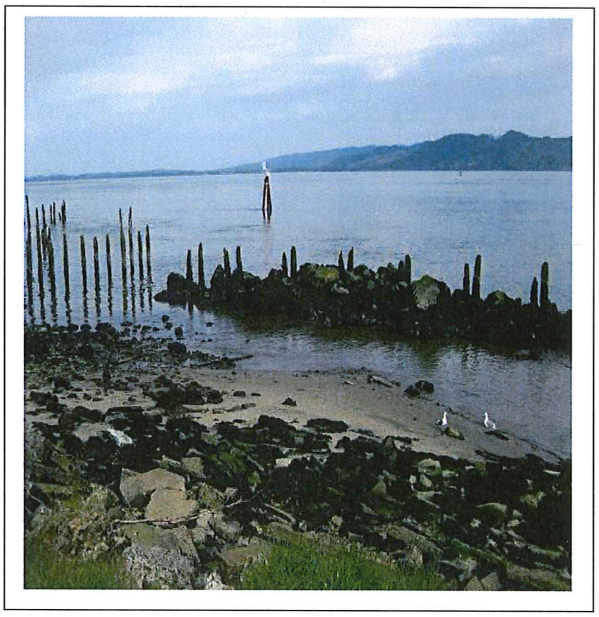
ADOPTED BUDGET



"Making a difference through excellence of service"

CITY OF WARRENTON

Fiscal Year 2015-2016

"Making a difference through excellence of service"

This page intentionally left blank

CITY OF WARRENTON
FISCAL YEAR 2015 – 2016 BUDGET
TABLE OF CONTENTS

Page

Budget Message 1

Budget Committee Members 9

Budget Calendar 10

General Fund Four Year Forecast 12

Fiscal Policy 13

Budget Development Policies 18

Budget Strategic Plan & Resource Reduction Policy 23

Personnel Allocations 27

Full Time Equivalents (FTE) 29

Organizational Structure and Staffing 30

Budget Programs 31

Summary of Resources (All Funds) 40

Summary of Requirements (All Funds) 41

Summary of Interfund Transfers 42

General Fund Resources and Requirements 43

General Fund Summary of Revenues 44

General Fund Summary of Expenditures 45

Graph of General Fund Expenses by Department 46

General Fund Expenditures by Department
- Municipal Court (412) 47
- Administration/Commission (413) 48
- Community Development (419) 49
- Police (421) 50
- Fire (422) 51
- Parks (429) 52
- Contingency (500) 53
- Transfers (600) 54

Parks System Development Charges Fund 003 (410) 55

Police Vehicle Replacement Fund 070 (495) 56

Fire Apparatus Replacement Fund 071 (495) 57

Grant Fund 015 (000) 58

Community Center Fund 005 (401) 59

Community Center Capital Reserve Fund 004 (401) 60

CITY OF WARRENTON
FISCAL YEAR 2015 – 2016 BUDGET
TABLE OF CONTENTS

Page

Transient Room Tax Fund 024 (465) 61
Facilities Maintenance Fund 035 (410) 62
Tansy Point Dock Capital Reserve Fund 072 (410) 63
Public Safety Building GO Bond Fund 057 (720) 64
Wastewater Treatment Facility GO Bond Fund 059 (435) 65
Quincy Robinson Trust Fund 065 (429) 66
Building Division Fund 021 (423) 67
Library Fund 020 (455) 68
Warrenton Marina Fund 010 (461) 69
Warrenton Marina Capital Reserve Fund 012 (461) 70
Hammond Marina Fund 011 (461) 71
Hammond Marina Capital Reserve Fund 013 (461) 72
Water Fund 025 (430) 73
Water Fund Capital Reserve 029 (430) 74
Water Systems Development Fund 026 (410) 75
Storm Sewer Fund 028 (430) 76
Storm Sewer System Development Charges Fund 051 (410) 77
Sewer Fund 030 (430) 78
Sewer Fund Capital Reserve 038 (430) 79
Sewer Systems Development Charges Fund 036 (410) 80
Sanitation Fund 032 (430) 81
Sanitation Fund Capital Reserve 034 (430) 82
State Tax Street Fund 040 (431) 83
Streets System Development Charges Fund 041 (410) 84
Engineer Internal Service Fund 85
Warrenton Business Association Fund 006 (400) 86

"Making a difference through excellence of service"

CITY OF WARRENTON

BUDGET MESSAGE

May 14, 2015

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2015-2016.

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

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

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

INTRODUCTION

The City provides a wide range of services to its residents and businesses. These include police and fire protection, municipal court, city parks, dikes and road maintenance, land use planning and development, building inspection, general administration, water treatment and distribution, wastewater collection and treatment, refuse collection, and boat 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, 2015, and ends June 30, 2016.

The spending authority for the proposed FY 2015-2016 Budget is $25,860,610.

Again, a number of new businesses have opened in Warrenton over the past year and others are planned. This past year saw the opening of The Human Bean, Wauna Federal Credit Union, TJ Maxx, and Nysa's Kitchen to name a few. A memory care facility is scheduled to open this year

and Walmart will break ground in the spring of 2015 with completion in the coming fiscal year. Substantial building fees and system development charges will be collected this year. Astoria Ford has indicated they are moving to Warrenton and have begun initial planning work.

The initial information, as contained in this document, generally follows previous years' patterns in order to form a base for discussion. Proposed changes already included in this budget are reviewed in the section titled "Budget Programs."

Continued service demands and enterprise fund debt service requirements will require the City to carefully manage all revenues and expenditures to insure the continued financial health of the City as well as the timely repayment of debt. This budget includes those items needed to maintain the City's level of services as well as prudent capital planning. Of particular concern is the water fund, which has been hit with diminishing revenues.

I am recommending a 15% increase for water and 2.5% increase for sewer rates, as well as doubling the amount of storm sewer service fees to 20% of sewer charges from 10%. The water fund in particular has suffered from the loss of Pacific Coast Seafood revenue the past two years coupled with the earlier loss of Camp Rilea and the City of Gearhart. We are, for the second year, eliminating maintenance and construction projects as a result.

SDC funds will be used to make debt payment in the water fund.

I am recommending the addition of a City Engineer in this year's budget at an anticipated savings over current outside engineering costs.

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 anyone upon request. 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

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, 2015.

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, for example, the Police Vehicle Replacement Fund, Fire Apparatus Fund, Water Fund, Tansy Point Dock Capital Reserve Fund, and the transfers from the General Fund to other funds.

A review of budget programs provides a brief summary of each program and changes, if any, proposed for the 2015-2016 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 November 5, 2013, and is 28 cents per $1,000 of assessed property valuation. The current levy for the library is 9.5 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 $204.51. This does not include any general obligation bond levies.

Personnel Cost

The proposed budget includes a 2.5% cost of living wage increase on July 1, 2015. A four-year contract was approved with the bargaining units in 2013.

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'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.

General Fund

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

	2014-2015	2015-2016
Municipal Court	$114,716	$123,741
Administration/Commission	$891,775	$955,176
Community Development & Planning Services	$519,125	$223,682
Police Services	$1,403,981	$1,592,493
Fire & Emergency Medical Services	$695,932	$729,145
Parks	$176,686	$151,786
Contingency	$186,145	$265,777
Transfers	$108,533	$159,507

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:

	2014-2015	2015-2016
Warrenton Marina Fund (010)	$579,028	$548,772
Hammond Marina Fund (011)	$405,911	$372,358
Water Fund (025)	$3,415,275	$4,815,936
Storm Sewer Fund (028)	$467,263	$434,376
Sewer (Wastewater) Fund (030)	$4,591,932	$4,569,969
Sanitation Fund (032)	$1,295,784	$1,282,000

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 utilities in the coming fiscal year follows:

	2014-2015	2015-2016
Community Center Fund (005)	$22,292	$21,644
Warrenton Business Association Fund (006)	$121,262	$134,405
Grant Fund (015)	$76,255	$77,927
Library Fund (020)	$69,378	$76,953
Building Department Fund (021)	$251,646	$261,378
Transient Room Tax Fund (024)	$184,000	$250,000
Facilities Maintenance Fund (035)	$131,300	$130,270
State Tax Street Fund (040)	$1,718,186	$1,475,537
Quincy Robinson Trust Fund (065)	$117,900	$93,900

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:

	2014-2015	2015-2016
Community Center Capital Reserve Fund (004)	$3,591	$2,186
Warrenton Marina Capital Reserve Fund (012)	$170,736	$144,477
Hammond Marina Capital Reserve Fund (013)	$470,543	$419,000
Water Systems Development Fund (026)	$112,676	$150,440
Water Fund Capital Reserve Fund (029)	$186,700	$1,679,960
Sewer Systems Development Fund (036)	$157,837	$183,400
Sewer Fund Capital Reserve Fund (038)	$2,672,954	$2,241,084
Storm Sewer Systems Development Fund (051)	$36,681	$78,270
Sanitation Fund Capital Reserve Fund (034)	$4,550	$337,940

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 three debt service funds for incurred debt. A summary of the planned expenses of these funds in the coming fiscal year follows:

	2014-2015	2015-2016
Wastewater Treatment GO Bond Fund (059)	$578,877	$576,921
Public Safety Building Go Bond Fund (057)	$139,250	$143,250

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:

	2014-2015	2015-2016
Parks SDC Fund (003)	$17,520	$37,060
Streets SDC Fund (041)	$71,698	$550,650
Police Vehicle Replacement Fund (070)	$45,000	$32,410
Fire Apparatus Replacement Fund (071)	$60,000	$278,466
Tansy Point Dock Capital Reserve Fund (072)	$74,275	$101,538

In addition, we implemented the six year Capital Improvement Plan which 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.

CONCLUSION

The City management staff's assistance in preparing the proposed budget should be acknowledged. Finance Director Laurie Sawrey consistently has provided invaluable assistance in the preparation of this document.

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

Respectfully submitted,

Kurt Fritsch
Budget Officer

City of Warrenton
Budget Committee Members
Fiscal Year 2015-2016

Commissioners

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

Appointed Members

- Budget Committee Chair Ed Wegner
- Budget Committee Vice-Chair Debbie Morrow
- Budget Committee Member Flint Carlson
- Budget Committee Member Paul Mitchell
- Budget Committee Member Gerald Poe

Budget Committee Staff

- Kurt Fritsch, Budget Officer
- Laurie Sawrey, Finance Director
- Linda Engbretson, City Recorder

CITY OF WARRENTON
BUDGET CALENDAR
FISCAL YEAR 2015 – 2016

DATE	ACTION
January 1, 2015 through February 28, 2015	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2015.
March 2, 2015 through March 6, 2015	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 20, 2015	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 27, 2015	Department Heads complete Fiscal Year 2015/2016 budget requests and submit to Finance Director.
April 7, 2015	Work session with Commission to review Capital Improvement Program (City Commission Chambers 6:00 p.m.).
April 6, 2015 through April 10, 2015	Budget Officer meets with Department Heads and reviews budget requests.
April 13, 2015 through April 24, 2015	Budget Officer prepares proposed budget and budget message.
May 1, 2015	Publish **notice** of May 14, 2015 Budget Committee convening meeting date/time and opportunity to receive citizen input (5 - 30 days required, at least 5 days required between first and second) in newspaper and on city website.
April 30, 2015 (Thursday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 14, 2015 (Thursday)	1st Budget Committee meeting (City Hall, Fire Training Room, 5:30 p.m.) Receive Proposed Fiscal Year 2015/2016 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds.

CITY OF WARRENTON
BUDGET CALENDAR
FISCAL YEAR 2015 - 2016

DATE	ACTION
May 21, 2015 (Thursday)	2nd Budget Committee meeting, 5:30 p.m. Receive Proposed Fiscal Year 2015/2016 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen input. Continue with City of Warrenton Budget review. Budget Committee approves tax rates and amounts of property taxes to be imposed.
May 28, 2015 (Thursday)	3rd Budget Committee meeting, 5:30 p.m., (if needed)
June 9, 2015	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Columbia Press) for publishing. Hearings scheduled for June 23, 2015.
June 12, 2015	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 23, 2015	City Commission conduct Public Hearings on Approved Fiscal Year 2015/2016 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 23, 2015	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 23, 2015	City Commission adopt Fiscal Year 2015/2016 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, 2015).
June 23, 2015	City Commission adopt Capital Improvement Program, 2016-2021.
July 1, 2015	Budget Officer submit Fiscal Year 2015/2016 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2015).

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

	Actual FYE 2010		FYE 2011		FYE 2012		FYE 2013		FYE 2014		Adopted Budget FYE 2015		Approved Budget FYE 2016		Projected FYE 2017		Projected FYE 2018	
Beginning Fund Balance	-1%	915,539	14%	1,041,350	13%	1,172,902	1%	1,187,001	-10%	1,071,262	-29%	765,000	24%	950,000	-72%	262,770		-
Resources:																		
Property Taxes	2%	741,839	-4%	708,796	4%	735,458	6%	782,774	6%	826,361								
Permanent Rate												705,710	5%	739,099	4%	765,222	3%	788,179
Police Local Option												126,908	4%	132,050	3%	136,012	3%	140,092
Other Taxes, land sales	-64%	2,804	-9%	2,561	-98%	52	-100%	0		4,108		-		-		-		-
Transient Room Tax	17%	291,708	8%	314,143	0%	312,761	5%	329,628	28%	420,798	-14%	360,604	14%	411,558	1%	415,673	1%	419,830
Franchise Fees	13%	463,426	10%	508,877	17%	595,595	3%	613,089	2%	625,026	-1%	618,950	2%	631,377	1%	638,884	1%	645,273
Licenses, Permits, Fees	8280%	41,900	-99%	500	5%	525	10%	575	4%	600	-17%	500	20%	600	0%	600	0%	600
Grants	0%	6,000	0%	6,000	0%	6,000	-10%	5,400	0%	5,400	0%	5,400	0%	5,400	0%	5,400	0%	5,400
State Revenue Sharing	-6%	36,924	6%	39,092	-5%	37,033	3%	38,145	9%	41,751	-4%	40,000	16%	46,250	0%	46,250	0%	46,250
911 Tax System	-3%	23,817	2%	24,325	1%	24,567	-75%	6,122	-100%	0		-		-		-		-
State CigaretteTax	-6%	6,891	8%	7,444	-1%	7,348	-2%	7,202	-4%	6,878	-7%	6,419	-6%	6,005	-6%	5,645	-6%	5,306
State Liquor Tax	-5%	53,380	6%	56,354	14%	64,267	5%	67,608	6%	71,661	2%	73,174	14%	83,369	4%	86,607	4%	90,071
Charges for Services	-2%	115,465	-18%	94,683	15%	109,331	-7%	101,375	17%	118,665	244%	408,402	-55%	185,152	3%	189,981	3%	195,680
Fines and Forefeits	10%	126,078	71%	215,395	-39%	131,601	9%	143,790	-8%	132,112	20%	158,234	-16%	133,645	1%	134,980	1%	136,330
Interest Earnings	-41%	16,364	-44%	9,113	-9%	8,278	-7%	7,670	-24%	5,856	1%	5,935	-16%	5,000	0%	5,000	0%	5,000
Lease Receipts	1%	124,869	6%	132,220	6%	139,516	-2%	137,385	2%	139,756	-19%	112,744	61%	181,996	15%	209,251	0%	209,515
Miscellaneous	-77%	2,867	-85%	423	105%	869	1842%	16,873	-39%	10,277	-89%	1,100	9%	1,200	0%	1,200	1%	1,210
Overhead Charge	-18%	682,984	-3%	665,876	13%	751,402	6%	798,499	2%	816,466	9%	891,775	7%	955,176	6%	1,012,487	6%	1,073,236
One Time Revenues	100%	6,900	100%	27,055	100%	3,920	100%	7,620	100%	3,768	-68%	1,200	0%	1,200	0%	1,200	0%	1,200
Total Resources	-5%	2,744,216	3%	2,812,857	4%	2,928,523	5%	3,063,755	5%	3,229,483	9%	3,517,055	0%	3,519,077	4%	3,654,392	3%	3,763,172
Expenditures:																		
Personal Services	-11%	1,627,966	4%	1,701,173	7%	1,824,153	7%	1,959,808	5%	2,050,994	9%	2,230,318	9%	2,438,345	8%	2,633,413	8%	2,844,086
Materials and Services	-7%	780,974	2%	800,171	15%	922,138	1%	931,834	-6%	878,617	70%	1,490,731	-13%	1,300,452	1%	1,313,457	1%	1,326,591
Capital Outlay	-99%	1,165	987%	12,661	246%	43,833	74%	76,408	-95%	3,673	981%	39,700	-98%	760	0%	760	0%	760
Debt Service								41,466		41,466	100%	41,466	0%	41,466	193%	121,466	0%	121,466
Transfers Out	198%	208,300	-20%	167,300	-26%	124,300	37%	169,978	-40%	101,478	7%	108,533	47%	159,507	-19%	129,578	0%	129,578
Total Expenditures	-9%	2,618,405	2%	2,681,305	9%	2,914,424	9%	3,179,494	-3%	3,076,228	27%	3,910,748	1%	3,940,530	7%	4,198,673	5%	4,422,481
Contingency												186,145	43%	265,777	-21%	209,934	2%	214,607
Ending Fund Balance	14%	1,041,350	13%	1,172,902	1%	1,187,001	-10%	1,071,262	14%	1,224,517	-85%	185,162	42%	262,770	-287%	(491,445)	78%	(873,916)
Months operating expenditures in ending fund balance		4.77		5.25		4.89		4.04		4.78		0.57		0.80		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 included 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 un-appropriated 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			001		001				005		015		020		021	
Budget 2015/2016		Gross						General		Community		Grant		Library		Bldg Div
PERSONNEL ALLOCATION	FTE	Wage	FTE	413	Dept	Fund	FTE	Fund	FTE	Center	FTE	Fund	FTE	Fund	FTE	Fund
City Manager	1.00	105,500	1.00	105,500												
City Recorder	1.00	65,383	1.00	65,383												
Administrative Assistant	0.60	32,542	0.60	19,525												
	0.10				CD	419	0.0250	814							0.0750	2,441
	0.25				Police	421	0.2500	8,136								
	0.05				Fire	422	0.0500	1,627								
Finance Director	1.00	89,071	1.00	89,071												
Accounting Clerk	0.45	19,140	0.45	19,140												
Cashier/Accounting Clerk	1.00	37,817	0.20	7,563												
Accountant	1.00	55,373	1.00	55,373												
Accounting Technician	1.00	41,548	0.20	8,310												
Mayor		900		900												
Commissioners		3,600		3,600												
Community Center staff	0.15	4,253							0.1500	4,253						
Community Development Director	1.00	81,811			CD	419	0.7500	61,359							0.2500	20,453
Permit Technician	1.00	39,238			CD	419	0.2500	9,810							0.7500	29,429
Building Inspector	1.00	63,884													1.0000	63,884
Building Official	0.10	9,692													0.1000	9,692
Fire Chief	1.00	81,812			Fire	422	1.0000	81,812								
Training Officer	1.00	61,100			Fire	422	1.0000	61,100								
Firefighter/EMT	1.00	58,142			Fire	422	1.0000	58,142								
Fire Volunteers		90,000			Fire	422		90,000								
Library Manager	0.625	18,371											0.625	18,371		
Library Admin. Assistant	0.290	6,130											0.290	6,130		
Harbormaster	1.00	62,274														
Marina Workers	3.00	120,380														
Assistant Harbormaster	1.00	50,225														
Police Chief	1.00	81,811			Police	421	1.0000	81,811								
Police Officers	10.00	601,046			Police	421	9.2500	566,546			0.75	34,500				
Police/Court Clerk	0.51	50,607			Police	421	0.5120	25,911								
	0.49				Court	412	0.4880	24,696								
Public Works Director	1.00	94,707			Parks	429	0.03429	3,248								
Public Works Foreman (WTP)	1.00	66,024														
Public Works Foreman	1.00	55,373			Parks	429	0.03429	1,899								
Public Works Foreman (WWTP)	1.00	60,080														
GIS Technician	1.00	55,185														
Public Works Clerk	1.00	43,804			Parks	429	0.03429	1,502								
Public Works Water Quality Technician	1.00	54,135														
Public Works Sanitation	2.00	86,433														
Public Works Utility Worker	7.00	308,218			Parks	429	0.5413	23,834								
Public Works Water Plant Operator	1.00	53,083														
Public Works WWTP Operator	1.00	49,128														
City Engineer	1.00	83,000														
		2,940,819														
Overtime		158,325		2,500												
					Fire	422		4,000								
					Court	412		1,000								
					CD	419		725								
					Police	421		44,000								
					Parks	429		1,800								
Part time		32,900			Police	421		2,500								
					Parks	429		8,640								
GRAND TOTALS	**50.615**	3,132,044	5.4500	376,865			16.2192	1,164,909	0.1500	4,253	0.7500	34,500	0.9150	24,500	2.1750	125,898

