beginning Fund Balance	\$ 22,000	
45	178	80	361000	Interest Earnings		
			Transfers from Other Funds:			
50,000	110,000	15,000	391001	General Fund	5,000	
			391006	WBL Fund	40,000	
			366000	Proceeds from Sale of Assets		
<hr/>			<hr/>			
56,656	116,834	21,880	Total Resources		67,000	-
<hr/>			<hr/>			
			Requirements			
			Materials and Services-Police Dept:			
			380000	Professional Services		
			380050	Non-capital Equipment		
<hr/>			<hr/>			
		-	Total Materials and Services		-	-
<hr/>			<hr/>			
			Capital Outlay-Police Dept:			
			610000	Equipment-Unallocated		
	110,000		610001	Police Patrol Vehicles	57,000	
50,000			610002	K9 Vehicle		
<hr/>			<hr/>			
50,000	110,000	-	Total Capital Outlay		57,000	-
<hr/>			<hr/>			
		-	800000	Contingency		-
<hr/>			<hr/>			
50,000	110,000	-	Total Expenditures		57,000	-
<hr/>			<hr/>			
6,656	6,834	21,880	880001	Reserved for future expenditure	10,000	-
<hr/>			<hr/>			
\$ 56,656	\$ 116,834	\$ 21,880	Total Requirements		\$ 67,000	\$ -
<hr/>			<hr/>			

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 7/1/2020 - 6/30/2021			
Actual FYE 6/30/18	FYE 6/30/19	Adopted Budget FYE 6/30/20	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 70,351	\$ 103,821	\$ 100,000	300000 Beginning Fund Balance	\$ 63,750		
			334120 Loan Proceeds			
1,136	2,652		361000 Interest Earnings	500		
			365000 Donations			
	333,333		367000 FEMA Grant-Tanker			
			367001 FEMA Grant-SCBA	171,000		
			367002 FEMA Grant-Engine	422,750		
		59,376	368000 Grant-Rescue Tools			
			Transfers from Other Funds:			
10,000	25,000	10,000	391001 General Fund	5,000		
			392100 Sale of Surplus Equipment			
22,573	6,492		360000 Miscellaneous Revenue			
<u>104,060</u>	<u>471,298</u>	<u>169,376</u>	Total Resources	<u>663,000</u>	<u>-</u>	<u>-</u>
			Requirements			
			Materials and Services-Fire Dept:			
-	-	84,500	380000 Professional Services			
			380050 Non-capital Equipment			
<u>-</u>	<u>-</u>	<u>84,500</u>	Total Materials and Services	<u>-</u>	<u>-</u>	<u>-</u>
			Capital Outlay-Fire Dept:			
239			610006 Aerial Ladder Truck & Equipment			
	370,030		610005 2018 U.S Tanker Water Tender			
		65,000	610007 Rescue Tools			
			610009 Self Contained Breathing Apparatus	180,000		
			610010 Type 3 Fire Engine	445,000		
			610000 Equipment			
<u>239</u>	<u>370,030</u>	<u>65,000</u>	Total Capital Outlay	<u>625,000</u>	<u>-</u>	<u>-</u>
			800000 Contingency			
<u>-</u>	<u>-</u>	<u>-</u>	Total Expenditures	<u>625,000</u>	<u>-</u>	<u>-</u>
239	370,030	149,500	880001 Reserved for Future Expenditure	38,000		
103,821	101,268	19,876	Total Requirements	<u>\$ 663,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 104,060</u>	<u>\$ 471,298</u>	<u>\$ 169,376</u>				

City of Warrenton
Budget Document

Grant Fund 015

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/18	FYE 6/30/19	Budget FYE 6/30/20		Budget Officer	Budget Committee	Governing Body
Resources						
\$ 7,085	\$ 10,339	\$ 3,066	300000	Beginning Fund Balance	\$ 2,868	
		2,109	300000	Beginning Fund Balance-Memorial	2,109	
		3,392	300000	Beginning Fund Balance - K9	800	
1,708	2,584	4,000	334111	Safety Belt Grant - Police	4,000	
1,077	1,722	4,000	334112	DUII Grant - Police	4,000	
	1,500	4,000	334113	Miscellaneous Grants - Police	4,000	
3,601	574	4,000	334121	Miscellaneous Grants - Vests Police	7,000	
10,389		2,000	334123	Donations for K-9	3,000	
		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	1,975		365007	Pac Coast Reimbursements		
		1,000	334124	Naloxone Grant Program	1,000	
110,632	421		334125	VFW/OPRD Veteran's Memorial Grant/Donation		
			334116	DLCD Grant	70,000	
			334126	ODF Wildland PPE Grant	10,000	
			391006	Transfer from WBL Fund	10,000	
<u>3,290,231</u>	<u>519,115</u>	<u>27,867</u>	Total Resources		<u>119,077</u>	<u>-</u>
Requirements						
Police Department						
Personnel Services						
			110000	Regular Salaries		
1,395	2,245	4,000	110001	Overtime - Safety Belt Grant	4,000	
965	1,644	4,000	110003	Overtime - DUII Grant	4,000	
			110005	Overtime - Cops Grant		
171	291		141000	Fica		
	1		142000	Worker's Compensation		
	5		143000	Unemployment		
212	120		144000	Retirement		
42			145000	Health Insurance		
1			146000	Life Insurance		
<u>2,785</u>	<u>4,305</u>	<u>8,000</u>	Total Personnel Services		<u>8,000</u>	<u>-</u>
		0	Total Full-Time Equivalent (FTE)		<u>0</u>	<u>0</u>
Materials and Services						
	197	300	223001	Parent Aid Supplies	300	
208	89	1,000	223004	K-9 Supplies	800	
365			223006	K-9 Fundraising Expense		
		2,109	380000	Professional Services-Memorial Fund	2,109	
2,030	1,357	3,000	380003	Professional Services-K-9	2,000	
		1,000	380004	Naloxone Grant Program	1,000	
	1,500	4,000	380050	Non-Capital Equipment - Police Misc	4,000	
3,601	574	4,000	380054	Non-Capital Equipment - Police VESTS	7,000	
137	10	1,392	380057	Non-Capital Equipment - K-9	1,000	
<u>6,341</u>	<u>3,727</u>	<u>16,801</u>	Total Materials and Services		<u>18,209</u>	<u>-</u>
Capital Outlay						
5,220			610002	K-9 Vehicle		
<u>5,220</u>	<u>-</u>	<u>-</u>	Total Capital Outlay		<u>-</u>	<u>-</u>
<u>14,346</u>	<u>8,032</u>	<u>24,801</u>	Total Police Department Requirements		<u>26,209</u>	<u>-</u>

City of Warrenton
Budget Document

Grant Fund 015

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2020- 6/30/2021		
Actual FYE 6/30/18	Adopted Budget FYE 6/30/19	Adopted Budget FYE 6/30/20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Requirements			
			Fire Department			
			Materials and Services			
			380058 Non-Capital Equip - Wildland PPE Grant	20,000		
-	-	-	Total Materials and Services	20,000	-	
-	-	-	Total Fire Department Requirements	20,000	-	
			Requirements			
			Community Development			
			Materials and Services			
			380008 Professional Services - DLCD Grant	70,000		
-	-	-	Total Materials and Services	70,000	-	
-	-	-	Total Community Development Department Requirements	70,000	-	
			Requirements			
			Administration Department			
			Material and Services			
3,000,000			380005 Pac Coast Pier Grant			
150,000	500,000		380006 Pac Coast Facility Grant			
5,738	1,975		380007 Pac Coast Grant-Admin			
3,155,738	501,975	-	Total Materials and Services	-	-	
			Capital Outlay			
109,808	1,246		620002 Veteran's Memorial Statue VFW Post 10580			
109,808	1,246	-	Total Capital Outlay	-	-	
3,265,546	503,221	-	Total Administration Department Requirements	-	-	
3,279,892	511,253	24,801	Total Expenditures	116,209	-	
10,339	7,862	3,066	880001 Ending Fund Balance	2,868	-	
\$ 3,290,231	\$ 519,115	\$ 27,867	Total Requirements	\$ 119,077	\$ -	

City of Warrenton
Budget Document

Community Center Fund 005 (401)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 10,436	\$ 14,375	\$ 16,000	300000	Beginning Fund Balance	\$ 16,000	
18,105	19,012	16,000	347500	Rentals	13,000	
550	462	400	348000	Cleaning Charges	400	
			349000	Supply Rental		
32	35		360000	Miscellaneous Income		
160	435	375	361000	Interest	160	
2,091	3,620	2,000	364000	Fundraising	1,500	
2,260	3,300	2,000	365000	Donations	1,500	
			391001	Transfer from General Fund		
<u>33,634</u>	<u>41,239</u>	<u>36,775</u>		Total Resources	<u>32,560</u>	<u>-</u>
			Requirements			
			Personnel Services-Community Center:			
			110000	Regular Admin Salaries		
2,984	4,309	4,750	110002	Part-Time Salaries	4,600	
228	330	363	141000	FICA	352	
111	72	110	142000	Workers Compensation	114	
6	17	10	143000	Unemployment	5	
			144000	Retirement		
			145000	Health Insurance		
			146000	Life Insurance		
2,427	2,682	3,492	199999	Personnel services overhead (.0267 FTE)	3,077	
<u>5,757</u>	<u>7,409</u>	<u>8,725</u>		Total Personnel Services	<u>8,148</u>	<u>-</u>
		0.15		Total Full-Time Equivalent (FTE)	0.15	
			Materials and Services-Community Center:			
59	79	300	223000	General Supplies	300	
763	457	900	223001	Janitorial Supplies	900	
738	390	400	310000	Printing/Advertising/Publicity	400	
1,821	1,800	2,250	340000	Electricity	2,250	
1,319	1,304	1,600	340001	Natural Gas	1,600	
1,554	1,574	1,650	340002	Communications	1,650	
726	831	850	340005	Water	850	
666	699	730	340006	Sewer	730	
133	140	150	340007	Storm Sewer	150	
2,173	2,132	2,225	340008	Sanitation	2,225	
162	136	210	360000	Bank Fees/Credit Cards	210	
		500	371000	Building Maintenance	500	
40			380000	Professional Services		
493	484	650	380020	Computer/Software Support	650	
		500	380050	Non-capital equipment	500	
879	418	900	390000	Fundraising Expenses	900	
1,977	1,894	2,441	390090	Overhead Cost (Indirect Allocation)	2,156	
<u>13,502</u>	<u>12,340</u>	<u>16,256</u>		Total Materials and Services	<u>15,971</u>	<u>-</u>
			Not allocated:			
			Transfers to other Funds:			
-	2,000	2,500	860004	Transfer to Capital Reserve Fund		
		1,000	800000	Contingency	1,000	
19,259	21,749	28,481		Total Expenditures	25,119	-
14,375	19,490	8,294	880001	Ending Fund Balance	7,441	-
<u>\$ 33,634</u>	<u>\$ 41,239</u>	<u>\$ 36,775</u>		Total Requirements	<u>\$ 32,560</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 6/30/18	Actual FYE 6/30/19	Adopted Budget FYE 6/30/20	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Resources</u>						
1,587	3,087	\$ 5,087	300000 Beginning Fund Balance	\$ 7,587		
			365001 Contributions to Capital			
			Transfers from Other Funds:			
	2,000	2,500	391005 Transfer from Community Center			
5,000			391006 Transfer from WBA			
<hr/>						
6,587	5,087	7,587	Total Resources	7,587	-	-
<hr/>						
<u>Requirements</u>						
Materials and Services-Community Center:						
3,500		5,000	371000 Repair and maintenance	5,000		
		2,587	380050 Non-capital Equipment	2,587		
3,500	-	7,587	Total Materials and Services	7,587	-	-
<hr/>						
Capital Outlay-Community Center:						
			610000 Equipment			
			620000 Improvements			
-	-	-	Total Capital Outlay	-	-	-
<hr/>						
-	-	-	800000 Contingency	-	-	-
<hr/>						
3,500	-	7,587	Total Expenditures	7,587	-	-
3,087	5,087	-	880001 Ending Fund Balance	-	-	-
<hr/>						
\$ 6,587	\$ 5,087	\$ 7,587	Total Requirements	\$ 7,587	\$ -	\$ -
<hr/>						

