



## **AGENDA**

Saturday, May 18, 2024– 9:00 a.m.  
Commission Chambers, Warrenton City Hall – 225 S Main Avenue

### **WARRENTON BUDGET COMMITTEE MEETING**

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- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPOINTMENT OF CHAIR**
- 4. APPOINTMENT OF VICE-CHAIR**
- 5. CONSENT CALENDAR (Items on the consent calendar are considered routine and require a motion and a second and no discussion, unless requested by a member of the budget committee)**
  - A. Acceptance of the minutes from the May 16, 2023 Budget Committee meeting
- 6. PUBLIC HEARING – Pursuant to State requirements, the Warrenton Budget Committee will conduct a Public Hearing in order to take public comment on the possible uses of revenue generated through the Oregon Shared Revenue Program**
  - A. Finance Director’s May 18, 2024 Agenda Memorandum (Statutory Requirement)
- 7. PUBLIC COMMENT – Pursuant to State requirements, the Warrenton Budget Committee will receive public comment on the City of Warrenton Proposed Budget for Fiscal Year 2024-2025. (Statutory Requirement)**
- 8. BUDGET COMMITTEE RECEIVES BUDGET MESSAGE – Budget Officer**
- 9. ORDER OF BUSINESS (See 2024-2025 Proposed Budget)**

**Consideration of Proposed Budget:**

  - A. General Fund Revenues – Page 45
  - B. Administration/Commission/Finance – Page 49
  - C. Transfers – Page 54

- D. Contingency – Page 55
- E. Planning Department – Page 50
- F. Municipal Court – Page 48
- G. Police Department – Page 51
- H. Police Vehicle Replacement Fund – Page 57
- I. Grants Fund – Page 59
- J. Fire Department – Page 52
- K. Fire Apparatus & Equipment Replacement – Page 58
- L. Building Division Fund – Page 67
- M. Library Fund – Page 68
- N. WBL – Page 86
- O. Wastewater Treatment Facility GO Bond Fund – Page 65
- P. Community Center Fund – Page 60
- Q. Community Center Capital Reserve Fund – Page 61
- R. Transient Room Tax Fund – Page 62
- S. Facilities Maintenance Fund – Page 63
- T. Tansy Point Dock Capital Reserve Fund – Page 64
- U. Warrenton Marina Fund – Page 69
- V. Warrenton Marina Capital Reserve Fund – Page 70
- W. Hammond Marina Fund – Page 71
- X. Hammond Marina Capital Reserve Fund – Page 72
- Y. Parks Department – Page 53
- Z. Parks System Development Charges Fund – Page 56
- AA. Quincy Robinson Trust Fund – Page 66
- BB. Water Fund – Page 73
- CC. Water Fund Capital Reserve Fund – Page 74
- DD. Water System Development Charges Fund – Page 75
- EE. Storm Sewer Fund – Page 76
- FF. Storm Sewer System Development Charges Fund – 77
- GG. Sewer Fund – Page 78
- HH. Sewer Fund Capital Reserve Fund – Page 79
- II. Sewer System Development Charges Fund – Page 80
- JJ. Sanitation Fund – Page 81
- KK. Sanitation Fund Capital Reserve – Page 82
- LL. State Tax Street Fund – Page 83
- MM. Streets System Development Charges Fund – Page 84
- NN. Engineer Internal Service Fund – Page 85

**10. FINAL APPROVAL of CITY OF WARRENTON'S PROPOSED BUDGET  
2024/2025**

- A. Final Approval of Fiscal Year 2024-2025 Budget and establishing and approving the rates and amounts of property taxes to be imposed – Finance Director's Agenda Memorandum

**11. ADJOURNMENT**

**Warrenton City Hall is accessible to the disabled. An interpreter for the hearing impaired may be requested under the terms of ORS 192.630 by contacting Dawne Shaw, City Recorder at 503-861-2233 at least 48 hours in advance of the meeting so appropriate assistance can be provided.**

MINUTES  
Warrenton Budget Committee  
May 16, 2023 – 3:00 p.m.  
Warrenton City Hall - Commission Chambers  
225 S. Main Ave.  
Warrenton, OR 97146

Mayor Balensifer called the meeting to order at 3:00 p.m.

Budget Committee Members Present: Angelo Schauermaun, Tommy Smith, Flint Carlson, David Burkhart, William Kerr, Commissioner Mark Baldwin, Commissioner Paul Mitchell, Commissioner Gerald Poe, Commissioner Tom Dyer (arrived at 5:25), and Mayor Henry Balensifer

Staff Members Present: Budget Officer Esther Moberg, Finance Director April Clark, Accountant Jessica Barrett, Library Director Joshua Saranpaa, Building Official Van Wilfinger, Planning Director Jay Blake, Harbormaster Jane Sweet, Public Works Director Greg Shafer, Public Works Operations Manager Jim McCarthy, Fire Chief Brian Alsbury, Police Chief Mathew Workman, and City Recorder Dawne Shaw

**David Burkhart moved to nominate Mayor Balensifer as Chair of the Budget Committee. There were no further nominations. Motion was seconded and passed unanimously.**

**Baldwin – aye; Carlson – aye; Smith – aye; Burkhart – aye; Kerr – aye; Poe – aye; Balensifer – aye; Mitchell – aye; Schauermaun - aye**

**Flint Carlson nominated Commissioner Baldwin as Vice Chair. Motion was seconded and passed.**

**Baldwin – nay; Carlson – aye; Smith – aye; Burkhart – aye; Kerr – aye; Poe – aye; Balensifer – aye; Mitchell – aye; Schauermaun - aye**

#### CONSENT CALENDAR

A. May 14, 2022, Budget Committee Meeting Minutes

**Tommy Smith made the motion to accept the Budget Committee minutes of May 14, 2022. Motion was seconded and passed.**

**Baldwin – aye; Carlson – aye; Smith – aye; Burkhart – aye; Kerr – aye; Poe – aye; Balensifer – aye; Mitchell – abstained; Schauermaun - aye**

Chair Balensifer opened the public hearing on the possible use of State Revenue Sharing Funds in the City's 2023-2024 budget. Finance Director April Clark reviewed the revenue sharing funds. Pursuant to ORS 221.770, Chair Balensifer opened the floor for public comment on the

proposed use of State Revenue Sharing for Fiscal Year 2023-2024; there were no public comments. There was no further discussion; Chair Balensifer closed the public hearing.

**PUBLIC COMMENT** – Pursuant to State requirements, the Warrenton Budget Committee will receive public comment on the City of Warrenton Proposed Budget for Fiscal Year 2023-2024. There were no public comments.

## **BUDGET MESSAGE**

Budget Officer Esther Moberg presented her Budget Message for the proposed FY 2023/2024 budget. She highlighted the completed projects over the past fiscal year, and also noted the upcoming projects for the next fiscal year. The overall spending authority for the FY 2023/2024 Budget is \$47,677.770.

## **BUSINESS**

Commissioner Mitchell made the request for committee introductions; introductions ensued.

Page 45 – General Fund Revenues – Finance Director April Clark reviewed/highlighted the changes. Brief discussion followed on proceeds from city property sales and overhead.

Page 49 – Administration/Commission/Finance – Ms. Clark explained the expenditures. Chair Balensifer asked if we could increase the commission training fund for boards training; Ms. Clark replied. Discussion continued.

Page 54 – Transfers – Ms. Clark reviewed.

Page 55 – Contingency – Ms. Moberg reviewed, and noted the contingency for building is for the potential purchase of a library building.

Page 50 – Planning Department – Planning Director Jay Blake reviewed his budget modifications. He noted the increase of \$60,000 in professional services for a code audit and further explained the purpose of the audit. Review continued.

Page 48 – Municipal Court – Police Chief Workman noted the changes/increases in this fund. Discussion followed on prisoner expenses.

Page 51 – Police Department – Chief Workman noted no major changes and gave a brief review of the budget. Brief discussion followed.

Page 57 – Police Vehicle Replacement Fund – Chief Workman noted a new Tahoe will be delivered soon, and two more are ordered. He noted all agencies are looking at switching records management programs which will require laptops instead of iPads.

Page 59 – Grants Fund – Chief Workman noted his recurring grants; Ms. Clark noted this fund also includes various admin related grants; Fire Chief Alsbury briefly explained the diesel removal grant.

Page 52 – Fire Department – Chief Alsbury reviewed the fire department budget, and noted the increase in personnel services is to incentivize volunteer recruitment; brief discussion continued.

Page 58 – Fire Apparatus & Equipment Replacement – Chief Alsbury reviewed; brief discussion continued on the age and condition of the Engine and replacement; and further discussion followed on the boat.

Page 67 – Building Division Fund – Building Official Van Wilfinger reviewed the building dept budget. Discussion followed on the e-permitting process.

Page 68 - Library Fund – Library Director Josh Saranpaa reviewed the Library budget.

Page 86 – Warrenton Business License Fund – Ms. Moberg reviewed the changes/increases. Discussion followed on the vehicles stored at the Hammond marina and abating nuisance RVs.

Page 65 – Wastewater Treatment Facility GO Bond Fund – Ms. Clark noted this is just the debt service for the WWTP.

Page 60 – Community Center Fund – Ms. Clark briefly reviewed; brief discussion continued.

Page 61 – Community Center Capital Reserve Fund – Ms. Clark reviewed; brief discussion followed on chair replacement.

Page 62 – Transient Room Tax Fund – This is the tourism portion of TRT only; discussion followed. Chamber Director David Reid spoke briefly in regard to the LCTC, and the promotion of tourism. Brief discussion continued.

Page 63 – Facilities Maintenance Fund – Ms. Clark explained the fund/transfers; noted ARPA funds for some capital projects, and repairs and maintenance (R&M); Commissioner Baldwin noted his thoughts on the planning and building department redesign; discussion followed.

Page 64 – Tansy Point Dock Capital Reserve Fund – Ms. Clark noted this is a required transfer for the anodes; a new anode inspection was requested.

Page 69 – Warrenton Marina Fund – Harbormaster Jane Sweet reviewed the budget. Discussion followed on the R&M figures. Ms. Sweet clarified how the last \$100,000 (R&M) was spent and noted the \$100,000 for the next fiscal year's projects. Discussion followed on the docks and piles maintenance. Clarification and discussion ensued on the planned capital projects, and the marina master plan. Further discussion followed on dock maintenance.

Page 70 – Warrenton Marina Capital Reserve Fund – no further discussion

Page 71 – Hammond Marina Fund – brief discussion on launch fees, dock conditions and the reduction in R&M.

Page 72 – Hammond Marina Capital Reserve Fund – no discussion

At 5:26 pm, Chair Balensifer recessed the meeting for 10 minutes; the meeting was reconvened at 5:39 pm.

Page 53 – Parks Department – Public Works Director Greg Shafer made some introductory remarks. Review of the Parks budget began, starting with the Food Cart Pod operations. Chair Balensifer asked about the Hammond planting strip; he asked if we could move some Warrenton Business License (WBL) funds to Parks for the planting strip, since WBL has an ending fund balance; there were no objections.

**Commissioner Baldwin made the motion to move \$10,000 out of the WBL fund to Parks for the Hammond Planting Strip upgrade. Motion was seconded and passed unanimously.**

**Baldwin – aye; Carlson – aye; Smith – aye; Burkhart – aye; Kerr – aye; Poe – aye; Balensifer – aye; Mitchell – aye; Schauermaun – aye; Dyer - aye**

There was unanimous consent to put the \$10,000 in R&M.

Page 56 – Parks System Development Charges Fund – no discussion

Page 66 – Quincy Robinson Trust Fund – Ms. Clark gave a brief explanation on the trust.

Page 73 – Water Fund – no discussion

Page 74 – Water Fund Capital Reserve Fund – brief discussion on the Hammond waterline project cost increases and phases.

Page 75 – Water System Development Charges Fund – no discussion

Page 76 – Storm Sewer Fund – Chair Balensifer discussed burrowing animals, the levees, and culverts, and asked if we are contracting with a trapper for moles. Discussion followed on ditch/culvert maintenance.

Page 77 – Storm Sewer System Development Charges Fund – no discussion

Page 78 – Sewer Fund – no discussion

Page 79 – Sewer Fund Capital Reserve Fund – there was brief discussion on the hoist truck; SBR equipment & the WWTP options, including a biodigester.

Page 80 – Sewer System Development Charges – no discussion

Page 81 – Sanitation Fund – no discussion

Page 82 – Sanitation Fund Capital Reserve – brief discussion continued on the hoist truck

Page 83 – State Tax Street Fund – brief discussion on wayfinding signs for the trail system

Page 84 – Streets System Development Charges Fund – no discussion

Page 85 – Engineer Internal Service Fund – Ms. Clark and Ms. Moberg explained this is our internal capital project fund, and noted the new position of project coordinator. Brief discussion continued.

**Commissioner Paul Mitchell made the motion to approve the FY 23/24 budget as amended. Motion was seconded and passed unanimously.**

**Baldwin – aye; Carlson – aye; Smith – aye; Burkhart – aye; Kerr – aye; Poe – aye; Balensifer – aye; Mitchell – aye; Schauermaann – aye; Dyer - aye**

**Chair Balensifer read the budget committee action statement into the record:**

Therefore, the Warrenton Budget Committee has approved and authorized the City to levy the permanent rate of \$1.6701 per thousand of assessed value for the General Fund: to levy \$0.28 per thousand of assessed value for the Police Local Option Levy: to levy \$0.33 for the Library Local Option Levy: to levy the amount of \$558,380 for bonded debt for the wastewater treatment facility.

After completing all obligations required under Oregon Budget Law, the Warrenton Budget Committee hereby approves the FY 2023-2024 Proposed Budget, as amended, comprised of revenues and expenditures for all City funds and departments and submits the Approved FY 2023-2024 Budget to the City Commission for further consideration and recommended adoption.

There being no further business, Chair Balensifer adjourned the meeting at 6:37 p.m.

APPROVED:

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

ATTEST:

\_\_\_\_\_  
Dawne Shaw, CMC, City Recorder



# 6.A.



## **Finance Department Agenda Memorandum**

To: Members of the City of Warrenton Budget Committee  
From: Jessica Barrett, Finance Director  
Date: May 18, 2024

### **Regarding – Public Hearing on possible uses of *State Revenue Sharing Funds for FY 2024-2025***

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Please see the attached “Public Hearing” procedures.

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

A public notice of the scheduled hearing was posted in *The Astorian* on May 2, 2024.

The proposed budget includes estimated revenue from state shared revenues in the amount of \$736,137. The attached spreadsheet shows the breakdown by fund.

#### **Recommendation:**

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

**Public Hearing**  
Warrenton Budget Committee  
May 18, 2024  
State Revenue Sharing

“At this time, pursuant to ORS 221.770, I will open the public hearing in order to give the citizens of Warrenton the opportunity to comment on the use of State Revenue Sharing funds in the City of Warrenton’s Budget for Fiscal Year 2024-2025.”

“Staff, please present your report.”

“Is there any member of the public wishing to comment on the proposed use of State Revenue Sharing for Fiscal Year 2024-2025?”