General Fund Dept Summary

412	Municipal Court	0.4880	25,696
419	Community Development	1.0250	72,707
421	Police	11.0120	728,904
422	Fire	3.0500	296,680
429	Parks	0.6442	40,922
	Total	16.2192	1,164,909

CITY OF WARRENTON	040		010		011		025		030		028		032		042	
Budget 2015/2016		State Tax		Warrenton		Hammond						Storm				
PERSONNEL ALLOCATION	FTE	Street	FTE	Marina	FTE	Marina	FTE	Water	FTE	Sewer	FTE	Sewer	FTE	Sanitation	FTE	Engineering
City Manager																
City Recorder																
Administrative Assistant																
Finance Director																
Accounting Clerk																
Cashier/Accounting Clerk							0.240	9,076	0.360	13,614	0.040	1,513	0.160	6,051		
Accountant																
Accounting Technician							0.240	9,972	0.360	14,957	0.040	1,662	0.160	6,648		
Mayor																
Commissioners																
Community Center staff																
Community Development Director																
Permit Technician																
Building Inspector																
Building Official																
Fire Chief																
Training Officer																
Firefighter/EMT																
Fire Volunteers																
Library Manager																
Library Admin. Assistant																
Harbormaster			0.6266	39,023	0.3734	23,251										
Marina Workers			1.8799	75,434	1.1201	44,946										
Assistant Harbormaster			0.6266	31,472	0.3734	18,752										
Police Chief																
Police Officers																
Police/Court Clerk																
Public Works Director	0.0506	4,795					0.4075	38,596	0.3579	33,892	0.0540	5,111	0.0957	9,066		
Public Works Foreman (WTP)							1.0000	66,024								
Public Works Foreman	0.0506	2,803					0.4075	22,566	0.3579	19,816	0.0540	2,988	0.0957	5,300		
Public Works Foreman (WWTP)									1.0000	60,080						
GIS Technician	0.0582	3,212					0.4684	25,851	0.4113	22,700	0.0620	3,423				
Public Works Clerk	0.0506	2,218					0.4075	17,852	0.3579	15,676	0.0540	2,364	0.0957	4,193		
Public Works Water Quality Technician							0.5324	28,824	0.4676	25,311						
Public Works Sanitation													2.000	86,433		
Public Works Utility Worker	0.3633	15,997					2.0659	90,964	3.6663	161,432	0.3632	15,992				
Public Works Water Plant Operator							1.000	53,083								
Public Works WWTP Operator									1.000	49,128						
City Engineer															1.000	83,000
Overtime		2,000		3,000		4,000		35,000		50,000		1,500		8,800		
Part time		2,880		8,000		8,000						2,880				
GRAND TOTALS	0.5734	33,904	3.1332	156,929	1.8668	98,949	6.7694	397,807	8.3388	466,605	0.6671	37,433	2.6072	126,490	1.0000	83,000

City of Warrenton
Full Time Equivalents (FTE)

	Budget Year				
	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
General Fund					
Municipal Court	0.4880	0.4880	0.4880	0.4880	0.4880
Admin/Commission/Finance	4.9000	4.9000	4.9000	5.4500	5.4500
Community Development	0.7500	0.9000	1.0000	1.0250	1.0250
Police	9.5120	9.7620	10.7620	11.0120	11.0120
Fire	3.0000	3.0000	3.0000	3.0500	3.0500
Parks	0.2986	0.2524	0.3697	0.3649	0.6442
Total General Fund	18.9486	19.3024	20.5197	21.3899	21.6692
Special Revenue Funds					
Community Center	0.2500	0.2500	0.2500	0.1800	0.1500
Grants Fund	0.0000	0.7500	0.7500	0.7500	0.7500
Library Fund	0.6250	0.6250	0.8750	0.8750	0.9150
Building Division	2.3500	2.3000	2.2000	2.1750	2.1750
State Tax Street Fund	0.6230	0.9329	2.3096	0.5847	0.5734
Total Special Revenue Fund	3.8480	4.8579	6.3846	4.5647	4.5634
Enterprise Funds					
Warrenton Marina	2.7656	2.7746	3.0870	3.4153	3.1332
Hammond Marina	1.2344	1.2254	1.9130	1.5847	1.8668
Water Fund	8.1008	7.8812	7.6284	7.8653	6.7694
Sewer Fund	4.2945	3.8163	6.1881	7.5825	8.3388
Storm Sewer Fund	0.4158	0.2940	0.8906	0.9366	0.6671
Sanitation Fund	1.8674	2.4232	2.2136	2.266	2.6072
Total Enterprise Fund	18.6784	18.4147	21.9207	23.6504	23.3824
Internal Service Funds					
Engineering	0.0000	0.0000	0.0000	0.0000	1.0000
Total All Funds	41.4750	42.5750	48.8250	49.6050	50.6150

Addition:	
Library Admin. Asst (increased FTE from .25 to .29)	0.0400
City Engineer	1.0000
Subtraction:	
Community Ctr Maintainer (reduced FTE from .18 to .15)	(0.0300)
Total 2015/2016 net change	1.0100

CITY OF WARRENTON ORGANIZATIONAL STRUCTURE AND STAFFING

"Making a difference through excellence of service"

CITY OF WARRENTON

WARRENTON CITY COMMISSION

Commissioner | Commissioner | Mayor | Commissioner | Commissioner

ADMINISTRATION

- City Attorney
- City Manager
- Municipal Judge
  - Court Clerk .5 FTE

CITY RECORDER
- City Recorder / Assistant to the City Manager
  - Administrative Assistant

FINANCE
- Finance Director
  - Accountant
  - Accounting Technician
  - Cashier / Accounting Clerk
  - Accounting Clerk .45 fte
  - Community Center Maintainer .15 FTE

COMMUNITY DEVELOPMENT
- Community Development Director
  - Building Official
  - Permit Technician
  - Building Inspector

POLICE
- Chief of Police
  - 5 Senior Officers
    - 5 Patrol Officers
      - 4 Reserve Officers
  - Police Secretary .5 FTE

FIRE
- Fire Chief
  - Assistant Fire Chief
    - 2 Captains
    - 4 Lieutenants
      - Approximately 32 Volunteer Firefighters
  - Training Officer
    - Firefighter/EMT

PUBLIC WORKS
- Public Works Director
  - Public Works Secretary
  - Water Treatment Plant Supervisor
    Wastewater Treatment Plant Superintendent
    Public Works Foreman
    - Water Treatment Operator
    - Wastewater Treatment Operator
    - Water Quality Technician
    - 8 Utility Workers
    - Refuse Collector
  - GIS Technician

ENGINEER SERVICES
- Engineer

LIBRARY
- Library Site Manager
  - Administrative Assistant

MARINAS
- Harbormaster
  - Assistant Harbormaster
    - 3 Marina Maintainers

Legend

- Black fill indicates Elected Official
- Black outline indicates Commission appointed
- Double line & filled indicates City Manager
- Double line & filled indicates Department Head
- Double line indicates Supervisory
- Solid lines Indicate Staff
- Dotted Lines Indicates Volunteer

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 2015-2016 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 a half-time clerk. Judge Woltjer is our judge and has provided an excellent service.

Administration/Commission/Finance

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

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

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

The costs of this department are charged to the various general fund departments as well as the other major funds which include the Community Center, WBA, Library, Building Department, State Tax Street Fund, Warrenton Marina, Hammond Marina, Water Fund, Sewer Fund, 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, and the chief of police. Support staff consists of one half time police secretary. Currently there are four 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. 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 and 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 Capital Reserve Fund

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

Community Center Fund

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

Warrenton Business Association Fund

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

Grant Fund

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

Library Fund

The library is located in the Hammond Town Hall building. It was opened in late fall of 1993. Much of the renovation of the Town Hall building, as well as library operations, has been provided by many volunteers and Friends of Warrenton Library (FOWL). The library has an advisory board to the commission. The library has a part-time (25 hour) site manager who is responsible for coordination of volunteers and day to day operations. Funding consists of a four year Local Option tax levy which was renewed by voters this past year and expires in 2018.

Building Division

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

Transient Room Tax Fund

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

Facilities Maintenance Fund

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

State Tax Street Fund

Revenues to this fund are provided by the Oregon State Department of Transportation, State Highway Trust Fund and the City .03 cent fuel tax. The revenues are paid each month from net receipts collected by the Motor Vehicles Division, Highway Division, and the Motor Carrier Transportation Branch. One percent of all gas tax receipts are set aside for bicycle lanes and pedestrian paths. The City fuel tax will net approximately $288,000 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 has asked for and received input from citizens for a six year street improvement plan. The plan will use the City .03 cent fuel tax to fund street reconstruction and maintenance overlays of asphalt. Consideration will be given to street repair as conditions change. Other options to repair streets include system development charges, and local improvement districts.

Streets SDC Fund

The City implemented a system development charge in 2012. The current fund balance is $550,650.

Parks SDC Fund

The City implemented a system development charge for Parks in 2013. The fee is $500 per residential unit.

Quincy Robinson Trust Fund

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

Police Vehicle Replacement Fund

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

This year one vehicle is proposed for replacement, down from two vehicles last year.

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.

Tansy Point Dock Capital Reserve Fund

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

Enterprise Funds

The enterprise fund type is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Warrenton Marina Fund

The Warrenton Marina is actually two separate facilities located on the Skipanon River. One services commercial fishing, shrimp and crabbing vessels; the other services sports fishermen.

The City provides water and electricity to the moorage slips. Revenue comes from moorage rentals, parking, electricity, hoist services, and land lease rentals. The marina is intended to be self-supporting, including payment of debt service. The current fee structure will soon need to be revisited. Construction has begun on new marina office facilities and a bathhouse. Improvements to Galena Street are also 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.

Hammond Marina Fund

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

Hammond Marina Capital Reserve Fund

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

Water Fund

The Water Fund is self-supporting through user fees, connection fees and interest income. The Warrenton water system serves almost 3035 customers between the City of Gearhart and the Columbia River. The water fund operates, maintains and improves the water treatment, transmission and distribution systems. The treatment system is a membrane filtration system.

It is strongly recommended that the City consider increasing the water rates structure based on the April 2009 Rate Study by 10%. Projects have been delayed and omitted as a result in reduction in major customers and the fire at Pacific Seafood.

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.

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 recently commissioned in 2005. This report reviewed decisions made in the 1998 facilities plan and will recommend a revised capital improvement schedule. Capital improvement projects included in the proposed Budget

are based on report on the updated plan. Additionally, funds to update the City's water system maps are also included. Based on this information, the Commission will have an opportunity to review user charges.

Without a rate increase, and subsequently a transfer from the Water Fund, the City would not be able to sustain the costs required for future water improvement projects. As noted earlier, we have begun to delay capital projects due to loss of revenue.

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 10% 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. The City is responsible for maintaining 8.83 miles of dikes (levees) and tide gates. In 2006 the Federal Emergency Management (FEMA) introduced new Flood Insurance Rate Maps (FIRM) as they relate to our ability to prevent a less than one percent chance of a 100 year flood event. As the City Commission is aware, the process to obtain levee certification with the US Army Corp of Engineers is of paramount concern. The City has been working towards Phase I certification, which will determine our freeboard requirements. Phase II will follow but will likely require a bond measure or other funds to complete the needed repairs to meet certification requirements. The USCG is participating in this certification as our Federal Partner. Funding for this Phase I/Certification 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 have 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. An increase in the fund from 10% to 20% by sewer collection revenues has been proposed in the budget.

Storm Sewer SDC Fund

The City approved a new system development charge in 2012.

Sewer Fund

The Warrenton Sewer System currently serves approximately 1,700 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. City staff continues to work with the Shoreline Sanitary Sewer District who wish to connect to our system.

A 2.5% rate increase is proposed for 2015-2016.

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 $1.5 million in collection system and pump station projects. It is recommended that a sewer rate increase be implemented, in order for the operating fund to continue to make transfers into the Sewer Fund Capital Reserve Fund for capital expenditures.

Sewer Systems Development Fund

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current balance in the fund is $183,400.

Sanitation Fund

The Sanitation fund provides solid waste collection for residents of Warrenton. The Sanitation Department services over 1,700 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. This fund currently operates with a sustainable balance.

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 will be retired on June 15, 2017.

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.

Capital Projects Funds

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

Core Conveyance

The City Public Works Department is working on the new sewer Core Conveyance Project. Once approved, this project would be funded by low interest loans through DEQ. The project consists of moving East Warrenton waste water directly to the Waste Water Treatment Plant through a new pressure line from the Warrenton Marina directly to the plant. The project is currently in the design phase and O&M has been approved by Oregon DEQ.

Water Distribution

Projects have been omitted from this year's budget.

Street Maintenance and Reconstruction

The proposed budget highlights asphalt overlays to bring our streets to a minimally acceptable standard. These are considered maintenance and not capital projects.

City of Warrenton
Summary of Resources and Requirements
All Funds Combined

Actual FYE 6/30/13	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Resource Description	Fiscal year 07/01/15 - 06/30/16 Proposed by Budget Officer	Approved by Budget Committee	Approved by Governing Body
$9,890,295	$9,247,170	$8,690,950	Beginning Fund Balance	$8,972,317	$8,972,317	$8,972,317
824,800	870,933	877,476	Property Taxes	917,952	917,952	917,952
674,731	669,169	666,052	Property Taxes, Levied for Debt	694,585	694,585	694,585
1,261,082	1,421,995	1,341,073	Other Taxes	1,503,573	1,503,573	1,503,573
613,139	625,026	618,950	Franchise Fees	631,377	631,377	631,377
6,552,042	6,131,305	6,619,486	Fees, Fines, and Charges for Service	7,297,121	7,297,121	7,297,121
62,328	45,383	37,530	Investment Earnings	37,595	37,595	37,595
1,282,738	1,142,715	3,239,763	Transfers In	4,291,028	4,291,028	4,291,028
7,620	3,768	1,200	Miscellaneous Revenue	1,200	1,200	1,200
0	0	1,920,304	Loan Proceeds	3,550,304	3,550,304	3,550,304
29,749	25,361	86,621	Operating Grants and Contributions	88,993	88,993	88,993
1,018,521	312,769	287,500	Capital Grants and Contributions	335,800	335,800	335,800
798,499	816,465	891,775	Indirect Expense Allocation	955,176	955,176	955,176
$ 23,015,544	$21,312,059	$25,278,680	Total Resources	$ 29,277,021	$ 29,277,021	$29,277,021
4,228,764	4,480,349	4,877,644	Personnel Services	5,402,159	5,402,159	5,402,159
3,854,516	3,793,337	5,607,696	Materials and Services	5,384,859	5,439,859	5,439,859
1,740,524	1,639,573	1,669,492	Debt Service	1,667,225	1,667,225	1,667,225
2,661,832	733,198	5,283,315	Capital Outlay	7,336,171	7,386,171	7,386,171
1,282,738	1,142,715	3,239,763	Transfers Out	4,291,028	4,291,028	4,291,028
		1,669,283	Contingency	1,779,168	1,779,168	1,779,168
13,768,374	11,789,172	22,347,193	Total Requirements by Category	25,860,610	25,965,610	25,965,610
9,247,170	9,522,887	2,931,487	Ending Fund Balance	3,416,411	3,311,411	3,311,411
$23,015,544	$21,312,059	$25,278,680	Total Requirements	$29,277,021	$ 29,277,021	$29,277,021

City of Warrenton
Summary of Requirements
Fiscal Year Beginning July 1, 2015 and ending June 30, 2016

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	$ 52,821	$ 70,920					$ 123,741	$ -	$ 123,741
Administration/Commission	559,130	401,046					960,176		960,176
Community Development	105,362	118,320					223,682		223,682
Police	1,180,507	411,986					1,592,493		1,592,493
Fire	463,509	224,170		41,466			729,145		729,145
Parks	77,016	74,010	760				151,786		151,786
Transfers					159,507		159,507		159,507
Contingency						265,777	265,777	262,770	528,547
Total General Fund	2,438,345	1,300,452	760	41,466	159,507	265,777	4,206,307	262,770	4,469,077
Special Revenue Funds									
Community Center Capital Reserve Fund		2,186					2,186		2,186
Community Center Fund	7,739	12,952				953	21,644		21,644
Warrenton Business Association	7,381	117,024				10,000	134,405	78,205	212,610
Grant Fund	64,018	13,909					77,927	3,035	80,962
Library Fund	37,048	20,667				19,238	76,953	2,025	78,978
Building Division Fund	188,453	29,362				43,563	261,378	76,756	338,134
Transient Room Tax Fund		250,000					250,000		250,000
Facilities Maintenance Fund		59,812	43,000			27,458	130,270		130,270
State Tax Street Fund	73,643	374,033	938,326			89,535	1,475,537	265,854	1,741,391
Quincy Robinson Trust Fund			78,250			15,650	93,900	124,984	218,884
Total Special Revenue Funds	378,282	879,945	1,059,576	-	-	206,397	2,524,200	550,859	3,075,059
Debt Service Funds									
Public Safety Building GO Bond				143,250			143,250	11,460	154,710
Wastewater Treatment GO Bond				576,921			576,921	46,154	623,075
Total Debt Service Funds	-	-	-	720,171	-	-	720,171	57,614	777,785
Capital Projects Funds									
Parks SDC Fund			37,060				37,060		37,060
Streets SDC Fund			550,650				550,650		550,650
Police Vehicle Replacement Fund			32,410				32,410		32,410
Fire Apparatus Replacement Fund			278,466				278,466		278,466
Tansy Point Capital Reserve Fund		10,000	91,538				101,538		101,538
Total Capital Projects Funds	-	10,000	990,124	-	-	-	1,000,124	-	1,000,124
Enterprise Funds									
Warrenton Marina Fund	279,255	204,184				65,333	548,772		548,772
Warrenton Marina Fund Capital Reserve			144,477				144,477		144,477
Hammond Marina Fund	173,012	137,286				62,060	372,358	30,523	402,881
Hammond Marina Fund Capital Reserve			419,000				419,000		419,000
Water Fund	794,564	995,025		632,211	1,909,776	484,360	4,815,936	200,564	5,016,500
Water Systems Development			51,440	99,000			150,440		150,440
Water Fund Capital Reserve Fund			1,679,960				1,679,960	1,284,286	2,964,246
Sewer Fund	883,263	959,032		174,377	2,157,749	445,548	4,619,969	268,450	4,888,419
Sewer Systems Development			183,400				183,400		183,400
Storm Sewer Fund	80,382	156,481	200,140			47,373	484,376	5,624	490,000
Storm Sewer Systems Development			78,270				78,270		78,270
Sewer Fund Capital Reserve Fund			2,241,084				2,241,084	416,665	2,657,749
Sanitation Fund	251,030	764,654			63,996	202,320	1,282,000		1,282,000
Sanitation Fund Capital Reserve			337,940				337,940	234,056	571,996
Total Enterprise Funds	2,461,506	3,216,662	5,335,711	905,588	4,131,521	1,306,994	17,357,982	2,440,168	19,798,150
Internal Service Fund									
Engineer Internal Service Fund	124,026	32,800					156,826		156,826
Total Internal Service Fund	124,026	32,800	-	-	-	-	156,826	-	156,826
City of Warrenton All Funds	$ 5,402,159	$ 5,439,859	$ 7,386,171	$ 1,667,225	$ 4,291,028	$ 1,779,168	$ 25,965,610	$ 3,311,411	$ 29,277,021

City of Warrenton
Fiscal Year 7/1/2015 - 6/30/2016
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (001)	7,629	Community Center Fund (005)	7,629
[2] General Fund (001)	55,000	Facilities Maintenance Fund (035)	55,000
[3] General Fund (001)	30,000	Police Vehicle Replacement Fund (070)	30,000
[4] General Fund (001)	40,000	Fire Apparatus Replacement Fund (071)	40,000
[5] General Fund (001)	26,878	Tansy Point Dock Capital Reserve Fund (072)	26,878
[6] Water Fund (025)	1,909,776	Water Fund Capital Reserve (029)	1,909,776
[7] Sewer Fund (030)	2,157,749	Sewer Fund Capital Reserve (038)	2,157,749
[8] Sanitation Fund (032)	63,996	Sanitation Fund Capital Reserve (034)	63,996
Total Transfers Out	$4,291,028	Total Transfers In	$4,291,028

[1] To fund operations of the Community Center due to shortfall of rental revenues.

[2] To fund current and future repair and maintenance and capital improvements.

[3] To fund current and future capital acquisitions of police vehicles.

