

ADOPTED BUDGET



FISCAL
YEAR
2024-2025





This page intentionally left blank

CITY OF WARRENTON
FISCAL YEAR 2024 – 2025 BUDGET
TABLE OF CONTENTS

	Page
Budget Message	1
Budget Committee Members	9
Budget Calendar.....	10
General Fund Four Year Forecast.....	12
Fiscal Policy	13
Budget Development Policies.....	18
Budget Strategic Plan & Resource Reduction Policy	23
Personnel Allocations	27
Full Time Equivalent (FTE).....	29
Organizational Chart.....	30
Budget Programs.....	31
Summary of Resources (All Funds).....	41
Summary of Requirements (All Funds).....	42
Summary of Interfund Transfers.....	43
General Fund Resources and Requirements	44
General Fund Summary of Revenues	45
General Fund Summary of Expenditures.....	46
Graph of General Fund Expenses by Department	47
General Fund Expenditures by Department	
Municipal Court (412)	48
Administration/Commission (413)	49
Planning (419).....	50
Police (421).....	51
Fire (422)	52
Parks (429)	53
Transfers (600).....	54
Contingency (500)	55
Parks System Development Charges Fund 003 (410)	56
Police Vehicle Replacement Fund 070 (495)	57
Fire Apparatus Replacement Fund 071 (495)	58
Grant Fund 015 (000).....	59
Community Center Fund 005 (401).....	60
Community Center Capital Reserve Fund 004 (401)	61

CITY OF WARRENTON
FISCAL YEAR 2024 – 2025 BUDGET
TABLE OF CONTENTS

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



BUDGET MESSAGE

May 18, 2024

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2024-2025.

The purpose of the Budget Message, and 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 expenditure. These were obtained using professional judgment, existing policies, budget history, and generally accepted accounting practices.*

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

INTRODUCTION

The City provides a wide range of services to its residents and businesses. Departments of the City include Administration, Building & Planning, City Recorder, Finance, Fire, Library, Marina, Municipal Court, Police, and Public Works. 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, 2024, and ends June 30, 2025.

Past Projects 2023-2024

In the past fiscal year, significant projects including sidewalk projects. The city completed widening the 9th and Main intersection. The City's goal in the next 2-3 years is to have sidewalks on the west side of Main Avenue all the way from 9th to the high school. Thanks to grants from ODOT and federal earmarks for Safe Routes to School we should get most if not all of this project

finished. We upgraded the City Commission audiovisual equipment, completed a feasibility study regarding several city buildings, replaced 3 HVAC systems in City Hall, design engineered tide gate #9, and added HR self-serve for staff. We started work on the Hammond Planting strip, replaced electrical at M and N docks in the Warrenton Marina. Staff removed 3 derelict vessels from the Warrenton and Hammond marinas. One significant City project was placement of revetment rock along the shoreline of the inner basin area at the Hammond Marina. A storm winter in 2022 had caused significant erosion on the shoreline. Several piles were replaced on E dock. The server at City Hall was replaced. We also started the design phase of the Hammond waterline project to update the undersized pipe. This project has been on the City's list of projects since 2015. Because of rising costs this pipeline will take multiple years to complete.

Current Projects 2024-2025

In the upcoming budget year (2024-2025) we will be working on phase #2 of Safe Routes to School, a 3.36 million dollars grant funded project from ODOT as well as a federal earmark. Due to the size of the project and funding scope, ODOT has been asked to be the city's project manager on this. We will also be working on the next section of raw water line replacement, continuing to replace docks at Hammond, starting work on the Warrenton Marina E Dock, putting a new roof on the Public Works Building, phase two of the Hammond Planting Strip, resurfacing the tennis courts at the Quincy Robinsons Park, engineering work on the new water reservoir, and completing the engineering design of the new Wastewater Treatment Plant. We will also be creating a new Community Garden in Hammond. The old one was removed last fiscal year.

The overall spending authority for the proposed FY 2024-2025 Budget is \$43,812,953.

Revenues across all funds are estimated to increase by approximately \$3.4 million. This is due to increases in estimated beginning fund balances in some funds, the delay of several projects in the current year, transfers between funds and a conservative budget approach last year.

We are proposing an increase of 4% in water rates and a 5% rate increase for sewer and storm sewer as we try to plan for increases for materials, staffing, and infrastructure projects. With an anticipated new Wastewater Treatment Plant projected to cost around \$35 million dollars and a \$1.5 million dollar Water Reservoir ahead of us, as well as other significant infrastructure projects in the coming years, we must adequately prepare for significant debt and cost to upgrade our aging sewer plant and water infrastructures. At the end of fiscal year 2023-2024 we anticipate having approximately \$6 million dollars reserved for the upcoming Wastewater Treatment Plant Capital Project.

In this budget year we are planning for a new position of Code Enforcement Officer to be added to our police department. The City will have a total of 63.98 FTE employees.

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.

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

BUDGET OFFICER

State statute requires that a Budget Officer is appointed and that the Budget Officer present a balanced budget to the Budget Committee. Acting under the authority of Warrenton's City Charter, the City Commission has designated the City Manager as the City's Budget Officer.

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, 2024.

BUDGET FORMAT

The 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. Salaries include the cost of all benefits.

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

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

A review of budget programs provides a brief summary of each program and changes, if any, proposed for the 2024-2025 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 look 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 7, 2023, and is 34 cents per \$1,000 of assessed property valuation. That levy begins July 1, 2024, and runs through June 30, 2029. It is estimated the current police levy will raise \$268,097 this fiscal year. The current levy for the library is 33 cents per \$1,000. That levy began July 1, 2023, and runs through June 30, 2028.

Personnel Cost

The proposed budget includes a 4% cost of living wage increase beginning July 1, 2024, for all police union employees and non-union police staff. The City is currently in negotiations for a cost-of-living wage increase beginning July 1, 2024, for AFSCME union members. Non-union staff receive the same cost of living wage increase as the general bargaining unit.

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 actual cost of City services provided both internally and externally. Recognizing the scale of this effort, the first priority is the recovery of overhead costs from all funds and grant programs.

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

General Fund

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

	<u>2023-2024</u>	<u>2024-2025</u>
Municipal Court	\$195,278	\$212,822
Administration/Commission	\$1,496,499	\$1,596,972
Planning Services	\$445,507	\$444,512
Police Services	\$2,331,713	\$2,678,362
Fire & Emergency Medical Services	\$1,149,355	\$1,233,234
Parks	\$247,467	\$286,839
Contingency	\$682,448	\$614,332
Transfers	\$871,641	\$270,778

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>2023-2024</u>	<u>2024-2025</u>
Warrenton Marina Fund (010)	\$991,310	\$1,042,096
Hammond Marina Fund (011)	\$635,445	\$663,469
Water Fund (025)	\$7,830,014	\$8,203,880
Storm Sewer Fund (028)	\$2,128,002	\$2,483,391
Sewer (Wastewater) Fund (030)	\$5,073,817	\$5,653,933
Sanitation Fund (032)	\$1,678,237	\$1,632,337

Special Revenue Funds

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

	<u>2023-2024</u>	<u>2024-2025</u>
Community Center Fund (005)	\$39,532	\$71,716
Warrenton Business License Fund (006)	\$67,981	\$77,038
Grant Fund (015)	\$1,155,812	\$74,117
Library Fund (020)	\$338,323	\$358,445
Building Department Fund (021)	\$561,845	\$481,132
Transient Room Tax Fund (024)	\$345,000	\$350,000
Facilities Maintenance Fund (035)	\$350,072	\$293,150
State Tax Street Fund (040)	\$7,329,022	\$5,715,225
Quincy Robinson Trust Fund (065)	\$140,000	\$284,000

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 function 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. Funds that show \$0 means we are not appropriating money this fiscal year; it does not reflect the amount saved within that fund. A summary of the operating expenses of these funds in the coming fiscal year follows:

	<u>2023-2024</u>	<u>2024-2025</u>
Community Center Capital Reserve Fund (004)	\$19,812	\$30,000

Warrenton Marina Capital Reserve Fund (012)	\$280,000	\$310,000
Hammond Marina Capital Reserve Fund (013)	\$400,000	\$140,000
Water Systems Development Fund (026)	\$0	\$0
Water Fund Capital Reserve Fund (029)	\$7,470,800	\$6,712,800
Sewer Systems Development Fund (036)	\$0	\$0
Sewer Fund Capital Reserve Fund (038)	\$1,428,400	\$807,400
Storm Sewer Systems Development Fund (051)	\$0	\$0
Sanitation Fund Capital Reserve Fund (034)	\$50,700	\$50,700

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 repaying bonds cannot be used for any other purpose. Warrenton maintains one debt service fund for incurred debt. A summary of the planned expenses of this fund in the coming fiscal year follows:

	<u>2023-2024</u>	<u>2024-2025</u>
Wastewater Treatment GO Bond Fund (059)	\$559,038	\$556,495

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>2023-2024</u>	<u>2024-2025</u>
Parks SDC Fund (003)	\$0	\$0
Streets SDC Fund (041)	\$0	\$0
Police Vehicle Replacement Fund (070)	\$204,800	\$150,000
Fire Apparatus & Equipment Replacement Fund (071)	\$781,500	\$30,000
Tansy Point Dock Capital Reserve Fund (072)	\$264,778	\$303,778

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

Internal Service Funds

An Internal Service Fund is used to report activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The government must be the primary participant,

and the fund must function on an essentially break-even basis over time. The City began using one Internal Service Fund in 2015-2016. A summary of the planned expenses of this fund in the coming fiscal year follows:

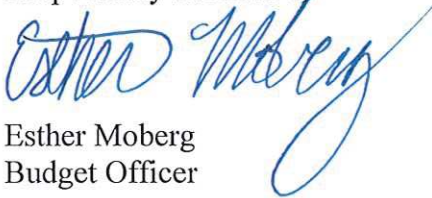
	<u>2023-2024</u>	<u>2024-2025</u>
Engineering Internal Service Fund (042)	\$143,622	\$0

CONCLUSION

Finance Director Jessica Barrett and her staff dedicate many hours to the preparation of this document. Department Heads put together realistic yet conservative budgets. Again, staff did a fantastic job maintaining an extremely disciplined approach to operations over the last couple of years which has enabled us to add crucial positions and/or hours to provide appropriate service levels as Warrenton continues to grow.

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

Respectfully submitted,



Esther Moberg
Budget Officer

City of Warrenton
Budget Committee Members
Fiscal Year 2024-2025

Commissioners

- Mayor Henry Balensifer III
- Commissioner Paul Mitchell
- Commissioner Tom Dyer
- Commissioner Gerald Poe
- Commissioner Mark Baldwin

Appointed Members

- Budget Committee Member David Burkhart
- Budget Committee Member Dan Sollaccio
- Budget Committee Member Angelo Schaueremann
- Budget Committee Member Flint Carlson
- Budget Committee Member William Kerr

Budget Committee Staff

- Esther Moberg, Budget Officer
- Jessica Barrett, Finance Director
- Dawne Shaw, City Recorder

CITY OF WARRENTON
BUDGET CALENDAR
 FISCAL YEAR 2024 – 2025

<u>DATE</u>	<u>ACTION</u>
January 1, 2024 through February 16, 2024	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2025.
February 12, 2024 through February 16, 2024	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 18, 2024	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 25, 2024	Department Heads complete Fiscal Year 2024/2025 budget requests and submit to Finance Director.
April 1, 2024 through April 5, 2024	Budget Officer meets with Department Heads and reviews budget requests.
April 9, 2024	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:15 p.m.)
April 8, 2024 through April 19, 2024	Budget Officer prepares proposed budget and budget message.
May 3, 2024 (Friday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 3, 2024	Publish notice of May 18, 2024 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. Only need to publish in The Astorian once, 10-30 days prior to meeting, if also posted on our website.
May 18, 2024 (Saturday)	Budget Committee meeting (City Commission Chambers, 9:00 a.m.) Receive Proposed Fiscal Year 2024/2025 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds. Receive Proposed Fiscal Year 2024/2025 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen input. Budget Committee approves tax rates and amounts of property taxes to be imposed.

CITY OF WARRENTON
BUDGET CALENDAR
FISCAL YEAR 2024 – 2025

<u>DATE</u>	<u>ACTION</u>
May 23, 2024 (Thursday)	2 nd Budget Committee meeting 3:00p.m. (if needed)
May 30, 2024	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Astorian) for publishing. Hearings scheduled for June 11, 2024.
June 4, 2024	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 11, 2024	City Commission conduct Public Hearings on Approved Fiscal Year 2023/2024 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 11, 2024	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 11, 2024	City Commission adopt Fiscal Year 2024/2025 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, 2024).
June 11, 2024	City Commission adopt Capital Improvement Program, 2024-2029.
July 1, 2024	Budget Officer submit Fiscal Year 2024/2025 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2024).

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

	FYE 2018		FYE 2019	FYE 2020	Actual FYE 2021	FYE 2022	FYE 2023		Adopted Budget FYE 2024	Proposed Budget FYE 2025	Projected FYE 2026	Projected FYE 2027	
Beginning Fund Balance	1,306,042	2%	1,337,045	-13%	1,156,780	-10%	1,043,091	41%	1,467,390	29%	1,885,859		
Resources:													
Property Taxes	974,898	5%	1,021,528	5%	1,077,456	11%	1,200,859	4%	1,247,216	8%	1,348,838		
Permanent Rate									1,161,117	3%	1,190,902	3%	1,225,729
Police Local Option									216,070	24%	268,097	3%	276,140
Other Taxes, land sales	11,287	-100%	0	####	937		3,370	-100%	0		0		
Transient Room Tax	569,343	-2%	556,915	-18%	458,740	23%	562,166	15%	644,391	0%	647,261		
Franchise Fees	713,083	6%	758,590	2%	770,988	19%	918,595	1%	924,075	8%	994,262		
Licenses, Permits, Fees	750	-17%	625	-12%	550	-9%	500	15%	575	17%	675		
Grants	0		0		10,799		90,545	-100%	0		0		
State Revenue Sharing	48,302	3%	49,736	9%	54,419	19%	64,989	3%	66,919	10%	73,384		
State Cigarette Tax	6,510	-6%	6,092	-5%	5,808	-12%	5,121	-10%	4,612	2%	4,690		
State Liquor Tax	84,134	5%	88,306	7%	94,286	10%	104,104	7%	111,160	13%	125,552		
State Marijuana Tax	26,163		16,422	49%	24,468	-12%	21,501	-55%	9,579	3%	9,877		
Charges for Services	197,836	-7%	183,269	6%	194,089	35%	262,372	3%	270,399	-20%	216,949		
Fines and Forefeits	99,800	38%	138,185	-13%	120,204	-9%	109,518	-7%	102,086	-15%	86,952		
Interest Earnings	18,680	53%	28,618	-32%	19,379	-62%	7,365	45%	10,660	708%	86,082		
Lease Receipts	209,572	2%	213,814	1%	216,712	1%	219,383	3%	227,021	7%	241,779		
Miscellaneous	12,592	17%	14,688	-4%	14,068	-7%	13,089	14%	14,943	15%	17,193		
Overhead Charge	936,779	9%	1,016,874	7%	1,090,707	-8%	1,008,696	16%	1,165,524	0%	1,160,090		
One Time Revenues	0	100%	3,577	100%	0	100%	160	100%	140,378	100%	13,068		
Transfers In	25,629	0%	0	0%	0	0%	0	0%	0	0%	423,876		
Total Resources	3,935,358	4%	4,097,239	1%	4,153,610	11%	4,592,333	8%	4,939,538	10%	5,450,528		
Expenditures:													
Personal Services	2,505,613	8%	2,708,362	5%	2,832,602	-3%	2,736,496	5%	2,882,756	3%	2,974,787		
Materials and Services	1,167,733	-3%	1,130,555	12%	1,267,977	2%	1,288,905	8%	1,395,490	4%	1,453,903		
Capital Outlay	931	-45%	509	-79%	108	291%	422	-97%	11	-100%	0		
Debt Service	113,500		113,500		72,034		72,033		72,034	0%	72,034		
Transfers Out	116,578	178%	324,578	-71%	94,578	-26%	70,178	143%	170,778	277%	643,280		
Total Expenditures	3,904,355	10%	4,277,504	0%	4,267,299	-2%	4,168,034	8%	4,521,069	14%	5,144,004		
Contingency									682,448	-10%	614,332	-43%	347,194
Ending Fund Balance	1,337,045	-13%	1,156,780	-10%	1,043,091	41%	1,467,390	29%	1,885,859	16%	2,192,383		
Months operating expenditures in ending fund balance	4.11		3.25		2.93		4.22		5.01		5.11		
									0.50		0.36		0.00
													0.00

Resolution Number - 2031

A Resolution Establishing a Fiscal Policy for the City of Warrenton

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

FISCAL POLICY

Section A. Revenue Policy

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

Section B. Budget Policy

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

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

Section C. Capital Improvement Policy

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

Section D. Accounting Policy

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

Section E. Debt Policy

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

Section F. General Fund Reserve Policy

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

Section G. Selection of Finance Consultants

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

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

Section H. Comprehensive Capital Planning & Financing

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

Section I. Limitations on City Indebtedness

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

Section J. Structure and Term of City Indebtedness

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

Section K. Method of Sale - Bonds

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

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

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

Section L. Short-Term Debt & Interim Financing

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

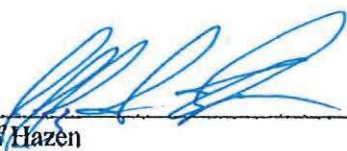
Section M. Improvement District and Assessment Contract Financing

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

Section N. Refunding of City Indebtedness


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

This resolution is effective December 1, 2003.



Mayor Jeff Hazen

Attest:



City Manager

Resolution Number 2032

A Resolution Establishing Budget Development Policies for the City of Warrenton

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

BUDGET DEVELOPMENT POLICIES

1. General Fund Budget

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

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

2. **Non-General Fund Budgets**

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

3. **Matching Funds**

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

4. **New Positions Generally**

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

5. **Mid-Year Budget Reductions**

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

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

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

7. **Employee Salary Adjustments**

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

8. **Budget Controls**

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

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

9. Discretionary Resources

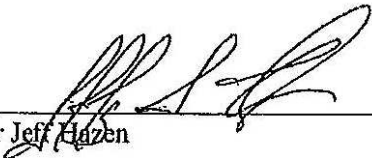
- A. Maximize the City Commission's Discretion. Wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service. The goal is to give the City Commission as much flexibility as possible in allocating resources to local priorities.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

10. Unappropriated Ending Fund Balances & Contingencies

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

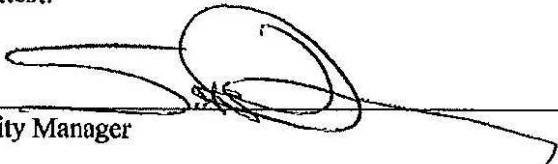
Passed and adopted November 20, 2002.

This resolution is effective December 1, 2002.



Mayor Jeff Hazen

Attest:



City Manager

Resolution Number 2033

A Resolution Establishing Budget Strategic Plan & Resource Reduction Policy

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

BUDGET STRATEGIC PLAN

Section I - Guiding Policies & Principles

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

General Fund Priorities

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

RESOURCE REDUCTION STRATEGY

Section II - General Policies and Principles

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

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

Section III - Resource Reduction Priorities

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

General Fund Reduction Priorities

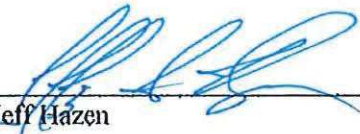
1. Recreation
2. Fire Apparatus Replacement Fund
3. Parks
4. Building Maintenance
5. Municipal Court
6. Building Department
7. Planning
8. Administration/Commission
9. Dikes
10. Police
11. Fire
12. Any/All General Fund Debt obligations

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

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

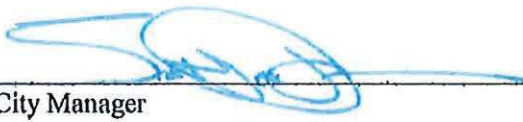
F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.