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

**CITY OF WARRENTON  
fye 2025**

**STATE SHARED REVENUE ESTIMATES**

|                                    | <u>RATE PER CAPITA</u> | <u>X POPULATION</u> | <u>TOTAL ESTIMATED REVENUE</u> | <u>FUND</u> |
|------------------------------------|------------------------|---------------------|--------------------------------|-------------|
| HIGHWAY USER TAXES                 | \$ 79.35               | 6,462               | 512,760                        | 040         |
| LIQUOR TAX                         | \$ 21.24               | 6,462               | 137,253                        | 001         |
| MARIJUANA TAX                      | \$ 1.38                | 6,462               | 8,918                          | 001         |
| CIGARETTE TAX                      | \$ 0.71                | 6,462               | 4,588                          | 001         |
| STATE REVENUE SHARING (LIQUOR)     |                        |                     | 72,619                         | 001         |
| <b>TOTAL GENERAL FUND</b>          |                        |                     | <b>223,377</b>                 |             |
| <b>TOTAL STATE TAX STREET FUND</b> |                        |                     | <b>512,760</b>                 |             |
| <b>GRAND TOTAL</b>                 |                        |                     | <b>736,137</b>                 |             |

Highway fund revenues: Restricted to road-related purposes: Budget includes street lighting, maintenance, and street paving

Liquor tax revenues: General Government purposes without program restrictions

Cigarette tax revenues: General Government purposes without program restrictions

Marijuana tax revenues: General Government purposes without program restrictions



# **CITY OF WARRENTON**

## **PROPOSED BUDGET**

**FISCAL YEAR 2024-2025**

**CITY OF WARRENTON**  
**FISCAL YEAR 2024 – 2025 BUDGET**  
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## 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 9<sup>th</sup> 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 9<sup>th</sup> 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:

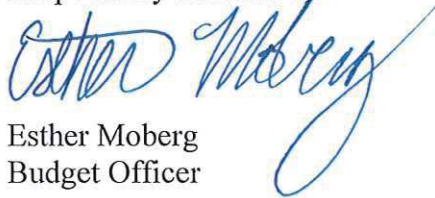
|   | <u>2023-2024</u> | <u>2024-2025</u> |
|---|------------------|------------------|
| Engineering Internal Service Fund (042) | \$143,622        | \$0              |

**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 <b>notice</b> 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.<br><br>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 <sup>nd</sup> 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<br>FYE 2021 | FYE 2022   | FYE 2023         |            | Adopted Budget<br>FYE 2024 | Proposed Budget<br>FYE 2025 | Projected<br>FYE 2026 | Projected<br>FYE 2027 |           |             |           |             |
|---|------------------|-------------|------------------|-------------|--------------------|------------|------------------|------------|----------------------------|-----------------------------|-----------------------|-----------------------|-----------|-------------|-----------|-------------|
| <b>Beginning Fund Balance</b>                                   | 1,306,042        | 2%          | 1,337,045        | -13%        | 1,156,780          | -10%       | 1,043,091        | 41%        | 1,467,390                  | 29%                         | 1,885,859             |                       |           |             |           |             |
|   |                  |             |                  |             |                    |            |                  |            | -26%                       | 1,400,000                   | 32%                   | 1,850,000             | -89%      | 202,952     | -         |             |
| <b>Resources:</b>   |                  |             |                  |             |                    |            |                  |            |                            |                             |                       |                       |           |             |           |             |
| 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 | 3%          | 1,262,501 |             |
| Police Local Option   |                  |             |                  |             |                    |            |                  |            | 216,070                    | 24%                         | 268,097               | 3%                    | 276,140   | 3%          | 284,424   |             |
| 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               |                       |           |             |           |             |
|   |                  |             |                  |             |                    |            |                  |            | 974,812                    |                             | 3,000                 |                       | 3,000     |             | -         |             |
| <b>Total Resources</b>  | <b>3,935,358</b> | <b>4%</b>   | <b>4,097,239</b> | <b>1%</b>   | <b>4,153,610</b>   | <b>11%</b> | <b>4,592,333</b> | <b>8%</b>  | <b>4,939,538</b>           | <b>10%</b>                  | <b>5,450,528</b>      |                       |           |             |           |             |
|   |                  |             |                  |             |                    |            |                  |            | 15%                        | 6,292,794                   | -10%                  | 5,690,803             | 3%        | 5,840,828   | 3%        | 6,040,703   |
| <b>Expenditures:</b>  |                  |             |                  |             |                    |            |                  |            |                            |                             |                       |                       |           |             |           |             |
| 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               |                       |           |             |           |             |
|   |                  |             |                  |             |                    |            |                  |            | 35%                        | 871,641                     | -69%                  | 270,778               | -26%      | 200,778     | -15%      | 170,798     |
| <b>Total Expenditures</b>                                       | <b>3,904,355</b> | <b>10%</b>  | <b>4,277,504</b> | <b>0%</b>   | <b>4,267,299</b>   | <b>-2%</b> | <b>4,168,034</b> | <b>8%</b>  | <b>4,521,069</b>           | <b>14%</b>                  | <b>5,144,004</b>      |                       |           |             |           |             |
|   |                  |             |                  |             |                    |            |                  |            | 31%                        | 6,727,460                   | 0%                    | 6,723,519             | 3%        | 6,943,881   | 5%        | 7,281,889   |
| <b>Contingency</b>  |                  |             |                  |             |                    |            |                  |            | 682,448                    | -10%                        | 614,332               | -43%                  | 347,194   | 5%          | 364,094   |             |
| <b>Ending Fund Balance</b>                                      | <b>1,337,045</b> | <b>-13%</b> | <b>1,156,780</b> | <b>-10%</b> | <b>1,043,091</b>   | <b>41%</b> | <b>1,467,390</b> | <b>29%</b> | <b>1,885,859</b>           | <b>16%</b>                  | <b>2,192,383</b>      |                       |           |             |           |             |
|   |                  |             |                  |             |                    |            |                  |            | -87%                       | 282,886                     | -28%                  | 202,952               | -715%     | (1,247,295) | 29%       | (1,605,280) |
| <b>Months operating expenditures<br/>in ending fund balance</b> | <b>4.11</b>      |             | <b>3.25</b>      |             | <b>2.93</b>        |            | <b>4.22</b>      |            | <b>5.01</b>                |                             | <b>5.11</b>           |                       |           |             |           |             |
|   |                  |             |                  |             |                    |            |                  |            | 0.50                       |                             | 0.36                  |                       | 0.00      |             | 0.00      |             |

## Resolution Number - 2031

### A Resolution Establishing a Fiscal Policy for the City of Warrenton

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

#### FISCAL POLICY

##### **Section A. Revenue Policy**

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

##### **Section B. Budget Policy**

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

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

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

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

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

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

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

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

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

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

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

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



for establishing a Request for Proposals (RFP) and selection process for securing professional services that are required to develop and implement the City's debt program. Goals of the solicitation and selection process shall include encouraging participating from qualified service providers at competitive prices. RFPs may 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

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

#### BUDGET DEVELOPMENT POLICIES

##### 1. General Fund Budget

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

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



## 2. **Non-General Fund Budgets**

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

## 3. **Matching Funds**

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

4. **New Positions Generally**

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

5. **Mid-Year Budget Reductions**

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

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

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

7. **Employee Salary Adjustments**

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

8. **Budget Controls**

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

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

**9. Discretionary Resources**

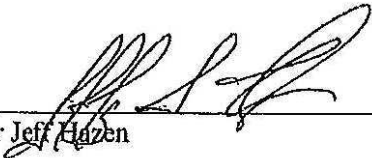
- A. Maximize the City Commission's Discretion. Wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service. The goal is to give the City Commission as much flexibility as possible in allocating resources to local priorities.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

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

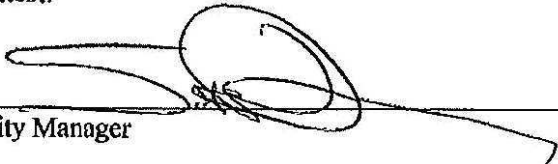
- A. Contingencies. Generally, the City should limit the use of contingencies to circumstances where they are required by law or needed for emergencies allow.

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

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

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

Attest:

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



## **Resolution Number 2033**

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

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

#### **BUDGET STRATEGIC PLAN**

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

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

### General Fund Priorities

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

### RESOURCE REDUCTION STRATEGY

#### Section II - General Policies and Principles

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



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

**Section III - Resource Reduction Priorities**

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

**General Fund Reduction Priorities**


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

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

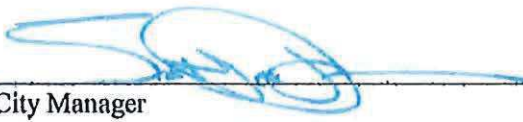
- E. A reduced City workweek will be proposed to achieve salary savings. If this proves insufficient, then;

F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.

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

Attest:

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

CITY OF WARRENTON

Budget 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           |        |                  |        |            |        |                |        |                |
| Public 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> |        |                |          |      |         |                  |        |                  |        |            |        |                |        |                |
| <b>Overtime</b>                          |               | 201,000          |        | 2,500          | Fire     | 422  |         | 12,500           |        |                  |        |            |        |                |        |                |
|  |               |                  |        |                | Court    | 412  |         | 1,000            |        |                  |        |            |        |                |        |                |
|  |               |                  |        |                | CD       | 419  |         | 1,000            |        |                  |        |            |        |                |        |                |
|  |               |                  |        |                | Police   | 421  |         | 80,000           |        |                  |        |            |        |                |        |                |
|  |               |                  |        |                | Parks    | 429  |         | 2,000            |        |                  |        |            |        |                |        |                |
| <b>On-Call Time</b>                      |               | 14,287           |        |                | Parks    | 429  |         | 1,372            |        |                  |        |            |        |                |        |                |
| <b>Temporary/Seasonal</b>                |               | 47,250           |        |                | Police   | 421  |         | 3,250            |        |                  |        |            |        |                |        |                |
|  |               |                  |        |                | Parks    | 429  |         | 12,000           |        |                  |        |            |        |                |        |                |
| <b>GRAND TOTALS</b>                      | <b>63.980</b> | <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

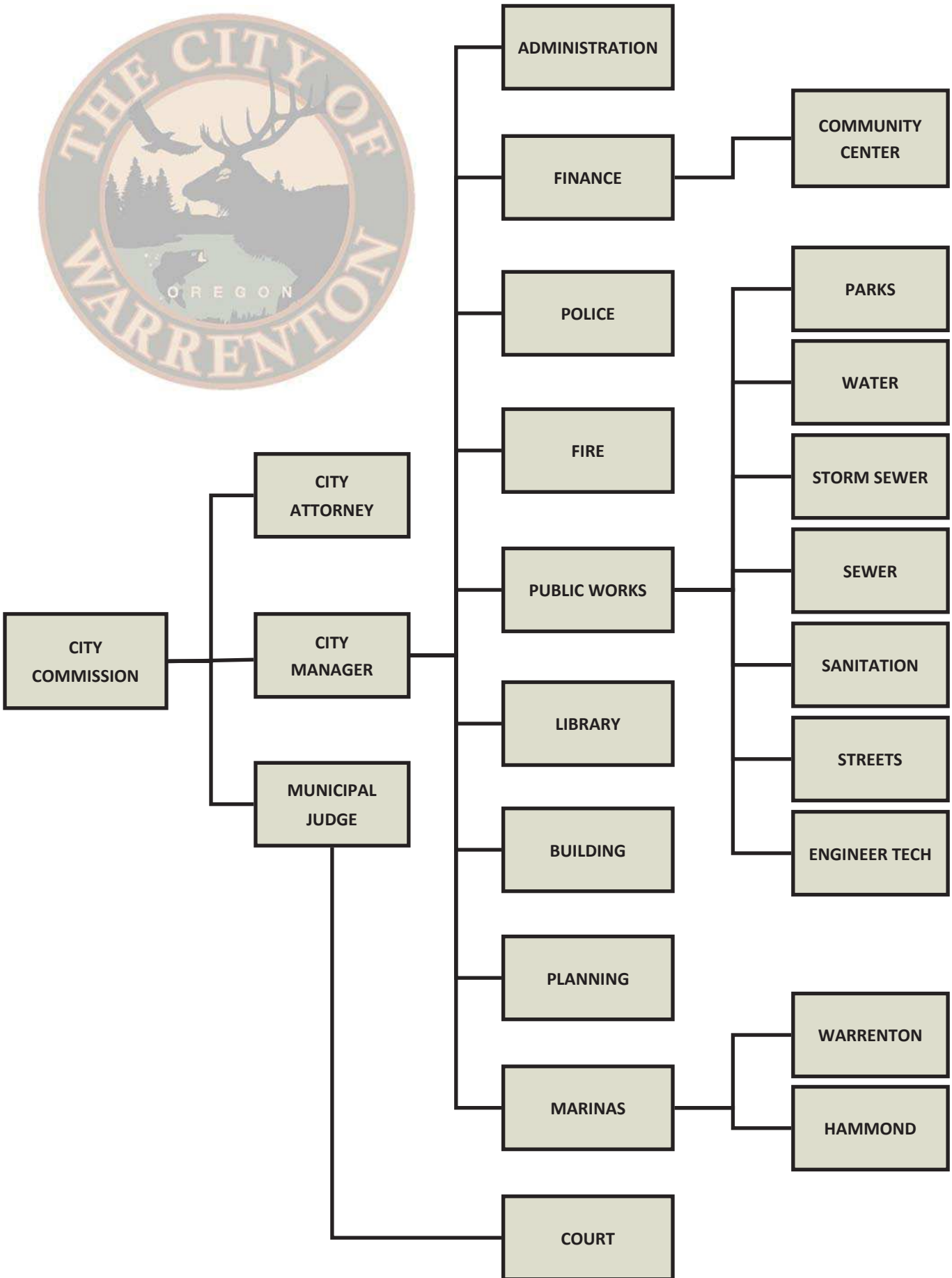
|     |                       |                |                  |
|-----|-----------------------|----------------|------------------|
| 412 | Municipal Court       | 1.0000         | 62,607           |
| 419 | Community Development | 2.1000         | 156,854          |
| 421 | Police              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

| CITY OF WARRENTON<br>Budget 2024/2025<br>PERSONNEL ALLOCATION | 040    | 010                 | 011    | 025                 | 030    | 028               | 032     | 042     |        |         |        |                |        |            |       |             |
|---|--------|---------------------|--------|---------------------|--------|-------------------|---------|---------|--------|---------|--------|----------------|--------|------------|-------|-------------|
|   | FTE    | State Tax<br>Street | FTE    | Warrenton<br>Marina | FTE    | Hammond<br>Marina | FTE     | Water   | FTE    | Sewer   | FTE    | Storm<br>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         |        |            |       |             |
| <b>Overtime</b>   |        | 2,000               |        | 8,000               |        | 8,000             |         | 30,000  |        | 40,000  |        | 2,000          |        | 12,000     |       |             |
| <b>On-Call Time</b>   |        | 1137                |        |                     |        |                   |         | 6324    |        | 4908    |        | 546            |        |            |       |             |
| <b>Temporary/Seasonal</b>                                     |        | 1,000               |        | 12,000              |        | 12,000            |         |         |        |         |        | 6,000          |        | 1,000      |       |             |
| <b>GRAND TOTALS</b>   | 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              |
| <b>General Fund</b>               |                |                |                |                |                |                |                        |
| 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                | <u>23.9156</u> | <u>24.4446</u> | <u>24.2357</u> | <u>24.7880</u> | <u>26.0688</u> | <u>26.5598</u> | <u>27.7814</u>         |
| <b>Special Revenue Funds</b>      |                |                |                |                |                |                |                        |
| 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        | <u>4.6849</u>  | <u>5.8191</u>  | <u>6.0311</u>  | <u>7.6085</u>  | <u>8.4465</u>  | <u>7.6573</u>  | <u>6.4047</u>          |
| <b>Enterprise Funds</b>           |                |                |                |                |                |                |                        |
| 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             | <u>26.3394</u> | <u>26.0163</u> | <u>25.0132</u> | <u>26.5535</u> | <u>29.3647</u> | <u>29.6630</u> | <u>29.7939</u>         |
| <b>Internal Service Funds</b>     |                |                |                |                |                |                |                        |
| 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                 |
| <b>Addition:</b>                  |                |                |                |                |                |                |                        |
| Code Enforcement Officer          |                |                |                |                |                |                | 1.0000                 |
| Assistant Police Clerk            |                |                |                |                |                |                | 0.3800                 |
| <b>Subtraction:</b>               |                |                |                |                |                |                |                        |
| Residential Building Official     |                |                |                |                |                |                | (1.0000)               |
| Engineer Tech                     |                |                |                |                |                |                | (1.0000)               |
| Public Works Weekend Help         |                |                |                |                |                |                | (0.2800)               |
| <b>Total 2024/2025 net change</b> |                |                |                |                |                |                | <u><b>(0.9000)</b></u> |

# 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 7<sup>th</sup> 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.

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

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

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

| Fund                                  | Personnel<br>Services | Materials<br>and<br>Services | Capital<br>Outlay    | Debt<br>Service     | Transfers<br>To Other<br>Funds | Contingency         | Total<br>Expenditures | Ending Fund<br>Balance<br>and<br>Reserved for<br>Future Expenditure | Total<br>Requirements |
|---------------------------------------|-----------------------|------------------------------|----------------------|---------------------|--------------------------------|---------------------|-----------------------|---|-----------------------|
| <b>General Fund (by department)</b>   |                       |                              |                      |                     |                                |                     |                       |   |                       |
| 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               |
| <b>Total General Fund</b>             | <b>4,181,434</b>      | <b>2,138,473</b>             | <b>60,800</b>        | <b>72,034</b>       | <b>270,778</b>                 | <b>614,332</b>      | <b>7,337,851</b>      | <b>202,952</b>  | <b>7,540,803</b>      |
| <b>Special Revenue Funds</b>          |                       |                              |                      |                     |                                |                     |                       |   |                       |
| 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               |
| <b>Total Special Revenue Funds</b>    | <b>789,011</b>        | <b>1,840,712</b>             | <b>4,457,100</b>     | <b>-</b>            | <b>38,000</b>                  | <b>610,000</b>      | <b>7,734,823</b>      | <b>2,521,325</b>  | <b>10,256,148</b>     |
| <b>Debt Service Funds</b>             |                       |                              |                      |                     |                                |                     |                       |   |                       |
| Wastewater Treatment GO Bond          |                       |                              |                      | 556,495             |                                |                     | 556,495               | 44,520  | 601,015               |
| <b>Total Debt Service Funds</b>       | <b>-</b>              | <b>-</b>                     | <b>-</b>             | <b>556,495</b>      | <b>-</b>                       | <b>-</b>            | <b>556,495</b>        | <b>44,520</b>   | <b>601,015</b>        |
| <b>Capital Projects Funds</b>         |                       |                              |                      |                     |                                |                     |                       |   |                       |
| 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               |
| <b>Total Capital Projects Funds</b>   | <b>-</b>              | <b>-</b>                     | <b>483,778</b>       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>483,778</b>        | <b>2,046,310</b>  | <b>2,530,088</b>      |
| <b>Enterprise Funds</b>               |                       |                              |                      |                     |                                |                     |                       |   |                       |
| 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               |
| <b>Total Enterprise Funds</b>         | <b>4,036,637</b>      | <b>5,483,299</b>             | <b>9,278,100</b>     | <b>488,958</b>      | <b>6,600,000</b>               | <b>1,813,012</b>    | <b>27,700,006</b>     | <b>19,238,891</b>   | <b>46,938,897</b>     |
| <b>Internal Service Fund</b>          |                       |                              |                      |                     |                                |                     |                       |   |                       |
| Engineer Internal Service Fund        |                       |                              |                      |                     |                                |                     |                       | 564   | 564                   |
| <b>Total Internal Service Fund</b>    | <b>-</b>              | <b>-</b>                     | <b>-</b>             | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>              | <b>564</b>  | <b>564</b>            |
| <b>City of Warrenton All Funds</b>    | <b>\$ 9,007,082</b>   | <b>\$ 9,462,484</b>          | <b>\$ 14,279,778</b> | <b>\$ 1,117,487</b> | <b>\$ 6,908,778</b>            | <b>\$ 3,037,344</b> | <b>\$ 43,812,953</b>  | <b>\$ 24,054,562</b>  | <b>\$ 67,867,515</b>  |