[4] To fund current and future capital acquisitions of fire apparatus.

[5] To fund current and future capital requirements for the Tansy Pt Dock.

[6] To fund current and future capital requirements in the Water Fund.

[7] To fund current and future capital requirements in the Sewer Fund.

[8] To fund current and future capital requirements in the Sanitation Fund.

City of Warrenton
Budget Document

General Fund 001

Historical Data Actual FYE 6/30/13	Historical Data Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Resources and Requirements	Budget for Fiscal Year 7/1/2015-6/30/2016 Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
$ 1,187,001	$ 1,071,262	$ 765,000	Beginning Fund Balance	$ 950,000	$ 950,000	$ 950,000
$ 41,138	$ 48,437	35,000	Delinquent Ad Valorem Taxes	35,000	35,000	35,000
329,628	420,798	360,604	Non Ad Valorem Taxes	411,558	411,558	411,558
613,089	625,026	618,950	Franchise Fees	631,377	631,377	631,377
575	600	500	Licenses and Permits	600	600	600
124,477	129,798	124,993	Intergovernmental	141,024	141,024	141,024
101,375	118,665	408,402	Charges for Services	185,152	185,152	185,152
143,790	132,112	158,234	Fines and Forfeits	133,645	133,645	133,645
7,670	5,856	5,935	Interest Earnings	5,000	5,000	5,000
137,385	139,756	112,744	Leases	181,996	181,996	181,996
822,992	830,511	894,075	Miscellaneous	957,576	957,576	957,576
3,509,120	3,522,821	3,484,437		3,632,928	3,632,928	3,632,928
741,636	777,924	797,618	Taxes estimated to be received	836,149	836,149	836,149
4,250,756	4,300,745	4,282,055	**Total Resources**	4,469,077	4,469,077	4,469,077
			Requirements (by department)			
115,695	94,169	114,716	Municipal Court	123,741	123,741	123,741
798,499	816,465	891,775	Administration/Commission	955,176	960,176	960,176
108,816	116,104	519,125	Community Development	223,682	223,682	223,682
1,167,079	1,241,862	1,403,981	Police	1,592,493	1,592,493	1,592,493
632,911	592,772	695,932	Fire	729,145	729,145	729,145
186,516	113,378	176,686	Parks	151,786	151,786	151,786
169,978	101,478	108,533	Transfers	159,507	159,507	159,507
-	-	186,145	Contingency	265,777	265,777	265,777
3,179,494	3,076,228	4,096,893	Total Requirements by Department	4,201,307	4,206,307	4,206,307
1,071,262	1,224,517	185,162	Ending Fund Balance	267,770	262,770	262,770
$ 4,250,756	$ 4,300,745	$ 4,282,055	**Total Requirements**	$ 4,469,077	$ 4,469,077	$ 4,469,077

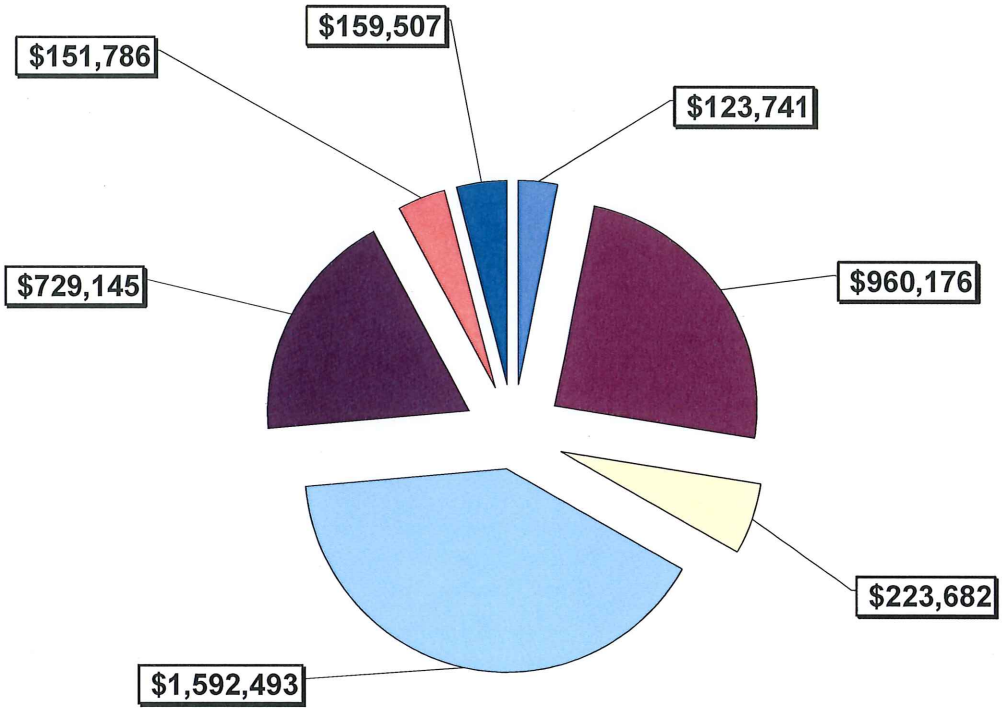
City of Warrenton
Budget Document
General Fund 001
Summary of Revenues

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
$ 1,187,001	$ 1,071,262	$ 765,000	300000	**Beginning Fund Balance**	$ 950,000	$ 950,000	$ 950,000
41,138	48,437	35,000	311200	Prior Taxes	35,000	35,000	35,000
				Non Ad Valorem Taxes:			
329,628	420,798	360,604	319300	Transient Room Tax 12%	411,558	411,558	411,558
				Franchise Fees:			
341,943	349,625	343,000	318100	Pacificorp	350,000	350,000	350,000
21,602	19,255	20,500	318200	Qwest	17,000	17,000	17,000
83,156	82,854	83,000	318300	NW Natural	83,000	83,000	83,000
23,342	25,555	23,000	318400	Charter Cable	25,000	25,000	25,000
355	676		318600	Other Telecom			
30,908	37,000	35,000	318700	Recology	37,000	37,000	37,000
111,783	109,811	114,450	318800	Water - Sewer - Sanitation	119,377	119,377	119,377
	250		318000	Right of Way License Fees			
				Licences, Permits, and Fees:			
575	600	500	321100	Liquor License Fees	600	600	600
				Intergovernmental:			
	4,108		314100	County Land Sales			
5,400	5,400	5,400	334403	Planning Grants - DLCD	5,400	5,400	5,400
38,145	41,751	40,000	335100	State Revenue Sharing	46,250	46,250	46,250
6,122		-	335200	911 Tax System			
7,202	6,878	6,419	335300	State Cigarette Tax	6,005	6,005	6,005
67,608	71,661	73,174	335400	State Liquor Tax	83,369	83,369	83,369
				Charges for Services:			
13,505	20,908	7,500	341300	Community Development Fees	15,000	15,000	15,000
(500)	1,906	305,000	342004	Community Development Application Fees	75,000	75,000	75,000
2,721	2,851	3,300	342100	Police Special	2,950	2,950	2,950
3,925	2,775	2,800	342150	Police - False Alarm Fees	2,900	2,900	2,900
81,724	84,176	89,302	342201	Warrenton Rural Fire District	89,302	89,302	89,302
-	5,949	500	342250	Fire Special			
	100		347300	Park Reservation Fees			
				Fines and Forfeits:			
17,589	16,370	18,507	341101	Court Fees	15,909	15,909	15,909
26,728	24,135	28,807	341102	State Share Court Fines	26,659	26,659	26,659
2,239	1,433	1,795	341103	County Share Court 1065 Fines	1,377	1,377	1,377
532	228	309	341104	Security Assessment	149	149	149
89,686	82,990	100,918	351100	Fines	82,243	82,243	82,243
7,016	6,956	7,898	351200	Police Officer Training Fee	7,308	7,308	7,308
				Interest Earnings:			
7,670	5,856	5,935	361000	Interest Earnings	5,000	5,000	5,000
				Leases:			
137,385	139,756	112,744	363000	Lease Receipts	181,996	181,996	181,996
				Miscellaneous:			
7,620	3,768	1,200	357000	Housing rehab loan payments	1,200	1,200	1,200
16,623	10,277	1,100	360000	Miscellaneous	1,200	1,200	1,200
250			365000	Donations			
323,807	325,121	372,237	370000	Overhead Charge (Materials/Services)	396,046	396,046	396,046
474,692	491,345	519,538	375000	Overhead Charge (Personnel Services)	559,130	559,130	559,130
3,509,120	3,522,821	3,484,437		Sub-Total Revenues	3,632,928	3,632,928	3,632,928
		670,710	311100	Property Taxes - Perm Rate	704,099	704,099	704,099
741,636	777,924	126,908	311100	Property Taxes - Police L.O.	132,050	132,050	132,050
$ 4,250,756	$ 4,300,745	$ 4,282,055		**Total Revenues**	$ 4,469,077	$ 4,469,077	$ 4,469,077

City of Warrenton
Budget Document
General Fund 001
Summary of Expenditures

Historical Data				Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15				
			Personnel Services:			
$ 43,955	$ 40,091	$ 46,091	Municipal Court	$ 52,821	$ 52,821	$ 52,821
474,692	491,345	519,538	Administration/Commission	559,130	559,130	559,130
81,489	91,480	97,953	Community Development	105,362	105,362	105,362
899,753	982,058	1,090,226	Police	1,180,507	1,180,507	1,180,507
407,177	401,562	428,872	Fire	463,509	463,509	463,509
52,742	44,458	47,638	Parks	77,016	77,016	77,016
1,959,808	2,050,994	2,230,318	Total Personnel Services	2,438,345	2,438,345	2,438,345
			Materials and Services:			
71,740	54,078	68,625	Municipal Court	70,920	70,920	70,920
323,807	325,120	372,237	Administration/Commission	396,046	401,046	401,046
27,327	24,624	421,172	Community Development	118,320	118,320	118,320
267,326	259,804	313,755	Police	411,986	411,986	411,986
184,268	149,744	225,594	Fire	224,170	224,170	224,170
57,366	65,247	89,348	Parks	74,010	74,010	74,010
931,834	878,617	1,490,731	Total Materials and Services	1,295,452	1,300,452	1,300,452
			Capital Outlay:			
			Police			
			Fire			
76,408	3,673	39,700	Parks	760	760	760
76,408	3,673	39,700	Total Capital Outlay	760	760	760
			Debt Service:			
41,466	41,466	41,466	Fire	41,466	41,466	41,466
41,466	41,466	41,466	Total Debt Service	41,466	41,466	41,466
			Transfers to Other Funds:			
			Community Center Fund	7,629	7,629	7,629
40,000	50,000	20,000	Facilities Maintenance Fund	55,000	55,000	55,000
80,000	1,500	38,555	Police Vehicle Replacement Fund	30,000	30,000	30,000
40,000	40,000	40,000	Fire Apparatus Replacement Fund	40,000	40,000	40,000
9,978	9,978	9,978	Tansy Point Dock Capital Reserve	26,878	26,878	26,878
169,978	101,478	108,533	Total Transfers to Other Funds	159,507	159,507	159,507
-	-	186,145	Contingency - 5% of expenditures	196,777	196,777	196,777
-	-	-	Contingency-Warrenton Fiber Lease	69,000	69,000	69,000
$ 3,179,494	$ 3,076,228	$ 3,910,748	Total Expenditures	$ 4,201,307	$ 4,206,307	$ 4,206,307

2015-2016 Approved Budget
General Fund Expenses by Department



- Municipal Court $123,741
- Administration/Commission $960,176
- Community Development $223,682
- Police $1,592,493
- Fire $729,145
- Parks $151,786
- Transfers to other Funds $159,507

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Municipal Court (412)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Expenditures			
				Personnel Services:			
$ 21,730	$ 22,807	$ 23,750	110000	Regular Salaries (.488 FTE)	$ 24,750	$ 24,750	24,750
1,008	288	1,000	110001	Overtime	1,000	1,000	1,000
1,681	1,720	1,893	141000	FICA Taxes	1,970	1,970	1,970
38	43	39	142000	Workers' Compensation	42	42	42
24	68	74	143000	Unemployment	77	77	77
4,580	4,764	5,056	144000	Retirement Contributions	6,054	6,054	6,054
6,856	7,144	5,741	145000	Health Insurance	7,060	7,060	7,060
63	63	70	146000	Life Insurance	70	70	70
7,975	3,194	8,468	199999	Personnel Services overhead (.1150 FTE)	11,798	11,798	11,798
43,955	40,091	46,091		Total Personnel Services	52,821	52,821	52,821
				Materials and Services:			
		100	210000	Office Supplies	100	100	100
84		125	223000	General Supplies/Small Tools	125	125	125
138	574	600	310000	Print/Advert/Publicity	400	400	400
		250	320000	Dues/Meetings/Training/Travel	250	250	250
756	801	800	340002	Communications	875	875	875
1,107	634	700	366000	Equipment Maintenance	800	800	800
29,632	18,036	23,000	380000	Professional Services	23,000	23,000	23,000
29,499	25,796	28,300	380005	State/County Share of Fines	28,300	28,300	28,300
1,059	798	1,200	380010	Rentals	1,200	1,200	1,200
675	2,526	3,500	380020	Computer Software Support	3,500	3,500	3,500
		1,000	380050	Non-capital Equipment	1,000	1,000	1,000
3,350	2,800	3,000	382000	Prisoner Expense	3,000	3,000	3,000
5,440	2,113	6,050	390090	Overhead Cost (Indirect allocation)	8,370	8,370	8,370
71,740	54,078	68,625		Total Materials and Services	70,920	70,920	70,920
				Capital Outlay:			
-	-		610000	Machinery and Equipment			
-	-	-		Total Capital Outlay	-	-	-
$ 115,695	$ 94,169	$ 114,716		Total Expenditures	$ 123,741	$ 123,741	$ 123,741

City of Warrenton
Budget Document

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

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Expenditures			
				Personnel Services:			
$ 321,991	$ 326,123	$ 354,000	110000	Salaries (Admin and Finance) (5.45 FTE)	$ 370,000	$ 370,000	$ 370,000
1,360	2,475	2,500	110001	Overtime	2,500	2,500	2,500
4,500	4,500	4,500	110002	Commissioner Stipends	4,500	4,500	4,500
	1,941		110003	Part-Time Salaries			
23,849	25,026	27,617	141000	FICA Taxes	28,841	28,841	28,841
522	582	576	142000	Workers' Compensation	616	616	616
339	995	1,083	143000	Unemployment	1,131	1,131	1,131
60,419	66,310	71,868	144000	Retirement Contributions	84,419	84,419	84,419
60,613	62,314	56,266	145000	Health Insurance	66,006	66,006	66,006
1,099	1,079	1,128	146000	Life Insurance	1,117	1,117	1,117
474,692	491,345	519,538		Total Personnel Services	559,130	559,130	559,130
				Materials and Services:			
13,958	11,701	16,000	210000	Office Supplies	16,000	16,000	16,000
7,386	6,419	7,500	211000	Postage	7,500	7,500	7,500
2,421	1,246	-	223000	General Supplies/Small Tools			
3,576	2,597	2,680	223001	Janitorial	2,680	2,680	2,680
197	48	1,000	223005	Safety Program	1,000	1,000	1,000
4,864	5,164	4,000	310000	Printing/Advertising/Publicity	5,000	5,000	5,000
22,693	4,955	10,000	320000	Dues/Meetings/Training/Travel-Finance	10,000	10,000	10,000
	10,688	10,000	320001	Dues/Meetings/Training/Travel-Administration	12,600	17,600	17,600
	783	5,000	320002	Dues/Meetings/Training/Travel-Commission	5,000	5,000	5,000
3,507	3,779	4,044	340000	Electricity	4,368	4,368	4,368
1,913	2,290	2,831	340001	Natural Gas	2,588	2,588	2,588
4,939	5,268	5,300	340002	Communications	5,500	5,500	5,500
711	317	324	340005	Water	356	356	356
176	185	194	340006	Sewer	210	210	210
18	18	19	340007	Storm Sewer	21	21	21
67	67	210	340008	Sanitation	210	210	210
118,213	132,341	155,100	350000	Insurance Bonds and Fire	173,218	173,218	173,218
	7,236	6,000	360000	Bank Fees	12,000	12,000	12,000
4,680	3,620	4,175	366000	Equipment Maintenance	5,568	5,568	5,568
81,633	72,769	73,736	380000	Professional Services	75,895	75,895	75,895
161	465	1,000	380005	Recording/Title Fees	500	500	500
1,586	1,587	1,750	380010	Storage Facilities Rental	1,750	1,750	1,750
43,614	41,224	48,160	380020	Software and Computer Support	38,313	38,313	38,313
6,662	9,107	10,000	380050	Non-capital equipment	10,755	10,755	10,755
832	1,246	3,214	390000	Miscellaneous Expense	5,014	5,014	5,014
323,807	325,120	372,237		Total Materials and Services	396,046	401,046	401,046
				Capital Outlay:			
			610000	Equipment			
			620000	Capital Improvements			
-	-	-		Total Capital Outlay	-	-	-
$ 798,499	$ 816,465	$ 891,775		Total Expenditures	$ 955,176	$ 960,176	$ 960,176

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Community Development (419)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Expenditures			
				Personnel Services:			
$ 59,081	$ 64,958	$ 67,500	110000	Regular Salaries (1.025 FTE)	$ 72,025	$ 72,025	$ 72,025
293	194	750	110001	Overtime	725	725	725
4,470	4,838	5,221	141000	FICA Taxes	5,565	5,565	5,565
93	114	109	142000	Workers' Compensation	119	119	119
63	192	205	143000	Unemployment	218	218	218
5,082	10,379	10,885	144000	Retirement Contributions	11,895	11,895	11,895
7,588	9,207	7,598	145000	Health Insurance	9,217	9,217	9,217
214	222	230	146000	Life Insurance	230	230	230
4,605	1,376	5,455	199999	Personnel Services overhead (.0523 FTE)	5,368	5,368	5,368
81,489	91,480	97,953		Total Personnel Services	105,362	105,362	105,362
				Materials and Services:			
501	293	1,500	210000	Office Supplies	1,500	1,500	1,500
160	26	200	211000	Postage	500	500	500
102	132		223000	General Supplies/Small Tools			
562	562	508	223001	Janitorial Supplies	580	580	580
1,321	1,039	2,000	310000	Printing/Advertising/Publicity	2,000	2,000	2,000
2,978	7,098	9,750	320000	Dues/Meetings/Training/Travel	9,750	9,750	9,750
		130,000	330000	Application Processing Fees	75,000	75,000	75,000
758	817	875	340000	Electricity	945	945	945
413	495	613	340001	Natural Gas	560	560	560
1,151	1,188	1,300	340002	Communications	1,300	1,300	1,300
153	69	70	340005	Water	77	77	77
38	40	42	340006	Sewer	46	46	46
4	4	4	340007	Storm Sewer	5	5	5
14	14	46	340008	Sanitation	46	46	46
12,525	11,006	267,500	380000	Professional Services	17,500	17,500	17,500
231	672	1,000	380010	Facilities Rental	1,000	1,000	1,000
1,537		850	380020	Computer and Software Support	700	700	700
1,338		1,000	380050	Non-capital Equipment	3,000	3,000	3,000
400	259		390000	Miscellaneous			
3,141	910	3,914	390090	Overhead Cost (Indirect allocation)	3,811	3,811	3,811
27,327	24,624	421,172		Total Materials and Services	118,320	118,320	118,320
				Capital Outlay:			
			610000	Machinery and Equipment			
		-		Total Capital Outlay	-	-	-
$ 108,816	$ 116,104	$ 519,125		Total Expenditures	$ 223,682	$ 223,682	$ 223,682