Mayor Jeff Hazen

Attest:



City Manager

CITY OF WARRENTON

Budget 2024/2025

PERSONNEL ALLOCATION

		Gross Wage	001		001			005		015		020		021		
	FTE		FTE	413	Dept	Fund	FTE	General Fund	FTE	Community Center	FTE	Grant Fund	FTE	Library Fund	FTE	Bldg Div Fund
City Manager	1.00	141,654	1.00	141,654												
City Recorder /Assistant to City Manager	1.00	88,421	1.00	88,421												
Deputy City Recorder	1.00	49,112	1.00	49,112												
Finance Director	1.00	95,499	1.00	95,499												
Accounting Clerk	0.63	33,555	0.63	33,555												
Cashier/Accounting Clerk	1.00	47,751	0.20	9,550												
Accountant	1.00	71,108	1.00	71,108												
Accounting Technician	1.00	52,673	0.20	10,535												
Mayor		1,800		1,800												
Commissioners		7,200		7,200												
Community Center staff	0.15	5,088							0.1500	5,088						
Planning Director	1.00	93,333			CD	419	1.0000	93,333								
Planning Tech	1.00	56,210			CD	419	1.0000	56,210								
Permit Technician	1.00	63,774													1.0000	63,774
Building Official	1.00	96,790													1.0000	96,790
Fire Chief	1.00	101,629			Fire	422	1.0000	101,629								
Division Chief of Operations/Training	1.00	87,791			Fire	422	1.0000	87,791								
Firefighter/Lietenant	1.00	72,226			Fire	422	1.0000	72,226								
Fire Administrative Assistant	0.50	23,010			Fire	422	0.5000	23,010								
Fire Volunteers		170,000			Fire	422		170,000								
Librarian	1.00	70,220										1.0000	70,220			
Library Assistant	0.70	31,062										0.7000	31,062			
Library Assistant Youth Coordinator	0.63	24,447										0.6250	24,447			
Harbormaster	1.00	79,629														
Marina Accounting Clerk	1.00	53,688														
Marina Workers	3.00	157,659														
Assistant Harbormaster	1.00	68,787														
Police Chief	1.00	136,596			Police	421	1.0000	136,596								
Police Sergeant	2.00	202,241			Police	421	2.0000	202,241								
Police Officers	9.00	668,986			Police	421	9.0000	668,986								
Police Clerk/Property Evidence Clerk	1.00	64,688			Police	421	1.0000	64,688								
Police Clerk/Municipal Court	1.00	61,607			Court	412	1.0000	61,607								
Police Clerk Assistant	0.38	15,600			Police	421	0.3800	15,600								
Code Enforcement Officer	1.00	63,107			Police	421	0.6000	37,864							0.0500	3,155
					Planning	419	0.1000	6,311								
Public Works Director	1.00	117,648			Parks	429	0.0200	2,353								
Water Treatment Plant Supervisor	1.00	84,357														
Water Treatment Plant Operator II	1.00	65,324														
Public Works Foreman	1.00	65,511			Parks	429	0.1033	6,764								
Operations Manager	1.00	77,417			Parks	429	0.0200	1,548								
Project Coordinator	1.00	79,045			Parks	429	0.0200	1,581								
Public Works Analyst	1.00	52,467			Parks	429	0.0100	525								
Public Works Executive Secretary	1.00	46,764			Parks	429	0.0266	1,244								
Public Works Office Assistant	1.00	42,961			Parks	429	0.0266	1,143								
Public Works Water Quality Technician	1.00	63,514														
Public Works Sanitation	2.00	104,068														
Public Works Utility Worker	9.00	468,368			Parks	429	0.9293	48,362								
Publc Works Mechanic	1.00	55,982			Parks	429	0.0207	1,156								
Wastewater Treatment Plant Supervisor	1.00	87,791														
Wastewater Treatment Plant Operator II	1.00	65,324														
Engineering Tech	1.00	69,697														
		<u>4,603,182</u>														
Overtime		201,000		2,500	Fire	422		12,500								
					Court	412		1,000								
					CD	419		1,000								
					Police	421		80,000								
					Parks	429		2,000								
On-Call Time		14,287			Parks	429		1,372								
Temporary/Seasonal		47,250			Police	421		3,250								
					Parks	429		12,000								
GRAND TOTALS	63.980	<u>4,865,719</u>	6.0250	<u>510,935</u>			21.7564	<u>1,975,891</u>	0.1500	<u>5,088</u>	0.0000	-	2.3250	<u>125,730</u>	2.0500	<u>163,718</u>

General Fund Dept Summary

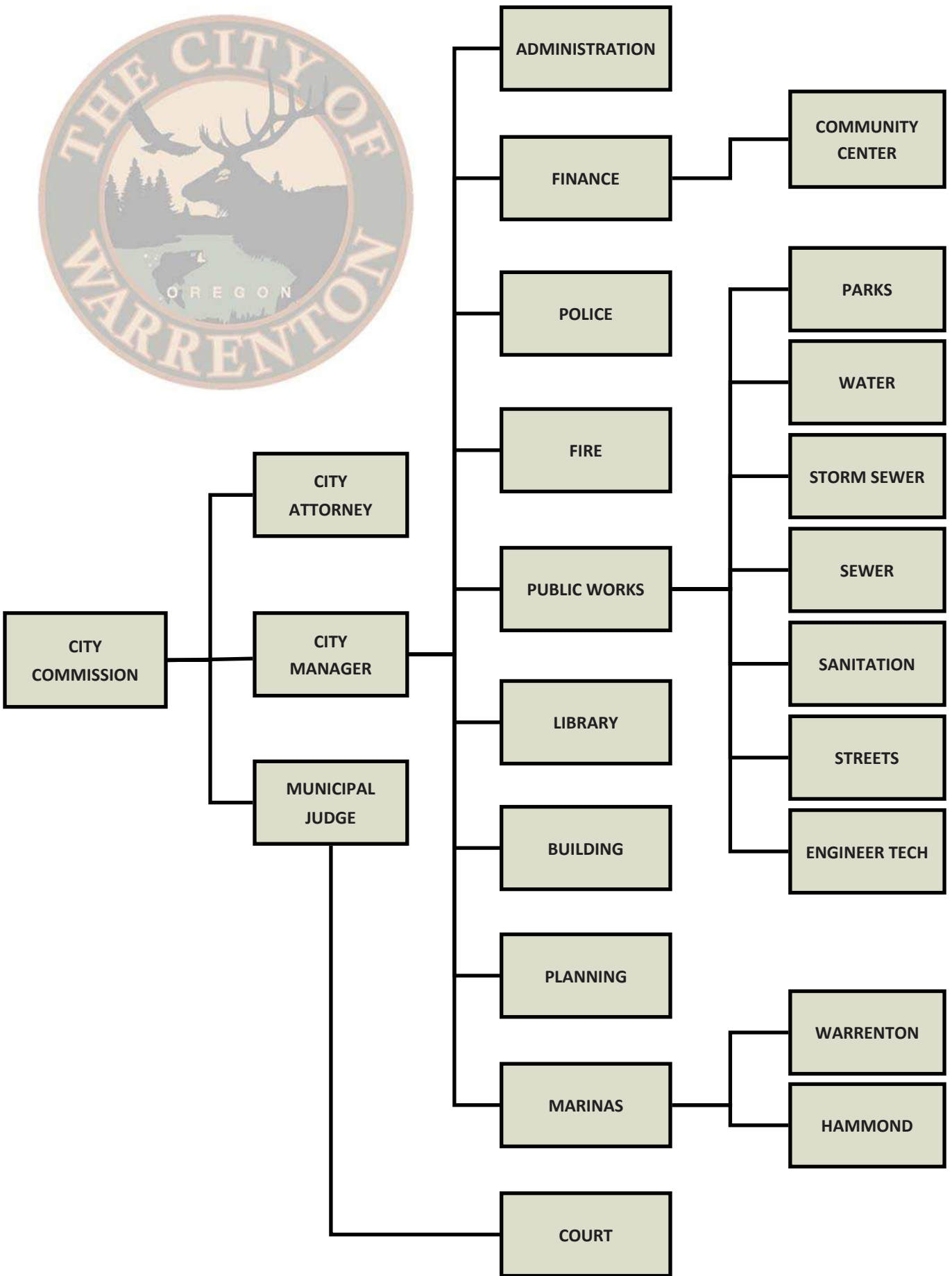
412	Municipal Court	1.0000	62,607
419	Community Development	2.1000	156,854
421	Police	13.9800	1,209,225
422	Fire	3.5000	467,156
429	Parks	1.1764	80,048
	Total	<u>21.7564</u>	<u>1,975,891</u>

CITY OF WARRENTON Budget 2024/2025 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 /Assistant to City Manager																
Deputy City Recorder																
Finance Director																
Accounting Clerk																
Cashier/Accounting Clerk							0.2996	14,304	0.3133	14,961	0.0626	2,992	0.1245	5,944		
Accountant																
Accounting Technician							0.2996	15,779	0.3133	16,503	0.0626	3,300	0.1245	6,557		
Mayor																
Commissioners																
Community Center staff																
Planning Director																
Planning Tech																
Permit Technician																
Building Official																
Fire Chief																
Division Chief of Operations/Training																
Firefighter/Lietenant																
Fire Administrative Assistant																
Fire Volunteers																
Librarian																
Library Assistant																
Library Assistant Youth Coordinator																
Harbormaster			0.6154	49,005	0.3846	30,624										
Marina Accounting Clerk			0.6154	33,041	0.3846	20,647										
Marina Workers			1.8463	97,029	1.1537	60,630										
Assistant Harbormaster			0.6154	42,333	0.3846	26,454										
Police Chief																
Police Sergeant																
Police Officers																
Police Clerk/Property Evidence Clerk																
Police Clerk/Municipal Court																
Police Clerk Assistant																
Code Enforcement Officer	0.0625	3,944					0.063	3,944	0.063	3,944	0.063	3,944				
Public Works Director	0.1300	15,294					0.400	47,059	0.400	47,059	0.030	3,529	0.020	2,353		
Water Treatment Plant Supervisor							1.000	84,357								
Water Treatment Plant Operator II							1.0000	65,324								
Public Works Foreman	0.0856	5,607					0.438	28,717	0.332	21,732	0.041	2,691				
Operations Manager	0.1300	10,064					0.4000	30,967	0.4000	30,967	0.0300	2,323	0.0200	1,548		
Project Coordinator	0.1300	10,276					0.400	31,618	0.400	31,618	0.030	2,371	0.020	1,581		
Public Works Analyst	0.0900	4,722					0.5000	26,234	0.2000	10,493	0.1800	9,444	0.0200	1,049		
Public Works Executive Secretary	0.0571	2,672					0.423	19,775	0.357	16,707	0.045	2,086	0.092	4,279		
Public Works Office Assistant	0.0571	2,455					0.4229	18,166	0.3573	15,348	0.0446	1,917	0.0915	3,931		
Public Works Water Quality Technician							1.000	63,514								
Public Works Sanitation													2.0000	104,068		
Public Works Utility Worker	0.7702	40,082					3.945	205,312	2.986	155,373	0.370	19,240				
Pubic Works Mechanic	0.1171	6,556					0.2877	16,104	0.2663	14,911	0.1082	6,058	0.2000	11,196		
Wastewater Treatment Plant Supervisor									1.000	87,791						
Wastewater Treatment Plant Operator II									1.000	65,324						
Engineering Tech	0.2500	17,424					0.250	17,424	0.250	17,424	0.250	17,424				
Overtime		2,000		8,000		8,000		30,000		40,000		2,000		12,000		
On-Call Time		1137						6324		4908		546				
Temporary/Seasonal		1,000		12,000		12,000						6,000		1,000		
GRAND TOTALS	1.8797	123,234	3.6926	241,408	2.3074	158,356	11.1285	724,922	8.6373	595,065	1.3160	85,865	2.7120	155,508	-	-

City of Warrenton
Full Time Equivalents (FTE)

	Budget Year						
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
General Fund							
Municipal Court	0.7317	0.7317	0.7317	0.7927	0.8500	0.8000	1.0000
Admin/Commission/Finance	5.9250	5.9250	5.9250	5.9250	5.9250	6.0250	6.0250
Planning	1.0250	1.2750	1.2750	1.2000	2.2000	2.0000	2.1000
Police	12.7683	12.7683	12.7683	13.1323	13.1500	13.2000	13.9800
Fire	3.0000	3.0000	3.0000	3.0000	3.5000	3.5000	3.5000
Parks	0.4656	0.7446	0.5357	0.7380	0.4438	1.0348	1.1764
Total General Fund	23.9156	24.4446	24.2357	24.7880	26.0688	26.5598	27.7814
Special Revenue Funds							
Community Center	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Grants Fund	0.0000	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000
Library Fund	1.6650	2.0050	2.0050	2.2500	2.3250	2.3250	2.3250
Building Division	2.0750	2.8250	2.8250	2.9000	2.9000	3.0000	2.0500
State Tax Street Fund	0.7949	0.8391	1.0511	1.3085	2.0715	2.1823	1.8797
Total Special Revenue Fund	4.6849	5.8191	6.0311	7.6085	8.4465	7.6573	6.4047
Enterprise Funds							
Warrenton Marina	3.6033	3.5200	3.2549	3.8512	3.8294	3.5754	3.6926
Hammond Marina	2.3967	2.4800	1.7451	2.1488	2.1706	2.4246	2.3074
Water Fund	8.2382	8.3076	7.3792	8.6377	9.8807	11.1161	11.1285
Sewer Fund	7.9261	8.0133	8.8139	8.5065	9.6329	8.6343	8.6373
Storm Sewer Fund	1.2694	0.7672	1.0122	0.6269	1.3535	1.1814	1.3160
Sanitation Fund	2.9058	2.9282	2.8079	2.7823	2.4977	2.7311	2.7120
Total Enterprise Fund	26.3394	26.0163	25.0132	26.5535	29.3647	29.6630	29.7939
Internal Service Funds							
Engineering	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.0000
Total All Funds	55.940	57.280	56.2800	59.9500	64.8800	64.880	63.980
Addition:							
Code Enforcement Officer							1.0000
Assistant Police Clerk							0.3800
Subtraction:							
Residential Building Official							(1.0000)
Engineer Tech							(1.0000)
Public Works Weekend Help							(0.2800)
Total 2024/2025 net change							(0.9000)

Organizational Chart



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 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 2024-2025 General Fund and its programs.

Municipal Court

The Warrenton Municipal Court processes traffic infractions and city ordinance violations (other crimes are handled by Clatsop County Circuit Court in Astoria). Court is typically held twice each month.

Administration/Commission/Finance

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

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

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

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

Planning

The 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. This budget consists of nine patrol officers, two sergeants and the chief of police. Support staff consists of one full-time Court Clerk and one full-time Police/Property Evidence Clerk. The Police Department is partially funded by a local option levy which is 34 cents per \$1,000 of assessed property valuation.

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, Division Chief of Operations and Training, and one Fire Fighter/Lieutenant. Support staff includes one part-time Administrative Assistant. All positions are funded entirely by the General Fund. The Warrenton Fire Department provides a very high level of dedicated service to City residents and businesses. Currently there are approximately 20 volunteer firefighters. Similar services provided by a full-time department would be unaffordable.

Parks

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

Contingency

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

Transfers

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

Special Revenue Funds

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

Community Center Fund

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

Warrenton Business License Fund

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

Grant Fund

This fund is used to record grants from a variety of sources. This budget year includes anticipated grants for Police and Fire.

Library Fund

Since May of 2017, the Warrenton Community Library has been located downtown in a rental facility. Much of the library operations is provided by volunteers. The library has an advisory board to the commission. During the 2024-2025 budget year, the library will have one full-time Librarian who is responsible for coordination of volunteers and day to day operations, one part-time (28 hour) administrative assistant and one part-time (25 hour) library aide. Funding consists of a five year Local Option tax levy which will expire in 2028. The current levy for the library is 33 cents per \$1,000 of assessed property valuation.

Building Division

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

Transient Room Tax Fund

The Transient Room Tax was passed to help defray costs of police and first response medical assistance and infrastructure usage by tourists and other short-term visitors to the City of Warrenton, as well as to provide funds for tourist promotion. The tax is currently 12% of gross revenues for all short term (less than 30 days) rental of sleeping and camping space. Based on direction of the City Commission, 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 2% to the Lower Columbia Tourism Council, 5.84% to the Visitors Center, 24.24% to the Hammond Marina Capital Reserve Fund, and the balance of 67.92% is deposited in the General Fund.

State Tax Street Fund

Revenues to this fund are provided by the Oregon State Department of Transportation, State Highway Trust Fund and the City .03 cent fuel tax, as well as various grants. The revenues are paid each month from net receipts collected by the Motor Vehicles Division, Highway Division, and the Motor Carrier Transportation Branch. One percent of all gas tax receipts are set aside for bicycle lanes and pedestrian paths. The City fuel tax is estimated to net approximately \$372,000 this year. The City fuel tax is used to pay for rebuilding and overlaying city streets. The balance of the fund is used for street maintenance and repair, and street lighting.

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

Quincy Robinson Trust Fund

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

Capital Projects/Capital Reserve Funds

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

Community Center Capital Reserve Fund

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

Facilities Maintenance Fund

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

Streets SDC Fund

The City implemented a system development charge in 2012. 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 fund balance is \$1,369,563.

Parks SDC Fund

The City implemented a system development charge for Parks in 2013. 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 fee is \$741 per residential unit. The current fund balance is \$260,584.

Police Vehicle Replacement Fund

This reserve fund is used to accumulate money for financing the costs of police vehicles and equipment. 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 two vehicles are proposed for replacement.

Fire Apparatus & Equipment Replacement Fund

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

Tansy Point Dock Capital Reserve Fund

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

Enterprise Funds and Related Capital Reserve/Capital Project Funds

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

Warrenton Marina Fund

The Warrenton Marina is actually two separate facilities located on the Skipanon River. One services commercial fishing, shrimp and crabbing vessels; the other services sports fishermen. The City provides water and electricity to the moorage slips. Revenue comes from moorage rentals, parking, electricity, hoist services, camping, and land lease rentals. The marina is intended to be self-supporting, including payment of debt service. New marina office facilities and a bathhouse were completed in 2015 and commercial docks were upgraded in 2017 and 2023. These improvements were funded in whole or part 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.

Commercial Work Pier Improvements were completed this year, but were funded mostly by Urban Renewal, rather than the Capital Reserve Fund. Security Gates for E & F docks as well as pile replacements on E dock are proposed in this year's budget.

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, camping 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 from the operations of the Hammond Marina. The transient room taxes collected by the City and the County also contribute to this fund.

Planned improvements this year include pile replacements, parking lot lighting and the continuation of the marina rebuild project.

Water Fund

The Water Fund is self-supporting through user fees, connection fees and interest income. The Warrenton water system serves approximately 3,600 customers between the City of Gearhart and the Columbia River. The water fund operates, maintains and improves the water treatment, transmission, storage and distribution systems. The treatment system is a membrane filtration system.

The proposed budget recommends a 4% rate increase in order to address increased operating costs and make sure reserves are adequate for capital improvements. A recent Water Masterplan was completed, identifying several projects that need to be completed in the near future.

Water Fund Capital Reserve

This reserve fund is used to accumulate money for major maintenance and capital improvements. Funding of the reserve is solely from the operations of the Water Fund. A Study to update the capital needs of the Water System was commissioned in 2005. This report reviewed decisions made in the 1998 facilities plan and recommended a capital improvement schedule. In addition, a water hydraulic model was completed in 2011 that listed necessary improvements. Capital improvement projects included in the proposed Budget are based on these reports and the hydraulic model. A water masterplan was also prepared in 2018, identifying additional needed improvements.

Some capital projects have been delayed due to inadequate funds. The rate increases prior to the pandemic were beginning to provide the funds needed to design and construct much needed improvements in our system, but it has and will continue to take multiple years to save enough money for each large project.

Water System Development Fund

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay existing debt associated with capacity-increasing improvements. They have been used for that purpose in the past, but are not being proposed for that purpose in the current fiscal year. The current balance in the fund is \$379,663.

Storm Sewer Fund

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

The dikes protect 3,718 acres of land from the encroachment of the Columbia River and the Pacific Ocean, during high tides and Columbia River flood events. The City is responsible for maintaining 8.83 miles of dikes (levees) and associated tide gates. In 2006 the Federal Emergency Management (FEMA) introduced new Flood Insurance Rate Maps (FIRM) as they relate to our ability to prevent flood damage up to the one percent annual chance of a flood event (100-year flood). As the City Commission is aware, the process to obtain levee certification with the US Army Corps of Engineers is of paramount concern. The City is now working with FEMA to determine the elevations of the one percent annual flood event and expects to have elevations from FEMA in 2020 or beyond. The City is looking for State funds to complete a geotechnical study of its dike system. Funds will likely come in the form of loans and grants. Funding for this certification work has been allocated in the Storm Sewer Fund, along with funds for modifications, if needed. If the City is not able to obtain certification, then most residential owners within 60-70% of the city may be required to pay for flood insurance at a much higher premium cost. Any new homeowners would be required to buy flood insurance as part of the purchase closing. The city adopted the new FIRM in September 2010 and in 2018. A 5% increase has been proposed in the budget.

Storm Sewer SDC Fund

The City approved a new system development charge in 2012. 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 \$117,657.

Sewer Fund

The Warrenton Sewer System currently serves approximately 2,100 customers. Revenues in this fund are from user fees, connection fees, and interest income. 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. A ballot measure was approved by Warrenton voters to fund the debt with property taxes. The Proposed Budget recognizes this funding method. Shoreline Sanitary Sewer District connected to our system in 2016 through an intergovernmental agreement.

A 5% rate increase is proposed for 2024-2025.

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 \$807,400 in equipment, collection system and pump station projects. Reserves are also being set aside for large future projects. Sewer rate increases allow the operating fund to continue to make transfers into the Sewer Fund Capital Reserve Fund for capital expenditures. The City recently completed a Capacity Analysis of our existing treatment plant. It has been determined that a major expansion is required and the Commission will be making decisions in the near future about expansion and/or replacement.

Sewer Systems Development Fund

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay debt associated with capacity-increasing improvements. They have been used for that purpose in the past but are not budgeted to pay any debt service this fiscal year. The current balance in the fund is \$534,995.

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. Rates have not been increased since 2006, though costs have continued to rise. Increased revenues are needed to continue to provide these services and fund capital projects.

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. A portion of a service truck and hoist truck are proposed in this year's budget.

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.

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

This fund is currently used to account for the services of one in-house engineering technician. This position is expected to work mainly on capital projects. The costs associated with the engineer are accumulated here and reimbursed by the appropriate departments and projects.



This page intentionally left blank

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

			Fiscal year 07/01/24 - 06/30/25			
Actual FYE 6/30/22	Actual FYE 6/30/23	Adopted Budget FYE 6/30/24	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$25,359,557	\$28,647,188	\$28,724,584	Beginning Fund Balance	33,636,478	33,636,478	33,636,478
1,486,614	1,603,832	1,635,841	Property Taxes	1,723,210	1,723,210	1,723,210
558,759	539,778	543,461	Property Taxes, Levied for Debt	546,015	546,015	546,015
1,537,385	1,552,858	1,592,403	Other Taxes	1,605,865	1,605,865	1,605,865
924,075	994,262	959,911	Franchise Fees	1,049,854	1,049,854	1,049,854
10,906,697	11,217,201	11,279,540	Fees, Fines, and Charges for Service	11,748,658	11,748,658	11,748,658
153,864	893,643	545,950	Investment Earnings	882,300	882,300	882,300
4,166,778	3,772,155	7,904,453	Transfers In	6,908,778	6,908,778	6,908,778
14,942	26,225	3,000	Miscellaneous Revenue	5,000	5,000	5,000
-	-	1,645,000	Loan Proceeds	1,645,000	1,645,000	1,645,000
772,677	1,546,804	1,942,305	Operating Grants and Contributions	815,806	815,806	815,806
626,746	722,589	6,157,250	Capital Grants and Contributions	5,703,580	5,703,580	5,703,580
1,165,525	1,160,090	1,496,499	Indirect Expense Allocation	1,596,971	1,596,971	1,596,971
<u>\$ 47,673,619</u>	<u>\$ 52,676,625</u>	<u>\$ 64,430,197</u>	Total Resources	<u>\$ 67,867,515</u>	<u>\$ 67,867,515</u>	<u>\$ 67,867,515</u>
6,154,035	6,313,859	8,655,123	Personnel Services	9,007,082	9,007,082	9,007,082
5,675,866	6,970,906	8,243,781	Materials and Services	9,462,484	9,462,484	9,462,484
1,499,590	1,349,815	1,347,901	Debt Service	1,117,487	1,117,487	1,117,487
1,530,162	2,316,666	18,546,052	Capital Outlay	14,279,778	14,279,778	14,279,778
4,166,778	3,772,155	7,904,453	Transfers Out	6,908,778	6,908,778	6,908,778
		2,980,460	Contingency	3,037,344	3,037,344	3,037,344
19,026,431	20,723,401	47,677,770	Total Requirements by Category	43,812,953	43,812,953	43,812,953
28,647,188	31,953,224	16,752,427	Ending Fund Balance	24,054,562	24,054,562	24,054,562
<u>\$47,673,619</u>	<u>\$52,676,625</u>	<u>\$64,430,197</u>	Total Requirements	<u>\$67,867,515</u>	<u>\$ 67,867,515</u>	<u>\$ 67,867,515</u>

City of Warrenton
Summary of Requirements
Fiscal Year Beginning July 1, 2024 and ending June 30, 2025