City of Warrenton
Budget Document

Transient Room Tax Fund 024 (465)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
<u>Resources</u>						
\$ -	\$ -		300000			
			319300	68,000		
57,001	55,757	67,000	319301	60,000		
48,954	47,886	57,000	319302	190,000		
162,957	159,400	190,000				
<u>268,912</u>	<u>263,043</u>	<u>314,000</u>	Total Resources	<u>318,000</u>	-	-
<u>Requirements</u>						
Materials and Services-Transient Room Tax Program:						
		1,000	380000	1,000		
162,957	159,400	189,000	380001	189,000		
57,001	55,757	67,000	380002	68,000		
48,954	47,886	57,000	380003	60,000		
<u>268,912</u>	<u>263,043</u>	<u>314,000</u>	Total Materials and Services	<u>318,000</u>	-	-
268,912	263,043	314,000	Total Expenditures	318,000	-	-
-	-	-	Ending Fund Balance	-	-	-
<u>\$ 268,912</u>	<u>\$ 263,043</u>	<u>\$ 314,000</u>	Total Requirements	<u>\$ 318,000</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 7/1/2020- 6/30/2021			
Actual FYE 6/30/18	FYE 6/30/19	Adopted Budget FYE 6/30/20	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>			
92,820	91,464	\$ 156,059	300000 Beginning Fund Balance	\$ 56,000		
			360000 Miscellaneous			
873	2,102	1,000	361000 Interest Earnings	500		
			365000 Contribution from Chamber			
			Transfers from Other Funds:			
15,000	170,000	50,000	391001 General Fund	40,000		
<u>108,693</u>	<u>263,566</u>	<u>207,059</u>	Total Resources	<u>96,500</u>	<u>-</u>	<u>-</u>
			<u>Requirements</u>			
			Materials and Services-Facilities Maintenance:			
452	423	485	340000 Electricity	485		
967	1,017	1,050	340002 Communications			
335	359	754	340005 Water	754		
666	699	1,455	340006 Sewer	1,455		
133	140	291	340007 Storm Sewer	291		
98	98	185	340008 Sanitation	100		
11,215	96,933	96,459	371000 Repair and Maintenance	21,290		
1,011		500	371003 R & M -Senior Freezer	500		
2,138	2,773	3,000	371004 R & M -Community Center	3,000		
		2,000	371006 R & M -Visitor's Center	1,000		
49	552	60,000	371007 Headstart Repair & Maintenance	2,000		
			371009 R & M -Other	10,000		
			380050 Non-capital equipment			
165	176	180	390000 VC-Property Taxes	220		
<u>17,229</u>	<u>103,169</u>	<u>166,359</u>	Total Materials and Services	<u>41,095</u>	<u>-</u>	<u>-</u>
			Capital Outlay-Facilities Maintenance:			
			620000 Improvements - Other			
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
			Not allocated:			
		40,700	800000 Contingency	55,405		
<u>17,229</u>	<u>103,169</u>	<u>207,059</u>	Total Expenditures	<u>96,500</u>	<u>-</u>	<u>-</u>
			Reserved for Future Expenditures			
<u>91,464</u>	<u>160,397</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 108,693</u>	<u>\$ 263,566</u>	<u>\$ 207,059</u>	Total Requirements	<u>\$ 96,500</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 7/1/2020 - 6/30/2021				
Actual	Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20			FYE 6/30/20		
			<u>Resources</u>				
\$ 102,522	\$ 124,117	\$ 146,900	300000	Beginning Fund Balance	\$ 169,843		
2,017	3,500	2,000	361000	Interest Earnings	1,500		
				Transfers from Other Funds:			
19,578	19,578	19,578	391001	General Fund 10% of lease revenue	20,178		
			391001	General Fund			
<hr/>				Total Resources	<hr/>	<hr/>	<hr/>
<u>124,117</u>	<u>147,195</u>	<u>168,478</u>			<u>191,521</u>	<u>-</u>	<u>-</u>
			<u>Requirements</u>				
				Materials and Services-Admin:			
			380000	Professional Services			
			380050	Non-capital Equipment			
<hr/>				Total Materials and Services	<hr/>	<hr/>	<hr/>
-	-	-			-	-	-
				Capital Outlay-Admin:			
			620000	Improvements-Anodes	191,521		
<hr/>				Total Capital Outlay	<hr/>	<hr/>	<hr/>
-	-	168,478			191,521	-	-
				Not allocated:			
			800000	Contingency			
<hr/>				Total Expenditures	<hr/>	<hr/>	<hr/>
-	-	168,478			191,521	-	-
124,117	147,195	-	880001	Ending Fund Balance	-	-	-
<hr/>				Total Requirements	<hr/>	<hr/>	<hr/>
<u>\$ 124,117</u>	<u>\$ 147,195</u>	<u>\$ 168,478</u>			<u>\$ 191,521</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Public Safety Building GO Bond Fund 057 (720)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual FYE 6/30/18	Actual FYE 6/30/19	Adopted Budget FYE 6/30/20	Resources and Requirements	Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Resources</u>						
\$ 25,629	\$ -		300000 Beginning Fund Balance			
			311200 Prior Year Taxes			
			361000 Interest Earnings			
25,629	-	-	Sub-Total Resources	-	-	-
			311100 Property Taxes - Bond Measure			
25,629	-	-	Total Resources	-	-	-
<u>Requirements</u>						
			Debt Service:			
			471000 Principal GO Series 98 due 06/15/17			
			472000 Interest GO Series 98 due 12/15/16			
			472000 Interest GO Series 98 due 06/15/17			
-	-	-	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	-	-	-
25,629	-	-	Total Expenditures	-	-	-
-	-	-	880001 Ending Fund Balance	-	-	-
\$ 25,629	\$ -	\$ -	Total Requirements	\$ -	\$ -	\$ -

City of Warrenton
Budget Document

Wastewater Treatment Facility GO Bond 059 (435)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021				
Actual		Adopted Budget	Resources and Requirements		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20					
<u>Resources</u>							
\$ 101,209	\$ 102,069	\$ 53,000	300000	Beginning Fund Balance	\$ 55,000		
21,155	20,371	20,000	311200	Prior Year Taxes	20,000		
5,321	5,657	4,500	361000	Interest Earnings	4,000		
127,685	128,097	77,500		Sub-Total Resources	79,000	-	-
547,218	542,748	536,481	311100	Property Taxes - Bond Measure	532,537		
674,903	670,845	613,981		Total Resources	611,537	-	-
<u>Requirements</u>							
				Debt Service:			
208,857	433,245	221,411	471000	Principal GO Bond due 12/01/20	227,968		
211,927		224,666	471000	Principal GO Bond due 06/01/21	231,319		
66,733	137,454	54,179	472000	Interest GO Bond due 12/01/20	47,622		
85,317		68,245	472000	Interest GO Bond due 06/01/21	59,329		
572,834	570,699	568,501		Total Debt Service (Pay off date is 12/1/26)	566,238	-	-
-	-	-	800000	Contingency	-	-	-
572,834	570,699	568,501		Total Expenditures	566,238	-	-
102,069	100,146	45,480	880001	Ending Fund Balance 8% of debt service	45,299	-	-
\$ 674,903	\$ 670,845	\$ 613,981		Total Requirements	\$ 611,537	\$ -	\$ -

City of Warrenton
Budget Document

Quincy Robinson Trust Fund 065 (429)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 152,857	\$ 48,064	\$ 76,000	300000	Beginning Fund Balance	\$ 123,500	
1,030	1,416	1,000	361000	Interest Earnings	500	
52,024	47,009	47,000	365000	Donation from the Trust	45,000	
<u>205,911</u>	<u>96,489</u>	<u>124,000</u>		Total Resources	<u>169,000</u>	<u>-</u>
			Requirements			
			371000	Materials and Services-Parks Dept: Repair and Maintenance		
-	-	-		Total Materials and Services	-	-
			620005	Capital Outlay-Parks Dept: Trail 1st to Skipanon		
24,446			620009	Playground Equip		
125,101			620078	Resurface Tennis Court		
8,300	12,700		620073	Replace Tennis Court Fencing Fabric		
		40,000	620074	Carruthers Viewing Dock	40,000	
		30,000	620011	Carruthers Dog Park Drainage	30,000	
		27,000	620012	Carruthers Dog Park Parking	27,000	
<u>157,847</u>	<u>12,700</u>	<u>97,000</u>		Total Capital Outlay	<u>97,000</u>	<u>-</u>
			800000	Not allocated: Contingency		
-	-	-		Total Expenditures	<u>97,000</u>	<u>-</u>
157,847	12,700	97,000	880001	Ending Fund Balance	72,000	-
48,064	83,789	27,000		Total Requirements	<u>\$ 169,000</u>	<u>\$ -</u>
<u>\$ 205,911</u>	<u>\$ 96,489</u>	<u>\$ 124,000</u>				