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Police (421)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Expenditures			
				Personnel Services:			
$ 529,670	$ 578,898	$ 661,000	110000	Regular Salaries (11.012 FTE)	$ 682,500	$ 682,500	$ 682,500
30,971	34,975	42,000	110001	Overtime	44,000	44,000	44,000
			110002	Part-Time Salaries	1,500	1,500	1,500
90		1,000	110003	Reserve Wages	1,000	1,000	1,000
41,626	45,727	53,856	141000	FICA Taxes	55,769	55,769	55,769
13,714	15,894	20,736	142000	Workers' Compensation	21,839	21,839	21,839
594	1,821	2,112	143000	Unemployment	2,187	2,187	2,187
109,991	122,399	138,925	144000	Retirement Contributions	162,753	162,753	162,753
148,190	158,520	146,346	145000	Health Insurance	180,753	180,753	180,753
1,457	1,517	1,703	146000	Life Insurance	1,703	1,703	1,703
23,450	22,307	22,548	199999	Personnel Services overhead (.2583 FTE)	26,503	26,503	26,503
899,753	982,058	1,090,226		Total Personnel Services	1,180,507	1,180,507	1,180,507
				Materials and Services:			
836	307	1,200	210000	Office Supplies	1,300	1,300	1,300
161	305	500	211000	Postage	500	500	500
3,139	2,390	4,000	223000	General Supplies/Small Tools	4,300	4,300	4,300
134	127	350	223001	Janitorial Supplies	350	350	350
1,479	2,920	9,500	223004	Uniforms	9,500	9,500	9,500
1,216		4,000	233005	Reserve Expenses	4,000	4,000	4,000
1,690	1,452	2,000	310000	Printing/Advertising/Publicity	2,000	2,000	2,000
979	925	1,800	320000	Dues/Meetings/Travel	1,800	1,800	1,800
6,631	10,351	19,000	320001	Police Training	19,000	19,000	19,000
2,371	2,554	2,738	340000	Electricity	2,957	2,957	2,957
1,293	1,548	1,917	340001	Natural Gas	1,752	1,752	1,752
8,521	10,243	14,000	340002	Communications	14,000	14,000	14,000
481	214	317	340005	Water	241	241	241
119	125	190	340006	Sewer	142	142	142
12	12	19	340007	Storm Sewer	14	14	14
251	251	206	340008	Sanitation	142	142	142
154,599	138,540	138,522	340009	Dispatch Service	173,870	173,870	173,870
34,748	29,143	30,000	362000	Gasoline/Oil/Lubricants	30,000	30,000	30,000
10,979	12,140	17,000	366000	Equipment Maintenance	17,000	17,000	17,000
74		1,500	371000	Repair and Maintenance	1,500	1,500	1,500
1,072	11,727	8,500	380000	Professional Services	8,500	8,500	8,500
1,059	798	1,350	380010	Rentals	1,350	1,350	1,350
5,399	5,179	18,000	380020	Computer and Software Support	21,500	21,500	21,500
12,961	12,829	18,000	380050	Non-capital Equipment	75,000	75,000	75,000
750	900	1,500	382000	Prisoner Expense	1,500	1,500	1,500
376	63	1,500	390000	Uniform Cleaning	1,000	1,000	1,000
15,996	14,761	16,146	390090	Overhead Cost (Indirect allocation)	18,768	18,768	18,768
267,326	259,804	313,755		Total Materials and Services	411,986	411,986	411,986
				Capital Outlay:			
			610000	Capital Equipment			
			610012	Machinery and Equipment			
-	-	-		Total Capital Outlay	-	-	-
$ 1,167,079	$ 1,241,862	$ 1,403,981		Total Expenditures	$ 1,592,493	$ 1,592,493	$ 1,592,493

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Fire (422)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Expenditures			
				Personnel Services:			
$ 178,244	$ 177,646	$ 188,250	110000	Regular Salaries (3.05 FTE)	$ 202,750	$ 202,750	$ 202,750
4,742	3,993	5,000	110001	Overtime	4,000	4,000	4,000
76,394	82,119	92,500	110003	Volunteer wages	90,000	90,000	90,000
19,203	19,882	21,860	141000	FICA Taxes	22,701	22,701	22,701
7,750	8,512	12,193	142000	Workers' Compensation	13,776	13,776	13,776
276	793	857	143000	Unemployment	890	890	890
35,295	36,330	38,651	144000	Retirement Contributions	46,780	46,780	46,780
49,083	44,871	34,398	145000	Health Insurance	48,977	48,977	48,977
618	707	760	146000	Life Insurance	760	760	760
3,720	3,714	3,750	147000	AD & D	3,800	3,800	3,800
31,852	22,995	30,653	199999	Personnel Services overhead (.2834 FTE)	29,075	29,075	29,075
407,177	401,562	428,872		Total Personnel Services	463,509	463,509	463,509
				Materials and Services:			
836	1,450	1,000	210000	Office Supplies	1,200	1,200	1,200
381	49	300	211000	Postage	300	300	300
11,668	23,009	28,800	223000	General Supplies/Small Tools	28,800	28,800	28,800
192		700	223002	Chemical Supplies	700	700	700
6,634	5,764	8,450	223003	Medical Supplies	8,450	8,450	8,450
2,524	662	2,400	223004	Uniforms	2,700	2,700	2,700
1,647	748	3,200	310000	Printing/Advertising/Publicity	3,200	3,200	3,200
15,033	8,822	18,000	320000	Dues/Meetings/Training/Travel	18,000	18,000	18,000
4,103	4,345	4,617	340000	Electricity	4,935	4,935	4,935
3,549	4,081	4,677	340001	Natural Gas	4,439	4,439	4,439
2,474	2,551	2,880	340002	Communications	2,880	2,880	2,880
916	542	567	340005	Water	629	629	629
745	750	760	340006	Sewer	824	824	824
71	75	79	340007	Storm Sewer	87	87	87
417	417	366	340008	Sanitation	366	366	366
30,822	16,696	18,165	340009	Dispatch Service	19,859	19,859	19,859
10,828	12,067	11,275	362000	Gasoline/Oil/Lubricants	10,275	10,275	10,275
34,446	34,191	40,425	366000	Equipment Maintenance	41,175	41,175	41,175
3,688	1,536	4,400	371000	Repair and Maintenance	4,400	4,400	4,400
3,291	3,027	13,500	380000	Professional Services	13,500	13,500	13,500
1,705	1,813	1,700	380020	Computer and Software Support	1,859	1,859	1,859
26,571	11,933	37,355	380050	Non-capital Equipment	35,000	35,000	35,000
21,727	15,216	21,978	390090	Overhead Cost (indirect allocation)	20,592	20,592	20,592
184,268	149,744	225,594		Total Materials and Services	224,170	224,170	224,170
				Capital Outlay:			
			610000	Machinery and Equipment			
			610012	Card Lock for Fuel Pump			
-	-	-		Total Capital Outlay	-	-	-
				Debt Service:			
33,283	34,344	35,440	801001	Principal 02/01/16 (7 year term)	36,571	36,571	36,571
8,183	7,122	6,026	801002	Interest 02/01/16	4,895	4,895	4,895
41,466	41,466	41,466		Total Debt Service (payoff date = 2/1/19)	41,466	41,466	41,466
$ 632,911	$ 592,772	$ 695,932		Total Expenditures	$ 729,145	$ 729,145	$ 729,145

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Parks (429)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Expenditures			
				Personnel Services:			
$ 11,405	$ 15,704	$ 17,430	110000	Regular Salaries (.6442 FTE)	$ 30,560	$ 30,560	$ 30,560
1,222	1,124	1,800	110001	Overtime	1,800	1,800	1,800
21,468	4,415	6,020	110002	Part-time Regular Salaries	8,640	8,640	8,640
2,572	1,577	1,932	141000	FICA Taxes	3,137	3,137	3,137
1,470	1,032	1,038	142000	Workers' Compensation	2,025	2,025	2,025
34	62	76	143000	Unemployment	123	123	123
2,222	3,654	3,425	144000	Retirement Contributions	6,061	6,061	6,061
3,633	5,207	4,394	145000	Health Insurance	10,346	10,346	10,346
29	38	41	146000	Life Insurance	66	66	66
8,687	11,645	11,482	199999	Personnel Services overhead (.1390 FTE)	14,258	14,258	14,258
52,742	44,458	47,638		Total Personnel Services	77,016	77,016	77,016
				Materials and Services:			
121	167	240	210000	Office Supplies	240	240	240
1	1	90	211000	Postage	90	90	90
2,457	2,247	2,000	223000	General Supplies/Small Tools	2,000	2,000	2,000
1,049	923	171	223001	Janitorial Supplies	1,000	1,000	1,000
448	775	500	223002	Chemical Supplies	500	500	500
98	209	250	223004	Uniforms	250	250	250
247	5	300	223005	Safety	300	300	300
197	726	1,300	310000	Printing/Advertising/Publicity	800	800	800
75	44	320	320000	Dues Meetings Training Travel	320	320	320
4,694	4,879	4,550	340000	Electricity	5,000	5,000	5,000
173	193	300	340002	Communications	300	300	300
2,673	3,122	3,050	340005	Water	3,400	3,400	3,400
1,170	1,438	1,050	340006	Sewer	1,500	1,500	1,500
117	144	200	340007	Storm Sewer	200	200	200
2,446	2,456	4,000	340008	Sanitation	4,000	4,000	4,000
291	298	500	350000	Insurance-Bonds & Fire	500	500	500
9,497	3,352	4,200	362000	Gasoline/Oil/Lubricants	3,500	3,500	3,500
1,688	2,393	4,000	366000	Equipment Maintenance	3,500	3,500	3,500
5,966	6,945	21,240	371000	Repair & Maint. Materials	6,800	6,800	6,800
541	930	3,000	371001	Rock	3,000	3,000	3,000
1,105	10,915	5,200	378000	Building Maintenance	5,200	5,200	5,200
15,159	14,285	22,000	380000	Professional Services	20,000	20,000	20,000
495	755	2,070	380020	Computer and Software Support	912	912	912
732	340	600	380050	Non-capital Equipment	600	600	600
5,926	7,705	8,217	390090	Overhead Cost (Indirect allocation)	10,098	10,098	10,098
57,366	65,247	89,348		Total Materials and Services	74,010	74,010	74,010
				Capital Outlay:			
748			610001	Security Camera			
823	498	700	610005	Public Works Service Truck	760	760	760
	144		610017	Tilt Trailer			
	2,139		610018	Excavator			
		27,000	610000	Mower (PWD)			
74,837			620006	Quincy Park Restroom			
		12,000	620032	QR Ballfield Maintenance Shed			
	892		620071	Main Ct Project -Communications			
76,408	3,673	39,700		Total Capital Outlay	760	760	760
$ 186,516	$ 113,378	$ 176,686		Total Expenditures	$ 151,786	$ 151,786	$ 151,786

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Transfers (600)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Expenditures			
				Transfers to Other Funds:			
			860005	Community Center Fund	7,629	7,629	7,629
$ 40,000	$ 50,000	$ 20,000	860035	Facilities Maintenance Fund	55,000	55,000	55,000
80,000	1,500	38,555	860070	Police Vehicle Replacement Fund	30,000	30,000	30,000
40,000	40,000	40,000	860071	Fire Apparatus Replacement Fund	40,000	40,000	40,000
9,978	9,978	9,978	860072	Tansy Point Dock Capital Reserve Fund	26,878	26,878	26,878
$ 169,978	$ 101,478	$ 108,533		Total Transfers	$ 159,507	$ 159,507	$ 159,507

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Contingency (500)

Historical Data						Budget for Fiscal Year 07/01/15 - 06/30/16		
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 06/30/13	FYE 06/3014	FYE 06/30/15		Expenditures				
$ -	$ -	$ 186,145	800000	Contingency-5% of expenditures		$ 196,777	$ 196,777	$ 196,777
			800000	Contingency-Warrenton Fiber Lease		69,000	69,000	69,000
$ -	$ -	$ 186,145		Total		$ 265,777	$ 265,777	$ 265,777

Parks System Development Charges Fund 003 (410)

Historical Data						Budget for Fiscal Year 7/1/2015- 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ -	$ 5,992	$ 7,520	300000	Beginning Fund Balance	$ 25,060	$ 25,060	$ 25,060
	7,000	10,000	339200	Improvement Fee	12,000	12,000	12,000
			339100	Reimbursement Fee			
19	32		361000	Interest			
5,973			391051	Transfer from SDC Fund (051)			
5,992	13,024	17,520		**Total Resources**	37,060	37,060	37,060
				Requirements			
				Capital Outlay:			
		17,520	620000	Improvements-Unallocated	37,060	37,060	37,060
		17,520		Total Capital Outlay	37,060	37,060	37,060
-	-	-	800000	Contingency	-	-	-
-	-	17,520		Total Expenditures	37,060	37,060	37,060
5,992	13,024	-	880001	Ending Fund Balance	-	-	-
$ 5,992	$ 13,024	$ 17,520		**Total Requirements**	$ 37,060	$ 37,060	$ 37,060

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 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 8,846	$ 18,926	$ 6,395	300000	Beginning Fund Balance	$ 2,385	$ 2,385	$ 2,385
166	69	50	361000	Interest Earnings	25	25	25
				Transfers from Other Funds:			
80,000	21,500	38,555	391001	General Fund	30,000	30,000	30,000
			391006	WBA Fund			
533	1,525		366000	Proceeds from Sale of Assets			
89,545	42,020	45,000		**Total Resources**	32,410	32,410	32,410
				Requirements			
				Materials and Services:			
			380000	Professional Services			
			380050	Non-capital Equipment			
		-		Total Materials and Services	-	-	-
				Capital Outlay:			
70,619	35,617	45,000	610000	Equipment-Unallocated	32,410	32,410	32,410
70,619	35,617	45,000		Total Capital Outlay	32,410	32,410	32,410
-	-	-	800000	Contingency	-	-	-
70,619	35,617	45,000		Total Expenditures	32,410	32,410	32,410
18,926	6,403	-	880001	Reserved for future expenditure	-	-	-
$ 89,545	$ 42,020	$ 45,000		**Total Requirements**	$ 32,410	$ 32,410	$ 32,410

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 7/1/2015 - 6/30/2016		
Actual FYE 6/30/13	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources			
$ 169,459	$ 205,997	$ 250,083	300000	Beginning Fund Balance	$ 237,641	$ 237,641	$ 237,641
970	934	850	361000	Interest Earnings	825	825	825
			365000	Donations			
				Transfers from Other Funds:			
40,000	40,000	40,000	391001	General Fund	40,000	40,000	40,000
3,500			392100	Sale of Surplus Equipment			
	3,485		360000	Miscellaneous Revenue			
213,929	250,416	290,933		**Total Resources**	278,466	278,466	278,466
				Requirements			
				Materials and Services:			
-	-		380000	Professional Services			
			380050	Non-capital Equipment			
-	-	-		Total Materials and Services	-	-	-
				Capital Outlay:			
		-	610002	Command Vehicle			
7,932			610003	Pumper Truck			
		60,000	610004	Quick Response Rescue Truck			
		-	610003	Pumper Hose Well/Rear Seat			
			610000	Equipment-Unallocated	278,466	278,466	278,466
7,932	-	60,000		Total Capital Outlay	278,466	278,466	278,466
-	-	-	800000	Contingency	-	-	-
7,932	-	60,000		Total Expenditures	278,466	278,466	278,466
205,997	250,416	230,933	880001	Reserved for Future Expenditure	-	-	-
$ 213,929	$ 250,416	$ 290,933		**Total Requirements**	$ 278,466	$ 278,466	$ 278,466

Grant Fund 015

Historical Data: Actual FYE 6/30/13	Historical Data: Actual FYE 6/30/14	Historical Data: Adopted Budget FYE 6/30/15		Resources and Requirements	Budget for Fiscal Year 7/1/2015 - 6/30/2016: Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources			
$ 5,394	$ 5,394	$ 3,035	300000	Beginning Fund Balance	$ 3,035	$ 3,035	$ 3,035
		2,109	300000	Beginning Fund Balance-Memorial	2,109	2,109	2,109
	$ 1,930	5,000	334109	Police Grant - ODOT	5,000	5,000	5,000
		3,000	334110	Police Grant - Oregon Impact	2,500	2,500	2,500
2,600	950	2,000	334111	Safety Belt Grant - Police	2,000	2,000	2,000
1,633	2,487	1,000	334112	DUII Grant - Police	1,000	1,000	1,000
467		2,000	334121	Miscellaneous Grants - Vests Police	2,000	2,000	2,000
200		3,250	334113	Miscellaneous Grants - Police	2,000	2,000	2,000
		57,596	334119	COPS Grant	61,018	61,018	61,018
		300	365003	Parent Aid Donation	300	300	300
5,000			334115	Miscellaneous Grants - Parks			
10,000	5,000		334122	CIS Risk Mgmt Grant			
25,294	15,761	79,290		**Total Resources**	80,962	80,962	80,962
				Requirements			
				Personnel Services:			
		33,750	110000	Regular Salaries (.75 FTE)	34,500	34,500	34,500
2,177	884	2,000	110001	Overtime - Safety Belt Grant	2,000	2,000	2,000
1,414	2,356	1,000	110003	Overtime - DUII Grant	1,000	1,000	1,000
299	84	2,582	141000	Fica	2,639	2,639	2,639
2	1	955	142000	Worker's Compensation	1,049	1,049	1,049
3	2	101	143000	Unemployment	104	104	104
338	110	7,984	144000	Retirement	8,128	8,128	8,128
		12,116	145000	Health Insurance	14,490	14,490	14,490
		108	146000	Life Insurance	108	108	108
4,233	3,437	60,596		Total Personnel Services	64,018	64,018	64,018
				Materials and Services:			
200	250	250	223005	Promotional materials			
		300	223001	Parent Aid Supplies	300	300	300
		2,109	380000	Professional Services-Memorial Fund	2,109	2,109	2,109
467		3,000	380050	Non-Capital Equipment - Police Misc	2,000	2,000	2,000
		3,000	380053	Non-Capital Equipment - Police Oregon Impact	2,500	2,500	2,500
		2,000	380054	Non-Capital Equipment - Police VESTS	2,000	2,000	2,000
	1,930	5,000	380055	Non-Capital Equipment - Police ODOT	5,000	5,000	5,000
667	2,180	15,659		Total Materials and Services	13,909	13,909	13,909
				Capital Outlay:			
15,000	5,000		610001	Security Camera System			
15,000	5,000	-		Total Capital Outlay	-	-	-
19,900	10,617	76,255		Total Expenditures	77,927	77,927	77,927
5,394	5,144	3,035	800001	Ending Fund Balance	3,035	3,035	3,035
$ 25,294	$ 15,761	$ 79,290		**Total Requirements**	$ 80,962	$ 80,962	$ 80,962

Community Center Fund 005 (401)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 10,870	$ 9,184	$ 8,500	300000	Beginning Fund Balance	$ 3,600	$ 3,600	$ 3,600
14,538	15,924	11,815	347500	Rentals	8,500	8,500	8,500
281	638	200	348000	Cleaning Charges	300	300	300
25	255	100	349000	Supply Rental			
64	52		360000	Miscellaneous Income			
98	28	25	361000	Interest	15	15	15
1,099	1,365	1,400	364000	Fundraising	1,300	1,300	1,300
475	260	300	365000	Donations - Restricted	300	300	300
			391001	Transfer from General Fund	7,629	7,629	7,629
27,450	27,706	22,340		**Total Resources**	21,644	21,644	21,644
				Requirements			
				Personnel Services:			
			110000	Regular Admin Salaries			
2,377	3,599	5,000	110002	Part-Time Salaries (.15 FTE)	4,500	4,500	4,500
182	275	383	141000	FICA	344	344	344
152	169	164	142000	Workers Compensation	141	141	141
3	11	15	143000	Unemployment	14	14	14
			144000	Retirement			
			145000	Health Insurance			
			146000	Life Insurance			
2,800	2,211	2,338	199999	Personnel services overhead (.0267 FTE)	2,740	2,740	2,740
5,514	6,265	7,900		Total Personnel Services	7,739	7,739	7,739
				Materials and Services:			
2			210000	Office Supplies			
189	244	100	223000	General Supplies	250	250	250
568	794	1,000	223001	Janitorial Supplies	900	900	900
41	370		310000	Printing/Advertising/Publicity			
1,974	2,224	2,100	340000	Electricity	2,250	2,250	2,250
1,492	1,514	1,500	340001	Natural Gas	1,600	1,600	1,600
1,456	1,477	1,475	340002	Communications	1,480	1,480	1,480
464	517	500	340005	Water	650	650	650
542	570	560	340006	Sewer	610	610	610
54	57	56	340007	Storm Sewer	122	122	122
2,214	2,255	2,250	340008	Sanitation	2,150	2,150	2,150
			366000	Equipment Maintenance			
	23		371000	Building Maintenance			
10	10	10	380000	Professional Services	10	10	10
	352	408	380020	Computer/Software Support	408	408	408
344	215	1,641	380050	Non-capital equipment			
552	331	600	390000	Fundraising Expenses	600	600	600
1,910	1,463	1,692	390090	Overhead Cost (Indirect Allocation)	1,922	1,922	1,922
11,812	12,416	13,892		Total Materials and Services	12,952	12,952	12,952
				Transfers to other Funds:			
940			860004	Transfer Capital Reserve Fund			
-	-	500	800000	Contingency	953	953	953
18,266	18,681	21,792		Total Expenditures	21,644	21,644	21,644
9,184	9,025	548	880001	Ending Fund Balance	-	-	-
$ 27,450	$ 27,706	$ 22,340		**Total Requirements**	$ 21,644	$ 21,644	$ 21,644