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers To Other Funds	Contingency	Total Expenditures	Ending Fund Balance and Reserved for Future Expenditure	Total Requirements
General Fund (by department)									
Municipal Court	\$ 118,866	\$ 93,956					\$ 212,822	\$ -	\$ 212,822
Administration/Commission	810,223	786,749					1,596,972		1,596,972
Planning	275,127	169,385					444,512		444,512
Police	2,069,151	609,211					2,678,362		2,678,362
Fire	748,445	362,755	50,000	72,034			1,233,234		1,233,234
Parks	159,622	116,417	10,800				286,839		286,839
Transfers					270,778		270,778		270,778
Contingency						614,332	614,332	202,952	817,284
Total General Fund	4,181,434	2,138,473	60,800	72,034	270,778	614,332	7,337,851	202,952	7,540,803
Special Revenue Funds									
Community Center Capital Reserve Fund		30,000					30,000	15,000	45,000
Community Center Fund	9,165	22,551			35,000	5,000	71,716	15,084	86,800
Warrenton Business License Fund	3,241	60,797	10,000		3,000		77,038	138,762	215,800
Grant Fund	38,500	35,617					74,117	3,947	78,064
Library Fund	210,299	123,146				25,000	358,445	145,434	503,879
Building Division Fund	291,966	154,166				35,000	481,132	185,348	666,480
Transient Room Tax Fund		350,000					350,000		350,000
Facilities Maintenance Fund		174,150	74,000			45,000	293,150	36,350	329,500
State Tax Street Fund	235,840	871,285	4,108,100			500,000	5,715,225	1,935,400	7,650,625
Quincy Robinson Trust Fund		19,000	265,000				284,000	46,000	330,000
Total Special Revenue Funds	789,011	1,840,712	4,457,100	-	38,000	610,000	7,734,823	2,521,325	10,256,148
Debt Service Funds									
Wastewater Treatment GO Bond				556,495			556,495	44,520	601,015
Total Debt Service Funds	-	-	-	556,495	-	-	556,495	44,520	601,015
Capital Projects Funds									
Parks SDC Fund							-	295,580	295,580
Streets SDC Fund							-	1,475,730	1,475,730
Police Vehicle Replacement Fund			150,000				150,000	100,000	250,000
Fire Apparatus Replacement Fund			30,000				30,000	175,000	205,000
Tansy Point Capital Reserve Fund			303,778				303,778		303,778
Total Capital Projects Funds	-	-	483,778	-	-	-	483,778	2,046,310	2,530,088
Enterprise Funds									
Warrenton Marina Fund	477,471	324,625			90,000	150,000	1,042,096	97,268	1,139,364
Warrenton Marina Fund Capital Reserve			310,000				310,000	35,000	345,000
Hammond Marina Fund	314,526	198,943			50,000	100,000	663,469	70,553	734,022
Hammond Marina Fund Capital Reserve			140,000				140,000	1,198,000	1,338,000
Water Fund	1,475,592	1,520,594		312,694	4,395,000	500,000	8,203,880	1,177,912	9,381,792
Water Systems Development							-	434,900	434,900
Water Fund Capital Reserve Fund			6,712,800				6,712,800	5,232,200	11,945,000
Sewer Fund	1,258,492	1,556,165		176,264	2,000,000	663,012	5,653,933	876,692	6,530,625
Sewer Systems Development							-	596,900	596,900
Storm Sewer Fund	174,486	851,705	1,257,200			200,000	2,483,391	768,873	3,252,264
Storm Sewer Systems Development							-	127,320	127,320
Sewer Fund Capital Reserve Fund			807,400				807,400	7,842,600	8,650,000
Sanitation Fund	336,070	1,031,267			65,000	200,000	1,632,337	316,373	1,948,710
Sanitation Fund Capital Reserve			50,700				50,700	464,300	515,000
Total Enterprise Funds	4,036,637	5,483,299	9,278,100	488,958	6,600,000	1,813,012	27,700,006	19,238,891	46,938,897
Internal Service Fund									
Engineer Internal Service Fund							-	564	564
Total Internal Service Fund	-	-	-	-	-	-	-	564	564
City of Warrenton All Funds	\$ 9,007,082	\$ 9,462,484	\$ 14,279,778	\$ 1,117,487	\$ 6,908,778	\$ 3,037,344	\$ 43,812,953	\$ 24,054,562	\$ 67,867,515

City of Warrenton
Fiscal Year 7/1/2024 - 6/30/2025
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (001)	150,000	Facilities Maintenance Fund (035)	150,000
[2] General Fund (001)	50,000	Police Vehicle Replacement Fund (070)	50,000
[3] General Fund (001)	50,000	Fire Apparatus Replacement Fund (071)	50,000
[4] General Fund (001)	20,778	Tansy Point Dock Capital Reserve Fund (072)	20,778
[5] Community Center	35,000	Community Center Capital Reserve Fund (004)	35,000
[6] Warrenton Business License Fund (006)	3,000	General Fund (001)	3,000
[7] Warrenton Marina (010)	90,000	Warrenton Marina Capital Reserve Fund (012)	90,000
[8] Hammond Marina (011)	50,000	Hammond Marina Capital Reserve Fund (013)	50,000
[9] Water Fund (025)	4,395,000	Water Fund Capital Reserve (029)	4,395,000
[10] Sewer Fund (030)	2,000,000	Sewer Fund Capital Reserve (038)	2,000,000
[11] Sanitation Fund (032)	<u>65,000</u>	Sanitation Fund Capital Reserve (034)	<u>65,000</u>
Total Transfers Out	<u>\$6,908,778</u>	Total Transfers In	<u>\$6,908,778</u>

- [1] To fund current and future repair and maintenance and capital improvements.
- [2] To fund current and future capital acquisitions of police vehicles and equipment.
- [3] To fund current and future capital acquisitions of fire apparatus and equipment.
- [4] To fund current and future capital requirements for the Tansy Pt Dock.
- [5] To fund current and future capital requirements for the Community Center.
- [6] To fund current review of business licenses and code enforcement by planning department.
- [7] To fund current and future capital improvements for the Warrenton Marina.
- [8] To fund current and future capital improvements for the Hammond Marina.
- [9] To fund current and future capital requirements in the Water Fund and transfer loan proceeds and grants.
- [10] To fund current and future capital requirements in the Sewer Fund.
- [11] To fund current and future capital requirements in the Sanitation Fund.

City of Warrenton
Budget Document

General Fund 001

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2024-6/30/2025		
Historical Data		Adopted		Proposed by	Approved by	Adopted by
Actual		Budget		Budget	Budget	Governing
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24		Officer	Committee	Body
Resources						
\$ 1,467,390	\$ 1,885,860	\$ 1,400,000	Beginning Fund Balance	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000
\$ 16,572	\$ 44,809	30,000	Delinquent Ad Valorem Taxes	30,000	30,000	30,000
644,391	647,261	648,269	Non Ad Valorem Taxes	650,000	650,000	650,000
924,075	994,262	959,911	Franchise Fees	1,049,854	1,049,854	1,049,854
575	675	625	Licenses and Permits	625	625	625
192,271	213,502	209,754	Intergovernmental	223,378	223,378	223,378
270,398	216,949	247,624	Charges for Services	246,018	246,018	246,018
102,086	86,952	103,200	Fines and Forfeits	94,200	94,200	94,200
10,660	86,082	50,000	Interest Earnings	90,000	90,000	90,000
227,021	241,779	221,913	Leases	272,758	272,758	272,758
1,320,846	1,190,353	1,499,499	Miscellaneous	1,601,971	1,601,971	1,601,971
-	423,876	974,812	Transfers from Other Funds	3,000	3,000	3,000
<u>5,176,285</u>	<u>6,032,360</u>	<u>6,345,607</u>		<u>6,111,804</u>	<u>6,111,804</u>	<u>6,111,804</u>
1,230,644	1,304,029	1,347,187	Taxes estimated to be received	1,428,999	1,428,999	1,428,999
<u>6,406,929</u>	<u>7,336,389</u>	<u>7,692,794</u>	Total Resources	<u>7,540,803</u>	<u>7,540,803</u>	<u>7,540,803</u>
Requirements (by department)						
127,031	153,682	195,278	Municipal Court	212,822	212,822	212,822
1,165,525	1,160,090	1,496,499	Administration/Commission	1,596,972	1,596,972	1,596,972
232,998	285,669	445,507	Planning	444,512	444,512	444,512
1,826,795	1,909,639	2,331,713	Police	2,678,362	2,678,362	2,678,362
856,271	889,355	1,149,355	Fire	1,233,234	1,233,234	1,233,234
141,671	102,290	237,467	Parks	286,839	286,839	286,839
170,778	643,280	871,641	Transfers	270,778	270,778	270,778
-	-	682,448	Contingency	614,332	614,332	614,332
<u>4,521,069</u>	<u>5,144,005</u>	<u>7,409,908</u>	Total Requirements by Department	<u>7,337,851</u>	<u>7,337,851</u>	<u>7,337,851</u>
1,885,860	2,192,384	282,886	Ending Fund Balance	202,952	202,952	202,952
<u>\$ 6,406,929</u>	<u>\$ 7,336,389</u>	<u>\$ 7,692,794</u>	Total Requirements	<u>\$ 7,540,803</u>	<u>\$ 7,540,803</u>	<u>\$ 7,540,803</u>

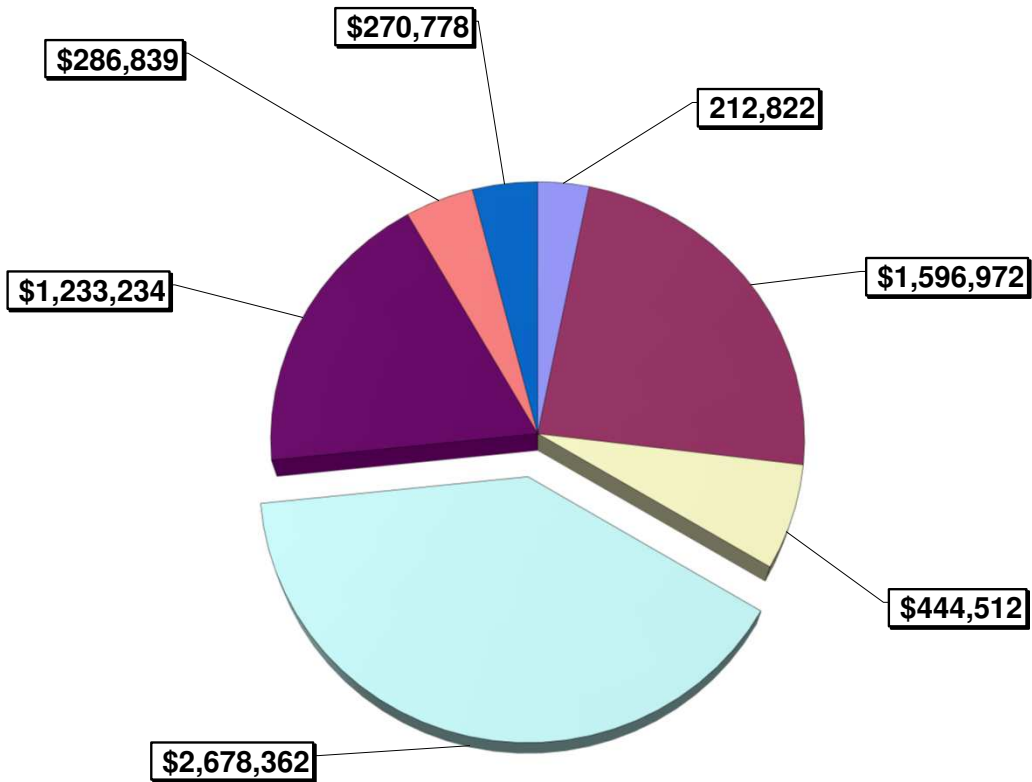
City of Warrenton
Budget Document
General Fund 001
Summary of Revenues

Historical Data				Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
\$ 1,467,390	\$ 1,885,860	\$ 1,400,000	300000	Beginning Fund Balance	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	
16,572	44,809	30,000	311200	Prior Taxes	30,000	30,000	30,000	
				Non Ad Valorem Taxes:				
644,391	647,261	648,269	319300	Transient Room Tax 12%	650,000	650,000	650,000	
				Franchise Fees:				
392,310	419,681	400,000	318100	Pacificorp	450,000	450,000	450,000	
10,648	7,772	10,000	318200	Qwest/Centurylink	10,000	10,000	10,000	
98,171	126,615	100,000	318300	NW Natural	128,725	128,725	128,725	
65,510	63,050	64,000	318400	Charter Cable	56,500	56,500	56,500	
2,359	2,427		318600	Other Telecom	-	-	-	
54,136	53,940	54,000	318700	Recology	50,000	50,000	50,000	
299,851	319,607	331,911	318800	Water - Sewer - Sanitation	354,629	354,629	354,629	
1,090	1,170		318000	Right of Way License Fees				
				Licences, Permits, and Fees:				
575	675	625	321100	Liquor License Fees	625	625	625	
				Intergovernmental:				
			314100	County Land Sales				
66,919	73,384	71,125	335100	State Revenue Sharing	72,619	72,619	72,619	
4,613	4,690	4,687	335300	State Cigarette Tax	4,588	4,588	4,588	
111,160	125,552	125,274	335400	State Liquor Tax	137,253	137,253	137,253	
9,579	9,876	8,668	335500	State Marijuana Tax	8,918	8,918	8,918	
				Charges for Services:				
24,807	26,360	32,000	341300	Planning Fees	28,000	28,000	28,000	
73,758	19,335	75,000	342004	Development App Fees	75,000	75,000	75,000	
23,772	20,713	20,000	342100	Police Special	17,000	17,000	17,000	
1,500	6,050	5,000	342150	Police - False Alarm Fees	7,000	7,000	7,000	
106,630	109,829	113,124	342201	Warrenton Rural Fire District	116,518	116,518	116,518	
39,111	33,192	2,500	342250	Fire Special	2,500	2,500	2,500	
820	1,470		347300	Park Reservation Fees				
				Fines and Forfeits:				
7,319	6,390	7,000	341101	Court Fees	9,000	9,000	9,000	
18,855	13,920	25,000	341102	State Share Court Fines	25,000	25,000	25,000	
1,209	3,240	3,000	341103	County Share Court 1065 Fines	4,000	4,000	4,000	
59	51	200	341104	Security Assessment	200	200	200	
67,449	56,781	60,000	351100	Fines	50,000	50,000	50,000	
7,195	6,570	8,000	351200	Police Officer Training Fee	6,000	6,000	6,000	
				Interest Earnings:				
10,660	86,082	50,000	361000	Interest Earnings	90,000	90,000	90,000	
				Leases:				
227,021	241,779	221,913	363000	Lease Receipts	272,758	272,758	272,758	
				Miscellaneous:				
	9,032		357000	Housing rehab loan payments				
14,943	17,195	3,000	360000	Miscellaneous	5,000	5,000	5,000	
12			365000	Donations				
140,366	4,036		366000	Proceeds From Sale of Assets				
472,426	527,990	671,736	370000	Overhead Charge (Materials/Services)	786,749	786,749	786,749	
693,099	632,100	824,763	375000	Overhead Charge (Personnel Services)	810,222	810,222	810,222	
				Transfers from other funds:				
	3,000	3,000	391006	WBL Fund	3,000	3,000	3,000	
	420,876	971,812	391015	Grants Fund (ARPA)	-	-	-	
5,176,285	6,032,360	6,345,607		Sub-Total Revenues	6,111,804	6,111,804	6,111,804	
1,230,644	1,304,029	1,131,117	311100	Property Taxes - Perm Rate	1,160,902	1,160,902	1,160,902	
		216,070	311100	Property Taxes - Police L.O.	268,097	268,097	268,097	
\$ 6,406,929	\$ 7,336,389	\$ 7,692,794		Total Revenues	\$ 7,540,803	\$ 7,540,803	\$ 7,540,803	

City of Warrenton
Budget Document
General Fund 001
Summary of Expenditures

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
Personnel Services:						
\$ 60,363	\$ 89,901	\$ 97,098	Municipal Court	\$ 118,866	\$ 118,866	\$ 118,866
693,099	632,100	824,763	Administration/Commission	810,223	810,223	810,223
70,016	216,653	244,139	Planning	275,127	275,127	275,127
1,421,570	1,472,565	1,817,953	Police	2,069,151	2,069,151	2,069,151
561,657	523,480	713,257	Fire	748,445	748,445	748,445
76,052	40,088	136,206	Parks	159,622	159,622	159,622
<u>2,882,757</u>	<u>2,974,787</u>	<u>3,833,416</u>	Total Personnel Services	<u>4,181,434</u>	<u>4,181,434</u>	<u>4,181,434</u>
Materials and Services:						
66,668	63,781	98,180	Municipal Court	93,956	93,956	93,956
472,426	527,990	671,736	Administration/Commission	786,749	786,749	786,749
162,982	69,016	201,368	Planning	169,385	169,385	169,385
405,225	437,074	513,760	Police	609,211	609,211	609,211
222,580	293,841	342,064	Fire	362,755	362,755	362,755
65,609	62,202	93,461	Parks	116,417	116,417	116,417
<u>1,395,490</u>	<u>1,453,904</u>	<u>1,920,569</u>	Total Materials and Services	<u>2,138,473</u>	<u>2,138,473</u>	<u>2,138,473</u>
Capital Outlay:						
-	-	-	Police	-	-	-
		22,000	Fire	50,000	50,000	50,000
10	-	7,800	Parks	10,800	10,800	10,800
<u>10</u>	<u>-</u>	<u>29,800</u>	Total Capital Outlay	<u>60,800</u>	<u>60,800</u>	<u>60,800</u>
Debt Service:						
<u>72,034</u>	<u>72,034</u>	<u>72,034</u>	Fire	<u>72,034</u>	<u>72,034</u>	<u>72,034</u>
<u>72,034</u>	<u>72,034</u>	<u>72,034</u>	Total Debt Service	<u>72,034</u>	<u>72,034</u>	<u>72,034</u>
Transfers to Other Funds:						
		41,626	Warrenton Marina Capital Reserve	-	-	-
50,000	112,888	307,937	Facilities Maintenance Fund	150,000	150,000	150,000
75,000	220,582	254,800	Police Vehicle Replacement Fund	50,000	50,000	50,000
25,000	247,406	246,500	Fire Apparatus Replacement Fund	50,000	50,000	50,000
20,778	20,778	20,778	Tansy Point Dock Capital Reserve	20,778	20,778	20,778
<u>170,778</u>	<u>601,654</u>	<u>871,641</u>	Total Transfers to Other Funds	<u>270,778</u>	<u>270,778</u>	<u>270,778</u>
-	-	336,873	Contingency - 5% of expenditures	324,137	324,137	324,137
-	-	345,575	Contingency	290,195	290,195	290,195
<u>\$ 4,521,069</u>	<u>\$ 5,102,379</u>	<u>\$ 7,409,908</u>	Total Expenditures	<u>\$ 7,337,851</u>	<u>\$ 7,337,851</u>	<u>\$ 7,337,851</u>

2024-2025 Proposed Budget General Fund Expenses by Department



■ Municipal Court	\$212,822
■ Administration/Commission	\$1,596,972
■ Planning	\$444,512
■ Police	\$2,678,362
■ Fire	\$1,233,234
■ Parks	\$286,839
■ Transfers to other Funds	\$270,778

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Municipal Court (412)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
\$ 27,358	\$ 46,163	\$ 47,250	110000	Personnel Services:				
208	28	1,000	110001	Regular Salaries	\$ 62,000	\$ 62,000	\$ 62,000	1,000
1,744	3,186	3,691	141000	Overtime	1,000	1,000	1,000	1,000
55	51	54	142000	FICA Taxes	4,820	4,820	4,820	4,820
	89	193	142100	Workers' Compensation	76	76	76	76
23	42	48	143000	Paid Family Leave	252	252	252	252
8,519	12,049	13,071	144000	Unemployment	63	63	63	63
6,970	14,938	14,575	145000	Retirement Contributions	17,819	17,819	17,819	17,819
42	53	50	146000	Health Insurance	19,279	19,279	19,279	19,279
57	91	93	149000	Life Insurance	63	63	63	63
15,387	13,211	17,073	199999	Long Term Disability	125	125	125	125
				Personnel Services overhead (.0994 FTE)	13,369	13,369	13,369	13,369
<u>60,363</u>	<u>89,901</u>	<u>97,098</u>		Total Personnel Services	<u>118,866</u>	<u>118,866</u>	<u>118,866</u>	<u>118,866</u>
		0.8000		Total Full-Time Equivalent (FTE)	1.0000	1.0000	1.0000	
				Materials and Services:				
237	793	1,200	210000	Office Supplies	1,200	1,200	1,200	1,200
	228	300	211000	Postage	325	325	325	325
21	220	150	223000	General Supplies/Small Tools	150	150	150	150
174	38	400	310000	Print/Advert/Publicity	400	400	400	400
756	822	1,300	320000	Dues/Meetings/Training/Travel	2,000	2,000	2,000	2,000
191	359	325	340002	Communications	1,000	1,000	1,000	1,000
521	705	800	360000	Bank Fees/Credit Cards	800	800	800	800
976		1,000	366000	Equipment Maintenance	1,000	1,000	1,000	1,000
30,757	29,577	37,000	380000	Professional Services	32,000	32,000	32,000	32,000
20,124	17,211	35,000	380005	State/County Share of Fines	35,000	35,000	35,000	35,000
642	888	1,000	380010	Rentals	1,200	1,200	1,200	1,200
1,781	1,905	3,800	380020	Computer Software Support	3,900	3,900	3,900	3,900
		1,000	380050	Non-capital Equipment	1,000	1,000	1,000	1,000
		1,000	382000	Prisoner Expense	1,000	1,000	1,000	1,000
10,488	11,035	13,905	390090	Overhead Cost (Indirect allocation)	12,981	12,981	12,981	12,981
<u>66,668</u>	<u>63,781</u>	<u>98,180</u>		Total Materials and Services	<u>93,956</u>	<u>93,956</u>	<u>93,956</u>	<u>93,956</u>
-	-	-		Total Capital Outlay	-	-	-	-
<u>\$ 127,031</u>	<u>\$ 153,682</u>	<u>\$ 195,278</u>		Total Expenditures	<u>\$ 212,822</u>	<u>\$ 212,822</u>	<u>\$ 212,822</u>	

City of Warrenton
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
			Personnel Services:					
\$ 438,142	\$ 420,072	\$ 516,000	110000	Salaries (Admin and Finance)	\$ 500,000	\$ 500,000	\$ 500,000	
406	475	2,000	110001	Overtime	2,500	2,500	2,500	
9,000	8,832	9,000	110002	Commissioner Stipends	9,000	9,000	9,000	
31,930	31,386	40,316	141000	FICA Taxes	39,130	39,130	39,130	
511	478	593	142000	Workers' Compensation	2,741	2,741	2,741	
		932	142100	Paid Family Leave	2,046	2,046	2,046	
418	411	527	143000	Unemployment	512	512	512	
120,815	91,513	148,275	144000	Retirement Contributions	141,304	141,304	141,304	
90,187	76,708	104,447	145000	Health Insurance	111,465	111,465	111,465	
649	534	591	146000	Life Insurance	591	591	591	
1,041	759	906	149000	Long Term Disability	934	934	934	
693,099	632,100	824,763		Total Personnel Services	810,223	810,223	810,223	
		6.025		Total Full-Time Equivalent (FTE)	6.025	6.025	6.025	
			Materials and Services:					
8,638	12,434	14,000	210000	Office Supplies	14,000	14,000	14,000	
3,934	1,490	5,500	211000	Postage	4,500	4,500	4,500	
2,587	4,076	4,500	223001	Janitorial	4,500	4,500	4,500	
117		500	223005	Committees	1,500	1,500	1,500	
3,482	3,001	6,000	310000	Printing/Advertising/Publicity	4,500	4,500	4,500	
1,198	3,361	5,000	320000	Dues/Meetings/Training/Travel-Finance	5,000	5,000	5,000	
14,264	14,003	17,000	320001	Dues/Meetings/Training/Travel-Administration	21,000	21,000	21,000	
2,352	4,650	4,000	320002	Dues/Meetings/Training/Travel-Commission	8,000	8,000	8,000	
3,841	4,253	5,000	340000	Electricity	5,300	5,300	5,300	
2,421	2,813	3,000	340001	Natural Gas	3,200	3,200	3,200	
2,485	3,774	6,000	340002	Communications	10,000	10,000	10,000	
487	699	809	340005	Water	1,200	1,200	1,200	
236	245	324	340006	Sewer	324	324	324	
47	48	65	340007	Storm Sewer	65	65	65	
200	200	323	340008	Sanitation	388	388	388	
239,245	275,704	320,000	350000	Insurance Bonds and Fire	375,000	375,000	375,000	
5,954	4,529	8,000	360000	Bank Fees	5,000	5,000	5,000	
4,411	5,650	6,000	366000	Equipment Maintenance	6,000	6,000	6,000	
113,978	114,069	154,445	380000	Professional Services	216,145	216,145	216,145	
547	889	1,000	380005	Recording/Title Fees	2,000	2,000	2,000	
1,665	1,849	1,950	380010	Storage Facilities Rental	2,000	2,000	2,000	
51,618	58,166	85,370	380020	Software and Computer Support	81,677	81,677	81,677	
6,838	10,059	19,450	380050	Non-capital equipment	13,450	13,450	13,450	
1,881	2,028	3,500	390000	Miscellaneous Expense	2,000	2,000	2,000	
472,426	527,990	671,736		Total Materials and Services	786,749	786,749	786,749	
			620000	Capital Improvements				
-	-	-		Total Capital Outlay	-	-	-	
\$ 1,165,525	\$ 1,160,090	\$ 1,496,499		Total Expenditures	\$ 1,596,972	\$ 1,596,972	\$ 1,596,972	