**City of Warrenton
Budget Document**

Building Division Fund 021 (423)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual		Adopted	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	Budget FYE 6/30/20				
			Resources			
\$ 293,156	\$ 272,657	\$ 238,000	300000 Beginning Fund Balance	\$ 790,000		
243,060	185,935	336,500	322100 Permits	470,000		
	94		337203 Intergovernmental			
288	259		360000 Miscellaneous			
3,880	6,138	4,000	361000 Interest Earnings	4,000		
540,384	465,083	578,500	Total Resources	1,264,000	-	-
			Requirements			
103,822	109,862	177,500	Personnel Services=Building Dept:			
342			110000 Regular Salaries	169,750		
6,700			110001 Overtime			
8,316	8,216	13,579	110002 Part-Time Regular Salaries			
857	591	1,773	141000 FICA Taxes	12,986		
227	420	355	142000 Workers' Compensation	1,727		
19,373	21,213	47,701	143000 Unemployment	170		
16,594	29,616	54,987	144000 Retirement Contributions	40,051		
140	212	275	145000 Health Insurance	49,931		
38	351	571	146000 Life Insurance	275		
2,892	2,623	5,239	149000 Long Term Disability	546		
			199999 Personnel services overhead (.0421 FTE)	4,855		
159,302	173,106	301,980	Total Personnel Services	280,291	-	-
		2.825	Total Full-Time Equivalent (FTE)	2.825		
841	1,610	1,125	Materials and Services-Building Dept:			
		50	210000 Office Supplies	2,500		
	38		211000 Postage	50		
462	525	555	223000 General Supplies	50		
41	28	250	223001 Janitorial Supplies	555		
2,010	4,163	7,000	310000 Printing/Advertising/Publicity	250		
958	841	1,120	320000 Dues Meetings Training Travel	8,000		
460	441	595	340000 Electricity	1,050		
494	784	1,100	340001 Natural Gas	560		
93	99	123	340002 Communications	1,500		
47	49	70	340005 Water	154		
9	10	14	340006 Sewer	70		
44	43	53	340007 Storm Sewer	14		
3,132	3,361	4,000	340008 Sanitation	53		
175	535	800	360000 Bank Fees/Credit Cards	5,125		
642	593	250	362000 Gasoline/Oil/Lubricants	1,000		
93,801	2,695	12,000	366000 Equipment Maintenance	1,200		
2,863	2,954	4,500	380000 Professional Services	12,000		
	1,609	600	380020 Computer Software Support	4,500		
2,354	1,852	3,634	380050 Non-capital equipment	1,800		
			390090 Overhead Cost (Indirect Allocation)	3,453		
108,425	22,231	37,839	Total Materials and Services	43,884	-	-
			Capital Outlay-Building Dept:			
-	-	-	610001 Equipment			
			Total Capital Outlay	-	-	-
			Total Building Dept. Requirements	324,175	-	-
		68,000	Not allocated:			
			800000 Contingency	168,000		
267,727	195,337	407,819	Total Expenditures	492,175	-	-
272,657	269,746	170,681	880001 Ending Fund Balance	771,825	-	-
\$ 540,384	\$ 465,083	\$ 578,500	Total Requirements	\$ 1,264,000	\$ -	\$ -

City of Warrenton
Budget Document

Library Fund 020 (455)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual FYE 6/30/18	Adopted Budget FYE 6/30/19	Adopted Budget FYE 6/30/20	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 41,731	\$ 40,842	\$ 110,000	300000	Beginning Fund Balance	\$ 111,000	
1,830	2,395	2,000	311200	Prior Year Taxes	2,000	
	500	500	334100	Grants-Misc	10,000	
1,000	1,000	1,000	334200	Grants-Ready to Read	1,000	
	29,602		334300	Grant-Automation-LSTA		
231	225	250	351200	Fines	250	
2,312	2,224	2,000	351500	Book Sales	2,000	
410	611	450	360000	Miscellaneous	950	
543	2,068	1,000	361000	Interest Earnings	1,000	
1,170	830	1,200	365000	Donations	300	
677	232	250	365100	Donations-Building Fund		
3,834	2,521	2,561	365200	Donations-OCF	2,568	
22,000			391001	Transfer from General Fund		
75,738	83,050	121,211		Sub-Total Resources	131,068	-
50,641	188,238	193,654	311100	Property Taxes - Local Option Levy	205,834	-
126,379	271,288	314,865		Total Resources	336,902	-
			Requirements			
			Personnel Services-Library:			
		45,800	110000	Regular Salaries	52,031	
25,622	38,795	27,700	110002	Part-Time Regular Salaries	29,219	
	7,992		110003	LSTA Grant Position (Temp)		
1,679	3,278	5,623	141000	FICA	6,216	
76	93	98	142000	Workers Compensation	86	
46	168	147	143000	Unemployment	81	
3,729	7,087	24,015	144000	Retirement	24,288	
4,741	9,596	22,678	145000	Health Insurance	23,036	
57	91	177	146000	Life Insurance	185	
11	112	214	149000	Long Term Disability	236	
3,667	4,411	11,944	199999	Personnel services overhead (.0830 FTE)	9,573	
39,627	71,623	138,396		Total Personnel Services	144,951	-
		2.005		Total Full Time Equivalent (FTE)	2.005	-
			Materials and Services-Library:			
1,844	5,205	6,000	210000	Office Supplies	6,000	
57	24	300	211000	Postage	200	
3,909	7,434	8,000	223000	Books	8,000	
831	1,049	1,000	223001	Ready to Read Grant-Books	1,000	
1,968	2,149	2,200	223002	Janitorial	1,800	
1,577	1,879	1,537	223003	OCF Grant-Programs	2,012	
662	1,300	1,024	223004	OCF Grant-Building	2,650	
		500	223005	EJK Grant		
			223006	Library Program Supplies	1,500	
			223007	Miscellaneous Grant Program Supplies	5,500	
60	840	1,000	310000	Printing/Advertising/Publicity	1,000	
201	1,783	3,000	320000	Dues/Meetings/Training/Travel	1,650	
1,501	1,709	2,000	340000	Electricity	2,000	
1,341	1,245	1,500	340001	Natural Gas	1,500	
650	480	1,000	340002	Communications	600	
404	440	600	340005	Water	600	
666	699	700	340006	Sewer	750	
133	140	150	340007	Storm Sewer	150	
446	446	500	340008	Sanitation	500	
	266	1,000	366000	Equipment Maintenance	500	
262	33	1,500	371000	Repair and Maintenance	1,000	
111	2,497	7,000	380000	Professional Services	6,000	
25,020	25,020	25,020	380010	Facilities Rental	25,020	
1,281	3,462	3,900	380020	Computer Support/high speed internet	3,900	
	2,654	3,000	380050	Non-capital equipment	2,000	
			380051	Miscellaneous Grant Non-Capital Equip	4,500	
2,985	3,114	8,299	390090	Overhead Cost (Indirect Allocation)	6,787	
45,910	63,868	80,730		Total Materials and Services	87,119	-
			Capital Outlay:			
-	20,971		620001	Library Automation		
-	20,971	-		Total Capital Outlay	-	-
			Not allocated:			
-	-	20,000	800000	Contingency	23,000	
85,537	156,462	239,126		Total Expenditures	255,070	-
		4,335	880001	Reserved for future expenditure - building	4,452	
40,842	114,826	71,404	880001	Ending Fund Balance	77,380	-
\$ 126,379	\$ 271,288	\$ 314,865		Total Requirements	\$ 336,902	\$ -

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual FYE 6/30/18	Adopted Budget FYE 6/30/19	Adopted Budget FYE 6/30/20	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
\$ 188,461	\$ 195,212	\$ 149,000	300000 Beginning Working Capital	\$ 145,000		
3,175			334602 OSMB Grant - Operating			
263,901	239,006	265,000	347801 Annual Moorage Rentals	270,000		
31,616	42,643	50,000	347802 Transient Daily Moorage	25,000		
44,960	44,721	55,000	347803 Utilities	55,000		
25,605	27,289	30,000	347804 Dry Storage	20,000		
19,480	27,665	30,000	347805 Launch Ramp	30,000		
15,075	16,475	15,000	347806 Hoist	15,000		
26,400	31,692	35,000	347808 Monthly Moorage	25,000		
12,695	21,120	25,000	347810 Parking	25,000		
11,580	11,030	12,000	347812 Overnight Stays	6,000		
6,240	6,060	6,000	347813 Liveaboard Fees	6,000		
10,650	14,100	8,500	347814 Work Slip	8,000		
2,500	2,900	4,000	347816 Pier Use	4,000		
	41,666	45,000	347818 Facilities Fee	45,000		
			347819 Fisherman's/Farmer's Market	1,000		
7,198	9,115	7,500	360000 Miscellaneous			
7,946	12,818	7,000	361000 Interest Earnings	7,000		
30,254	29,978	28,978	363000 Leases	29,226		
<u>707,736</u>	<u>773,490</u>	<u>772,978</u>	Total Resources	<u>716,226</u>	-	-
Requirements						
Personnel Services-Marinas:						
160,806	166,934	174,000	110000 Regular Salaries	163,750		
3,776	4,004	8,000	110001 Overtime	8,000		
9,234	5,931	-	110002 Part-Time Regular Salaries			
12,968	13,173	13,923	141000 FICA	13,139		
7,645	4,609	5,828	142000 Workers Compensation	5,602		
354	674	364	143000 Unemployment	172		
28,216	33,120	42,968	144000 Retirement	40,514		
35,921	37,758	42,098	145000 Health Insurance	33,147		
324	306	310	146000 Life Insurance	257		
81	544	565	149000 Long Term Disability	531		
33,464	43,570	49,312	199999 Personnel services overhead (.4070 FTE)	46,976		
<u>\$ 292,787</u>	<u>\$ 310,625</u>	<u>\$ 337,368</u>	Total Personnel Services	<u>\$ 312,088</u>	\$ -	\$ -
	3.52		Total Full-Time Equivalent (FTE)	3.2549		