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 7/1/2015- 6/30/2016		
Actual FYE 6/30/13	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15		Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources				
$ 4,388	$ 3,591	$ 3,591	300000	Beginning Fund Balance		$ 2,186	$ 2,186	$ 2,186
			365001	Contributions to Capital				
				Transfers from Other Funds:				
940		-	391005	Community Center Fund		-	-	-
5,328	3,591	3,591		**Total Resources**		2,186	2,186	2,186
				Requirements				
				Materials and Services:				
	654	1,000	371000	Repair and maintenance		1,000	1,000	1,000
1,737		2,591	380050	Non-capital Equipment		1,186	1,186	1,186
1,737	654	3,591		Total Materials and Services		2,186	2,186	2,186
				Capital Outlay:				
			610000	Equipment				
			620000	Improvements				
-	-	-		Total Capital Outlay		-	-	-
-	-	-	800000	Contingency		-	-	-
1,737	654	3,591		Total Expenditures		2,186	2,186	2,186
3,591	2,937	-	880001	Ending Fund Balance		-	-	-
$ 5,328	$ 3,591	$ 3,591		**Total Requirements**		$ 2,186	$ 2,186	$ 2,186

Transient Room Tax Fund 024 (465)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ -	$ -	$ -	300000	Beginning Fund Balance	$ -	$ -	$ -
33,002	42,129	40,000	319300	Room Taxes (LCTC Share)	50,000	50,000	50,000
28,342	36,182	35,000	319301	Room Taxes (VC Share)	45,000	45,000	45,000
94,346	120,440	109,000	319302	Room Taxes (Hammond Marina Share)	155,000	155,000	155,000
155,690	198,751	184,000		**Total Resources**	250,000	250,000	250,000
				Requirements			
				Materials and Services:			
		1,000	380000	Qualified Recipient/Tourism Purpose	1,000	1,000	1,000
94,346	120,440	108,000	380001	Hammond Marina	154,000	154,000	154,000
33,002	42,129	40,000	380002	Tourist Promotion LCTC	50,000	50,000	50,000
28,342	36,182	35,000	380003	Warrenton Visitors' Center	45,000	45,000	45,000
155,690	198,751	184,000		Total Materials and Services	250,000	250,000	250,000
155,690	198,751	184,000		Total Expenditures	250,000	250,000	250,000
-	-	-		Ending Fund Balance	-	-	-
$ 155,690	$ 198,751	$ 184,000		**Total Requirements**	$ 250,000	$ 250,000	$ 250,000

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 7/1/2015- 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 64,101	$ 71,534	$ 111,000	300000	Beginning Fund Balance	$ 75,000	$ 75,000	$ 75,000
			360000	Miscellaneous			
512	313	300	361000	Interest Earnings	270	270	270
11,515	6,906		365000	Contribution from Chamber			
				Transfers from Other Funds:			
40,000	50,000	20,000	391001	General Fund	55,000	55,000	55,000
116,128	128,753	131,300		**Total Resources**	130,270	130,270	130,270
				Requirements			
				Materials and Services:			
43	441	438	340000	VC-Electricity	440	440	440
71	616	670	340002	VC-Communications	670	670	670
206	231	240	340005	VC-Water	276	276	276
497	570	600	340006	VC-Sewer	630	630	630
50	57	60	340007	VC-Storm Sewer	126	126	126
76	75	120	340008	VC-Sanitation	120	120	120
3,081	10,895	17,050	371000	Repair and Maintenance	17,050	17,050	17,050
261	1,580	1,500	371003	R & M -Senior Freezer	500	500	500
2,331	3,000	3,000	371004	R & M -Community Center	3,000	3,000	3,000
23,391			371005	R & M -Community Center Siding			
2,697		2,000	371006	R & M -Visitor's Center	2,000	2,000	2,000
10,500			371008	R & M -Paint City Hall			
	2,580	21,322	371009	R & M -Other			
		4,800	371010	R & M - Interior Paint Community Ctr			
		29,340	371011	R & M - Exterior Doors Community Ctr			
	129		371012	R & M - Exterior Lighting Fire Station			
	3,940		371013	R & M - Fiber Line			
			371015	R & M - Hammond Fire Station Roof	35,000	35,000	35,000
225			380000	Professional Services			
			380050	Non-capital equipment			
152		160	390000	VC-Property Taxes			
43,581	24,114	81,300		Total Materials and Services	59,812	59,812	59,812
				Capital Outlay:			
			610000	Equipment-Sound System	13,000	13,000	13,000
		20,000	620000	Improvements - Other			
1,013	113	30,000	620004	Police Dept Building Completion	30,000	30,000	30,000
			620003	Visitor's Center			
			620005	Community Center Residing			
1,013	113	50,000		Total Capital Outlay	43,000	43,000	43,000
		-	800000	Contingency	27,458	27,458	27,458
44,594	24,227	131,300		Total Expenditures	130,270	130,270	130,270
71,534	104,526	-		Reserved for Future Expenditures	-	-	-
$ 116,128	$ 128,753	$ 131,300		**Total Requirements**	$ 130,270	$ 130,270	$ 130,270

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 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 43,564	$ 53,820	$ 63,997	300000	Beginning Fund Balance	$ 74,360	$ 74,360	$ 74,360
278	305	300	361000	Interest Earnings	300	300	300
				Transfers from Other Funds:			
9,978	9,978	9,978	391001	General Fund 10% of lease revenue	16,878	16,878	16,878
			391001	General Fund	10,000	10,000	10,000
53,820	64,103	74,275		Total Resources	101,538	101,538	101,538
				Requirements			
				Materials and Services:			
			380000	Professional Services	10,000	10,000	10,000
			380050	Non-capital Equipment			
-	-	-		Total Materials and Services	10,000	10,000	10,000
				Capital Outlay:			
			610000	Equipment			
-	-	74,275	620000	Improvements-Unallocated	91,538	91,538	91,538
-	-	74,275		Total Capital Outlay	91,538	91,538	91,538
				Debt Service:			
			810006	Principal			
			801006	Interest			
-	-	-		Total Debt Service	-	-	-
-	-		800000	Contingency			
-	-	74,275		Total Expenditures	101,538	101,538	101,538
53,820	64,103	-	880001	Ending Fund Balance	-	-	-
$ 53,820	$ 64,103	$ 74,275		**Total Requirements**	$ 101,538	$ 101,538	$ 101,538

Public Safety Building GO Bond Fund 057 (720)

Historical Data					Budget for Fiscal Year 7/1/2015- 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 36,170	$ 37,795	$ 22,075	300000	Beginning Fund Balance	$ 18,000	$ 18,000	$ 18,000
7,785	8,760	5,000	311200	Prior Year Taxes	5,000	5,000	5,000
669	628	300	361000	Interest Earnings	300	300	300
44,624	47,183	27,375		Sub-Total Resources	23,300	23,300	23,300
133,506	129,220	123,015	311100	Property Taxes - Bond Measure	131,410	131,410	131,410
178,130	176,403	150,390		**Total Resources**	154,710	154,710	154,710
				Requirements			
				Debt Service:			
110,000	115,000	120,000	471000	Principal GO Series 98 due 06/15/16	130,000	130,000	130,000
30,335	25,000	9,625	472000	Interest GO Series 98 due 12/15/15	6,625	6,625	6,625
		9,625	472000	Interest GO Series 98 due 06/15/16	6,625	6,625	6,625
140,335	140,000	139,250		Total Debt Service (pay off date is 6/15/17)	143,250	143,250	143,250
-	-	-	800000	Contingency	-	-	-
140,335	140,000	139,250		Total Expenditures	143,250	143,250	143,250
37,795	36,403	11,140	880001	Ending Fund Balance 8% of debt service	11,460	11,460	11,460
$ 178,130	$ 176,403	$ 150,390		**Total Requirements**	$ 154,710	$ 154,710	$ 154,710

Wastewater Treatment Facility GO Bond 059 (435)

Historical Data					Budget for Fiscal Year 7/1/2015- 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 206,498	$ 175,020	$ 86,250	300000	Beginning Fund Balance	$ 64,000	$ 64,000	$ 64,000
34,207	36,541	20,000	311200	Prior Year Taxes	20,000	20,000	20,000
1,983	1,774	900	361000	Interest Earnings	900	900	900
242,688	213,335	107,150		Sub-Total Resources	84,900	84,900	84,900
499,233	494,648	518,037	311100	Property Taxes - Bond Measure	538,175	538,175	538,175
741,921	707,983	625,187		**Total Resources**	623,075	623,075	623,075
				Requirements			
				Debt Service:			
		191,347	471000	Principal GO Bond due 12/01/15	197,014	197,014	197,014
363,649	374,418	194,160	471000	Principal GO Bond due 06/01/16	199,910	199,910	199,910
203,252	191,561	84,243	472000	Interest GO Bond due 12/01/15	78,576	78,576	78,576
		109,127	472000	Interest GO Bond due 06/01/16	101,421	101,421	101,421
566,901	565,979	578,877		Total Debt Service (Pay off date is 12/1/26)	576,921	576,921	576,921
-	-	-	800000	Contingency	-	-	-
566,901	565,979	578,877		Total Expenditures	576,921	576,921	576,921
175,020	142,004	46,310	880001	Ending Fund Balance 8% of debt service	46,154	46,154	46,154
$ 741,921	$ 707,983	$ 625,187		**Total Requirements**	$ 623,075	$ 623,075	$ 623,075

Quincy Robinson Trust Fund 065 (429)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/16		
Actual FYE 6/30/13	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources			
$ 53,996	$ 45,625	$ 108,673	300000	Beginning Fund Balance	$ 167,584	$ 167,584	$ 167,584
482	279	500	361000	Interest Earnings	300	300	300
48,679	102,561	50,000	365000	Donation from the Trust	51,000	51,000	51,000
218,796			366000	Proceeds from Sale			
321,953	148,465	159,173		**Total Resources**	218,884	218,884	218,884
				Requirements			
				Materials and Services:			
			371000	Repair and Maintenance			
			380000	Rare			
-	-	-		Total Materials and Services	-	-	-
				Capital Outlay:			
	57	10,000	620005	Trail 1st to Skipanon			
600	2,751		620008	Fields 1 & 2 Pedestrian Strip			
23,765			620009	Playground Equip	25,000	25,000	25,000
	3,611	18,250	620010	Field 4 Drainage Repair	18,250	18,250	18,250
		25,000	620080	QR Ballfields 3 Drainage repair	25,000	25,000	25,000
			620084	QR Ballfield Maintenance Shed Electrical Service	10,000	10,000	10,000
		25,000	620081	QR Field 4 Fencing & Bleachers			
		5,000	620082	Bicycle Racks (Fort Steven's)			
		15,000	620083	Improve Kayak Dock (Skipanon River)			
24,365	6,419	98,250		Total Capital Outlay	78,250	78,250	78,250
				Debt Service:			
240,000			801001	Principal paid off 04/24/13			
11,963			801002	Interest paid off 04/24/13			
251,963	-	-		Total Debt Service	-	-	-
-	-	19,650	800000	Contingency 20%	15,650	15,650	15,650
276,328	6,419	117,900		Total Expenditures	93,900	93,900	93,900
45,625	142,046	41,273	880001	Ending Fund Balance	124,984	124,984	124,984
$ 321,953	$ 148,465	$ 159,173		**Total Requirements**	$ 218,884	$ 218,884	$ 218,884

City of Warrenton
Budget Document

Building Division Fund 021 (423)

Historical Data Actual FYE 6/30/13	Historical Data Actual FYE 6/30/14	Historical Data Adopted Budget FYE 6/30/15		Resources and Requirements	Budget for Fiscal Year 7/1/2015- 6/30/2016 Proposed by Budget Officer	Budget for Fiscal Year 7/1/2015- 6/30/2016 Approved by Budget Committee	Budget for Fiscal Year 7/1/2015- 6/30/2016 Adopted by Governing Body
				Resources			
$ 228,430	$ 206,365	$ 163,000	300000	Beginning Fund Balance	$ 250,000	$ 250,000	$ 250,000
169,078	162,541	111,835	322100	Permits	87,434	87,434	87,434
390	344		360000	Miscellaneous			
1,335	811	600	361000	Interest Earnings	700	700	700
			366000	Sale of Assets			
399,233	370,061	275,435		**Total Resources**	338,134	338,134	338,134
				Requirements			
				Personnel Services:			
104,706	107,358	112,500	110000	Regular Salaries (2.075 FTE)	116,300	116,300	116,300
33		250	110001	Overtime			
13,436	12,051	9,500	110002	Part-Time Regular Salaries (.10 FTE)	9,700	9,700	9,700
8,794	8,887	9,352	141000	FICA Taxes	9,639	9,639	9,639
890	1,075	1,120	142000	Workers' Compensation	1,197	1,197	1,197
125	353	367	143000	Unemployment	378	378	378
15,080	17,102	17,951	144000	Retirement Contributions	19,011	19,011	19,011
28,676	27,683	23,217	145000	Health Insurance	28,148	28,148	28,148
219	211	222	146000	Life Insurance	222	222	222
5,601	6,830	3,065	199999	Personnel services overhead (.0376 FTE)	3,858	3,858	3,858
177,560	181,550	177,544		Total Personnel Services	188,453	188,453	188,453
				Materials and Services:			
1,291	808	1,000	210000	Office Supplies	1,000	1,000	1,000
		50	211000	Postage	50	50	50
74	14	1,000	223000	General Supplies/Small Tools	300	300	300
562	562	508	223001	Janitorial Supplies	508	508	508
48		200	310000	Printing/Advertising/Publicity	250	250	250
764	1,850	3,000	320000	Dues Meetings Training Travel	3,000	3,000	3,000
758	817	875	340000	Electricity	945	945	945
413	495	613	340001	Natural Gas	560	560	560
1,257	1,792	1,300	340002	Communications	1,300	1,300	1,300
153	69	70	340005	Water	77	77	77
38	40	42	340006	Sewer	46	46	46
4	4	4	340007	Storm Sewer	5	5	5
14	14	46	340008	Sanitation	46	46	46
506	839	700	362000	Gasoline/Oil/Lubricants	800	800	800
1	16	250	366000	Equipment Maintenance	250	250	250
5	6,811	15,000	380000	Professional Services	15,000	15,000	15,000
5,583	5,044	3,800	380020	Computer Software Support	1,000	1,000	1,000
16		1,500	380050	Non-capital equipment	1,500	1,500	1,500
3,821	4,519	2,193	390090	Overhead Cost (Indirect Allocation)	2,725	2,725	2,725
15,308	23,694	32,151		Total Materials and Services	29,362	29,362	29,362
				Capital Outlay			
			610001	Equipment			
-	-	-		Total Capital Outlay	-	-	-
-	-	41,951	800000	Contingency (20% of expenditures)	43,563	43,563	43,563
192,868	205,244	251,646		Total Expenditures	261,378	261,378	261,378
206,365	164,817	23,789	880001	Ending Fund Balance	76,756	76,756	76,756
$ 399,233	$ 370,061	$ 275,435		**Total Requirements**	$ 338,134	$ 338,134	$ 338,134

Library Fund 020 (455)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 22,366	$ 27,212	$ 27,900	300000	Beginning Fund Balance	$ 29,000	$ 29,000	$ 29,000
2,144	2,558	1,800	311200	Prior Year Taxes	2,000	2,000	2,000
1,000	1,000	1,000	334200	Grants-Ready to Read	1,000	1,000	1,000
238	421	275	351200	Fines	400	400	400
702	937	800	351500	Book Sales	1,000	1,000	1,000
169	253	275	360000	Miscellaneous	275	275	275
152	120	100	361000	Interest Earnings	100	100	100
334	289	400	365000	Donations	400	400	400
27,105	32,790	32,550		Sub-Total Resources	34,175	34,175	34,175
39,882	42,015	43,058	311100	Property Taxes - Local Option Levy	44,803	44,803	44,803
66,987	74,805	75,608		**Total Resources**	78,978	78,978	78,978
				Requirements			
				Personnel Services:			
16,250	21,736	23,100	110002	Part-Time Regular Salaries (.915 FTE)	24,500	24,500	24,500
983	1,452	1,740	141000	FICA	1,874	1,874	1,874
36	57	66	142000	Workers Compensation	70	70	70
14	58	68	143000	Unemployment	74	74	74
2,561	2,663	2,719	144000	Retirement	3,005	3,005	3,005
4,366	4,483	3,544	145000	Health Insurance	4,366	4,366	4,366
72	71	84	146000	Life Insurance	84	84	84
2,041	1,916	2,702	199999	Personnel services overhead (.0300 FTE)	3,075	3,075	3,075
26,323	32,436	34,023		Total Personnel Services	37,048	37,048	37,048
				Materials and Services:			
1,483	1,889	2,500	210000	Office Supplies	2,500	2,500	2,500
34		500	211000	Postage	500	500	500
2,008	2,589	2,500	223000	Books	3,000	3,000	3,000
956	317	1,000	223001	Ready to Read Grant-Books	1,000	1,000	1,000
1,087	1,317	1,400	223002	Janitorial	1,400	1,400	1,400
386	538	500	310000	Printing/Advertising/Publicity	500	500	500
561	446	1,000	320000	Dues/Meetings/Training/Travel	1,000	1,000	1,000
1,231	1,185	1,000	340000	Electricity	1,200	1,200	1,200
720	712	900	340001	Natural Gas	1,275	1,275	1,275
697	803	900	340002	Communications	850	850	850
239	231	300	340005	Water	300	300	300
548	570	700	340006	Sewer	600	600	600
55	57	70	340007	Storm Sewer	80	80	80
146	146	250	340008	Sanitation	200	200	200
	113	500	366000	Equipment Maintenance	1,000	1,000	1,000
933	675	600	371000	Repair and Maintenance	2,000	2,000	2,000
111	101		380000	Professional Services	100	100	100
865	1,014	1,500	380020	Computer Support-high speed internet	1,000	1,000	1,000
		300	380050	Non-capital equipment			
1,392	1,268	1,927	390090	Overhead Cost (Indirect Allocation)	2,162	2,162	2,162
13,452	13,971	18,347		Total Materials and Services	20,667	20,667	20,667
-	-	17,008	800000	Contingency (4 mos operating costs)	19,238	19,238	19,238
39,775	46,407	69,378		Total Expenditures	76,953	76,953	76,953
27,212	28,398	6,230	880001	Ending Fund Balance	2,025	2,025	2,025
$ 66,987	$ 74,805	$ 75,608		**Total Requirements**	$ 78,978	$ 78,978	$ 78,978

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data					Budget for Fiscal Year 7/1/2015- 6/30/2016		
Actual FYE 6/30/13	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources			
$ 204,897	$ 200,942	$ 170,000	300000	Beginning Working Capital	$ 78,500	$ 78,500	$ 78,500
2,800	3,175	2,375	334602	OSMB Grant - Operating	3,175	3,175	3,175
216,020	129,411	220,000	347801	Annual Moorage Rentals	248,548	248,548	248,548
40,492	36,923	30,000	347802	Transient Daily Moorage	38,000	38,000	38,000
42,518	43,125	42,000	347803	Utilities	42,000	42,000	42,000
13,562	12,990	8,000	347804	Dry Storage	8,000	8,000	8,000
13,345	16,899	15,000	347805	Launch Ramp	17,000	17,000	17,000
12,353	9,600	9,000	347806	Hoist	9,000	9,000	9,000
2,075	1,722		347807	Fuel Charges			
14,469	19,915	18,000	347808	Monthly Moorage	36,000	36,000	36,000
9,369	10,645	12,000	347810	Parking	13,000	13,000	13,000
450	150		347811	Pump Out Charges			
2,044	3,584	3,000	347812	Overnight Stays	4,500	4,500	4,500
10,125	8,550	9,000	347813	Liveaboard Fees	10,800	10,800	10,800
12,250	8,780	6,000	347814	Work Slip	8,000	8,000	8,000
498	4,850		347816	Pier Use			
6,637	3,222		360000	Miscellaneous			
6,349	5,296	4,000	361000	Interest Earnings	4,500	4,500	4,500
		31,277	363000	Leases	27,749	27,749	27,749
195			366000	Proceeds from Sale of Assets			
610,448	519,779	579,652		**Total Resources**	548,772	548,772	548,772
				Requirements			
				Personnel Services:			
133,668	126,637	150,750	110000	Regular Salaries (3.1332 FTE)	146,000	146,000	146,000
770	940	2,000	110001	Overtime	3,000	3,000	3,000
2,828			110002	Part-Time Regular Salaries	8,000	8,000	8,000
10,128	9,451	11,685	141000	FICA	12,011	12,011	12,011
9,998	7,612	11,191	142000	Workers Compensation	10,902	10,902	10,902
144	376	458	143000	Unemployment	471	471	471
22,835	20,627	26,265	144000	Retirement	27,174	27,174	27,174
45,527	37,996	33,547	145000	Health Insurance	37,656	37,656	37,656
439	399	475	146000	Life Insurance	437	437	437
29,668	24,321	30,705	199999	Personnel services overhead (.3275 FTE)	33,604	33,604	33,604
$ 256,005	$ 228,359	$ 267,076		Total Personnel Services	$ 279,255	$ 279,255	$ 279,255