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Planning (419)

Historical Data				Budget for Fiscal Year 7/1/2024 - 6/30/2025		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	Expenditures			
Personnel Services:						
\$ 49,834	\$ 135,977	\$ 144,250	110000 Regular Salaries	\$ 156,250	\$ 156,250	\$ 156,250
88	609	1,000	110001 Overtime	1,000	1,000	1,000
3,778	10,117	11,112	141000 FICA Taxes	12,030	12,030	12,030
88	146	1,961	142000 Workers' Compensation	2,641	2,641	2,641
	299	581	142100 Paid Family Leave	629	629	629
49	132	145	143000 Unemployment	157	157	157
2,622	35,437	39,548	144000 Retirement Contributions	43,919	43,919	43,919
4,871	28,631	36,437	145000 Health Insurance	47,647	47,647	47,647
59	167	163	146000 Life Insurance	170	170	170
102	271	282	149000 Long Term Disability	313	313	313
8,525	4,867	8,660	199999 Personnel Services overhead (.0771 FTE)	10,371	10,371	10,371
70,016	216,653	244,139	Total Personnel Services	275,127	275,127	275,127
		2	Total Full-Time Equivalent (FTE)	2.1	2.1	2.1
Materials and Services:						
200	1,403	750	210000 Office Supplies	750	750	750
55	725	600	211000 Postage	600	600	600
3	173		223000 General Supplies/Small Tools			
635	892	906	223001 Janitorial Supplies	906	906	906
2,329	4,157	5,000	310000 Printing/Advertising/Publicity	5,000	5,000	5,000
	2,876	7,000	320000 Dues/Meetings/Training/Travel	7,000	7,000	7,000
73,758	19,335	75,000	330000 Application Processing Fees	75,000	75,000	75,000
830	919	1,050	340000 Electricity	1,050	1,050	1,050
523	608	630	340001 Natural Gas	630	630	630
411	854	1,250	340002 Communications	1,250	1,250	1,250
105	178	175	340005 Water	175	175	175
51	53	70	340006 Sewer	70	70	70
10	11	14	340007 Storm Sewer	14	14	14
43	43	70	340008 Sanitation	70	70	70
355	405	600	360000 Bank Fees/Credit Cards	600	600	600
76,676	23,723	95,000	380000 Professional Services	60,000	60,000	60,000
	973	1,000	380010 Facilities Rental	1,000	1,000	1,000
947	2,703	3,200	380020 Computer and Software Support	3,200	3,200	3,200
241	4,901	2,000	380050 Non-capital Equipment	2,000	2,000	2,000
	18		390000 Miscellaneous Expense			
5,810	4,066	7,053	390090 Overhead Cost (Indirect allocation)	10,070	10,070	10,070
162,982	69,016	201,368	Total Materials and Services	169,385	169,385	169,385
\$ 232,998	\$ 285,669	\$ 445,507	Total Expenditures	\$ 444,512	\$ 444,512	\$ 444,512

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Police (421)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
			Personnel Services:			
\$ 785,483	\$ 840,824	\$ 1,018,250	110000	\$ 1,126,250	\$ 1,126,250	\$ 1,126,250
91,529	81,505	85,000	110001	80,000	80,000	80,000
		3,000	110002	3,000	3,000	3,000
		250	110003	250	250	250
65,075	68,994	84,647	141000	92,527	92,527	92,527
20,972	18,347	28,566	142000	39,237	39,237	39,237
	1,925	4,426	142100	4,838	4,838	4,838
850	902	1,107	143000	1,210	1,210	1,210
250,214	249,800	345,959	144000	439,379	439,379	439,379
160,892	174,262	200,267	145000	236,240	236,240	236,240
980	857	893	146000	1,103	1,103	1,103
1,979	1,585	1,958	149000	2,175	2,175	2,175
43,596	33,564	43,630	199999	42,942	42,942	42,942
<u>1,421,570</u>	<u>1,472,565</u>	<u>1,817,953</u>	Total Personnel Services	<u>2,069,151</u>	<u>2,069,151</u>	<u>2,069,151</u>
		13.20	Total Full-Time Equivalent (FTE)	13.98	13.98	13.98
			Materials and Services:			
856	2,648	3,200	210000	4,000	4,000	4,000
61	1,192	1,200	211000	1,200	1,200	1,200
2,840	3,068	4,500	223000	4,500	4,500	4,500
1,024	3,425	5,000	223001	5,500	5,500	5,500
8,184	11,487	15,000	223004	18,000	18,000	18,000
		4,000	233005	4,000	4,000	4,000
1,604	1,527	2,500	310000	3,800	3,800	3,800
2,934	2,216	4,500	320000	5,000	5,000	5,000
18,005	17,369	30,000	320001	37,000	37,000	37,000
2,597	2,875	3,286	340000	3,505	3,505	3,505
1,636	1,901	1,971	340001	1,971	1,971	1,971
13,190	17,153	19,000	340002	21,000	21,000	21,000
330	509	548	340005	767	767	767
159	172	219	340006	219	219	219
32	34	44	340007	44	44	44
135	141	219	340008	263	263	263
234,556	231,864	224,388	340009	241,706	241,706	241,706
21	21	50	360000	50	50	50
23,827	26,401	31,000	362000	35,000	35,000	35,000
11,083	17,617	23,000	366000	25,000	25,000	25,000
735	329	1,500	371000	1,500	1,500	1,500
15,702	26,409	33,000	380000	35,000	35,000	35,000
684	987	1,600	380010	1,600	1,600	1,600
24,130	31,647	39,000	380020	84,388	84,388	84,388
11,184	8,047	27,000	380050	30,000	30,000	30,000
		2,500	382000	2,500	2,500	2,500
29,716	28,035	35,535	390090	41,698	41,698	41,698
<u>405,225</u>	<u>437,074</u>	<u>513,760</u>	Total Materials and Services	<u>609,211</u>	<u>609,211</u>	<u>609,211</u>
-	-	-	Total Capital Outlay	-	-	-
<u>\$ 1,826,795</u>	<u>\$ 1,909,639</u>	<u>\$ 2,331,713</u>	Total Expenditures	<u>\$ 2,678,362</u>	<u>\$ 2,678,362</u>	<u>\$ 2,678,362</u>

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Fire (422)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
			Personnel Services:					
250,483	233,304	\$ 267,750	110000	Regular Salaries	\$ 285,000	\$ 285,000	\$ 285,000	
	12,774	10,000	110001	Overtime	12,500	12,500	12,500	
79,073	64,015	170,000	110003	Volunteer wages	170,000	170,000	170,000	
24,663	23,208	34,253	141000	FICA Taxes	35,764	35,764	35,764	
10,829	8,939	16,496	142000	Workers' Compensation	18,230	18,230	18,230	
	679	1,791	142100	Paid Family Leave	1,870	1,870	1,870	
313	298	448	143000	Unemployment	468	468	468	
78,266	77,049	89,252	144000	Retirement Contributions	105,953	105,953	105,953	
61,331	56,079	69,585	145000	Health Insurance	58,971	58,971	58,971	
388	364	412	146000	Life Insurance	412	412	412	
3,656	3,660	4,000	147000	AD & D	4,500	4,500	4,500	
534	445	527	149000	Long Term Disability	573	573	573	
52,121	42,666	48,743	199999	Personnel Services overhead (.4031 FTE)	54,204	54,204	54,204	
561,657	523,480	713,257		Total Personnel Services	748,445	748,445	748,445	
		3.50		Total Full-Time Equivalent (FTE)	3.50	3.50	3.50	
			Materials and Services:					
1,482	645	1,800	210000	Office Supplies	1,800	1,800	1,800	
43	93	200	211000	Postage	200	200	200	
21,783	25,008	40,000	223000	General Supplies/Small Tools	50,000	50,000	50,000	
	21		223001	Janitorial Supplies	-	-	-	
530	1,296	1,000	223002	Chemical Supplies	2,000	2,000	2,000	
5,626	552	2,000	223003	Medical Supplies	2,500	2,500	2,500	
4,020	4,006	25,000	223004	Uniforms	15,000	15,000	15,000	
178	326	2,500	310000	Printing/Advertising/Publicity	2,500	2,500	2,500	
9,111	10,991	22,800	320000	Dues/Meetings/Training/Travel	25,000	25,000	25,000	
4,529	5,163	5,761	340000	Electricity	5,078	5,078	5,078	
4,336	5,267	5,656	340001	Natural Gas	2,856	2,856	2,856	
4,047	11,797	6,000	340002	Communications	6,500	6,500	6,500	
855	1,109	1,293	340005	Water	3,500	3,500	3,500	
958	990	1,117	340006	Sewer	1,000	1,000	1,000	
192	196	263	340007	Storm Sewer	200	200	200	
412	610	517	340008	Sanitation	1,200	1,200	1,200	
31,802	33,887	37,407	340009	Dispatch Service	33,887	33,887	33,887	
44	69	50	360000	Bank/Credit Card Fees	100	100	100	
10,936	15,748	13,000	362000	Gasoline/Oil/Lubricants	15,000	15,000	15,000	
32,007	39,272	55,000	366000	Equipment Maintenance	55,000	55,000	55,000	
6,161	28,661	10,000	371000	Repair and Maintenance	4,800	4,800	4,800	
3,281	25,504	16,000	380000	Professional Services	16,000	16,000	16,000	
6,893	7,817	5,000	380020	Computer and Software Support	6,000	6,000	6,000	
37,828	39,173	50,000	380050	Non-capital Equipment	60,000	60,000	60,000	
35,526	35,640	39,700	390090	Overhead Cost (indirect allocation)	52,634	52,634	52,634	
222,580	293,841	342,064		Total Materials and Services	362,755	362,755	362,755	
			Capital Outlay:					
			610000	Capital Equipment				
		14,000	610013	Digital Fire Extinguisher Trainer*				
		8,000	620003	Diesel Exhaust Removal System 27 & 27A*				
			620004	Apparatus Apron Replacement Hammond S27A	50,000	50,000	50,000	
-	-	22,000		Total Capital Outlay	50,000	50,000	50,000	
			Debt Service:					
62,839	64,579	66,367	801003	Principal 12/29/23 (10 year term)	68,204	68,204	68,204	
9,195	7,455	5,667	801004	Interest 12/29/23 (payoff date = 12/29/25)	3,830	3,830	3,830	
72,034	72,034	72,034		Total Debt Service	72,034	72,034	72,034	
\$ 856,271	\$ 889,355	\$ 1,149,355		Total Expenditures	\$ 1,233,234	\$ 1,233,234	\$ 1,233,234	

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Parks (429)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025		
Actual		Adopted Budget	Expenditures		
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Personnel Services:		
\$ 33,965	\$ 17,703	\$ 57,468	110000	Regular Salaries	\$ 66,500
677	467	2,000	110001	Overtime	\$ 2,000
7,950	1,512	10,782	110002	Temporary/Seasonal Salaries	12,000
3,189	1,441	5,374	141000	FICA Taxes	6,158
1,459	778	2,805	142000	Workers' Compensation	4,261
	41	21	142100	Paid Family Leave	25
42	19	70	143000	Unemployment	81
6,378	3,620	20,604	144000	Retirement Contributions	34,398
8,695	4,469	20,176	145000	Health Insurance	20,964
36	19	52	146000	Life Insurance	58
76	32	111	149000	Long Term Disability	132
13,585	9,987	16,743	199999	Personnel Services overhead (.0970 FTE)	13,045
<hr/>			<hr/>		
76,052	40,088	136,206	Total Personnel Services		
		1.0348	Total Full-Time Equivalent (FTE)		
<hr/>			<hr/>		
			Materials and Services:		
334	169	500	210000	Office Supplies	500
		100	211000	Postage	100
3,317	3,104	4,000	223000	General Supplies/Small Tools	4,000
1,133	757	1,500	223001	Janitorial Supplies	1,500
966	85	1,000	223002	Chemical Supplies	1,000
243	145	250	223004	Uniforms	300
308	276	500	223005	Safety	400
62	138	500	310000	Printing/Advertising/Publicity	200
68	160	1,000	320000	Dues Meetings Training Travel	500
5,590	7,622	6,500	340000	Electricity	8,000
224	199	800	340002	Communications	500
7,087	8,366	8,200	340005	Water	9,000
1,984	3,591	2,100	340006	Sewer	4,000
397	718	500	340007	Storm Sewer	1,000
1,054	1,450	1,200	340008	Sanitation	1,500
		7,385	340040	Food Pod Operations	20,000
257	258	400	350000	Insurance-Bonds & Fire	400
26	312	300	360000	Bank Fees/Credit Cards	350
3,176	1,148	3,800	362000	Gasoline/Oil/Lubricants	3,500
786	694	3,000	366000	Equipment Maintenance	2,000
12,809	6,693	10,000	371000	Repair & Maint. Materials	15,000
270	457	1,000	371001	Rock	1,000
2,288	999	7,290	378000	Building Maintenance	10,000
12,263	13,352	15,000	380000	Professional Services	15,000
475	368	1,000	380020	Computer and Software Support	1,000
1,232	2,799	2,000	380050	Non-capital Equipment	3,000
9,260	8,342	13,636	390090	Overhead Cost (Indirect allocation)	12,667
<hr/>			<hr/>		
65,609	62,202	93,461	Total Materials and Services		
<hr/>			<hr/>		
			Capital Outlay:		
10		4,200	610005	Public Works Service Truck	4,200
		3,600	610024	Hoist Truck	3,600
			610032	Public Works Skidsteer	3,000
<hr/>			<hr/>		
10	-	7,800	Total Capital Outlay		
<hr/>			<hr/>		
\$ 141,671	\$ 102,290	\$ 237,467	Total Expenditures		
<hr/>			<hr/>		
			\$ 286,839	\$ 286,839	\$ 286,839

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Transfers (600)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
				Transfers to Other Funds:				
	41,626	41,626	860012	Warrenton Marina Capital Reserve Fund				
50,000	112,888	307,937	860035	Facilities Maintenance Fund	150,000	150,000	150,000	150,000
75,000	220,582	254,800	860070	Police Vehicle Replacement Fund	50,000	50,000	50,000	50,000
25,000	247,406	246,500	860071	Fire Apparatus & Equipment Replacement Fund	50,000	50,000	50,000	50,000
20,778	20,778	20,778	860072	Tansy Point Dock Capital Reserve Fund	20,778	20,778	20,778	20,778
\$ 170,778	\$ 643,280	\$ 871,641		Total Transfers	\$ 270,778	\$ 270,778	\$ 270,778	

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Contingency (500)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
\$ -	\$ -	\$ 336,873	800000 Contingency-5% of expenditures	\$ 324,137	\$ 324,137	\$ 324,137
		345,575	800000 Contingency-Building Purchase	290,195	290,195	290,195
\$ -	\$ -	\$ 682,448	Total	\$ 614,332	\$ 614,332	\$ 614,332

Parks System Development Charges Fund 003 (410)

Historical Data			Budget for Fiscal Year 7/1/2024- 6/30/2025				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
			Resources				
\$ 180,433	\$ 211,891	\$ 215,460	300000	Beginning Fund Balance	\$ 263,350	\$ 263,350	\$ 263,350
32,643	40,701	13,000	339200	Improvement Fee	22,230	22,230	22,230
1,059	6,377	6,400	339100	Reimbursement Fee			
			361000	Interest	10,000	10,000	10,000
<u>214,135</u>	<u>258,969</u>	<u>234,860</u>	Total Resources		<u>295,580</u>	<u>295,580</u>	<u>295,580</u>
			Requirements				
			620000	Capital Outlay-Parks Dept: Improvements			
<u>2,244</u>	<u>26,426</u>		620013	Forest Rim Parklet			
				Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
			800000	Contingency			
<u>-</u>	<u>-</u>	<u>-</u>		Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
2,244	26,426	-	880001	Ending Fund Balance	295,580	295,580	295,580
<u>211,891</u>	<u>232,543</u>	<u>234,860</u>	Total Requirements		<u>\$ 295,580</u>	<u>\$ 295,580</u>	<u>\$ 295,580</u>
<u>\$ 214,135</u>	<u>\$ 258,969</u>	<u>\$ 234,860</u>					

City of Warrenton
Budget Document

Established by Resolution No. 2055

Police Vehicle Replacement Fund 070 (495)

To accumulate funds for the purchase
of police vehicles and equipment

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual FYE 6/30/22	Actual FYE 6/30/23	Adopted Budget FYE 6/30/24	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 67,418	\$ 95,459	\$ 151,754	300000	\$ 200,000	\$ 200,000	\$ 200,000
458	4,293		361000			
75,000	220,582	254,800	391001	50,000	50,000	50,000
5,000			391006			
	10,332		366000			
<hr/>			Total Resources			
147,876	330,666	406,554		250,000	250,000	250,000
<hr/>			Requirements			
52,417	133,778	145,000	610001	150,000	150,000	150,000
	36,804		610003			
		59,800	610004			
<hr/>			Total Capital Outlay			
52,417	170,582	204,800		150,000	150,000	150,000
<hr/>			Contingency			
-	-	-	800000	-	-	-
<hr/>			Total Expenditures			
52,417	170,582	204,800		150,000	150,000	150,000
<hr/>			Reserved for future expenditure			
95,459	160,084	201,754	880001	100,000	100,000	100,000
<hr/>			Total Requirements			
\$ 147,876	\$ 330,666	\$ 406,554		\$ 250,000	\$ 250,000	\$ 250,000

City of Warrenton
Budget Document

Established by Resolution No. 2021

Fire Apparatus & Equipment Replacement Fund 071 (495)

To accumulate funds for the
purchase of fire apparatus

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by	
FYE 6/30/22	FYE 6/30/23	Budget FYE 6/30/24		Budget Officer	Budget Committee	Governing Body	
			Resources				
\$ 128,855	\$ 159,065	\$ 125,000	300000	Beginning Fund Balance	\$ 155,000	\$ 155,000	\$ 155,000
735	5,031	1,500	361000	Interest Earnings			
160,952			367001	FEMA Grant-SCBA			
		541,500	367002	FEMA Grant-Engine			
		42,750	367003	FEMA Grant-E Tools			
				Transfers from Other Funds:			
25,000	247,406	246,500	391001	General Fund	50,000	50,000	50,000
5,000			391006	WBL Fund			
			392100	Sale of Surplus Equipment			
25,509	15,580		360000	Miscellaneous Revenue			
346,051	427,082	957,250		Total Resources	205,000	205,000	205,000
			Requirements				
		-	380050	Materials and Services-Fire Dept: Non-capital Equipment			
				Total Materials and Services	-	-	-
186,986				Capital Outlay-Fire Dept:			
		570,000	610009	Self Contained Breathing Apparatus			
	66,503		610010	Type 3 Fire Engine			
		85,000	610011	Lifepak 15V4 Monitors/Defib(2)*			
	25,853	32,000	610012	Fire Utility/Rescue Vehicle*	30,000	30,000	30,000
	36,719		610013	Rehab/CERT/EMS Response Trailer*			
	26,836		610014	Side-By-Side-Sked Pump/Transport			
	107,998	40,000	610015	Mobile/Pump and Tank Sked			
		9,500	610016	Comand Staff Vehicles*			
	34,932		610017	LDH Hose Roller*			
		45,000	610018	Lucas CPR Device			
			610019	E-Tools/Extraction Tools			
186,986	298,841	781,500		Total Capital Outlay	30,000	30,000	30,000
			800000	Contingency			
				Total Expenditures	30,000	30,000	30,000
159,065	128,241	175,750	880001	Reserved for Future Expenditure	175,000	175,000	175,000
\$ 346,051	\$ 427,082	\$ 957,250		Total Requirements	\$ 205,000	\$ 205,000	\$ 205,000

Grant Fund 015

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2024- 6/30/2025		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
<u>Resources</u>						
\$ 5,624	\$ 5,624	\$ 1,838	300000 Beginning Fund Balance	\$ 1,838	\$ 1,838	\$ 1,838
		2,109	300000 Beginning Fund Balance-Memorial	2,109	2,109	2,109
			300000 Beginning Fund Balance-Fire	10,617	10,617	10,617
661	774	2,000	334111 Safety Belt Grant - Police	2,000	2,000	2,000
672	1,012	2,000	334112 DUII Grant - Police	1,500	1,500	1,500
		5,000	334113 Miscellaneous Grants - Police	5,000	5,000	5,000
2,203	2,628	6,000	334121 Miscellaneous Grants - Vests Police	5,000	5,000	5,000
768	3,589	3,000	334107 LEMHWA Grant			
5,000	3,500	5,000	334108 Walmart Shop With a Cop Grant	5,000	5,000	5,000
			334126 ODF Wildland PPE Grant	10,000	10,000	10,000
		9,000	334128 Homeland Security Grant			
	420,876	971,812	334129 ARPA Revenue			
		152,000	334130 FEMA AFG Grant-Diesel Removal			
		35,000	334140 OSFM Wildfire Staffing Grant	35,000	35,000	35,000
14,928	438,003	1,194,759	Total Resources	78,064	78,064	78,064
<u>Requirements</u>						
<u>Police Department</u>						
Personnel Services						
			110000 Regular Salaries			
887	542	2,000	110001 Overtime - Safety Belt Grant	2,000	2,000	2,000
208	825	2,000	110003 Overtime - DUII Grant	1,500	1,500	1,500
	2,420		110006 LEMHWA Compensation			
81	103		141000 FICA			
1	1		142000 Worker's Compensation			
	3		142100 Paid Family Leave			
2	1		143000 Unemployment			
152	292		144000 Retirement			
	20		145000 Health Insurance			
1			146000 Life Insurance			
1			149000 LTD			
1,333	4,207	4,000	Total Personnel Services	3,500	3,500	3,500
		0	Total Full-Time Equivalent (FTE)	0	0	0
Materials and Services						
768	1,169	3,000	320001 LEMHWA Program			
			380000 Professional Services-Memorial Fund			
			380003 Professional Services-K-9			
5,000	3,500	5,000	380011 Walmart Shop With a Cop Program	5,000	5,000	5,000
		5,000	380050 Non-Capital Equipment - Police Misc	5,000	5,000	5,000
2,203	2,628	6,000	380054 Non-Capital Equipment - Police VESTS	5,000	5,000	5,000
7,971	7,297	19,000	Total Materials and Services	15,000	15,000	15,000
9,304	11,504	23,000	Total Police Department Requirements	18,500	18,500	18,500