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

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

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

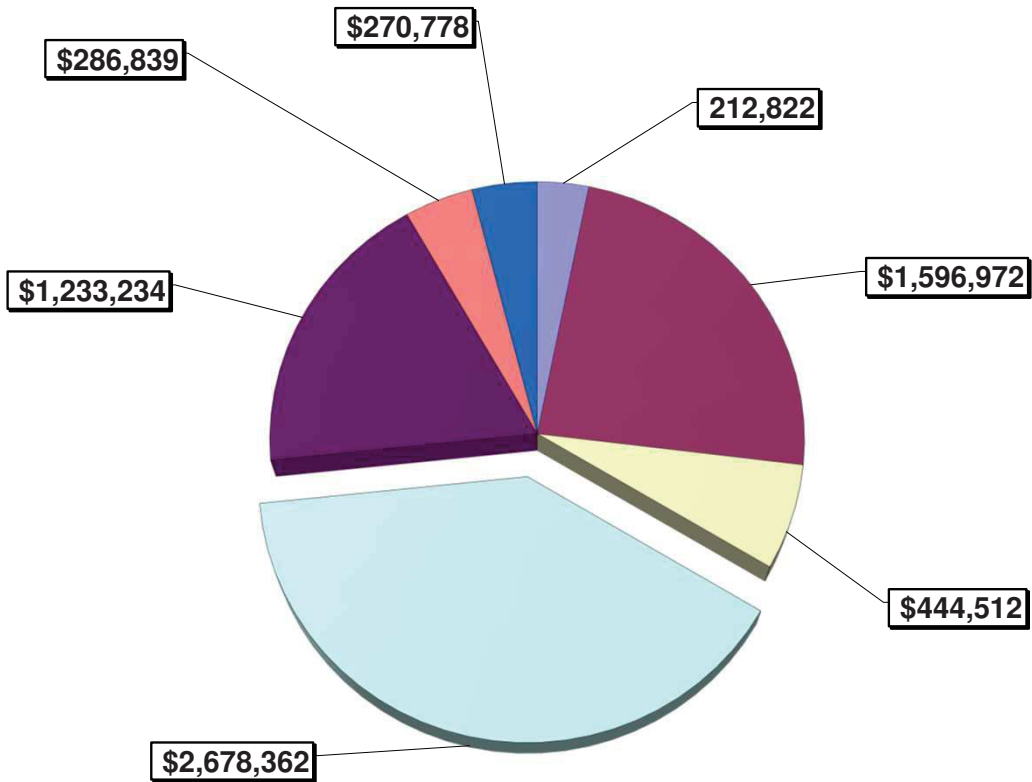
| Historical Data     |                     |                     | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |                                      |                                  |                                    |                                 |
|---------------------|---------------------|---------------------|--|--------------------------------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



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

| Historical Data           |                     |                     | Budget for Fiscal Year<br>7/1/2023 - 6/30/2024 |                                  |                                    |                                 |
|---------------------------|---------------------|---------------------|--|----------------------------------|------------------------------------|---------------------------------|
| Actual                    |                     | Adopted<br>Budget   |  | Proposed by<br>Budget<br>Officer | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>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                       | \$ -                               | \$ -                            |
| 693,099                   | 632,100             | 824,763             | Administration/Commission                      | 810,223                          | -                                  | -                               |
| 70,016                    | 216,653             | 244,139             | Planning                                       | 275,127                          | -                                  | -                               |
| 1,421,570                 | 1,472,565           | 1,817,953           | Police   | 2,069,151                        | -                                  | -                               |
| 561,657                   | 523,480             | 713,257             | Fire   | 748,445                          | -                                  | -                               |
| 76,052                    | 40,088              | 136,206             | Parks  | 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>-</u>                           | <u>-</u>                        |
| Materials and Services:   |                     |                     |  |                                  |                                    |                                 |
| 66,668                    | 63,781              | 98,180              | Municipal Court                                | 93,956                           | -                                  | -                               |
| 472,426                   | 527,990             | 671,736             | Administration/Commission                      | 786,749                          | -                                  | -                               |
| 162,982                   | 69,016              | 201,368             | Planning                                       | 169,385                          | -                                  | -                               |
| 405,225                   | 437,074             | 513,760             | Police   | 609,211                          | -                                  | -                               |
| 222,580                   | 293,841             | 342,064             | Fire   | 362,755                          | -                                  | -                               |
| 65,609                    | 62,202              | 93,461              | Parks  | 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>-</u>                           | <u>-</u>                        |
| Capital Outlay:           |                     |                     |  |                                  |                                    |                                 |
| -                         | -                   | -                   | Police   | -                                | -                                  | -                               |
|                           |                     | 22,000              | Fire   | 50,000                           | -                                  | -                               |
| 10                        | -                   | 7,800               | Parks  | 10,800                           | -                                  | -                               |
| <u>10</u>                 | <u>-</u>            | <u>29,800</u>       | Total Capital Outlay                           | <u>60,800</u>                    | <u>-</u>                           | <u>-</u>                        |
| Debt Service:             |                     |                     |  |                                  |                                    |                                 |
| 72,034                    | 72,034              | 72,034              | Fire   | 72,034                           | -                                  | -                               |
| <u>72,034</u>             | <u>72,034</u>       | <u>72,034</u>       | Total Debt Service                             | <u>72,034</u>                    | <u>-</u>                           | <u>-</u>                        |
| Transfers to Other Funds: |                     |                     |  |                                  |                                    |                                 |
|                           |                     | 41,626              | Warrenton Marina Capital Reserve               | -                                | -                                  | -                               |
| 50,000                    | 112,888             | 307,937             | Facilities Maintenance Fund                    | 150,000                          | -                                  | -                               |
| 75,000                    | 220,582             | 254,800             | Police Vehicle Replacement Fund                | 50,000                           | -                                  | -                               |
| 25,000                    | 247,406             | 246,500             | Fire Apparatus Replacement Fund                | 50,000                           | -                                  | -                               |
| 20,778                    | 20,778              | 20,778              | Tansy Point Dock Capital Reserve               | 20,778                           | -                                  | -                               |
| <u>170,778</u>            | <u>601,654</u>      | <u>871,641</u>      | Total Transfers to Other Funds                 | <u>270,778</u>                   | <u>-</u>                           | <u>-</u>                        |
| -                         | -                   | 336,873             | Contingency - 5% of expenditures               | 324,137                          | -                                  | -                               |
| -                         | -                   | 345,575             | Contingency                                    | 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>\$ -</u>                        | <u>\$ -</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<br>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:                     |  | \$ 62,000                  |                              |                           |
| 208               | 28                | 1,000             | 110001   | Regular Salaries                        |  | 1,000                      |                              |                           |
| 1,744             | 3,186             | 3,691             | 141000   | Overtime                                |  | 4,820                      |                              |                           |
| 55                | 51                | 54                | 142000   | FICA Taxes                              |  | 76                         |                              |                           |
|                   | 89                | 193               | 142100   | Workers' Compensation                   |  | 252                        |                              |                           |
| 23                | 42                | 48                | 143000   | Paid Family Leave                       |  | 63                         |                              |                           |
| 8,519             | 12,049            | 13,071            | 144000   | Unemployment                            |  | 17,819                     |                              |                           |
| 6,970             | 14,938            | 14,575            | 145000   | Retirement Contributions                |  | 19,279                     |                              |                           |
| 42                | 53                | 50                | 146000   | Health Insurance                        |  | 63                         |                              |                           |
| 57                | 91                | 93                | 149000   | Life Insurance                          |  | 125                        |                              |                           |
| 15,387            | 13,211            | 17,073            | 199999   | Long Term Disability                    |  | 13,369                     |                              |                           |
|                   |                   |                   |  | Personnel Services overhead (.0994 FTE) |  |                            |                              |                           |
| <u>60,363</u>     | <u>89,901</u>     | <u>97,098</u>     |  | Total Personnel Services                |  | <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                      |                              |                           |
|                   | 228               | 300               | 211000   | Postage                                 |  | 325                        |                              |                           |
| 21                | 220               | 150               | 223000   | General Supplies/Small Tools            |  | 150                        |                              |                           |
| 174               | 38                | 400               | 310000   | Print/Advert/Publicity                  |  | 400                        |                              |                           |
| 756               | 822               | 1,300             | 320000   | Dues/Meetings/Training/Travel           |  | 2,000                      |                              |                           |
| 191               | 359               | 325               | 340002   | Communications                          |  | 1,000                      |                              |                           |
| 521               | 705               | 800               | 360000   | Bank Fees/Credit Cards                  |  | 800                        |                              |                           |
| 976               |                   | 1,000             | 366000   | Equipment Maintenance                   |  | 1,000                      |                              |                           |
| 30,757            | 29,577            | 37,000            | 380000   | Professional Services                   |  | 32,000                     |                              |                           |
| 20,124            | 17,211            | 35,000            | 380005   | State/County Share of Fines             |  | 35,000                     |                              |                           |
| 642               | 888               | 1,000             | 380010   | Rentals                                 |  | 1,200                      |                              |                           |
| 1,781             | 1,905             | 3,800             | 380020   | Computer Software Support               |  | 3,900                      |                              |                           |
|                   |                   | 1,000             | 380050   | Non-capital Equipment                   |  | 1,000                      |                              |                           |
|                   |                   | 1,000             | 382000   | Prisoner Expense                        |  | 1,000                      |                              |                           |
| 10,488            | 11,035            | 13,905            | 390090   | Overhead Cost (Indirect allocation)     |  | 12,981                     |                              |                           |
| <u>66,668</u>     | <u>63,781</u>     | <u>98,180</u>     |  | Total Materials and Services            |  | <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>\$ -</u>                  | <u>\$ -</u>               |

City of Warrenton  
Budget Document

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

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

City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Planning (419)**

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

City of Warrenton  
Budget Document

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

| Historical Data     |                     |                     | Budget for Fiscal Year<br>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:                            |                            |                              |                           |
| \$ 785,483          | \$ 840,824          | \$ 1,018,250        | 110000 Regular Salaries                        | \$ 1,126,250               |                              |                           |
| 91,529              | 81,505              | 85,000              | 110001 Overtime                                | 80,000                     |                              |                           |
|                     |                     | 3,000               | 110002 Temporary/Seasonal Salaries             | 3,000                      |                              |                           |
|                     |                     | 250                 | 110003 Reserve Wages                           | 250                        |                              |                           |
| 65,075              | 68,994              | 84,647              | 141000 FICA Taxes                              | 92,527                     |                              |                           |
| 20,972              | 18,347              | 28,566              | 142000 Workers' Compensation                   | 39,237                     |                              |                           |
|                     | 1,925               | 4,426               | 142100 Paid Family Leave                       | 4,838                      |                              |                           |
| 850                 | 902                 | 1,107               | 143000 Unemployment                            | 1,210                      |                              |                           |
| 250,214             | 249,800             | 345,959             | 144000 Retirement Contributions                | 439,379                    |                              |                           |
| 160,892             | 174,262             | 200,267             | 145000 Health Insurance                        | 236,240                    |                              |                           |
| 980                 | 857                 | 893                 | 146000 Life Insurance                          | 1,103                      |                              |                           |
| 1,979               | 1,585               | 1,958               | 149000 Long Term Disability                    | 2,175                      |                              |                           |
| 43,596              | 33,564              | 43,630              | 199999 Personnel Services overhead (.3193 FTE) | 42,942                     |                              |                           |
| <u>1,421,570</u>    | <u>1,472,565</u>    | <u>1,817,953</u>    | <b>Total Personnel Services</b>                | <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 Office Supplies                         | 4,000                      |                              |                           |
| 61                  | 1,192               | 1,200               | 211000 Postage                                 | 1,200                      |                              |                           |
| 2,840               | 3,068               | 4,500               | 223000 General Supplies/Small Tools            | 4,500                      |                              |                           |
| 1,024               | 3,425               | 5,000               | 223001 Janitorial Supplies                     | 5,500                      |                              |                           |
| 8,184               | 11,487              | 15,000              | 223004 Uniforms                                | 18,000                     |                              |                           |
|                     |                     | 4,000               | 233005 Reserve Expenses                        | 4,000                      |                              |                           |
| 1,604               | 1,527               | 2,500               | 310000 Printing/Advertising/Publicity          | 3,800                      |                              |                           |
| 2,934               | 2,216               | 4,500               | 320000 Dues/Meetings/Travel                    | 5,000                      |                              |                           |
| 18,005              | 17,369              | 30,000              | 320001 Police Training                         | 37,000                     |                              |                           |
| 2,597               | 2,875               | 3,286               | 340000 Electricity                             | 3,505                      |                              |                           |
| 1,636               | 1,901               | 1,971               | 340001 Natural Gas                             | 1,971                      |                              |                           |
| 13,190              | 17,153              | 19,000              | 340002 Communications                          | 21,000                     |                              |                           |
| 330                 | 509                 | 548                 | 340005 Water                                   | 767                        |                              |                           |
| 159                 | 172                 | 219                 | 340006 Sewer                                   | 219                        |                              |                           |
| 32                  | 34                  | 44                  | 340007 Storm Sewer                             | 44                         |                              |                           |
| 135                 | 141                 | 219                 | 340008 Sanitation                              | 263                        |                              |                           |
| 234,556             | 231,864             | 224,388             | 340009 Dispatch Service                        | 241,706                    |                              |                           |
| 21                  | 21                  | 50                  | 360000 Bank Fees/Credit Cards                  | 50                         |                              |                           |
| 23,827              | 26,401              | 31,000              | 362000 Gasoline/Oil/Lubricants                 | 35,000                     |                              |                           |
| 11,083              | 17,617              | 23,000              | 366000 Equipment Maintenance                   | 25,000                     |                              |                           |
| 735                 | 329                 | 1,500               | 371000 Repair and Maintenance                  | 1,500                      |                              |                           |
| 15,702              | 26,409              | 33,000              | 380000 Professional Services                   | 35,000                     |                              |                           |
| 684                 | 987                 | 1,600               | 380010 Rentals                                 | 1,600                      |                              |                           |
| 24,130              | 31,647              | 39,000              | 380020 Computer and Software Support           | 84,388                     |                              |                           |
| 11,184              | 8,047               | 27,000              | 380050 Non-capital Equipment                   | 30,000                     |                              |                           |
|                     |                     | 2,500               | 382000 Prisoner Expense                        | 2,500                      |                              |                           |
| 29,716              | 28,035              | 35,535              | 390090 Overhead Cost (Indirect allocation)     | 41,698                     |                              |                           |
| <u>405,225</u>      | <u>437,074</u>      | <u>513,760</u>      | <b>Total Materials and Services</b>            | <u>609,211</u>             | -                            | -                         |
| -                   | -                   | -                   | <b>Total Capital Outlay</b>                    | -                          | -                            | -                         |
| <u>\$ 1,826,795</u> | <u>\$ 1,909,639</u> | <u>\$ 2,331,713</u> | <b>Total Expenditures</b>                      | <u>\$ 2,678,362</u>        | \$ -                         | \$ -                      |



City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Fire (422)**

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

City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Parks (429)**

| Historical Data |             |                | Budget for Fiscal Year<br>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 |
|                 |             |                | Expenditures                                   |                            |                              |                           |
|                 |             |                | 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                     |                              |                           |
| 76,052          | 40,088      | 136,206        | Total Personnel Services                       | 159,622                    | -                            | -                         |
|                 |             | 1.0348         | Total Full-Time Equivalent (FTE)               | 1.1764                     | 1.1764                       | 1.1764                    |
|                 |             |                | 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                     |                              |                           |
| 65,609          | 62,202      | 93,461         | Total Materials and Services                   | 116,417                    | -                            | -                         |
|                 |             |                | 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                      |                              |                           |
| 10              | -           | 7,800          | Total Capital Outlay                           | 10,800                     | -                            | -                         |
| \$ 141,671      | \$ 102,290  | \$ 237,467     | Total Expenditures                             | \$ 286,839                 | \$ -                         | \$ -                      |

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

| Historical Data |             |                   | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025     |                                  |                                    |                                 |
|-----------------|-------------|-------------------|--|----------------------------------|------------------------------------|---------------------------------|
| Actual          |             | Adopted<br>Budget |  |                                  |                                    |                                 |
| FYE 6/30/22     | FYE 6/30/23 | FYE 6/30/24       |  | Proposed by<br>Budget<br>Officer | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
|                 |             |                   | Expenditures                                       |                                  |                                    |                                 |
|                 |             |                   | 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                          |                                    |                                 |
| 75,000          | 220,582     | 254,800           | 860070 Police Vehicle Replacement Fund             | 50,000                           |                                    |                                 |
| 25,000          | 247,406     | 246,500           | 860071 Fire Apparatus & Equipment Replacement Fund | 50,000                           |                                    |                                 |
| 20,778          | 20,778      | 20,778            | 860072 Tansy Point Dock Capital Reserve Fund       | 20,778                           |                                    |                                 |
|                 |             |                   |  |                                  |                                    |                                 |
| \$ 170,778      | \$ 643,280  | \$ 871,641        | Total Transfers                                    | \$ 270,778                       | \$ -                               | \$ -                            |

