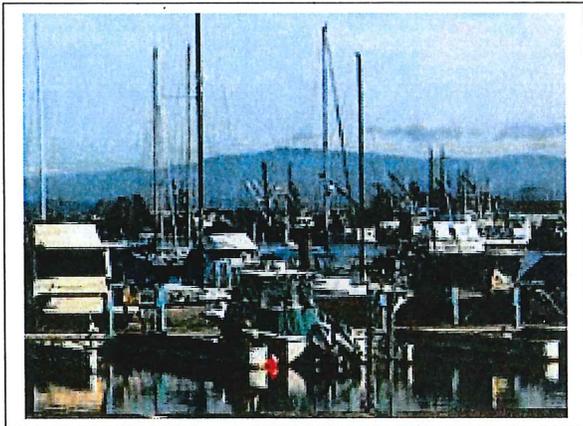
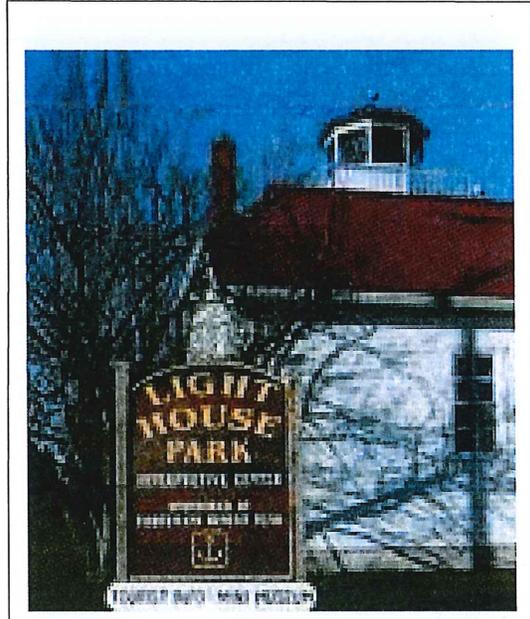


# Adopted BUDGET



Fiscal Year 2016-2017

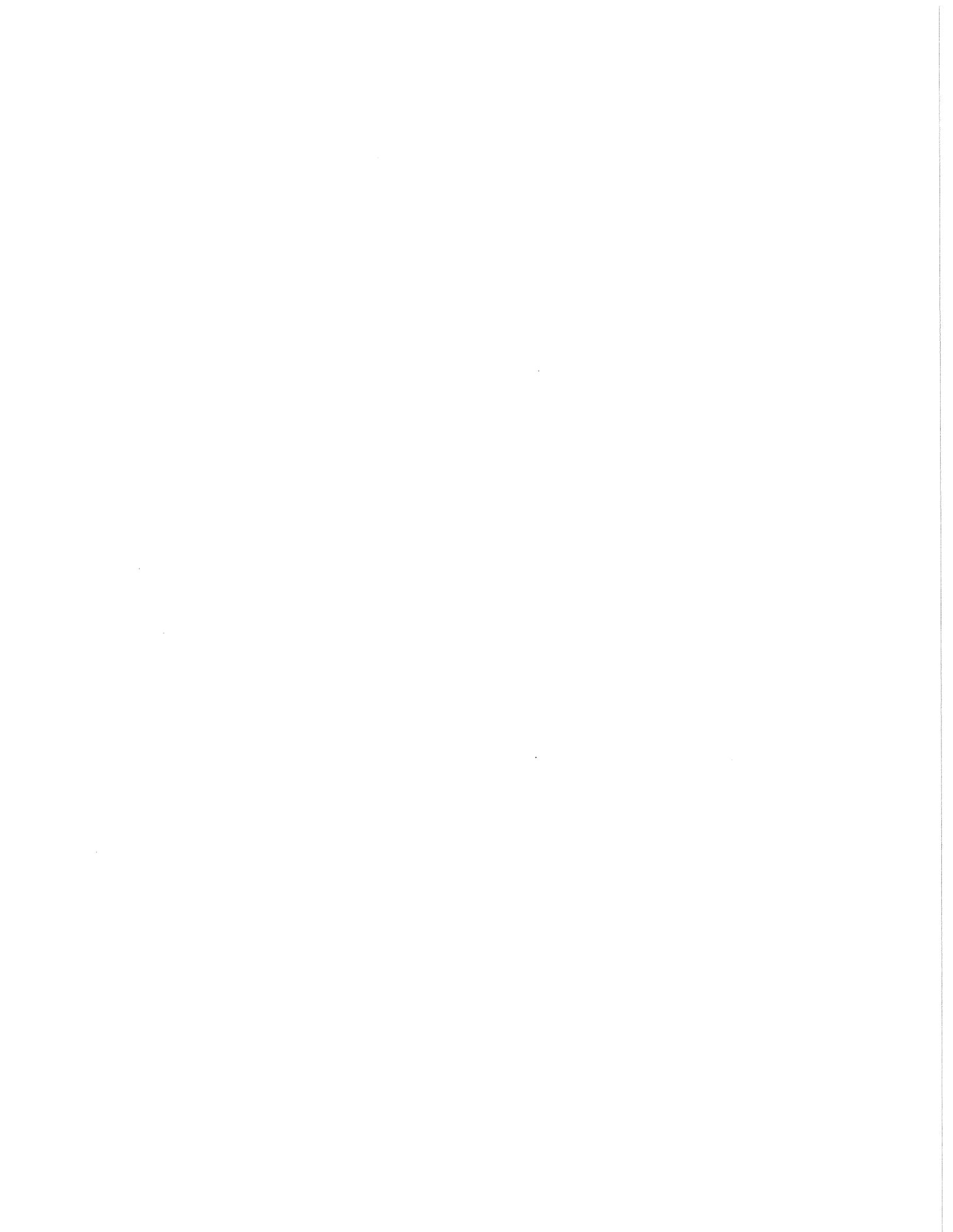


*"Making a difference through excellence of service"*



**CITY OF WARRENTON**





**CITY OF WARRENTON**  
**FISCAL YEAR 2016 – 2017 BUDGET**  
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## CITY OF WARRENTON

### BUDGET MESSAGE

May 12, 2016

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2016-2017.

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, 2016, and ends June 30, 2017.

The spending authority for the proposed FY 2016-2017 Budget is \$28,457,058.

Clatsop memory care facility opened this year. Astoria Ford has broken ground on their new facility in Warrenton and will complete construction in 2016. Housing starts in all markets remain steady as the “buildable lands” market tightens. Pacific Coast Seafood is scheduled to rebuild its facility after a two year absence due to a fire.

Continued service demands and enterprise fund debt service requirements will require the City to carefully manage all revenues and expenditures to ensure the continued financial health of the City as well as the timely repayment of debt. 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.

The City undertook both water and wastewater rate studies that call for scheduled increases over the next half dozen years. A seven percent increase is recommended for water and a six percent increase for wastewater in 2016/17.

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

I am recommending the addition of a Sergeant of Police in this year’s budget to enhance management of the department. In addition, an additional harbor maintenance worker is recommended for the marinas.

## **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, 2016.

### 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 2016-2017 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, 2016. A four-year contract was approved with the bargaining units in 2013 and this is the last year of the current contract.

### **Indirect Costs**

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

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

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

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

### **General Fund**

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

	<u>2015-2016</u>	<u>2016-2017</u>
Municipal Court	\$123,741	\$126,320
Administration/Commission	\$985,176	\$1,006,408
Community Development & Planning Services	\$275,682	\$197,533
Police Services	\$1,592,493	\$1,702,215
Fire & Emergency Medical Services	\$729,145	\$833,463
Parks	\$151,786	\$171,673
Contingency	\$240,777	\$201,881
Transfers	\$159,507	\$129,578

### **Enterprise Funds**

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

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

Recovering the actual costs associated with enterprise activities is crucial for sustaining the services.

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

	<u>2015-2016</u>	<u>2016-2017</u>
Warrenton Marina Fund (010)	\$548,772	\$659,001
Hammond Marina Fund (011)	\$372,358	\$441,701
Water Fund (025)	\$4,815,936	\$5,145,814
Storm Sewer Fund (028)	\$484,376	\$587,960
Sewer (Wastewater) Fund (030)	\$4,619,969	\$4,744,049
Sanitation Fund (032)	\$1,282,000	\$1,389,445

### **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:

	<u>2015-2016</u>	<u>2016-2017</u>
Community Center Fund (005)	\$21,644	\$22,308
Warrenton Business Association Fund (006)	\$134,405	\$160,047
Grant Fund (015)	\$77,927	\$70,324
Library Fund (020)	\$76,953	\$60,172
Building Department Fund (021)	\$261,378	\$277,861
Transient Room Tax Fund (024)	\$250,000	\$270,000
Facilities Maintenance Fund (035)	\$130,270	\$80,300
State Tax Street Fund (040)	\$1,475,537	\$1,916,570
Quincy Robinson Trust Fund (065)	\$93,900	\$136,000

### **Capital Reserve Funds**

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

	<u>2015-2016</u>	<u>2016-2017</u>
Community Center Capital Reserve Fund (004)	\$2,186	\$1,587
Warrenton Marina Capital Reserve Fund (012)	\$144,477	\$90,000
Hammond Marina Capital Reserve Fund (013)	\$419,000	\$518,000
Water Systems Development Fund (026)	\$150,440	\$127,850
Water Fund Capital Reserve Fund (029)	\$1,735,441	\$1,827,930
Sewer Systems Development Fund (036)	\$183,400	\$221,800
Sewer Fund Capital Reserve Fund (038)	\$2,241,084	\$2,505,894
Storm Sewer Systems Development Fund (051)	\$78,270	\$106,561
Sanitation Fund Capital Reserve Fund (034)	\$337,940	\$80,800

### **Debt Service Funds**

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

	<u>2015-2016</u>	<u>2016-2017</u>
Wastewater Treatment GO Bond Fund (059)	\$576,921	\$574,908
Public Safety Building Go Bond Fund (057)	\$143,250	\$141,750

### **Capital Projects Funds**

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

	<u>2015-2016</u>	<u>2016-2017</u>
Parks SDC Fund (003)	\$37,060	\$68,109
Streets SDC Fund (041)	\$550,650	\$627,047
Police Vehicle Replacement Fund (070)	\$32,410	\$47,500
Fire Apparatus Replacement Fund (071)	\$278,466	\$933,756
Tansy Point Dock Capital Reserve Fund (072)	\$101,538	\$101,978

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.

**Internal Service Funds**

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

	<u>2015-2016</u>	<u>2016-2017</u>
Engineering Internal Service Fund (042)	\$156,826	\$150,965

**CONCLUSION**

The City management staff's assistance in preparing the proposed budget should be acknowledged. Finance Director April Clark 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 2016-2017**

***Commissioners***

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

***Appointed Members***

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

***Budget Committee Staff***

- Kurt Fritsch, Budget Officer
- April Clark, Finance Director
- Linda Engbretson, City Recorder

**CITY OF WARRENTON  
BUDGET CALENDAR  
FISCAL YEAR 2016 – 2017**

<u>DATE</u>	<u>ACTION</u>
January 1, 2016 through February 26, 2016	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2016.
February 29, 2016 through March 4, 2016	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 21, 2016	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 28, 2016	Department Heads complete Fiscal Year 2016/2017 budget requests and submit to Finance Director.
April 12, 2016	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:30 p.m.).
April 4, 2016 through April 8, 2016	Budget Officer meets with Department Heads and reviews budget requests.
April 11, 2016 through April 22, 2016	Budget Officer prepares proposed budget and budget message.
April 29, 2016	Publish <b>notice</b> of May 12, 2016 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 28, 2016 (Thursday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 12, 2016 (Thursday)	1 <sup>st</sup> Budget Committee meeting (City Hall, Fire Training Room, 5:30 p.m.) Receive Proposed Fiscal Year 2016/2017 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 2016 - 2016**

<u>DATE</u>	<u>ACTION</u>
May 19, 2016 (Thursday)	2 <sup>nd</sup> Budget Committee meeting, 5:30 p.m. Receive Proposed Fiscal Year 2016/2017 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 26, 2016 (Thursday)	3 <sup>rd</sup> Budget Committee meeting, 5:30 p.m., (if needed)
June 7, 2016	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Columbia Press) for publishing. Hearings scheduled for June 28, 2016.
June 12, 2016	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 28, 2016	City Commission conduct Public Hearings on Approved Fiscal Year 2016/2017 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 28, 2016	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 28, 2016	City Commission adopt Fiscal Year 2016/2017 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, 2016).
June 28, 2016	City Commission adopt Capital Improvement Program, 2017-2022.
July 1, 2016	Budget Officer submit Fiscal Year 2016/2017 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2016).

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

	FYE 2011	FYE 2012	Actual FYE 2013	FYE 2014	FYE 2015	Adopted Budget FYE 2016	Proposed Budget FYE 2017	Projected FYE 2018	Projected FYE 2019	
<b>Beginning Fund Balance</b>	13%	1,041,350	13%	1,172,902	1%	1,187,001	-10%	1,071,262	14%	1,224,517
<b>Resources:</b>										
Property Taxes	-3%	708,796	4%	735,458	6%	782,774	6%	826,361	3%	851,876
Permanent Rate										
Police Local Option										
Other Taxes, land sales	-67%	2,561	-98%	52	-100%	0	4,108	949		
Transient Room Tax	26%	314,143	0%	312,761	5%	329,628	28%	420,798	1%	425,106
Franchise Fees	24%	508,877	17%	595,595	3%	613,089	2%	625,026	4%	649,261
Licenses, Permits, Fees	0%	500	5%	525	10%	575	4%	600	17%	700
Grants	0%	6,000	0%	6,000	-10%	5,400	0%	5,400	0%	5,400
State Revenue Sharing	0%	39,092	-5%	37,033	3%	38,145	9%	41,751	4%	43,378
911 Tax System	-1%	24,325	1%	24,587	-75%	6,122	-100%	0	0	
State Cigarette Tax	2%	7,444	-1%	7,348	-2%	7,202	-4%	6,878	0%	6,881
State Liquor Tax	1%	56,354	14%	64,267	5%	67,608	6%	71,661	4%	74,555
Charges for Services	-19%	94,663	15%	109,331	-7%	101,375	17%	118,665	122%	263,967
Fines and Forefeits	88%	215,395	-39%	131,601	9%	143,790	-8%	132,112	-8%	120,962
Interest Earnings	-67%	9,113	-9%	8,278	-7%	7,670	-24%	5,865	11%	6,489
Lease Receipts	6%	132,220	6%	139,516	-2%	137,385	2%	139,756	-21%	110,339
Miscellaneous	-97%	423	105%	869	1842%	16,873	-39%	10,277	16%	11,970
Overhead Charge	-20%	685,878	13%	751,402	6%	798,499	2%	816,466	6%	863,880
One Time Revenues	100%	27,055	100%	3,920	100%	1,200	0%	1,200	100%	1,200
<b>Total Resources</b>	-2%	2,812,857	4%	2,928,523	5%	3,063,755	5%	3,229,483	6%	3,436,713
<b>Expenditures:</b>										
Personal Services	-6%	1,701,173	7%	1,824,153	7%	1,959,808	5%	2,050,994	0%	2,055,107
Materials and Services	-5%	800,171	15%	922,138	1%	931,834	-6%	878,617	23%	1,083,468
Capital Outlay	-92%	12,661	246%	43,833	74%	76,408	-95%	3,673	676%	28,508
Debt Service										
Transfers Out	139%	167,300	-26%	124,300	37%	169,978	-40%	101,478	7%	108,533
<b>Total Expenditures</b>	-7%	2,681,305	9%	2,914,424	9%	3,179,494	-3%	3,076,228	8%	3,317,102
<b>Contingency</b>										
Ending Fund Balance	26%	1,172,902	1%	1,187,001	-10%	1,071,262	14%	1,224,517	10%	1,344,128
Months operating expenditures in ending fund balance		5.25		4.89		4.04		4.78		4.86

	Adopted Budget FYE 2016	Proposed Budget FYE 2017	Projected FYE 2018	Projected FYE 2019
Beginning Fund Balance	950,000	975,000	274,761	274,761
Resources:				
Property Taxes	739,099	779,434	805,024	829,175
Permanent Rate	132,050	140,152	144,970	149,319
Police Local Option				
Other Taxes, land sales	411,558	462,109	466,730	471,397
Transient Room Tax	631,377	669,338	666,165	672,827
Franchise Fees	600	625	625	625
Licenses, Permits, Fees	5,400	-100%	0%	0%
Grants	46,250	42,500	43,000	43,000
State Revenue Sharing				
911 Tax System	6,005	6,158	5,906	5,670
State Cigarette Tax	83,369	76,901	81,642	86,541
State Liquor Tax	237,152	153,481	132,240	136,207
Charges for Services	133,645	127,175	128,447	129,731
Fines and Forefeits	5,000	5,000	5,000	5,000
Interest Earnings	181,996	209,251	209,515	209,515
Lease Receipts	1,200	1,300	1,300	1,300
Miscellaneous	955,176	1,006,408	1,066,792	1,130,800
Overhead Charge				
One Time Revenues	1,200	-100%	-	-
<b>Total Resources</b>	3,571,077	3,668,832	3,757,356	3,871,107
<b>Expenditures:</b>				
Personal Services	2,438,345	2,624,507	3,123,163	3,373,016
Materials and Services	1,377,452	1,294,415	1,307,359	1,320,433
Capital Outlay	760	5,190	5,190	5,190
Debt Service	41,466	113,500	113,500	113,500
Transfers Out	159,507	129,578	199,578	199,578
<b>Total Expenditures</b>	4,017,530	4,167,190	4,748,790	5,011,717
<b>Contingency</b>				
Ending Fund Balance	240,777	201,881	237,440	240,347
Months operating expenditures in ending fund balance	0.78	0.79	0.00	0.00

Resolution Number - 2031

A Resolution Establishing a Fiscal Policy for the City of Warrenton

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

FISCAL POLICY

Section A. Revenue Policy

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

Section B. Budget Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

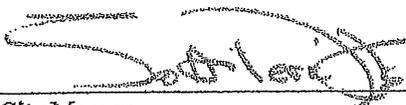
**Section N. Refunding of City Indebtedness**

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

This resolution is effective December 1, 2003.

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

Attest:

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

## Resolution Number 2032

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

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

#### BUDGET DEVELOPMENT POLICIES

##### 1. General Fund Budget

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

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

2. **Non-General Fund Budgets**

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

3. **Matching Funds**

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

4. **New Positions Generally**

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

5. **Mid-Year Budget Reductions**

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

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

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

7. **Employee Salary Adjustments**

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

8. **Budget Controls**

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

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

9. **Discretionary Resources**

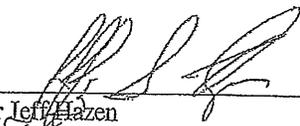
- A. Maximize the City Commission's Discretion. Wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service. The goal is to give the City Commission as much flexibility as possible in allocating resources to local priorities.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

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

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

Passed and adopted November 20, 2002.

This resolution is effective December 1, 2002.

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

Attest:

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

## Resolution Number 2033

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

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

#### BUDGET STRATEGIC PLAN

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

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

#### General Fund Priorities

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

#### RESOURCE REDUCTION STRATEGY

##### Section II - General Policies and Principles

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

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

Section III - Resource Reduction Priorities

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

General Fund Reduction Priorities

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

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

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

F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.