Grant Fund 015

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2024- 6/30/2025		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
<u>Requirements</u>						
<u>Fire Department</u>						
			Personnel Services			
		23,980	110002 Temp/Seasonal Wages	23,980	23,980	23,980
		1,830	141000 FICA	1,830	1,830	1,830
		1,373	142000 Worker's Compensation	1,373	1,373	1,373
		102	142100 Paid Family Leave	102	102	102
		25	143000 Unemployment	25	25	25
		7,690	144000 Retirement	7,690	7,690	7,690
			145000 Health Insurance			
			146000 Life Insurance			
			149000 Long Term Disability			
		35,000	Total Personnel Services	35,000	35,000	35,000
			Total Full-Time Equivalent (FTE)			
			Materials and Services			
	1,059		380058 Non-Capital Equip	20,617	20,617	20,617
	1,059	-	Total Materials and Services	20,617	20,617	20,617
			Capital Outlay			
		152,000	620003 Diesel Exhaust Removal System S27 & 27A			
		152,000				
	1,059	187,000	Total Fire Department Requirements	55,617	55,617	55,617
<u>Requirements</u>						
<u>Administration Department</u>						
			Material and Services			
		9,000	380010 EOP Update -HSG			
		9,000	Total Materials and Services			
		9,000	Total Administration Department Requirements			
			Not Allocated:			
			Transfers to Other Funds:			
	420,876	971,812	860001 General Fund - ARPA			
	420,876	971,812	Total Transfers to Other Funds			
9,304	433,439	1,190,812	Total Expenditures	74,117	74,117	74,117
5,624	4,564	3,947	880001 Ending Fund Balance	3,947	3,947	3,947
\$ 14,928	\$ 438,003	\$ 1,194,759	Total Requirements	\$ 78,064	\$ 78,064	\$ 78,064

Community Center Fund 005 (401)

Historical Data			Budget for Fiscal Year 7/1/2024-6/30/2025			
Actual		Adopted	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	Budget FYE 6/30/24				
Resources						
\$ 16,757	\$ 21,718	\$ 30,000	300000	\$ 60,000	\$ 60,000	\$ 60,000
14,015	29,774	20,000	347500	20,000	20,000	20,000
510	287		348000			
120	11		360000			
122	1,058	650	361000	1,500	1,500	1,500
3,915	3,497	2,300	364000	2,300	2,300	2,300
5,412	6,206	3,000	365000	3,000	3,000	3,000
<u>40,851</u>	<u>62,551</u>	<u>55,950</u>	Total Resources	<u>86,800</u>	<u>86,800</u>	<u>86,800</u>
Requirements						
Personnel Services-Community Center:						
3,942	4,110	5,000	110002	5,250	5,250	5,250
302	314	383	141000	402	402	402
99	83	144	142000	165	165	165
	9	20	142100	21	21	21
4	4	5	143000	5	5	5
			144000			
			145000			
			146000			
			199999			
3,050	1,960	2,722	Personnel services overhead (.0247 FTE)	3,322	3,322	3,322
<u>7,397</u>	<u>6,480</u>	<u>8,274</u>	Total Personnel Services	<u>9,165</u>	<u>9,165</u>	<u>9,165</u>
		0.15	Total Full-Time Equivalent (FTE)	0.15	0.15	0.15
Materials and Services-Community Center:						
6	89	200	223000	200	200	200
266	557	600	223001	1,200	1,200	1,200
26	19	250	310000	250	250	250
1,739	1,923	2,250	340000	2,800	2,800	2,800
1,204	1,724	2,000	340001	2,000	2,000	2,000
1,661	1,710	1,800	340002	2,000	2,000	2,000
607	799	731	340005	900	900	900
727	756	775	340006	850	850	850
145	151	160	340007	175	175	175
579	1,358	2,900	340008	2,500	2,500	2,500
196	382	375	360000	350	350	350
434	2,292	1,200	371000	2,000	2,000	2,000
			380000			
155	80	200	380020	1,400	1,400	1,400
	711	1,000	380050	1,000	1,000	1,000
912	1,651	1,600	390000	1,700	1,700	1,700
2,079	1,637	2,217	390090	3,226	3,226	3,226
<u>10,736</u>	<u>15,839</u>	<u>18,258</u>	Total Materials and Services	<u>22,551</u>	<u>22,551</u>	<u>22,551</u>
Not allocated:						
Transfers to other Funds:						
1,000	5,000	8,000	860004	35,000	35,000	35,000
-	-	5,000	800000	5,000	5,000	5,000
19,133	27,319	39,532	Total Expenditures	71,716	71,716	71,716
21,718	35,232	16,418	880001	15,084	15,084	15,084
			Ending Fund Balance			
<u>\$ 40,851</u>	<u>\$ 62,551</u>	<u>\$ 55,950</u>	Total Requirements	<u>\$ 86,800</u>	<u>\$ 86,800</u>	<u>\$ 86,800</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: 2031

Historical Data			Budget for Fiscal Year 7/1/2024- 6/30/2025			
Actual FYE 6/30/22	Adopted Budget FYE 6/30/23	FYE 6/30/24	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Resources</u>						
7,587	6,812	\$ 11,812	300000	\$ 10,000	\$ 10,000	\$ 10,000
1,516			365001			
			Transfers from Other Funds:			
1,000	5,000	8,000	391005	35,000	35,000	35,000
<u>10,103</u>	<u>11,812</u>	<u>19,812</u>	Total Resources	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
<u>Requirements</u>						
			Materials and Services-Community Center:			
3,291		14,000	371000	30,000	30,000	30,000
		5,812	380050			
<u>3,291</u>	<u>-</u>	<u>19,812</u>	Total Materials and Services			
			Capital Outlay-Community Center:			
			610000			
			620000			
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay			
			800000			
<u>-</u>	<u>-</u>	<u>-</u>	Contingency			
3,291	-	19,812	Total Expenditures			
<u>6,812</u>	<u>11,812</u>	<u>-</u>	880001	15,000	15,000	15,000
			Ending Fund Balance			
<u>\$ 10,103</u>	<u>\$ 11,812</u>	<u>\$ 19,812</u>	Total Requirements	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>

City of Warrenton
Budget Document

Transient Room Tax Fund 024 (465)

Historical Data			Budget for Fiscal Year 7/1/2024- 6/30/2025			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
<u>Resources</u>						
\$	-	\$	-			
	18,975	19,059	22,000	300000		Beginning Fund Balance
	55,407	55,654	63,000	319300	23,000	Room Taxes (LCTC Share)
	229,977	231,002	260,000	319301	64,000	Room Taxes (VC Share)
				319302	263,000	Room Taxes (Hammond Marina Share)
	<u>304,359</u>	<u>305,715</u>	<u>345,000</u>	Total Resources		<u>350,000</u>
					<u>350,000</u>	<u>350,000</u>
					<u>350,000</u>	<u>350,000</u>
<u>Requirements</u>						
				Materials and Services-Transient Room Tax Program:		
				380000 Qualified Recipient/Tourism Purpose		
	229,977	231,002	260,000	380001	263,000	Hammond Marina
	18,975	19,059	22,000	380002	23,000	Tourist Promotion LCTC
	55,407	55,654	63,000	380003	64,000	Visitors' Center
	<u>304,359</u>	<u>305,715</u>	<u>345,000</u>	Total Materials and Services		<u>350,000</u>
					<u>350,000</u>	<u>350,000</u>
					<u>350,000</u>	<u>350,000</u>
	<u>304,359</u>	<u>305,715</u>	<u>345,000</u>	Total Expenditures		<u>350,000</u>
					<u>350,000</u>	<u>350,000</u>
	-	-	-	Ending Fund Balance		-
					-	-
	<u>\$ 304,359</u>	<u>\$ 305,715</u>	<u>\$ 345,000</u>	Total Requirements		<u>\$ 350,000</u>
					<u>\$ 350,000</u>	<u>\$ 350,000</u>
					<u>\$ 350,000</u>	<u>\$ 350,000</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, Library Community Center, and Park Facilities

Review Year: 2031

Historical Data				Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
Resources								
86,638	108,160	\$ 74,000	300000	Beginning Fund Balance	\$ 175,000	\$ 175,000	\$ 175,000	
517	3,441	2,000	361000	Interest Earnings	4,500	4,500	4,500	
50,000	112,888	307,937	391001	Transfers from Other Funds: General Fund	150,000	150,000	150,000	
137,155	224,489	383,937	Total Resources		329,500	329,500	329,500	
Requirements								
Materials and Services-Facilities Maintenance:								
	262	1,200	340000	Electricity	1,000	1,000	1,000	
	149		340001	Natural Gas	150	150	150	
413	379	425	340005	Water				
758	693	800	340006	Sewer				
151	139	160	340007	Storm Sewer				
47	42	50	340008	Sanitation				
24,262	26,485	42,000	371000	Repair and Maintenance	94,000	94,000	94,000	
			371003	R & M -Senior Freezer				
3,364	3,683	3,500	371004	R & M -Community Center	4,000	4,000	4,000	
		9,000	371016	R & M Community Center Sewerline				
	47,803		371008	R&M Paint/Carpet City Hall	75,000	75,000	75,000	
		10,000	371009	R & M -Other				
		50,000	380000	Professional Services*				
	4,060		390000	VC-Property Taxes				
28,995	83,695	117,135	Total Materials and Services		174,150	174,150	174,150	
Capital Outlay-Facilities Maintenance:								
	5,085		610001	PBX Phone System Upgrade*				
		10,000	620008	Connect Internet to City Park & CC*				
		40,000	620009	Commission Chambers Audio Upgrade*				
		59,437	620010	City Hall Generator*	29,000	29,000	29,000	
		5,000	620011	City Hall Network Ports*	5,000	5,000	5,000	
		10,000	620012	City Hall LED Lighting*	10,000	10,000	10,000	
		18,500	620013	Upgrade Host Server*				
		30,000	620014	Planning/Building Safety Remodel*	30,000	30,000	30,000	
	4,736	10,000	620015	City Hall/Fire Parking Lot Redesign*				
-	9,821	182,937	Total Capital Outlay		74,000	74,000	74,000	
		50,000	800000	Not allocated: Contingency	45,000	45,000	45,000	
28,995	93,516	350,072	Total Expenditures		293,150	293,150	293,150	
108,160	130,973	33,865	Reserved for Future Expenditures		36,350	36,350	36,350	
\$ 137,155	\$ 224,489	\$ 383,937	Total Requirements		\$ 329,500	\$ 329,500	\$ 329,500	

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: 2033

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual FYE 6/30/22	FYE 6/30/23	Adopted Budget FYE 6/30/24	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 191,808	\$ 213,722	\$ 240,000	300000	\$ 275,000	\$ 275,000	\$ 275,000
1,136	6,726	4,000	361000	8,000	8,000	8,000
20,778	20,778	20,778	391001	20,778	20,778	20,778
			391001			
<u>213,722</u>	<u>241,226</u>	<u>264,778</u>		<u>303,778</u>	<u>303,778</u>	<u>303,778</u>
			Requirements			
		30,000	380000			
			380050			
-	-	30,000		-	-	-
		234,778	620000	303,778	303,778	303,778
-	-	234,778		303,778	303,778	303,778
			800000			
-	-	264,778		303,778	303,778	303,778
213,722	241,226	-	880001	-	-	-
<u>\$ 213,722</u>	<u>\$ 241,226</u>	<u>\$ 264,778</u>		<u>\$ 303,778</u>	<u>\$ 303,778</u>	<u>\$ 303,778</u>

Wastewater Treatment Facility GO Bond 059 (435)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
<u>Resources</u>							
\$ 106,167	\$ 102,626	\$ 54,000	300000	Beginning Fund Balance	\$ 45,000	\$ 45,000	\$ 45,000
8,892	22,385	13,000	311200	Prior Year Taxes	13,000	13,000	13,000
1,608	8,749	6,300	361000	Interest Earnings	10,000	10,000	10,000
116,667	133,760	73,300		Sub-Total Resources	68,000	68,000	68,000
549,867	517,393	530,461	311100	Property Taxes - Bond Measure	533,015	533,015	533,015
666,534	651,153	603,761		Total Resources	601,015	601,015	601,015
<u>Requirements</u>							
Debt Service:							
472,890	486,895	248,829	471000	Principal GO Bond due 12/01/24	256,198	256,198	256,198
		252,486	471000	Principal GO Bond due 06/01/25	259,964	259,964	259,964
91,018	74,614	26,761	472000	Interest GO Bond due 12/01/24	19,392	19,392	19,392
		30,962	472000	Interest GO Bond due 06/01/25	20,941	20,941	20,941
563,908	561,509	559,038		Total Debt Service (Pay off date is 12/1/26)	556,495	556,495	556,495
-	-	-	800000	Contingency	-	-	-
563,908	561,509	559,038		Total Expenditures	556,495	556,495	556,495
102,626	89,644	44,723	880001	Ending Fund Balance 8% of debt service	44,520	44,520	44,520
\$ 666,534	\$ 651,153	\$ 603,761		Total Requirements	\$ 601,015	\$ 601,015	\$ 601,015

Quincy Robinson Trust Fund 065 (429)

Historical Data			Budget for Fiscal Year 7/1/2024- 6/30/2025				
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Resources							
\$ 157,245	\$ 221,864	\$ 225,497	300000	Beginning Fund Balance	\$ 274,000	\$ 274,000	\$ 274,000
935	5,971	3,000	361000	Interest Earnings	8,000	8,000	8,000
63,684	42,961	43,000	365000	Donation from the Trust	48,000	48,000	48,000
<u>221,864</u>	<u>270,796</u>	<u>271,497</u>		Total Resources	<u>330,000</u>	<u>330,000</u>	<u>330,000</u>
Requirements							
	411		310000	Materials and Services-Parks Dept: Printing/Advertising/Consulting			
	20,000	25,000	390050	Community Grants	19,000	19,000	19,000
	20,411	25,000		Total Materials and Services	19,000	19,000	19,000
				Capital Outlay-Parks Dept:			
		60,000	620074	Carruthers Viewing Dock	60,000	60,000	60,000
	2,551		620013	Forest Rim Parklet			
	840	55,000	620017	Security Lighting - QBR Park	55,000	55,000	55,000
	1,328		620018	Triangle Park Sign			
			620078	Resurface Tennis Court	100,000	100,000	100,000
			620087	Waterfront Trail to Heceta	50,000	50,000	50,000
	4,719	115,000			265,000	265,000	265,000
				Not allocated:			
			800000	Contingency	-	-	-
	25,130	140,000		Total Expenditures	284,000	284,000	284,000
221,864	245,666	131,497	880001	Ending Fund Balance	46,000	46,000	46,000
<u>\$ 221,864</u>	<u>\$ 270,796</u>	<u>\$ 271,497</u>		Total Requirements	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ 330,000</u>

**City of Warrenton
Budget Document**

Building Division Fund 021 (423)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
			Resources			
\$ 847,148	\$ 736,201	\$ 620,000	300000 Beginning Fund Balance	\$ 460,000	\$ 460,000	\$ 460,000
367,585	244,909	267,998	322100 Permits	177,600	177,600	177,600
	3,382		322500 Technology Fee	8,880	8,880	8,880
	263		337203 Intergovernmental			
523	362		360000 Miscellaneous			
4,277	18,900	15,000	361000 Interest Earnings	20,000	20,000	20,000
1,219,533	1,004,017	902,998	Total Resources	666,480	666,480	666,480
			Requirements			
			Personnel Services-Building Dept:			
185,802	192,833	211,000	110000 Regular Salaries	164,100	164,100	164,100
			110001 Overtime			
13,613	14,034	16,142	141000 FICA Taxes	12,554	12,554	12,554
1,447	1,212	2,198	142000 Workers' Compensation	2,709	2,709	2,709
	399	844	142100 Paid Family Leave	656	656	656
178	183	211	143000 Unemployment	164	164	164
46,577	50,101	57,548	144000 Retirement Contributions	50,562	50,562	50,562
44,919	51,361	60,754	145000 Health Insurance	52,868	52,868	52,868
221	198	203	146000 Life Insurance	167	167	167
441	380	414	149000 Long Term Disability	327	327	327
6,030	5,373	8,083	199999 Personnel services overhead (.0584 FTE)	7,859	7,859	7,859
299,228	316,074	357,397	Total Personnel Services	291,966	291,966	291,966
		3	Total Full-Time Equivalent (FTE)	2.05	2.05	2.05
			Materials and Services-Building Dept:			
1,388	816	2,500	210000 Office Supplies	2,000	2,000	2,000
39	41	50	211000 Postage	50	50	50
73	721	500	223000 General Supplies	500	500	500
516	892	906	223001 Janitorial Supplies	906	906	906
10	17	400	310000 Printing/Advertising/Publicity	400	400	400
8,757	11,309	15,000	320000 Dues Meetings Training Travel	13,000	13,000	13,000
830	919	1,050	340000 Electricity	1,120	1,120	1,120
523	608	630	340001 Natural Gas	630	630	630
1,438	2,121	2,500	340002 Communications	2,500	2,500	2,500
105	158	175	340005 Water	245	245	245
51	53	70	340006 Sewer	70	70	70
10	14	14	340007 Storm Sewer	14	14	14
43	43	70	340008 Sanitation	100	100	100
4,594	3,767	15,000	360000 Bank Fees/Credit Cards	5,000	5,000	5,000
561	534	1,500	362000 Gasoline/Oil/Lubricants	1,500	1,500	1,500
43	1,323	2,500	366000 Equipment Maintenance	2,500	2,500	2,500
123,093	71,559	100,000	380000 Professional Services	100,000	100,000	100,000
	974		380010 Facilities Rental	1,000	1,000	1,000
5,877	5,042	10,000	380020 Computer Software Support	10,000	10,000	10,000
2,594	2,952	5,000	380050 Non-capital equipment	5,000	5,000	5,000
4,110	4,488	6,583	390090 Overhead Cost (Indirect Allocation)	7,631	7,631	7,631
154,655	108,351	164,448	Total Materials and Services	154,166	154,166	154,166
			Capital Outlay-Building Dept:			
29,449			610001 Building Inspector Vehicle			
29,449	-	-	Total Capital Outlay	-	-	-
			Not allocated:			
		40,000	800000 Contingency	35,000	35,000	35,000
483,332	424,425	561,845	Total Expenditures	481,132	481,132	481,132
736,201	579,592	341,153	880001 Ending Fund Balance	185,348	185,348	185,348
\$ 1,219,533	\$ 1,004,017	\$ 902,998	Total Requirements	\$ 666,480	\$ 666,480	\$ 666,480

Library Fund 020 (455)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Adopted	Budget	Resources	Proposed by	Approved by	Adopted by	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	and Requirements	Budget Officer	Budget Committee	Governing Body	
			Resources				
\$ 162,709	\$ 162,397	\$ 185,000	300000	\$ 220,000	\$ 220,000	\$ 220,000	
2,790	8,498	4,000	311200	4,000	4,000	4,000	
963	3,800	6,500	334100	6,500	6,500	6,500	
1,000	1,000	1,000	334200	1,000	1,000	1,000	
402	269	300	351200	300	300	300	
2,597	1,753	1,500	351500	1,500	1,500	1,500	
2,102	1,841	1,000	360000	1,000	1,000	1,000	
940	5,686	4,000	361000	6,000	6,000	6,000	
1,260	11,071	500	365000	500	500	500	
2,578	2,725	2,826	365200	2,868	2,868	2,868	
177,341	199,040	206,626		243,668	243,668	243,668	
236,608	246,496	254,654	311100	260,211	260,211	260,211	
413,949	445,536	461,280	Total Resources	503,879	503,879	503,879	
			Requirements				
			Personnel Services-Library:				
103,216	95,844	113,000	110000	126,100	126,100	126,100	
			110002				
7,771	7,270	8,645	141000	9,647	9,647	9,647	
128	122	127	142000	153	153	153	
	189	452	142100	504	504	504	
102	95	113	143000	126	126	126	
20,874	16,822	30,760	144000	34,324	34,324	34,324	
17,971	9,069	20,176	145000	24,315	24,315	24,315	
200	145	199	146000	203	203	203	
244	177	232	149000	262	262	262	
11,228	10,240	16,578	199999	14,665	14,665	14,665	
161,734	139,973	190,282	Total Personnel Services	210,299	210,299	210,299	
		2.325	Total Full Time Equivalent (FTE)	2.325	2.325	2.325	
			Materials and Services-Library:				
3,217	3,328	4,000	210000	3,000	3,000	3,000	
62	26	300	211000	100	100	100	
17,278	10,905	18,000	223000	15,000	15,000	15,000	
1,041	1,089	1,000	223001	1,000	1,000	1,000	
1,716	4,318	5,100	223002	5,100	5,100	5,100	
1,534	238	3,316	223003	6,707	6,707	6,707	
1,419	462	2,068	223004	4,329	4,329	4,329	
1,679	2,625	2,500	223006	2,000	2,000	2,000	
250	1,947		223007				
388	650		223008				
		2,500	223009	2,500	2,500	2,500	
1,478	585	1,000	310000	800	800	800	
2,548	2,352	3,000	320000	3,500	3,500	3,500	
1,601	1,646	1,800	340000	2,000	2,000	2,000	
1,661	1,542	1,875	340001	1,875	1,875	1,875	
478	661	750	340002	750	750	750	
631	454	650	340005	700	700	700	
727	756	800	340006	850	850	850	
145	151	160	340007	175	175	175	
446	446	500	340008	600	600	600	
822		1,500	366000	1,200	1,200	1,200	
376	751	2,500	371000	2,000	2,000	2,000	
4,618	5,192	5,500	380000	5,000	5,000	5,000	
25,020	25,120	26,220	380010	26,220	26,220	26,220	
10,701	16,949	16,500	380020	16,500	16,500	16,500	
2,329	4,526	4,000	380050	3,000	3,000	3,000	
		4,000	380051	4,000	4,000	4,000	
7,653	8,553	13,502	390090	14,240	14,240	14,240	
89,818	95,272	123,041	Total Materials and Services	123,146	123,146	123,146	
			Not allocated:				
-	-	25,000	800000	25,000	25,000	25,000	
251,552	235,245	338,323	Total Expenditures	358,445	358,445	358,445	
		4,452	880001	4,452	4,452	4,452	
162,397	210,291	118,505	880001	140,982	140,982	140,982	
\$ 413,949	\$ 445,536	\$ 461,280	Total Requirements	\$ 503,879	\$ 503,879	\$ 503,879	