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

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

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

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

City of Warrenton  
Budget Document

Established by Resolution No. 2055

**Police Vehicle Replacement Fund 070 (495)**

To accumulate funds for the purchase  
of police vehicles and equipment

Review Year: 2033

| Historical Data       |                       |                                  | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |                                   |                                    |                                 |
|-----------------------|-----------------------|----------------------------------|--|-----------------------------------|------------------------------------|---------------------------------|
| Actual<br>FYE 6/30/22 | Actual<br>FYE 6/30/23 | Adopted<br>Budget<br>FYE 6/30/24 | Resources<br>and<br>Requirements               | Proposed by<br>Budget<br>Officer  | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
|                       |                       |                                  | <b>Resources</b>                               |                                   |                                    |                                 |
| \$ 67,418             | \$ 95,459             | \$ 151,754                       | 300000   | Beginning Fund Balance            | \$ 200,000                         |                                 |
| 458                   | 4,293                 |                                  | 361000   | Interest Earnings                 |                                    |                                 |
|                       |                       |                                  |  | Transfers from Other Funds:       |                                    |                                 |
| 75,000                | 220,582               | 254,800                          | 391001   | General Fund                      | 50,000                             |                                 |
| 5,000                 |                       |                                  | 391006   | WBL Fund                          |                                    |                                 |
|                       | 10,332                |                                  | 366000   | Proceeds from Sale of Assets      |                                    |                                 |
| <u>147,876</u>        | <u>330,666</u>        | <u>406,554</u>                   |  | <b>Total Resources</b>            | <u>250,000</u>                     | <u>-</u>                        |
|                       |                       |                                  |  |                                   |                                    | <u>-</u>                        |
|                       |                       |                                  | <b>Requirements</b>                            |                                   |                                    |                                 |
|                       |                       |                                  |  | Capital Outlay-Police Dept:       |                                    |                                 |
| 52,417                | 133,778               | 145,000                          | 610001   | Police Patrol Vehicles*           | 150,000                            |                                 |
|                       | 36,804                |                                  | 610003   | Mobile Body Cam & Video Server    |                                    |                                 |
|                       |                       | 59,800                           | 610004   | Mobile Computer Replacement Proj* |                                    |                                 |
| <u>52,417</u>         | <u>170,582</u>        | <u>204,800</u>                   |  | Total Capital Outlay              | <u>150,000</u>                     | <u>-</u>                        |
|                       |                       |                                  |  |                                   |                                    | <u>-</u>                        |
| -                     | -                     | -                                | 800000   | Contingency                       | -                                  | -                               |
|                       |                       |                                  |  |                                   |                                    |                                 |
| 52,417                | 170,582               | 204,800                          |  | Total Expenditures                | 150,000                            | -                               |
| 95,459                | 160,084               | 201,754                          | 880001   | Reserved for future expenditure   | 100,000                            | -                               |
| <u>\$ 147,876</u>     | <u>\$ 330,666</u>     | <u>\$ 406,554</u>                |  | <b>Total Requirements</b>         | <u>\$ 250,000</u>                  | <u>\$ -</u>                     |



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<br>7/1/2024 - 6/30/2025 |  |                                    |                                 |
|---------------------|-------------------|-----------------------|--|--|------------------------------------|---------------------------------|
| Actual              |                   | Adopted               | Resources<br>and<br>Requirements               | Proposed by<br>Budget<br>Officer                           | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
| FYE 6/30/22         | FYE 6/30/23       | Budget<br>FYE 6/30/24 |  |  |                                    |                                 |
| <b>Resources</b>    |                   |                       |  |  |                                    |                                 |
| \$ 128,855          | \$ 159,065        | \$ 125,000            | 300000   | Beginning Fund Balance                                     | \$ 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                             |                                 |
| 5,000               |                   |                       | 391006   | WBL Fund   |                                    |                                 |
|                     |                   |                       | 392100   | Sale of Surplus Equipment                                  |                                    |                                 |
| 25,509              | 15,580            |                       | 360000   | Miscellaneous Revenue                                      |                                    |                                 |
| <b>346,051</b>      | <b>427,082</b>    | <b>957,250</b>        | <b>Total Resources</b>                         |  | <b>205,000</b>                     | <b>-</b>                        |
|                     |                   |                       |  |  |                                    | <b>-</b>                        |
| <b>Requirements</b> |                   |                       |  |  |                                    |                                 |
|                     |                   |                       | 380050   | Materials and Services-Fire Dept:<br>Non-capital Equipment |                                    |                                 |
|                     |                   | -                     |  | Total Materials and Services                               | -                                  | -                               |
|                     |                   |                       |  | Capital Outlay-Fire Dept:                                  |                                    |                                 |
| 186,986             |                   | 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                             |                                 |
|                     | 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                                   |                                    |                                 |
| <b>186,986</b>      | <b>298,841</b>    | <b>781,500</b>        | <b>Total Capital Outlay</b>                    |  | <b>30,000</b>                      | <b>-</b>                        |
|                     |                   |                       |  |  |                                    | <b>-</b>                        |
|                     |                   |                       | 800000   | Contingency  | -                                  | -                               |
|                     |                   |                       |  | Total Expenditures   | 30,000                             | -                               |
| 186,986             | 298,841           | 781,500               |  |  |                                    |                                 |
| 159,065             | 128,241           | 175,750               | 880001   | Reserved for Future Expenditure                            | 175,000                            | -                               |
| <b>\$ 346,051</b>   | <b>\$ 427,082</b> | <b>\$ 957,250</b>     | <b>Total Requirements</b>                      |  | <b>\$ 205,000</b>                  | <b>\$ -</b>                     |

**Grant Fund 015**

| Historical Data                 |                |                   | Resources<br>and<br>Requirements            | Budget for Fiscal Year<br>7/1/2024- 6/30/2025 |                                    |                                 |
|---------------------------------|----------------|-------------------|---|---|------------------------------------|---------------------------------|
| Actual                          |                | Adopted<br>Budget |   | Proposed by<br>Budget<br>Officer              | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
| FYE 6/30/22                     | FYE 6/30/23    | FYE 6/30/24       |   |   |                                    |                                 |
| <b><u>Resources</u></b>         |                |                   |   |   |                                    |                                 |
| \$ 5,624                        | \$ 5,624       | \$ 1,838          | 300000 Beginning Fund Balance               | \$ 1,838                                      |                                    |                                 |
|                                 |                | 2,109             | 300000 Beginning Fund Balance-Memorial      | 2,109   |                                    |                                 |
|                                 |                |                   | 300000 Beginning Fund Balance-Fire          | 10,617  |                                    |                                 |
| 661                             | 774            | 2,000             | 334111 Safety Belt Grant - Police           | 2,000   |                                    |                                 |
| 672                             | 1,012          | 2,000             | 334112 DUII Grant - Police                  | 1,500   |                                    |                                 |
|                                 |                | 5,000             | 334113 Miscellaneous Grants - Police        | 5,000   |                                    |                                 |
| 2,203                           | 2,628          | 6,000             | 334121 Miscellaneous Grants - Vests Police  | 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   |                                    |                                 |
|                                 |                |                   | 334126 ODF Wildland PPE Grant               | 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  |                                    |                                 |
| <u>14,928</u>                   | <u>438,003</u> | <u>1,194,759</u>  | <b>Total Resources</b>                      | <u>78,064</u>                                 | -                                  | -                               |
| <b><u>Requirements</u></b>      |                |                   |   |   |                                    |                                 |
| <b><u>Police Department</u></b> |                |                   |   |   |                                    |                                 |
| Personnel Services              |                |                   |   |   |                                    |                                 |
|                                 |                |                   | 110000 Regular Salaries                     |   |                                    |                                 |
| 887                             | 542            | 2,000             | 110001 Overtime - Safety Belt Grant         | 2,000   |                                    |                                 |
| 208                             | 825            | 2,000             | 110003 Overtime - DUII Grant                | 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                                  |   |                                    |                                 |
| <u>1,333</u>                    | <u>4,207</u>   | <u>4,000</u>      | Total Personnel Services                    | <u>3,500</u>                                  | -                                  | -                               |
|                                 |                | 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             | 380050 Non-Capital Equipment - Police Misc  | 5,000   |                                    |                                 |
| 2,203                           | 2,628          | 6,000             | 380054 Non-Capital Equipment - Police VESTS | 5,000   |                                    |                                 |
| <u>7,971</u>                    | <u>7,297</u>   | <u>19,000</u>     | Total Materials and Services                | <u>15,000</u>                                 | -                                  | -                               |
| <u>9,304</u>                    | <u>11,504</u>  | <u>23,000</u>     | Total Police Department Requirements        | <u>18,500</u>                                 | -                                  | -                               |

**Grant Fund 015**

| Historical Data       |                   |                                  | Resources<br>and<br>Requirements        | Budget for Fiscal Year<br>7/1/2024- 6/30/2025 |                                    |                                 |
|-----------------------|-------------------|----------------------------------|---|---|------------------------------------|---------------------------------|
| Actual<br>FYE 6/30/22 | FYE 6/30/23       | Adopted<br>Budget<br>FYE 6/30/24 |   | Proposed by<br>Budget<br>Officer              | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
|                       |                   |                                  | <b><u>Requirements</u></b>              |   |                                    |                                 |
|                       |                   |                                  | <b><u>Fire Department</u></b>           |   |                                    |                                 |
|                       |                   |                                  | Personnel Services                      |   |                                    |                                 |
|                       |                   | 23,980                           | 110002                                  | Temp/Seasonal Wages                           | 23,980                             |                                 |
|                       |                   | 1,830                            | 141000                                  | FICA  | 1,830                              |                                 |
|                       |                   | 1,373                            | 142000                                  | Worker's Compensation                         | 1,373                              |                                 |
|                       |                   | 102                              | 142100                                  | Paid Family Leave                             | 102                                |                                 |
|                       |                   | 25                               | 143000                                  | Unemployment                                  | 25                                 |                                 |
|                       |                   | 7,690                            | 144000                                  | Retirement                                    | 7,690                              |                                 |
|                       |                   |                                  | 145000                                  | Health Insurance                              |                                    |                                 |
|                       |                   |                                  | 146000                                  | Life Insurance                                |                                    |                                 |
|                       |                   |                                  | 149000                                  | Long Term Disability                          |                                    |                                 |
|                       |                   | 35,000                           |   | Total Personnel Services                      | 35,000                             |                                 |
|                       |                   |                                  |   | Total Full-Time Equivalent (FTE)              | -                                  |                                 |
|                       |                   |                                  |   |   | -                                  |                                 |
|                       |                   |                                  |   | Materials and Services                        |                                    |                                 |
|                       | 1,059             |                                  | 380058                                  | Non-Capital Equip                             | 20,617                             |                                 |
|                       | 1,059             | -                                |   | Total Materials and Services                  | 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                             |                                 |
|                       |                   |                                  |   |   | -                                  |                                 |
|                       |                   |                                  | <b><u>Requirements</u></b>              |   |                                    |                                 |
|                       |                   |                                  | <b><u>Administration Department</u></b> |   |                                    |                                 |
|                       |                   |                                  | 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                             |                                 |
|                       |                   |                                  |   |   | -                                  |                                 |
| 5,624                 | 4,564             | 3,947                            | 880001                                  | Ending Fund Balance                           | 3,947                              |                                 |
|                       |                   |                                  |   |   | -                                  |                                 |
| <b>\$ 14,928</b>      | <b>\$ 438,003</b> | <b>\$ 1,194,759</b>              |   | <b>Total Requirements</b>                     | <b>\$ 78,064</b>                   |                                 |
|                       |                   |                                  |   |   | <b>\$ -</b>                        |                                 |
|                       |                   |                                  |   |   | <b>\$ -</b>                        |                                 |

**Community Center Fund 005 (401)**

| Historical Data     |                  |                       | Budget for Fiscal Year<br>7/1/2024-6/30/2025 |  |                                    |                                 |
|---------------------|------------------|-----------------------|--|--|------------------------------------|---------------------------------|
| Actual              |                  | Adopted               | Resources<br>and<br>Requirements             | Proposed by<br>Budget<br>Officer         | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
| FYE 6/30/22         | FYE 6/30/23      | Budget<br>FYE 6/30/24 |  |  |                                    |                                 |
| <b>Resources</b>    |                  |                       |  |  |                                    |                                 |
| \$ 16,757           | \$ 21,718        | \$ 30,000             | 300000                                       | Beginning Fund Balance                   | \$ 60,000                          |                                 |
| 14,015              | 29,774           | 20,000                | 347500                                       | Rentals                                  | 20,000                             |                                 |
| 510                 | 287              |                       | 348000                                       | Cleaning Charges                         |                                    |                                 |
| 120                 | 11               |                       | 360000                                       | Miscellaneous Income                     |                                    |                                 |
| 122                 | 1,058            | 650                   | 361000                                       | Interest                                 | 1,500                              |                                 |
| 3,915               | 3,497            | 2,300                 | 364000                                       | Fundraising                              | 2,300                              |                                 |
| 5,412               | 6,206            | 3,000                 | 365000                                       | Donations                                | 3,000                              |                                 |
| <u>40,851</u>       | <u>62,551</u>    | <u>55,950</u>         |  | <b>Total Resources</b>                   | <u>86,800</u>                      | <u>-</u>                        |
| <b>Requirements</b> |                  |                       |  |  |                                    |                                 |
|                     |                  |                       |  | Personnel Services-Community Center:     |                                    |                                 |
| 3,942               | 4,110            | 5,000                 | 110002                                       | Part-Time Salaries                       | 5,250                              |                                 |
| 302                 | 314              | 383                   | 141000                                       | FICA                                     | 402                                |                                 |
| 99                  | 83               | 144                   | 142000                                       | Workers Compensation                     | 165                                |                                 |
|                     | 9                | 20                    | 142100                                       | Paid Family Leave                        | 21                                 |                                 |
| 4                   | 4                | 5                     | 143000                                       | Unemployment                             | 5                                  |                                 |
|                     |                  |                       | 144000                                       | Retirement                               |                                    |                                 |
|                     |                  |                       | 145000                                       | Health Insurance                         |                                    |                                 |
|                     |                  |                       | 146000                                       | Life Insurance                           |                                    |                                 |
| 3,050               | 1,960            | 2,722                 | 199999                                       | Personnel services overhead (.0247 FTE)  | 3,322                              |                                 |
| <u>7,397</u>        | <u>6,480</u>     | <u>8,274</u>          |  | <b>Total Personnel Services</b>          | <u>9,165</u>                       | <u>-</u>                        |
|                     |                  | 0.15                  |  | Total Full-Time Equivalent (FTE)         | 0.15                               | 0.15                            |
|                     |                  |                       |  | Materials and Services-Community Center: |                                    |                                 |
| 6                   | 89               | 200                   | 223000                                       | General Supplies                         | 200                                |                                 |
| 266                 | 557              | 600                   | 223001                                       | Janitorial Supplies                      | 1,200                              |                                 |
| 26                  | 19               | 250                   | 310000                                       | Printing/Advertising/Publicity           | 250                                |                                 |
| 1,739               | 1,923            | 2,250                 | 340000                                       | Electricity                              | 2,800                              |                                 |
| 1,204               | 1,724            | 2,000                 | 340001                                       | Natural Gas                              | 2,000                              |                                 |
| 1,661               | 1,710            | 1,800                 | 340002                                       | Communications                           | 2,000                              |                                 |
| 607                 | 799              | 731                   | 340005                                       | Water                                    | 900                                |                                 |
| 727                 | 756              | 775                   | 340006                                       | Sewer                                    | 850                                |                                 |
| 145                 | 151              | 160                   | 340007                                       | Storm Sewer                              | 175                                |                                 |
| 579                 | 1,358            | 2,900                 | 340008                                       | Sanitation                               | 2,500                              |                                 |
| 196                 | 382              | 375                   | 360000                                       | Bank Fees/Credit Cards                   | 350                                |                                 |
| 434                 | 2,292            | 1,200                 | 371000                                       | Building Maintenance                     | 2,000                              |                                 |
|                     |                  |                       | 380000                                       | Professional Services                    |                                    |                                 |
| 155                 | 80               | 200                   | 380020                                       | Computer/Software Support                | 1,400                              |                                 |
|                     | 711              | 1,000                 | 380050                                       | Non-capital equipment                    | 1,000                              |                                 |
| 912                 | 1,651            | 1,600                 | 390000                                       | Fundraising Expenses                     | 1,700                              |                                 |
| 2,079               | 1,637            | 2,217                 | 390090                                       | Overhead Cost (Indirect Allocation)      | 3,226                              |                                 |
| <u>10,736</u>       | <u>15,839</u>    | <u>18,258</u>         |  | <b>Total Materials and Services</b>      | <u>22,551</u>                      | <u>-</u>                        |
|                     |                  |                       |  | Not allocated:                           |                                    |                                 |
|                     |                  |                       |  | Transfers to other Funds:                |                                    |                                 |
| 1,000               | 5,000            | 8,000                 | 860004                                       | Transfer to Capital Reserve Fund         | 35,000                             |                                 |
| -                   | -                | 5,000                 | 800000                                       | Contingency                              | 5,000                              |                                 |
| 19,133              | 27,319           | 39,532                |  | <b>Total Expenditures</b>                | 71,716                             | -                               |
| 21,718              | 35,232           | 16,418                | 880001                                       | Ending Fund Balance                      | 15,084                             | -                               |
| <u>\$ 40,851</u>    | <u>\$ 62,551</u> | <u>\$ 55,950</u>      |  | <b>Total Requirements</b>                | <u>\$ 86,800</u>                   | <u>\$ -</u>                     |