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
Requirements						
Materials and Services-Marinas:						
\$ 1,039	\$ 1,239	\$ 3,000	210000 Office Supplies	\$ 3,000		
594	642	1,000	211000 Postage	1,000		
			223000 General Supplies/Small Tools			
1,497	923	3,000	223001 Janitorial Supplies	3,000		
1,158	1,361	3,000	223004 Uniforms	2,000		
339	56	1,000	310000 Printing/Advertising	500		
220	249	2,000	320000 Dues/Meetings/Training/Travel	500		
40,194	38,650	50,000	340000 Electricity	50,000		
1,430	1,406	2,000	340001 Natural Gas	2,000		
3,052	3,543	4,000	340002 Communications	4,000		
8,708	9,494	10,000	340005 Water	10,000		
3,086	2,237	3,000	340006 Sewer	5,000		
617	447	800	340007 Storm Sewer	1,000		
27,758	30,083	30,000	340008 Sanitation	30,000		
1,932	2,831	3,000	362000 Gasoline/Oil/Lubricants	3,000		
35	427	4,000	366000 Equipment Maintenance	4,000		
43,595	48,178	50,000	371000 Repair and Maintenance	50,000		
3,175			375000 Map expenses			
			375100 Fisherman's/Farmer's Market	1,000		
3,941	235	5,000	380000 Professional Services	2,500		
5,850	6,243	7,500	380005 Pay Station & Merchant Fees	7,500		
6,419	6,594	7,000	380010 Submerged Land Lease	7,000		
3,302	2,573	4,500	380020 Computer and Software support	4,500		
1,518	1,447	2,000	380040 Transient Room Tax	2,000		
3,040	454		380050 Non-capital Equipment			
27,238	30,761	34,297	390090 Overhead Cost (Indirect Allocation)	33,209		
			410000 Permits and fees			
<u>\$ 189,737</u>	<u>\$ 190,075</u>	<u>\$ 230,097</u>	Total Materials and Services	<u>\$ 226,709</u>	<u>\$ -</u>	<u>\$ -</u>
			Transfers to Other Funds:			
30,000	115,000	100,000	860012 Marina Capital Reserve Fund	20,000		
<u>30,000</u>	<u>115,000</u>	<u>100,000</u>	Total Transfers to Other Funds	<u>20,000</u>	<u>-</u>	<u>-</u>
-	-	105,513	800000 Contingency	100,000		
512,524	615,700	772,978	Total Expenditures	658,797	-	-
195,212	157,790	-	Ending Fund Balance	57,429	-	-
<u>\$ 707,736</u>	<u>\$ 773,490</u>	<u>\$ 772,978</u>	Total Requirements	<u>\$ 716,226</u>	<u>\$ -</u>	<u>\$ -</u>

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 7/1/2020- 6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 175,000	\$ 169,400	\$ 282,175	300000	Beginning Fund Balance	\$ 382,175	
30,000	115,000	100,000	391030	Transfers from Other Funds: Warrenton Marina Fund-operations	20,000	
<u>205,000</u>	<u>284,400</u>	<u>382,175</u>		Total Resources	<u>402,175</u>	<u>-</u>
			Requirements			
35,600	2,225	382,175	620002	Capital Outlay-Marinas: Commercial Work Pier Improvements		
<u>35,600</u>	<u>2,225</u>	<u>382,175</u>		Total Capital Outlay	-	-
35,600	2,225	382,175		Total Expenditures	-	-
169,400	282,175	-	880001	Reserved for future expenditures	402,175	-
<u>\$ 205,000</u>	<u>\$ 284,400</u>	<u>\$ 382,175</u>		Total Requirements	<u>\$ 402,175</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Resources and Requirements			Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20						
Resources								
\$ 140,032	\$ 122,905	\$ 130,000	300000	Beginning Working Capital		\$ 160,000		
1,600			334602	OSMB Grant - Operating				
121,192	102,338	110,000	347801	Annual Moorage Rentals		75,000		
11,990	11,080	15,000	347802	Transient Daily Moorage		10,000		
3,278	2,448	5,000	347803	Utilities		1,000		
150			347804	Boat Storage				
64,185	97,500	100,000	347805	Launch Fees		60,000		
21,053	19,800	20,000	347808	Monthly Moorage		10,000		
12,080	26,775	30,000	347810	Parking		20,000		
46,470	52,780	52,000	347812	Overnight Stays		25,000		
	14,610	12,000	347818	Facilities Fee		7,500		
4,027	4,191	4,000	360000	Miscellaneous				
11,638	21,325	15,000	361000	Interest Earnings		12,000		
13,141	13,141	12,901	363000	Lease Receipts		12,901		
450,836	488,894	505,901	Total Resources			393,401	-	-
Requirements								
Personnel Services-Marinas:								
102,833	111,012	122,750	110000	Regular Salaries		88,000		
4,489	3,827	8,000	110001	Overtime		8,000		
9,234	5,930		110002	Part-Time Regular Salaries		3,000		
8,701	9,003	10,002	141000	FICA		7,574		
5,134	3,083	4,182	142000	Workers Compensation		3,223		
238	461	262	143000	Unemployment		99		
18,231	22,039	30,830	144000	Retirement		23,583		
23,758	24,926	29,659	145000	Health Insurance		17,772		
207	203	218	146000	Life Insurance		138		
52	360	398	149000	Long Term Disability		284		
21,380	28,969	34,714	199999	Personnel services overhead (.2180 FTE)		25,163		
\$ 194,255	\$ 209,813	\$ 241,015	Total Personnel Services			\$ 176,836	\$ -	\$ -
		2.48	Total Full-Time Equivalent (FTE)			1.7451		

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual FYE 6/30/18	FYE 6/30/19	Adopted Budget FYE 6/30/20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Requirements						
Materials and Services-Marinas:						
\$ 1,138	\$ 1,229	\$ 1,500	210000	Office Supplies	\$ 1,000	
143	152	750	211000	Postage	1,000	
1,775	1,363	1,800	223001	Janitorial Supplies	2,000	
1,655	1,361	3,000	223004	Uniforms	2,000	
339	31	1,000	310000	Printing/Advertising	1,000	
220	249	1,500	320000	Dues/Meetings/Training/Travel	500	
5,902	5,196	7,000	340000	Electricity	6,000	
1,604	1,707	3,500	340002	Communications	3,500	
11,014	4,183	8,000	340005	Water	8,000	
11,222	3,953	8,000	340006	Sewer	8,000	
2,244	791	2,000	340007	Storm Sewer	2,000	
13,756	18,796	20,000	340008	Sanitation	20,000	
2,897	1,935	2,500	362000	Gasoline/Oil/Lubricants	2,500	
35	531		366000	Equipment Maintenance		
31,639	19,600	40,000	371000	Repair and Maintenance	40,000	
1,600			375000	MAP expenses		
10,085	141	5,000	380000	Professional Services	5,000	
4,435	5,757	7,000	380005	Merchant Fees	7,000	
4,429	4,182	4,000	380020	Computer and Software Support	4,000	
6,092	6,956	7,500	380040	Transient Room Tax	5,000	
3,040	2,221		380050	Non-capital Equipment		
	45	1,000	390000	Miscellaneous	1,000	
1,009	1,080	1,500	410000	Permits and fees	1,500	
17,403	20,452	24,163	390090	Overhead Cost (Indirect Allocation)	17,805	
\$ 133,676	\$ 101,911	\$ 150,713		Total Materials and Services	\$ 138,805	\$ - \$ -
Transfers to Other Funds:						
	28,000	36,850	860013	Hammond Marina Capital Reserve-operations		
-	28,000	36,850		Total Transfers	-	-
Not allocated:						
		77,323	800000	Contingency	77,760	
327,931	339,724	505,901		Total Expenditures	393,401	-
122,905	149,169	-	880001	Ending Fund Balance	-	-
\$ 450,836	\$ 488,894	\$ 505,901		Total Requirements	\$ 393,401	\$ - \$ -

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 7/1/2020 - 6/30/2021		
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20						
			Resources					
\$ 519,526	\$ 639,475	\$ 645,150	300000	Beginning Fund Balance	\$ 862,000			
	\$ 4,692		334000	Clatsop County TRT Tourism Cont	\$ 35,000			
			361000	Interest Earnings				
162,957	159,400	158,000	364000	Transient Room Tax	165,000			
			Transfers from Other Funds:					
			391030	Hammond Marina Fund-Grant				
	28,000	36,850	391030	Hammond Marina Fund-operations				
<u>682,483</u>	<u>831,567</u>	<u>840,000</u>	Total Resources			<u>1,062,000</u>	<u>-</u>	<u>-</u>
			Requirements					
	2,134		620009	Capital Outlay-Marinas: Marina Acquisition Costs				
	1,935		620010	Bank Stabilization Project				
43,008	67,114	840,000	620007	Hammond Marina Dredging	840,000			
<u>43,008</u>	<u>71,183</u>	<u>840,000</u>	Total Capital Outlay			<u>840,000</u>	<u>-</u>	<u>-</u>
43,008	71,183	840,000	Total Expenditures			840,000	-	-
639,475	760,384	-	Ending Fund Balance			222,000	-	-
<u>\$ 682,483</u>	<u>\$ 831,567</u>	<u>\$ 840,000</u>	Total Requirements			<u>\$ 1,062,000</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20			
\$1,841,312	\$1,337,636	\$ 900,000	300000	Beginning Fund Balance	\$ 2,200,000
		1,645,000	334250	Loan Proceeds-IFA S17012	2,500,000
249,453	134,065		334255	Loan Proceeds-IFA Meters S17016	
56,644	51,342	58,000	340025	Connection Charges	30,000
1,723,496	1,957,322	1,820,000	344000	Utilities - in city	1,962,000
1,209,611	1,290,983	1,260,000	344500	Utilities - outside city	1,170,000
		154,000		Rate increase: in and outside city 0%	-
19,107	19,620	20,000	345000	Late Fees	20,000
31,878	33,297	30,000	346000	Door Hanger Fees	30,000
13,140	14,760	14,000	347000	Shut Off Fees	14,000
3,630	5,810	3,800	348000	Service Calls - in city	6,000
1,740	2,870	2,000	348500	Service Calls - outside city	3,000
1,175	1,500	1,000	349000	NSF Fees	1,500
7,319	9,667		360000	Miscellaneous	
35,361	80,265	60,000	361000	Interest Earnings	30,000
			365002	Contributions for Operations	
710	39		366000	Proceeds from Sale of Assets	
<u>5,194,576</u>	<u>4,939,175</u>	<u>5,967,800</u>	Total Resources		<u>7,966,500</u>