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Resources							
\$ 266,345	\$ 323,922	\$ 330,000	300000	Beginning Working Capital	\$ 410,000	\$ 410,000	\$ 410,000
		2,400	334602	OSMB Grant - Operating			
303,647	330,848	345,000	347801	Annual Moorage Rentals	342,000	342,000	342,000
41,988	62,023	50,000	347802	Transient Daily Moorage	50,000	50,000	50,000
49,512	52,741	50,000	347803	Utilities	50,000	50,000	50,000
29,030	20,355	35,000	347804	Dry Storage	25,000	25,000	25,000
38,390	26,370	30,000	347805	Launch Ramp	22,000	22,000	22,000
38,550	25,850	30,000	347806	Hoist	23,000	23,000	23,000
35,839	36,541	35,000	347808	Monthly Moorage	50,000	50,000	50,000
32,751	30,640	30,000	347810	Parking	29,000	29,000	29,000
30,380	27,600	25,000	347812	Overnight Stays	28,000	28,000	28,000
3,965	3,900	4,000	347813	Liveaboard Fees	3,800	3,800	3,800
3,300	7,600	6,000	347814	Work Slip	3,000	3,000	3,000
4,411	5,012	5,000	347815	Repair Charges	2,000	2,000	2,000
28,431	15,980	15,000	347816	Pier Use	10,000	10,000	10,000
42,245	40,975	42,000	347818	Facilities Fee	42,000	42,000	42,000
		1,000	347819	Fisherman's/Farmer's Market	1,000	1,000	1,000
8,034	2,414	1,000	360000	Miscellaneous	5,000	5,000	5,000
10,102	34,689	25,000	361000	Interest Earnings	35,000	35,000	35,000
29,965	22,588	16,595	363000	Leases	8,564	8,564	8,564
			331500	CRF Grant			
<u>996,885</u>	<u>1,070,048</u>	<u>1,077,995</u>	Total Resources		<u>1,139,364</u>	<u>1,139,364</u>	<u>1,139,364</u>
Requirements							
Personnel Services-Marinas:							
185,415	198,129	206,750	110000	Regular Salaries	221,750	221,750	221,750
4,118	3,148	8,000	110001	Overtime	8,000	8,000	8,000
9,185	1,892	12,000	110002	Temporary/Seasonal Salaries	12,000	12,000	12,000
14,695	15,047	17,346	141000	FICA	18,494	18,494	18,494
5,759	5,151	7,957	142000	Workers Compensation	9,737	9,737	9,737
	410	907	142100	Paid Family Leave	967	967	967
192	197	227	143000	Unemployment	242	242	242
51,229	51,265	64,802	144000	Retirement	85,213	85,213	85,213
47,847	44,410	51,893	145000	Health Insurance	66,894	66,894	66,894
238	239	242	146000	Life Insurance	249	249	249
457	390	411	149000	Long Term Disability	450	450	450
46,646	40,328	52,950	199999	Personnel services overhead (.3977 FTE)	53,475	53,475	53,475
<u>\$ 365,781</u>	<u>\$ 360,606</u>	<u>\$ 423,485</u>	Total Personnel Services		<u>\$ 477,471</u>	<u>\$ 477,471</u>	<u>\$ 477,471</u>
	3.5754		Total Full-Time Equivalent (FTE)		3.6926	3.6929	3.6926

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
Requirements						
Materials and Services-Marinas:						
\$ 3,373	\$ 1,699	\$ 3,500	210000	\$ 3,000	\$ 3,000	\$ 3,000
574	691	800	211000	800	800	800
	85		223000			
1,678	1,984	4,000	223001	3,000	3,000	3,000
813	1,594	2,000	223004	2,000	2,000	2,000
96	25	1,000	310000	2,500	2,500	2,500
335	277	2,000	320000	2,500	2,500	2,500
39,469	43,838	45,000	340000	45,000	45,000	45,000
816	1,197	2,000	340001	2,000	2,000	2,000
2,595	2,953	5,000	340002	3,500	3,500	3,500
13,318	11,027	16,000	340005	16,000	16,000	16,000
3,981	4,063	6,000	340006	6,000	6,000	6,000
796	813	1,500	340007	1,500	1,500	1,500
22,784	24,690	30,000	340008	25,000	25,000	25,000
2,622	1,424	4,000	362000	3,500	3,500	3,500
	2	5,000	366000	7,000	7,000	7,000
52,381	89,489	100,000	371000	100,000	100,000	100,000
		2,400	375000	2,400	2,400	2,400
		1,000	375100	1,000	1,000	1,000
842	1,451	40,000	380000	5,000	5,000	5,000
12,552	12,540	15,000	380005	15,000	15,000	15,000
7,484	7,960	10,000	380010	12,000	12,000	12,000
5,225	6,555	5,000	380020	6,000	6,000	6,000
3,071	1,942	3,500	380040	3,000	3,000	3,000
583	5,815	5,000	380050	5,000	5,000	5,000
31,794	33,686	43,125	390090	51,925	51,925	51,925
\$ 207,182	\$ 255,800	\$ 352,825	Total Materials and Services	\$ 324,625	\$ 324,625	\$ 324,625
-	-	-	Total Debt Service	-	-	-
Transfers to Other Funds:						
100,000	100,000	90,000	860012	90,000	90,000	90,000
100,000	100,000	90,000	Total Transfers to Other Funds	90,000	90,000	90,000
-	-	125,000	800000	150,000	150,000	150,000
672,963	716,406	991,310	Total Expenditures	1,042,096	1,042,096	1,042,096
323,922	353,642	86,685	Ending Fund Balance	97,268	97,268	97,268
\$ 996,885	\$ 1,070,048	\$1,077,995	Total Requirements	\$ 1,139,364	\$ 1,139,364	\$1,139,364

Established by Resolution No. 2018

Warrenton Marina Fund Capital Reserve Fund 012 (461)

To accumulate funds for capital improvements at the Warrenton Marina

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by	
FYE 6/30/22	FYE 6/30/23	Budget FYE 6/30/24		Budget Officer	Budget Committee	Governing Body	
			<u>Resources</u>				
\$ 402,175	\$ 463,257	\$ 317,840	300000	Beginning Fund Balance	\$ 255,000	\$ 255,000	\$ 255,000
				Transfers from Other Funds:			
		41,626	391001	General Fund			
100,000		90,000	391030	Warrenton Marina Fund-operations	90,000	90,000	90,000
<u>502,175</u>	<u>463,257</u>	<u>449,466</u>		Total Resources	<u>345,000</u>	<u>345,000</u>	<u>345,000</u>
			<u>Requirements</u>				
				Capital Outlay-Marinas:			
			610003	Work Truck			
22,925	275,893		620002	Commercial Work Pier Improvements			
	9,976		620004	Pay Stations			
	20,750		620009	E Dock Pile Replacement Project	200,000	200,000	200,000
15,993			620010	Inner Basin Lighting Project			
		250,000	620011	Warrenton Inner Basin Docks	100,000	100,000	100,000
		30,000	620012	M&N Electrical Upgrade			
			620014	E & F Dock Security Gate	10,000	10,000	10,000
<u>38,918</u>	<u>306,619</u>	<u>280,000</u>		Total Capital Outlay	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>
				Total Expenditures	310,000	310,000	310,000
38,918	306,619	280,000					
463,257	156,638	169,466	880001	Reserved for future expenditures	35,000	35,000	35,000
<u>\$ 502,175</u>	<u>\$ 463,257</u>	<u>\$ 449,466</u>		Total Requirements	<u>\$ 345,000</u>	<u>\$ 345,000</u>	<u>\$ 345,000</u>

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

<u>Historical Data</u>						<u>Budget for Fiscal Year</u>		
		<u>Adopted</u>				<u>7/1/2024 - 6/30/2025</u>		
<u>Actual</u>	<u>FYE 6/30/23</u>	<u>Budget</u>				<u>Proposed by</u>	<u>Approved by</u>	<u>Adopted by</u>
<u>FYE 6/30/22</u>	<u>FYE 6/30/23</u>	<u>FYE 6/30/24</u>	<u>Resources</u>			<u>Budget</u>	<u>Budget</u>	<u>Governing</u>
			<u>Requirements</u>			<u>Officer</u>	<u>Committee</u>	<u>Body</u>
<u>Resources</u>								
\$ 239,353	\$ 206,211	\$ 240,000	300000	Beginning Working Capital	\$ 275,000	\$ 275,000	\$ 275,000	
123,543	139,711	150,000	347801	Annual Moorage Rentals	170,000	170,000	170,000	
10,231	10,815	10,000	347802	Transient Daily Moorage	9,000	9,000	9,000	
1,591	696	1,000	347803	Utilities	500	500	500	
			347804	Boat Storage				
117,090	113,620	105,000	347805	Launch Fees	105,000	105,000	105,000	
22,743	20,835	20,000	347808	Monthly Moorage	20,000	20,000	20,000	
37,983	40,070	35,000	347810	Parking	35,000	35,000	35,000	
73,950	43,630	50,000	347812	Overnight Stays	45,000	45,000	45,000	
15,066	15,825	15,000	347818	Facilities Fee	15,000	15,000	15,000	
3,398	3,357	3,000	360000	Miscellaneous	500	500	500	
6,690	33,188	20,000	361000	Interest Earnings	45,000	45,000	45,000	
13,908	13,568	10,161	363000	Lease Receipts	14,022	14,022	14,022	
665,546	641,526	659,161	Total Resources			734,022	734,022	734,022

<u>Requirements</u>								
Personnel Services-Marinas:								
103,448	112,298	140,250	110000	Regular Salaries	138,750	138,750	138,750	
8,489	4,008	8,000	110001	Overtime	8,000	8,000	8,000	
9,185	4,637	12,000	110002	Temporary/Seasonal Salaries	12,000	12,000	12,000	
8,977	8,969	12,259	141000	FICA	12,144	12,144	12,144	
3,421	3,110	5,622	142000	Workers Compensation	6,387	6,387	6,387	
	233	641	142100	Paid Family Leave	635	635	635	
117	117	160	143000	Unemployment	159	159	159	
31,039	29,636	46,081	144000	Retirement	60,751	60,751	60,751	
27,692	25,717	35,192	145000	Health Insurance	41,801	41,801	41,801	
136	137	164	146000	Life Insurance	156	156	156	
265	224	278	149000	Long Term Disability	281	281	281	
26,061	22,882	35,877	199999	Personnel services overhead (.2488 FTE)	33,462	33,462	33,462	
\$ 218,830	\$ 211,968	\$ 296,524	Total Personnel Services			\$ 314,526	\$ 314,526	\$ 314,526
		2.4246	Total Full-Time Equivalent (FTE)			2.3074	2.3074	2.3074

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Requirements							
Materials and Services-Marinas:							
\$ 2,798	\$ 1,636	\$ 2,500	210000	Office Supplies	\$ 3,000	\$ 3,000	\$ 3,000
131	65	200	211000	Postage	200	200	200
	37		223000	General Supplies/Small Tools			
1,883	2,114	4,000	223001	Janitorial Supplies	4,000	4,000	4,000
881	1,594	2,000	223004	Uniforms	2,000	2,000	2,000
80	25	1,000	310000	Printing/Advertising	2,500	2,500	2,500
335	277	2,000	320000	Dues/Meetings/Training/Travel	2,500	2,500	2,500
4,286	3,745	6,000	340000	Electricity	4,500	4,500	4,500
2,806	3,557	4,000	340002	Communications	4,750	4,750	4,750
8,490	1,758	10,000	340005	Water	8,000	8,000	8,000
8,304	2,727	8,000	340006	Sewer	6,000	6,000	6,000
1,661	545	1,500	340007	Storm Sewer	1,500	1,500	1,500
13,418	8,281	20,000	340008	Sanitation	15,000	15,000	15,000
2,167	3,861	3,000	362000	Gasoline/Oil/Lubricants	3,000	3,000	3,000
	5	2,000	366000	Equipment Maintenance	4,000	4,000	4,000
48,041	81,355	68,000	371000	Repair and Maintenance	70,000	70,000	70,000
1,200	532	5,000	380000	Professional Services	5,000	5,000	5,000
9,888	11,850	13,000	380005	Merchant Fees	13,000	13,000	13,000
6,773	7,704	5,000	380020	Computer and Software Support	6,000	6,000	6,000
8,947	5,390	7,500	380040	Transient Room Tax	6,500	6,500	6,500
653	2,724	3,000	380050	Non-capital Equipment	3,000	3,000	3,000
	957	2,000	410000	Permits and fees	2,000	2,000	2,000
17,763	19,113	29,221	390090	Overhead Cost (Indirect Allocation)	32,493	32,493	32,493
\$ 140,505	\$ 159,852	\$ 198,921		Total Materials and Services	\$ 198,943	\$ 198,943	\$ 198,943
Transfers to Other Funds:							
100,000		50,000	860013	Hammond Marina Cap. Reserve-operations	50,000	50,000	50,000
100,000	-	50,000		Total Transfers	50,000	50,000	50,000
Not allocated:							
-	-	90,000	800000	Contingency	100,000	100,000	100,000
459,335	371,820	635,445		Total Expenditures	663,469	663,469	663,469
206,211	269,706	23,716	880001	Ending Fund Balance	70,553	70,553	70,553
\$ 665,546	\$ 641,526	\$ 659,161		Total Requirements	\$ 734,022	\$ 734,022	\$ 734,022

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: 2033

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Resources							
\$ 670,858	\$ 742,633	\$ 975,000	300000	Beginning Fund Balance	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
57,986	55,330	55,000	334000	Clatsop County TRT Tourism Cont	55,000	55,000	55,000
229,977	231,002	231,000	364000	Transient Room Tax	233,000	233,000	233,000
100,000		50,000	391030	Transfers from Other Funds: Hammond Marina Fund-operations	50,000	50,000	50,000
<u>1,058,821</u>	<u>1,028,965</u>	<u>1,311,000</u>		Total Resources	<u>1,338,000</u>	<u>1,338,000</u>	<u>1,338,000</u>
Requirements							
				Capital Outlay-Marinas:			
	23,045		610003	Marina Vehicle			
304,271			620004	Paystations			
		250,000	620007	Hammond Marina Dredging			
11,917			620010	Bank Stabilization			
			620011	Hammond Dock Lighting			
			620012	Pile Replacement	20,000	20,000	20,000
	35,151		620013	Dredge Spoil Area			
		150,000	620014	Aluminum Gangways			
			620015	Marina Rebuild	70,000	70,000	70,000
			620016	Hammond Parking Lot Lighting	50,000	50,000	50,000
<u>316,188</u>	<u>58,196</u>	<u>400,000</u>		Total Capital Outlay	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
316,188	58,196	400,000		Total Expenditures	140,000	140,000	140,000
742,633	970,769	911,000		Ending Fund Balance	1,198,000	1,198,000	1,198,000
<u>\$ 1,058,821</u>	<u>\$ 1,028,965</u>	<u>\$ 1,311,000</u>		Total Requirements	<u>\$ 1,338,000</u>	<u>\$ 1,338,000</u>	<u>\$ 1,338,000</u>

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
<u>Resources</u>						
\$3,336,675	\$1,878,543	\$1,400,000	300000 Beginning Fund Balance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
		1,645,000	334250 Loan Proceeds-IFA S17012	1,645,000	1,645,000	1,645,000
		1,000,000	334400 Dept. of Interior ERAA Earmark	1,000,000	1,000,000	1,000,000
45,120	45,863	45,000	340025 Connection Charges	45,000	45,000	45,000
2,565			342004 Application Fee Revenue			
2,399,525	2,582,262	2,486,772	344000 Utilities - in city	2,645,939	2,645,939	2,645,939
1,407,634	1,597,722	1,522,557	344500 Utilities - outside city	1,559,246	1,559,246	1,559,246
		160,373	Rate increase: in and outside city 4%	168,207	168,207	168,207
17,377	16,920	17,000	345000 Late Fees	16,000	16,000	16,000
31,812	30,591	30,000	346000 Door Hanger Fees	30,000	30,000	30,000
11,880	13,200	13,000	347000 Shut Off Fees	14,000	14,000	14,000
6,650	6,200	6,000	348000 Service Calls - in city	5,000	5,000	5,000
3,980	3,400	3,500	348500 Service Calls - outside city	2,000	2,000	2,000
1,400	1,925	1,400	349000 NSF Fees	1,400	1,400	1,400
13,123	8,737		360000 Miscellaneous			
40,215	232,004	145,000	361000 Interest Earnings	250,000	250,000	250,000
	200		366000 Proceeds from Sale of Assets			
<u>7,317,956</u>	<u>6,417,567</u>	<u>8,475,602</u>	Total Resources	<u>9,381,792</u>	<u>9,381,792</u>	<u>9,381,792</u>

<u>Requirements</u>						
Personnel Services-Public Works:						
429,453	469,850	685,250	110000 Regular Salaries	695,250	695,250	695,250
14,932	24,591	28,000	110001 Overtime	30,000	30,000	30,000
32,686	36,219	54,564	141000 FICA	55,482	55,482	55,482
11,953	11,399	20,709	142000 Workers Compensation	25,016	25,016	25,016
	1,075	2,853	142100 Paid Family Leave	2,901	2,901	2,901
427	474	713	143000 Unemployment	725	725	725
98,381	117,418	214,488	144000 Retirement	235,307	235,307	235,307
120,935	132,198	218,823	145000 Health Insurance	210,783	210,783	210,783
402	396	621	146000 Life Insurance	628	628	628
1,004	893	1,315	149000 Long Term Disability	1,388	1,388	1,388
186,097	167,759	222,521	199999 Personnel services overhead(1.6219 FTE)	218,112	218,112	218,112
<u>\$ 896,270</u>	<u>\$ 962,272</u>	<u>\$1,449,857</u>	Total Personnel Services	<u>\$ 1,475,592</u>	<u>\$ 1,475,592</u>	<u>\$ 1,475,592</u>
		11.116	Total Full-Time Equivalent (FTE)	11.129	11.129	11.129

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
Requirements						
Public Works						
Distribution System:						
Materials and Services: (430)						
\$ 1,569	\$ 962	\$ 1,800	210000 Office Supplies	\$ 1,800	\$ 1,800	\$ 1,800
2,588	1,732	2,800	211000 Postage	2,800	2,800	2,800
13,013	5,533	12,000	223000 General Supplies	14,000	14,000	14,000
2,177	3,187	2,500	223001 Janitorial Supplies	3,500	3,500	3,500
709	208	800	223002 Chemical Supplies	800	800	800
3,366	1,691	2,500	223004 Uniforms	3,500	3,500	3,500
1,877	1,173	3,000	223005 Safety	2,000	2,000	2,000
783	668	1,500	310000 Printing/Advertising	1,000	1,000	1,000
3,412	4,965	7,500	320000 Dues/Meetings/Training/Travel	5,500	5,500	5,500
2,565		2,000	330000 Application Processing Fees	3,000	3,000	3,000
3,397	5,875	4,500	340000 Electricity	6,000	6,000	6,000
4,191	4,772	5,000	340002 Communications	5,000	5,000	5,000
283	283	400	340005 Water	400	400	400
276	280	400	340006 Sewer	400	400	400
55	56	100	340007 Storm Sewer	100	100	100
3,317	3,230	4,000	340008 Sanitation	4,000	4,000	4,000
2,804	4,096	3,000	360000 Bank Fees/Credit Cards	4,500	4,500	4,500
11,120	14,671	10,000	362000 Gasoline/Oil/Lubricants	15,000	15,000	15,000
22,564	15,984	20,000	366000 Equipment Maintenance	24,000	24,000	24,000
107,665	74,012	115,000	371000 Construction and Materials	110,000	110,000	110,000
236,412			Inventory Adjustment			
3,840	3,960	5,000	371001 Rock	5,000	5,000	5,000
262	27,617	17,500	371004 Water Meter Replacement	28,000	28,000	28,000
1,377	2,935	61,950	378000 Building Maintenance	90,000	90,000	90,000
65,028	132,628	100,000	380000 Professional Services	305,000	305,000	305,000
16,515	24,218	25,000	380005 Professional Services-online payments	25,000	25,000	25,000
13,742	13,380	15,000	380006 Professional Services-utility billing	15,000	15,000	15,000
11,202	11,239	20,000	380020 Computer and Software Support	20,000	20,000	20,000
17,121	3,916	10,000	380050 Non-capital Equipment	18,000	18,000	18,000
126,846	140,128	181,234	390090 Overhead Cost (Indirect Allocation)	211,793	211,793	211,793
	200	1,000	410000 Permits and Fees	500	500	500
119,976	129,113	130,992	420000 Franchise Fees (5%)	139,251	139,251	139,251
800,052	632,712	766,476	Sub-total	1,064,844	1,064,844	1,064,844
Treatment Facility:						
Materials and Services: (435)						
\$ 51	\$ 283	\$ 200	210000 Office Supplies	\$ 300	\$ 300	\$ 300
	\$ 6	\$ 100	211000 Postage	100	100	100
1,532	1,369	2,500	223000 General Supplies	2,500	2,500	2,500
	296	500	223001 Janitorial Supplies	500	500	500
47,394	70,572	55,000	223002 Chemical Supplies	75,000	75,000	75,000
540	190	1,000	223004 Uniforms	1,000	1,000	1,000
		500	223005 Safety Supplies	500	500	500
25	87	250	310000 Printing/Advertising	250	250	250
1,865	1,596	2,000	320000 Dues/Meetings/Training/Travel	2,000	2,000	2,000
54,840	62,420	60,000	340000 Electricity	65,000	65,000	65,000
2,943	4,161	3,500	340002 Communications	4,500	4,500	4,500
12,003	9,061	18,000	340005 Water	15,000	15,000	15,000
165		1,000	362000 Gasoline/Oil/Lubricants	500	500	500
81,914	120,946	125,000	366000 Equipment Maintenance	125,000	125,000	125,000
10,095	402,143	20,000	371000 Repair and Maintenance	20,000	20,000	20,000
7,578	4,791	5,500	380000 Professional Services	8,000	8,000	8,000
4,504	5,387	5,000	380020 Computer and Software Support	6,000	6,000	6,000
2,440	6,866	4,000	380050 Non-capital Equipment	8,000	8,000	8,000
5,629	5,478	7,000	410000 Permits and Fees	7,000	7,000	7,000
233,518	695,652	311,050	Sub-total	341,150	341,150	341,150

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Requirements							
Raw Water:							
Materials and Services: (440)							
\$ 69	\$ 235	\$ 500	223000	General Supplies	\$ 500	\$ 500	\$ 500
2,098	2,285	2,500	340000	Electricity	2,500	2,500	2,500
6,931	6,417	7,500	362000	Gasoline/Oil/Lubricants	7,500	7,500	7,500
22,573	17,643	25,000	366000	Waterworks Maintenance	25,000	25,000	25,000
	4,806	6,500	371000	Waterworks Repairs	5,000	5,000	5,000
		25,000	380000	Professional Services	10,000	10,000	10,000
280		500	380020	Computer/Software Support	500	500	500
	150	500	380050	Non-capital Equipment	500	500	500
31	34	500	410000	Permits and Fees	500	500	500
		500	460000	Environmental Cleanup	500	500	500
31,982	31,570	69,000		Sub-total	52,500	52,500	52,500
South Water Reservoir:							
Materials and Services: (445)							
4,498	8,249	5,500	340000	Electricity	9,000	9,000	9,000
26,325	36,735	28,000	340002	Communications	40,000	40,000	40,000
4,208	788	5,000	362000	Gasoline/Oil/Lubricants	5,000	5,000	5,000
5,650	1,622	6,000	366000	Reservoir Maintenance	6,000	6,000	6,000
520		600	371000	Reservoir Repairs	600	600	600
280		500	380020	Computer/Software Support	500	500	500
287	359	2,500	380050	Non-capital Equipment	500	500	500
		500	410000	Permits & Fees	500	500	500
41,768	47,753	48,600		Sub-total	62,100	62,100	62,100
1,107,320	1,407,687	1,195,126		Total Public Works Materials and Services	1,520,594	1,520,594	1,520,594
Not allocated:							
Debt Service:							
575,337	449,731	466,992		Principal	256,619	256,619	256,619
110,486	89,224	73,039		Interest	56,075	56,075	56,075
685,823	538,955	540,031		Total Debt Service	312,694	312,694	312,694
Transfers to Other Funds:							
2,750,000	1,900,000	1,500,000	860029	Water Fund Capital Reserve-operations	1,500,000	1,500,000	1,500,000
				Water Fund Capital Reserve-Ft. Point ARPA	250,000	250,000	250,000
		1,000,000		Water Fund Capital Reserve-Federal Earmark	1,000,000	1,000,000	1,000,000
		1,645,000		Water Fund Capital Reserve-Loan	1,645,000	1,645,000	1,645,000
2,750,000	1,900,000	4,145,000		Total Transfers to Other Funds	4,395,000	4,395,000	4,395,000
-	-	500,000	800000	Contingency	500,000	500,000	500,000
-	-	500,000		Total Contingency	500,000	500,000	500,000
5,439,413	4,808,914	7,830,014		Total Expenditures	8,203,880	8,203,880	8,203,880
1,878,543	1,608,653	645,588	880001	Ending Fund Balance	1,177,912	1,177,912	1,177,912
\$7,317,956	\$6,417,567	\$8,475,602		Total Requirements	\$ 9,381,792	\$ 9,381,792	\$ 9,381,792