City of Warrenton  
Budget Document

Established by Resolution No. 2328

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

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

Review Year: 2031

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

City of Warrenton  
Budget Document

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

| Historical Data            |                   |                   | Budget for Fiscal Year<br>7/1/2024- 6/30/2025 |   |                                     |                                 |
|----------------------------|-------------------|-------------------|---|---|-------------------------------------|---------------------------------|
| Actual                     |                   | Adopted<br>Budget | Resources<br>and<br>Requirements              | Proposed by<br>Budget<br>Officer                      | Approved by<br>Budget<br>Committee  | Adopted by<br>Governing<br>Body |
| FYE 6/30/22                | FYE 6/30/23       | FYE 6/30/24       |   |   |                                     |                                 |
| <b><u>Resources</u></b>    |                   |                   |   |   |                                     |                                 |
| \$                         | -                 | \$                | -   | 300000  |                                     |                                 |
|                            | 18,975            | 19,059            | 22,000  | 319300  | 23,000                              |                                 |
|                            | 55,407            | 55,654            | 63,000  | 319301  | 64,000                              |                                 |
|                            | 229,977           | 231,002           | 260,000                                       | 319302  | 263,000                             |                                 |
|                            | <u>304,359</u>    | <u>305,715</u>    | <u>345,000</u>                                | <b>Total Resources</b>                                | <u>350,000</u>                      | <u>-</u>                        |
|                            |                   |                   |   |   | <u>-</u>                            | <u>-</u>                        |
| <b><u>Requirements</u></b> |                   |                   |   |   |                                     |                                 |
|                            |                   |                   |   | Materials and Services-Transient Room<br>Tax Program: |                                     |                                 |
|                            |                   |                   |   | 380000  | Qualified Recipient/Tourism Purpose |                                 |
|                            | 229,977           | 231,002           | 260,000                                       | 380001  | 263,000                             |                                 |
|                            | 18,975            | 19,059            | 22,000  | 380002  | 23,000                              |                                 |
|                            | 55,407            | 55,654            | 63,000  | 380003  | 64,000                              |                                 |
|                            | <u>304,359</u>    | <u>305,715</u>    | <u>345,000</u>                                | Total Materials and Services                          | <u>350,000</u>                      | <u>-</u>                        |
|                            |                   |                   |   |   | <u>-</u>                            | <u>-</u>                        |
|                            | <u>304,359</u>    | <u>305,715</u>    | <u>345,000</u>                                | Total Expenditures                                    | <u>350,000</u>                      | <u>-</u>                        |
|                            |                   |                   |   |   | <u>-</u>                            | <u>-</u>                        |
|                            | <u>-</u>          | <u>-</u>          | <u>-</u>                                      | Ending Fund Balance                                   | <u>-</u>                            | <u>-</u>                        |
|                            | <u>\$ 304,359</u> | <u>\$ 305,715</u> | <u>\$ 345,000</u>                             | <b>Total Requirements</b>                             | <u>\$ 350,000</u>                   | <u>\$ -</u>                     |
|                            |                   |                   |   |   | <u>\$ -</u>                         | <u>\$ -</u>                     |



City of Warrenton  
Budget Document

Established by Resolution No. 2329

**Facilities Maintenance Fund 035 (410)**

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

Review Year: 2031

| Historical Data                                |                                  |                                  | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |   |                                    |                                 |
|--|----------------------------------|----------------------------------|--|---|------------------------------------|---------------------------------|
| Actual<br>FYE 6/30/22                          | Adopted<br>Budget<br>FYE 6/30/23 | Adopted<br>Budget<br>FYE 6/30/24 | Resources<br>and<br>Requirements               | Proposed by<br>Budget<br>Officer            | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
| <b><u>Resources</u></b>                        |                                  |                                  |  |   |                                    |                                 |
| 86,638   | 108,160                          | \$ 74,000                        | 300000   | Beginning Fund Balance                      | \$ 175,000                         |                                 |
| 517  | 3,441                            | 2,000                            | 361000   | Interest Earnings                           | 4,500                              |                                 |
| 50,000   | 112,888                          | 307,937                          | 391001   | Transfers from Other Funds:<br>General Fund | 150,000                            |                                 |
| <b>137,155</b>                                 | <b>224,489</b>                   | <b>383,937</b>                   | <b>Total Resources</b>                         | <b>329,500</b>                              | <b>-</b>                           | <b>-</b>                        |
| <b><u>Requirements</u></b>                     |                                  |                                  |  |   |                                    |                                 |
| Materials and Services-Facilities Maintenance: |                                  |                                  |  |   |                                    |                                 |
|  | 262                              | 1,200                            | 340000   | Electricity                                 | 1,000                              |                                 |
|  | 149                              |                                  | 340001   | Natural Gas                                 | 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                             |                                 |
|  |                                  |                                  | 371003   | R & M -Senior Freezer                       |                                    |                                 |
| 3,364  | 3,683                            | 3,500                            | 371004   | R & M -Community Center                     | 4,000                              |                                 |
|  |                                  | 9,000                            | 371016   | R & M Community Center Sewerline            |                                    |                                 |
|  | 47,803                           |                                  | 371008   | R&M Paint/Carpet City Hall                  | 75,000                             |                                 |
|  |                                  | 10,000                           | 371009   | R & M -Other                                |                                    |                                 |
|  |                                  | 50,000                           | 380000   | Professional Services*                      |                                    |                                 |
|  | 4,060                            |                                  | 390000   | VC-Property Taxes                           |                                    |                                 |
| <b>28,995</b>                                  | <b>83,695</b>                    | <b>117,135</b>                   | <b>Total Materials and Services</b>            | <b>174,150</b>                              | <b>-</b>                           | <b>-</b>                        |
| 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                             |                                 |
|  |                                  | 5,000                            | 620011   | City Hall Network Ports*                    | 5,000                              |                                 |
|  |                                  | 10,000                           | 620012   | City Hall LED Lighting*                     | 10,000                             |                                 |
|  |                                  | 18,500                           | 620013   | Upgrade Host Server*                        |                                    |                                 |
|  |                                  | 30,000                           | 620014   | Planning/Building Safety Remodel*           | 30,000                             |                                 |
|  | 4,736                            | 10,000                           | 620015   | City Hall/Fire Parking Lot Redesign*        |                                    |                                 |
| <b>-</b>                                       | <b>9,821</b>                     | <b>182,937</b>                   | <b>Total Capital Outlay</b>                    | <b>74,000</b>                               | <b>-</b>                           | <b>-</b>                        |
|  |                                  | 50,000                           | 800000   | Not allocated:<br>Contingency               | 45,000                             |                                 |
| <b>28,995</b>                                  | <b>93,516</b>                    | <b>350,072</b>                   | <b>Total Expenditures</b>                      | <b>293,150</b>                              | <b>-</b>                           | <b>-</b>                        |
| <b>108,160</b>                                 | <b>130,973</b>                   | <b>33,865</b>                    | <b>Reserved for Future Expenditures</b>        | <b>36,350</b>                               | <b>-</b>                           | <b>-</b>                        |
| <b>\$ 137,155</b>                              | <b>\$ 224,489</b>                | <b>\$ 383,937</b>                | <b>Total Requirements</b>                      | <b>\$ 329,500</b>                           | <b>\$ -</b>                        | <b>\$ -</b>                     |

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<br>7/1/2024 - 6/30/2025 |                                   |                                    |                                 |
|-----------------------|-------------------|----------------------------------|--|-----------------------------------|------------------------------------|---------------------------------|
| Actual<br>FYE 6/30/22 | FYE 6/30/23       | Adopted<br>Budget<br>FYE 6/30/24 | Resources<br>and<br>Requirements               | Proposed by<br>Budget<br>Officer  | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
|                       |                   |                                  | <b>Resources</b>                               |                                   |                                    |                                 |
| \$ 191,808            | \$ 213,722        | \$ 240,000                       | 300000   | Beginning Fund Balance            | \$ 275,000                         |                                 |
| 1,136                 | 6,726             | 4,000                            | 361000   | Interest Earnings                 | 8,000                              |                                 |
| 20,778                | 20,778            | 20,778                           | 391001   | Transfers from Other Funds:       |                                    |                                 |
|                       |                   |                                  | 391001   | General Fund 10% of lease revenue | 20,778                             |                                 |
|                       |                   |                                  |  | General Fund                      |                                    |                                 |
| <u>213,722</u>        | <u>241,226</u>    | <u>264,778</u>                   |  | Total Resources                   | <u>303,778</u>                     | <u>-</u>                        |
|                       |                   |                                  | <b>Requirements</b>                            |                                   |                                    |                                 |
|                       |                   | 30,000                           | 380000   | Materials and Services-Admin:     |                                    |                                 |
|                       |                   |                                  | 380050   | Professional Services             |                                    |                                 |
|                       |                   |                                  |  | Non-capital Equipment             |                                    |                                 |
| -                     | -                 | 30,000                           |  | Total Materials and Services      | -                                  | -                               |
|                       |                   | 234,778                          | 620000   | Capital Outlay-Admin:             |                                    |                                 |
| -                     | -                 | 234,778                          |  | Improvements-Anodes               | 303,778                            |                                 |
|                       |                   | 234,778                          |  | Total Capital Outlay              | 303,778                            | -                               |
|                       |                   |                                  | 800000   | Not allocated:                    |                                    |                                 |
| -                     | -                 |                                  |  | Contingency                       |                                    |                                 |
|                       |                   | 264,778                          |  | Total Expenditures                | 303,778                            | -                               |
| 213,722               | 241,226           | -                                | 880001   | Ending Fund Balance               | -                                  | -                               |
| <u>\$ 213,722</u>     | <u>\$ 241,226</u> | <u>\$ 264,778</u>                |  | <b>Total Requirements</b>         | <u>\$ 303,778</u>                  | <u>\$ -</u>                     |

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

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

**Quincy Robinson Trust Fund 065 (429)**

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

**City of Warrenton  
Budget Document**

**Building Division Fund 021 (423)**

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

**Library Fund 020 (455)**

| Historical Data       |                       |                                  | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025    |                                  |                                    |                                 |
|-----------------------|-----------------------|----------------------------------|---|----------------------------------|------------------------------------|---------------------------------|
| Actual<br>FYE 6/30/22 | Actual<br>FYE 6/30/23 | Adopted<br>Budget<br>FYE 6/30/24 | Resources<br>and<br>Requirements                  | Proposed by<br>Budget<br>Officer | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
|                       |                       |                                  | <b>Resources</b>                                  |                                  |                                    |                                 |
| \$ 162,709            | \$ 162,397            | \$ 185,000                       | 300000 Beginning Fund Balance                     | \$ 220,000                       |                                    |                                 |
| 2,790                 | 8,498                 | 4,000                            | 311200 Prior Year Taxes                           | 4,000                            |                                    |                                 |
| 963                   | 3,800                 | 6,500                            | 334100 Grants-Misc                                | 6,500                            |                                    |                                 |
| 1,000                 | 1,000                 | 1,000                            | 334200 Grants-Ready to Read                       | 1,000                            |                                    |                                 |
| 402                   | 269                   | 300                              | 351200 Fines                                      | 300                              |                                    |                                 |
| 2,597                 | 1,753                 | 1,500                            | 351500 Book Sales                                 | 1,500                            |                                    |                                 |
| 2,102                 | 1,841                 | 1,000                            | 360000 Miscellaneous                              | 1,000                            |                                    |                                 |
| 940                   | 5,686                 | 4,000                            | 361000 Interest Earnings                          | 6,000                            |                                    |                                 |
| 1,260                 | 11,071                | 500                              | 365000 Donations                                  | 500                              |                                    |                                 |
| 2,578                 | 2,725                 | 2,826                            | 365200 Donations-OCF                              | 2,868                            |                                    |                                 |
| 177,341               | 199,040               | 206,626                          | Sub-Total Resources                               | 243,668                          | -                                  | -                               |
| 236,608               | 246,496               | 254,654                          | 311100 Property Taxes - Local Option Levy         | 260,211                          |                                    |                                 |
| <b>413,949</b>        | <b>445,536</b>        | <b>461,280</b>                   | <b>Total Resources</b>                            | <b>503,879</b>                   | <b>-</b>                           | <b>-</b>                        |
|                       |                       |                                  | <b>Requirements</b>                               |                                  |                                    |                                 |
|                       |                       |                                  | Personnel Services-Library:                       |                                  |                                    |                                 |
| 103,216               | 95,844                | 113,000                          | 110000 Regular Salaries                           | 126,100                          |                                    |                                 |
|                       |                       |                                  | 110002 Part-Time Regular Salaries                 |                                  |                                    |                                 |
| 7,771                 | 7,270                 | 8,645                            | 141000 FICA                                       | 9,647                            |                                    |                                 |
| 128                   | 122                   | 127                              | 142000 Workers Compensation                       | 153                              |                                    |                                 |
|                       | 189                   | 452                              | 142100 Paid Family Leave                          | 504                              |                                    |                                 |
| 102                   | 95                    | 113                              | 143000 Unemployment                               | 126                              |                                    |                                 |
| 20,874                | 16,822                | 30,760                           | 144000 Retirement                                 | 34,324                           |                                    |                                 |
| 17,971                | 9,069                 | 20,176                           | 145000 Health Insurance                           | 24,315                           |                                    |                                 |
| 200                   | 145                   | 199                              | 146000 Life Insurance                             | 203                              |                                    |                                 |
| 244                   | 177                   | 232                              | 149000 Long Term Disability                       | 262                              |                                    |                                 |
| 11,228                | 10,240                | 16,578                           | 199999 Personnel services overhead (.1091 FTE)    | 14,665                           |                                    |                                 |
| <b>161,734</b>        | <b>139,973</b>        | <b>190,282</b>                   | <b>Total Personnel Services</b>                   | <b>210,299</b>                   | <b>-</b>                           | <b>-</b>                        |
|                       |                       | 2.325                            | Total Full Time Equivalent (FTE)                  | 2.325                            | 2.325                              | 2.325                           |
|                       |                       |                                  | Materials and Services-Library:                   |                                  |                                    |                                 |
| 3,217                 | 3,328                 | 4,000                            | 210000 Office Supplies                            | 3,000                            |                                    |                                 |
| 62                    | 26                    | 300                              | 211000 Postage                                    | 100                              |                                    |                                 |
| 17,278                | 10,905                | 18,000                           | 223000 Books                                      | 15,000                           |                                    |                                 |
| 1,041                 | 1,089                 | 1,000                            | 223001 Ready to Read Grant-Books                  | 1,000                            |                                    |                                 |
| 1,716                 | 4,318                 | 5,100                            | 223002 Janitorial                                 | 5,100                            |                                    |                                 |
| 1,534                 | 238                   | 3,316                            | 223003 OCF Grant-Programs                         | 6,707                            |                                    |                                 |
| 1,419                 | 462                   | 2,068                            | 223004 OCF Grant-Building                         | 4,329                            |                                    |                                 |
| 1,679                 | 2,625                 | 2,500                            | 223006 Library Program Supplies                   | 2,000                            |                                    |                                 |
| 250                   | 1,947                 |                                  | 223007 NWRP Grant Program Supplies                |                                  |                                    |                                 |
| 388                   | 650                   |                                  | 223008 Community Connections Grant                |                                  |                                    |                                 |
|                       |                       | 2,500                            | 223009 Miscellaneous Grant Program Supplies       | 2,500                            |                                    |                                 |
| 1,478                 | 585                   | 1,000                            | 310000 Printing/Advertising/Publicity             | 800                              |                                    |                                 |
| 2,548                 | 2,352                 | 3,000                            | 320000 Dues/Meetings/Training/Travel              | 3,500                            |                                    |                                 |
| 1,601                 | 1,646                 | 1,800                            | 340000 Electricity                                | 2,000                            |                                    |                                 |
| 1,661                 | 1,542                 | 1,875                            | 340001 Natural Gas                                | 1,875                            |                                    |                                 |
| 478                   | 661                   | 750                              | 340002 Communications                             | 750                              |                                    |                                 |
| 631                   | 454                   | 650                              | 340005 Water                                      | 700                              |                                    |                                 |
| 727                   | 756                   | 800                              | 340006 Sewer                                      | 850                              |                                    |                                 |
| 145                   | 151                   | 160                              | 340007 Storm Sewer                                | 175                              |                                    |                                 |
| 446                   | 446                   | 500                              | 340008 Sanitation                                 | 600                              |                                    |                                 |
| 822                   |                       | 1,500                            | 366000 Equipment Maintenance                      | 1,200                            |                                    |                                 |
| 376                   | 751                   | 2,500                            | 371000 Repair and Maintenance                     | 2,000                            |                                    |                                 |
| 4,618                 | 5,192                 | 5,500                            | 380000 Professional Services                      | 5,000                            |                                    |                                 |
| 25,020                | 25,120                | 26,220                           | 380010 Facilities Rental                          | 26,220                           |                                    |                                 |
| 10,701                | 16,949                | 16,500                           | 380020 Computer Support/high speed internet       | 16,500                           |                                    |                                 |
| 2,329                 | 4,526                 | 4,000                            | 380050 Non-capital equipment                      | 3,000                            |                                    |                                 |
|                       |                       | 4,000                            | 380051 Miscellaneous Grant Non-Capital Equip      | 4,000                            |                                    |                                 |
| 7,653                 | 8,553                 | 13,502                           | 390090 Overhead Cost (Indirect Allocation)        | 14,240                           |                                    |                                 |
| <b>89,818</b>         | <b>95,272</b>         | <b>123,041</b>                   | <b>Total Materials and Services</b>               | <b>123,146</b>                   | <b>-</b>                           | <b>-</b>                        |
| -                     | -                     | 25,000                           | 800000 Not allocated:<br>Contingency              | 25,000                           |                                    |                                 |
| <b>251,552</b>        | <b>235,245</b>        | <b>338,323</b>                   | <b>Total Expenditures</b>                         | <b>358,445</b>                   | <b>-</b>                           | <b>-</b>                        |
|                       |                       | 4,452                            | 880001 Reserved for future expenditure - building | 4,452                            |                                    |                                 |
| 162,397               | 210,291               | 118,505                          | 880001 Ending Fund Balance                        | 140,982                          | -                                  | -                               |
| <b>\$ 413,949</b>     | <b>\$ 445,536</b>     | <b>\$ 461,280</b>                | <b>Total Requirements</b>                         | <b>\$ 503,879</b>                | <b>\$ -</b>                        | <b>\$ -</b>                     |