  
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Mayer Jeff Hazen

Attest:

  
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City Manager

CITY OF WARRENTON Budget 2016/2017 PERSONNEL ALLOCATION		001		001		001		005		015		020		021	
	FTE	Gross Wage	FTE	413	Dept	Fund	FTE	General Fund	FTE	Community Center	Grant Fund	FTE	Library Fund	FTE	Bldg Div Fund
City Manager	1.00	103,500	1.00	103,500											
City Recorder	1.00	67,017	1.00	67,017											
Administrative Assistant	0.60	36,686	0.60	22,011											
	0.10				CD	419	0.0250	917						0.0750	2,751
	0.25				Police	421	0.2500	9,171							
	0.05				Fire	422	0.0500	1,834							
Finance Director	1.00	81,709	1.00	81,709											
Accounting Clerk	0.45	18,579	0.45	18,579											
Cashier/Accounting Clerk	1.00	40,219	0.20	8,044											
Accountant	1.00	48,446	1.00	48,446											
Accounting Technician	1.00	45,329	0.20	9,066											
Mayor	1.350	1,350		1,350											
Commissioners	5.400	5,400		5,400											
Community Center staff	0.15	4,359							0.1500	4,359					
Community Development Director	1.00	83,857			CD	419	0.7500	62,893						0.2500	20,964
Permit Technician	1.00	40,219			CD	419	0.2500	10,055						0.7500	30,164
Building Inspector	1.00	65,481												1.0000	65,481
Building Official	0.10	12,600												0.1000	12,600
Fire Chief	1.00	83,857			Fire	422	1.0000	83,857							
Training Officer	1.00	66,276			Fire	422	1.0000	66,276							
Firefighter/EMT	1.00	59,595			Fire	422	1.0000	59,595							
Fire Volunteers	90.000	90,000			Fire	422		90,000						0.625	18,828
Library Manager	0.625	18,828												0.290	6,283
Library Admin. Assistant	0.290	6,283													
Harbormaster	1.00	76,113													
Marina Workers	4.00	166,116													
Assistant Harbormaster	1.00	51,480													
Police Chief	1.00	83,857			Police	421	1.0000	83,857							
Police Sergeant	1.00	72,301			Police	421	1.0000	72,301							
Police Officers	10.00	623,866			Police	421	9.2500	585,886			0.75	37,500			
Police/Court Clerk	0.51	51,872			Police	421	0.5120	26,559							
Public Works Director	1.00	97,074			Court	412	0.4880	25,314							
Public Works Foreman (WTP)	1.00	67,675			Parks	429	0.03003	2,915							
Public Works Foreman	1.00	56,757			Parks	429	0.03003	1,704							
Public Works Foreman (WWTP)	1.00	64,661													
GIS Technician	1.00	56,565			Parks	429	0.03003	1,348							
Public Works Clerk	1.00	44,898													
Public Works Water Quality Technician	1.00	58,262													
Public Works Sanitation	2.00	86,420			Parks	429	0.5999	28,948							
Public Works Utility Worker	7.00	337,783													
Public Works Water Plant Operator	1.00	54,635													
Public Works WWTP Operator	1.00	53,340													
City Engineer	1.00	90,250													
		3,173,036													
Overtime		169,700		2,500											
					Fire	422		4,000							
					Court	412		1,000							
					CD	419		900							
					Police	421		50,000							
					Parks	429		1,800							
					Police	421		2,500							
					Parks	429		10,782							
Part time		32,470													
GRAND TOTALS	52.615	3,375,206	5.4500	367,622				17,2650	1,284,412	4,359	37,500	0.9150	25,111	2.1750	131,961

General Fund Dept Summary	
412 Municipal Court	0.4880
419 Community Development	1.0250
421 Police	12.0120
422 Fire	3.0500
429 Parks	0.6900
Total	17.2650

CITY OF WARRENTON Budget 2016/2017 PERSONNEL ALLOCATION	040		010		011		025		030		028		032		042	
	FTE	State Tax Street	FTE	Warrenton Marina	FTE	Hammond Marina	FTE	Water	FTE	Sewer	FTE	Storm Sewer	FTE	Sanitation	FTE	Engineering
City Manager																
City Recorder																
Administrative Assistant																
Finance Director																
Accounting Clerk																
Cashier/Accounting Clerk								0.248	9,974	0.352	14,157	0.032	1,287	0.168	6,757	
Accountant								0.248	11,242	0.352	15,956	0.032	1,451	0.168	7,615	
Accounting Technician																
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			0.6209	47,261	0.3791	28,852										
Marina Workers			2.4837	103,146	1.5163	62,971										
Assistant Harbormaster			0.6209	31,966	0.3791	19,515										
Police Chief																
Police Sergeant																
Police Officers																
Police/Court Clerk																
Public Works Director	0.0325	3,153						0.4140	40,193	0.3261	31,657	0.0965	9,370	0.1008	9,766	
Public Works Foreman (WTP)								1.0000	67,675							
Public Works Foreman	0.0325	1,843						0.4140	23,500	0.3261	18,509	0.0965	5,479	0.1008	5,722	
Public Works Foreman (VWTP)								1.0000	64,661							
GIS Technician	0.0374	2,114						0.4764	26,946	0.3752	21,223	0.1111	6,282			
Public Works Clerk	0.0325	1,458						0.4140	18,590	0.3261	14,642	0.0965	4,354	0.1008	4,526	
Public Works Water Quality Technician								1.0000	58,262	-	-	-	-	-	-	-
Public Works Sanitation								2.5899	124,975	2.7236	131,427	0.3683	17,772	0.250	12,064	
Public Works Utility Worker	0.4683	22,598						1.0000	54,635	1.0000	53,340					1.0000
Public Works Water Plant Operator																
Public Works WWTP Operator																
City Engineer																
Overnight		2,200							35,000		56,000		1,500		8,800	
Part time		899											5,391		899	
GRAND TOTALS	0.6031	34,264	3,7256	191,373	2,2744	120,337	7,8044	470,990	6,7811	421,572	0.6329	52,866	2,8884	142,588	1,0000	90,250

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

	Budget Year				
	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
<b>General Fund</b>					
Municipal Court	0.4880	0.4880	0.4880	0.4880	0.4880
Admin/Commission/Finance	4.9000	4.9000	5.4500	5.4500	5.4500
Community Development	0.9000	1.0000	1.0250	1.0250	1.0250
Police	9.7620	10.7620	11.0120	11.0120	12.0120
Fire	3.0000	3.0000	3.0500	3.0500	3.0500
Parks	0.2524	0.3697	0.3649	0.6442	0.6900
Total General Fund	19.3024	20.5197	21.3899	21.6692	22.7150
<b>Special Revenue Funds</b>					
Community Center	0.2500	0.2500	0.1800	0.1500	0.1500
Grants Fund	0.7500	0.7500	0.7500	0.7500	0.7500
Library Fund	0.6250	0.8750	0.8750	0.9150	0.9150
Building Division	2.3000	2.2000	2.1750	2.1750	2.1750
State Tax Street Fund	0.9329	2.3096	0.5847	0.5734	0.6031
Total Special Revenue Fund	4.8579	6.3846	4.5647	4.5634	4.5931
<b>Enterprise Funds</b>					
Warrenton Marina	2.7746	3.0870	3.4153	3.1332	3.7256
Hammond Marina	1.2254	1.9130	1.5847	1.8668	2.2744
Water Fund	7.8812	7.6284	7.8653	6.7694	7.8044
Sewer Fund	3.8163	6.1881	7.5825	8.3388	6.7811
Storm Sewer Fund	0.2940	0.8906	0.9366	0.6671	0.8329
Sanitation Fund	2.4232	2.2136	2.266	2.6072	2.8884
Total Enterprise Fund	18.4147	21.9207	23.6504	23.3825	24.3069
<b>Internal Service Funds</b>					
Engineering	0.0000	0.0000	0.0000	1.0000	1.0000
Total All Funds	42.5750	48.8250	49.6050	50.615	52.6150
 Addition:					
Police Sergeant					1.0000
Marina Maintainer					1.0000
 Subtraction:					
Total 2016/2017 net change					2.0000

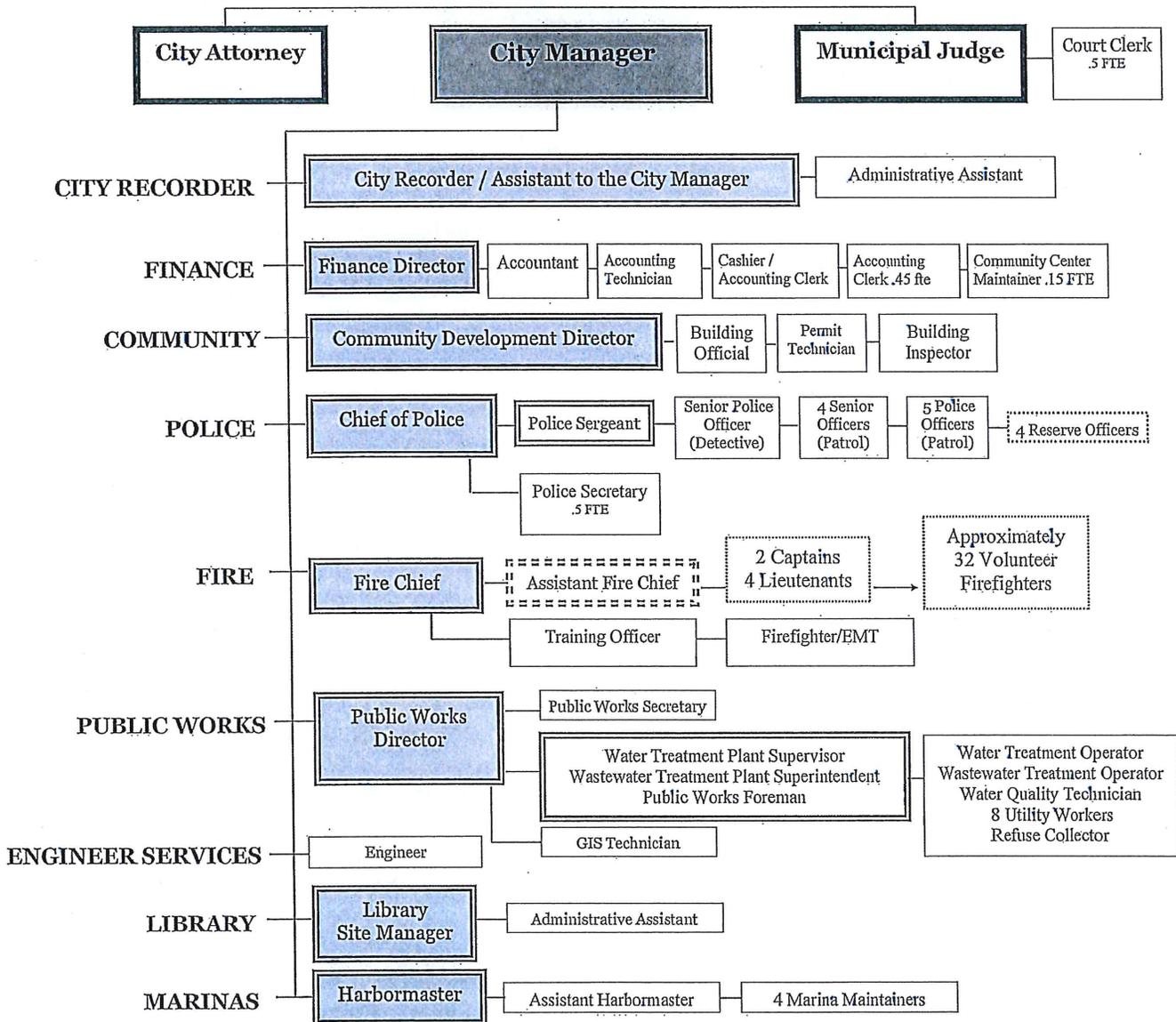
# CITY OF WARRENTON ORGANIZATIONAL STRUCTURE AND STAFFING



## WARRENTON CITY COMMISSION



### ADMINISTRATION



### Legend

Black fill indicates Elected Official

Black outline indicates Commission appointed

Double line & filled indicates City Manager

Double line & filled indicates Department Head

Double line indicates Supervisory

Solid lines indicate Staff

Dotted Lines indicate 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 2016-2017 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. This year a sergeant position is proposed.

### **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 7<sup>th</sup> Drive and Skipanon River Park on Second Street. In addition, the City maintains the greenway along Pacific Avenue in the Hammond District.

### **Contingency**

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

### **Transfers**

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

## **Special Revenue Funds**

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

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

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

### **Community Center Fund**

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

### **Warrenton Business Association Fund**

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

### **Grant Fund**

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

### **Library Fund**

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. 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, and a part-time (11.5 hour) administrative assistant. Funding consists of a five year Local Option tax levy which was renewed by voters in 2012 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 \$307,000 this year. The City fuel tax is used to pay for rebuilding and overlaying city streets. (see capital projects list below). The balance of the fund is used for street maintenance and repair, and street lighting.

The City 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 \$543,115.

### **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.

### **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.

This year an aerial ladder truck and equipment is proposed.

### **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. New marina office facilities and a bathhouse were completed in 2015 and were funded from Urban Renewal dollars.

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

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

### **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 3275 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 2016 Rate Study by 7%. 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 commissioned in 2005. This report reviewed decisions made in the 1998 facilities plan and recommended a capital improvement schedule. In addition, a water hydraulic model was completed in 2011 that listed necessary improvements. Capital improvement projects included in the proposed Budget are based on these reports and the hydraulic model. Additionally, the City continually updates their water system maps. 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 will not be able to sustain the costs required for future water improvement projects or maintenance. 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 20% surcharge on all sewer billings and is used to expand and improve storm drainage systems.

The dikes protect 3,718 acres of land from the encroachment of the Columbia River and the Pacific Ocean, during high tides and Columbia River flood events. The City is responsible for maintaining 8.83 miles of dikes (levees) and associated tide gates. In 2006 the Federal Emergency Management (FEMA) introduced new Flood Insurance Rate Maps (FIRM) as they relate to our ability to prevent flood damage up to the one percent annual chance of a flood event (100-year flood). As the City Commission is aware, the process to obtain levee certification with the US Army Corp of Engineers is of paramount concern. The City is now working with FEMA to determine the elevations of the one percent annual flood event and expects to have elevations from FEMA in 2017. The City is applying to the State for funds to complete a geotechnical study of its dike system. Funds will likely come in the form of Loans and Grants. Funding for this Certification work has been allocated in the Storm Sewer Fund, along with funds for modifications, if needed. If the City is not able to obtain certification, then most residential owners within 60-70% of the city may be required to pay for flood insurance at a much higher premium cost. Any new home owners would be required to buy flood insurance as part of the purchase closing. The city adopted the new FIRM September, 2010. A 6% increase 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 2,340 customers. In 2006 the City completed construction of a new Sequence Batch Reactor Treatment Facility and outfall to the Columbia River to replace the current lagoon system. Revenues in this fund are from user fees, connection fees, and interest income. A ballot measure was approved by Warrenton voters to fund the new debt with property taxes. The Proposed Budget recognizes this funding method. The Shoreline Sanitary Sewer District connected to our system this past year through an intergovernmental agreement.

A 6% rate increase is proposed for 2016-2017.

### **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 \$2.4 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 \$177,131.

### **Sanitation Fund**

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

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

## **Internal Service Funds**

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

### **Engineering Internal Service Fund**

The City began using an in-house engineer in 2016. The costs associated with the engineer are accumulated here and reimbursed by the appropriate departments and projects.

## **Capital Projects Funds**

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

### **Core Conveyance**

The City Public Works Department is working on the new sewer Core Conveyance Project. Construction should start summer of 2016. This project will be funded by a low interest loan through DEQ. The project consists of moving a majority of 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**

Many of these projects have been omitted from this year's budget. Although, we have applied for a grant and loan to construct a new water transmission main from 13<sup>th</sup> Street to Pacific Drive and Lake Drive in Hammond.

### **Street Maintenance and Reconstruction**

The proposed budget highlights asphalt overlays to bring our streets to a minimally acceptable standard. These are considered maintenance and not capital projects. The City also intends to reconstruct N. Main Avenue and NW 7<sup>th</sup> Place.

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

			Fiscal year 07/01/16 - 06/30/17			
Actual		Adopted	Resource Description	Proposed by	Approved by	Approved by
FYE 6/30/14	FYE 6/30/15	Budget FYE 6/30/16		Budget Officer	Budget Committee	Governing Body
\$9,247,170	\$9,522,887	\$8,972,317	Beginning Fund Balance	\$10,407,253	\$10,407,253	\$10,407,253
870,933	897,534	917,952	Property Taxes	969,138	969,138	969,138
669,169	685,147	694,585	Property Taxes, Levied for Debt	689,451	689,451	689,451
1,421,995	1,475,806	1,503,573	Other Taxes	1,595,075	1,595,075	1,595,075
625,026	649,261	631,377	Franchise Fees	658,338	658,338	658,338
6,131,305	6,994,915	7,349,121	Fees, Fines, and Charges for Service	7,956,266	7,956,266	7,956,266
45,383	35,457	37,595	Investment Earnings	32,205	32,205	32,205
1,142,715	1,189,160	4,346,509	Transfers In	4,894,873	4,894,873	4,894,873
3,768	1,200	1,200	Miscellaneous Revenue	1,300	1,300	1,300
0	0	3,550,304	Loan Proceeds	3,550,304	3,550,304	3,550,304
25,361	34,215	88,993	Operating Grants and Contributions	80,090	80,090	80,090
312,769	718,816	335,800	Capital Grants and Contributions	470,038	470,038	470,038
816,465	863,880	955,176	Indirect Expense Allocation	1,006,408	1,006,408	1,006,408
<u>\$ 21,312,059</u>	<u>\$ 23,068,278</u>	<u>\$ 29,384,502</u>	<b>Total Resources</b>	<u>\$ 32,310,739</u>	<u>\$ 32,310,739</u>	<u>\$ 32,310,739</u>
4,480,349	4,559,802	5,402,159	Personnel Services	5,818,154	5,818,154	5,818,154
3,793,337	4,083,833	5,526,859	Materials and Services	5,557,064	5,562,064	5,562,064
1,639,573	1,669,490	1,667,225	Debt Service	1,712,788	1,712,788	1,712,788
733,198	1,667,713	7,484,286	Capital Outlay	8,918,846	8,918,846	8,918,846
1,142,715	1,189,160	4,346,509	Transfers Out	4,894,873	4,894,873	4,894,873
		<u>1,646,053</u>	Contingency	<u>1,555,333</u>	<u>1,550,333</u>	<u>1,550,333</u>
11,789,172	13,169,998	26,073,091	<b>Total Requirements by Category</b>	28,457,058	28,457,058	28,457,058
<u>9,522,887</u>	<u>9,898,280</u>	<u>3,311,411</u>	<b>Ending Fund Balance</b>	<u>3,853,681</u>	<u>3,853,681</u>	<u>3,853,681</u>
<u>\$21,312,059</u>	<u>\$23,068,278</u>	<u>\$29,384,502</u>	<b>Total Requirements</b>	<u>\$32,310,739</u>	<u>\$ 32,310,739</u>	<u>\$ 32,310,739</u>

**City of Warrenton**  
**Summary of Requirements**  
**Fiscal Year Beginning July 1, 2016 and ending June 30, 2017**

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers To Other Funds	Contingency	Total Expenditures	Ending Fund Balance and Reserved for Future Expenditure	Total Requirements
<b>General Fund (by department)</b>									
Municipal Court	\$ 54,800	\$ 71,520					\$ 126,320	\$ -	\$ 126,320
Administration/Commission	562,315	444,093					1,006,408		1,006,408
Community Development	114,195	83,338					197,533		197,533
Police	1,324,355	377,860					1,702,215		1,702,215
Fire	483,595	236,368		113,500			833,463		833,463
Parks	85,247	81,236	5,190				171,673		171,673
Transfers					129,578		129,578		129,578
Contingency						201,881	201,881	274,761	476,642
<b>Total General Fund</b>	<b>2,624,507</b>	<b>1,294,415</b>	<b>5,190</b>	<b>113,500</b>	<b>129,578</b>	<b>201,881</b>	<b>4,369,071</b>	<b>274,761</b>	<b>4,643,832</b>
<b>Special Revenue Funds</b>									
Community Center Capital Reserve Fund		1,587					1,587		1,587
Community Center Fund	7,538	13,770				1,000	22,308	1,207	23,515
Warrenton Business Association	5,623	149,424				5,000	160,047	37,003	197,050
Grant Fund	60,915	9,409					70,324	3,035	73,359
Library Fund	39,024	21,148					60,172	16,555	76,727
Building Division Fund	198,831	32,720				46,310	277,861	168,029	443,890
Transient Room Tax Fund		270,000					270,000		270,000
Facilities Maintenance Fund		54,140				26,160	80,300		80,300
State Tax Street Fund	69,140	301,402	1,471,920			74,108	1,916,570	62,837	1,979,407
Quincy Robinson Trust Fund			130,000			6,000	136,000	38,679	174,679
<b>Total Special Revenue Funds</b>	<b>381,071</b>	<b>853,600</b>	<b>1,601,920</b>	<b>-</b>	<b>-</b>	<b>158,578</b>	<b>2,995,169</b>	<b>325,345</b>	<b>3,320,514</b>
<b>Debt Service Funds</b>									
Public Safety Building GO Bond				141,750			141,750		141,750
Wastewater Treatment GO Bond				574,908			574,908	45,993	620,901
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>716,658</b>	<b>-</b>	<b>-</b>	<b>716,658</b>	<b>45,993</b>	<b>762,651</b>
<b>Capital Projects Funds</b>									
Parks SDC Fund			68,109				68,109		68,109
Streets SDC Fund			627,047				627,047		627,047
Police Vehicle Replacement Fund			47,500				47,500	2,271	49,771
Fire Apparatus Replacement Fund			933,756				933,756		933,756
Tansy Point Capital Reserve Fund			101,978				101,978		101,978
<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>1,778,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,778,390</b>	<b>2,271</b>	<b>1,780,661</b>
<b>Enterprise Funds</b>									
Warrenton Marina Fund	344,828	239,490			30,523	44,160	659,001		659,001
Warrenton Marina Fund Capital Reserve			90,000				90,000	30,000	120,000
Hammond Marina Fund	214,811	174,959				51,931	441,701		441,701
Hammond Marina Fund Capital Reserve			518,000				518,000		518,000
Water Fund	918,230	1,095,533		637,125	2,110,547	384,379	5,145,814	586	5,146,400
Water Systems Development			54,850	73,000			127,850		127,850
Water Fund Capital Reserve Fund			1,827,930				1,827,930	1,578,857	3,406,787
Sewer Fund	801,632	896,905		61,868	2,549,225	434,419	4,744,049	782,650	5,526,699
Sewer Systems Development			111,163	110,637			221,800		221,800
Storm Sewer Fund	121,691	172,210	238,148			55,911	587,960		587,960
Storm Sewer Systems Development			106,561				106,561		106,561
Sewer Fund Capital Reserve Fund			2,505,894				2,505,894	583,331	3,089,225
Sanitation Fund	289,919	805,452			75,000	219,074	1,389,445	1,687	1,391,132
Sanitation Fund Capital Reserve			80,800				80,800	228,200	309,000
<b>Total Enterprise Funds</b>	<b>2,691,111</b>	<b>3,384,549</b>	<b>5,533,346</b>	<b>882,630</b>	<b>4,765,295</b>	<b>1,189,874</b>	<b>18,446,805</b>	<b>3,205,311</b>	<b>21,652,116</b>
<b>Internal Service Fund</b>									
Engineer Internal Service Fund	121,465	29,500					150,965		150,965
<b>Total Internal Service Fund</b>	<b>121,465</b>	<b>29,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,965</b>	<b>-</b>	<b>150,965</b>
<b>City of Warrenton All Funds</b>	<b>\$ 5,818,154</b>	<b>\$ 5,562,064</b>	<b>\$ 8,918,846</b>	<b>\$ 1,712,788</b>	<b>\$ 4,894,873</b>	<b>\$ 1,550,333</b>	<b>\$ 28,457,058</b>	<b>\$ 3,853,681</b>	<b>\$ 32,310,739</b>