City of Warrenton
Budget Document

Established by Resolution No. 2019

Water Fund Capital Reserve Fund 029 (430)

To accumulate funds for capital improvements
of the Water Fund

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual FYE 6/30/22	FYE 6/30/23	Adopted Budget FYE 6/30/24	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 3,663,177	\$ 6,295,699	\$ 6,900,000	300000 Beginning Fund Balance	\$ 7,550,000	\$ 7,550,000	\$ 7,550,000
			Transfers from Other Funds:			
		1,645,000	391025 Water Fund Loans	1,645,000	1,645,000	1,645,000
			391025 ARPA Funds Ft Point	250,000	250,000	250,000
		1,000,000	391025 Federal Earmark Funds	1,000,000	1,000,000	1,000,000
2,750,000	1,900,000	1,500,000	391025 Water Fund Operations	1,500,000	1,500,000	1,500,000
<u>6,413,177</u>	<u>8,195,699</u>	<u>11,045,000</u>	Total Resources	<u>11,945,000</u>	<u>11,945,000</u>	<u>11,945,000</u>
			Requirements			
		88,200	Capital Outlay-Public Works			
			610005 Public Works Service Truck	88,200	88,200	88,200
	16,163		610025 Vacuum Excavator			
		75,600	610024 Hoist Truck	75,600	75,600	75,600
	8,734		610027 Locator Equipment			
		45,000	610029 WTP Mower			
			610030 WTP Air Compressor	35,000	35,000	35,000
			610031 WTP SCADA & Computer Upgrade	60,000	60,000	60,000
			610032 PW Skidsteer	63,000	63,000	63,000
647		540,000	620011 SE Marlin 18" Waterline(SE 7th-E Harbor)			
	104,079		620070 Upsize Design E. Harbor-Downtown			
	14,961	2,645,000	620075 Hammond Water Line (NW 13th St-Lake Dr)	3,000,000	3,000,000	3,000,000
		100,000	620081 Ultrasonic Algae Control Raw Water Res	90,000	90,000	90,000
		350,000	620082 N Main & NW 7th Pl (Warr Dr-NE 5th)	59,000	59,000	59,000
		1,175,000	620083 Recoat Epoxy Lining Inside Clearwell			
		58,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	7,000	7,000	7,000
			620086 Ridge Rd 18" Water Main (Pacific-KOA)	25,000	25,000	25,000
			620087 Water Reservoir at WTP	180,000	180,000	180,000
143			620091 Public Works Remodel			
111,695	942,938		620094 Replace Raw Water Pipe Downstream			
4,993			620095 Fuel Tank WTP			
	330	1,694,000	620096 Raw Water Upstream for Reservoir RP2	2,740,000	2,740,000	2,740,000
		700,000	620097 E Harbor to Downtown Waterline Upsize	30,000	30,000	30,000
			620098 Raw Water Upstream for Reservoir RP3	260,000	260,000	260,000
<u>117,478</u>	<u>1,087,205</u>	<u>7,470,800</u>	Total Capital Outlay-Public Works	<u>6,712,800</u>	<u>6,712,800</u>	<u>6,712,800</u>
<u>117,478</u>	<u>1,087,205</u>	<u>7,470,800</u>	Total Expenditures	<u>6,712,800</u>	<u>6,712,800</u>	<u>6,712,800</u>
		974,507	880001 Reserved for Water Filter Replacement			
		1,378,000	Replacement year 2027	1,163,004	1,163,004	1,163,004
			880001 Reserved for Water Reservoir Replacement	1,484,000	1,484,000	1,484,000
6,295,699	7,108,494	1,221,693	880001 Reserved for future projects	2,585,196	2,585,196	2,585,196
<u>6,295,699</u>	<u>7,108,494</u>	<u>3,574,200</u>	Total Reserved for future expenditure	<u>5,232,200</u>	<u>5,232,200</u>	<u>5,232,200</u>
<u>\$ 6,413,177</u>	<u>\$ 8,195,699</u>	<u>\$11,045,000</u>	Total Requirements	<u>\$ 11,945,000</u>	<u>\$11,945,000</u>	<u>\$ 11,945,000</u>

Water System Development Charges Fund 026 (410)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	FYE 6/30/23	Adopted Budget FYE 6/30/24	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<u>Resources</u>				
\$ 154,811	\$ 230,434	\$ 301,410	300000	Beginning Working Capital	\$ 375,000	\$ 375,000	\$ 375,000
74,598	83,988	100,000	339100	Reimbursement Fee	48,900	48,900	48,900
1,025	8,058	8,500	361000	Interest Earnings	11,000	11,000	11,000
<u>230,434</u>	<u>322,480</u>	<u>409,910</u>	Total Resources		<u>434,900</u>	<u>434,900</u>	<u>434,900</u>
			<u>Requirements</u>				
-	-	-	620000	Capital Outlay-Public Works: Improvements			
-	-	-		Total Capital Outlay	-	-	-
			800000	Contingency			
-	-	-		Total Expenditures	-	-	-
<u>230,434</u>	<u>322,480</u>	<u>409,910</u>		Ending Fund Balance	<u>434,900</u>	<u>434,900</u>	<u>434,900</u>
<u>\$ 230,434</u>	<u>\$ 322,480</u>	<u>\$ 409,910</u>		Total Requirements	<u>\$ 434,900</u>	<u>\$ 434,900</u>	<u>\$ 434,900</u>

Storm Sewer Fund 028 (430)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Resources							
\$ 1,473,868	\$ 1,661,698	\$ 1,680,000	300000	Beginning Fund Balance	\$ 1,515,000	\$ 1,515,000	\$ 1,515,000
512,237	544,752	527,250	344000	Utilities (20% of Sewer)	587,870	587,870	587,870
		21,090		Rate Increase (5%)	29,394	29,394	29,394
4,785	2,379		360000	Miscellaneous			
8,406	51,938	35,000	361000	Interest Earnings	40,000	40,000	40,000
		200,000	331600	OBDD Levee Certification Grant			
		100,000	365002	Business Oregon Planning Grant			
			365003	CDS Grant	1,080,000	1,080,000	1,080,000
			366000	Proceeds From Sale of Asset			
<u>1,999,296</u>	<u>2,260,767</u>	<u>2,563,340</u>		Total Resources	<u>3,252,264</u>	<u>3,252,264</u>	<u>3,252,264</u>
Requirements							
30,074	50,448	71,109	110000	Personnel Services-Public Works	78,250	78,250	78,250
1,669	494	2,500	110001	Regular Salaries	2,000	2,000	2,000
3,975	756	5,391	110002	Overtime	6,000	6,000	6,000
2,666	3,803	6,044	141000	Temporary/Seasonal Salaries	6,598	6,598	6,598
870	1,299	1,834	142000	FICA	2,667	2,667	2,667
	113	316	142100	Workers Compensation	345	345	345
35	49	79	143000	Paid Family Leave	86	86	86
6,336	11,114	23,797	144000	Unemployment	30,430	30,430	30,430
8,346	11,885	21,422	145000	Retirement	21,883	21,883	21,883
34	45	54	146000	Health Insurance	62	62	62
72	91	139	149000	Life Insurance	157	157	157
13,515	23,261	28,124	199999	Long Term Disability	26,008	26,008	26,008
				Personnel services overhead (.1934 FTE)			
<u>67,592</u>	<u>103,358</u>	<u>160,809</u>		Total Personnel Services	<u>174,486</u>	<u>174,486</u>	<u>174,486</u>
		1.1814		Total Full-Time Equivalent (FTE)	1.316	1.316	1.316
157	172	200	210000	Materials and Services-Public Works	200	200	200
330	192	500	211000	Office Supplies	500	500	500
825	402	1,500	223000	Postage	1,000	1,000	1,000
104	42	300	223001	General Supplies	200	200	200
	85	200	223002	Janitorial	200	200	200
288	280	500	223004	Chemical Supplies	350	350	350
332	476	500	223005	Uniforms	500	500	500
85	95	200	310000	Safety	200	200	200
138	546	2,000	320000	Printing/Advertising/Publicity	1,000	1,000	1,000
10,785	10,321	12,500	340000	Dues/Meetings/Training/Travel	12,500	12,500	12,500
240	473	500	340002	Electricity-pump stations	500	500	500
30	38	200	340005	Communications	200	200	200
29	38	200	340006	Water	200	200	200
6	8	100	340007	Sewer	100	100	100
350	437	500	340008	Storm Sewer	500	500	500
434	573	500	360000	Sanitation	600	600	600
905	2,008	1,200	362000	Bank Fees/Credit Cards	2,200	2,200	2,200
9,187	17,441	12,000	366000	Gasoline	18,500	18,500	18,500
43,691	11,661	60,000	371000	Equipment Maintenance	100,000	100,000	100,000
3,736				Repair & Maint. Materials			
1,040	1,317	2,000	371001	Inventory Adjustment	2,000	2,000	2,000
		4,000	371002	Rock	100,000	100,000	100,000
		30,000	371003	Ditch Restoration/Vegetation Removal	30,000	30,000	30,000
193	484	9,200	378000	Phase I Levee & Dike slope stability M & R	13,500	13,500	13,500
21,219	13,147	25,000	380000	Building Maintenance	285,000	285,000	285,000
3,150	37,260	285,000	380001	Professional Services	245,000	245,000	245,000
2,277	3,115	3,000	380005	Professional Services-FEMA Project	3,500	3,500	3,500
1,729	1,766	2,000	380006	Online payments	2,000	2,000	2,000
1,917	2,373	3,000	380020	Utility Billing	3,000	3,000	3,000
1,355	283	1,500	380050	Computer & Software Support	1,500	1,500	1,500
9,212	19,430	22,906	390090	Non-capital Equipment	25,255	25,255	25,255
		1,500	410000	Overhead Cost (Indirect Allocation)	1,500	1,500	1,500
				Permits			
<u>\$ 113,744</u>	<u>\$ 124,463</u>	<u>\$ 482,706</u>		Total Materials and Services	<u>\$ 851,705</u>	<u>\$ 851,705</u>	<u>\$ 851,705</u>

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2024 - 6/30/2025		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
			Capital Outlay-Public Works			
		\$ 6,300	610005 Public Works Service Truck	\$ 6,300	\$ 6,300	\$ 6,300
		5,400	610024 Hoist Truck	5,400	5,400	5,400
\$ 5,388			610025 Vacuum Excavator			
		123,750	610031 Tractor & Boom Mower			
			610032 Public Works Skidsteer	4,500	4,500	4,500
		60,000	620082 Tide Gates	75,000	75,000	75,000
35			620091 Remodel of Public Works Offices			
		148,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	16,000	16,000	16,000
31,373	14,891	365,000	620088 West Hammond Drainage	1,100,000	1,100,000	1,100,000
		37,000	620089 SE 2nd King to Marlin Culverts	50,000	50,000	50,000
124,854		123,000	620086 SW Alder Ave. (3rd to 2nd)			
		160,000	620095 O&M and Alder Monitoring			
	434	150,000	620028 Tide Gate #9 - Business Oregon			
156,262	20,713	1,359,487	Total Capital Outlay	1,257,200	1,257,200	1,257,200
-	-	125,000	Not allocated:			
			800000 Contingency	200,000	200,000	200,000
337,598	248,534	2,128,002	Total Expenditures	2,483,391	2,483,391	2,483,391
1,661,698	2,012,233	435,338	880001 Ending Fund Balance	768,873	768,873	768,873
\$ 1,999,296	\$ 2,260,767	\$ 2,563,340	Total Requirements	\$ 3,252,264	\$ 3,252,264	\$ 3,252,264

City of Warrenton
Budget Document

Storm Sewer System Development Charges Fund 051 (410)

Historical Data			Resources and Requirements			Budget for Fiscal Year 7/1/2024 - 6/30/2025		
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
<u>Resources</u>								
\$ 83,969	\$ 96,574	\$ 109,300	300000	Beginning Fund Balance		\$ 118,000	\$ 118,000	\$ 118,000
\$ 12,110	\$ 10,250	25,000	339200	Improvement Fee		5,820	5,820	5,820
495	3,036	3,000	361000	Interest		3,500	3,500	3,500
<u>96,574</u>	<u>109,860</u>	<u>137,300</u>	Total Resources			<u>127,320</u>	<u>127,320</u>	<u>127,320</u>
<u>Requirements</u>								
			Capital Outlay-Public Works			-		
-	-	-	Total Capital Outlay			-		
			Not allocated:					
-	-	-	800000	Contingency		-		
			Total Expenditures			-		
96,574	109,860	137,300	880001	Ending Fund Balance		127,320	127,320	127,320
<u>\$ 96,574</u>	<u>\$ 109,860</u>	<u>\$ 137,300</u>	Total Requirements			<u>\$ 127,320</u>	<u>\$ 127,320</u>	<u>\$ 127,320</u>

City of Warrenton
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
			Resources			
\$ 3,110,781	\$ 2,978,749	\$ 2,900,000	300000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
35,535	40,641	35,000	340030	30,000	30,000	30,000
2,561,994	2,724,275	2,636,252	344000	2,940,564	2,940,564	2,940,564
		111,086				
1,107	1,151	1,800	344300	154,261	154,261	154,261
135,479	140,894	140,891	344500	1,150	1,150	1,150
13,587	4,536		360000	144,650	144,650	144,650
39,401	222,707	140,000	361000			
	62		366000	160,000	160,000	160,000
5,897,884	6,113,015	5,965,029	Total Resources	6,530,625	6,530,625	6,530,625
			Requirements			
			Personnel Services-Public Works:			
370,524	376,707	523,750	110000	555,500	555,500	555,500
15,185	17,919	50,000	110001	40,000	40,000	40,000
28,860	29,152	43,892	141000	45,556	45,556	45,556
10,194	10,098	14,914	142000	19,598	19,598	19,598
	837	2,295	142100	2,382	2,382	2,382
378	381	574	143000	596	596	596
87,206	90,727	174,073	144000	204,884	204,884	204,884
84,460	88,687	151,481	145000	155,410	155,410	155,410
384	341	428	146000	522	522	522
870	705	999	149000	1,105	1,105	1,105
177,988	174,017	225,078	199999	232,939	232,939	232,939
\$ 776,049	\$ 789,571	\$ 1,187,484	Total Personnel Services	\$ 1,258,492	\$ 1,258,492	\$ 1,258,492
		8.6343	Total Full-Time Equivalent (FTE)	8.6373	8.6373	8.6373
			Public Works: Collection System			
			Materials and Services (430):			
\$ 1,597	\$ 1,288	\$ 2,000	210000	\$ 2,000	\$ 2,000	\$ 2,000
1,709	1,338	2,000	211000	2,000	2,000	2,000
9,978	3,843	11,000	223000	11,000	11,000	11,000
2,206	3,208	2,500	223001	3,500	3,500	3,500
	90	1,000	223002	500	500	500
3,115	1,668	3,500	223004	3,500	3,500	3,500
4,354	2,540	5,000	223005	5,000	5,000	5,000
871	921	2,000	310000	2,000	2,000	2,000
3,270	3,716	7,500	320000	4,000	4,000	4,000
2,440	2,960	3,000	340000	3,500	3,500	3,500
2,873	3,645	5,000	340002	4,000	4,000	4,000
283	290	500	340005	500	500	500
545	530	1,000	340006	1,000	1,000	1,000
109	106	400	340007	400	400	400
3,317	3,317	4,000	340008	4,000	4,000	4,000
43,629	44,478	50,000	340010	50,000	50,000	50,000
2,232	3,441	2,500	360000	3,500	3,500	3,500
13,449	15,635	15,000	362000	17,000	17,000	17,000
38,404	28,437	40,000	366000	40,000	40,000	40,000
30,740	95,331	100,000	366100	100,000	100,000	100,000
66,818	17,190	80,000	371000	75,000	75,000	75,000
84,401						
3,699	3,048	5,000	371001	5,000	5,000	5,000
2,473	5,795	60,101	378000	90,000	90,000	90,000
56,466	153,200	100,000	380000	160,000	160,000	160,000
11,383	15,643	15,000	380005	16,000	16,000	16,000
8,647	9,291	10,000	380006	10,000	10,000	10,000
		40,000	380007	40,000	40,000	40,000
28,458	30,298	42,000	380020	35,000	35,000	35,000
18,929	7,429	15,000	380050	20,000	20,000	20,000
121,319	145,356	183,317	390090	226,190	226,190	226,190
		1,000	410000	1,000	1,000	1,000
128,100	136,214	139,755	420000	156,625	156,625	156,625
695,814	740,246	949,073	Total Materials and Services (430)	1,092,215	1,092,215	1,092,215

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Requirements							
Public Works:							
Shoreline Sanitary							
Materials and Services (433):							
		800	223000	General Supplies	500	500	500
		800	223002	Chemical Supplies	500	500	500
2,309	2,297	3,000	340001	Natural Gas	3,000	3,000	3,000
8,547	7,212	10,000	340010	Pump Station Electricity	10,000	10,000	10,000
		600	362000	Gasoline/Oil/Lubricants	500	500	500
2,349	25,036	7,500	366100	Pump Station Maintenance	25,000	25,000	25,000
567	193	1,000	371000	Repair and Maintenance	1,000	1,000	1,000
	1,050	2,800	380000	Professional Services	2,000	2,000	2,000
1,127	1,163	2,000	380020	Computer and Software Support	2,000	2,000	2,000
14,899	36,951	28,500	Total Materials and Services (433)		44,500	44,500	44,500
Public Works:							
Sewer Plant							
Materials and Services (435):							
20	255	500	210000	Office Supplies	500	500	500
		500	211000	Postage	500	500	500
3,640	2,131	4,000	223000	General Supplies	4,000	4,000	4,000
283		500	223001	Janitorial Supplies	500	500	500
	259	500	223002	Chemical Supplies	500	500	500
114	268	500	223004	Uniforms	500	500	500
12,305	10,753	15,000	223005	Lab supplies	15,000	15,000	15,000
164	1,037	1,000	223006	Safety	1,200	1,200	1,200
25	473	200	310000	Printing/Advertising	500	500	500
3,008	6,546	10,000	320000	Dues/Meetings/Training/Travel	7,500	7,500	7,500
74,090	76,727	80,000	340000	Electricity	80,000	80,000	80,000
5,849	8,543	6,500	340002	Communications	10,000	10,000	10,000
1,165	1,358	2,000	340005	Water	2,000	2,000	2,000
734	948	1,000	340006	Sewer	1,000	1,000	1,000
147	190	250	340007	Storm Sewer	250	250	250
7,516	7,966	8,500	340008	Sanitation	8,500	8,500	8,500
2,070	1,753	3,000	362000	Gasoline/Oil/Lubricants	3,000	3,000	3,000
60,658	37,673	70,000	366000	Equipment Maintenance	70,000	70,000	70,000
21,050	42,722	25,000	371000	Repair and Maintenance	45,000	45,000	45,000
24,833	129,258	100,000	380000	Professional Services	130,000	130,000	130,000
24,686	1,249	25,000	380020	Computer and Software Support	25,000	25,000	25,000
8,919	5,331	11,000	380050	Non-capital Equipment	10,000	10,000	10,000
3,271	3,057	4,000	410000	Permits and Fees	4,000	4,000	4,000
254,547	338,497	368,950	Total Materials and Services (435)		419,450	419,450	419,450
965,260	1,115,694	1,346,523	Total Public Works Materials and Services		1,556,165	1,556,165	1,556,165
Not allocated:							
Debt Service:							
138,172	142,142	146,246	Principal		150,486	150,486	150,486
39,654	35,176	30,552	Interest		25,778	25,778	25,778
177,826	177,318	176,798	Total Debt Service		176,264	176,264	176,264
Transfers to Other Funds:							
1,000,000	600,000	1,700,000	860038	Sewer Fund Capital Reserve-operations	2,000,000	2,000,000	2,000,000
1,000,000	600,000	1,700,000	Total Transfers to Other Funds		2,000,000	2,000,000	2,000,000
-		63,012	800003	Contingency-debt reserves	63,012	63,012	63,012
-		600,000	800000	Contingency-operations	600,000	600,000	600,000
		663,012	Total Contingency		663,012	663,012	663,012
2,919,135	2,682,583	5,073,817	Total Expenditures		5,653,933	5,653,933	5,653,933
2,978,749	3,430,432	891,212	880001	Ending Fund Balance	876,692	876,692	876,692
\$ 5,897,884	\$ 6,113,015	\$ 5,965,029	Total Requirements		\$ 6,530,625	\$ 6,530,625	\$ 6,530,625

Established by Resolution No. 2020

Sewer Fund Capital Reserve Fund 038 (430)