			<u>Requirements</u>		
			Personnel Services-Public Works:		
485,591	472,953	525,760	110000	Regular Salaries	454,510
21,935	16,974	37,740	110001	Overtime	37,740
			110002	Part-Time Regular Salaries	
37,483	36,057	43,108	141000	FICA	37,657
15,625	12,444	16,500	142000	Workers Compensation	13,539
1,021	1,845	1,127	143000	Unemployment	492
115,972	114,881	157,779	144000	Retirement	141,707
129,818	128,318	147,957	145000	Health Insurance	130,239
684	618	646	146000	Life Insurance	595
260	1,488	1,639	149000	Long Term Disability	1,408
137,832	166,063	176,924	199999	Personnel services overhead(1.6134 FTE)	186,195
<u>\$ 946,220</u>	<u>\$ 951,640</u>	<u>\$1,109,180</u>	Total Personnel Services		<u>\$ 1,004,082</u>
		8.3076	Total Full-Time Equivalent (FTE)		\$ - \$ -
					7.3792

City of Warrenton
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20			
Requirements					
Public Works					
Distribution System:					
Materials and Services: (430)					
\$ 1,767	\$ 1,571	\$ 2,100	210000 Office Supplies	\$ 2,100	
2,260	2,268	5,100	211000 Postage	5,100	
8,729	7,803	12,000	223000 General Supplies	8,000	
943	1,081	800	223001 Janitorial Supplies	800	
303	46	1,200	223002 Chemical Supplies	1,200	
1,034	1,896	2,600	223004 Uniforms	1,200	
1,296	2,332	2,000	223005 Safety	2,000	
1,094	1,107	3,000	310000 Printing/Advertising	3,000	
6,968	5,211	9,200	320000 Dues/Meetings/Training/Travel	5,000	
4,225	4,162	4,100	340000 Electricity	4,500	
4,739	4,983	5,000	340002 Communications	5,500	
233	323	800	340005 Water	800	
253	273	800	340006 Sewer	800	
51	55	200	340007 Storm Sewer	200	
3,959	4,045	4,900	340008 Sanitation	4,900	
3,912	4,242	6,675	360000 Bank Fees/Credit Cards	6,000	
10,327	8,977	12,100	362000 Gasoline/Oil/Lubricants	11,000	
12,033	26,632	16,000	366000 Equipment Maintenance	16,000	
78,266	41,894	80,000	371000 Construction and Materials	60,000	
4,470	5,142	12,800	371001 Rock	12,800	
907,686	80,207	30,000	371004 Water Meter Replacement	30,000	
265	723	5,000	378000 Building Maintenance	20,000	
23,494	18,645	90,000	380000 Professional Services	80,000	
7,790	11,773	12,292	380005 Professional Services-online payments	28,370	
10,692	11,027	11,783	380006 Professional Services-utility billing	12,856	
100,186	1,601		380008 Professional Services-water meter		
10,284	10,160	20,000	380020 Computer and Software Support	20,000	
4,960	3,921	9,500	380050 Non-capital Equipment	6,000	
112,194	117,239	123,117	390090 Overhead Cost (Indirect Allocation)	131,648	
200	200	1,000	410000 Permits and Fees	1,000	
51,705	58,720	54,600	420000 Franchise Fees (5%)	120,264	
1,376,319	438,259	538,667	Sub-total	601,038	-
Treatment Facility:					
Materials and Services: (435)					
\$ 128	\$ 3,532	\$ 400	210000 Office Supplies	\$ 400	
2,131		2,600	223000 General Supplies	3,000	
489	120	700	223001 Janitorial Supplies	700	
19,721	34,429	60,000	223002 Chemical Supplies	60,000	
373		400	223004 Uniforms	400	
			223005 Safety Supplies	3,000	
37	23	200	310000 Printing/Advertising	1,000	
2,028	350	2,000	320000 Dues/Meetings/Training/Travel	1,000	
55,510	54,983	58,000	340000 Electricity	60,000	
3,837	3,328	4,000	340002 Communications	5,000	
13,513	14,659	16,000	340005 Water	16,000	
900	709	2,000	362000 Gasoline/Oil/Lubricants	1,000	
128,180	100,992	170,000	366000 Equipment Maintenance	150,000	
37,137	31,167	230,000	371000 Repair and Maintenance	230,000	
1,735	2,909	3,500	380000 Professional Services	3,500	
4,664	4,028	4,500	380020 Computer and Software Support	4,500	
2,309	4,767	6,000	380050 Non-capital Equipment	6,000	
1,478	5,108	3,500	410000 Permits and Fees	3,500	
274,171	261,104	563,800	Sub-total	549,000	-

City of Warrenton
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual	Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/18	FYE 6/30/19	and	Budget	Budget	Governing
	Budget	Requirements	Officer	Committee	Body
	FYE 6/30/20				
Requirements					
Raw Water:					
Materials and Services: (440)					
\$ 1,358	\$ 691	\$ 2,000	223000	General Supplies	\$ 2,000
	103	500	223002	Chemical Supplies	
		400	223004	Uniforms	
	186	1,000	223005	Safety Supplies	
		50	310000	Printing/Advertising	
3,019	2,153	3,500	340000	Electricity	3,500
3,942	3,937	6,000	362000	Gasoline/Oil/Lubricants	5,000
28,428	12,486	35,000	366000	Waterworks Maintenance	35,000
2,264	6,979	20,000	371000	Waterworks Repairs	9,000
11,749	212	100,000	380000	Professional Services	100,000
176	374	2,500	380050	Non-capital Equipment	2,500
	3,600	3,000	410000	Permits and Fees	3,000
		500	460000	Environmental Cleanup	500
50,937	30,722	174,450		Sub-total	160,500
South Water Reservoir:					
Materials and Services: (445)					
		150	223002	Chemical Supplies	
		100	223005	Safety Supplies	
3,779	4,174	8,500	340000	Electricity	8,500
6,833	9,627	9,500	340002	Communications	17,000
1,869	2,225	2,500	362000	Gasoline/Oil/Lubricants	3,000
10,470	4,051	25,000	366000	Waterworks Maintenance	10,000
13,934	3,342	19,000	371000	Waterworks Repairs	5,000
		500	380050	Non-capital Equipment	500
			410000	Permits & Fees	100
36,885	23,419	65,250		Sub-total	44,100
1,738,312	753,503	1,342,167		Total Public Works Materials and Services	1,354,638
Not allocated:					
Debt Service:					
439,014	451,105	476,990		Principal	499,939
185,530	168,187	161,386		Interest	131,024
624,544	619,291	638,376		Total Debt Service	630,963
Transfers to Other Funds:					
547,864	757,278	424,489	860029	Water Fund Capital Reserve-operations	1,560,000
		1,645,000		Water Fund Capital Reserve-Loan	2,500,000
547,864	757,278	2,069,489		Total Transfers to Other Funds	4,060,000
-	-	434,235	800000	Contingency	482,386
-	-	450,447		Total Contingency	482,386
3,856,940	3,081,712	5,609,659		Total Expenditures	7,532,069
1,337,636	1,857,463	358,141	880001	Ending Fund Balance	434,431
\$5,194,576	\$4,939,175	\$5,967,800		Total Requirements	\$7,966,500

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			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
<u>Resources</u>						
\$ 1,648,943	\$ 2,066,082	\$ 2,600,000	300000	Beginning Fund Balance	\$ 2,200,000	
				Transfers from Other Funds:		
547,864	757,278	1,645,000	391025	Water Fund Loans	2,500,000	
		424,489	391025	Water Fund Operations	1,560,000	
			365001	Capital Contributions		
<hr/>						
2,196,807	2,823,360	4,669,489	Total Resources		6,260,000	- -
<u>Requirements</u>						
				Capital Outlay-Public Works		
16,891		21,000	610005	Public Works Service Truck		
100,603			610022	Chlorine System Recifyer		
244		1,645,000	620075	Hammond Waterline Upgrades	2,500,000	
8,453			620068	24" Raw Water Shut off valve		
1,550	3,567	3,489	620091	Public Works Remodel	8,723	
			620092	Fuel Depot Spill Control		
2,666	1,074	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	
		25,000	620079	SCADA Improvement at South Water Reservoir	25,000	
		1,000,000	620080	Water Treatment Plant Filter Replacement		
	5,104		620093	Automatic Gate at Public Works		
			620094	Replace Raw Water Pipe Downstream	993,000	
<hr/>						
130,725	9,745	2,845,489	Total Capital Outlay-Public Works		3,677,723	- -
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130,725	9,745	2,845,489	Total Expenditures		3,677,723	- -
<hr/>						
			880001	Reserved for Water Filter Replacement		
		320,000		Replacement year 2027	467,013	
		954,000	880001	Reserved for Water Reservoir Replacement	1,060,000	
2,066,082	2,813,615	550,000	880001	Reserved for future projects	1,055,264	
2,066,082	2,813,615	1,824,000	Total Reserved for future expenditure		2,582,277	- -
<hr/>						
\$ 2,196,807	\$ 2,823,360	\$ 4,669,489	Total Requirements		\$ 6,260,000	\$ - \$ -