City of Warrenton  
Budget Document

**Warrenton Marina Fund 010 (461)**

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

City of Warrenton  
Budget Document

Warrenton Marina Fund 010 (461)

| Historical Data                 |                     |                    | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |                                       |                                    |                                 |
|---------------------------------|---------------------|--------------------|--|---------------------------------------|------------------------------------|---------------------------------|
| Actual                          |                     | Adopted<br>Budget  | Resources<br>and<br>Requirements               | Proposed by<br>Budget<br>Officer      | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
| FYE 6/30/22                     | FYE 6/30/23         | FYE 6/30/24        |  |                                       |                                    |                                 |
| <b>Requirements</b>             |                     |                    |  |                                       |                                    |                                 |
| Materials and Services-Marinas: |                     |                    |  |                                       |                                    |                                 |
| \$ 3,373                        | \$ 1,699            | \$ 3,500           | 210000   | Office Supplies                       | \$ 3,000                           |                                 |
| 574                             | 691                 | 800                | 211000   | Postage                               | 800                                |                                 |
|                                 | 85                  |                    | 223000   | General Supplies/Small Tools          |                                    |                                 |
| 1,678                           | 1,984               | 4,000              | 223001   | Janitorial Supplies                   | 3,000                              |                                 |
| 813                             | 1,594               | 2,000              | 223004   | Uniforms                              | 2,000                              |                                 |
| 96                              | 25                  | 1,000              | 310000   | Printing/Advertising                  | 2,500                              |                                 |
| 335                             | 277                 | 2,000              | 320000   | Dues/Meetings/Training/Travel         | 2,500                              |                                 |
| 39,469                          | 43,838              | 45,000             | 340000   | Electricity                           | 45,000                             |                                 |
| 816                             | 1,197               | 2,000              | 340001   | Natural Gas                           | 2,000                              |                                 |
| 2,595                           | 2,953               | 5,000              | 340002   | Communications                        | 3,500                              |                                 |
| 13,318                          | 11,027              | 16,000             | 340005   | Water                                 | 16,000                             |                                 |
| 3,981                           | 4,063               | 6,000              | 340006   | Sewer                                 | 6,000                              |                                 |
| 796                             | 813                 | 1,500              | 340007   | Storm Sewer                           | 1,500                              |                                 |
| 22,784                          | 24,690              | 30,000             | 340008   | Sanitation                            | 25,000                             |                                 |
| 2,622                           | 1,424               | 4,000              | 362000   | Gasoline/Oil/Lubricants               | 3,500                              |                                 |
|                                 | 2                   | 5,000              | 366000   | Equipment Maintenance                 | 7,000                              |                                 |
| 52,381                          | 89,489              | 100,000            | 371000   | Repair and Maintenance                | 100,000                            |                                 |
|                                 |                     | 2,400              | 375000   | Map expenses                          | 2,400                              |                                 |
|                                 |                     | 1,000              | 375100   | Fisherman's/Farmer's Market           | 1,000                              |                                 |
| 842                             | 1,451               | 40,000             | 380000   | Professional Services                 | 5,000                              |                                 |
| 12,552                          | 12,540              | 15,000             | 380005   | Pay Station & Merchant Fees           | 15,000                             |                                 |
| 7,484                           | 7,960               | 10,000             | 380010   | Submerged Land Lease                  | 12,000                             |                                 |
| 5,225                           | 6,555               | 5,000              | 380020   | Computer and Software support         | 6,000                              |                                 |
| 3,071                           | 1,942               | 3,500              | 380040   | Transient Room Tax                    | 3,000                              |                                 |
| 583                             | 5,815               | 5,000              | 380050   | Non-capital Equipment                 | 5,000                              |                                 |
| 31,794                          | 33,686              | 43,125             | 390090   | Overhead Cost (Indirect Allocation)   | 51,925                             |                                 |
| <u>\$ 207,182</u>               | <u>\$ 255,800</u>   | <u>\$ 352,825</u>  |  | <b>Total Materials and Services</b>   | <u>\$ 324,625</u>                  | <u>\$ - \$ -</u>                |
| -                               | -                   | -                  |  | <b>Total Debt Service</b>             | -                                  | -                               |
| Transfers to Other Funds:       |                     |                    |  |                                       |                                    |                                 |
| 100,000                         | 100,000             | 90,000             | 860012   | Marina Capital Reserve Fund           | 90,000                             |                                 |
| 100,000                         | 100,000             | 90,000             |  | <b>Total Transfers to Other Funds</b> | 90,000                             | -                               |
| -                               | -                   | 125,000            | 800000   | Contingency                           | 150,000                            |                                 |
| 672,963                         | 716,406             | 991,310            |  | <b>Total Expenditures</b>             | 1,042,096                          | -                               |
| 323,922                         | 353,642             | 86,685             |  | <b>Ending Fund Balance</b>            | 97,268                             | -                               |
| <u>\$ 996,885</u>               | <u>\$ 1,070,048</u> | <u>\$1,077,995</u> |  | <b>Total Requirements</b>             | <u>\$ 1,139,364</u>                | <u>\$ - \$ -</u>                |

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

City of Warrenton  
Budget Document

**Hammond Marina Fund 011 (461)**

| <u>Historical Data</u>      |                    |                       | <u>Budget for Fiscal Year</u>     |   |                                     |                                  |
|-----------------------------|--------------------|-----------------------|-----------------------------------|---|-------------------------------------|----------------------------------|
|                             |                    |                       | <u>7/1/2024 - 6/30/2025</u>       |   |                                     |                                  |
| <u>Actual</u>               | <u>Actual</u>      | <u>Adopted Budget</u> | <u>Resources and Requirements</u> | <u>Proposed by Budget Officer</u>       | <u>Approved by Budget Committee</u> | <u>Adopted by Governing Body</u> |
| <u>FYE 6/30/22</u>          | <u>FYE 6/30/23</u> | <u>FYE 6/30/24</u>    |                                   |   |                                     |                                  |
| <b><u>Resources</u></b>     |                    |                       |                                   |   |                                     |                                  |
| \$ 239,353                  | \$ 206,211         | \$ 240,000            | 300000                            | Beginning Working Capital               | \$ 275,000                          |                                  |
| 123,543                     | 139,711            | 150,000               | 347801                            | Annual Moorage Rentals                  | 170,000                             |                                  |
| 10,231                      | 10,815             | 10,000                | 347802                            | Transient Daily Moorage                 | 9,000                               |                                  |
| 1,591                       | 696                | 1,000                 | 347803                            | Utilities                               | 500                                 |                                  |
|                             |                    |                       | 347804                            | Boat Storage                            |                                     |                                  |
| 117,090                     | 113,620            | 105,000               | 347805                            | Launch Fees                             | 105,000                             |                                  |
| 22,743                      | 20,835             | 20,000                | 347808                            | Monthly Moorage                         | 20,000                              |                                  |
| 37,983                      | 40,070             | 35,000                | 347810                            | Parking                                 | 35,000                              |                                  |
| 73,950                      | 43,630             | 50,000                | 347812                            | Overnight Stays                         | 45,000                              |                                  |
| 15,066                      | 15,825             | 15,000                | 347818                            | Facilities Fee                          | 15,000                              |                                  |
| 3,398                       | 3,357              | 3,000                 | 360000                            | Miscellaneous                           | 500                                 |                                  |
| 6,690                       | 33,188             | 20,000                | 361000                            | Interest Earnings                       | 45,000                              |                                  |
| 13,908                      | 13,568             | 10,161                | 363000                            | Lease Receipts                          | 14,022                              |                                  |
| <b>665,546</b>              | <b>641,526</b>     | <b>659,161</b>        | <b>Total Resources</b>            |   | <b>734,022</b>                      | <b>-</b>                         |
| <b><u>Requirements</u></b>  |                    |                       |                                   |   |                                     |                                  |
| Personnel Services-Marinas: |                    |                       |                                   |   |                                     |                                  |
| 103,448                     | 112,298            | 140,250               | 110000                            | Regular Salaries                        | 138,750                             |                                  |
| 8,489                       | 4,008              | 8,000                 | 110001                            | Overtime                                | 8,000                               |                                  |
| 9,185                       | 4,637              | 12,000                | 110002                            | Temporary/Seasonal Salaries             | 12,000                              |                                  |
| 8,977                       | 8,969              | 12,259                | 141000                            | FICA                                    | 12,144                              |                                  |
| 3,421                       | 3,110              | 5,622                 | 142000                            | Workers Compensation                    | 6,387                               |                                  |
|                             | 233                | 641                   | 142100                            | Paid Family Leave                       | 635                                 |                                  |
| 117                         | 117                | 160                   | 143000                            | Unemployment                            | 159                                 |                                  |
| 31,039                      | 29,636             | 46,081                | 144000                            | Retirement                              | 60,751                              |                                  |
| 27,692                      | 25,717             | 35,192                | 145000                            | Health Insurance                        | 41,801                              |                                  |
| 136                         | 137                | 164                   | 146000                            | Life Insurance                          | 156                                 |                                  |
| 265                         | 224                | 278                   | 149000                            | Long Term Disability                    | 281                                 |                                  |
| 26,061                      | 22,882             | 35,877                | 199999                            | Personnel services overhead (.2488 FTE) | 33,462                              |                                  |
| <b>\$ 218,830</b>           | <b>\$ 211,968</b>  | <b>\$ 296,524</b>     | <b>Total Personnel Services</b>   |   | <b>\$ 314,526</b>                   | <b>\$ -</b>                      |
|                             |                    | 2.4246                | Total Full-Time Equivalent (FTE)  |   | 2.3074                              | 2.3074                           |

City of Warrenton  
Budget Document

**Hammond Marina Fund 011 (461)**

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

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<br>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         |  |                                 |                              |                           |
| <b><u>Resources</u></b>    |                     |                     |  |                                 |                              |                           |
| \$ 670,858                 | \$ 742,633          | \$ 975,000          | 300000   | Beginning Fund Balance          | \$ 1,000,000                 |                           |
| 57,986                     | 55,330              | 55,000              | 334000   | Clatsop County TRT Tourism Cont | 55,000                       |                           |
| 229,977                    | 231,002             | 231,000             | 364000   | Transient Room Tax              | 233,000                      |                           |
|                            |                     |                     |  | Transfers from Other Funds:     |                              |                           |
| 100,000                    |                     | 50,000              | 391030   | Hammond Marina Fund-operations  | 50,000                       |                           |
| <u>1,058,821</u>           | <u>1,028,965</u>    | <u>1,311,000</u>    |  | <b>Total Resources</b>          | <u>1,338,000</u>             | <u>-</u>                  |
| <b><u>Requirements</u></b> |                     |                     |  |                                 |                              |                           |
|                            |                     |                     |  | 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                       |                           |
|                            | 35,151              |                     | 620013   | Dredge Spoil Area               |                              |                           |
|                            |                     | 150,000             | 620014   | Aluminum Gangways               |                              |                           |
|                            |                     |                     | 620015   | Marina Rebuild                  | 70,000                       |                           |
|                            |                     |                     | 620016   | Hammond Parking Lot Lighting    | 50,000                       |                           |
| <u>316,188</u>             | <u>58,196</u>       | <u>400,000</u>      |  | Total Capital Outlay            | <u>140,000</u>               | <u>-</u>                  |
| 316,188                    | 58,196              | 400,000             |  | Total Expenditures              | 140,000                      | -                         |
| 742,633                    | 970,769             | 911,000             |  | Ending Fund Balance             | 1,198,000                    | -                         |
| <u>\$ 1,058,821</u>        | <u>\$ 1,028,965</u> | <u>\$ 1,311,000</u> |  | <b>Total Requirements</b>       | <u>\$ 1,338,000</u>          | <u>\$ -</u>               |

**Water Fund 025 (430)**

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

**Requirements**

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



**Water Fund 025 (430)**

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

**Water Fund 025 (430)**

| Historical Data               |                    |                    | Budget for Fiscal Year<br>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        |  |  |                              |                           |
| <b>Requirements</b>           |                    |                    |  |  |                              |                           |
| Raw Water:                    |                    |                    |  |  |                              |                           |
| Materials and Services: (440) |                    |                    |  |  |                              |                           |
| \$ 69                         | \$ 235             | \$ 500             | 223000   | General Supplies                           | \$ 500                       |                           |
| 2,098                         | 2,285              | 2,500              | 340000   | Electricity                                | 2,500                        |                           |
| 6,931                         | 6,417              | 7,500              | 362000   | Gasoline/Oil/Lubricants                    | 7,500                        |                           |
| 22,573                        | 17,643             | 25,000             | 366000   | Waterworks Maintenance                     | 25,000                       |                           |
|                               | 4,806              | 6,500              | 371000   | Waterworks Repairs                         | 5,000                        |                           |
|                               |                    | 25,000             | 380000   | Professional Services                      | 10,000                       |                           |
| 280                           |                    | 500                | 380020   | Computer/Software Support                  | 500                          |                           |
|                               | 150                | 500                | 380050   | Non-capital Equipment                      | 500                          |                           |
| 31                            | 34                 | 500                | 410000   | Permits and Fees                           | 500                          |                           |
|                               |                    | 500                | 460000   | Environmental Cleanup                      | 500                          |                           |
| 31,982                        | 31,570             | 69,000             |  | Sub-total                                  | 52,500                       | -                         |
| South Water Reservoir:        |                    |                    |  |  |                              |                           |
| Materials and Services: (445) |                    |                    |  |  |                              |                           |
| 4,498                         | 8,249              | 5,500              | 340000   | Electricity                                | 9,000                        |                           |
| 26,325                        | 36,735             | 28,000             | 340002   | Communications                             | 40,000                       |                           |
| 4,208                         | 788                | 5,000              | 362000   | Gasoline/Oil/Lubricants                    | 5,000                        |                           |
| 5,650                         | 1,622              | 6,000              | 366000   | Reservoir Maintenance                      | 6,000                        |                           |
| 520                           |                    | 600                | 371000   | Reservoir Repairs                          | 600                          |                           |
| 280                           |                    | 500                | 380020   | Computer/Software Support                  | 500                          |                           |
| 287                           | 359                | 2,500              | 380050   | Non-capital Equipment                      | 500                          |                           |
|                               |                    | 500                | 410000   | Permits & Fees                             | 500                          |                           |
| 41,768                        | 47,753             | 48,600             |  | Sub-total                                  | 62,100                       | -                         |
| 1,107,320                     | 1,407,687          | 1,195,126          |  | Total Public Works Materials and Services  | 1,520,594                    | -                         |
| Not allocated:                |                    |                    |  |  |                              |                           |
| Debt Service:                 |                    |                    |  |  |                              |                           |
| 575,337                       | 449,731            | 466,992            |  | Principal                                  | 256,619                      |                           |
| 110,486                       | 89,224             | 73,039             |  | Interest                                   | 56,075                       |                           |
| 685,823                       | 538,955            | 540,031            |  | Total Debt Service                         | 312,694                      | -                         |
| Transfers to Other Funds:     |                    |                    |  |  |                              |                           |
| 2,750,000                     | 1,900,000          | 1,500,000          | 860029   | Water Fund Capital Reserve-operations      | 1,500,000                    |                           |
|                               |                    |                    |  | Water Fund Capital Reserve-Ft. Point ARPA  | 250,000                      |                           |
|                               |                    | 1,000,000          |  | Water Fund Capital Reserve-Federal Earmark | 1,000,000                    |                           |
|                               |                    | 1,645,000          |  | Water Fund Capital Reserve-Loan            | 1,645,000                    |                           |
| 2,750,000                     | 1,900,000          | 4,145,000          |  | Total Transfers to Other Funds             | 4,395,000                    | -                         |
| -                             | -                  | 500,000            | 800000   | Contingency                                | 470,000                      |                           |
| -                             | -                  | 500,000            |  | Total Contingency                          | 500,000                      | -                         |
| 5,439,413                     | 4,808,914          | 7,830,014          |  | Total Expenditures                         | 8,203,880                    | -                         |
| 1,878,543                     | 1,608,653          | 645,588            | 880001   | Ending Fund Balance                        | 1,177,912                    | -                         |
| <u>\$7,317,956</u>            | <u>\$6,417,567</u> | <u>\$8,475,602</u> |  | <b>Total Requirements</b>                  | <u>\$ 9,381,792</u>          | <u>\$ - \$ -</u>          |