To accumulate funds for capital improvements to the Sewer Fund

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Resources							
\$ 3,974,126	\$ 4,801,283	\$ 4,800,000	300000	Beginning Fund Balance	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000
1,000,000	600,000	1,700,000	391030	Sewer Fund Operations	2,000,000	2,000,000	2,000,000
<u>4,974,126</u>	<u>5,401,283</u>	<u>6,500,000</u>	Total Resources		<u>8,650,000</u>	<u>8,650,000</u>	<u>8,650,000</u>
Requirements							
Capital Outlay-Public Works:							
		65,100	610005	Public Works Service Truck	65,100	65,100	65,100
		55,800	610024	Hoist Truck	55,800	55,800	55,800
		27,500	610031	Tractor and Boom Mower			
	16,163		610025	Vacuum Excavator			
	8,734		610027	Locator Equipment			
		180,000	610030	Trailer Mounted Pumps	180,000	180,000	180,000
			610032	Public Works Skidsteer	46,500	46,500	46,500
115			620091	Remodel of Public Works Offices			
75,980			620023	SE Marlin & 101 Pump Station Upgrade			
		160,000	620024	WWTP North Lagoon Dewatering Pump and Filter			
15,814		120,000	620033	Pump Station Bypass Program	120,000	120,000	120,000
13,300		100,000	620046	Pump Station Generator	100,000	100,000	100,000
67,634	254,204		620078	N Main Ave & NW 7th Pl (NW Warr Dr to NE 5th St)			
		80,000	620095	4th UV Disinfection Module	100,000	100,000	100,000
		100,000	620096	UV PLC Upgrade	100,000	100,000	100,000
		40,000	620097	Headworks Parallel Finescreen	40,000	40,000	40,000
		500,000	620006	Biosolids Removal			
<u>172,843</u>	<u>279,101</u>	<u>1,428,400</u>	Total Capital Outlay		<u>807,400</u>	<u>807,400</u>	<u>807,400</u>
<u>172,843</u>	<u>279,101</u>	<u>1,428,400</u>	Total Expenditures		<u>807,400</u>	<u>807,400</u>	<u>807,400</u>
		1,249,997	880001	Reserved for SBR Basin and Equipment	1,249,997	1,249,997	1,249,997
			880001	Reserved for Biosolids Disposal	500,000	500,000	500,000
		3,821,603	880001	Reserved for future projects	6,092,603	6,092,603	6,092,603
<u>4,801,283</u>	<u>5,122,182</u>	<u>5,071,600</u>	880001	Total Reservations for future Expenditures	<u>7,842,600</u>	<u>7,842,600</u>	<u>7,842,600</u>
<u>\$ 4,974,126</u>	<u>\$ 5,401,283</u>	<u>\$ 6,500,000</u>	Total Requirements		<u>\$ 8,650,000</u>	<u>\$ 8,650,000</u>	<u>\$ 8,650,000</u>

City of Warrenton
Budget Document

Sewer System Development Charges Fund 036 (410)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
			<u>Resources</u>				
\$ 112,894	\$ 174,158	\$ 217,900	300000	Beginning Fund Balance	\$ 535,000	\$ 535,000	\$ 535,000
60,509	304,524	60,000	339100	Reimbursement Fee	48,900	48,900	48,900
755	7,636	6,000	361000	Interest Earnings	13,000	13,000	13,000
<u>174,158</u>	<u>486,318</u>	<u>283,900</u>		Total Resources	<u>596,900</u>	<u>596,900</u>	<u>596,900</u>
			<u>Requirements</u>				
-	-	-	620000	Capital Outlay-Public Works: Improvements			
-	-	-		Total Capital Outlay	-	-	-
			Not allocated:				
			Debt Service:				
			Principal-Y04001				
			Interest-Y04001				
-	-	-		Total Debt Service	-	-	-
-	-	-	800000	Contingency	-	-	-
-	-	-		Total Expenditures	-	-	-
<u>174,158</u>	<u>486,318</u>	<u>283,900</u>		Ending Fund Balance	<u>596,900</u>	<u>596,900</u>	<u>596,900</u>
<u>\$ 174,158</u>	<u>\$ 486,318</u>	<u>\$ 283,900</u>		Total Requirements	<u>\$ 596,900</u>	<u>\$ 596,900</u>	<u>\$ 596,900</u>

City of Warrenton
Budget Document

Sanitation Fund 032 (430)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
			Resources			
\$ 450,351	\$ 504,966	\$ 445,000	300000	\$ 560,000	\$ 560,000	\$ 560,000
1,035,500	1,085,601	1,060,395	344000	1,120,100	1,120,100	1,120,100
211,517	230,114	247,200	345000	238,610	238,610	238,610
2,379	1,015		360000			
3,271	21,567	15,000	361000	30,000	30,000	30,000
	5,050		366000			
<u>1,703,018</u>	<u>1,848,313</u>	<u>1,767,595</u>	Total Resources	<u>1,948,710</u>	<u>1,948,710</u>	<u>1,948,710</u>
			Requirements			
118,113	107,570	152,851	110000	143,000	143,000	143,000
1,696	1,100	8,000	110001	12,000	12,000	12,000
663	126	899	110002	1,000	1,000	1,000
8,665	7,959	12,374	141000	11,934	11,934	11,934
4,104	3,384	6,503	142000	7,739	7,739	7,739
	224	647	142100	624	624	624
113	104	162	143000	156	156	156
24,124	21,927	45,945	144000	51,905	51,905	51,905
45,083	34,746	47,984	145000	51,891	51,891	51,891
114	77	111	146000	110	110	110
287	202	304	149000	292	292	292
51,566	43,741	57,651	199999	55,419	55,419	55,419
<u>\$ 254,528</u>	<u>\$ 221,160</u>	<u>\$ 333,431</u>	Total Personnel Services	<u>\$ 336,070</u>	<u>\$ 336,070</u>	<u>\$ 336,070</u>
		2.7311	Total Full-Time Equivalent (FTE)	2.712	2.712	2.712

City of Warrenton
Budget Document

Sanitation Fund 032

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
Requirements							
Materials and Services-Public Works:							
\$ 652	\$ 647	\$ 800	210000	Office Supplies	\$ 700	\$ 700	\$ 700
596	443	700	211000	Postage	600	600	600
1,513	1,697	2,500	223000	General Supplies	1,800	1,800	1,800
1,649	3,979	2,000	223001	Janitorial Supplies	4,000	4,000	4,000
330	673	500	223002	Chemical Supplies	750	750	750
1,572	1,292	1,500	223004	Uniforms	1,600	1,600	1,600
508	444	1,000	223005	Safety	700	700	700
618	315	1,000	310000	Printing/Advertising	650	650	650
1,139	427	2,000	320000	Dues/Meetings/Training/Travel	1,200	1,200	1,200
708	857	1,000	340000	Electricity	900	900	900
1,961	2,097	3,300	340002	Communications	2,200	2,200	2,200
386,052	388,900	425,000	340003	Landfill Fees	400,000	400,000	400,000
209,054	228,366	247,200	340004	Residential Curbside Recycling	235,000	235,000	235,000
1,135	1,051	1,500	340005	Water	1,200	1,200	1,200
884	803	1,500	340006	Sewer	1,000	1,000	1,000
177	161	500	340007	Storm Sewer	200	200	200
960	873	1,200	340008	Sanitation	1,000	1,000	1,000
1,700	10,041	7,500	340015	Spring Cleanup/Voucher Program	10,000	10,000	10,000
37,309	39,843	42,200	340016	Commercial Recycling-Cardboard	41,000	41,000	41,000
28,930	36,567	79,500	340017	Yard Debris Recycling	38,000	38,000	38,000
14,655	14,236	17,500	340020	Landfill Postclosure Care Costs	15,000	15,000	15,000
14,854	15,757	16,200	340025	Recycling Education	16,200	16,200	16,200
		1,000	350000	Insurance-Bonds & Fire	500	500	500
837	983	1,000	360000	Bank Fees/Credit Cards	1,000	1,000	1,000
35,418	36,665	37,500	362000	Gasoline/Oil/Lubricants	37,500	37,500	37,500
29,256	32,634	45,000	366000	Equipment Maintenance	35,000	35,000	35,000
287	1,453	1,000	371000	Repair and Maintenance	1,500	1,500	1,500
219	152	1,500	371001	Rock	500	500	500
898	3,584	16,753	378000	Building Maintenance	25,000	25,000	25,000
12,236	10,425	12,000	380000	Professional Services	12,000	12,000	12,000
4,449	6,168	5,500	380005	Professional Services - online payments	6,500	6,500	6,500
3,380	3,995	3,500	380006	Professional Services - utility billing	4,000	4,000	4,000
2,863	3,388	7,000	380020	Computer/Software Support	4,000	4,000	4,000
3,240	18,748	7,000	380050	Non-capital equipment	17,500	17,500	17,500
21,561				Inventory Adjustment			
35,149	36,537	46,954	390090	Overhead Cost (Indirect Allocation)	53,814	53,814	53,814
51,775	54,280	62,999	420000	Franchise Fee (5%)	58,753	58,753	58,753
<u>908,524</u>	<u>958,481</u>	<u>1,104,806</u>		Total Materials and Services	<u>1,031,267</u>	<u>1,031,267</u>	<u>1,031,267</u>
Not allocated:							
35,000	100,000	65,000	860034	Transfers to Other Funds: Sanitation Fund Capital Reserve	65,000	65,000	65,000
<u>35,000</u>	<u>100,000</u>	<u>65,000</u>		Total Transfers to Other Funds	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
-	-	175,000	800000	Contingency	200,000	200,000	200,000
1,198,052	1,279,641	1,678,237		Total Expenditures	<u>1,632,337</u>	<u>1,632,337</u>	<u>1,632,337</u>
504,966	568,672	89,358	880001	Ending Fund Balance	316,373	316,373	316,373
<u>\$ 1,703,018</u>	<u>\$ 1,848,313</u>	<u>\$ 1,767,595</u>		Total Requirements	<u>\$ 1,948,710</u>	<u>\$ 1,948,710</u>	<u>\$ 1,948,710</u>

Established by Resolution No. 2161

Sanitation Fund Capital Reserve Fund 034 (430)

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

Review Year: 2026

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2024 - 6/30/2025			
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
<u>Resources</u>							
\$ 254,490	\$ 289,394	380,000	300000	Beginning Fund Balance	\$ 450,000	\$ 450,000	\$ 450,000
35,000	100,000	65,000	391032	Transfers from Other Funds: Sanitation Fund	65,000	65,000	65,000
<u>289,490</u>	<u>389,394</u>	<u>445,000</u>		Total Resources	<u>515,000</u>	<u>515,000</u>	<u>515,000</u>
<u>Requirements</u>							
		27,300	610005	Capital Outlay-Public Works: Public Works Service Truck	27,300	27,300	27,300
		23,400	610024	Hoist Truck	23,400	23,400	23,400
96			620091	Remodel of Public Works			
<u>96</u>	<u>-</u>	<u>50,700</u>		Total Capital Outlay	<u>50,700</u>	<u>50,700</u>	<u>50,700</u>
<u>96</u>	<u>-</u>	<u>50,700</u>		Total Expenditures	<u>50,700</u>	<u>50,700</u>	<u>50,700</u>
<u>289,394</u>	<u>389,394</u>	<u>394,300</u>	880001	Reserved for future expenditure	<u>464,300</u>	<u>464,300</u>	<u>464,300</u>
<u>\$ 289,490</u>	<u>\$ 389,394</u>	<u>\$ 445,000</u>		Total Requirements	<u>\$ 515,000</u>	<u>\$ 515,000</u>	<u>\$ 515,000</u>

State Tax Street Fund 040 (431)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Adopted		Resources	Proposed by	Approved by	Adopted by	
FYE 6/30/22	Budget		and	Budget	Budget	Governing	
FYE 6/30/23	FYE 6/30/24		Requirements	Officer	Committee	Body	
			Resources				
\$ 2,608,279	\$ 2,778,651	\$ 1,731,131	300000	\$ 2,347,884	\$ 2,347,884	\$ 2,347,884	
		1,195,340		872,193	872,193	872,193	
		42,764		49,363	49,363	49,363	
		30,765		30,560	30,560	30,560	
476,151	502,264	510,213	335700	512,760	512,760	512,760	
358,658	368,880	368,134	335800	372,865	372,865	372,865	
5,212	4,579		360000				
14,445	86,610	50,000	361000	100,000	100,000	100,000	
79,811			365000				
25,225	15,869	5,000	365002	5,000	5,000	5,000	
	6,538		366000				
	370,360		331700				
	119,955	400,000	334301				
		100,000	334302				
		1,360,000	334303	1,360,000	1,360,000	1,360,000	
		2,000,000	334304	2,000,000	2,000,000	2,000,000	
<u>3,567,781</u>	<u>4,253,706</u>	<u>7,793,347</u>		<u>7,650,625</u>	<u>7,650,625</u>	<u>7,650,625</u>	
			Total Resources				
			Requirements				
			Personnel Services-Public Works:				
61,060	78,125	134,351	110000	120,500	120,500	120,500	
343	602	2,000	110001	2,000	2,000	2,000	
663	126	899	110002	1,000	1,000	1,000	
4,626	5,809	10,500	141000	9,448	9,448	9,448	
2,113	2,594	4,394	142000	4,541	4,541	4,541	
	171	549	142100	494	494	494	
61	76	137	143000	124	124	124	
11,470	16,091	41,316	144000	38,017	38,017	38,017	
14,887	18,283	40,689	145000	31,582	31,582	31,582	
65	77	118	146000	105	105	105	
133	141	258	149000	238	238	238	
31,675	34,702	35,960	199999	27,791	27,791	27,791	
<u>127,096</u>	<u>156,797</u>	<u>271,171</u>		<u>235,840</u>	<u>235,840</u>	<u>235,840</u>	
		2.1823		1.8797	1.8797	1.8797	
			Total Personnel Services				
			Total Full-Time Equivalent (FTE)				
			Materials and Services-Public Works:				
290	243	350	210000	350	350	350	
		100	211000	100	100	100	
1,799	847	3,000	223000	2,000	2,000	2,000	
85	24	200	223001	100	100	100	
		100	223002	100	100	100	
685	446	750	223004	700	700	700	
976	503	1,200	223005	1,000	1,000	1,000	
136	153	800	310000	300	300	300	
154	635	3,000	320000	750	750	750	
391	467	500	340000	500	500	500	
509	753	600	340002	750	750	750	
45	61	150	340005	100	100	100	
44	61	150	340006	100	100	100	
9	12	100	340007	100	100	100	
4,181	4,356	5,000	340008	5,000	5,000	5,000	
63,881	67,598	75,000	341000	70,000	70,000	70,000	
443	594	500	360000	650	650	650	
2,025	3,184	2,500	362000	3,200	3,200	3,200	
11,047	4,171	12,000	366000	12,000	12,000	12,000	
30,736	38,478	60,000	371000	40,000	40,000	40,000	
3,218	9,182	7,500	371001	10,000	10,000	10,000	
41,764	619,627	450,000	371055	600,000	600,000	600,000	
546	2,071	14,213	378000	21,500	21,500	21,500	
13,102	31,000	35,000	380000	65,000	65,000	65,000	
2,472	3,616	5,000	380020	5,000	5,000	5,000	
4,636	2,843	5,000	380050	5,000	5,000	5,000	
21,590	28,987	29,288	390090	26,985	26,985	26,985	
<u>204,764</u>	<u>819,912</u>	<u>712,001</u>		<u>871,285</u>	<u>871,285</u>	<u>871,285</u>	
			Total Materials and Services				

City of Warrenton
Budget Document
State Tax Street Fund 040 (431)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2024 - 6/30/2025		
Actual FYE 6/30/22	FYE 6/30/23	Adopted Budget FYE 6/30/24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Requirements						
Capital Outlay-Public Works:						
		18,900	610005 Public Works Service Truck	18,900	18,900	18,900
7,999	901		610014 Emergency Response Trailer			
		16,200	610024 Hoist Truck	16,200	16,200	16,200
	16,162		610025 Vacuum Excavator Trailer			
		15,000	610026 Tailgate spreader			
		123,750	610031 Tractor and Boom Mower			
			610032 Public Works Skidsteer	33,000	33,000	33,000
		240,000	620068 SW 2nd St (Elm - Gardenia)			
1,420	771	487,000	620078 N Main & NW 7th Place (Warrenton Dr - NE 5th)	91,000	91,000	91,000
			620091 Public Works Remodel			
		320,000	620084 SW 4th St (S Main Ave-Alder Ct)	34,000	34,000	34,000
3,225	12,987	220,000	620086 Intersection of SW 9th St and S Main Ave			
305,381			620087 SW Alder Ave. (2nd to 1st)			
		50,000	620012 Warrenton Trails Wayfinding Signs	25,000	25,000	25,000
		40,000	620013 Upgrade Curb & Sidewalk at Elementary	50,000	50,000	50,000
128,382	23,622	500,000	620014 SRTS Grade Sch-Main Ave Safe Ped Walk			
		3,360,000	620015 SRTS Grade Sch-Phase 2	3,360,000	3,360,000	3,360,000
		455,000	620028 SE 2nd St (SE Marlin-Warr. Commercial Ctr)			
10,853			620029 Tansy Point Connection NW 11th Path			
			620031 Viewpoint Erosion Control	350,000	350,000	350,000
			620032 Community Center/City Park Crosswalk	30,000	30,000	30,000
			620033 Fourth Ave (Lake-Jetty) Impr. Project	100,000	100,000	100,000
457,270	54,443	5,845,850	Total Capital Outlay	4,108,100	4,108,100	4,108,100
-	-	500,000	800000 Contingency	500,000	500,000	500,000
789,130	1,031,152	7,329,022	Total Expenditures	5,715,225	5,715,225	5,715,225
2,778,651	3,222,554	464,325	880001 Ending Fund Balance	1,935,400	1,935,400	1,935,400
<u>\$3,567,781</u>	<u>\$ 4,253,706</u>	<u>\$7,793,347</u>	Total Requirements	<u>\$7,650,625</u>	<u>\$7,650,625</u>	<u>\$ 7,650,625</u>

Streets System Development Charges Fund 041 (410)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
			<u>Resources</u>				
\$1,072,687	\$ 1,216,418	\$ 1,282,100	300000	Beginning Fund Balance	\$ 1,411,000	\$1,411,000	\$ 1,411,000
137,523	49,011	160,000	339200	Improvement Fee	29,730	29,730	29,730
6,208	36,758	3,800	361000	Interest	35,000	35,000	35,000
<hr/>			<hr/>				
1,216,418	1,302,187	1,445,900	Total Resources		1,475,730	1,475,730	1,475,730
<hr/>			<hr/>				
			<u>Requirements</u>				
			620000	Capital Outlay-Public Works: Improvements			
<hr/>			<hr/>				
-	-	-	Total Capital Outlay		-	-	-
<hr/>			<hr/>				
-	-	-	800000	Contingency			
<hr/>			<hr/>				
-	-	-	Total Expenditures		-	-	-
<hr/>			<hr/>				
1,216,418	1,302,187	1,445,900	880001	Ending Fund Balance	1,475,730	1,475,730	1,475,730
<hr/>			<hr/>				
\$1,216,418	\$ 1,302,187	\$ 1,445,900	Total Requirements		\$ 1,475,730	\$1,475,730	\$ 1,475,730
<hr/>			<hr/>				

Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025					
Actual		Adopted Budget	Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24						
			Resources					
\$ 5,503	\$ 4,267	\$ 564	300000	Beginning Fund Balance	\$ 564	\$ 564	\$ 564	
88,883	61,182	143,058	347500	Engineering Services				
			348000	Other Billed Services				
	82		360000	Miscellaneous Income				
<u>94,386</u>	<u>65,531</u>	<u>143,622</u>		Total Resources	<u>564</u>	<u>564</u>	<u>564</u>	
			Requirements					
			Personnel Services-Engineering Dept:					
59,330	41,368	76,250	110000	Regular Salaries				
479	861	1,000	110001	Overtime				
4,479	3,169	5,910	141000	FICA				
747	351	1,048	142000	Workers Compensation				
	48	309	142100	Paid Family Leave				
59	41	77	143000	Unemployment				
15,568	10,741	25,524	144000	Retirement				
8,557	6,393	24,316	145000	Health Insurance				
44	23	39	146000	Life Insurance				
148	73	149	149000	Long Term Disability				
<u>89,411</u>	<u>63,068</u>	<u>134,622</u>		Total Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	
		1		Total Full-Time Equivalent	0	0	0	
			Materials and Services-Engineering Dept:					
	913	1,000	210000	Office Supplies				
145		3,000	320000	Dues/Meetings/Training/Travel				
	292	500	340002	Communications				
32	22	500	380000	Professional Services				
531	642	2,000	380020	Computer/Software Support				
	30	2,000	380050	Non-capital equipment				
<u>708</u>	<u>1,899</u>	<u>9,000</u>		Total Materials and Services	<u>-</u>	<u>-</u>	<u>-</u>	
90,119	64,967	143,622		Total Expenditures	-	-	-	
4,267	564	-	880001	Ending Fund Balance	564	564	564	
<u>\$ 94,386</u>	<u>\$ 65,531</u>	<u>\$ 143,622</u>		Total Requirements	<u>\$ 564</u>	<u>\$ 564</u>	<u>\$ 564</u>	

Warrenton Business License Fund 006 (400)

Historical Data			Budget for Fiscal Year 7/1/2024 - 6/30/2025				
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24					
			Resources				
\$ 53,439	\$ 68,931	\$ 109,000	300000	Beginning Fund Balance	\$ 130,000	\$ 130,000	\$ 130,000
63,665	84,578	86,000	321600	Business License Fees	84,000	84,000	84,000
		35	360000	Miscellaneous			
406	3,140	1,800	361000	Interest Earnings	1,800	1,800	1,800
			364000	Fund Raising Revenues			
<u>117,510</u>	<u>156,684</u>	<u>196,800</u>	Total Resources		<u>215,800</u>	<u>215,800</u>	<u>215,800</u>
			Requirements				
			Personnel Services-WBL Program:				
6,030	3,540	4,371	199999	Personnel services overhead (.0241 FTE)	3,241	3,241	3,241
<u>6,030</u>	<u>3,540</u>	<u>4,371</u>		Total Personnel Services	<u>3,241</u>	<u>3,241</u>	<u>3,241</u>
			Materials and Services-WBL Program:				
946	1,227	1,000	211000	Postage	1,500	1,500	1,500
143	150	300	310000	Printing/Advertising/Publicity/Marketing	300	300	300
7,500	7,500	7,500	320000	Dues/Meetings/Training/Travel	7,500	7,500	7,500
50	108	250	360000	Bank/Credit Card Fees	250	250	250
		200	380000	Professional Services	200	200	200
		10,000	380019	Nuisance Abatement	20,000	20,000	20,000
1,748	1,836	2,000	380020	Computer & Software Support	2,100	2,100	2,100
550	475	800	380039	North and South Welcome Sign	800	800	800
1,000			380031	July 4th Parade			
16,502	21,323	25,000	380051	Holiday & Community Events	25,000	25,000	25,000
<u>4,110</u>	<u>2,957</u>	<u>3,560</u>	390090	Overhead Cost (Indirect Allocation)	<u>3,147</u>	<u>3,147</u>	<u>3,147</u>
<u>32,549</u>	<u>35,576</u>	<u>50,610</u>	Total Materials & Services		<u>60,797</u>	<u>60,797</u>	<u>60,797</u>
			Capital Outlay-WBL Program:				
		10,000	620005	Hammond Planting Strip Upgrade	10,000	10,000	10,000
<u>-</u>	<u>-</u>	<u>10,000</u>		Total Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
			Not allocated:				
			Transfers to Other Funds				
5,000			860070	Police Vehicle Replacement Fund			
5,000			860071	Fire Apparatus & Equipment Fund	-		
			860015	Grants Fund - (Fire Equip. Match)			
	3,000	3,000	860001	General Fund - Planning Reviews/Code Enf.	3,000	3,000	3,000
<u>10,000</u>	<u>3,000</u>	<u>3,000</u>		Total Transfers	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	800000	Contingency			
<u>48,579</u>	<u>42,116</u>	<u>67,981</u>	Total Expenditures		<u>77,038</u>	<u>77,038</u>	<u>77,038</u>
<u>68,931</u>	<u>114,568</u>	<u>128,819</u>	880001	Ending Fund Balance	<u>138,762</u>	<u>138,762</u>	<u>138,762</u>
<u>\$ 117,510</u>	<u>\$ 156,684</u>	<u>\$ 196,800</u>	Total Requirements		<u>\$ 215,800</u>	<u>\$ 215,800</u>	<u>\$ 215,800</u>