City of Warrenton
Budget Document

Water System Development Charges Fund 026 (410)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual FYE 6/30/18	FYE 6/30/19	Adopted Budget FYE 6/30/20	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>			
\$ 112,861	\$ 107,282	\$ 80,000	300000	Beginning Working Capital	\$ 58,000	
77,865	66,012	57,000	339100	Reimbursement Fee	30,000	
1,556	2,421		361000	Interest Earnings	500	
<u>192,282</u>	<u>175,715</u>	<u>137,000</u>	Total Resources		<u>88,500</u>	<u>-</u>
			<u>Requirements</u>			
-	-	-	620000	Capital Outlay-Water Dept.: Improvements		
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay		<u>-</u>	<u>-</u>
			Not allocated:			
			Debt Service:			
85,000	75,000	80,000	801016	Principal(G99001)	58,000	
			801017	Interest	-	-
<u>85,000</u>	<u>75,000</u>	<u>80,000</u>	Total Debt Service		<u>58,000</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	800000	Contingency	<u>-</u>	<u>-</u>
85,000	75,000	80,000	Total Expenditures		58,000	-
<u>107,282</u>	<u>100,715</u>	<u>57,000</u>	Ending Fund Balance		<u>30,500</u>	<u>-</u>
<u>\$ 192,282</u>	<u>\$ 175,715</u>	<u>\$ 137,000</u>	Total Requirements		<u>\$ 88,500</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 330,759	\$ 596,394	\$ 700,000	300000	Beginning Fund Balance	\$1,100,000	
427,423	458,077	445,000	344000	Utilities (20% of Sewer)	428,400	
		17,800		Rate Increase (0%)		
633	1,260		360000	Miscellaneous		
5,052	13,889	10,000	361000	Interest Earnings	5,000	
<u>763,867</u>	<u>1,069,620</u>	<u>1,172,800</u>		Total Resources	<u>1,533,400</u>	<u>-</u>
			Requirements			
			Personnel Services-Public Works			
39,809	66,640	43,227	110000	Regular Salaries	57,477	
536	109	1,632	110001	Overtime	1,632	
3,944	4,176	5,391	110002	Part-Time Regular Salaries	5,391	
3,280	5,246	3,844	141000	FICA	4,934	
1,640	1,708	1,821	142000	Workers Compensation	2,060	
90	269	101	143000	Unemployment	65	
8,132	14,447	11,617	144000	Retirement	15,717	
10,336	16,500	11,919	145000	Health Insurance	16,116	
56	78	52	146000	Life Insurance	67	
22	203	134	149000	Long Term Disability	178	
18,953	27,478	13,271	199999	Personnel services overhead (.1843 FTE)	21,266	
<u>86,797</u>	<u>136,853</u>	<u>93,009</u>		Total Personnel Services	<u>124,903</u>	<u>-</u>
		0.7672		Total Full-Time Equivalent (FTE)	1.0122	
			Materials and Services-Public Works			
237	244	400	210000	Office Supplies	400	
322	313	400	211000	Postage	400	
979	1,443	1,500	223000	General Supplies	2,000	
66	84	250	223001	Janitorial	250	
14	7	500	223002	Chemical Supplies		
145	338	400	223004	Uniforms	400	
171	465	1,000	223005	Safety	1,000	
68	155	150	310000	Printing/Advertising/Publicity	150	
252	329	1,500	320000	Dues/Meetings/Training/Travel	1,000	
9,867	9,554	12,000	340000	Electricity-pump stations	12,000	
475	534	800	340002	Communications	800	
31	50	100	340005	Water	100	
33	42	100	340006	Sewer	100	
7	8	15	340007	Storm Sewer	15	
521	622	900	340008	Sanitation	900	
575	585	853	360000	Bank Fees/Credit Cards	800	
487	1,381	1,300	362000	Gasoline	1,300	
4,095	3,851	8,500	366000	Equipment Maintenance	8,500	
4,588	1,268	30,000	371000	Repair & Maint. Materials	30,000	
546	1,057	4,500	371001	Rock	4,500	
		5,000	371002	Ditch Restoration/Vegetation Removal	5,000	
	8,600	120,000	371003	Phase I Levee & Dike slope stability M & R	120,000	
38	120	600	378000	Building Maintenance	5,000	
3,945	2,951	25,000	380000	Professional Services	25,000	
3,643	26,453	55,000	380001	Professional Services-FEMA Project	55,000	
1,132	1,699	1,552	380005	Online payments	3,370	
1,557	1,591	1,488	380006	Utility Billing	1,527	
1,699	2,306	2,500	380020	Computer & Software Support	2,500	
139	477	800	380050	Non-capital Equipment	800	
15,427	19,399	9,230	390090	Overhead Cost (Indirect Allocation)	15,013	
		3,000	410000	Permits	3,000	
<u>\$ 51,060</u>	<u>\$ 85,930</u>	<u>\$ 289,338</u>		Total Materials and Services	<u>\$ 300,825</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual		Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/18	FYE 6/30/19	Budget FYE 6/30/20		Budget Officer	Budget Committee	Governing Body
\$ 1,298		\$ 1,500	610005 Capital Outlay-Public Works			
24,958	3,430	50,000	620082 Public Works Service Truck	50,000		
379	747	853	620091 Tide Gates	2,133		
235			620091 Remodel of Public Works Offices			
794			620085 SE Anchor (Harbor-SE 3rd St) Improvements			
1,953	23,950		620068 Stormwater MasterPlan Recommendation #1			
	365		620069 Raise Levee Low Area			
	2,755	148,000	620093 Automatic Gate at Public Works			
		125,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	148,000		
			620087 SW Alder Ave. (2nd to 1st)	125,000		
			620088 West Hammond Drainage	450,000		
29,616	31,247	325,353	Total Capital Outlay	775,133	-	-
-	-	76,483	800000 Not allocated: Contingency	85,839		
167,473	254,030	784,183	Total Expenditures	1,286,700	-	-
596,394	815,590	388,617	880001 Ending Fund Balance	246,700	-	-
\$ 763,867	\$ 1,069,620	\$ 1,172,800	Total Requirements	\$ 1,533,400	\$ -	\$ -

City of Warrenton
Budget Document

Storm Sewer System Development Charges Fund 051 (410)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2020- 6/30/2021		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
Resources						
\$ 27,979	\$ 36,535	\$ 40,000	300000 Beginning Fund Balance	\$ 54,900		
			339100 Reimbursement Fee			
\$ 8,100	\$ 6,070	14,000	339200 Improvement Fee	18,000		
456	1,023	650	361000 Interest	300		
<u>36,535</u>	<u>43,628</u>	<u>54,650</u>	Total Resources	<u>73,200</u>	-	-
Requirements						
			620000 Capital Outlay-Public Works Capital Outlay	-	-	-
-	-	-	Total Capital Outlay	-	-	-
			Not allocated: 800000 Contingency	-	-	-
-	-	-	Total Expenditures	-	-	-
<u>36,535</u>	<u>43,628</u>	<u>54,650</u>	880001 Ending Fund Balance	<u>73,200</u>	-	-
<u>\$ 36,535</u>	<u>\$ 43,628</u>	<u>\$ 54,650</u>	Total Requirements	<u>\$ 73,200</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
Resources						
\$ 1,664,746	\$ 1,939,250	\$ 1,800,000	300000	Beginning Fund Balance	\$ 2,200,000	
465,536			334260	Loan Proceeds-DEQ-R94945		
7,781	27,219		334350	Loan Proceeds-IFA		
59,181	37,116	32,000	340030	Connection Charges	10,000	
2,137,490	2,290,061	2,220,000	344000	Utilities	2,142,000	
		94,000		Rate increase 0% in city and shoreline	-	
2,514	1,814	1,800	344300	Industrial Waste Permitted Use	1,800	
121,893	130,274	130,000	344500	Shoreline Sewer Revenue	135,000	
282,268	271,457	280,000	344700	Septage Revenue	100,000	
4,005	5,027		360000	Miscellaneous		
39,684	93,034	74,000	361000	Interest Earnings	40,000	
20,000			365002	Contributions for Operations		
960			366000	Proceeds from Sale of Assets		
4,806,058	4,795,251	4,631,800	Total Resources		4,628,800	-
Requirements						
				Personnel Services-Public Works:		
366,622	418,104	462,570	110000	Regular Salaries	515,820	
31,073	42,703	60,180	110001	Overtime	60,180	
			110002	Part-Time Regular Salaries		
29,378	33,941	39,990	141000	FICA	44,064	
12,368	11,583	15,044	142000	Workers Compensation	14,601	
804	1,734	1,046	143000	Unemployment	576	
78,058	97,810	136,238	144000	Retirement	150,841	
105,358	125,462	131,188	145000	Health Insurance	157,741	
523	534	550	146000	Life Insurance	590	
207	1,368	1,439	149000	Long Term Disability	1,608	
144,133	156,228	193,757	199999	Personnel services overhead (1.6116 FTE)	185,990	
\$ 768,525	\$ 889,465	\$ 1,042,002	Total Personnel Services		\$ 1,132,011	\$ -
		8.0133	Total Full-Time Equivalent (FTE)		8.8139	\$ -
Public Works: Collection System						
Materials and Services (430):						
\$ 1,819	\$ 1,481	\$ 2,700	210000	Office Supplies	\$ 2,700	
2,038	1,817	4,000	211000	Postage	4,000	
8,820	9,734	11,000	223000	General Supplies	13,000	
1,003	1,277	1,500	223001	Janitorial Supplies	1,500	
5,785	70	2,000	223002	Chemical Supplies	2,000	
1,095	1,683	2,500	223004	Uniforms	2,500	
1,807	2,601	3,000	223005	Safety	4,000	
541	520	3,000	310000	Printing/Advertising	3,000	
2,317	2,043	6,000	320000	Dues/Meetings/Training/Travel	6,000	
2,261	2,516	3,000	340000	Electricity	3,000	
		3,000	340001	Natural Gas		
7,059	6,695	8,000	340002	Communications	8,000	
283	306	700	340005	Water	700	
525	762	900	340006	Sewer	900	
105	153	300	340007	Storm	300	
4,167	3,837	6,000	340008	Sanitation	6,000	
45,516	40,894	52,000	340010	Pump Station Utilities	55,000	
4,940	5,599	4,506	360000	Bank Fees/Credit Cards	8,000	
6,985	8,624	11,000	362000	Gasoline/Oil/Lubricants	11,000	
29,476	40,262	40,000	366000	Equipment Maintenance	40,000	
53,816	44,474	300,000	366100	Pump Station Maintenance	250,000	
25,088	42,899	240,000	371000	Construction and Materials	200,000	
3,776	4,592	11,000	371001	Rock	11,000	
250	672	3,000	378000	Building Maintenance	20,000	
11,977	36,460	200,000	380000	Professional Services	200,000	
6,014	8,977	8,210	380005	Professional Services - online payments	17,798	
8,250	8,408	7,870	380006	Professional Services - utility billing	8,066	
39,404	43,792	15,000	380007	Inflow & Infiltration Plan	15,000	
26,953	27,008	36,000	380020	Computer and Software Support	37,500	
2,472	9,611	11,000	380050	Non-capital Equipment	11,000	
117,322	110,295	134,830	390090	Overhead Cost (Indirect Allocation)	131,533	
		2,200	410000	Permits and Fees	2,200	
64,125	68,702	69,381	420000	Franchise Fee (5%)	124,270	
485,990	536,764	1,203,597	Total Materials and Services (430)		1,199,967	-