City of Warrenton  
 Fiscal Year 7/1/2016 - 6/30/2017  
 Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (001)	55,000	Facilities Maintenance Fund (035)	55,000
[2] General Fund (001)	15,000	Police Vehicle Replacement Fund (070)	15,000
[3] General Fund (001)	40,000	Fire Apparatus Replacement Fund (071)	40,000
[4] General Fund (001)	19,578	Tansy Point Dock Capital Reserve Fund (072)	19,578
[5] Warrenton Marina (010)	30,523	Warrenton Marina Capital Reserve Fund (012)	30,523
[6] Water Fund (025)	2,110,547	Water Fund Capital Reserve (029)	2,110,547
[7] Sewer Fund (030)	2,549,225	Sewer Fund Capital Reserve (038)	2,549,225
[8] Sanitation Fund (032)	75,000	Sanitation Fund Capital Reserve (034)	75,000
Total Transfers Out	<u>\$4,894,873</u>	Total Transfers In	<u>\$4,894,873</u>

- [1] To fund current and future repair and maintenance and capital improvements.
- [2] To fund current and future capital acquisitions of police vehicles.
- [3] To fund current and future capital acquisitions of fire apparatus.
- [4] To fund current and future capital requirements for the Tansy Pt Dock.
- [5] To fund current and future capital requirements for the Warrenton Marina.
- [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			Budget for Fiscal Year 7/1/2016-6/30/2017			
Historical Data		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by
Actual		Budget		Budget	Budget	Governing
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16		Officer	Committee	Body
<u>Resources</u>						
\$ 1,071,262	\$ 1,224,517	\$ 950,000	Beginning Fund Balance	\$ 975,000	\$ 975,000	\$ 975,000
\$ 48,437	\$ 42,212	35,000	Delinquent Ad Valorem Taxes	35,000	35,000	35,000
420,798	425,106	411,558	Non Ad Valorem Taxes	462,109	462,109	462,109
625,026	649,261	631,377	Franchise Fees	658,338	658,338	658,338
600	700	600	Licenses and Permits	625	625	625
129,798	130,963	141,024	Intergovernmental	125,559	125,559	125,559
118,665	263,967	237,152	Charges for Services	153,481	153,481	153,481
132,112	120,962	133,645	Fines and Forfeits	127,175	127,175	127,175
5,856	6,489	5,000	Interest Earnings	5,000	5,000	5,000
139,756	110,339	181,996	Leases	209,251	209,251	209,251
830,511	877,050	957,576	Miscellaneous	1,007,708	1,007,708	1,007,708
<u>3,522,821</u>	<u>3,851,566</u>	<u>3,684,928</u>		<u>3,759,246</u>	<u>3,759,246</u>	<u>3,759,246</u>
777,924	809,664	836,149	Taxes estimated to be received	884,586	884,586	884,586
<u>4,300,745</u>	<u>4,661,230</u>	<u>4,521,077</u>	<b>Total Resources</b>	<u>4,643,832</u>	<u>4,643,832</u>	<u>4,643,832</u>
<u>Requirements (by department)</u>						
94,169	101,510	123,741	Municipal Court	126,320	126,320	126,320
816,465	863,880	985,176	Administration/Commission	1,006,408	1,006,408	1,006,408
116,104	267,756	275,682	Community Development	197,533	197,533	197,533
1,241,862	1,252,494	1,592,493	Police	1,702,215	1,702,215	1,702,215
592,772	596,947	729,145	Fire	833,463	833,463	833,463
113,378	127,482	151,786	Parks	171,673	171,673	171,673
101,478	108,533	159,507	Transfers	129,578	129,578	129,578
-	-	240,777	Contingency	201,881	201,881	201,881
3,076,228	3,318,602	4,258,307	Total Requirements by Department	4,369,071	4,369,071	4,369,071
<u>1,224,517</u>	<u>1,342,628</u>	<u>262,770</u>	Ending Fund Balance	<u>274,761</u>	<u>274,761</u>	<u>274,761</u>
<u>\$ 4,300,745</u>	<u>\$ 4,661,230</u>	<u>\$ 4,521,077</u>	<b>Total Requirements</b>	<u>\$ 4,643,832</u>	<u>\$ 4,643,832</u>	<u>\$ 4,643,832</u>

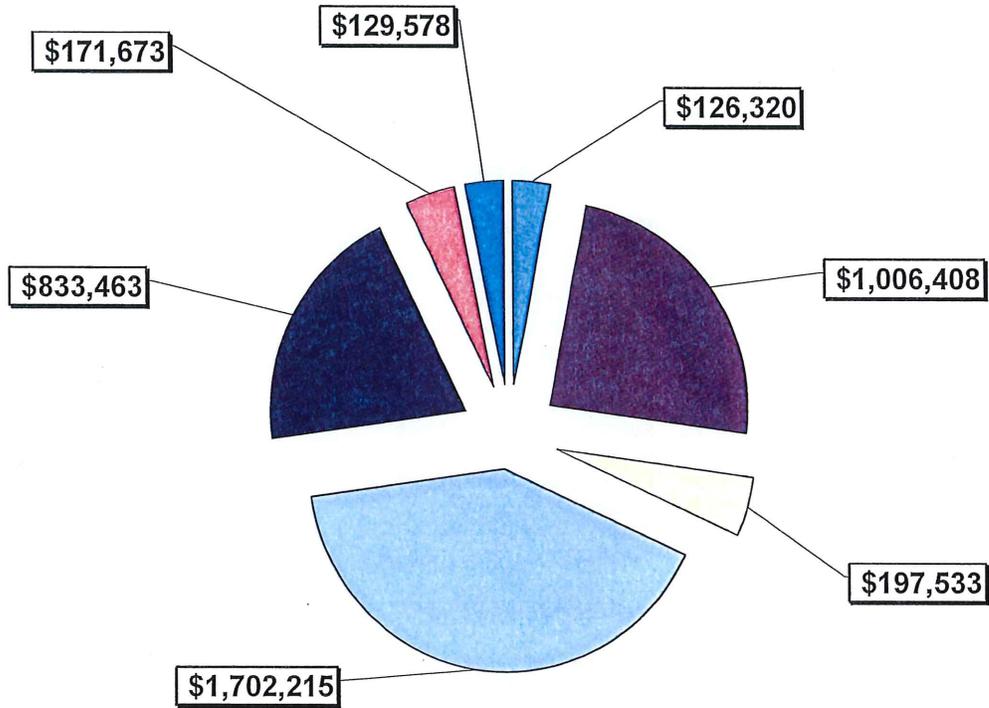
City of Warrenton  
Budget Document  
**General Fund 001**  
**Summary of Revenues**

Historical Data				Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
\$ 1,071,262	\$ 1,224,517	\$ 950,000	300000	\$ 975,000	\$ 975,000	\$ 975,000	<b>Beginning Fund Balance</b>
48,437	42,212	35,000	311200	35,000	35,000	35,000	Prior Taxes
							<b>Non Ad Valorem Taxes:</b>
420,798	425,106	411,558	319300	462,109	462,109	462,109	Transient Room Tax 12%
							<b>Franchise Fees:</b>
349,625	369,234	350,000	318100	369,000	369,000	369,000	Pacificorp
19,255	16,836	17,000	318200	17,000	17,000	17,000	Qwest/Centurylink
82,854	82,469	83,000	318300	84,000	84,000	84,000	NW Natural
25,555	27,457	25,000	318400	27,000	27,000	27,000	Charter Cable
676	1,379		318600				Other Telecom
37,000	37,643	37,000	318700	37,000	37,000	37,000	Recology
109,811	113,683	119,377	318800	124,338	124,338	124,338	Water - Sewer - Sanitation
250	560		318000				Right of Way License Fees
							<b>Licences, Permits, and Fees:</b>
600	700	600	321100	625	625	625	Liquor License Fees
							<b>Intergovernmental:</b>
4,108	949		314100				County Land Sales
5,400	5,400	5,400	334403				Planning Grants - DLCD
41,751	43,378	46,250	335100	42,500	42,500	42,500	State Revenue Sharing
6,878	6,881	6,005	335300	6,158	6,158	6,158	State Cigarette Tax
71,661	74,355	83,369	335400	76,901	76,901	76,901	State Liquor Tax
							<b>Charges for Services:</b>
20,908	19,003	15,000	341300	15,000	15,000	15,000	Community Development Fees
1,906	147,052	127,000	342004	40,000	40,000	40,000	Community Development Application Fees
2,851	7,836	2,950	342100	2,500	2,500	2,500	Police Special
2,775	3,150	2,900	342150	3,500	3,500	3,500	Police - False Alarm Fees
84,176	86,701	89,302	342201	91,981	91,981	91,981	Warrenton Rural Fire District
5,949	-		342250	500	500	500	Fire Special
100	225		347300				Park Reservation Fees
							<b>Fines and Forfeits:</b>
16,370	14,056	15,909	341101	13,000	13,000	13,000	Court Fees
24,135	22,954	26,659	341102	23,000	23,000	23,000	State Share Court Fines
1,433	1,339	1,377	341103	2,000	2,000	2,000	County Share Court 1065 Fines
228	169	149	341104	325	325	325	Security Assessment
82,990	76,130	82,243	351100	82,000	82,000	82,000	Fines
6,956	6,314	7,308	351200	6,850	6,850	6,850	Police Officer Training Fee
							<b>Interest Earnings:</b>
5,856	6,489	5,000	361000	5,000	5,000	5,000	Interest Earnings
							<b>Leases:</b>
139,756	110,339	181,996	363000	209,251	209,251	209,251	Lease Receipts
							<b>Miscellaneous:</b>
3,768	1,200	1,200	357000				Housing rehab loan payments
10,277	10,970	1,200	360000	1,300	1,300	1,300	Miscellaneous
	1,000		365000				Donations
325,121	365,459	396,046	370000	444,093	444,093	444,093	Overhead Charge (Materials/Services)
491,345	498,421	559,130	375000	562,315	562,315	562,315	Overhead Charge (Personnel Services)
<u>3,522,821</u>	<u>3,851,566</u>	<u>3,684,928</u>		<u>3,759,246</u>	<u>3,759,246</u>	<u>3,759,246</u>	<b>Sub-Total Revenues</b>
	809,664	704,099	311100	744,434	744,434	744,434	Property Taxes - Perm Rate
777,924		132,050	311100	140,152	140,152	140,152	Property Taxes - Police L.O.
<u>\$ 4,300,745</u>	<u>\$ 4,661,230</u>	<u>\$ 4,521,077</u>		<u>\$ 4,643,832</u>	<u>\$ 4,643,832</u>	<u>\$ 4,643,832</u>	<b>Total Revenues</b>

City of Warrenton  
Budget Document  
**General Fund 001**  
**Summary of Expenditures**

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16			
<b>Personnel Services:</b>					
\$ 40,091	\$ 43,801	\$ 52,821	\$ 54,800	\$ 54,800	\$ 54,800
491,345	498,421	559,130	562,315	562,315	562,315
91,480	96,479	105,362	114,195	114,195	114,195
982,058	983,025	1,180,507	1,324,355	1,324,355	1,324,355
401,562	392,064	463,509	483,595	483,595	483,595
44,458	41,317	77,016	85,247	85,247	85,247
<u>2,050,994</u>	<u>2,055,107</u>	<u>2,438,345</u>	<u>2,624,507</u>	<u>2,624,507</u>	<u>2,624,507</u>
<b>Materials and Services:</b>					
54,078	57,709	70,920	71,520	71,520	71,520
325,120	365,459	426,046	444,093	444,093	444,093
24,624	171,277	170,320	83,338	83,338	83,338
259,804	267,969	411,986	377,860	377,860	377,860
149,744	163,417	224,170	236,368	236,368	236,368
65,247	57,657	74,010	81,236	81,236	81,236
<u>878,617</u>	<u>1,083,488</u>	<u>1,377,452</u>	<u>1,294,415</u>	<u>1,294,415</u>	<u>1,294,415</u>
<b>Capital Outlay:</b>					
Police					
Fire					
3,673	28,508	760	5,190	5,190	5,190
<u>3,673</u>	<u>28,508</u>	<u>760</u>	<u>5,190</u>	<u>5,190</u>	<u>5,190</u>
<b>Debt Service:</b>					
41,466	41,466	41,466	113,500	113,500	113,500
<u>41,466</u>	<u>41,466</u>	<u>41,466</u>	<u>113,500</u>	<u>113,500</u>	<u>113,500</u>
<b>Transfers to Other Funds:</b>					
		7,629	-	-	-
50,000	20,000	55,000	55,000	55,000	55,000
1,500	38,555	30,000	15,000	15,000	15,000
40,000	40,000	40,000	40,000	40,000	40,000
9,978	9,978	26,878	19,578	19,578	19,578
<u>101,478</u>	<u>108,533</u>	<u>159,507</u>	<u>129,578</u>	<u>129,578</u>	<u>129,578</u>
-	-	171,777	201,881	201,881	201,881
-	-	69,000	-	-	-
<u>\$ 3,076,228</u>	<u>\$ 3,317,102</u>	<u>\$ 4,258,307</u>	<u>\$ 4,369,071</u>	<u>\$ 4,369,071</u>	<u>\$ 4,369,071</u>

**2016-2017 Approved Budget  
General Fund Expenses by Department**



■	Municipal Court	\$126,320
■	Administration/Commission	\$1,006,408
□	Community Development	\$197,533
□	Police	\$1,702,215
■	Fire	\$833,463
■	Parks	\$171,673
■	Transfers to other Funds	\$129,578

City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Municipal Court (412)**

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16						
			<b>Personnel Services:</b>					
\$ 22,807	\$ 23,506	24,750	110000	Regular Salaries (.488 FTE)		\$ 25,500	\$ 25,500	\$ 25,500
288		1,000	110001	Overtime		1,000	1,000	1,000
1,720	1,759	1,970	141000	FICA Taxes		2,027	2,027	2,027
43	42	42	142000	Workers' Compensation		41	41	41
68	91	77	143000	Unemployment		80	80	80
4,764	4,878	6,054	144000	Retirement Contributions		6,199	6,199	6,199
7,144	5,340	7,060	145000	Health Insurance		7,479	7,479	7,479
63	61	70	146000	Life Insurance		47	47	47
3,194	8,124	11,798	199999	Personnel Services overhead (.1204 FTE)		12,427	12,427	12,427
<u>40,091</u>	<u>43,801</u>	<u>52,821</u>	<b>Total Personnel Services</b>			<u>54,800</u>	<u>54,800</u>	<u>54,800</u>
			<b>Materials and Services:</b>					
		100	210000	Office Supplies		100	100	100
		125	223000	General Supplies/Small Tools		125	125	125
574	139	400	310000	Print/Advert/Publicity		400	400	400
		250	320000	Dues/Meetings/Training/Travel		250	250	250
801	833	875	340002	Communications		325	325	325
634	837	800	366000	Equipment Maintenance		800	800	800
18,036	21,308	23,000	380000	Professional Services		23,000	23,000	23,000
25,796	24,463	28,300	380005	State/County Share of Fines		26,000	26,000	26,000
798	718	1,200	380010	Rentals		1,200	1,200	1,200
2,526	954	3,500	380020	Computer Software Support		5,000	5,000	5,000
		1,000	380050	Non-capital Equipment		1,000	1,000	1,000
2,800	2,500	3,000	382000	Prisoner Expense		3,500	3,500	3,500
2,113	5,957	8,370	390090	Overhead Cost (Indirect allocation)		9,820	9,820	9,820
<u>54,078</u>	<u>57,709</u>	<u>70,920</u>	<b>Total Materials and Services</b>			<u>71,520</u>	<u>71,520</u>	<u>71,520</u>
			<b>Capital Outlay:</b>					
-	-	-	610000	Machinery and Equipment		-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<b>Total Capital Outlay</b>			<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 94,169</u>	<u>\$ 101,510</u>	<u>\$ 123,741</u>	<b>Total Expenditures</b>			<u>\$ 126,320</u>	<u>\$ 126,320</u>	<u>\$ 126,320</u>

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16						
				Personnel Services:				
\$ 326,123	\$ 343,636	\$ 370,000	110000	Salaries (Admin and Finance) (5.45 FTE)	\$ 358,750	\$ 358,750	\$ 358,750	
2,475	491	2,500	110001	Overtime	2,500	2,500	2,500	
4,500	4,437	4,500	110002	Commissioner Stipends	6,750	6,750	6,750	
1,941	484		110003	Part-Time Salaries				
25,026	26,301	28,841	141000	FICA Taxes	28,152	28,152	28,152	
582	598	616	142000	Workers' Compensation	579	579	579	
995	1,364	1,131	143000	Unemployment	1,104	1,104	1,104	
66,310	67,155	84,419	144000	Retirement Contributions	86,245	86,245	86,245	
62,314	52,899	66,006	145000	Health Insurance	77,455	77,455	77,455	
1,079	1,056	1,117	146000	Life Insurance	780	780	780	
<u>491,345</u>	<u>498,421</u>	<u>559,130</u>		<b>Total Personnel Services</b>	<u>562,315</u>	<u>562,315</u>	<u>562,315</u>	
				Materials and Services:				
11,701	13,305	16,000	210000	Office Supplies	16,000	16,000	16,000	
6,419	5,983	7,500	211000	Postage	7,500	7,500	7,500	
1,246	0		223000	General Supplies/Small Tools				
2,597	2,597	2,680	223001	Janitorial	2,680	2,680	2,680	
48	896	1,000	223005	Safety Program	1,000	1,000	1,000	
5,164	5,020	5,000	310000	Printing/Advertising/Publicity	5,000	5,000	5,000	
4,955	4,876	10,000	320000	Dues/Meetings/Training/Travel-Finance	10,000	10,000	10,000	
10,688	11,892	17,600	320001	Dues/Meetings/Training/Travel-Administration	21,000	21,000	21,000	
783	3,759	5,000	320002	Dues/Meetings/Training/Travel-Commission	6,000	6,000	6,000	
3,779	4,246	4,368	340000	Electricity	4,691	4,691	4,691	
2,290	1,764	2,588	340001	Natural Gas	2,588	2,588	2,588	
5,268	5,516	5,500	340002	Communications	3,000	3,000	3,000	
317	295	356	340005	Water	485	485	485	
185	189	210	340006	Sewer	226	226	226	
18	19	21	340007	Storm Sewer	49	49	49	
67	68	210	340008	Sanitation	210	210	210	
132,341	151,644	173,218	350000	Insurance Bonds and Fire	185,179	185,179	185,179	
7,236	11,790	12,000	360000	Bank Fees	12,000	12,000	12,000	
3,620	6,275	5,568	366000	Equipment Maintenance	4,168	4,168	4,168	
72,769	79,172	100,895	380000	Professional Services	94,869	94,869	94,869	
465	89	500	380005	Recording/Title Fees	500	500	500	
1,587	1,740	1,750	380010	Storage Facilities Rental	1,750	1,750	1,750	
41,224	41,415	38,313	380020	Software and Computer Support	50,479	50,479	50,479	
9,107	11,528	10,755	380050	Non-capital equipment	10,205	10,205	10,205	
1,246	1,381	5,014	390000	Miscellaneous Expense	4,514	4,514	4,514	
<u>325,120</u>	<u>365,459</u>	<u>426,046</u>		<b>Total Materials and Services</b>	<u>444,093</u>	<u>444,093</u>	<u>444,093</u>	
				Capital Outlay:				
			610000	Equipment				
			620000	Capital Improvements				
-	-	-		<b>Total Capital Outlay</b>	-	-	-	
<u>\$ 816,465</u>	<u>\$ 863,880</u>	<u>\$ 985,176</u>		<b>Total Expenditures</b>	<u>\$ 1,006,408</u>	<u>\$ 1,006,408</u>	<u>\$ 1,006,408</u>	