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data					Budget for Fiscal Year 7/1/2015- 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Requirements			
				Materials and Services:			
$ 907	$ 1,269	$ 2,000	210000	Office Supplies	$ 2,500	$ 2,500	$ 2,500
738	721	1,000	211000	Postage	1,200	1,200	1,200
106	118		223000	General Supplies/Small Tools			
2,427	1,175	2,500	223001	Janitorial Supplies	2,500	2,500	2,500
525	658	1,000	223004	Uniforms	1,000	1,000	1,000
462	691	1,000	310000	Printing/Advertising	1,000	1,000	1,000
1,355	1,195	5,000	320000	Dues/Meetings/Training/Travel	5,000	5,000	5,000
47,052	47,615	42,000	340000	Electricity	45,000	45,000	45,000
514	451	1,500	340001	Natural Gas	1,200	1,200	1,200
3,928	3,263	8,000	340002	Communications	8,500	8,500	8,500
1,257	1,385	3,500	340005	Water	4,000	4,000	4,000
1,913	2,163	3,500	340006	Sewer	4,000	4,000	4,000
191	216	500	340007	Storm Sewer	300	300	300
30,635	30,225	33,400	340008	Sanitation	36,000	36,000	36,000
2,657	2,474	3,000	362000	Gasoline/Oil/Lubricants	3,000	3,000	3,000
3,225	1,417	4,000	366000	Equipment Maintenance	4,000	4,000	4,000
22,322	30,040	31,000	371000	Repair and Maintenance	30,000	30,000	30,000
1,046	1,816	2,375	375000	Map expenses	2,375	2,375	2,375
1,005	1,108	4,500	380000	Professional Services	4,500	4,500	4,500
241	783	1,500	380005	Pay Station Merchant Fees	2,500	2,500	2,500
5,284	5,275	6,500	380010	Submerged Land Lease	6,500	6,500	6,500
2,311	2,788	5,000	380020	Computer and Software support	4,500	4,500	4,500
252	443	700	380040	Transient Room Tax	800	800	800
1,580	454	5,000	380050	Non-capital Equipment	5,000	5,000	5,000
955	5		390000	Miscellaneous			
20,238	16,093	21,986	390090	Overhead Cost (Indirect Allocation)	23,809	23,809	23,809
375		3,000	410000	Permits and fees	5,000	5,000	5,000
$ 153,501	$ 153,841	$ 193,461		Total Materials and Services	$ 204,184	$ 204,184	$ 204,184
				Debt Service:			
		-	801005	Principal paid off 1/15/09	-	-	-
		-	801006	Interest paid off 1/15/09	-	-	-
-	-	-		Total Debt Service	-	-	-
				Transfers to Other Funds:			
	62,837	26,259	860012	Marina Capital Reserve Fund			
-	62,837	26,259		Total Transfers to Other Funds	-	-	-
-	-	92,232	800000	Contingency 20% of expenditures (13.5%)	65,333	65,333	65,333
409,506	445,037	579,028		Total Expenditures	548,772	548,772	548,772
200,942	74,742	624		Ending Fund Balance	-	-	-
$ 610,448	$ 519,779	$ 579,652		**Total Requirements**	$ 548,772	$ 548,772	$ 548,772

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 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15						
				Resources				
$ 206,956	$ 81,640	$ 144,477	300000	Beginning Fund Balance		$ 144,477	$ 144,477	$ 144,477
			361000	Interest Earnings				
				Transfers from Other Funds:				
	62,837	26,259	391030	Warrenton Marina Fund-operations				
206,956	144,477	170,736		**Total Resources**		144,477	144,477	144,477
				Requirements				
				Capital Outlay:				
		4,000	610001	Outboard Motor				
125,316			620007	815 NE 1st Court Bldg				
			620006	E-Dock Electrical Upgrade		55,000	55,000	55,000
		166,736	620000	Improvements-Unallocated		89,477	89,477	89,477
125,316	-	170,736		Total Capital Outlay		144,477	144,477	144,477
125,316	-	170,736		Total Expenditures		144,477	144,477	144,477
81,640	144,477	-		Ending Fund Balance		-	-	-
$ 206,956	$ 144,477	$ 170,736		**Total Requirements**		$ 144,477	$ 144,477	$ 144,477

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual FYE 6/30/13	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources			
$ 86,638	$ 143,314	$ 185,000	300000	Beginning Working Capital	$ 140,000	$ 140,000	$ 140,000
1,975	1,600	1,600	334602	OSMB Grant - Operating	1,600	1,600	1,600
300,045	53,995	22,500	334603	OSMB Grant - Capital			
78,527	32,820	80,000	347801	Annual Moorage Rentals	99,680	99,680	99,680
17,689	22,092	20,000	347802	Transient Daily Moorage	5,000	5,000	5,000
4,683	4,375	5,000	347803	Utilities	5,000	5,000	5,000
			347804	Dry Storage			
47,035	47,600	43,000	347805	Launch Fees	60,000	60,000	60,000
100			347806	Hoist, Shower			
5,390	6,104	6,000	347808	Monthly Moorage	26,000	26,000	26,000
17,021	13,825	14,000	347810	Parking	24,000	24,000	24,000
11,715	15,932	14,000	347812	Overnight Stays	25,000	25,000	25,000
			347813	Liveaboard Fee			
3,134	2,791		360000	Miscellaneous	1,500	1,500	1,500
2,956	2,171	2,200	361000	Interest Earnings	2,200	2,200	2,200
12,968	13,231	12,901	363000	Lease Receipts	12,901	12,901	12,901
589,876	359,850	406,201		**Total Resources**	402,881	402,881	402,881
				Requirements			
				Personnel Services:			
59,021	78,476	70,000	110000	Regular Salaries (1.8668 FTE)	88,000	88,000	88,000
1,100	1,446	2,000	110001	Overtime	3,000	3,000	3,000
484			110002	Part-Time Regular Salaries	8,000	8,000	8,000
4,470	5,920	5,508	141000	FICA	7,574	7,574	7,574
3,805	4,761	5,271	142000	Workers Compensation	6,874	6,874	6,874
63	236	216	143000	Unemployment	297	297	297
10,202	12,920	12,408	144000	Retirement	16,553	16,553	16,553
20,273	23,818	15,565	145000	Health Insurance	22,437	22,437	22,437
194	248	221	146000	Life Insurance	260	260	260
13,102	15,035	14,235	199999	Personnel services overhead (.1951 FTE)	20,017	20,017	20,017
$ 112,714	$ 142,860	$ 125,424		Total Personnel Services	$ 173,012	$ 173,012	$ 173,012

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Requirements			
				Materials and Services:			
$ 514	$ 771	$ 1,000	210000	Office Supplies	$ 1,000	$ 1,000	$ 1,000
147	165	500	211000	Postage	500	500	500
200	118		223000	General Supplies/Small Tools			
1,222	1,076	2,000	223001	Janitorial Supplies	2,500	2,500	2,500
375	518	1,000	223004	Uniforms	1,000	1,000	1,000
462	691	600	310000	Printing/Advertising	500	500	500
1,355	1,161	4,000	320000	Dues/Meetings/Training/Travel	4,000	4,000	4,000
6,185	7,379	5,000	340000	Electricity	3,000	3,000	3,000
3,565	1,975	5,100	340002	Communications	5,500	5,500	5,500
3,101	3,879	4,500	340005	Water	6,000	6,000	6,000
3,758	4,746	4,500	340006	Sewer	5,500	5,500	5,500
376	475	500	340007	Storm Sewer	1,000	1,000	1,000
15,442	17,522	20,000	340008	Sanitation	23,000	23,000	23,000
2,654	2,471	2,500	362000	Gasoline/Oil/Lubricants	2,000	2,000	2,000
2,906	1,185	4,000	366000	Equipment Maintenance	2,000	2,000	2,000
7,961	26,749	50,685	371000	Repair and Maintenance	45,000	45,000	45,000
96		1,600	375000	MAP expenses	1,600	1,600	1,600
413	1,607	5,000	380000	Professional Services	3,000	3,000	3,000
1,203	1,461	2,000	380005	Merchant Fees	3,000	3,000	3,000
3,019	4,492	5,000	380020	Computer and Software Support	5,000	5,000	5,000
1,490	1,968	2,000	380040	Transient Room Tax	3,500	3,500	3,500
1,581	454	2,000	380050	Non-capital Equipment	2,000	2,000	2,000
4,261	850	2,500	390000	Permits and fees	2,500	2,500	2,500
8,937	9,949	10,201	390090	Overhead Cost (Indirect Allocation)	14,186	14,186	14,186
$ 71,223	$ 91,662	$ 136,186		Total Materials and Services	$ 137,286	$ 137,286	$ 137,286
				Debt Service:			
			810028	Principal			
			801028	Interest			
-	-	-		Total Debt Service	-	-	-
				Transfers to Other Funds:			
250,000		104,040	860013	Hammond Marina Capital Reserve-Grant			
12,625			860013	Hammond Marina Capital Reserve-operations			
262,625	-	104,040		Total Transfers	-	-	-
-	-	40,261	800000	Contingency - 20% of expenditures	62,060	62,060	62,060
446,562	234,522	405,911		Total Expenditures	372,358	372,358	372,358
143,314	125,328	290	880001	Ending Fund Balance	30,523	30,523	30,523
$ 589,876	$ 359,850	$ 406,201		**Total Requirements**	$ 402,881	$ 402,881	$ 402,881

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					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15		Resources and Requirements			
				Resources			
$ 283,755	$ 275,485	$ 263,503	300000	Beginning Fund Balance	$ 299,000	$ 299,000	$ 299,000
			361000	Interest Earnings			
105,354	109,432	103,000	364000	Transient Room Tax	120,000	120,000	120,000
				Transfers from Other Funds:			
250,000		104,040	391030	Hammond Marina Fund-Grant			
12,625			391030	Hammond Marina Fund-operations			
651,734	384,917	470,543		**Total Resources**	419,000	419,000	419,000
				Requirements			
				Capital Outlay:			
		5,000	610001	Outboard Motor			
		465,543	620000	Improvements - Unallocated	204,000	204,000	204,000
			620009	Marina Acquisition Costs	150,000	150,000	150,000
			620010	Bank Stabilization Project	65,000	65,000	65,000
376,249	70,813		620006	Pave Parking Lot			
	5,260		620007	Dredging Sampling Plan			
	462		620008	Waterline Upgrade			
376,249	76,535	470,543		Total Capital Outlay	419,000	419,000	419,000
376,249	76,535	470,543		Total Expenditures	419,000	419,000	419,000
275,485	308,382	-		Ending Fund Balance	-	-	-
$ 651,734	$ 384,917	$ 470,543		**Total Requirements**	$ 419,000	$ 419,000	$ 419,000

Water Fund 025 (430)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$1,637,390	$1,877,706	$1,205,000	300000	Beginning Fund Balance	$ 900,000	$ 900,000	$ 900,000
387,824			334300	OBDD SZ9012 Loan			
			334250	Loan Proceeds-IFA	1,630,000	1,630,000	1,630,000
29,749	45,575	30,000	340025	Connection Charges	40,000	40,000	40,000
1,336,073	1,138,395	1,150,000	344000	Utilities - in city	1,200,000	1,200,000	1,200,000
877,468	758,623	765,000	344500	Utilities - outside city	860,000	860,000	860,000
		191,500		Rate increase: in and outside city 15%	309,000	309,000	309,000
17,982	20,412	20,000	345000	Late Fees	20,000	20,000	20,000
29,172	30,723	30,000	346000	Door Hanger Fees	30,000	30,000	30,000
11,220	15,140	12,000	347000	Shut Off Fees	15,000	15,000	15,000
3,840	4,850	4,140	348000	Service Calls - in city	4,500	4,500	4,500
1,310	520	910	348500	Service Calls - outside city	1,000	1,000	1,000
1,000	1,100	1,000	349000	NSF Fees	1,000	1,000	1,000
10,634	4,979		360000	Miscellaneous			
16,639	9,764	8,700	361000	Interest Earnings	6,000	6,000	6,000
			366000	Proceeds from Sale of Assets			
4,360,301	3,907,787	3,418,250		**Total Resources**	5,016,500	5,016,500	5,016,500
				Requirements			
				Personnel Services:			
371,212	348,268	390,375	110000	Regular Salaries (6.7694 FTE)	363,000	363,000	363,000
21,461	20,811	35,000	110001	Overtime	35,000	35,000	35,000
8,051	1,656	1,875	110002	Part-Time Regular Salaries			
29,616	27,479	32,685	141000	FICA	30,447	30,447	30,447
12,724	12,644	14,697	142000	Workers Compensation	12,553	12,553	12,553
419	1,093	1,282	143000	Unemployment	1,194	1,194	1,194
72,151	65,743	80,974	144000	Retirement	83,466	83,466	83,466
111,420	106,058	98,926	145000	Health Insurance	98,586	98,586	98,586
913	848	971	146000	Life Insurance	902	902	902
157,360	140,132	146,458	199999	Personnel services overhead (1.6514 FT	169,416	169,416	169,416
$ 785,327	$ 724,732	$ 803,243		Total Personnel Services	$ 794,564	$ 794,564	$ 794,564

Water Fund 025 (430)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Requirements			
				Distribution System:			
				Materials and Services: (430)			
$ 1,651	$ 2,371	$ 2,507	210000	Office Supplies	$ 2,527	$ 2,527	$ 2,527
9,386	5,014	12,950	211000	Postage	8,921	8,921	8,921
15,179	11,354	8,500	223000	General Supplies	10,000	10,000	10,000
962	872	428	223001	Janitorial Supplies	800	800	800
266	334	340	223002	Chemical Supplies	400	400	400
1,320	2,616	2,100	223004	Uniforms	2,100	2,100	2,100
3,901	69	2,000	223005	Safety	1,500	1,500	1,500
1,916	3,876	3,959	310000	Printing/Advertising	3,979	3,979	3,979
6,905	4,738	8,000	320000	Dues/Meetings/Training/Travel	8,000	8,000	8,000
4,945	4,192	6,450	340000	Electricity	5,400	5,400	5,400
3,242	3,554	4,850	340002	Communications	4,850	4,850	4,850
99	104	620	340005	Water	220	220	220
244	256	220	340006	Sewer	290	290	290
24	26	50	340007	Storm Sewer	30	30	30
4,688	4,731	4,500	340008	Sanitation	4,750	4,750	4,750
19,135	15,919	20,900	362000	Gasoline/Oil/Lubricants	18,000	18,000	18,000
17,811	18,993	12,400	366000	Equipment Maintenance	18,000	18,000	18,000
70,975	102,588	100,000	371000	Construction and Materials	100,000	100,000	100,000
6,568	8,534	29,000	371001	Rock	10,000	10,000	10,000
2,475	5,369	20,000	371002	Fire Hydrant Replacement	10,000	10,000	10,000
24,960	6,457	40,000	371004	Water Meter Replacement	50,000	50,000	50,000
1,964	726	2,400	378000	Building Maintenance	1,800	1,800	1,800
40,653	54,033	45,000	380000	Professional Services	77,120	77,120	77,120
2,927	3,902	1,080	380005	Professional Services-online payments	4,573	4,573	4,573
2,994	9,367	9,585	380006	Professional Services-utility billing	10,700	10,700	10,700
13,467	25,636	23,576	380020	Computer and Software Support	15,500	15,500	15,500
12,299	26,070	8,200	380050	Non-capital Equipment	8,200	8,200	8,200
107,342	92,724	104,951	390090	Overhead Cost (Indirect Allocation)	120,013	120,013	120,013
200	200	3,000	410000	Permits and Fees	1,000	1,000	1,000
40,409	34,115	34,500	420000	Franchise Fees (3%)	41,377	41,377	41,377
418,907	448,740	512,066		Sub-total	540,050	540,050	540,050
				Treatment Facility:			
				Materials and Services: (435)			
$ 306	$ 235	$ 600	210000	Office Supplies	$ 400	$ 400	$ 400
3,171	2,713	2,500	223000	General Supplies	2,500	2,500	2,500
245	590	700	223001	Janitorial Supplies	700	700	700
26,339	29,098	65,000	223002	Chemical Supplies	60,000	60,000	60,000
560	610	400	223004	Uniforms	400	400	400
19	20	200	310000	Printing/Advertising	200	200	200
2,061	2,643	2,500	320000	Dues/Meetings/Training/Travel	2,500	2,500	2,500
51,465	49,186	64,000	340000	Electricity	56,000	56,000	56,000
3,228	3,370	3,800	340002	Communications	3,800	3,800	3,800
4,138	8,299	6,000	340005	Water	13,000	13,000	13,000
1,525	2,048	4,000	362000	Gasoline/Oil/Lubricants	2,500	2,500	2,500
82,998	68,477	130,000	366000	Equipment Maintenance	130,000	130,000	130,000
28,606	20,146	60,000	371000	Repair and Maintenance	60,000	60,000	60,000
924	1,019	4,000	380000	Professional Services	3,000	3,000	3,000
5,776	28,332	5,000	380020	Computer and Software Support	4,500	4,500	4,500
7,882	5,878	6,000	380050	Non-capital Equipment	6,000	6,000	6,000
246	1,312	2,000	410000	Permits and Fees	2,000	2,000	2,000
219,489	223,976	356,700		Sub-total	347,500	347,500	347,500

Water Fund 025 (430)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Requirements			
				Raw Water:			
				Materials and Services: (440)			
$ 4,068	$ 2,672	$ 3,000	223000	General Supplies	$ 1,575	$ 1,575	$ 1,575
		1,500	223002	Chemical Supplies	500	500	500
		200	223004	Uniforms	100	100	100
	100	1,000	223005	Safety Supplies	1,000	1,000	1,000
		200	310000	Printing/Advertising	50	50	50
925	1,119	1,000	340000	Electricity	1,200	1,200	1,200
5,618	4,892	7,000	362000	Gasoline/Oil/Lubricants	5,500	5,500	5,500
37,225	30,044	65,000	366000	Waterworks Maintenance	30,000	30,000	30,000
20,612	32,773	25,000	371000	Waterworks Repairs	20,000	20,000	20,000
209	2,457	4,000	380000	Professional Services	10,000	10,000	10,000
	282	6,000	380050	Non-capital Equipment	2,500	2,500	2,500
		2,000	410000	Permits and Fees	1,000	1,000	1,000
		500	460000	Environmental Cleanup	500	500	500
68,657	74,339	116,400		Sub-total	73,925	73,925	73,925
				South Water Reservoir:			
				Materials and Services: (445)			
		150	223002	Chemical Supplies	150	150	150
		100	223005	Safety Supplies	100	100	100
8,669	8,699	14,000	340000	Electricity	10,000	10,000	10,000
5,943	6,074	6,000	340002	Communications	6,800	6,800	6,800
94			340010	Solar			
989	1,549	5,000	362000	Gasoline/Oil/Lubricants	2,000	2,000	2,000
7,650	7,724	13,000	366000	Waterworks Maintenance	10,000	10,000	10,000
989	3,491	8,000	371000	Waterworks Repairs	4,000	4,000	4,000
255			380020	Computer/Software Support			
263		1,000	380050	Non-capital Equipment	500	500	500
826	850		410000	Permits & Fees			
25,678	28,387	47,250		Sub-total	33,550	33,550	33,550
732,731	775,442	1,032,416		Grand total Materials and Services	995,025	995,025	995,025
				Debt Service:			
366,252	379,032	410,853		Principal	408,063	408,063	408,063
198,461	339,506	242,816		Interest	224,148	224,148	224,148
564,713	718,538	653,669		Total Debt Service	632,211	632,211	632,211
				Transfers to Other Funds:			
		427,486	860029	Water Fund Capital Reserve-operations	279,776	279,776	279,776
399,824				Water Fund Capital Reserve-Loan	1,630,000	1,630,000	1,630,000
399,824	359,237	427,486		Total Transfers to Other Funds	1,909,776	1,909,776	1,909,776
-	-	498,461	800000	Contingency-20% of operating exp	484,360	484,360	484,360
		498,461		Total Contingency	484,360	484,360	484,360
2,482,595	2,577,949	3,415,275		Total Expenditures	4,815,936	4,815,936	4,815,936
1,877,706	1,329,838	2,975	880001	Ending Fund Balance	200,564	200,564	200,564
$4,360,301	$3,907,787	$3,418,250		**Total Requirements**	$5,016,500	$ 5,016,500	$ 5,016,500