City of Warrenton
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021				
Actual		Adopted	Resources and Requirements		Proposed by	Approved by	Adopted by
FYE 6/30/18	FYE 6/30/19	Budget FYE 6/30/20			Budget Officer	Budget Committee	Governing Body
Requirements							
Public Works:							
Shoreline Sanitary							
Materials and Services (433):							
		700	223000	General Supplies	700		
		700	223002	Chemical Supplies	700		
2,162	2,382	5,000	340001	Natural Gas	5,000		
8,022	7,625	10,000	340010	Pump Station Electricity	10,000		
255		500	362000	Gasoline/Oil/Lubricants	500		
4,264	428	7,500	366100	Pump Station Maintenance	7,500		
164	1,109	5,000	371000	Repair and Maintenance	5,000		
49		2,500	380000	Professional Services	2,500		
845	1,127	2,500	380020	Computer and Software Support	2,500		
15,761	12,670	34,400	Total Materials and Services (433)		34,400	-	-
Public Works:							
Sewer Plant							
Materials and Services (435):							
529	513	1,500	210000	Office Supplies	1,500		
433	477	500	211000	Postage	500		
4,415	4,994	5,100	223000	General Supplies	7,500		
80	370	1,000	223001	Janitorial Supplies	1,000		
	80	2,500	223002	Chemical Supplies	2,000		
558	577	1,500	223004	Uniforms	1,000		
9,406	7,767	12,000	223005	Lab supplies	10,000		
1,184	533	3,000	223006	Safety	3,000		
68	23	2,000	310000	Printing/Advertising	1,000		
4,150	4,137	7,000	320000	Dues/Meetings/Training/Travel	7,000		
95,431	83,733	100,000	340000	Electricity	100,000		
5,606	5,572	6,500	340002	Communications	6,500		
1,146	1,499	2,000	340005	Water	2,000		
679	873	1,200	340006	Sewer	1,200		
136	175	250	340007	Storm Sewer	250		
7,481	7,859	10,000	340008	Sanitation	10,000		
2,109	2,335	5,000	362000	Gasoline/Oil/Lubricants	5,000		
22,835	32,292	50,000	366000	Equipment Maintenance	30,000		
61,345	12,016	95,000	371000	Repair and Maintenance	60,000		
8,171	14,583	60,000	380000	Professional Services	60,000		
14,099	11,590	15,000	380020	Computer and Software Support	15,000		
2,266	9,338	8,000	380050	Non-capital Equipment	8,000		
2,023	2,078	3,000	410000	Permits and Fees	3,000		
244,151	203,412	392,050	Total Materials and Services (435)		335,450	-	-
745,902	752,847	1,630,047	Total Public Works Materials and Services		1,569,817	-	-
Not allocated:							
Debt Service:							
58,295	68,052	117,376	Principal		134,328		
4,382	54,123	39,990	Interest		43,994		
62,677	122,175	157,366	Total Debt Service		178,322	-	-
Transfers to Other Funds:							
1,289,704	1,029,563	413,305	860038	Sewer Fund Capital Reserve-operations	582,017		
1,289,704	1,029,563	413,305	Total Transfers to Other Funds		582,017	-	-
-	-	80,673	800003	Contingency-debt reserves	80,673		
-	-	564,677	800000	Contingency-operations	576,821		
		645,350	Total Contingency		657,494	-	-
2,866,808	2,794,050	3,888,070	Total Expenditures		4,119,661	-	-
1,939,250	2,001,201	743,730	880001	Ending Fund Balance	509,139	-	-
\$ 4,806,058	\$ 4,795,251		Total Requirements		\$ 4,628,800	\$ -	\$ -

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 7/1/2020 - 6/30/2021		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 1,041,996	\$ 2,167,202	\$ 2,990,000	300000	Beginning Fund Balance	\$ 3,300,000	
			Transfers from Other Funds:			
465,535			391030	Sewer Fund Loan R94954		
824,169	1,029,563	413,305	391030	Sewer Fund Operations	582,017	
<u>2,331,700</u>	<u>3,196,765</u>	<u>3,403,305</u>		Total Resources	<u>3,882,017</u>	<u>-</u>
			Requirements			
			Capital Outlay-Public Works:			
12,502		15,500	610005	Public Works Service Truck		
			610023	Side by Side Utility Vehicle	20,000	
109,472			620011	Core Conveyance/Ensign Pump Station		
250			620081	Storage Building Workshop		
61			620087	SE 12th St and Marlin Collector Line Repl		
732	477	320,000	620089	SE 2nd Street & Marlin Ave Pump Station	300,000	
1,248	3,069	2,808	620091	Remodel of Public Works Offices	7,020	
26,973			620047	3rd & Main Pump Sta Generator		
	67,764	100,000	620046	Pump Station Generator	50,000	
13,139			620050	WWTP Laboratory Climate Control		
122			620052	NW Seventh Ave & Enterprise Pump Sta. Ugrd		
	3,767		620093	Automatic Gate at Public Works		
		125,000	620078	N Main Ave & NW 7th Pl (NW Warr Dr to NE 5th St)	125,000	
		160,000	620024	WWTP North Lagoon Dewatering Pump and Filter	160,000	
		45,000	620019	Septage Screening	35,000	
		425,000	620023	Se Marlin & 101 Pump Station Upgrade	425,000	
		60,000	620033	Pump Station Bypass Program	60,000	
			620094	Bird Netting for SBR	45,000	
<u>164,498</u>	<u>75,077</u>	<u>1,253,308</u>		Total Capital Outlay	<u>1,227,020</u>	<u>-</u>
<u>164,498</u>	<u>75,077</u>	<u>1,253,308</u>		Total Expenditures	<u>1,227,020</u>	<u>-</u>
		616,665	880001	Reserved for SBR Basin and Equipment	716,665	
		533,332	880001	Reserved for Biosolids Disposal	633,332	
		1,000,000	880001	Reserved for future projects	1,305,000	
<u>2,167,202</u>	<u>3,121,688</u>	<u>2,149,997</u>	880001	Total Reservations for future Expenditures	<u>2,654,997</u>	<u>-</u>
<u>\$ 2,331,700</u>	<u>\$ 3,196,765</u>	<u>\$ 3,403,305</u>		Total Requirements	<u>\$ 3,882,017</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Sewer System Development Charges Fund 036 (410)

Historical Data			Budget for Fiscal Year 7/1/2020- 6/30/2021			
Actual		Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/18	FYE 6/30/19	Budget FYE 6/30/20	and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
\$ 141,598	\$ 91,177	\$ 42,000	300000	Beginning Fund Balance	\$ 38,000	
57,766	28,052	57,000	339100	Reimbursement Fee	30,000	
2,180	2,197	2,100	361000	Interest Earnings	300	
<u>201,544</u>	<u>121,426</u>	<u>101,100</u>	Total Resources	<u>68,300</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
-	-	-	620000	Capital Outlay-Public Works: Improvements		
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
82,353	56,579	29,975		Not allocated:		
28,014	14,204	9,330		Debt Service:		
				Principal-Y04001		
				Interest-Y04001		
<u>110,367</u>	<u>70,783</u>	<u>39,305</u>	Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	800000	Contingency	<u>-</u>	<u>-</u>
<u>110,367</u>	<u>70,783</u>	<u>39,305</u>	Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<u>91,177</u>	<u>50,643</u>	<u>61,795</u>	Ending Fund Balance	<u>68,300</u>	<u>-</u>	<u>-</u>
<u>\$ 201,544</u>	<u>\$ 121,426</u>	<u>\$ 101,100</u>	Total Requirements	<u>\$ 68,300</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Sanitation Fund 032 (430)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 371,081	\$ 417,570	\$ 380,000	300000	Beginning Fund Balance	\$ 450,000	
914,268	983,178	945,540	344000	Utilities	850,986	
183,166	192,973	200,232	345000	Recycling Fees	180,209	
2,423	3,844		360000	Miscellaneous		
9,047	17,245	12,000	361000	Interest Earnings	6,000	
7,000			366000	Proceeds from Sale of Assets		
<u>1,486,985</u>	<u>1,614,810</u>	<u>1,537,772</u>	Total Resources		<u>1,487,195</u>	<u>-</u>
			Requirements			
			Personnel Services-Public Works:			
125,185	141,194	150,125	110000	Regular Salaries	140,375	
3,294	2,044	8,976	110001	Overtime	8,976	
657	696	899	110002	Part-time Salaries	899	
9,394	10,396	12,240	141000	FICA	11,494	
4,341	2,842	4,349	142000	Workers Compensation	4,250	
256	532	320	143000	Unemployment	150	
18,723	28,513	38,845	144000	Retirement	40,274	
51,823	56,926	60,161	145000	Health Insurance	44,574	
178	179	186	146000	Life Insurance	179	
70	462	486	149000	Long Term Disability	455	
34,600	44,049	50,849	199999	Personnel services overhead (.4592 FTE)	52,993	
<u>\$ 248,523</u>	<u>\$ 287,833</u>	<u>\$ 327,436</u>	Total Personnel Services		<u>\$ 304,619</u>	<u>\$ -</u>
		2.9282	Total Full-Time Equivalent (FTE)		2.8079	\$ -

City of Warrenton
Budget Document

Sanitation Fund 032

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
Requirements						
Materials and Services-Public Works:						
\$ 789	\$ 369	\$ 2,000	210000	Office Supplies	\$ 2,000	
1,059	1,019	1,600	211000	Postage	1,600	
3,822	2,074	6,500	223000	General Supplies	4,500	
588	667	650	223001	Janitorial Supplies	650	
1,456	1,532	2,700	223002	Chemical Supplies	2,700	
876	707	1,600	223004	Uniforms	1,000	
494	664	800	223005	Safety	800	
207	115	500	310000	Printing/Advertising	500	
302	708	2,200	320000	Dues/Meetings/Training/Travel	1,000	
680	680	1,300	340000	Electricity	1,300	
2,748	2,478	3,100	340002	Communications	3,100	
295,556	313,750	348,316	340003	Landfill Fees	313,484	
180,689	189,775	206,064	340004	Residential Curbside Recycling	206,064	
1,434	1,804	2,500	340005	Water	2,500	
841	1,580	2,000	340006	Sewer	2,000	
168	316	1,000	340007	Storm Sewer	1,000	
1,042	1,078	1,700	340008	Sanitation	1,700	
5,814		12,000	340015	Spring Cleanup	12,000	
32,224	33,851	35,000	340016	Commercial Recycling-Cardboard	35,000	
41,408	37,933	46,000	340017	Yard Debris Recycling	46,000	
16,843	11,830	25,000	340020	Landfill Postclosure Care Costs	25,000	
14,056	14,056	15,500	340025	Recycling Education	15,500	
931	1,057	2,167	360000	Bank Fees/Credit Cards	1,600	
23,327	22,756	32,000	362000	Gasoline/Oil/Lubricants	32,000	
24,467	59,013	40,000	366000	Equipment Maintenance	40,000	
1,160	967	2,000	371000	Repair and Maintenance	2,000	
251	64	500	371001	Rock	500	
83	156	5,000	378000	Building Maintenance	10,000	
7,539	5,088	7,000	380000	Professional Services	7,000	
2,494	3,564	3,946	380005	Professional Services - online payments	5,464	
3,420	3,338	3,783	380006	Professional Services - utility billing	2,476	
4,268	4,013	6,500	380020	Computer/Software Support	6,500	
19,262	12,182	45,000	380050	Non-capital equipment	45,000	
28,164	31,098	35,432	390090	Overhead Cost (Indirect Allocation)	37,471	
27,428	29,495	28,503	420000	Franchise Fee (5%)	49,628	
		1,000	460000	Environmental Cleanup	1,000	
<u>745,892</u>	<u>789,777</u>	<u>930,861</u>		Total Materials and Services	<u>920,037</u>	<u>-</u>
Not allocated:						
75,000	116,630	83,840	860034	Transfers to Other Funds: Sanitation Fund Capital Reserve	66,845	
<u>75,000</u>	<u>116,630</u>	<u>83,840</u>		Total Transfers to Other Funds	<u>66,845</u>	<u>-</u>
-	-	188,783	800000	Contingency	185,263	
<u>1,069,415</u>	<u>1,194,240</u>	<u>1,530,920</u>		Total Expenditures	<u>1,476,764</u>	<u>-</u>
<u>417,570</u>	<u>420,570</u>	<u>6,852</u>	880001	Ending Fund Balance	<u>10,431</u>	<u>-</u>
<u>\$ 1,486,985</u>	<u>\$ 1,614,810</u>	<u>\$ 1,537,772</u>		Total Requirements	<u>\$ 1,487,195</u>	<u>\$ -</u>