City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Police (421)**

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16						
			<b>Personnel Services:</b>					
\$ 578,898	\$ 598,637	\$ 682,500	110000	Regular Salaries (12.012 FTE)	\$ 778,000	\$ 778,000	\$ 778,000	
34,975	41,584	44,000	110001	Overtime	50,000	50,000	50,000	
		1,500	110002	Part-Time Salaries	1,500	1,500	1,500	
	0	1,000	110003	Reserve Wages	1,000	1,000	1,000	
45,727	47,263	55,769	141000	FICA Taxes	63,533	63,533	63,533	
15,894	15,312	21,839	142000	Workers' Compensation	25,331	25,331	25,331	
1,821	2,440	2,187	143000	Unemployment	2,492	2,492	2,492	
122,399	125,802	162,753	144000	Retirement Contributions	184,250	184,250	184,250	
158,520	128,871	180,753	145000	Health Insurance	189,118	189,118	189,118	
1,517	1,485	1,703	146000	Life Insurance	1,240	1,240	1,240	
22,307	21,631	26,503	199999	Personnel Services overhead (.2703 FTE)	27,891	27,891	27,891	
<b>982,058</b>	<b>983,025</b>	<b>1,180,507</b>		<b>Total Personnel Services</b>	<b>1,324,355</b>	<b>1,324,355</b>	<b>1,324,355</b>	
			<b>Materials and Services:</b>					
307	978	1,300	210000	Office Supplies	1,300	1,300	1,300	
305	196	500	211000	Postage	500	500	500	
2,390	4,496	4,300	223000	General Supplies/Small Tools	4,000	4,000	4,000	
127	231	350	223001	Janitorial Supplies	350	350	350	
2,920	4,541	9,500	223004	Uniforms	10,500	10,500	10,500	
	1,352	4,000	233005	Reserve Expenses	4,000	4,000	4,000	
1,452	1,550	2,000	310000	Printing/Advertising/Publicity	2,000	2,000	2,000	
925	1,383	1,800	320000	Dues/Meetings/Travel	1,800	1,800	1,800	
10,351	10,394	19,000	320001	Police Training	19,000	19,000	19,000	
2,554	2,870	2,957	340000	Electricity	3,176	3,176	3,176	
1,548	1,192	1,752	340001	Natural Gas	1,752	1,752	1,752	
10,243	10,739	14,000	340002	Communications	16,000	16,000	16,000	
214	199	241	340005	Water	329	329	329	
125	128	142	340006	Sewer	153	153	153	
12	13	14	340007	Storm Sewer	33	33	33	
251	252	142	340008	Sanitation	142	142	142	
138,540	138,522	173,870	340009	Dispatch Service	187,096	187,096	187,096	
29,143	22,472	30,000	362000	Gasoline/Oil/Lubricants	25,000	25,000	25,000	
12,140	13,564	17,000	366000	Equipment Maintenance	17,000	17,000	17,000	
	52	1,500	371000	Repair and Maintenance	1,500	1,500	1,500	
11,727	6,537	8,500	380000	Professional Services	8,500	8,500	8,500	
798	718	1,350	380010	Rentals	1,200	1,200	1,200	
5,179	15,951	21,500	380020	Computer and Software Support	23,000	23,000	23,000	
12,829	12,703	75,000	380050	Non-capital Equipment	25,000	25,000	25,000	
900	1,050	1,500	382000	Prisoner Expense	2,000	2,000	2,000	
63	25	1,000	390000	Uniform Cleaning	500	500	500	
14,761	15,861	18,768	390090	Overhead Cost (Indirect allocation)	22,029	22,029	22,029	
<b>259,804</b>	<b>267,969</b>	<b>411,986</b>		<b>Total Materials and Services</b>	<b>377,860</b>	<b>377,860</b>	<b>377,860</b>	
			<b>Capital Outlay:</b>					
		1,500	610000	Capital Equipment				
			610012	Machinery and Equipment				
-	1,500	-		<b>Total Capital Outlay</b>	-	-	-	
<b>\$ 1,241,862</b>	<b>\$ 1,252,494</b>	<b>\$ 1,592,493</b>		<b>Total Expenditures</b>	<b>\$ 1,702,215</b>	<b>\$ 1,702,215</b>	<b>\$ 1,702,215</b>	





City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Transfers (600)**

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017		
Actual		Adopted Budget			
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Expenditures		
			Transfers to Other Funds:		
		7,629			
\$ 50,000	\$ 20,000	55,000			
1,500	38,555	30,000	55,000	55,000	55,000
40,000	40,000	40,000	15,000	15,000	15,000
9,978	9,978	26,878	40,000	40,000	40,000
			19,578	19,578	19,578
\$ 101,478	\$ 108,533	\$ 159,507	\$ 129,578	\$ 129,578	\$ 129,578
			Total Transfers		

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017			
Actual		Adopted Budget	Expenditures			
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$ -		\$ 171,777	800000	\$ 201,881	\$ 201,881	\$ 201,881
		69,000	800000			
\$ -	\$ -	\$ 240,777	Total	\$ 201,881	\$ 201,881	\$ 201,881

City of Warrenton  
Budget Document

Parks System Development Charges Fund 003 (410)

Historical Data			Budget for Fiscal Year 7/1/2016- 6/30/2017			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
			<b>Resources</b>			
\$ 5,992	\$ 13,024	\$ 25,060	300000	\$ 46,109	\$ 46,109	\$ 46,109
7,000	15,500	12,000	339200	22,000	22,000	22,000
			339100			
32	38		361000			
			391051			
<hr/>			<hr/>			
13,024	28,562	37,060	<b>Total Resources</b>	<b>68,109</b>	<b>68,109</b>	<b>68,109</b>
<hr/>			<hr/>			
			<b>Requirements</b>			
		37,060	620000	68,109	68,109	68,109
		37,060	Total Capital Outlay	68,109	68,109	68,109
-	-	-	800000	-	-	-
-	-	37,060	Total Expenditures	68,109	68,109	68,109
13,024	28,562	-	880001	-	-	-
<b>\$ 13,024</b>	<b>\$ 28,562</b>	<b>\$ 37,060</b>	<b>Total Requirements</b>	<b>\$ 68,109</b>	<b>\$ 68,109</b>	<b>\$ 68,109</b>

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 7/1/2016 - 6/30/2017			
Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Adopted Budget FYE 6/30/16	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>			
\$ 18,926	\$ 6,403	\$ 2,385	300000 Beginning Fund Balance	\$ 34,751	\$ 34,751	\$ 34,751
69	28	25	361000 Interest Earnings	20	20	20
			Transfers from Other Funds:			
21,500	38,555	30,000	391001 General Fund	15,000	15,000	15,000
			391006 WBA Fund			
1,525			366000 Proceeds from Sale of Assets			
			<b>Total Resources</b>	<b>49,771</b>	<b>49,771</b>	<b>49,771</b>
<b>42,020</b>	<b>44,986</b>	<b>32,410</b>				
			<b>Requirements</b>			
			Materials and Services-Police Dept:			
			380000 Professional Services			
			380050 Non-capital Equipment			
			Total Materials and Services	-	-	-
			Capital Outlay-Police Dept:			
		32,410	610000 Equipment-Unallocated			
35,617	42,594		610001 Police Patrol Vehicles	47,500	47,500	47,500
			Total Capital Outlay	47,500	47,500	47,500
35,617	42,594	32,410				
			800000 Contingency	-	-	-
			Total Expenditures	47,500	47,500	47,500
35,617	42,594	32,410				
6,403	2,392	-	880001 Reserved for future expenditure	2,271	2,271	2,271
			<b>Total Requirements</b>	<b>\$ 49,771</b>	<b>\$ 49,771</b>	<b>\$ 49,771</b>
<b>\$ 42,020</b>	<b>\$ 44,986</b>	<b>\$ 32,410</b>				

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			Resources and Requirements	Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual FYE 6/30/14	FYE 6/30/15	Adopted Budget FYE 6/30/16		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>Resources</b>			
\$ 205,997	\$ 250,416	\$ 237,641	300000	Beginning Fund Balance	\$ 893,006	\$ 893,006	\$ 893,006
934	883	825	361000	Interest Earnings	750	750	750
			365000	Donations			
				Transfers from Other Funds:			
40,000	40,000	40,000	391001	General Fund	40,000	40,000	40,000
			392100	Sale of Surplus Equipment			
3,485			360000	Miscellaneous Revenue			
<u>250,416</u>	<u>291,299</u>	<u>278,466</u>		<b>Total Resources</b>	<u>933,756</u>	<u>933,756</u>	<u>933,756</u>
				<b>Requirements</b>			
				Materials and Services-Fire Dept:			
-	-		380000	Professional Services			
			380050	Non-capital Equipment			
<u>-</u>	<u>-</u>	<u>-</u>		<b>Total Materials and Services</b>	<u>-</u>	<u>-</u>	<u>-</u>
				Capital Outlay-Fire Dept:			
	58,803		610004	Quick Response Rescue Truck			
			610006	Aerial Ladder Truck & Equipment	876,771	876,771	876,771
		278,466	610000	Equipment-Unallocated	56,985	56,985	56,985
<u>-</u>	<u>58,803</u>	<u>278,466</u>		<b>Total Capital Outlay</b>	<u>933,756</u>	<u>933,756</u>	<u>933,756</u>
				Contingency			
-	-	-	800000		-	-	-
<u>-</u>	<u>58,803</u>	<u>278,466</u>		<b>Total Expenditures</b>	<u>933,756</u>	<u>933,756</u>	<u>933,756</u>
				Reserved for Future Expenditure			
250,416	232,496	-	880001		-	-	-
<u>\$ 250,416</u>	<u>\$ 291,299</u>	<u>\$ 278,466</u>		<b>Total Requirements</b>	<u>\$ 933,756</u>	<u>\$ 933,756</u>	<u>\$ 933,756</u>

City of Warrenton  
Budget Document

Grant Fund 015

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/14	FYE 6/30/15	Budget FYE 6/30/16		Budget Officer	Budget Committee	Governing Body
			<b>Resources</b>			
\$ 5,394	\$ 5,144	\$ 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			
		2,500	334110 Police Grant - Oregon Impact			
950	2,600	2,000	334111 Safety Belt Grant - Police	3,000	3,000	3,000
2,487	1,400	1,000	334112 DUII Grant - Police	3,000	3,000	3,000
		2,000	334121 Miscellaneous Grants - Vests Police	5,000	5,000	5,000
		2,000	334113 Miscellaneous Grants - Police	2,000	2,000	2,000
	8,325	61,018	334119 COPS Grant	54,915	54,915	54,915
		300	365003 Parent Aid Donation	300	300	300
5,000			334122 CIS Risk Mgmt Grant			
<b>15,761</b>	<b>17,469</b>	<b>80,962</b>	<b>Total Resources</b>	<b>73,359</b>	<b>73,359</b>	<b>73,359</b>
			<b>Requirements</b>			
			Personnel Services-Police Dept:			
	6,610	34,500	110000 Regular Salaries (.75 FTE)	37,500	37,500	37,500
884	1,988	2,000	110001 Overtime - Safety Belt Grant	3,000	3,000	3,000
2,356	1,062	1,000	110003 Overtime - DUII Grant	3,000	3,000	3,000
	242		110005 Overtime - Cops Grant			
84	734	2,639	141000 Fica	2,869	2,869	2,869
1	196	1,049	142000 Worker's Compensation	1,142	1,142	1,142
2	37	104	143000 Unemployment	113	113	113
110	381	8,128	144000 Retirement	7,676	7,676	7,676
	1,056	14,490	145000 Health Insurance	5,543	5,543	5,543
	17	108	146000 Life Insurance	72	72	72
<b>3,437</b>	<b>12,323</b>	<b>64,018</b>	<b>Total Personnel Services</b>	<b>60,915</b>	<b>60,915</b>	<b>60,915</b>
			Materials and Services-Police Dept:			
250			223005 Promotional materials			
		300	223001 Parent Aid Supplies	300	300	300
	2	2,109	380000 Professional Services-Memorial Fund	2,109	2,109	2,109
		2,000	380050 Non-Capital Equipment - Police Misc	2,000	2,000	2,000
		2,500	380053 Non-Capital Equipment - Police Oregon Impact			
		2,000	380054 Non-Capital Equipment - Police VESTS	5,000	5,000	5,000
1,930		5,000	380055 Non-Capital Equipment - Police ODOT			
<b>2,180</b>	<b>2</b>	<b>13,909</b>	<b>Total Materials and Services</b>	<b>9,409</b>	<b>9,409</b>	<b>9,409</b>
			Capital Outlay:			
5,000			610001 Security Camera System			
<b>5,000</b>	<b>-</b>	<b>-</b>	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10,617</b>	<b>12,325</b>	<b>77,927</b>	<b>Total Expenditures</b>	<b>70,324</b>	<b>70,324</b>	<b>70,324</b>
5,144	5,144	3,035	800001 Ending Fund Balance	3,035	3,035	3,035
<b>\$ 15,761</b>	<b>\$ 17,469</b>	<b>\$ 80,962</b>	<b>Total Requirements</b>	<b>\$ 73,359</b>	<b>\$ 73,359</b>	<b>\$ 73,359</b>

City of Warrenton  
Budget Document

Community Center Fund 005 (401)

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017					
Actual		Adopted Budget	Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16						
			<b>Resources</b>					
\$ 9,184	\$ 9,025	\$ 3,600	300000	Beginning Fund Balance	\$ 11,000	\$ 11,000	\$ 11,000	
15,924	11,995	8,500	347500	Rentals	10,000	10,000	10,000	
638	494	300	348000	Cleaning Charges	400	400	400	
255			349000	Supply Rental				
52	45		360000	Miscellaneous Income				
28	19	15	361000	Interest	15	15	15	
1,365	1,045	1,300	364000	Fundraising	1,600	1,600	1,600	
260	3,060	300	365000	Donations - Restricted	500	500	500	
		7,629	391001	Transfer from General Fund				
<u>27,706</u>	<u>25,683</u>	<u>21,644</u>		<b>Total Resources</b>	<u>23,515</u>	<u>23,515</u>	<u>23,515</u>	
			<b>Requirements</b>					
			Personnel Services-Community Center:					
			110000	Regular Admin Salaries				
3,599	3,202	4,500	110002	Part-Time Salaries (.15 FTE)	4,400	4,400	4,400	
275	245	344	141000	FICA	337	337	337	
169	124	141	142000	Workers Compensation	145	145	145	
11	13	14	143000	Unemployment	13	13	13	
			144000	Retirement	-	-	-	
			145000	Health Insurance	-	-	-	
			146000	Life Insurance	-	-	-	
2,211	2,243	2,740	199999	Personnel services overhead (.0256 FTE)	2,643	2,643	2,643	
<u>6,265</u>	<u>5,827</u>	<u>7,739</u>		<b>Total Personnel Services</b>	<u>7,538</u>	<u>7,538</u>	<u>7,538</u>	
			Materials and Services-Community Center:					
244	341	250	223000	General Supplies	250	250	250	
794	910	900	223001	Janitorial Supplies	950	950	950	
370	23		310000	Printing/Advertising/Publicity	50	50	50	
2,224	1,975	2,250	340000	Electricity	2,250	2,250	2,250	
1,514	1,538	1,600	340001	Natural Gas	1,600	1,600	1,600	
1,477	1,481	1,480	340002	Communications	1,500	1,500	1,500	
517	570	650	340005	Water	725	725	725	
570	584	610	340006	Sewer	650	650	650	
57	58	122	340007	Storm Sewer	130	130	130	
2,255	2,125	2,150	340008	Sanitation	2,150	2,150	2,150	
23			371000	Building Maintenance				
10	10	10	380000	Professional Services	10	10	10	
352	492	408	380020	Computer/Software Support	509	509	509	
215	128		380050	Non-capital equipment	200	200	200	
331	438	600	390000	Fundraising Expenses	700	700	700	
1,463	1,644	1,922	390090	Overhead Cost (Indirect Allocation)	2,096	2,096	2,096	
<u>12,416</u>	<u>12,317</u>	<u>12,952</u>		<b>Total Materials and Services</b>	<u>13,770</u>	<u>13,770</u>	<u>13,770</u>	
			Not allocated:					
-	-	953	800000	Contingency	1,000	1,000	1,000	
18,681	18,144	21,644		<b>Total Expenditures</b>	<u>22,308</u>	<u>22,308</u>	<u>22,308</u>	
9,025	7,539	-	880001	Ending Fund Balance	1,207	1,207	1,207	
<u>\$ 27,706</u>	<u>\$ 25,683</u>	<u>\$ 21,644</u>		<b>Total Requirements</b>	<u>\$ 23,515</u>	<u>\$ 23,515</u>	<u>\$ 23,515</u>	

City of Warrenton  
Budget Document

Established by Resolution No. 2328

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

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

Review Year: 2021

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016- 6/30/2017		
Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Adopted Budget FYE 6/30/16		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Resources</b>						
\$ 3,591	\$ 2,937	\$ 2,186	300000 Beginning Fund Balance	\$ 1,587	\$ 1,587	\$ 1,587
			365001 Contributions to Capital			
			Transfers from Other Funds:			
			- 391005 Community Center Fund	-	-	-
<u>3,591</u>	<u>2,937</u>	<u>2,186</u>	<b>Total Resources</b>	<u>1,587</u>	<u>1,587</u>	<u>1,587</u>
<b>Requirements</b>						
			Materials and Services-Community Center:			
654	751	1,000	371000 Repair and maintenance	800	800	800
		1,186	380050 Non-capital Equipment	787	787	787
<u>654</u>	<u>751</u>	<u>2,186</u>	Total Materials and Services	<u>1,587</u>	<u>1,587</u>	<u>1,587</u>
			Capital Outlay-Community Center:			
			610000 Equipment			
			620000 Improvements			
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
			800000 Contingency			
<u>-</u>	<u>-</u>	<u>-</u>	Total Expenditures	<u>1,587</u>	<u>1,587</u>	<u>1,587</u>
2,937	2,186	-	880001 Ending Fund Balance	-	-	-
<u>\$ 3,591</u>	<u>\$ 2,937</u>	<u>\$ 2,186</u>	<b>Total Requirements</b>	<u>\$ 1,587</u>	<u>\$ 1,587</u>	<u>\$ 1,587</u>

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
<b><u>Resources</u></b>						
\$ -		\$ -	300000	Beginning Fund Balance		
42,129	42,561	50,000	319300	Room Taxes (LCTC Share)	55,000	55,000 55,000
36,182	36,552	45,000	319301	Room Taxes (VC Share)	50,000	50,000 50,000
120,440	121,673	155,000	319302	Room Taxes (Hammond Marina Share)	165,000	165,000 165,000
<u>198,751</u>	<u>200,786</u>	<u>250,000</u>	<b>Total Resources</b>		<u>270,000</u>	<u>270,000 270,000</u>
<b><u>Requirements</u></b>						
Materials and Services-Transient Room Tax Program:						
		1,000	380000	Qualified Recipient/Tourism Purpose	1,000	1,000 1,000
120,440	121,673	154,000	380001	Hammond Marina	164,000	164,000 164,000
42,129	42,561	50,000	380002	Tourist Promotion LCTC	55,000	55,000 55,000
36,182	36,552	45,000	380003	Warrenton Visitors' Center	50,000	50,000 50,000
<u>198,751</u>	<u>200,786</u>	<u>250,000</u>	Total Materials and Services		<u>270,000</u>	<u>270,000 270,000</u>
<u>198,751</u>	<u>200,786</u>	<u>250,000</u>	Total Expenditures		<u>270,000</u>	<u>270,000 270,000</u>
-	-	-	Ending Fund Balance		-	- -
<u>\$ 198,751</u>	<u>\$ 200,786</u>	<u>\$ 250,000</u>	<b>Total Requirements</b>		<u>\$ 270,000</u>	<u>\$ 270,000 \$ 270,000</u>

City of Warrenton  
Budget Document

Established by Resolution No. 2329

**Facilities Maintenance Fund 035 (410)**

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

Review Year: 2021

Historical Data			Budget for Fiscal Year 7/1/2016- 6/30/2017			
Actual FYE 6/30/14	FYE 6/30/15	Adopted Budget FYE 6/30/16	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b><u>Resources</u></b>						
\$ 71,534	\$ 104,526	\$ 75,000	300000	\$ 25,000	\$ 25,000	\$ 25,000
			360000			
313	273	270	361000	300	300	300
6,906			365000			
			Transfers from Other Funds:			
50,000	20,000	55,000	391001	55,000	55,000	55,000
			General Fund			
<u>128,753</u>	<u>124,799</u>	<u>130,270</u>	<b>Total Resources</b>	<u>80,300</u>	<u>80,300</u>	<u>80,300</u>
<b><u>Requirements</u></b>						
Materials and Services-Facilities Maintenance:						
441	418	440	340000	470	470	470
616	711	670	340002	800	800	800
231	255	276	340005	320	320	320
570	584	630	340006	650	650	650
57	58	126	340007	130	130	130
75	86	120	340008	120	120	120
10,895	16,068	17,050	371000	15,500	15,500	15,500
1,580	236	500	371003	500	500	500
3,000	2,257	3,000	371004	3,300	3,300	3,300
	2,488	2,000	371006	2,000	2,000	2,000
	983		371007			
			371008	30,000	30,000	30,000
2,580			371009			
129			371012			
3,940			371013			
	5,385		371014			
		35,000	371015			
			380000			
	5,599		380050			
			390000	350	350	350
			VC-Property Taxes			
<u>24,114</u>	<u>35,128</u>	<u>59,812</u>	<b>Total Materials and Services</b>	<u>54,140</u>	<u>54,140</u>	<u>54,140</u>
Capital Outlay-Facilities Maintenance:						
		13,000	610000			
			620000			
113	342	30,000	620004			
	19,920		620006			
<u>113</u>	<u>20,262</u>	<u>43,000</u>	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>
		27,458	800000	26,160	26,160	26,160
			Contingency			
<u>24,227</u>	<u>55,390</u>	<u>130,270</u>	<b>Total Expenditures</b>	<u>80,300</u>	<u>80,300</u>	<u>80,300</u>
<u>104,526</u>	<u>69,409</u>	<u>-</u>	<b>Reserved for Future Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 128,753</u>	<u>\$ 124,799</u>	<u>\$ 130,270</u>	<b>Total Requirements</b>	<u>\$ 80,300</u>	<u>\$ 80,300</u>	<u>\$ 80,300</u>