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<br>7/1/2024 - 6/30/2025  |                                  |                                    |                                 |
|-----------------------|--------------|----------------------------------|---|----------------------------------|------------------------------------|---------------------------------|
| Actual<br>FYE 6/30/22 | FYE 6/30/23  | Adopted<br>Budget<br>FYE 6/30/24 | Resources<br>and<br>Requirements                | Proposed by<br>Budget<br>Officer | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
|                       |              |                                  | <b>Resources</b>                                |                                  |                                    |                                 |
| \$ 3,663,177          | \$ 6,295,699 | \$ 6,900,000                     | 300000 Beginning Fund Balance                   | \$ 7,550,000                     |                                    |                                 |
|                       |              |                                  | Transfers from Other Funds:                     |                                  |                                    |                                 |
|                       |              | 1,645,000                        | 391025 Water Fund Loans                         | 1,645,000                        |                                    |                                 |
|                       |              |                                  | 391025 ARPA Funds Ft Point                      | 250,000                          |                                    |                                 |
|                       |              | 1,000,000                        | 391025 Federal Earmark Funds                    | 1,000,000                        |                                    |                                 |
| 2,750,000             | 1,900,000    | 1,500,000                        | 391025 Water Fund Operations                    | 1,500,000                        |                                    |                                 |
| <hr/>                 |              |                                  | <hr/>   |                                  |                                    |                                 |
| 6,413,177             | 8,195,699    | 11,045,000                       | <b>Total Resources</b>                          | 11,945,000                       | -                                  | -                               |
| <hr/>                 |              |                                  | <hr/>   |                                  |                                    |                                 |
|                       |              |                                  | <b>Requirements</b>                             |                                  |                                    |                                 |
|                       |              | 88,200                           | Capital Outlay-Public Works                     |                                  |                                    |                                 |
|                       |              |                                  | 610005 Public Works Service Truck               | 88,200                           |                                    |                                 |
|                       | 16,163       |                                  | 610025 Vacuum Excavator                         |                                  |                                    |                                 |
|                       |              | 75,600                           | 610024 Hoist Truck                              | 75,600                           |                                    |                                 |
|                       | 8,734        |                                  | 610027 Locator Equipment                        |                                  |                                    |                                 |
|                       |              | 45,000                           | 610029 WTP Mower                                |                                  |                                    |                                 |
|                       |              |                                  | 610030 WTP Air Compressor                       | 35,000                           |                                    |                                 |
|                       |              |                                  | 610031 WTP SCADA & Computer Upgrade             | 60,000                           |                                    |                                 |
|                       |              |                                  | 610032 PW Skidsteer                             | 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                        |                                    |                                 |
|                       |              | 100,000                          | 620081 Ultrasonic Algae Control Raw Water Res   | 90,000                           |                                    |                                 |
|                       |              | 350,000                          | 620082 N Main & NW 7th Pl (Warr Dr-NE 5th)      | 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                            |                                    |                                 |
|                       |              |                                  | 620086 Ridge Rd 18" Water Main (Pacific-KOA)    | 25,000                           |                                    |                                 |
|                       |              |                                  | 620087 Water Reservoir at WTP                   | 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                        |                                    |                                 |
|                       |              | 700,000                          | 620097 E Harbor to Downtown Waterline Upsize    | 30,000                           |                                    |                                 |
|                       |              |                                  | 620098 Raw Water Upstream for Reservoir RP3     | 260,000                          |                                    |                                 |
| <hr/>                 |              |                                  | <hr/>   |                                  |                                    |                                 |
| 117,478               | 1,087,205    | 7,470,800                        | Total Capital Outlay-Public Works               | 6,712,800                        | -                                  | -                               |
| <hr/>                 |              |                                  | <hr/>   |                                  |                                    |                                 |
| 117,478               | 1,087,205    | 7,470,800                        | Total Expenditures                              | 6,712,800                        | -                                  | -                               |
| <hr/>                 |              |                                  | <hr/>   |                                  |                                    |                                 |
|                       |              | 974,507                          | 880001 Reserved for Water Filter Replacement    |                                  |                                    |                                 |
|                       |              |                                  | Replacement year 2027                           | 1,163,004                        |                                    |                                 |
|                       |              | 1,378,000                        | 880001 Reserved for Water Reservoir Replacement | 1,484,000                        |                                    |                                 |
| 6,295,699             | 7,108,494    | 1,221,693                        | 880001 Reserved for future projects             | 2,585,196                        |                                    |                                 |
| 6,295,699             | 7,108,494    | 3,574,200                        | Total Reserved for future expenditure           | 5,232,200                        | -                                  | -                               |
| <hr/>                 |              |                                  | <hr/>   |                                  |                                    |                                 |
| \$ 6,413,177          | \$ 8,195,699 | \$11,045,000                     | <b>Total Requirements</b>                       | \$ 11,945,000                    | \$ -                               | \$ -                            |

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

| Historical Data            |                   |                   | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |  |                |             |
|----------------------------|-------------------|-------------------|--|--|----------------|-------------|
| Actual                     | Adopted           |                   | Resources                                      | Proposed by                                  | Approved by    | Adopted by  |
| FYE 6/30/22                | FYE 6/30/23       | FYE 6/30/24       | and  | Budget                                       | Budget         | Governing   |
|                            |                   |                   | Requirements                                   | Officer                                      | Committee      | Body        |
| <b><u>Resources</u></b>    |                   |                   |  |  |                |             |
| \$ 154,811                 | \$ 230,434        | \$ 301,410        | 300000   | Beginning Working Capital                    | \$ 375,000     |             |
| 74,598                     | 83,988            | 100,000           | 339100   | Reimbursement Fee                            | 48,900         |             |
| 1,025                      | 8,058             | 8,500             | 361000   | Interest Earnings                            | 11,000         |             |
| <u>230,434</u>             | <u>322,480</u>    | <u>409,910</u>    | <b>Total Resources</b>                         | <u>434,900</u>                               | <u>-</u>       | <u>-</u>    |
| <b><u>Requirements</u></b> |                   |                   |  |  |                |             |
| -                          | -                 | -                 | 620000   | Capital Outlay-Public Works:<br>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>-</u>    |
| <u>\$ 230,434</u>          | <u>\$ 322,480</u> | <u>\$ 409,910</u> | <b>Total Requirements</b>                      | <u>\$ 434,900</u>                            | <u>\$ -</u>    | <u>\$ -</u> |

**Storm Sewer Fund 028 (430)**

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

City of Warrenton  
Budget Document

**Storm Sewer Fund 028 (430)**

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

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

| Historical Data            |                   |                       |                             |                        |            | Budget for Fiscal Year<br>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<br>FYE 6/30/24 |                             |                        |            | Budget<br>Officer                              | Budget<br>Committee | Governing<br>Body |
| <b><u>Resources</u></b>    |                   |                       |                             |                        |            |  |                     |                   |
| \$ 83,969                  | \$ 96,574         | \$ 109,300            | 300000                      | Beginning Fund Balance | \$ 118,000 |  |                     |                   |
| \$ 12,110                  | \$ 10,250         | 25,000                | 339200                      | Improvement Fee        | 5,820      |  |                     |                   |
| 495                        | 3,036             | 3,000                 | 361000                      | Interest               | 3,500      |  |                     |                   |
| <u>96,574</u>              | <u>109,860</u>    | <u>137,300</u>        | <b>Total Resources</b>      |                        |            | <u>127,320</u>                                 | <u>-</u>            | <u>-</u>          |
| <b><u>Requirements</u></b> |                   |                       |                             |                        |            |  |                     |                   |
|                            |                   |                       | 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    |  |                     |                   |
| <u>\$ 96,574</u>           | <u>\$ 109,860</u> | <u>\$ 137,300</u>     | <b>Total Requirements</b>   |                        |            | <u>\$ 127,320</u>                              | <u>\$ -</u>         | <u>\$ -</u>       |



**Sewer Fund 030 (430)**

| Historical Data                            |                   |                     | Budget for Fiscal Year<br>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         |  |  |                              |                           |
| <b>Resources</b>                           |                   |                     |  |  |                              |                           |
| \$ 3,110,781                               | \$ 2,978,749      | \$ 2,900,000        | 300000   | Beginning Fund Balance                   | \$ 3,100,000                 |                           |
| 35,535                                     | 40,641            | 35,000              | 340030   | Connection Charges                       | 30,000                       |                           |
| 2,561,994                                  | 2,724,275         | 2,636,252           | 344000   | Utilities                                | 2,940,564                    |                           |
|  |                   | 111,086             |  | Rate increase 5% in city and shoreline   | 154,261                      |                           |
| 1,107                                      | 1,151             | 1,800               | 344300   | Industrial Waste Permitted Use           | 1,150                        |                           |
| 135,479                                    | 140,894           | 140,891             | 344500   | Shoreline Sewer Revenue                  | 144,650                      |                           |
| 13,587                                     | 4,536             |                     | 360000   | Miscellaneous                            |                              |                           |
| 39,401                                     | 222,707           | 140,000             | 361000   | Interest Earnings                        | 160,000                      |                           |
|  | 62                |                     | 366000   | Proceeds from Sale of Assets             |                              |                           |
| <b>5,897,884</b>                           | <b>6,113,015</b>  | <b>5,965,029</b>    | <b>Total Resources</b>                         |  | <b>6,530,625</b>             | <b>-</b>                  |
| <b>Requirements</b>                        |                   |                     |  |  |                              |                           |
|  |                   |                     |  | Personnel Services-Public Works:         |                              |                           |
| 370,524                                    | 376,707           | 523,750             | 110000   | Regular Salaries                         | 555,500                      |                           |
| 15,185                                     | 17,919            | 50,000              | 110001   | Overtime                                 | 40,000                       |                           |
| 28,860                                     | 29,152            | 43,892              | 141000   | FICA                                     | 45,556                       |                           |
| 10,194                                     | 10,098            | 14,914              | 142000   | Workers Compensation                     | 19,598                       |                           |
|  | 837               | 2,295               | 142100   | Paid Family Leave                        | 2,382                        |                           |
| 378  | 381               | 574                 | 143000   | Unemployment                             | 596                          |                           |
| 87,206                                     | 90,727            | 174,073             | 144000   | Retirement                               | 204,884                      |                           |
| 84,460                                     | 88,687            | 151,481             | 145000   | Health Insurance                         | 155,410                      |                           |
| 384  | 341               | 428                 | 146000   | Life Insurance                           | 522                          |                           |
| 870  | 705               | 999                 | 149000   | Long Term Disability                     | 1,105                        |                           |
| 177,988                                    | 174,017           | 225,078             | 199999   | Personnel services overhead (1.7322 FTE) | 232,939                      |                           |
| <b>\$ 776,049</b>                          | <b>\$ 789,571</b> | <b>\$ 1,187,484</b> | <b>Total Personnel Services</b>                |  | <b>\$ 1,258,492</b>          | <b>\$ -</b>               |
|  |                   | 8.6343              | Total Full-Time Equivalent (FTE)               |  | 8.6373                       | 8.6373                    |
| <b>Public Works:<br/>Collection System</b> |                   |                     |  |  |                              |                           |
| <b>Materials and Services (430):</b>       |                   |                     |  |  |                              |                           |
| \$ 1,597                                   | \$ 1,288          | \$ 2,000            | 210000   | Office Supplies                          | \$ 2,000                     |                           |
| 1,709                                      | 1,338             | 2,000               | 211000   | Postage                                  | 2,000                        |                           |
| 9,978                                      | 3,843             | 11,000              | 223000   | General Supplies                         | 11,000                       |                           |
| 2,206                                      | 3,208             | 2,500               | 223001   | Janitorial Supplies                      | 3,500                        |                           |
|  | 90                | 1,000               | 223002   | Chemical Supplies                        | 500                          |                           |
| 3,115                                      | 1,668             | 3,500               | 223004   | Uniforms                                 | 3,500                        |                           |
| 4,354                                      | 2,540             | 5,000               | 223005   | Safety                                   | 5,000                        |                           |
| 871  | 921               | 2,000               | 310000   | Printing/Advertising                     | 2,000                        |                           |
| 3,270                                      | 3,716             | 7,500               | 320000   | Dues/Meetings/Training/Travel            | 4,000                        |                           |
| 2,440                                      | 2,960             | 3,000               | 340000   | Electricity                              | 3,500                        |                           |
| 2,873                                      | 3,645             | 5,000               | 340002   | Communications                           | 4,000                        |                           |
| 283  | 290               | 500                 | 340005   | Water                                    | 500                          |                           |
| 545  | 530               | 1,000               | 340006   | Sewer                                    | 1,000                        |                           |
| 109  | 106               | 400                 | 340007   | Storm                                    | 400                          |                           |
| 3,317                                      | 3,317             | 4,000               | 340008   | Sanitation                               | 4,000                        |                           |
| 43,629                                     | 44,478            | 50,000              | 340010   | Pump Station Utilities                   | 50,000                       |                           |
| 2,232                                      | 3,441             | 2,500               | 360000   | Bank Fees/Credit Cards                   | 3,500                        |                           |
| 13,449                                     | 15,635            | 15,000              | 362000   | Gasoline/Oil/Lubricants                  | 17,000                       |                           |
| 38,404                                     | 28,437            | 40,000              | 366000   | Equipment Maintenance                    | 40,000                       |                           |
| 30,740                                     | 95,331            | 100,000             | 366100   | Pump Station Maintenance                 | 100,000                      |                           |
| 66,818                                     | 17,190            | 80,000              | 371000   | Construction and Materials               | 75,000                       |                           |
| 84,401                                     |                   |                     |  | Inventory Adjustment                     |                              |                           |
| 3,699                                      | 3,048             | 5,000               | 371001   | Rock                                     | 5,000                        |                           |
| 2,473                                      | 5,795             | 60,101              | 378000   | Building Maintenance                     | 90,000                       |                           |
| 56,466                                     | 153,200           | 100,000             | 380000   | Professional Services                    | 160,000                      |                           |
| 11,383                                     | 15,643            | 15,000              | 380005   | Professional Services - online payments  | 16,000                       |                           |
| 8,647                                      | 9,291             | 10,000              | 380006   | Professional Services - utility billing  | 10,000                       |                           |
|  |                   | 40,000              | 380007   | Inflow & Infiltration Plan               | 40,000                       |                           |
| 28,458                                     | 30,298            | 42,000              | 380020   | Computer and Software Support            | 35,000                       |                           |
| 18,929                                     | 7,429             | 15,000              | 380050   | Non-capital Equipment                    | 20,000                       |                           |
| 121,319                                    | 145,356           | 183,317             | 390090   | Overhead Cost (Indirect Allocation)      | 226,190                      |                           |
|  |                   | 1,000               | 410000   | Permits and Fees                         | 1,000                        |                           |
| 128,100                                    | 136,214           | 139,755             | 420000   | Franchise Fee (5%)                       | 156,625                      |                           |
| <b>695,814</b>                             | <b>740,246</b>    | <b>949,073</b>      | <b>Total Materials and Services (430)</b>      |  | <b>1,092,215</b>             | <b>-</b>                  |

**Sewer Fund 030 (430)**

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

Established by Resolution No. 2020

**Sewer Fund Capital Reserve Fund 038 (430)**

Review Year: 2033

To accumulate funds for capital improvements to the Sewer Fund

| Historical Data            |                     |                     | Resources and Requirements | Budget for Fiscal Year<br>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         |                            |  |                              |                           |
| <b><u>Resources</u></b>    |                     |                     |                            |  |                              |                           |
| \$ 3,974,126               | \$ 4,801,283        | \$ 4,800,000        | 300000                     | Beginning Fund Balance                               | \$ 6,650,000                 |                           |
| 1,000,000                  | 600,000             | 1,700,000           | 391030                     | Transfers from Other Funds:<br>Sewer Fund Operations | 2,000,000                    |                           |
| <u>4,974,126</u>           | <u>5,401,283</u>    | <u>6,500,000</u>    |                            | <b>Total Resources</b>                               | <u>8,650,000</u>             | -                         |
| <b><u>Requirements</u></b> |                     |                     |                            |  |                              |                           |
|                            |                     |                     |                            | Capital Outlay-Public Works:                         |                              |                           |
|                            |                     | 65,100              | 610005                     | Public Works Service Truck                           | 65,100                       |                           |
|                            |                     | 55,800              | 610024                     | Hoist Truck  | 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                      |                           |
|                            |                     |                     | 610032                     | Public Works Skidsteer                               | 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                      |                           |
| 13,300                     |                     | 100,000             | 620046                     | Pump Station Generator                               | 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             | 620096                     | UV PLC Upgrade                                       | 100,000                      |                           |
|                            |                     | 40,000              | 620097                     | Headworks Parallel Finescreen                        | 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>172,843</u>             | <u>279,101</u>      | <u>1,428,400</u>    |                            | Total Expenditures                                   | <u>807,400</u>               | -                         |
|                            |                     | 1,249,997           | 880001                     | Reserved for SBR Basin and Equipment                 | 1,249,997                    |                           |
|                            |                     |                     | 880001                     | Reserved for Biosolids Disposal                      | 500,000                      |                           |
|                            |                     | 3,821,603           | 880001                     | Reserved for future projects                         | 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>\$ 4,974,126</u>        | <u>\$ 5,401,283</u> | <u>\$ 6,500,000</u> |                            | <b>Total Requirements</b>                            | <u>\$ 8,650,000</u>          | \$ - \$ -                 |