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 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 1,818,081	$ 728,427	$ 825,000	300000	Beginning Fund Balance	$ 1,054,470	$ 1,054,470	$ 1,054,470
				Transfers from Other Funds:			
399,824			391025	Water Fund Loans	1,630,000	1,630,000	1,630,000
	359,237	427,486	391025	Water Fund Operations	279,776	279,776	279,776
			365001	Capital Contributions			
2,217,905	1,087,664	1,252,486		**Total Resources**	2,964,246	2,964,246	2,964,246
				Requirements			
				Capital Outlay:			
17,337	6,973	14,700	610005	Public Works Service Truck	15,960	15,960	15,960
	26,101		610020	1 Ton 4WD Non-utility Truck			
	2,992		610017	Tilt Trailer			
	29,946		610018	Excavator			
54,675			620020	SWR Booster Pump Station			
1,010,812			620023	Filter Replacement			
98,960			620050	Delaura Beach Upsize/Loop			
	1,523	85,000	620051	Rebuild SE Pacific (Neptune-YBP Bridge)			
		34,000	620059	NW Cedar Ct Improvement (Warrenton-5th St)	34,000	34,000	34,000
140,391			620060	Replace sections of raw water main			
110,764			620064	Camp C Pipeline Bridge Project pipe rep			
	97,698		620066	Clean/Repair Harbor Tank			
300	95,577		620071	SW Main Ct Waterline			
5,331			620074	Fire Hydrant Install 2nd/Main Ct.			
			620075	Hammond waterline upgrades	1,630,000	1,630,000	1,630,000
50,908			620076	North Main Street Drainage Project			
	1,268	53,000	620077	SW Birch Ct replace AC waterline			
1,489,478	262,078	186,700		Total Capital Outlay	1,679,960	1,679,960	1,679,960
1,489,478	262,078	186,700		Total Expenditures	1,679,960	1,679,960	1,679,960
			880001	Reserved for Water Filter Replacement			
		641,786		Replacement year is 2018/2019	754,286	754,286	754,286
		424,000	880001	Reserved for Water Reservoir Replacement	530,000	530,000	530,000
728,427	825,586	-	880001	Reserved for future expenditures			
728,427	825,586	1,065,786		Total Reservations	1,284,286	1,284,286	1,284,286
$ 2,217,905	$ 1,087,664	$ 1,252,486		**Total Requirements**	$ 2,964,246	$ 2,964,246	$ 2,964,246

Water System Development Charges Fund 026 (410)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 24,564	$ 52,670	$ 82,491	300000	Beginning Working Capital	$ 99,440	$ 99,440	$ 99,440
27,900	53,297	30,000	339100	Reimbursement Fee	50,800	50,800	50,800
206	283	185	361000	Interest Earnings	200	200	200
52,670	106,250	112,676		**Total Resources**	150,440	150,440	150,440
				Requirements			
				Debt Service:			
		80,000	801016	Principal	99,000	99,000	99,000
			801017	Interest	-	-	-
-	-	80,000		Total Debt Service	99,000	99,000	99,000
				Capital Outlay:			
-	-	32,676	620000	Improvements-Unallocated	51,440	51,440	51,440
-	-	32,676		Total Capital Outlay	51,440	51,440	51,440
-	-	-	800000	Contingency	-	-	-
-	-	112,676		Total Expenditures	150,440	150,440	150,440
52,670	106,250	-		Ending Fund Balance	-	-	-
$ 52,670	$ 106,250	$ 112,676		**Total Requirements**	$ 150,440	$ 150,440	$ 150,440

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 399,114	$ 368,115	$300,000	300000	Beginning Fund Balance	$ 140,000	$ 140,000	$ 140,000
158,667	171,623	165,763	344000	Utilities	170,000	170,000	170,000
				Rate Increase (20% of Sewer)	178,500	178,500	178,500
362	610		360000	Miscellaneous			
2,554	1,781	1,500	361000	Interest Earnings	1,500	1,500	1,500
			365001	Contributions to Capital			
560,697	542,129	467,263		**Total Resources**	490,000	490,000	490,000
				Requirements			
				Personnel Services:			
13,003	37,918	44,625	110000	Regular Salaries (.6671 FTE)	33,120	33,120	33,120
261	513	1,500	110001	Overtime	1,500	1,500	1,500
8,051	1,655	1,875	110002	Part-Time Regular Salaries	2,880	2,880	2,880
1,596	2,967	3,672	141000	FICA	2,869	2,869	2,869
838	1,689	1,949	142000	Workers Compensation	1,518	1,518	1,518
22	118	144	143000	Unemployment	113	113	113
2,314	6,661	8,324	144000	Retirement	6,541	6,541	6,541
3,836	11,168	10,991	145000	Health Insurance	9,345	9,345	9,345
29	82	101	146000	Life Insurance	75	75	75
7,548	24,322	25,509	199999	Personnel services overhead (.2185 FTE)	22,421	22,421	22,421
37,498	87,093	98,690		Total Personnel Services	80,382	80,382	80,382
				Materials and Services:			
83	259	282	210000	Office Supplies	280	280	280
67	282	809	211000	Postage	776	776	776
672	1,392	750	223000	General Supplies	750	750	750
15	53	171	223001	Janitorial	100	100	100
89	14		223002	Chemical Supplies	-	-	
70	298	150	223004	Uniforms	150	150	150
260	7	150	223005	Safety	150	150	150
65	168	153	310000	Printing/Advertising/Publicity	152	152	152
1,181	101	480	320000	Dues/Meetings/Training/Travel	480	480	480
4,888	5,744	6,700	340000	Electricity-pump stations	6,700	6,700	6,700
122	129	360	340002	Communications	360	360	360
4	5	50	340005	Water	50	50	50
11	11	20	340006	Sewer	20	20	20
1	1	15	340007	Storm Sewer	15	15	15
208	215	350	340008	Sanitation	350	350	350
941	798	5,000	362000	Gasoline	5,000	5,000	5,000
14,735	6,337	9,500	366000	Equipment Maintenance	9,500	9,500	9,500
16,392	4,111	38,790	371000	Repair & Maint. Materials	20,000	20,000	20,000
403	497	2,500	371001	Rock	2,500	2,500	2,500
8,980		15,000	371002	Ditch Restoration/Vegetation Removal	5,000	5,000	5,000
43,067	7,866	60,000	371003	Phase I Levee & Dike slope stability M & R	35,000	35,000	35,000
70	84	400	378000	Building Maintenance	400	400	400
1,180	8,013	10,000	380000	Professional Services	10,000	10,000	10,000
27,358	47,476	35,000	380001	Professional Services-FEMA Project	35,000	35,000	35,000
		700	380002	Professional Services-Engineer of Record	700	700	700
		1,400	380003	Professional Services-Surveying	1,400	1,400	1,400
183	229	179	380005	Online payments	323	323	323
176	532	811	380006	Utility Billing	757	757	757
662	1,468	976	380020	Computer & Software Support	976	976	976
694	499	700	380050	Non-capital Equipment	700	700	700
5,149	16,093	18,295	390090	Overhead Cost (Indirect Allocation)	15,892	15,892	15,892
		3,000	410000	Permits	3,000	3,000	3,000
$ 127,726	$ 102,682	$212,691		Total Materials and Services	$ 156,481	$ 156,481	$ 156,481

Storm Sewer Fund 028 (430)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Capital Outlay:			
$ 1,235	$ 333	$ 1,050	610005	Public Works Service Truck	$ 1,140	$ 1,140	$ 1,140
	213		610017	Tilt Trailer			
	2,139		610018	Excavator			
2,019	43,187		620018	SW Main Ct/2nd to 4th-Reconstruct			
	316	48,000	620023	SW Birch Court Drainage Improvements			
	697	5,000	620025	Pacific Bridge Improvement			
24,104			620065	SW Alder Ct Storm Drain			
	1,368	14,680	620076	Alder Creek Tide Gate Operator			
	342	62,000	620077	SE Anchor Ave Drainage Improvements			
			620082	Tide Gate Replacement	50,000	100,000	100,000
			620081	SE 4th & Main Stormwater Pump Station Rebuild	25,000	25,000	25,000
			620080	SW 3rd St Improvement (Main Ct - Main Ave)	24,000	24,000	24,000
			620079	NW 13th St/Warrenton Dr Trail and Drainage	50,000	50,000	50,000
27,358	48,595	130,730		Total Capital Outlay	150,140	200,140	200,140
-	-	25,152	800000	Contingency 20% of operating expenditures	47,373	47,373	47,373
192,582	238,370	467,263		Total Expenditures	434,376	484,376	484,376
368,115	303,759	-	880001	Ending Fund Balance	55,624	5,624	5,624
$ 560,697	$ 542,129	$467,263		**Total Requirements**	$ 490,000	$ 490,000	$ 490,000

Storm Sewer System Development Charges Fund 051 (410)

Historical Data						Budget for Fiscal Year 7/1/2015- 6/30/2016		
Actual		Adopted Budget		Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15						
				Resources				
$ 41,905	$ 24,483	$ 30,581	300000	Beginning Fund Balance		$ 72,170	$ 72,170	$ 72,170
			339100	Reimbursement Fee				
$ 6,270	$ 7,598	6,000	339200	Improvement Fee		6,000	6,000	6,000
179	114	100	361000	Interest		100	100	100
48,354	32,195	36,681		**Total Resources**		78,270	78,270	78,270
				Requirements				
				Capital Outlay:				
			620081	SE 4th & Main Stormwater Pump Station Rebuild		38,000	38,000	38,000
		36,681	620000	Improvements-Unallocated		40,270	40,270	40,270
-	-							
		36,681		Total Capital Outlay		78,270	78,270	78,270
				Transfers to Other Funds:				
5,973			860003	Parks SDC				
17,898			860041	Streets SDC				
23,871	-	-		Total Transfers		-	-	-
-	-	-	800000	Contingency		-	-	-
23,871	-	36,681		Total Expenditures		78,270	78,270	78,270
24,483	32,195	-	880001	Ending Fund Balance		-	-	-
$ 48,354	$ 32,195	$ 36,681		**Total Requirements**		$ 78,270	$ 78,270	$ 78,270

Sewer Fund 030 (430)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 1,049,087	$1,152,312	$ 1,000,000	300000	Beginning Fund Balance	$ 1,000,000	$ 1,000,000	$ 1,000,000
		1,920,304	334260	Loan Proceeds-DEQ-R94944	1,920,304	1,920,304	1,920,304
18,785	25,848	15,000	340030	Connection Charges	20,000	20,000	20,000
1,586,927	1,715,385	1,700,000	344000	Utilities	1,700,000	1,700,000	1,700,000
		42,500		Rate increase 2.5%	42,500	42,500	42,500
2,326	867	1,615	344300	Industrial Waste Permitted Use	1,615	1,615	1,615
42,307	89,974	75,000	344700	Septage Revenue	200,000	200,000	200,000
100,000			350000	Intergovernmental - Fort Stevens			
11,501	30,701		360000	Miscellaneous			
7,593	4,914	3,000	361000	Interest Earnings	4,000	4,000	4,000
			366000	Proceeds from Sale of Assets			
2,818,526	3,020,001	4,757,419		**Total Resources**	4,888,419	4,888,419	4,888,419
				Requirements			
				Personnel Services:			
227,132	270,269	365,375	110000	Regular Salaries (8.3388 FTE)	416,750	416,750	416,750
41,659	32,162	47,000	110001	Overtime	50,000	50,000	50,000
8,051	1,656	1,875	110002	Part-Time Regular Salaries			
20,483	22,288	31,690	141000	FICA	35,706	35,706	35,706
7,033	10,176	14,630	142000	Workers Compensation	17,770	17,770	17,770
292	887	1,243	143000	Unemployment	1,400	1,400	1,400
37,939	49,564	73,497	144000	Retirement	88,190	88,190	88,190
76,896	91,752	93,000	145000	Health Insurance	123,670	123,670	123,670
583	703	923	146000	Life Insurance	993	993	993
103,151	107,359	147,081	199999	Personnel services overhead (1.4502 FTE)	148,784	148,784	148,784
$ 523,219	$ 586,816	$ 776,314		Total Personnel Services	$ 883,263	$ 883,263	$ 883,263
				Collection System			
				Materials and Services (430):			
$ 1,113	$ 1,644	$ 2,717	210000	Office Supplies	$ 2,696	$ 2,696	$ 2,696
4,902	2,888	7,692	211000	Postage	5,362	5,362	5,362
9,827	8,983	6,000	223000	General Supplies	8,000	8,000	8,000
598	751	1,832	223001	Janitorial Supplies	1,500	1,500	1,500
955	382	300	223002	Chemical Supplies	300	300	300
886	2,299	2,000	223004	Uniforms	2,000	2,000	2,000
2,730	69	1,750	223005	Safety	1,750	1,750	1,750
672	1,179	3,514	310000	Printing/Advertising	3,503	3,503	3,503
1,209	3,251	4,960	320000	Dues/Meetings/Training/Travel	4,960	4,960	4,960
1,739	1,562	2,400	340000	Electricity	2,000	2,000	2,000
12,305	14,564	21,900	340002	Communications	17,000	17,000	17,000
66	69	530	340005	Water	100	100	100
163	171	200	340006	Sewer	200	200	200
16	17	50	340007	Storm	50	50	50
3,486	3,158	3,700	340008	Sanitation	3,500	3,500	3,500
45,485	44,153	50,400	340010	Pump Station Electricity	46,000	46,000	46,000
12,470	10,681	16,700	362000	Gasoline/Oil/Lubricants	16,700	16,700	16,700
$ 24,783	$ 20,587	18,000	366000	Equipment Maintenance	18,000	18,000	18,000
159,016	136,346	180,000	366100	Pump Station Maintenance	180,000	180,000	180,000
		5,000	366200	Septage Station Maintenance			
6,803	26,514	52,000	371000	Construction and Materials	37,000	37,000	37,000
4,223	5,633	14,500	371001	Rock	12,000	12,000	12,000
2,136	728	3,000	378000	Building Maintenance	3,000	3,000	3,000
10,696	23,414	20,000	380000	Professional Services	30,000	80,000	80,000
1,768	2,295	1,760	380005	Professional Services - online payments	3,242	3,242	3,242
1,937	5,917	8,111	380006	Professional Services - utility billing	7,587	7,587	7,587
8,760	11,470	16,217	380020	Computer and Software Support	10,797	10,797	10,797
6,367	3,448	10,000	380050	Non-capital Equipment	10,000	10,000	10,000
70,363	71,039	105,385	390090	Overhead Cost (Indirect Allocation)	105,385	105,385	105,385
	1,414	2,000	410000	Permits and Fees	2,000	2,000	2,000
47,271	51,462	51,000	420000	Franchise Fee (3%)	53,550	53,550	53,550
442,745	456,088	613,618		Total Materials and Services (430)	588,182	638,182	638,182

Sewer Fund 030 (430)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Requirements			
				Sewer Plant			
				Materials and Services (435):			
668	1,337	1,200	210000	Office Supplies	1,500	1,500	1,500
	111	1,000	211000	Postage	1,000	1,000	1,000
6,369	3,904	5,000	223000	General Supplies	5,000	5,000	5,000
	335	600	223001	Janitorial Supplies	1,000	1,000	1,000
	2,749	5,000	223002	Chemical Supplies	4,700	4,700	4,700
160	443	1,000	223004	Uniforms	1,000	1,000	1,000
7,271	8,350	9,000	223005	Lab supplies	9,000	9,000	9,000
	5,450	4,000	223006	Safety	3,000	3,000	3,000
834	1,616	1,600	310000	Printing/Advertising	1,600	1,600	1,600
755	4,983	6,000	320000	Dues/Meetings/Training/Travel	6,000	6,000	6,000
61,021	63,617	70,000	340000	Electricity	70,000	70,000	70,000
4,326	5,242	6,000	340002	Communications	6,000	6,000	6,000
221	232	250	340005	Water	250	250	250
543	570	600	340006	Sewer	600	600	600
54	57	100	340007	Storm Sewer	100	100	100
4,223	6,651	10,000	340008	Sanitation	10,000	10,000	10,000
3,471	2,695	8,000	362000	Gasoline/Oil/Lubricants	7,000	7,000	7,000
23,457	37,207	40,000	366000	Equipment Maintenance	35,000	35,000	35,000
47,318	10,335	24,500	371000	Repair and Maintenance	99,300	99,300	99,300
	9,069	5,000	371001	Rock	5,000	5,000	5,000
4,830	2,878	20,000	380000	Professional Services	20,000	20,000	20,000
64,432		-	380001	Sewer Plant Operation			
50,505	36,778	22,000	380020	Computer and Software Support	21,500	21,500	21,500
10,689	18,325	10,000	380050	Non-capital Equipment	9,800	9,800	9,800
360	1,905	2,500	410000	Permits and Fees	2,500	2,500	2,500
1,505			460000	Environmental Cleanup			
293,012	224,839	253,350		Total Materials and Services (435)	320,850	320,850	320,850
735,757	680,927	866,968		Grand Total Materials and Services	909,032	959,032	959,032
				Debt Service:			
117,894	121,201	52,764		Principal	130,650	130,650	130,650
57,253	52,389	23,466		Interest	43,727	43,727	43,727
175,147	173,590	76,230		Total Debt Service	174,377	174,377	174,377
				Transfers to Other Funds:			
		1,920,304	860038	Sewer Fund Capital Reserve-loan R94944	1,920,304	1,920,304	1,920,304
232,091	483,992	555,402	860038	Sewer Fund Capital Reserve-operations	237,445	237,445	237,445
232,091	483,992	2,475,706		Total Transfers to Other Funds	2,157,749	2,157,749	2,157,749
		52,214	800003	Contingency-debt reserves	52,214	52,214	52,214
-	-	344,500	800000	Contingency- 20% of operating exp	393,334	393,334	393,334
		396,714		Total Contingency	445,548	445,548	445,548
1,666,214	1,925,325	4,591,932		Total Expenditures	4,569,969	4,619,969	4,619,969
1,152,312	1,094,676	165,487	880001	Ending Fund Balance	318,450	268,450	268,450
$ 2,818,526	$3,020,001	$ 4,757,419		**Total Requirements**	$ 4,888,419	$ 4,888,419	$ 4,888,419

City of Warrenton
Budget Document

Established by Resolution No. 2020

Sewer Fund Capital Reserve Fund 038 (430)

To accumulate funds for capital improvements to the Sewer Fund

Review Year: 2023

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 328,161	$ 241,473	$ 450,000	300000	Beginning Fund Balance	$ 500,000	$ 500,000	$ 500,000
			365001	Contributions to Capital Projects			
				Transfers from Other Funds:			
		1,920,304	391030	Sewer Fund Loan R94944	1,920,304	1,920,304	1,920,304
232,091	483,992	555,402	391030	Sewer Fund Operations	237,445	237,445	237,445
560,252	725,465	2,925,706		**Total Resources**	2,657,749	2,657,749	2,657,749
				Requirements			
				Capital Outlay:			
12,742	5,147	10,850	610005	Public Works Service Truck	11,780	11,780	11,780
101,977			610006	Screw Sucker Portable Pump			
	2,204		610017	Tilt Trailer			
	34,224		610018	Excavator			
	10,146		610019	Boat Barge w/jet motor			
		6,000	610020	Confined Space PPE			
		18,000	610021	Mower (40%)			
			620089	SE 2nd Street & Marlin Ave Pump Station	177,000	177,000	177,000
3,870	25,585	1,920,304	620011	Core Conveyance/Ensign Pump Station	1,920,304	1,920,304	1,920,304
	11,596	40,000	620026	Pump Station Telemetry			
50,389	31,321	94,000	620040	Pump Station - Warrenton Dr/NW 9th			
		20,000	620042	NW Cedar Ct Sewer Main Recontruction	20,000	20,000	20,000
		35,000	620043	Inflow and Infiltration Program	35,000	35,000	35,000
20,030			620045	Decant Shut off system WWTP			
		306,800	620064	Jetty Avenue Pump Station Upgrade			
129,771			620063	Pump Station - SW Alder & 104			
	(182)		620071	SW Main Court			
	3,715	45,000	620080	SE Anchor and 9th Collector Line Repair			
		60,000	620081	Storage Building Workshop			
	7,847		620082	Designated Pump for Draining UV channel			
	6,404		620083	Effluent Pump Station baffle			
	406	20,000	620084	Vactor Truck Disposal Facility			
	17,219	20,000	620085	SBR Wall-mounted Mixers			
	739	10,000	620086	Rebuild Center Sludge Lagoon Dike			
		59,000	620087	SE 12th St and Marlin Collector Line Repl	59,000	59,000	59,000
		8,000	620088	North Lagoon Decommissioning	8,000	8,000	8,000
			620090	In Plant Pump Station Flowmeter	10,000	10,000	10,000
318,779	156,371	2,672,954		Total Capital Outlay	2,241,084	2,241,084	2,241,084
318,779	156,371	2,672,954		Total Expenditures	2,241,084	2,241,084	2,241,084
		166,666	880001	Reserved for SBR Basin and Equipment	249,999	249,999	249,999
		83,333	880001	Reserved for Biosolids Disposal	166,666	166,666	166,666
		2,753	880001	Reserved for Future CIP Program items			
241,473	569,094	252,752	880001	Total Reservations for future Expenditures	416,665	416,665	416,665
$ 560,252	$ 725,465	$ 2,925,706		**Total Requirements**	$ 2,657,749	$ 2,657,749	$ 2,657,749