City of Warrenton  
Budget Document

Established by Resolution No. 2017

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

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

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
<b>Resources</b>						
\$ 53,820	\$ 64,103	\$ 74,360	300000	\$ 82,100	\$ 82,100	\$ 82,100
305	294	300	361000	300	300	300
			Transfers from Other Funds:			
9,978	9,978	16,878	391001	19,578	19,578	19,578
		10,000	391001			
			General Fund			
<u>64,103</u>	<u>74,375</u>	<u>101,538</u>	Total Resources	<u>101,978</u>	<u>101,978</u>	<u>101,978</u>
<b>Requirements</b>						
		20,000	380000			
			380050			
-	-	20,000	Total Materials and Services	-	-	-
			Capital Outlay-Admin:			
		81,538	610000			
-	-	81,538	620000	101,978	101,978	101,978
-	-	81,538	Total Capital Outlay	101,978	101,978	101,978
			Not allocated:			
			800000			
-	-	101,538	Total Expenditures	101,978	101,978	101,978
64,103	74,375	-	880001	-	-	-
			Ending Fund Balance			
<u>\$ 64,103</u>	<u>\$ 74,375</u>	<u>\$ 101,538</u>	<b>Total Requirements</b>	<u>\$ 101,978</u>	<u>\$ 101,978</u>	<u>\$ 101,978</u>

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016- 6/30/2017			
Actual FYE 6/30/14	FYE 6/30/15	Adopted Budget FYE 6/30/16	Resources and Requirements	Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b><u>Resources</u></b>						
\$ 37,795	\$ 36,403	\$ 18,000	300000	\$ 14,000	\$ 14,000	\$ 14,000
8,760	7,179	5,000	311200	3,000	3,000	3,000
628	546	300	361000	300	300	300
<u>47,183</u>	<u>44,128</u>	<u>23,300</u>	Sub-Total Resources	<u>17,300</u>	<u>17,300</u>	<u>17,300</u>
<u>129,220</u>	<u>126,122</u>	<u>131,410</u>	311100	<u>124,450</u>	<u>124,450</u>	<u>124,450</u>
<u>176,403</u>	<u>170,250</u>	<u>154,710</u>	<b>Total Resources</b>	<u>141,750</u>	<u>141,750</u>	<u>141,750</u>
<b><u>Requirements</u></b>						
Debt Service:						
115,000	120,000	130,000	471000	135,000	135,000	135,000
25,000	19,250	6,625	472000	3,375	3,375	3,375
		6,625	472000	3,375	3,375	3,375
<u>140,000</u>	<u>139,250</u>	<u>143,250</u>	Total Debt Service (pay off date is 6/15/17)	<u>141,750</u>	<u>141,750</u>	<u>141,750</u>
-	-	-	800000	-	-	-
<u>140,000</u>	<u>139,250</u>	<u>143,250</u>	Total Expenditures	<u>141,750</u>	<u>141,750</u>	<u>141,750</u>
<u>36,403</u>	<u>31,000</u>	<u>11,460</u>	880001	-	-	-
<u>\$ 176,403</u>	<u>\$ 170,250</u>	<u>\$ 154,710</u>	<b>Total Requirements</b>	<u>\$ 141,750</u>	<u>\$ 141,750</u>	<u>\$ 141,750</u>

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016- 6/30/2017					
Actual		Adopted Budget	Resources and Requirements			Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16						
<b>Resources</b>								
\$ 175,020	\$ 142,004	\$ 64,000	300000	Beginning Fund Balance	\$ 58,000	\$ 58,000	\$ 58,000	
36,541	29,157	20,000	311200	Prior Year Taxes	20,000	20,000	20,000	
1,774	1,599	900	361000	Interest Earnings	900	900	900	
213,335	172,760	84,900		Sub-Total Resources	78,900	78,900	78,900	
494,648	522,689	538,175	311100	Property Taxes - Bond Measure	542,001	542,001	542,001	
707,983	695,449	623,075		<b>Total Resources</b>	620,901	620,901	620,901	
<b>Requirements</b>								
Debt Service:								
		197,014	471000	Principal GO Bond due 12/01/16	202,849	202,849	202,849	
374,418	385,507	199,910	471000	Principal GO Bond due 06/01/17	205,831	205,831	205,831	
191,561	193,370	78,576	472000	Interest GO Bond due 12/01/16	72,741	72,741	72,741	
		101,421	472000	Interest GO Bond due 06/01/17	93,487	93,487	93,487	
565,979	578,877	576,921		Total Debt Service (Pay off date is 12/1/26)	574,908	574,908	574,908	
-	-	-	800000	Contingency	-	-	-	
565,979	578,877	576,921		Total Expenditures	574,908	574,908	574,908	
142,004	116,572	46,154	880001	Ending Fund Balance 8% of debt service	45,993	45,993	45,993	
\$ 707,983	\$ 695,449	\$ 623,075		<b>Total Requirements</b>	\$ 620,901	\$ 620,901	\$ 620,901	

City of Warrenton  
Budget Document

Quincy Robinson Trust Fund 065 (429)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
			<b>Resources</b>				
\$ 45,625	\$ 142,046	\$ 167,584	300000	Beginning Fund Balance	\$ 129,379	\$ 129,379	\$ 129,379
279	278	300	361000	Interest Earnings	300	300	300
102,561	51,103	51,000	365000	Donation from the Trust	45,000	45,000	45,000
			366000	Proceeds from Sale			
<u>148,465</u>	<u>193,427</u>	<u>218,884</u>		<b>Total Resources</b>	<u>174,679</u>	<u>174,679</u>	<u>174,679</u>
			<b>Requirements</b>				
				Materials and Services-Parks Dept:			
			371000	Repair and Maintenance			
			380000	Rare			
				<b>Total Materials and Services</b>	<u>-</u>	<u>-</u>	<u>-</u>
				Capital Outlay-Parks Dept:			
57	570		620005	Trail 1st to Skipanon	10,000	10,000	10,000
2,751	815		620008	Fields 1 & 2 Pedestrian Strip			
		26,450	620009	Playground Equip			
3,611	10,626	35,500	620010	Field 4 Drainage Repair			
		8,000	620079	QR Field 4 Dugouts & Bleachers			
		18,300	620080	QR Ballfields 3 Drainage repair			
		-	620084	QR Ballfield Maintenance Shed Electrical Service	14,000	14,000	14,000
		5,000	620081	QR Field 4 Fencing & Bleachers	6,000	6,000	6,000
	2,205		620082	Bicycle Racks (Fort Steven's)			
	2,558		620083	Improve Kayak Dock (Skipanon River)			
			6200--	QR Covering for Court	100,000	100,000	100,000
<u>6,419</u>	<u>16,774</u>	<u>93,250</u>		<b>Total Capital Outlay</b>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
		650	800000	Not allocated: Contingency 20%	6,000	6,000	6,000
<u>6,419</u>	<u>16,774</u>	<u>93,900</u>		<b>Total Expenditures</b>	<u>136,000</u>	<u>136,000</u>	<u>136,000</u>
<u>142,046</u>	<u>176,653</u>	<u>124,984</u>	880001	Ending Fund Balance	<u>38,679</u>	<u>38,679</u>	<u>38,679</u>
<u>\$ 148,465</u>	<u>\$ 193,427</u>	<u>\$ 218,884</u>		<b>Total Requirements</b>	<u>\$ 174,679</u>	<u>\$ 174,679</u>	<u>\$ 174,679</u>

**City of Warrenton  
Budget Document**

**Building Division Fund 021 (423)**

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016- 6/30/2017		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
			<b>Resources</b>			
\$ 206,365	\$ 164,817	\$ 250,000	300000 Beginning Fund Balance	\$ 230,000	\$ 230,000	\$ 230,000
162,541	283,905	87,434	322100 Permits	213,190	213,190	213,190
344	310		360000 Miscellaneous			
811	704	700	361000 Interest Earnings	700	700	700
			366000 Sale of Assets			
<u>370,061</u>	<u>449,736</u>	<u>338,134</u>	<b>Total Resources</b>	<u>443,890</u>	<u>443,890</u>	<u>443,890</u>
			<b>Requirements</b>			
			Personnel Services=Building Dept:			
107,358	111,620	116,300	110000 Regular Salaries (2.075 FTE)	119,650	119,650	119,650
			110001 Overtime			
12,051	9,840	9,700	110002 Part-Time Regular Salaries (.10 FTE)	12,600	12,600	12,600
8,887	9,113	9,639	141000 FICA Taxes	10,117	10,117	10,117
1,075	888	1,197	142000 Workers' Compensation	1,320	1,320	1,320
353	471	378	143000 Unemployment	397	397	397
17,102	17,677	19,011	144000 Retirement Contributions	19,527	19,527	19,527
27,683	22,737	28,148	145000 Health Insurance	31,801	31,801	31,801
211	216	222	146000 Life Insurance	158	158	158
6,830	2,941	3,858	199999 Personnel services overhead (.0316 FTE)	3,261	3,261	3,261
<u>181,550</u>	<u>175,503</u>	<u>188,453</u>	<b>Total Personnel Services</b>	<u>198,831</u>	<u>198,831</u>	<u>198,831</u>
			Materials and Services-Building Dept:			
808	1,090	1,000	210000 Office Supplies	1,000	1,000	1,000
	4	50	211000 Postage	50	50	50
14	585	300	223000 General Supplies/Small Tools	1,000	1,000	1,000
562	562	508	223001 Janitorial Supplies	580	580	580
		250	310000 Printing/Advertising/Publicity	250	250	250
1,850	4,382	3,000	320000 Dues Meetings Training Travel	5,000	5,000	5,000
817	917	945	340000 Electricity	1,015	1,015	1,015
495	381	560	340001 Natural Gas	560	560	560
1,792	1,214	1,300	340002 Communications	620	620	620
69	64	77	340005 Water	105	105	105
40	41	46	340006 Sewer	49	49	49
4	4	5	340007 Storm Sewer	11	11	11
14	15	46	340008 Sanitation	46	46	46
839	519	800	362000 Gasoline/Oil/Lubricants	800	800	800
16	2	250	366000 Equipment Maintenance	250	250	250
6,811	8,298	15,000	380000 Professional Services	15,000	15,000	15,000
5,044	2,420	1,000	380020 Computer Software Support	3,800	3,800	3,800
	694	1,500	380050 Non-capital equipment			
4,519	2,156	2,725	390090 Overhead Cost (Indirect Allocation)	2,584	2,584	2,584
<u>23,694</u>	<u>23,348</u>	<u>29,362</u>	<b>Total Materials and Services</b>	<u>32,720</u>	<u>32,720</u>	<u>32,720</u>
			Capital Outlay-Building Dept:			
-	-	-	610001 Equipment	-	-	-
			<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Building Dept. Requirements</b>	<b>231,551</b>	<b>231,551</b>	<b>231,551</b>
			Not allocated:			
-	-	43,563	800000 Contingency (20% of expenditures)	46,310	46,310	46,310
<u>205,244</u>	<u>198,851</u>	<u>261,378</u>	<b>Total Expenditures</b>	<u>277,861</u>	<u>277,861</u>	<u>277,861</u>
<u>164,817</u>	<u>250,885</u>	<u>76,756</u>	880001 Ending Fund Balance	<u>166,029</u>	<u>166,029</u>	<u>166,029</u>
<b>\$ 370,061</b>	<b>\$ 449,736</b>	<b>\$ 338,134</b>	<b>Total Requirements</b>	<b>\$ 443,890</b>	<b>\$ 443,890</b>	<b>\$ 443,890</b>

City of Warrenton  
Budget Document

Library Fund 020 (455)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
			<b>Resources</b>				
\$ 27,212	\$ 28,398	\$ 29,000	300000	Beginning Fund Balance	\$ 21,000	\$ 21,000	\$ 21,000
2,558	2,255	2,000	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
421	223	400	351200	Fines	200	200	200
937	1,557	1,000	351500	Book Sales	600	600	600
253	249	275	360000	Miscellaneous	275	275	275
120	132	100	361000	Interest Earnings	100	100	100
289	6,995	400	365000	Donations	4,000	4,000	4,000
32,790	40,809	34,175		Sub-Total Resources	29,175	29,175	29,175
42,015	43,403	44,803	311100	Property Taxes - Local Option Levy	47,552	47,552	47,552
74,805	84,212	78,978		<b>Total Resources</b>	<b>76,727</b>	<b>76,727</b>	<b>76,727</b>
			<b>Requirements</b>				
			Personnel Services-Library:				
21,736	22,664	24,500	110002	Part-Time Regular Salaries (.915 FTE)	25,250	25,250	25,250
1,452	1,551	1,874	141000	FICA	1,932	1,932	1,932
57	76	70	142000	Workers Compensation	71	71	71
58	80	74	143000	Unemployment	76	76	76
2,663	2,733	3,005	144000	Retirement	3,080	3,080	3,080
4,483	3,541	4,366	145000	Health Insurance	4,619	4,619	4,619
71	74	84	146000	Life Insurance	60	60	60
1,916	2,592	3,075	199999	Personnel services overhead (.0382 FTE)	3,936	3,936	3,936
32,436	33,311	37,048		<b>Total Personnel Services</b>	<b>39,024</b>	<b>39,024</b>	<b>39,024</b>
			Materials and Services-Library:				
1,889	2,423	2,500	210000	Office Supplies	2,500	2,500	2,500
	36	500	211000	Postage	100	100	100
2,589	6,717	3,000	223000	Books	3,000	3,000	3,000
317	1,008	1,000	223001	Ready to Read Grant-Books	1,000	1,000	1,000
1,317	1,321	1,400	223002	Janitorial	1,400	1,400	1,400
			223003	OCF Grant-Books	1,500	1,500	1,500
538	1,276	500	310000	Printing/Advertising/Publicity	500	500	500
446	1,084	1,000	320000	Dues/Meetings/Training/Travel	500	500	500
1,185	1,054	1,200	340000	Electricity	1,100	1,100	1,100
712	848	1,275	340001	Natural Gas	1,175	1,175	1,175
803	749	850	340002	Communications	900	900	900
231	255	300	340005	Water	400	400	400
570	540	600	340006	Sewer	600	600	600
57	102	80	340007	Storm Sewer	80	80	80
146	152	200	340008	Sanitation	200	200	200
113	65	1,000	366000	Equipment Maintenance	200	200	200
675	947	2,000	371000	Repair and Maintenance	1,000	1,000	1,000
101	179	100	380000	Professional Services	400	400	400
1,014	1,468	1,000	380020	Computer Support-high speed internet	1,500	1,500	1,500
	399		380050	Non-capital equipment			
1,268	1,900	2,162	390090	Overhead Cost (Indirect Allocation)	3,093	3,093	3,093
13,971	22,523	20,667		<b>Total Materials and Services</b>	<b>21,148</b>	<b>21,148</b>	<b>21,148</b>
-	-	19,238	800000	Not allocated: Contingency			
46,407	55,834	76,953		<b>Total Expenditures</b>	<b>60,172</b>	<b>60,172</b>	<b>60,172</b>
28,398	28,378	2,025	880001	Reserved for future expenditure - building	2,880	2,880	2,880
			880001	Ending Fund Balance	13,675	13,675	13,675
\$ 74,805	\$ 84,212	\$ 78,978		<b>Total Requirements</b>	<b>\$ 76,727</b>	<b>\$ 76,727</b>	<b>\$ 76,727</b>

City of Warrenton  
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016- 6/30/2017		
Actual	Adopted Budget	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
<b>Resources</b>						
\$ 200,942	\$ 74,742	\$ 78,500	300000 Beginning Working Capital	\$ 170,000	\$ 170,000	\$ 170,000
3,175	3,225	3,175	334602 OSMB Grant - Operating	3,175	3,175	3,175
129,411	175,647	248,548	347801 Annual Moorage Rentals	262,326	262,326	262,326
36,923	55,571	38,000	347802 Transient Daily Moorage	40,000	40,000	40,000
43,125	45,965	42,000	347803 Utilities	42,000	42,000	42,000
12,990	9,690	8,000	347804 Dry Storage	9,000	9,000	9,000
16,899	20,335	17,000	347805 Launch Ramp	18,000	18,000	18,000
9,600	14,445	9,000	347806 Hoist	10,000	10,000	10,000
1,722	682		347807 Fuel Charges			
19,915	37,640	36,000	347808 Monthly Moorage	36,000	36,000	36,000
10,645	13,753	13,000	347810 Parking	13,000	13,000	13,000
150	50		347811 Pump Out Charges			
3,584	5,342	4,500	347812 Overnight Stays	8,000	8,000	8,000
8,550	8,775	10,800	347813 Liveaboard Fees	8,000	8,000	8,000
8,780	14,735	8,000	347814 Work Slip	8,000	8,000	8,000
4,850	8,950		347816 Pier Use			
3,222	7,827		360000 Miscellaneous			
5,296	3,200	4,500	361000 Interest Earnings	4,500	4,500	4,500
	27,614	27,749	363000 Leases	27,000	27,000	27,000
			366000 Proceeds from Sale of Assets			
<b>519,779</b>	<b>528,188</b>	<b>548,772</b>	<b>Total Resources</b>	<b>659,001</b>	<b>659,001</b>	<b>659,001</b>
<b>Requirements</b>						
Personnel Services-Marinas:						
126,637	149,702	146,000	110000 Regular Salaries (3.7256 FTE)	182,500	182,500	182,500
940	2,619	3,000	110001 Overtime	3,000	3,000	3,000
		8,000	110002 Part-Time Regular Salaries	6,000	6,000	6,000
9,451	11,357	12,011	141000 FICA	14,650	14,650	14,650
7,612	8,301	10,902	142000 Workers Compensation	11,657	11,657	11,657
376	587	471	143000 Unemployment	575	575	575
20,627	25,543	27,174	144000 Retirement	35,618	35,618	35,618
37,996	33,176	37,656	145000 Health Insurance	55,494	55,494	55,494
399	459	437	146000 Life Insurance	358	358	358
24,321	29,457	33,604	199999 Personnel services overhead (.3390 FTE)	34,976	34,976	34,976
<b>\$ 228,359</b>	<b>\$ 261,201</b>	<b>\$ 279,255</b>	<b>Total Personnel Services</b>	<b>\$ 344,828</b>	<b>\$ 344,828</b>	<b>\$ 344,828</b>

City of Warrenton  
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Resources and Requirements			Budget for Fiscal Year 7/1/2016- 6/30/2017		
Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Adopted Budget FYE 6/30/16				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Requirements</b>								
Materials and Services-Marinas:								
\$ 1,269	\$ 1,455	\$ 2,500	210000	Office Supplies	\$ 2,500	\$ 2,500	\$ 2,500	
721	689	1,200	211000	Postage	1,000	1,000	1,000	
118	229		223000	General Supplies/Small Tools				
1,175	1,467	2,500	223001	Janitorial Supplies	2,500	2,500	2,500	
658	219	1,000	223004	Uniforms	3,000	3,000	3,000	
691	379	1,000	310000	Printing/Advertising	1,000	1,000	1,000	
1,195	1,470	5,000	320000	Dues/Meetings/Training/Travel	5,000	5,000	5,000	
47,615	46,596	45,000	340000	Electricity	50,000	50,000	50,000	
451	917	1,200	340001	Natural Gas	2,000	2,000	2,000	
3,263	3,403	8,500	340002	Communications	6,000	6,000	6,000	
1,385	1,676	4,000	340005	Water	4,000	4,000	4,000	
2,163	2,068	4,000	340006	Sewer	4,000	4,000	4,000	
216	207	300	340007	Storm Sewer	700	700	700	
30,225	31,701	36,000	340008	Sanitation	36,000	36,000	36,000	
2,474	1,846	3,000	362000	Gasoline/Oil/Lubricants	3,000	3,000	3,000	
1,417	1,087	4,000	366000	Equipment Maintenance	6,000	6,000	6,000	
30,040	26,979	30,000	371000	Repair and Maintenance	40,000	40,000	40,000	
1,816	25	2,375	375000	Map expenses	3,175	3,175	3,175	
1,108	308	4,500	380000	Professional Services	16,000	16,000	16,000	
783	2,649	2,500	380005	Pay Station Merchant Fees	3,000	3,000	3,000	
5,275	3,977	6,500	380010	Submerged Land Lease	7,000	7,000	7,000	
2,788	3,623	4,500	380020	Computer and Software support	4,500	4,500	4,500	
443	1,141	800	380040	Transient Room Tax	1,500	1,500	1,500	
454	4,075	5,000	380050	Non-capital Equipment	5,000	5,000	5,000	
5	2,490		390000	Miscellaneous				
16,093	21,599	23,809	390090	Overhead Cost (Indirect Allocation)	27,615	27,615	27,615	
		5,000	410000	Permits and fees	5,000	5,000	5,000	
<u>\$ 153,841</u>	<u>\$ 162,275</u>	<u>\$ 204,184</u>		<b>Total Materials and Services</b>	<u>\$ 239,490</u>	<u>\$ 239,490</u>	<u>\$ 239,490</u>	
Not allocated:								
Debt Service:								
			- 801005	Principal paid off 1/15/09	-	-	-	
			- 801006	Interest paid off 1/15/09	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>		<b>Total Debt Service</b>	<u>-</u>	<u>-</u>	<u>-</u>	
Transfers to Other Funds:								
62,837			860012	Marina Capital Reserve Fund	30,523	30,523	30,523	
<u>62,837</u>	<u>-</u>	<u>-</u>		<b>Total Transfers to Other Funds</b>	<u>30,523</u>	<u>30,523</u>	<u>30,523</u>	
-	-	65,333	800000	Contingency 20% of expenditures (7.56%)	44,160	44,160	44,160	
445,037	423,476	548,772		<b>Total Expenditures</b>	659,001	659,001	659,001	
74,742	104,712	-		<b>Ending Fund Balance</b>	-	-	-	
<u>\$ 519,779</u>	<u>\$ 528,188</u>	<u>\$ 548,772</u>		<b>Total Requirements</b>	<u>\$ 659,001</u>	<u>\$ 659,001</u>	<u>\$ 659,001</u>	