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			Resources and Requirements			Budget for Fiscal Year 7/1/2020- 6/30/2021		
Actual	Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20						
			Resources					
\$ 301,730	\$ 370,497	\$ 484,000	300000	Beginning Fund Balance	\$ 113,000			
75,000	116,630	83,840	391032	Transfers from Other Funds: Sanitation Fund	66,845			
<u>376,730</u>	<u>487,127</u>	<u>567,840</u>		Total Resources	<u>179,845</u>	-	-	
			Requirements					
5,193		6,500	610005	Capital Outlay-Public Works: Public Works Service Truck				
		430,000	610008	Garbage Truck Replacement				
		25,000	620001	SW 1st Street Recycling Center Upgrades	15,000			
1,040	1,822	2,340	620091	Remodel of Public Works	5,850			
	1,580		620093	Automatic Gate at Public Works				
<u>6,233</u>	<u>3,401</u>	<u>463,840</u>		Total Capital Outlay	<u>20,850</u>	-	-	
<u>6,233</u>	<u>3,401</u>	<u>463,840</u>		Total Expenditures	<u>20,850</u>	-	-	
<u>370,497</u>	<u>483,726</u>	<u>104,000</u>	880001	Reserved for future expenditure	<u>158,995</u>	-	-	
<u>\$ 376,730</u>	<u>\$ 487,127</u>	<u>\$ 567,840</u>		Total Requirements	<u>\$ 179,845</u>	\$ -	\$ -	

City of Warrenton
Budget Document

State Tax Street Fund 040 (431)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual FYE 6/30/18	FYE 6/30/19	Adopted Budget FYE 6/30/20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Requirements			
			Capital Outlay-Public Works:			
3,545		4,500	610005 Public Works Service Truck			
2,338			620010 Delaura Beach Trail			
2,418		320,000	620068 SW 2nd St (Elm - Gardenia)	300,000		
974		567,000	620078 N Main & NW 7th Place (Warrenton Dr - NE 5th)	567,000		
42,090			622082 SE 2nd St (SE King-Marlin)			
113	337	255	620091 Public Works Remodel	638		
804			620085 SE Anchor (Harbor-SE 3rd St) Improvement			
5,419	4,062	218,000	620084 SW 4th St (S Main Ave-Alder Ct)	320,000		
	1,094		620093 Automatic Gate at Public Works			
3,399	15,600	220,000	620086 Intersection of SW 9th St and S Main Ave	220,000		
		325,000	620087 SW Alder Ave. (2nd to 1st)	300,000		
		50,000	620012 Warrenton Trails Wayfinding Signs	50,000		
		40,000	620013 Upgrade Curb & Sidewalk at Elementary	40,000		
61,100	21,092	1,744,755	Total Capital Outlay	1,797,638	-	-
			Not allocated:			
			Debt Service:			
			801001 Principal			
			801002 Interest			
-	-	-	Total Debt Service	-	-	-
-	-	168,904	800000 Contingency	198,000		
298,337	301,446	2,758,075	Total Expenditures	2,872,892	-	-
1,809,511	2,327,209	137,732	880001 Ending Fund Balance	137,073	-	-
\$2,107,848	\$ 2,628,655	\$ 2,895,807	Total Requirements	\$3,009,965	\$ -	\$ -

City of Warrenton
Budget Document

Streets System Development Charges Fund 041 (410)

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021				
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20					
			<u>Resources</u>				
\$ 640,637	\$ 712,918	\$ 774,000	300000	Beginning Fund Balance	\$ 893,000		
60,531	82,929	95,000	339200	Improvement Fee	150,000		
			339100	Reimbursement Fee			
11,750	19,661	12,000	361000	Interest	6,000		
<hr/>							
712,918	815,508	881,000	Total Resources		1,049,000	-	-
<hr/>			<u>Requirements</u>				
			620000	Capital Outlay-Public Works: Improvements			
<hr/>							
-	-	-	Total Capital Outlay		-	-	-
<hr/>							
-	-	-	800000	Contingency	-	-	-
<hr/>							
-	-	-	Total Expenditures		-	-	-
<hr/>							
712,918	815,508	881,000	880001	Ending Fund Balance	1,049,000	-	-
<hr/>							
\$ 712,918	\$ 815,508	\$ 881,000	Total Requirements		\$ 1,049,000	\$ -	\$ -

City of Warrenton
Budget Document

Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
Resources						
\$ 10,114	\$ 5,406	\$ 5,406	300000	Beginning Fund Balance	\$ 5,406	
33,267		166,599	347500	Engineering Services	167,163	
			348000	Other Billed Services		
311			360000	Miscellaneous Income		
			361000	Interest		
<u>43,692</u>	<u>5,406</u>	<u>172,005</u>	Total Resources		<u>172,569</u>	<u>-</u>
Requirements						
			Personnel Services-Engineering Dept:			
26,985		98,250	110000	Regular Salaries	99,250	
2,006		7,516	141000	FICA	7,593	
349		1,210	142000	Workers Compensation	1,260	
52		197	143000	Unemployment	99	
5,241		32,180	144000	Retirement	32,502	
2,712		23,466	145000	Health Insurance	24,176	
61		175	146000	Life Insurance	175	
		311	149000	Long Term Disability	314	
<u>37,406</u>	<u>-</u>	<u>163,305</u>	Total Personnel Services		<u>165,369</u>	<u>-</u>
		1	Total Full-Time Equivalent			1
			Materials and Services-Engineering Dept:			
		1,000	210000	Office Supplies	1,000	
		3,000	320000	Dues/Meetings/Training/Travel	1,500	
429		700	340002	Communications	700	
11			380000	Professional Services		
141		2,000	380020	Computer/Software Support	2,000	
299		2,000	380050	Non-capital equipment	2,000	
<u>880</u>	<u>-</u>	<u>8,700</u>	Total Materials and Services		<u>7,200</u>	<u>-</u>
38,286	-	172,005	Total Expenditures		172,569	-
5,406	5,406	-	880001	Ending Fund Balance	-	-
<u>\$ 43,692</u>	<u>\$ 5,406</u>	<u>\$ 172,005</u>	Total Requirements		<u>\$ 172,569</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Warrenton Business License Fund 006 (400)

Historical Data			Budget for Fiscal Year 7/1/2020-6/30/2021			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/18	FYE 6/30/19	FYE 6/30/20				
			Resources			
\$ 103,694	\$ 65,586	\$ 49,000	300000	Beginning Fund Balance	\$ 78,000	
54,100	60,565	55,000	321600	Business License Fees	59,000	
25	166		360000	Miscellaneous		
1,307	1,635	1,500	361000	Interest Earnings	800	
			364000	Fund Raising Revenues		
1,664	6,250		365000	Donations		
			391001	Transfer from the General Fund		
<u>160,790</u>	<u>134,202</u>	<u>105,500</u>	Total Resources		<u>137,800</u>	<u>-</u>
			Requirements			
			Personnel Services-WBL Program:			
10,328	10,789	10,687	199999	Personnel services overhead (.0593 FTE)	6,838	
<u>10,328</u>	<u>10,789</u>	<u>10,687</u>	Total Personnel Services		<u>6,838</u>	<u>-</u>
			Materials and Services-WBL Program:			
493	793	1,000	211000	Postage	1,000	
7,186	3,790	10,000	310000	Printing/Advertising/Publicity/Marketing	2,500	
		7,500	320000	Dues/Meetings/Training/Travel	7,500	
48	52	150	360000	Bank/Credit Card Fees	150	
	1,000	13,000	380000	Professional Services	5,000	
		5,000	380010	Rental (Storage)	1,000	
		5,000	380019	Nuisance Abatement	10,000	
2,326	2,518	2,500	380020	Computer & Software Support	2,000	
		500	380021	Recognition Program	500	
535	455	1,000	380039	North and South Welcome Sign	1,000	
397	245	1,000	380031	July 4th Parade	1,000	
2,000		10,000	380034	Winter Holiday Events/Decoration	5,000	
4,000	3,950		380036	Website maintenance		
		1,000	380043	Business After Hours		
164			380045	Donations to Non-profits		
10,000			380046	Economic Growth Marketing		
	2,500	15,000	380047	Façade Grants(outside URA)	15,000	
			380048	Festival/Chamber Events	5,000	
44,321	40,887	5,000	380051	Holiday & Community Events	10,000	
			390000	Miscellaneous Expense		
8,407	7,617	7,422	390090	Overhead Cost (Indirect Allocation)	4,858	
<u>79,876</u>	<u>63,806</u>	<u>80,072</u>	Total Materials & Services		<u>71,508</u>	<u>-</u>
			Not allocated:			
			Transfers to Other Funds			
			860070	Police Vehicle Replacement Fund	40,000	
			860015	Grants Fund - (Fire Equip. Match)	10,000	
5,000			860004	Community Center Capital Reserve Fund		
<u>5,000</u>	<u>-</u>	<u>-</u>	Total Transfers		<u>50,000</u>	<u>-</u>
			800000	Contingency	5,000	
<u>-</u>	<u>-</u>	<u>-</u>	Total Expenditures		<u>133,346</u>	<u>-</u>
95,204	74,595	90,759	880001	Ending Fund Balance	4,454	
<u>65,586</u>	<u>59,607</u>	<u>14,741</u>	Total Requirements		<u>137,800</u>	<u>\$ - \$ -</u>
<u>\$ 160,790</u>	<u>\$ 134,202</u>	<u>\$ 105,500</u>				