Sewer System Development Charges Fund 036 (410)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 83,696	$ 108,162	$ 133,272	300000	Beginning Fund Balance	$ 139,000	$ 139,000	$ 139,000
23,874	43,028	24,000	339100	Reimbursement Fee	44,000	44,000	44,000
592	606	565	361000	Interest Earnings	400	400	400
108,162	151,796	157,837		**Total Resources**	183,400	183,400	183,400
				Requirements			
				Debt Service:			
		74,320		Principal			
		25,680		Interest			
-	-	100,000		Total Debt Service	-	-	-
				Capital Outlay:			
-	-	57,837	620000	Improvements-Unallocated	183,400	183,400	183,400
-	-	57,837		Total Capital Outlay	183,400	183,400	183,400
-	-	-	800000	Contingency	-	-	-
-	-	157,837		Total Expenditures	183,400	183,400	183,400
108,162	151,796	-		Ending Fund Balance	-	-	-
$ 108,162	$ 151,796	$ 157,837		**Total Requirements**	$ 183,400	$ 183,400	$ 183,400

City of Warrenton
Budget Document

Sanitation Fund 032 (430)

Historical Data Actual FYE 6/30/13	Historical Data Actual FYE 6/30/14	Historical Data Adopted Budget FYE 6/30/15		Resources and Requirements	Budget for Fiscal Year 7/1/2015 - 6/30/2016 Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources			
$ 468,260	$ 328,885	$ 330,000	300000	Beginning Fund Balance	$ 300,000	$ 300,000	$ 300,000
803,420	807,811	805,000	344000	Utilities	815,000	815,000	815,000
157,772	161,689	160,000	345000	Recycling Fees	165,000	165,000	165,000
2,114	1,597		360000	Miscellaneous			
3,313	2,014	1,700	361000	Interest Earnings	2,000	2,000	2,000
			392100	Sale of surplus equipment			
1,434,879	1,301,996	1,296,700		**Total Resources**	1,282,000	1,282,000	1,282,000
				Requirements			
				Personnel Services:			
109,553	94,584	103,700	110000	Regular Salaries (2.6072 FTE)	117,700	117,700	117,700
4,701	4,627	8,800	110001	Overtime	8,800	8,800	8,800
			110002	Part-time Salaries			
8,413	7,315	8,606	141000	FICA	9,677	9,677	9,677
3,699	3,757	4,628	142000	Workers Compensation	5,935	5,935	5,935
119	291	338	143000	Unemployment	380	380	380
19,819	16,324	21,310	144000	Retirement	25,097	25,097	25,097
37,213	39,046	30,996	145000	Health Insurance	43,379	43,379	43,379
229	226	230	146000	Life Insurance	252	252	252
40,776	37,981	45,304	199999	Personnel services overhead (.3880 F1	39,810	39,810	39,810
$ 224,522	$ 204,151	$ 223,912		Total Personnel Services	$ 251,030	$ 251,030	$ 251,030

Sanitation Fund 032

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Requirements			
				Materials and Services:			
$ 450	$ 631	$ 1,634	210000	Office Supplies	$ 1,596	$ 1,596	$ 1,596
2,144	1,636	6,011	211000	Postage	5,583	5,583	5,583
5,877	3,393	3,250	223000	General Supplies	3,250	3,250	3,250
464	521	685	223001	Janitorial Supplies	400	400	400
1,075	1,089	110	223002	Chemical Supplies	110	110	110
632	1,373	1,000	223004	Uniforms	1,000	1,000	1,000
990	20	150	223005	Safety	150	150	150
263	469	285	310000	Printing/Advertising	281	281	281
503	150	2,000	320000	Dues/Meetings/Training/Travel	2,000	2,000	2,000
696	625	1,000	340000	Electricity	1,000	1,000	1,000
2,900	2,936	2,860	340002	Communications	2,860	2,860	2,860
261,792	258,706	270,000	340003	Landfill Fees	270,000	270,000	270,000
156,233	158,895	164,000	340004	Residential Curbside Recycling	164,000	164,000	164,000
26	28	210	340005	Water	210	210	210
65	68	80	340006	Sewer	80	80	80
6	7	20	340007	Storm Sewer	20	20	20
1,250	1,262	1,500	340008	Sanitation	1,500	1,500	1,500
4,630	2,128	15,000	340015	Spring Cleanup	15,000	15,000	15,000
21,750	23,740	26,650	340016	Commercial Recycling-Cardboard	26,650	26,650	26,650
21,758	28,199	41,000	340017	Yard Debris Recycling	41,000	41,000	41,000
13,189	15,183	11,650	340020	Landfill Postclosure Care Costs	11,650	11,650	11,650
13,605	6,870	18,000	340025	Recycling Education	18,000	18,000	18,000
31,889	27,863	50,400	362000	Gasoline/Oil/Lubricants	50,400	50,400	50,400
54,526	37,638	47,300	366000	Equipment Maintenance	47,300	47,300	47,300
7,979	5,829	2,000	371000	Repair and Maintenance	2,000	2,000	2,000
105			371001	Rock			
420	207	700	378000	Building Maintenance	700	700	700
1,470	3,392	4,533	380000	Professional Services	2,600	2,600	2,600
1,220	1,224	984	380005	Professional Services - online payment	1,862	1,862	1,862
763	2,230	1,210	380006	Professional Services - utility billing	4,356	4,356	4,356
9,661	4,969	6,687	380020	Computer/Software Support	4,455	4,455	4,455
17,812	11,032	32,000	380050	Non-capital equipment	32,000	32,000	32,000
27,815	25,132	32,448	390090	Overhead Cost (Indirect Allocation)	28,191	28,191	28,191
24,104	24,234	28,950	420000	Franchise Fee (3%)	24,450	24,450	24,450
			460000	Environmental Cleanup			
688,062	651,679	774,307		Total Materials and Services	764,654	764,654	764,654
				Transfers to Other Funds:			
193,410	115,171	97,739	860034	Sanitation Fund Capital Reserve	63,996	63,996	63,996
193,410	115,171	97,739		Total Transfers to Other Funds	63,996	63,996	63,996
-	-	199,826	800000	Contingency 20% of expenditures	202,320	202,320	202,320
1,105,994	971,001	1,295,784		Total Expenditures	1,282,000	1,282,000	1,282,000
328,885	330,995	916	880001	Ending Fund Balance	-	-	-
$ 1,434,879	$ 1,301,996	$ 1,296,700		**Total Requirements**	$ 1,282,000	$ 1,282,000	$ 1,282,000

City of Warrenton
Budget Document

Established by Resolution No.

Sanitation Fund Capital Reserve Fund 034 (430)

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

Review Year: 2016

Historical Data					Budget for Fiscal Year 7/1/2015- 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 114,106	$ 302,182	$ 415,000	300000	Beginning Fund Balance	$ 508,000	$ 508,000	$ 508,000
				Transfers from Other Funds:			
193,410	115,171	97,739	391032	Sanitation Fund	63,996	63,996	63,996
-							
307,516	417,353	512,739		**Total Resources**	571,996	571,996	571,996
				Requirements			
				Capital Outlay:			
5,334	2,158	4,550	610005	Public Works Service Truck	4,940	4,940	4,940
			610008	Front Loading Garbage Truck	300,000	300,000	300,000
			620001	SW 1st Street Recycling Center Upgrades	33,000	33,000	33,000
5,334	2,158	4,550		Total Capital Outlay	337,940	337,940	337,940
5,334	2,158	4,550		Total Expenditures	337,940	337,940	337,940
302,182	415,195	508,189	880001	Reserved for future expenditure	234,056	234,056	234,056
$ 307,516	$ 417,353	$ 512,739		**Total Requirements**	$ 571,996	$ 571,996	$ 571,996

State Tax Street Fund 040 (431)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 951,005	$ 1,143,229	$ 350,286	300000	Beginning Fund Balance (BFB)	$ 488,159	$ 488,159	$ 488,159
		824,676		BFB (City Fuel Tax)	424,800	424,800	424,800
		116,872		BFB (Delaura Beach)	116,306	116,306	116,306
		8,000		BFB (Developer-S Main/14th Pl)	8,000	8,000	8,000
		9,833		BFB (State fuel tax 1% trails)	12,735	12,735	12,735
			334300	Grants - Delaura Beach			
		100,000	334102	ODOT Grant "Quick Fix"	100,000	100,000	100,000
		25,000	340025	Special City Allotment			
277,426	292,300	293,876	335700	State Gas Tax (per capita)	298,391	298,391	298,391
273,906	276,314	280,000	335800	City Fuel Tax ($.03 per gallon)	288,000	288,000	288,000
1,716	1,472		360000	Miscellaneous			
6,412	6,140	5,000	361000	Interest Earnings	5,000	5,000	5,000
			365001	Contributions to Capital Projects			
			366000	Proceeds from Sale of Assets			
1,510,465	1,719,455	2,013,543		**Total Resources**	1,741,391	1,741,391	1,741,391
				Requirements			
				Personnel Services:			
42,150	99,604	28,375	110000	Regular Salaries (.5734 FTE)	29,120	29,120	29,120
608	1,570	2,000	110001	Overtime	2,000	2,000	2,000
8,051	1,655	1,875	110002	Part-time Salaries	2,880	2,880	2,880
3,777	7,599	2,467	141000	FICA	2,601	2,601	2,601
2,483	4,399	1,377	142000	Workers Compensation	1,535	1,535	1,535
53	303	97	143000	Unemployment	102	102	102
7,599	17,188	5,442	144000	Retirement	5,974	5,974	5,974
11,957	29,396	6,722	145000	Health Insurance	8,342	8,342	8,342
95	221	64	146000	Life Insurance	66	66	66
28,671	66,626	16,833	199999	Personnel services overhead (.2049 FTE)	21,023	21,023	21,023
105,444	228,561	65,252		Total Personnel Services	73,643	73,643	73,643
				Materials and Services:			
288	787	400	210000	Office Supplies	400	400	400
3	12	150	211000	Postage	150	150	150
1,546	6,263	2,250	223000	General Supplies	2,250	2,250	2,250
60	169	171	223001	Janitorial	100	100	100
47	46	40	223002	Chemical	40	40	40
293	954	200	223004	Uniforms	200	200	200
692	23	200	223005	Safety	200	200	200
138	781	2,830	310000	Printing/Advertising	2,830	2,830	2,830
556	2,174	1,440	320000	Dues/Meetings/Training/Travel	1,440	1,440	1,440
464	417	280	340000	Electricity	280	280	280
453	515	480	340002	Communications	480	480	480
18	18	60	340005	Water	60	60	60
43	46	30	340006	Sewer	30	30	30
4	5	10	340007	Storm Sewer	10	10	10
833	853	450	340008	Sanitation	450	450	450
53,755	52,681	61,000	341000	Street Lighting - Electricity	61,000	61,000	61,000
3,384	2,925	8,200	362000	Gasoline/Oil/Lubricants	8,200	8,200	8,200
5,853	7,206	5,700	366000	Equipment Maintenance	5,700	5,700	5,700
12,838	18,452	25,000	371000	Repair & Maintenance Materials	25,000	25,000	25,000
1,742	1,807	13,000	371001	Rock	13,000	13,000	13,000
30,650		310,000		Overlays (city fuel tax)	215,000	215,000	215,000
280	262	500	378000	Building Maintenance	500	500	500
1,333	3,332	24,500	380000	Professional Services	20,000	20,000	20,000
1,857	3,514	3,291	380020	Computer & Software Support	1,803	1,803	1,803
1,120	1,689		380050	Non-Capital Equipment			
19,558	44,086	12,039	390090	Overhead Cost (Indirect Allocation)	14,910	14,910	14,910
			410000	Permits & Fees			
137,808	149,017	472,221		Total Materials and Services	374,033	374,033	374,033

City of Warrenton
Budget Document

State Tax Street Fund 040 (431)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Requirements			
				Debt Service:			
			801001	Principal			
			801002	Interest			
		-		Total Debt Service	-	-	-
				Capital Outlay:			
3,688	1,497	3,150	610005	Public Works Service Truck	3,420	3,420	3,420
	1,550		610017	Tilt Trailer			
	2,852		610018	Excavator			
		184,000	620010	Delaura Beach Trail	116,306	116,306	116,306
	1,429	100,000	620011	Hammond Post Office Quick Fix	100,000	100,000	100,000
6,144	1,621	328,000	620018	SW/Main Ct/2nd to 4th-Reconstruct-SCA			
		83,000	620023	NW Cedar Ct Roadway Reconstruction	83,000	83,000	83,000
	3,027		620024	SW 2nd St (Juniper - Gardenia)			
	3,426	53,000	620025	SE Pacific Bridge (Subway) access			
110,218	2,961		620064	SW 9th Street Temporary Street Wide			
3,934	3,071	48,000	620068	SW 2nd St (Elm - Gardenia)			
	15,303	85,000	620069	NE Pacific Entry Road			
		90,000	620074	Food Bank Roadway Improvements	90,000	90,000	90,000
	1,559	99,000	620076	SW Birch Ct (SW 1st-SW 2nd)			
			620078	N Main & NE 7th St (Warrenton Dr - NE 5th St)	391,600	391,600	391,600
			620079	NW 13th St and Warrenton Dr trail/drainage	91,000	91,000	91,000
			620080	SW 3rd St Improvement (Main Ct-Main Ave)	63,000	63,000	63,000
123,984	38,296	1,073,150		Total Capital Outlay	938,326	938,326	938,326
-	-	107,563	800000	Contingency 20% of expenditures	89,535	89,535	89,535
367,236	415,874	1,718,186		Total Expenditures	1,475,537	1,475,537	1,475,537
		8,000	880001	Ending Fund Balance=S Main/14th Place	8,000	8,000	8,000
		9,833	880001	Ending Fund Balance=Trails	12,735	12,735	12,735
1,143,229	1,303,581	277,524	880001	Ending Fund Balance	245,119	245,119	245,119
$1,510,465	$ 1,719,455	$2,013,543		**Total Requirements**	$ 1,741,391	$ 1,741,391	$ 1,741,391

Streets System Development Charges Fund 041 (410)

Historical Data					Budget for Fiscal Year 7/1/2015 - 6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ -	$ 126,985	$ 51,698	300000	Beginning Fund Balance	$ 476,350	$ 476,350	$ 476,350
108,929	40,289	20,000	339200	Improvement Fee	72,000	72,000	72,000
			339100	Reimbursement Fee			
158	285		361000	Interest	2,300	2,300	2,300
17,898			391051	Transfer from SDC Fund (051)			
126,985	167,559	71,698		**Total Resources**	550,650	550,650	550,650
				Requirements			
	98,343	71,698	620000	Capital Outlay: Improvements-Unallocated	550,650	550,650	550,650
	98,343	71,698		Total Capital Outlay	550,650	550,650	550,650
-	-	-	800000	Contingency	-	-	-
-	98,343	71,698		Total Expenditures	550,650	550,650	550,650
126,985	69,216	-	880001	Ending Fund Balance	-	-	-
$ 126,985	$ 167,559	$ 71,698		**Total Requirements**	$ 550,650	$ 550,650	$ 550,650

Engineer Internal Service Fund 042 (750)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ -	$ -	$ -	300000	Beginning Fund Balance	$ -	$ -	$ -
			347500	Engineering Services	132,826	132,826	132,826
			348000	Other Billed Services	24,000	24,000	24,000
			360000	Miscellaneous Income			
			361000	Interest			
-	-	-		**Total Resources**	156,826	156,826	156,826
				Requirements			
				Personnel Services:			
			110000	Regular Salaries	83,000	83,000	83,000
			141000	FICA	6,350	6,350	6,350
			142000	Workers Compensation	1,260	1,260	1,260
			143000	Unemployment	249	249	249
			144000	Retirement	13,579	13,579	13,579
			145000	Health Insurance	19,320	19,320	19,320
			146000	Life Insurance	268	268	268
-	-	-		Total Personnel Services	124,026	124,026	124,026
				Materials and Services:			
			210000	Office Supplies	2,000	2,000	2,000
			320000	Dues/Meetings/Training/Travel	1,700	1,700	1,700
			380000	Professional Services	24,000	24,000	24,000
			380020	Computer/Software Support	5,100	5,100	5,100
			380050	Non-capital equipment			
-	-	-		Total Materials and Services	32,800	32,800	32,800
-	-	-		Total Expenditures	156,826	156,826	156,826
-	-	-	880001	Ending Fund Balance	-	-	-
$ -	$ -	$ -		**Total Requirements**	$ 156,826	$ 156,826	$ 156,826

Warrenton Business Association 006 (400)

Historical Data					Budget for Fiscal Year 7/1/2015-6/30/2016		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/13	FYE 6/30/14	FYE 6/30/15					
				Resources			
$ 151,596	$ 153,442	$ 150,800	300000	Beginning Fund Balance	$ 166,950	$ 166,950	$ 166,950
44,995	46,440	45,600	321600	Business License Fees	45,000	45,000	45,000
26	50		360000	Miscellaneous			
1,043	866	720	361000	Interest Earnings	660	660	660
			364000	Fund Raising Revenues			
			365000	Donations			
			391001	Transfer from the General Fund			
197,660	200,798	197,120		**Total Resources**	212,610	212,610	212,610
				Requirements			
				Personnel Services:			
3,194		1,000	110001	Overtime/Code Enforcement			
7,405	3,095	6,702	199999	Personnel services overhead (.0719 FTE)	7,381	7,381	7,381
10,599	3,095	7,702		Total Personnel Services	7,381	7,381	7,381
				Materials and Services:			
825	595	1,000	211000	Postage	1,500	1,500	1,500
6,479	7,400	9,000	310000	Printing/Advertising/Publicity/Marketing	14,500	14,500	14,500
		1,000	380000	Professional Services	7,000	7,000	7,000
		4,000	380010	Rental - Storage	4,000	4,000	4,000
3,419	3,381	1,250	380020	Springbrook Licenses Module Maintenance	1,310	1,310	1,310
	135	2,500	380021	Recognition Program	2,500	2,500	2,500
	5,000	8,000	380039	North and South Welcome Sign	5,000	5,000	5,000
1,577			380035	Maintenance and Enhancement			
5,108	442	7,000	380031	July 4th Parade	2,500	2,500	2,500
1,135	1,037	10,000	380034	Winter Holiday Events/Decoration	20,000	20,000	20,000
4,122	69	2,000	380022	Banners	4,000	4,000	4,000
			380036	Website maintenance	1,500	1,500	1,500
428		2,000	380043	Business After Hours	2,000	2,000	2,000
5,000			380044	Security Cameras - Parks			
	13,000	20,000	380045	Donations to Non-profits	20,000	20,000	20,000
			380046	Economic Growth Marketing	1,000	1,000	1,000
		25,000		Urban Renewal Matching Funds	25,000	25,000	25,000
475	514	1,000	380050	Non-capital Equipment (commission table)			
	68		390000	Miscellaneous Expense			
5,051	2,048	4,815	390090	Overhead Cost (Indirect Allocation)	5,214	5,214	5,214
33,619	33,689	98,565		Total Materials & Services	117,024	117,024	117,024
				Capital Outlay:			
		4,995	610001	Equipment-Radar Trailer			
-	-	4,995		Total Capital Outlay	-	-	-
				Transfers to Other Funds			
	20,000		860070	Police Vehicle Replacement Fund			
-	20,000	-		Total Transfers	-	-	-
-	-	10,000	800000	Contingency	10,000	10,000	10,000
44,218	56,784	121,262		Total Expenditures	134,405	134,405	134,405
153,442	144,014	75,858	880001	Ending Fund Balance	78,205	78,205	78,205
$ 197,660	$ 200,798	$ 197,120		**Total Requirements**	$ 212,610	$ 212,610	$ 212,610