City of Warrenton  
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual	Adopted Budget	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body		
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
<b>Resources</b>							
\$ 143,314	\$ 125,328	\$ 140,000	300000	Beginning Working Capital	\$ 170,000	\$ 170,000	\$ 170,000
1,600	1,600	1,600	334602	OSMB Grant - Operating	1,600	1,600	1,600
53,995	9,375		334603	OSMB Grant - Capital			
32,820	76,825	99,680	347801	Annual Moorage Rentals	106,000	106,000	106,000
22,092	20,376	5,000	347802	Transient Daily Moorage	8,000	8,000	8,000
4,375	2,117	5,000	347803	Utilities	5,000	5,000	5,000
47,600	68,890	60,000	347805	Launch Fees	60,000	60,000	60,000
6,104	12,918	26,000	347808	Monthly Moorage	26,000	26,000	26,000
13,825	26,162	24,000	347810	Parking	20,000	20,000	20,000
15,932	25,075	25,000	347812	Overnight Stays	30,000	30,000	30,000
2,791	5,709	1,500	360000	Miscellaneous			
2,171	1,498	2,200	361000	Interest Earnings	2,200	2,200	2,200
13,231	12,981	12,901	363000	Lease Receipts	12,901	12,901	12,901
<b>359,850</b>	<b>388,854</b>	<b>402,881</b>		<b>Total Resources</b>	<b>441,701</b>	<b>441,701</b>	<b>441,701</b>
<b>Requirements</b>							
Personnel Services-Marinas:							
78,476	69,462	88,000	110000	Regular Salaries (2.2744 FTE)	111,500	111,500	111,500
1,446	6,295	3,000	110001	Overtime	3,000	3,000	3,000
		8,000	110002	Part-Time Regular Salaries	6,000	6,000	6,000
5,920	5,654	7,574	141000	FICA	9,218	9,218	9,218
4,761	3,912	6,874	142000	Workers Compensation	7,330	7,330	7,330
236	293	297	143000	Unemployment	362	362	362
12,920	12,324	16,553	144000	Retirement	21,936	21,936	21,936
23,818	15,895	22,437	145000	Health Insurance	33,879	33,879	33,879
248	218	260	146000	Life Insurance	218	218	218
15,035	13,657	20,017	199999	Personnel services overhead (.2071 FTE)	21,368	21,368	21,368
<b>\$ 142,860</b>	<b>\$ 127,710</b>	<b>\$ 173,012</b>		<b>Total Personnel Services</b>	<b>\$ 214,811</b>	<b>\$ 214,811</b>	<b>\$ 214,811</b>

City of Warrenton  
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by	
FYE 6/30/14	FYE 6/30/15	Budget FYE 6/30/16		Budget Officer	Budget Committee	Governing Body	
<b>Requirements</b>							
Materials and Services-Marinas:							
\$ 771	\$ 1,105	\$ 1,000	210000	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500
165	99	500	211000	Postage	500	500	500
118	331		223000	General Supplies/Small Tools			
1,076	2,154	2,500	223001	Janitorial Supplies	1,500	1,500	1,500
518	305	1,000	223004	Uniforms	5,500	5,500	5,500
691	379	500	310000	Printing/Advertising	500	500	500
1,161	1,411	4,000	320000	Dues/Meetings/Training/Travel	4,000	4,000	4,000
7,379	3,402	3,000	340000	Electricity	4,000	4,000	4,000
1,975	2,667	5,500	340002	Communications	5,000	5,000	5,000
3,879	4,468	6,000	340005	Water	7,000	7,000	7,000
4,746	5,114	5,500	340006	Sewer	6,000	6,000	6,000
475	511	1,000	340007	Storm Sewer	1,500	1,500	1,500
17,522	25,437	23,000	340008	Sanitation	28,000	28,000	28,000
2,471	1,846	2,000	362000	Gasoline/Oil/Lubricants	2,000	2,000	2,000
1,185	531	2,000	366000	Equipment Maintenance	3,000	3,000	3,000
26,749	14,549	45,000	371000	Repair and Maintenance	45,000	45,000	45,000
		1,600	375000	MAP expenses	1,600	1,600	1,600
1,607	3,619	3,000	380000	Professional Services	18,000	18,000	18,000
1,461	3,011	3,000	380005	Merchant Fees	5,000	5,000	5,000
4,492	4,289	5,000	380020	Computer and Software Support	6,000	6,000	6,000
1,968	3,111	3,500	380040	Transient Room Tax	4,000	4,000	4,000
454	4,625	2,000	380050	Non-capital Equipment	6,000	6,000	6,000
	5,212		383000	Miscellaneous			
850	875	2,500	410000	Permits and fees	2,500	2,500	2,500
9,949	10,014	14,186	390090	Overhead Cost (Indirect Allocation)	16,859	16,859	16,859
<b>\$ 91,662</b>	<b>\$ 99,065</b>	<b>\$ 137,286</b>		<b>Total Materials and Services</b>	<b>\$ 174,959</b>	<b>\$ 174,959</b>	<b>\$ 174,959</b>
		62,060	800000	Not allocated: Contingency - 20% of expenditures (13.32%)	51,931	51,931	51,931
234,522	226,775	372,358		<b>Total Expenditures</b>	441,701	441,701	441,701
125,328	162,079	30,523	880001	Ending Fund Balance	-	-	-
<b>\$ 359,850</b>	<b>\$ 388,854</b>	<b>\$ 402,881</b>		<b>Total Requirements</b>	<b>\$ 441,701</b>	<b>\$ 441,701</b>	<b>\$ 441,701</b>

City of Warrenton  
Budget Document

Established by Resolution No. 2057

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

To accumulate funds for capital improvements at the Hammond Marina

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
			<b>Resources</b>				
\$ 275,485	\$ 308,382	\$ 299,000	300000	Beginning Fund Balance	\$ 385,000	\$ 385,000	\$ 385,000
			361000	Interest Earnings			
109,432	121,673	120,000	364000	Transient Room Tax	133,000	133,000	133,000
				Transfers from Other Funds:			
			391030	Hammond Marina Fund-Grant			
			391030	Hammond Marina Fund-operations			
<u>384,917</u>	<u>430,055</u>	<u>419,000</u>		<b>Total Resources</b>	<u>518,000</u>	<u>518,000</u>	<u>518,000</u>
			<b>Requirements</b>				
		204,000	620000	Capital Outlay-Marinas:			
	13,743	150,000	620009	Improvements - Unallocated	303,000	303,000	303,000
		65,000	620010	Marina Acquisition Costs	150,000	150,000	150,000
70,813	28,447		620010	Bank Stabilization Project	65,000	65,000	65,000
5,260	22,120		620006	Pave Parking Lot			
462			620007	Dredging Sampling Plan			
			620008	Waterline Upgrade			
<u>76,535</u>	<u>64,310</u>	<u>419,000</u>		<b>Total Capital Outlay</b>	<u>518,000</u>	<u>518,000</u>	<u>518,000</u>
76,535	64,310	419,000		<b>Total Expenditures</b>	518,000	518,000	518,000
308,382	365,745	-		<b>Ending Fund Balance</b>	-	-	-
<u>\$ 384,917</u>	<u>\$ 430,055</u>	<u>\$ 419,000</u>		<b>Total Requirements</b>	<u>\$ 518,000</u>	<u>\$ 518,000</u>	<u>\$ 518,000</u>

City of Warrenton  
Budget Document

**Water Fund 025 (430)**

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
<b>Resources</b>						
\$ 1,877,706	\$ 1,329,838	\$ 900,000	300000 Beginning Fund Balance	\$ 910,000	\$ 910,000	\$ 910,000
		1,630,000	334250 Loan Proceeds-IFA	1,630,000	1,630,000	1,630,000
45,575	37,742	40,000	340025 Connection Charges	50,000	50,000	50,000
1,138,395	1,223,239	1,200,000	344000 Utilities - in city	1,320,000	1,320,000	1,320,000
758,623	886,321	860,000	344500 Utilities - outside city	1,000,000	1,000,000	1,000,000
		309,000	Rate increase: in and outside city 7%	162,400	162,400	162,400
20,412	20,773	20,000	345000 Late Fees	20,000	20,000	20,000
30,723	30,393	30,000	346000 Door Hanger Fees	30,000	30,000	30,000
15,140	13,380	15,000	347000 Shut Off Fees	14,000	14,000	14,000
4,850	5,100	4,500	348000 Service Calls - in city	4,000	4,000	4,000
520	410	1,000	348500 Service Calls - outside city	1,000	1,000	1,000
1,100	1,400	1,000	349000 NSF Fees	1,000	1,000	1,000
4,979	10,019		360000 Miscellaneous			
9,764	5,593	6,000	361000 Interest Earnings	4,000	4,000	4,000
			366000 Proceeds from Sale of Assets			
<u>3,907,787</u>	<u>3,564,208</u>	<u>5,016,500</u>	<b>Total Resources</b>	<u>5,146,400</u>	<u>5,146,400</u>	<u>5,146,400</u>
<b>Requirements</b>						
Personnel Services-Water Dept:						
348,268	383,894	363,000	110000 Regular Salaries (7.8044 FTE)	436,000	436,000	436,000
20,811	23,231	35,000	110001 Overtime	35,000	35,000	35,000
1,656	841		110002 Part-Time Regular Salaries			
27,479	30,275	30,447	141000 FICA	36,032	36,032	36,032
12,644	11,006	12,553	142000 Workers Compensation	17,290	17,290	17,290
1,093	1,566	1,194	143000 Unemployment	1,413	1,413	1,413
65,743	73,433	83,466	144000 Retirement	101,413	101,413	101,413
106,058	90,266	98,586	145000 Health Insurance	119,101	119,101	119,101
848	910	902	146000 Life Insurance	700	700	700
140,132	140,505	169,416	199999 Personnel services overhead(1.6601 FTE)	171,281	171,281	171,281
<u>\$ 724,732</u>	<u>\$ 755,927</u>	<u>\$ 794,564</u>	<b>Total Personnel Services</b>	<u>\$ 918,230</u>	<u>\$ 918,230</u>	<u>\$ 918,230</u>

City of Warrenton  
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
<b>Requirements</b>						
Water Dept.						
Distribution System:						
Materials and Services: (430)						
\$ 2,371	\$ 1,604	\$ 2,527	210000 Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000
5,014	4,075	8,921	211000 Postage	6,500	6,500	6,500
11,354	10,799	10,000	223000 General Supplies	9,000	9,000	9,000
872	610	800	223001 Janitorial Supplies	800	800	800
334	935	400	223002 Chemical Supplies	150	150	150
2,616	1,448	2,100	223004 Uniforms	2,100	2,100	2,100
69	45	1,500	223005 Safety	1,000	1,000	1,000
3,876	1,291	3,979	310000 Printing/Advertising	3,000	3,000	3,000
4,738	6,127	8,000	320000 Dues/Meetings/Training/Travel	9,000	9,000	9,000
4,192	3,897	5,400	340000 Electricity	3,900	3,900	3,900
3,554	3,910	4,850	340002 Communications	5,000	5,000	5,000
104	115	220	340005 Water	150	150	150
256	263	290	340006 Sewer	300	300	300
26	26	30	340007 Storm Sewer	135	135	135
4,731	4,688	4,750	340008 Sanitation	4,750	4,750	4,750
15,919	13,668	18,000	362000 Gasoline/Oil/Lubricants	12,000	12,000	12,000
18,993	15,976	18,000	366000 Equipment Maintenance	15,000	15,000	15,000
102,588	124,162	100,000	371000 Construction and Materials	124,000	124,000	124,000
8,534	7,878	10,000	371001 Rock	12,500	12,500	12,500
5,369		10,000	371002 Fire Hydrant Replacement			
6,457	34,396	50,000	371004 Water Meter Replacement	50,000	50,000	50,000
726	76	1,800	378000 Building Maintenance	10,000	10,000	10,000
54,033	27,421	77,120	380000 Professional Services	75,000	75,000	75,000
3,902	4,597	4,573	380005 Professional Services-online payments	7,137	7,137	7,137
9,367	9,349	10,700	380006 Professional Services-utility billing	10,534	10,534	10,534
25,636	17,682	15,500	380020 Computer and Software Support	16,000	16,000	16,000
26,070	11,871	8,200	380050 Non-capital Equipment	9,000	9,000	9,000
92,724	103,023	120,013	390090 Overhead Cost (Indirect Allocation)	135,280	135,280	135,280
200		1,000	410000 Permits and Fees	1,000	1,000	1,000
34,115	36,697	41,377	420000 Franchise Fees (3%)	42,372	42,372	42,372
448,740	446,629	540,050	Sub-total	567,608	567,608	567,608
Treatment Facility:						
Materials and Services: (435)						
\$ 235	\$ 348	\$ 400	210000 Office Supplies	\$ 400	\$ 400	\$ 400
2,713	2,656	2,500	223000 General Supplies	2,500	2,500	2,500
590	620	700	223001 Janitorial Supplies	700	700	700
29,098	39,053	60,000	223002 Chemical Supplies	40,000	40,000	40,000
610	390	400	223004 Uniforms	400	400	400
20	23	200	310000 Printing/Advertising	200	200	200
2,643	510	2,500	320000 Dues/Meetings/Training/Travel	2,500	2,500	2,500
49,186	46,727	56,000	340000 Electricity	50,000	50,000	50,000
3,370	3,555	3,800	340002 Communications	3,500	3,500	3,500
8,299	10,046	13,000	340005 Water	13,000	13,000	13,000
2,048	617	2,500	362000 Gasoline/Oil/Lubricants	2,000	2,000	2,000
68,477	110,071	130,000	366000 Equipment Maintenance	150,000	150,000	150,000
20,146	44,297	60,000	371000 Repair and Maintenance	60,000	60,000	60,000
1,019	635	3,000	380000 Professional Services	3,000	3,000	3,000
28,332	2,060	4,500	380020 Computer and Software Support	4,500	4,500	4,500
5,878	1,196	6,000	380050 Non-capital Equipment	5,000	5,000	5,000
1,312	1,344	2,000	410000 Permits and Fees	1,000	1,000	1,000
	40		460000 Environmental Cleanup			
223,976	264,188	347,500	Sub-total	338,700	338,700	338,700

City of Warrenton  
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**Water Fund 025 (430)**

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/14	FYE 6/30/15	Budget FYE 6/30/16		Budget Officer	Budget Committee	Governing Body
<b>Requirements</b>						
Raw Water:						
Materials and Services: (440)						
\$ 2,672	\$ 1,319	\$ 1,575	223000 General Supplies	\$ 1,575	\$ 1,575	\$ 1,575
		500	223002 Chemical Supplies	500	500	500
		100	223004 Uniforms	250	250	250
100	982	1,000	223005 Safety Supplies	1,000	1,000	1,000
		50	310000 Printing/Advertising	50	50	50
1,119	2,455	1,200	340000 Electricity	1,400	1,400	1,400
4,892	3,954	5,500	362000 Gasoline/Oil/Lubricants	5,500	5,500	5,500
30,044	23,966	30,000	366000 Waterworks Maintenance	35,000	35,000	35,000
32,773	5,698	20,000	371000 Waterworks Repairs	25,000	25,000	25,000
2,457	14,050	10,000	380000 Professional Services	80,000	80,000	80,000
282	4,566	2,500	380050 Non-capital Equipment	2,500	2,500	2,500
		1,000	410000 Permits and Fees	3,000	3,000	3,000
		500	460000 Environmental Cleanup	500	500	500
74,339	56,990	73,925	Sub-total	156,275	156,275	156,275
South Water Reservoir:						
Materials and Services: (445)						
		150	223002 Chemical Supplies	150	150	150
		100	223005 Safety Supplies	100	100	100
8,699	7,825	10,000	340000 Electricity	10,000	10,000	10,000
6,074	6,686	6,800	340002 Communications	6,200	6,200	6,200
1,549	1,247	2,000	362000 Gasoline/Oil/Lubricants	2,000	2,000	2,000
7,724	7,847	10,000	366000 Waterworks Maintenance	10,000	10,000	10,000
3,491	2,057	4,000	371000 Waterworks Repairs	4,000	4,000	4,000
	600		380000 Professional Services			
		500	380020 Computer/Software Support			
850	875		380050 Non-capital Equipment	500	500	500
28,387	27,137	33,550	410000 Permits & Fees			
			Sub-total	32,950	32,950	32,950
775,442	794,944	995,025	Grand total Materials and Services	1,095,533	1,095,533	1,095,533
Not allocated:						
Debt Service:						
379,032	410,852	408,063	Principal	432,416	432,416	432,416
339,506	242,815	224,148	Interest	204,709	204,709	204,709
718,538	653,667	632,211	Total Debt Service	637,125	637,125	637,125
Transfers to Other Funds:						
	427,486	335,257	860029 Water Fund Capital Reserve-operations	480,547	480,547	480,547
		1,630,000	Water Fund Capital Reserve-Loan	1,630,000	1,630,000	1,630,000
359,237	427,486	1,965,257	Total Transfers to Other Funds	2,110,547	2,110,547	2,110,547
-	-	428,879	800000 Contingency-14.5% of operating exp	384,379	384,379	384,379
		428,879	Total Contingency	384,379	384,379	384,379
2,577,949	2,632,024	4,815,936	Total Expenditures	5,145,814	5,145,814	5,145,814
1,329,838	932,184	200,564	880001 Ending Fund Balance	586	586	586
\$3,907,787	\$3,564,208	\$5,016,500	<b>Total Requirements</b>	<b>\$ 5,146,400</b>	<b>\$ 5,146,400</b>	<b>\$ 5,146,400</b>

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Established by Resolution No. 2019

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

To accumulate funds for capital improvements  
of the Water Fund

Review Year: 2023

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
			<b>Resources</b>				
\$ 728,427	\$ 825,586	\$ 1,054,470	300000	Beginning Fund Balance	\$ 1,296,240	\$ 1,296,240	\$ 1,296,240
				Transfers from Other Funds:			
		1,630,000	391025	Water Fund Loans	1,630,000	1,630,000	1,630,000
359,237	427,486	335,257	391025	Water Fund Operations	480,547	480,547	480,547
			365001	Capital Contributions			
<u>1,087,664</u>	<u>1,253,072</u>	<u>3,019,727</u>		<b>Total Resources</b>	<u>3,406,787</u>	<u>3,406,787</u>	<u>3,406,787</u>
			<b>Requirements</b>				
6,973	14,700	15,960	610005	Capital Outlay-Water Dept: Public Works Service Truck	16,810	16,810	16,810
			610007	Generator for Public Works	4,920	4,920	4,920
26,101			610020	1 Ton 4WD Non-utility Truck			
			610013	5-yard Dump Truck	46,000	46,000	46,000
2,992			610017	Tilt Trailer			
29,946			610018	Excavator			
			620021	UPS for WTP SCADA	30,000	30,000	30,000
			610022	Chlorine System Recifyer	30,000	30,000	30,000
			610023	Utility Vehicle	14,000	14,000	14,000
			620023	Filter Replacement			
			620050	Delaura Beach Upsize/Loop			
1,523	34,465	55,481	620051	Rebuild SE Pacific (Neptune-YBP Bridge)			
	2,086	34,000	620059	NW Cedar Ct Improvement (Warrenton-5th St)	25,000	25,000	25,000
			620060	Replace sections of raw water main			
			620064	Camp C Pipeline Bridge Project pipe rep			
97,698			620066	Clean/Repair Harbor Tank			
95,577			620071	SW Main Ct Waterline			
			620074	Fire Hydrant Install 2nd/Main Ct.			
	5,993	1,630,000	620075	Hammond waterline upgrades	1,630,000	1,630,000	1,630,000
1,268	70,118		620077	SW Birch Ct replace AC waterline			
	17,003		620078	East/West Easement			
			620068	24" Raw Water Shut off valve	18,000	18,000	18,000
			620069	Cullaby Lake Ln Water Main Shutoff Valves	5,000	5,000	5,000
			620091	Public Works Remodel	8,200	8,200	8,200
<u>262,078</u>	<u>144,365</u>	<u>1,735,441</u>		<b>Total Capital Outlay</b>	<u>1,827,930</u>	<u>1,827,930</u>	<u>1,827,930</u>
<u>262,078</u>	<u>144,365</u>	<u>1,735,441</u>		<b>Total Expenditures</b>	<u>1,827,930</u>	<u>1,827,930</u>	<u>1,827,930</u>
			880001	Reserved for Water Filter Replacement			
		754,286		Replacement year is 2019/2020	942,857	942,857	942,857
		530,000	880001	Reserved for Water Reservoir Replacement	636,000	636,000	636,000
825,586	1,108,707	-	880001	Reserved for future expenditures			
<u>825,586</u>	<u>1,108,707</u>	<u>1,284,286</u>		<b>Total Reserved for future expenditure</b>	<u>1,578,857</u>	<u>1,578,857</u>	<u>1,578,857</u>
<u>\$ 1,087,664</u>	<u>\$ 1,253,072</u>	<u>\$ 3,019,727</u>		<b>Total Requirements</b>	<u>\$ 3,406,787</u>	<u>\$ 3,406,787</u>	<u>\$ 3,406,787</u>

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017		
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16			
<b><u>Resources</u></b>					
\$ 52,670	\$ 106,250	\$ 99,440	300000	Beginning Working Capital	\$ 73,700 \$ 73,700 \$ 73,700
53,297	86,680	50,800	339100	Reimbursement Fee	54,000 54,000 54,000
283	205	200	361000	Interest Earnings	150 150 150
<u>106,250</u>	<u>193,135</u>	<u>150,440</u>	<b>Total Resources</b>		<u>127,850 127,850 127,850</u>
<b><u>Requirements</u></b>					
-	-	51,440	620000	Capital Outlay-Water Dept.: Improvements	54,850 54,850 54,850
-	-	51,440		Total Capital Outlay	54,850 54,850 54,850
	80,000	99,000	801016	Not allocated: Debt Service: Principal	73,000 73,000 73,000
			801017	Interest	- - -
-	80,000	99,000		Total Debt Service	73,000 73,000 73,000
-	-	-	800000	Contingency	- - -
-	80,000	150,440		Total Expenditures	127,850 127,850 127,850
106,250	113,135	-		Ending Fund Balance	- - -
<u>\$ 106,250</u>	<u>\$ 193,135</u>	<u>\$ 150,440</u>	<b>Total Requirements</b>		<u>\$ 127,850 \$ 127,850 \$ 127,850</u>

City of Warrenton  
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
			<b>Resources</b>			
\$ 368,115	\$ 303,759	\$140,000	300000	\$ 210,000	\$ 210,000	\$ 210,000
171,623	173,390	170,000	344000	356,000	356,000	356,000
		178,500		21,360	21,360	21,360
610	14,995		360000			
1,781	1,280	1,500	361000	600	600	600
			365001			
			<b>Total Resources</b>			
542,129	493,424	490,000		587,960	587,960	587,960
			<b>Requirements</b>			
			Personnel Services-Storm Sewer:			
37,918	43,501	33,120	110000	46,109	46,109	46,109
513	349	1,500	110001	1,500	1,500	1,500
1,655	841	2,880	110002	5,391	5,391	5,391
2,967	3,306	2,869	141000	4,055	4,055	4,055
1,689	1,456	1,518	142000	2,175	2,175	2,175
118	171	113	143000	159	159	159
6,661	7,523	6,541	144000	9,693	9,693	9,693
11,168	9,991	9,345	145000	12,612	12,612	12,612
82	91	75	146000	73	73	73
24,322	24,472	22,421	199999	39,924	39,924	39,924
			<b>Total Personnel Services</b>			
87,093	91,701	80,382		121,691	121,691	121,691
			Materials and Services-Storm Sewer:			
259	214	280	210000	276	276	276
282	155	776	211000	400	400	400
1,392	1,502	750	223000	1,000	1,000	1,000
53	36	100	223001	100	100	100
14	384		223002			
298	184	150	223004	150	150	150
7	7	150	223005	100	100	100
168	132	152	310000	150	150	150
101	508	480	320000	500	500	500
5,744	5,962	6,700	340000	7,500	7,500	7,500
129	318	360	340002	500	500	500
5	5	50	340005	50	50	50
11	12	20	340006	30	30	30
1	1	15	340007	15	15	15
215	208	350	340008	600	600	600
798	641	5,000	362000	1,200	1,200	1,200
6,337	4,432	9,500	366000	8,500	8,500	8,500
4,111	36,306	20,000	371000	20,000	20,000	20,000
497	555	2,500	371001	4,000	4,000	4,000
		5,000	371002	5,000	5,000	5,000
7,866	50,465	35,000	371003	35,000	35,000	35,000
84	13	400	378000	400	400	400
8,013	3,746	10,000	380000	10,000	10,000	10,000
47,476	55,645	35,000	380001	35,000	35,000	35,000
	785	700	380002	1,000	1,000	1,000
		1,400	380003	1,400	1,400	1,400
229	270	323	380005	800	800	800
532	791	757	380006	1,500	1,500	1,500
1,468	2,295	976	380020	1,800	1,800	1,800
499	1,815	700	380050	700	700	700
16,093	17,944	15,892	390090	31,539	31,539	31,539
		3,000	410000	3,000	3,000	3,000
			<b>Total Materials and Services</b>			
\$ 102,682	\$ 185,331	\$156,481		\$ 172,210	\$ 172,210	\$ 172,210

City of Warrenton  
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Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016 - 6/30/2017		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
Capital Outlay-Storm Sewer:						
\$ 333	\$ 1,050	\$ 1,140	610005 Public Works Service Truck	\$ 4,100	\$ 4,100	\$ 4,100
			610007 Generator for Public Works	\$ 1,200	\$ 1,200	\$ 1,200
			610013 5-yard Dump Truck	\$ 11,000	\$ 11,000	\$ 11,000
213			610017 Tilt Trailer			
2,139			610018 Excavator			
43,187			620018 SW Main Ct/2nd to 4th-Reconstruct			
316	65,365		620023 SW Birch Court Drainage Improvements			
			620024 Corp of Engineer Recommendations			
697	1,722	3,046	620025 Pacific Bridge Improvement			
			620026 Fourth Avenue Drainage (Lake&Jetty- Marina Harbor)	35,924	35,924	35,924
1,368	15,192		620076 Alder Creek Tide Gate Operator			
342	5,845		620077 SE Anchor Ave Drainage Improvements			
		100,000	620082 Tide Gate Replacement	92,880	92,880	92,880
		25,000	620081 SE 4th & Main Stormwater Pump Station Rebuild	25,000	25,000	25,000
		24,000	620080 SW 3rd St Improvement (Main Ct - Main Ave)	26,040	26,040	26,040
		50,000	620079 NW 13th St/Warrenton Dr Trail and Drainage	40,000	40,000	40,000
			620091 Remodel of Public Works Offices	2,004	2,004	2,004
48,595	89,174	203,186	Total Capital Outlay	238,148	238,148	238,148
Not allocated:						
-	-	44,327	800000 Contingency 20% of operating expenditures	55,911	55,911	55,911
238,370	366,206	484,376	Total Expenditures	587,960	587,960	587,960
303,759	127,218	5,624	880001 Ending Fund Balance	-	-	-
\$ 542,129	\$ 493,424	\$ 490,000	Total Requirements	\$ 587,960	\$ 587,960	\$ 587,960

City of Warrenton  
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**Storm Sewer System Development Charges Fund 051 (410)**

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016- 6/30/2017		
Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Adopted Budget FYE 6/30/16		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b><u>Resources</u></b>						
\$ 24,483	\$ 32,195	\$ 72,170	300000 Beginning Fund Balance	\$ 94,110	\$ 94,110	\$ 94,110
			339100 Reimbursement Fee			
\$ 7,598	\$ 42,753	6,000	339200 Improvement Fee	12,351	12,351	12,351
114	104	100	361000 Interest	100	100	100
<u>32,195</u>	<u>75,052</u>	<u>78,270</u>	<b>Total Resources</b>	<u>106,561</u>	<u>106,561</u>	<u>106,561</u>
<b><u>Requirements</u></b>						
			Capital Outlay-Storm Sewer:			
		38,000	620081 SE 4th & Main Stormwater Pump Station Rebuild	78,000	78,000	78,000
		40,270	620000 Improvements	28,561	28,561	28,561
		<u>78,270</u>	<b>Total Capital Outlay</b>	<u>106,561</u>	<u>106,561</u>	<u>106,561</u>
			Not allocated:			
		-	800000 Contingency	-	-	-
		78,270	<b>Total Expenditures</b>	<u>106,561</u>	<u>106,561</u>	<u>106,561</u>
32,195	75,052	-	880001 Ending Fund Balance	-	-	-
<u>\$ 32,195</u>	<u>\$ 75,052</u>	<u>\$ 78,270</u>	<b>Total Requirements</b>	<u>\$ 106,561</u>	<u>\$ 106,561</u>	<u>\$ 106,561</u>

City of Warrenton  
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Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
<b>Resources</b>							
\$ 1,152,312	\$1,094,676	\$ 1,000,000	300000	Beginning Fund Balance	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
		1,920,304	334260	Loan Proceeds-DEQ-R94945	1,920,304	1,920,304	1,920,304
25,848	24,570	20,000	340030	Connection Charges	20,000	20,000	20,000
1,715,385	1,735,644	1,700,000	344000	Utilities	1,780,000	1,780,000	1,780,000
		42,500	344200	Shoreline Sanitary Charges	108,000	108,000	108,000
		1,615	344300	Rate increase 6% in city and shoreline Industrial Waste Permitted Use	113,280	113,280	113,280
867	1,639	1,615	344300	Industrial Waste Permitted Use	1,615	1,615	1,615
89,974	261,187	200,000	344700	Septage Revenue	280,000	280,000	280,000
30,701	4,476		360000	Miscellaneous			
4,914	3,647	4,000	361000	Interest Earnings	3,500	3,500	3,500
			366000	Proceeds from Sale of Assets			
<b>3,020,001</b>	<b>3,125,839</b>	<b>4,888,419</b>	<b>Total Resources</b>		<b>5,526,699</b>	<b>5,526,699</b>	<b>5,526,699</b>
<b>Requirements</b>							
270,269	357,232	416,750	110000	Personnel Services-Sewer Dept: Regular Salaries (6.7811 FTE)	365,750	365,750	365,750
32,162	55,368	50,000	110001	Overtime	56,000	56,000	56,000
1,656	841		110002	Part-Time Regular Salaries			
22,288	30,174	35,706	141000	FICA	32,264	32,264	32,264
10,176	10,974	17,770	142000	Workers Compensation	16,710	16,710	16,710
887	1,561	1,400	143000	Unemployment	1,265	1,265	1,265
49,564	69,550	88,190	144000	Retirement	80,666	80,666	80,666
91,752	94,273	123,670	145000	Health Insurance	113,461	113,461	113,461
703	898	993	146000	Life Insurance	617	617	617
107,359	141,103	148,784	199999	Personnel services overhead (1.3075 FTE)	134,899	134,899	134,899
<b>\$ 586,816</b>	<b>\$ 761,974</b>	<b>\$ 883,263</b>	<b>Total Personnel Services</b>		<b>\$ 801,632</b>	<b>\$ 801,632</b>	<b>\$ 801,632</b>
<b>Sewer Dept. Collection System Materials and Services (430):</b>							
\$ 1,644	\$ 1,194	\$ 2,696	210000	Office Supplies	\$ 2,700	\$ 2,700	\$ 2,700
2,888	1,602	5,362	211000	Postage	4,000	4,000	4,000
8,983	11,552	8,000	223000	General Supplies	8,000	8,000	8,000
751	556	1,500	223001	Janitorial Supplies	1,500	1,500	1,500
382	5,140	300	223002	Chemical Supplies	15,000	15,000	15,000
2,299	1,314	2,000	223004	Uniforms	2,000	2,000	2,000
69	35	1,750	223005	Safety	1,500	1,500	1,500
1,179	454	3,503	310000	Printing/Advertising	3,000	3,000	3,000
3,251	6,840	4,960	320000	Dues/Meetings/Training/Travel	5,000	5,000	5,000
1,562	1,420	2,000	340000	Electricity	2,000	2,000	2,000
14,564	15,318	17,000	340002	Communications	17,000	17,000	17,000
69	76	100	340005	Water	100	100	100
171	175	200	340006	Sewer	200	200	200
17	18	50	340007	Storm	50	50	50
3,158	3,126	3,500	340008	Sanitation	3,500	3,500	3,500
44,153	38,308	46,000	340010	Pump Station Electricity	50,000	50,000	50,000
10,681	9,338	16,700	362000	Gasoline/Oil/Lubricants	10,000	10,000	10,000
\$ 20,587	\$ 12,485	18,000	366000	Equipment Maintenance	18,000	18,000	18,000
136,346	102,756	180,000	366100	Pump Station Maintenance	180,000	180,000	180,000
26,514	7,223	37,000	371000	Construction and Materials	30,000	30,000	30,000
5,633	5,352	12,000	371001	Rock	10,000	10,000	10,000
728	59	3,000	378000	Building Maintenance	3,000	3,000	3,000
23,414	9,391	80,000	380000	Professional Services	25,000	25,000	25,000
2,295	2,704	3,242	380005	Professional Services - online payments	5,100	5,100	5,100
5,917	7,913	7,587	380006	Professional Services - utility billing	8,000	8,000	8,000
11,470	12,326	10,797	380020	Computer and Software Support	15,000	15,000	15,000
3,448	5,655	10,000	380050	Non-capital Equipment	7,500	7,500	7,500
71,039	103,461	105,385	390090	Overhead Cost (Indirect Allocation)	106,551	106,551	106,551
1,414		2,000	410000	Permits and Fees	2,000	2,000	2,000
51,462	52,069	53,550	420000	Franchise Fee (3%)	56,604	56,604	56,604
<b>456,088</b>	<b>417,860</b>	<b>638,182</b>	<b>Total Materials and Services (430)</b>		<b>592,305</b>	<b>592,305</b>	<b>592,305</b>

City of Warrenton  
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
<b>Requirements</b>						
Sewer Dept. Shoreline Sanitary						
Materials and Services (433):						
			223000 General Supplies	500	500	500
			223002 Chemical Supplies	500	500	500
			340001 Natural Gas	5,000	5,000	5,000
			340002 Communications	3,000	3,000	3,000
			340010 Pump Station Electricity	20,000	20,000	20,000
			362000 Gasoline/Oil/Lubricants	500	500	500
			366100 Pump Station Maintenance	5,000	5,000	5,000
			371000 Repair and Maintenance	2,500	2,500	2,500
			380000 Professional Services	2,500	2,500	2,500
			380020 Computer and Software Support	2,500	2,500	2,500
-	-	-	<b>Total Materials and Services (433)</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
Sewer Dept. Sewer Plant						
Materials and Services (435):						
1,337	1,354	1,500	210000 Office Supplies	1,500	1,500	1,500
111	100	1,000	211000 Postage	1,000	1,000	1,000
3,904	2,829	5,000	223000 General Supplies	5,000	5,000	5,000
335	394	1,000	223001 Janitorial Supplies	1,000	1,000	1,000
2,749	5,365	4,700	223002 Chemical Supplies	5,000	5,000	5,000
443	340	1,000	223004 Uniforms	1,000	1,000	1,000
8,350	6,717	9,000	223005 Lab supplies	10,000	10,000	10,000
5,450	3,086	3,000	223006 Safety	3,000	3,000	3,000
1,616	706	1,600	310000 Printing/Advertising	2,000	2,000	2,000
4,983	5,375	6,000	320000 Dues/Meetings/Training/Travel	6,000	6,000	6,000
63,617	80,571	70,000	340000 Electricity	85,000	85,000	85,000
5,242	5,392	6,000	340002 Communications	6,500	6,500	6,500
232	255	250	340005 Water	300	300	300
570	584	600	340006 Sewer	650	650	650
57	58	100	340007 Storm Sewer	150	150	150
6,651	6,467	10,000	340008 Sanitation	10,000	10,000	10,000
2,695	2,057	7,000	362000 Gasoline/Oil/Lubricants	7,000	7,000	7,000
37,207	31,993	35,000	366000 Equipment Maintenance	35,000	35,000	35,000
10,335	15,232	99,300	371000 Repair and Maintenance	30,000	30,000	30,000
9,069	1,092	5,000	371001 Rock	5,000	5,000	5,000
2,878	6,516	20,000	380000 Professional Services	10,000	10,000	10,000
36,778	19,689	21,500	380020 Computer and Software Support	25,000	25,000	25,000
18,325	10,507	9,800	380050 Non-capital Equipment	10,000	10,000	10,000
1,905	1,590	2,500	410000 Permits and Fees	2,500	2,500	2,500
			460000 Environmental Cleanup			
224,839	208,269	320,850	<b>Total Materials and Services (435)</b>	<b>262,600</b>	<b>262,600</b>	<b>262,600</b>
680,927	626,129	959,032	<b>Grand Total Materials and Services</b>	<b>896,905</b>	<b>896,905</b>	<b>896,905</b>
Not allocated:						
Debt Service:						
121,201	52,764	130,650	Principal	54,770	54,770	54,770
52,389	23,466	43,727	Interest	7,098	7,098	7,098
173,590	76,230	174,377	<b>Total Debt Service</b>	<b>61,868</b>	<b>61,868</b>	<b>61,868</b>
Transfers to Other Funds:						
483,992	555,402	1,920,304	860038 Sewer Fund Capital Reserve-loan R94945	1,920,304	1,920,304	1,920,304
		237,445	860038 Sewer Fund Capital Reserve-operations	628,921	628,921	628,921
483,992	555,402	2,157,749	<b>Total Transfers to Other Funds</b>	<b>2,549,225</b>	<b>2,549,225</b>	<b>2,549,225</b>
		52,214	800003 Contingency-debt reserves	82,338	82,338	82,338
-	-	393,334	800000 Contingency- 20% of operating exp	352,081	352,081	352,081
		445,548	<b>Total Contingency</b>	<b>434,419</b>	<b>434,419</b>	<b>434,419</b>
1,925,325	2,019,735	4,619,969	<b>Total Expenditures</b>	<b>4,744,049</b>	<b>4,702,049</b>	<b>4,702,049</b>
1,094,676	1,106,104	268,450	880001 Ending Fund Balance	782,650	824,650	824,650
<b>\$ 3,020,001</b>	<b>\$ 3,125,839</b>	<b>\$ 4,888,419</b>	<b>Total Requirements</b>	<b>\$ 5,526,699</b>	<b>\$ 5,526,699</b>	<b>\$ 5,526,699</b>

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			Resources and Requirements	Budget for Fiscal Year 7/1/2016 - 6/30/2017		
Actual FYE 6/30/14	FYE 6/30/15	Adopted Budget FYE 6/30/16		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Resources</b>						
\$ 241,473	\$ 569,094	\$ 500,000	300000 Beginning Fund Balance	\$ 540,000	\$ 540,000	\$ 540,000
			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
483,992	555,402	237,445	391030 Sewer Fund Operations	628,921	628,921	628,921
<u>725,465</u>	<u>1,124,496</u>	<u>2,657,749</u>	<b>Total Resources</b>	<u>3,089,225</u>	<u>3,089,225</u>	<u>3,089,225</u>
<b>Requirements</b>						
			Capital Outlay-Sewer Dept:			
5,147	10,850	11,780	610005 Public Works Service Truck	13,530	13,530	13,530
			610007 Generator for PW Building	3,960	3,960	3,960
			610013 5-yard Dump Truck	36,000	36,000	36,000
2,204			610017 Tilt Trailer			
34,224			610018 Excavator			
10,146			610019 Boat Barge w/jet motor			
	5,687		610020 Confined Space PPE			
	11,256		610021 Mower (40%)			
		177,000	610022 Lateral Dolly Camera	15,000	15,000	15,000
25,585	78,718	1,920,304	620089 SE 2nd Street & Marlin Ave Pump Station	308,500	308,500	308,500
11,596			620011 Core Conveyance/Ensign Pump Station	1,920,304	1,920,304	1,920,304
31,321	401,502		620026 Pump Station Telemetry			
	1,245	20,000	620040 Pump Station - Warrenton Dr/NW 9th			
	627	35,000	620042 NW Cedar Ct Sewer Main Recontruction			
	8,083		620043 Inflow and Infiltration Program			
(182)			620064 Jetty Avenue Pump Station Upgrade			
3,715	22,775		620071 SW Main Court			
	19,753		620080 SE Anchor and 9th Collector Line Repair			
7,847			620081 Storage Building Workshop			
6,404			620082 Designated Pump for Draining UV channel			
406	11,896		620083 Effluent Pump Station baffle			
17,219	15,069		620084 Vactor Truck Disposal Facility			
739			620085 SBR Wall-mounted Mixers			
		59,000	620086 Rebuild Center Sludge Lagoon Dike			
		8,000	620087 SE 12th St and Marlin Collector Line Repl	104,000	104,000	104,000
		10,000	620088 North Lagoon Decommissioning	8,000	8,000	8,000
			620090 In Plant Pump Station Flowmeter			
			620091 Remodel of Public Works Offices	6,600	6,600	6,600
			620047 3rd & Main Pump Sta Generator	50,000	50,000	50,000
			620048 Flowmeter 3rd & Main Pump Sta	10,000	10,000	10,000
			620006 Biosolids removal project	30,000	30,000	30,000
<u>156,371</u>	<u>587,461</u>	<u>2,241,084</u>	<b>Total Capital Outlay</b>	<u>2,505,894</u>	<u>2,505,894</u>	<u>2,505,894</u>
<u>156,371</u>	<u>587,461</u>	<u>2,241,084</u>	<b>Total Expenditures</b>	<u>2,505,894</u>	<u>2,505,894</u>	<u>2,505,894</u>
		249,999	880001 Reserved for SBR Basin and Equipment	333,332	333,332	333,332
		166,666	880001 Reserved for Biosolids Disposal	249,999	249,999	249,999
			880001 Reserved for Future CIP Program items			
<u>569,094</u>	<u>537,035</u>	<u>416,665</u>	880001 Total Reservations for future Expenditures	<u>583,331</u>	<u>583,331</u>	<u>583,331</u>
<u>\$ 725,465</u>	<u>\$ 1,124,496</u>	<u>\$ 2,657,749</u>	<b>Total Requirements</b>	<u>\$ 3,089,225</u>	<u>\$ 3,089,225</u>	<u>\$ 3,089,225</u>

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Adopted Budget FYE 6/30/16	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b><u>Resources</u></b>				
\$ 108,162	\$ 151,796	\$ 139,000	300000	Beginning Fund Balance	\$ 167,400	\$ 167,400	\$ 167,400
43,028	68,765	44,000	339100	Reimbursement Fee	54,000	54,000	54,000
606	407	400	361000	Interest Earnings	400	400	400
<u>151,796</u>	<u>220,968</u>	<u>183,400</u>	<b>Total Resources</b>		<u>221,800</u>	<u>221,800</u>	<u>221,800</u>
			<b><u>Requirements</u></b>				
-	-	183,400	620000	Capital Outlay-Sewer Dept: Improvements	111,163	111,163	111,163
-	-	183,400	Total Capital Outlay		111,163	111,163	111,163
			Not allocated:				
			Debt Service:				
	74,320			Principal	79,579	79,579	79,579
	25,680			Interest	31,058	31,058	31,058
-	100,000	-	Total Debt Service		110,637	110,637	110,637
-	-	-	800000	Contingency	-	-	-
-	100,000	183,400	Total Expenditures		221,800	221,800	221,800
151,796	120,968	-	Ending Fund Balance		-	-	-
<u>\$ 151,796</u>	<u>\$ 220,968</u>	<u>\$ 183,400</u>	<b>Total Requirements</b>		<u>\$ 221,800</u>	<u>\$ 221,800</u>	<u>\$ 221,800</u>

City of Warrenton  
Budget Document

Sanitation Fund 032 (430)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
			<b>Resources</b>				
\$ 328,885	\$ 330,995	\$ 300,000	300000	Beginning Fund Balance	\$ 375,000	\$ 375,000	\$ 375,000
807,811	830,542	815,000	344000	Utilities	845,403	845,403	845,403
161,689	166,902	165,000	345000	Recycling Fees	168,729	168,729	168,729
1,597	2,545		360000	Miscellaneous			
2,014	1,823	2,000	361000	Interest Earnings	2,000	2,000	2,000
			392100	Sale of surplus equipment			
<u>1,301,996</u>	<u>1,332,807</u>	<u>1,282,000</u>		<b>Total Resources</b>	<u>1,391,132</u>	<u>1,391,132</u>	<u>1,391,132</u>
			<b>Requirements</b>				
				Personnel Services-Sanitation Dept:			
94,584	103,168	117,700	110000	Regular Salaries (2.8884 FTE)	133,051	133,051	133,051
4,627	5,578	8,800	110001	Overtime	8,800	8,800	8,800
			110002	Part-time Salaries	899	899	899
7,315	8,057	9,677	141000	FICA	10,920	10,920	10,920
3,757	3,462	5,935	142000	Workers Compensation	6,469	6,469	6,469
291	417	380	143000	Unemployment	428	428	428
16,324	19,170	25,097	144000	Retirement	31,324	31,324	31,324
39,046	29,404	43,379	145000	Health Insurance	56,162	56,162	56,162
226	227	252	146000	Life Insurance	198	198	198
37,981	43,462	39,810	199999	Personnel services overhead (.4038 FTE)	41,668	41,668	41,668
<u>\$ 204,151</u>	<u>\$ 212,945</u>	<u>\$ 251,030</u>		<b>Total Personnel Services</b>	<u>\$ 289,919</u>	<u>\$ 289,919</u>	<u>\$ 289,919</u>

City of Warrenton  
Budget Document

Sanitation Fund 032

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
<b>Requirements</b>						
Materials and Services-Sanitation Dept:						
\$ 631	\$ 620	\$ 1,596	210000	Office Supplies	\$ 2,000	\$ 2,000 \$ 2,000
1,636	1,225	5,583	211000	Postage	1,600	1,600 1,600
3,393	2,854	3,250	223000	General Supplies	4,000	4,000 4,000
521	441	400	223001	Janitorial Supplies	550	550 550
1,089	1,359	110	223002	Chemical Supplies	1,750	1,750 1,750
1,373	696	1,000	223004	Uniforms	1,500	1,500 1,500
20	13	150	223005	Safety	200	200 200
469	216	281	310000	Printing/Advertising	281	281 281
150	366	2,000	320000	Dues/Meetings/Training/Travel	1,000	1,000 1,000
625	568	1,000	340000	Electricity	1,100	1,100 1,100
2,936	3,469	2,860	340002	Communications	3,100	3,100 3,100
258,706	274,387	270,000	340003	Landfill Fees	295,000	295,000 295,000
158,895	149,066	164,000	340004	Residential Curbside Recycling	170,000	170,000 170,000
28	31	210	340005	Water	330	330 330
68	70	80	340006	Sewer	250	250 250
7	7	20	340007	Storm Sewer	50	50 50
1,262	1,250	1,500	340008	Sanitation	1,600	1,600 1,600
2,128		15,000	340015	Spring Cleanup	10,000	10,000 10,000
23,740	41,301	26,650	340016	Commercial Recycling-Cardboard	30,000	30,000 30,000
28,199	33,193	41,000	340017	Yard Debris Recycling	41,000	41,000 41,000
15,183	14,499	11,650	340020	Landfill Postclosure Care Costs	16,500	16,500 16,500
6,870	6,870	18,000	340025	Recycling Education	15,000	15,000 15,000
27,863	24,509	50,400	362000	Gasoline/Oil/Lubricants	40,000	40,000 40,000
37,638	48,440	47,300	366000	Equipment Maintenance	35,000	35,000 35,000
5,829	3,327	2,000	371000	Repair and Maintenance	2,000	2,000 2,000
	443		371001	Rock	500	500 500
207	21	700	378000	Building Maintenance	4,500	4,500 4,500
3,392	1,127	2,600	380000	Professional Services	10,000	10,000 10,000
1,224	1,442	1,862	380005	Professional Services - online payments	2,823	2,823 2,823
2,230	4,424	4,356	380006	Professional Services - utility billing	4,166	4,166 4,166
4,969	6,167	4,455	380020	Computer/Software Support	6,100	6,100 6,100
11,032	12,316	32,000	380050	Non-capital equipment	45,000	45,000 45,000
25,132	31,868	28,191	390090	Overhead Cost (Indirect Allocation)	32,940	32,940 32,940
24,234	24,916	24,450	420000	Franchise Fee (3%)	25,362	25,362 25,362
			460000	Environmental Cleanup	250	250 250
651,679	691,501	764,654		Total Materials and Services	805,452	805,452 805,452
Not allocated:						
115,171	97,739	63,996	860034	Transfers to Other Funds: Sanitation Fund Capital Reserve	75,000	75,000 75,000
115,171	97,739	63,996		Total Transfers to Other Funds	75,000	75,000 75,000
-	-	202,320	800000	Contingency 20% of expenditures	219,074	219,074 219,074
971,001	1,002,185	1,282,000		Total Expenditures	1,389,445	1,389,445 1,389,445
330,995	330,622	-	880001	Ending Fund Balance	1,687	1,687 1,687
\$ 1,301,996	\$ 1,332,807	\$ 1,282,000		Total Requirements	\$ 1,391,132	\$ 1,391,132 \$ 1,391,132

City of Warrenton  
Budget Document

Established by Resolution No. 2161

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

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

Review Year: 2016

Historical Data			Resources and Requirements			Budget for Fiscal Year 7/1/2016- 6/30/2017		
Actual FYE 6/30/14	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>					
\$ 302,182	\$ 415,195	\$ 508,000	300000	Beginning Fund Balance	\$ 234,000	\$ 234,000	\$ 234,000	
115,171	97,739	63,996	391032	Transfers from Other Funds: Sanitation Fund	75,000	75,000	75,000	
<u>417,353</u>	<u>512,934</u>	<u>571,996</u>	<b>Total Resources</b>			<u>309,000</u>	<u>309,000</u>	<u>309,000</u>
			<b>Requirements</b>					
2,158	4,550	4,940	610005	Capital Outlay-Sanitation Dept: Public Works Service Truck	4,100	4,100	4,100	
			610007	Generator for PW Building	1,200	1,200	1,200	
		300,000	610008	Front Loading Garbage Truck				
		33,000	620001	SW 1st Street Recycling Center Upgrades	70,000	70,000	70,000	
			620091	Remodel of Public Works	5,500	5,500	5,500	
<u>2,158</u>	<u>4,550</u>	<u>337,940</u>	<b>Total Capital Outlay</b>			<u>80,800</u>	<u>80,800</u>	<u>80,800</u>
<u>2,158</u>	<u>4,550</u>	<u>337,940</u>	<b>Total Expenditures</b>			<u>80,800</u>	<u>80,800</u>	<u>80,800</u>
415,195	508,384	234,056	880001	Reserved for future expenditure	228,200	228,200	228,200	
<u>\$ 417,353</u>	<u>\$ 512,934</u>	<u>\$ 571,996</u>	<b>Total Requirements</b>			<u>\$ 309,000</u>	<u>\$ 309,000</u>	<u>\$ 309,000</u>

City of Warrenton  
Budget Document

State Tax Street Fund 040 (431)

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017				
Actual	Adopted		Resources	Proposed by	Approved by	Adopted by	
FYE 6/30/14	Budget		and	Budget	Budget	Governing	
	FYE 6/30/15	FYE 6/30/16	Requirements	Officer	Committee	Body	
<b>Resources</b>							
\$ 1,143,229	\$ 1,303,581	\$ 488,159	300000	\$ 563,083	\$ 563,083	\$ 563,083	
		424,800		435,600	435,600	435,600	
		116,306		165,547	165,547	165,547	
		8,000					
		12,735		15,770	15,770	15,770	
			334300				
		100,000	334102	190,000	190,000	190,000	
	25,000		340025				
292,300	297,899	298,391	335700	297,407	297,407	297,407	
276,314	304,781	288,000	335800	307,000	307,000	307,000	
1,472	490		360000				
6,140	5,434	5,000	361000	5,000	5,000	5,000	
	3,240		365001				
			366000				
<b>1,719,455</b>	<b>1,940,425</b>	<b>1,741,391</b>	<b>Total Resources</b>	<b>1,979,407</b>	<b>1,979,407</b>	<b>1,979,407</b>	
<b>Requirements</b>							
Personnel Services-Streets Dept:							
99,604	27,463	29,120	110000	31,401	31,401	31,401	
1,570	758	2,000	110001	2,200	2,200	2,200	
1,655	841	2,880	110002	899	899	899	
7,599	2,149	2,601	141000	2,639	2,639	2,639	
4,399	1,027	1,535	142000	2,022	2,022	2,022	
303	111	102	143000	104	104	104	
17,188	4,942	5,974	144000	6,583	6,583	6,583	
29,396	6,345	8,342	145000	9,809	9,809	9,809	
221	58	66	146000	44	44	44	
66,626	16,149	21,023	199999	13,439	13,439	13,439	
<b>228,561</b>	<b>59,843</b>	<b>73,643</b>	<b>Total Personnel Services</b>	<b>69,140</b>	<b>69,140</b>	<b>69,140</b>	
Materials and Services-Streets Dept:							
787	620	400	210000	400	400	400	
12	42	150	211000	150	150	150	
6,263	3,716	2,250	223000	2,000	2,000	2,000	
169	105	100	223001	100	100	100	
46	455	40	223002	40	40	40	
954	559	200	223004	200	200	200	
23	19	200	223005	200	200	200	
781	123	2,830	310000	800	800	800	
2,174	415	1,440	320000	800	800	800	
417	378	280	340000	300	300	300	
515	496	480	340002	500	500	500	
18	20	60	340005	60	60	60	
46	47	30	340006	30	30	30	
5	5	10	340007	10	10	10	
853	834	450	340008	600	600	600	
52,681	57,889	61,000	341000	60,000	60,000	60,000	
2,925	2,462	8,200	362000	3,500	3,500	3,500	
7,206	5,500	5,700	366000	5,500	5,500	5,500	
18,452	20,980	25,000	371000	28,000	28,000	28,000	
1,807	1,817	13,000	371001	13,000	13,000	13,000	
	676	215,000		150,000	150,000	150,000	
262	36	500	378000	800	800	800	
3,332	2,334	20,000	380000	20,000	20,000	20,000	
3,514	3,683	1,803	380020	3,000	3,000	3,000	
1,689	5,195		380050	800	800	800	
44,086	11,841	14,910	390090	10,612	10,612	10,612	
			410000				
<b>149,017</b>	<b>120,247</b>	<b>374,033</b>	<b>Total Materials and Services</b>	<b>301,402</b>	<b>301,402</b>	<b>301,402</b>	

City of Warrenton  
Budget Document

State Tax Street Fund 040 (431)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2016 - 6/30/2017		
Actual FYE 6/30/14	FYE 6/30/15	Adopted Budget FYE 6/30/16		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Requirements</b>						
Capital Outlay-Streets Dept:						
1,497	3,150	3,420	610005 Public Works Service Truck	1,230	1,230	1,230
			610007 Generator for Public Works	360	360	360
			610013 5-yard Dump Truck	4,000	4,000	4,000
1,550			610017 Tilt Trailer			
2,852			610018 Excavator			
	9,146	116,306	620010 Delaura Beach Trail	207,770	207,770	207,770
1,429		100,000	620011 Hammond Post Office Quick Fix	90,000	90,000	90,000
1,621	338,550		620018 SW/Main Ct/2nd to 4th-Reconstruct-SCA			
	5,179	83,000	620023 NW Cedar Ct Roadway Reconstruction	145,000	145,000	145,000
3,027			620024 SW 2nd St (Juniper - Gardenia)			
3,426	23,427	34,588	620025 SE Pacific Bridge (Subway) access			
2,961			620064 SW 9th Street Temporary Street Wide			
3,071	715		620068 SW 2nd St (Elm - Gardenia)	48,000	48,000	48,000
15,303	83,938		620069 NE Pacific Entry Road			
	5,023	90,000	620074 Food Bank Roadway Improvements			
1,559	135,289		620076 SW Birch Ct (SW 1st-SW 2nd)			
		391,600	620078 N Main & NE 7th St (Warrenton Dr - NE 5th St)	367,000	367,000	367,000
		91,000	620079 NW 13th St and Warrenton Dr trail/drainage	73,000	73,000	73,000
		63,000	620080 SW 3rd St Improvement (Main Ct-Main Ave)	66,960	66,960	66,960
			620091 Public Works Remodel	600	600	600
			620081 Quick Fix/East Harbor Sidewalks	100,000	100,000	100,000
			620082 SE 2nd St (SE King-Marlin)	225,000	225,000	225,000
			620083 NE Skipanon	143,000	143,000	143,000
38,296	604,417	972,914	Total Capital Outlay	1,471,920	1,471,920	1,471,920
Not allocated:						
Debt Service:						
			801001 Principal			
			801002 Interest			
		-	Total Debt Service	-	-	-
-	-	54,947	800000 Contingency 20% of expenditures	74,108	74,108	74,108
415,874	784,507	1,475,537	Total Expenditures	1,916,570	1,916,570	1,916,570
		8,000	880001 Ending Fund Balance=S Main/14th Place			
		12,735	880001 Ending Fund Balance=Trails			
1,303,581	1,155,918	245,119	880001 Ending Fund Balance	62,837	62,837	62,837
<b>\$1,719,455</b>	<b>\$ 1,940,425</b>	<b>\$ 1,741,391</b>	<b>Total Requirements</b>	<b>\$ 1,979,407</b>	<b>\$ 1,979,407</b>	<b>\$ 1,979,407</b>

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2016 - 6/30/2017		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b><u>Resources</u></b>		
\$ 126,985	\$ 69,216	\$ 476,350	300000	Beginning Fund Balance	\$ 534,000
40,289	414,952	72,000	339200	Improvement Fee	\$ 92,687
			339100	Reimbursement Fee	92,687
285	221	2,300	361000	Interest	360
			391051	Transfer from SDC Fund (051)	360
167,559	484,389	550,650	<b>Total Resources</b>		627,047
			<b><u>Requirements</u></b>		
98,343		550,650	620000	Capital Outlay-Streets Dept: Improvements	627,047
98,343	-	550,650	<b>Total Capital Outlay</b>		627,047
-	-	-	800000	Contingency	-
98,343	-	550,650	<b>Total Expenditures</b>		627,047
69,216	484,389	-	880001	Ending Fund Balance	-
\$ 167,559	\$ 484,389	\$ 550,650	<b>Total Requirements</b>		\$ 627,047

City of Warrenton  
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Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16				
			<b>Resources</b>			
\$ -	\$ -	\$ -	300000	\$ 1,400	\$ 1,400	\$ 1,400
		132,826	347500	125,555	125,555	125,555
		24,000	348000	24,000	24,000	24,000
			360000			
			361000	10	10	10
		156,826	<b>Total Resources</b>	<b>150,965</b>	<b>150,965</b>	<b>150,965</b>
			<b>Requirements</b>			
			Personnel Services-Engineering Dept:			
		83,000	110000	90,500	90,500	90,500
		6,350	141000	6,923	6,923	6,923
		1,260	142000	1,422	1,422	1,422
		249	143000	272	272	272
		13,579	144000	14,765	14,765	14,765
		19,320	145000	7,391	7,391	7,391
		268	146000	192	192	192
		124,026	<b>Total Personnel Services</b>	<b>121,465</b>	<b>121,465</b>	<b>121,465</b>
			Materials and Services-Engineering Dept:			
		2,000	210000	1,000	1,000	1,000
		1,700	320000	3,500	3,500	3,500
		24,000	380000	24,000	24,000	24,000
		5,100	380020	1,000	1,000	1,000
		32,800	380050			
			<b>Total Materials and Services</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
		156,826	<b>Total Expenditures</b>	<b>150,965</b>	<b>150,965</b>	<b>150,965</b>
			880001			
			<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
\$ -	\$ -	\$ 156,826	<b>Total Requirements</b>	<b>\$ 150,965</b>	<b>\$ 150,965</b>	<b>\$ 150,965</b>

City of Warrenton  
Budget Document

Warrenton Business Association 006 (400)

Historical Data			Budget for Fiscal Year 7/1/2016-6/30/2017				
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/14	FYE 6/30/15	FYE 6/30/16					
			<b>Resources</b>				
\$ 153,442	\$ 144,014	\$ 166,950	300000	Beginning Fund Balance	\$ 150,850	\$ 150,850	\$ 150,850
46,440	45,965	45,000	321600	Business License Fees	45,500	45,500	45,500
50			360000	Miscellaneous			
866	759	660	361000	Interest Earnings	700	700	700
	15		364000	Fund Raising Revenues			
			365000	Donations			
			391001	Transfer from the General Fund			
<u>200,798</u>	<u>190,753</u>	<u>212,610</u>	<b>Total Resources</b>		<u>197,050</u>	<u>197,050</u>	<u>197,050</u>
			<b>Requirements</b>				
			Personnel Services-WBA Program:				
			110001	Overtime/Code Enforcement			
3,095	6,430	7,381	199999	Personnel services overhead (.0545 FTE)	5,623	5,623	5,623
<u>3,095</u>	<u>6,430</u>	<u>7,381</u>	<b>Total Personnel Services</b>		<u>5,623</u>	<u>5,623</u>	<u>5,623</u>
			Materials and Services-WBA Program:				
595	922	1,500	211000	Postage	1,000	1,000	1,000
7,400	4,187	14,500	310000	Printing/Advertising/Publicity/Marketing	15,000	15,000	15,000
	200	7,000	380000	Professional Services	6,000	6,000	6,000
		4,000	380010	Rental - Storage			
3,381	1,243	1,310	380020	Springbrook Licenses Module Maintenance	2,000	2,000	2,000
135	217	2,500	380021	Recognition Program	2,500	2,500	2,500
5,000		5,000	380039	North and South Welcome Sign	1,000	1,000	1,000
442	647	2,500	380031	July 4th Parade	2,500	2,500	2,500
1,037	833	20,000	380034	Winter Holiday Events/Decoration	15,000	15,000	15,000
69		4,000	380022	Banners	5,000	5,000	5,000
		1,500	380036	Website maintenance	10,000	10,000	10,000
	1,534	2,000	380043	Business After Hours	2,000	2,000	2,000
13,000	11,500	20,000	380045	Donations to Non-profits			
		1,000	380046	Economic Growth Marketing	3,000	3,000	3,000
		25,000		Urban Renewal Matching Funds	25,000	25,000	25,000
			380048	Fisherman's Festival/Chamber Festival	50,000	50,000	50,000
			380049	Industrial Strategic Plan Grant Match		5,000	5,000
514			380050	Non-capital Equipment (commission table)			
68			390000	Miscellaneous Expense			
<u>2,048</u>	<u>4,714</u>	<u>5,214</u>	390090	Overhead Cost (Indirect Allocation)	4,424	4,424	4,424
<u>33,689</u>	<u>25,997</u>	<u>117,024</u>	<b>Total Materials &amp; Services</b>		<u>144,424</u>	<u>149,424</u>	<u>149,424</u>
			Capital Outlay-WBA Program:				
	4,995		610001	Equipment-Radar Trailer			
-	<u>4,995</u>	-	<b>Total Capital Outlay</b>		-	-	-
			Not allocated:				
			Transfers to Other Funds				
20,000			860070	Police Vehicle Replacement Fund			
<u>20,000</u>	-	-	<b>Total Transfers</b>		-	-	-
		10,000	800000	Contingency	10,000	5,000	5,000
56,784	37,422	134,405	<b>Total Expenditures</b>		160,047	160,047	160,047
144,014	153,331	78,205	880001	Ending Fund Balance	37,003	37,003	37,003
<u>\$ 200,798</u>	<u>\$ 190,753</u>	<u>\$ 212,610</u>	<b>Total Requirements</b>		<u>\$ 197,050</u>	<u>\$ 197,050</u>	<u>\$ 197,050</u>