City of Warrenton  
Budget Document

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

| Historical Data   |                   |                   | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |  |                                    |                                 |
|-------------------|-------------------|-------------------|--|--|------------------------------------|---------------------------------|
| Actual            | Adopted<br>Budget |                   | Resources<br>and<br>Requirements               | Proposed by<br>Budget<br>Officer             | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
| FYE 6/30/22       | FYE 6/30/23       | FYE 6/30/24       |  |  |                                    |                                 |
|                   |                   |                   | <b><u>Resources</u></b>                        |  |                                    |                                 |
| \$ 112,894        | \$ 174,158        | \$ 217,900        | 300000   | Beginning Fund Balance                       | \$ 535,000                         |                                 |
| 60,509            | 304,524           | 60,000            | 339100   | Reimbursement Fee                            | 48,900                             |                                 |
| 755               | 7,636             | 6,000             | 361000   | Interest Earnings                            | 13,000                             |                                 |
| <u>174,158</u>    | <u>486,318</u>    | <u>283,900</u>    | <b>Total Resources</b>                         |  | <u>596,900</u>                     | <u>-</u>                        |
|                   |                   |                   | <b><u>Requirements</u></b>                     |  |                                    |                                 |
| -                 | -                 | -                 | 620000   | Capital Outlay-Public Works:<br>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>-</u>                        |
| <u>\$ 174,158</u> | <u>\$ 486,318</u> | <u>\$ 283,900</u> | <b>Total Requirements</b>                      |  | <u>\$ 596,900</u>                  | <u>\$ -</u>                     |

City of Warrenton  
Budget Document

**Sanitation Fund 032 (430)**

| Historical Data   |                   |                   | Budget for Fiscal Year<br>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       |  |   |                            |                              |                           |
|                   |                   |                   | <b><u>Resources</u></b>                        |   |                            |                              |                           |
| \$ 450,351        | \$ 504,966        | \$ 445,000        | 300000   | Beginning Fund Balance                  | \$ 560,000                 |                              |                           |
| 1,035,500         | 1,085,601         | 1,060,395         | 344000   | Utilities                               | 1,120,100                  |                              |                           |
| 211,517           | 230,114           | 247,200           | 345000   | Recycling Fees                          | 238,610                    |                              |                           |
| 2,379             | 1,015             |                   | 360000   | Miscellaneous                           |                            |                              |                           |
| 3,271             | 21,567            | 15,000            | 361000   | Interest Earnings                       | 30,000                     |                              |                           |
|                   | 5,050             |                   | 366000   | Proceeds from Sale of Assets            |                            |                              |                           |
| <u>1,703,018</u>  | <u>1,848,313</u>  | <u>1,767,595</u>  |  | <b>Total Resources</b>                  | <u>1,948,710</u>           | -                            | -                         |
|                   |                   |                   | <b><u>Requirements</u></b>                     |   |                            |                              |                           |
|                   |                   |                   |  | Personnel Services-Public Works:        |                            |                              |                           |
| 118,113           | 107,570           | 152,851           | 110000   | Regular Salaries                        | 143,000                    |                              |                           |
| 1,696             | 1,100             | 8,000             | 110001   | Overtime                                | 12,000                     |                              |                           |
| 663               | 126               | 899               | 110002   | Temporary/Seasonal Salaries             | 1,000                      |                              |                           |
| 8,665             | 7,959             | 12,374            | 141000   | FICA                                    | 11,934                     |                              |                           |
| 4,104             | 3,384             | 6,503             | 142000   | Workers Compensation                    | 7,739                      |                              |                           |
|                   | 224               | 647               | 142100   | Paid Family Leave                       | 624                        |                              |                           |
| 113               | 104               | 162               | 143000   | Unemployment                            | 156                        |                              |                           |
| 24,124            | 21,927            | 45,945            | 144000   | Retirement                              | 51,905                     |                              |                           |
| 45,083            | 34,746            | 47,984            | 145000   | Health Insurance                        | 51,891                     |                              |                           |
| 114               | 77                | 111               | 146000   | Life Insurance                          | 110                        |                              |                           |
| 287               | 202               | 304               | 149000   | Long Term Disability                    | 292                        |                              |                           |
| 51,566            | 43,741            | 57,651            | 199999   | Personnel services overhead (.4121 FTE) | 55,419                     |                              |                           |
| <u>\$ 254,528</u> | <u>\$ 221,160</u> | <u>\$ 333,431</u> |  | <b>Total Personnel Services</b>         | <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<br>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         |  |  |                            |                              |                           |
| <b>Requirements</b>                  |                     |                     |  |  |                            |                              |                           |
| Materials and Services-Public Works: |                     |                     |  |  |                            |                              |                           |
| \$ 652                               | \$ 647              | \$ 800              | 210000   | Office Supplies  | \$ 700                     |                              |                           |
| 596                                  | 443                 | 700                 | 211000   | Postage  | 600                        |                              |                           |
| 1,513                                | 1,697               | 2,500               | 223000   | General Supplies   | 1,800                      |                              |                           |
| 1,649                                | 3,979               | 2,000               | 223001   | Janitorial Supplies  | 4,000                      |                              |                           |
| 330                                  | 673                 | 500                 | 223002   | Chemical Supplies  | 750                        |                              |                           |
| 1,572                                | 1,292               | 1,500               | 223004   | Uniforms   | 1,600                      |                              |                           |
| 508                                  | 444                 | 1,000               | 223005   | Safety   | 700                        |                              |                           |
| 618                                  | 315                 | 1,000               | 310000   | Printing/Advertising   | 650                        |                              |                           |
| 1,139                                | 427                 | 2,000               | 320000   | Dues/Meetings/Training/Travel                                | 1,200                      |                              |                           |
| 708                                  | 857                 | 1,000               | 340000   | Electricity  | 900                        |                              |                           |
| 1,961                                | 2,097               | 3,300               | 340002   | Communications   | 2,200                      |                              |                           |
| 386,052                              | 388,900             | 425,000             | 340003   | Landfill Fees  | 400,000                    |                              |                           |
| 209,054                              | 228,366             | 247,200             | 340004   | Residential Curbside Recycling                               | 235,000                    |                              |                           |
| 1,135                                | 1,051               | 1,500               | 340005   | Water  | 1,200                      |                              |                           |
| 884                                  | 803                 | 1,500               | 340006   | Sewer  | 1,000                      |                              |                           |
| 177                                  | 161                 | 500                 | 340007   | Storm Sewer  | 200                        |                              |                           |
| 960                                  | 873                 | 1,200               | 340008   | Sanitation   | 1,000                      |                              |                           |
| 1,700                                | 10,041              | 7,500               | 340015   | Spring Cleanup/Voucher Program                               | 10,000                     |                              |                           |
| 37,309                               | 39,843              | 42,200              | 340016   | Commercial Recycling-Cardboard                               | 41,000                     |                              |                           |
| 28,930                               | 36,567              | 79,500              | 340017   | Yard Debris Recycling  | 38,000                     |                              |                           |
| 14,655                               | 14,236              | 17,500              | 340020   | Landfill Postclosure Care Costs                              | 15,000                     |                              |                           |
| 14,854                               | 15,757              | 16,200              | 340025   | Recycling Education  | 16,200                     |                              |                           |
|                                      |                     | 1,000               | 350000   | Insurance-Bonds & Fire                                       | 500                        |                              |                           |
| 837                                  | 983                 | 1,000               | 360000   | Bank Fees/Credit Cards                                       | 1,000                      |                              |                           |
| 35,418                               | 36,665              | 37,500              | 362000   | Gasoline/Oil/Lubricants                                      | 37,500                     |                              |                           |
| 29,256                               | 32,634              | 45,000              | 366000   | Equipment Maintenance  | 35,000                     |                              |                           |
| 287                                  | 1,453               | 1,000               | 371000   | Repair and Maintenance                                       | 1,500                      |                              |                           |
| 219                                  | 152                 | 1,500               | 371001   | Rock   | 500                        |                              |                           |
| 898                                  | 3,584               | 16,753              | 378000   | Building Maintenance   | 25,000                     |                              |                           |
| 12,236                               | 10,425              | 12,000              | 380000   | Professional Services  | 12,000                     |                              |                           |
| 4,449                                | 6,168               | 5,500               | 380005   | Professional Services - online payments                      | 6,500                      |                              |                           |
| 3,380                                | 3,995               | 3,500               | 380006   | Professional Services - utility billing                      | 4,000                      |                              |                           |
| 2,863                                | 3,388               | 7,000               | 380020   | Computer/Software Support                                    | 4,000                      |                              |                           |
| 3,240                                | 18,748              | 7,000               | 380050   | Non-capital equipment  | 17,500                     |                              |                           |
| 21,561                               |                     |                     |  | Inventory Adjustment   |                            |                              |                           |
| 35,149                               | 36,537              | 46,954              | 390090   | Overhead Cost (Indirect Allocation)                          | 53,814                     |                              |                           |
| 51,775                               | 54,280              | 62,999              | 420000   | Franchise Fee (5%)   | 58,753                     |                              |                           |
| <u>908,524</u>                       | <u>958,481</u>      | <u>1,104,806</u>    |  | Total Materials and Services                                 | <u>1,031,267</u>           | -                            | -                         |
| Not allocated:                       |                     |                     |  |  |                            |                              |                           |
| 35,000                               | 100,000             | 65,000              | 860034   | Transfers to Other Funds:<br>Sanitation Fund Capital Reserve | 65,000                     |                              |                           |
| <u>35,000</u>                        | <u>100,000</u>      | <u>65,000</u>       |  | Total Transfers to Other Funds                               | <u>65,000</u>              | -                            | -                         |
| -                                    | -                   | 175,000             | 800000   | Contingency  | 200,000                    |                              |                           |
| 1,198,052                            | 1,279,641           | 1,678,237           |  | Total Expenditures   | 1,632,337                  | -                            | -                         |
| 504,966                              | 568,672             | 89,358              | 880001   | Ending Fund Balance  | 316,373                    | -                            | -                         |
| <u>\$ 1,703,018</u>                  | <u>\$ 1,848,313</u> | <u>\$ 1,767,595</u> |  | <b>Total Requirements</b>                                    | <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<br>and<br>Requirements | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025             |                     |                   |
|----------------------------|-------------------|-----------------------|----------------------------------|--|---------------------|-------------------|
| Actual                     |                   | Adopted               |                                  | Proposed by  | Approved by         | Adopted by        |
| FYE 6/30/22                | FYE 6/30/23       | Budget<br>FYE 6/30/24 |                                  | Budget<br>Officer  | Budget<br>Committee | Governing<br>Body |
| <b><u>Resources</u></b>    |                   |                       |                                  |  |                     |                   |
| \$ 254,490                 | \$ 289,394        | 380,000               | 300000                           | Beginning Fund Balance                                     | \$ 450,000          |                   |
| 35,000                     | 100,000           | 65,000                | 391032                           | Transfers from Other Funds:<br>Sanitation Fund             | 65,000              |                   |
| <u>289,490</u>             | <u>389,394</u>    | <u>445,000</u>        | <b>Total Resources</b>           |  | <u>515,000</u>      | <u>-</u>          |
| <b><u>Requirements</u></b> |                   |                       |                                  |  |                     |                   |
|                            |                   | 27,300                | 610005                           | Capital Outlay-Public Works:<br>Public Works Service Truck | 27,300              |                   |
|                            |                   | 23,400                | 610024                           | Hoist Truck  | 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>-</u>          |
| <u>96</u>                  | <u>-</u>          | <u>50,700</u>         | Total Expenditures               |  | <u>50,700</u>       | <u>-</u>          |
| 289,394                    | 389,394           | 394,300               | 880001                           | Reserved for future expenditure                            | 464,300             | -                 |
| <u>\$ 289,490</u>          | <u>\$ 389,394</u> | <u>\$ 445,000</u>     | <b>Total Requirements</b>        |  | <u>\$ 515,000</u>   | <u>\$ -</u>       |



State Tax Street Fund 040 (431)

| Historical Data                      |                  |                  | Budget for Fiscal Year<br>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                 |
| <b>Resources</b>                     |                  |                  |  |   |                      |
| \$ 2,608,279                         | \$ 2,778,651     | \$ 1,731,131     | 300000   | Beginning Fund Balance (BFB)            | \$ 2,347,884         |
|                                      |                  | 1,195,340        |  | BFB (City Fuel Tax)                     | 872,193              |
|                                      |                  | 42,764           |  | BFB (State fuel tax 1% trails)          | 49,363               |
|                                      |                  | 30,765           |  | BFB (Sidewalk in Lieu)                  | 30,560               |
| 476,151                              | 502,264          | 510,213          | 335700   | State Gas Tax (per capita)              | 512,760              |
| 358,658                              | 368,880          | 368,134          | 335800   | City Fuel Tax (\$.03 per gallon)        | 372,865              |
| 5,212                                | 4,579            |                  | 360000   | Miscellaneous                           |                      |
| 14,445                               | 86,610           | 50,000           | 361000   | Interest Earnings                       | 100,000              |
| 79,811                               |                  |                  | 365000   | Donations                               |                      |
| 25,225                               | 15,869           | 5,000            | 365002   | Sidewalk Fee In Lieu                    | 5,000                |
|                                      | 6,538            |                  | 366000   | Proceeds From Sale of Asset             |                      |
|                                      | 370,360          |                  | 331700   | ODOT STBG FEX                           |                      |
|                                      | 119,955          | 400,000          | 334301   | SRTS Grant                              |                      |
|                                      |                  | 100,000          | 334302   | ODOT Contribution to SRTS               |                      |
|                                      |                  | 1,360,000        | 334303   | SRTS Grant Phase 2-Federal              | 1,360,000            |
|                                      |                  | 2,000,000        | 334304   | SRTS Grant Phase 2-ODOT                 | 2,000,000            |
| <u>3,567,781</u>                     | <u>4,253,706</u> | <u>7,793,347</u> |  | <b>Total Resources</b>                  | <u>7,650,625</u>     |
| <b>Requirements</b>                  |                  |                  |  |   |                      |
| Personnel Services-Public Works:     |                  |                  |  |   |                      |
| 61,060                               | 78,125           | 134,351          | 110000   | Regular Salaries                        | 120,500              |
| 343                                  | 602              | 2,000            | 110001   | Overtime                                | 2,000                |
| 663                                  | 126              | 899              | 110002   | Temporary/Seasonal Salaries             | 1,000                |
| 4,626                                | 5,809            | 10,500           | 141000   | FICA                                    | 9,448                |
| 2,113                                | 2,594            | 4,394            | 142000   | Workers Compensation                    | 4,541                |
|                                      | 171              | 549              | 142100   | Paid Family Leave                       | 494                  |
| 61                                   | 76               | 137              | 143000   | Unemployment                            | 124                  |
| 11,470                               | 16,091           | 41,316           | 144000   | Retirement                              | 38,017               |
| 14,887                               | 18,283           | 40,689           | 145000   | Health Insurance                        | 31,582               |
| 65                                   | 77               | 118              | 146000   | Life Insurance                          | 105                  |
| 133                                  | 141              | 258              | 149000   | Long Term Disability                    | 238                  |
| 31,675                               | 34,702           | 35,960           | 199999   | Personnel services overhead (.2067 FTE) | 27,791               |
| <u>127,096</u>                       | <u>156,797</u>   | <u>271,171</u>   |  | <b>Total Personnel Services</b>         | <u>235,840</u>       |
|                                      |                  | 2.1823           |  | Total Full-Time Equivalent (FTE)        | 1.8797 1.8797 1.8797 |
| Materials and Services-Public Works: |                  |                  |  |   |                      |
| 290                                  | 243              | 350              | 210000   | Office Supplies                         | 350                  |
|                                      |                  | 100              | 211000   | Postage                                 | 100                  |
| 1,799                                | 847              | 3,000            | 223000   | General Supplies                        | 2,000                |
| 85                                   | 24               | 200              | 223001   | Janitorial                              | 100                  |
|                                      |                  | 100              | 223002   | Chemical                                | 100                  |
| 685                                  | 446              | 750              | 223004   | Uniforms                                | 700                  |
| 976                                  | 503              | 1,200            | 223005   | Safety                                  | 1,000                |
| 136                                  | 153              | 800              | 310000   | Printing/Advertising                    | 300                  |
| 154                                  | 635              | 3,000            | 320000   | Dues/Meetings/Training/Travel           | 750                  |
| 391                                  | 467              | 500              | 340000   | Electricity                             | 500                  |
| 509                                  | 753              | 600              | 340002   | Communications                          | 750                  |
| 45                                   | 61               | 150              | 340005   | Water                                   | 100                  |
| 44                                   | 61               | 150              | 340006   | Sewer                                   | 100                  |
| 9                                    | 12               | 100              | 340007   | Storm Sewer                             | 100                  |
| 4,181                                | 4,356            | 5,000            | 340008   | Sanitation                              | 5,000                |
| 63,881                               | 67,598           | 75,000           | 341000   | Street Lighting - Electricity           | 70,000               |
| 443                                  | 594              | 500              | 360000   | Bank Fees/Credit Cards                  | 650                  |
| 2,025                                | 3,184            | 2,500            | 362000   | Gasoline/Oil/Lubricants                 | 3,200                |
| 11,047                               | 4,171            | 12,000           | 366000   | Equipment Maintenance                   | 12,000               |
| 30,736                               | 38,478           | 60,000           | 371000   | Repair & Maintenance Materials          | 40,000               |
| 3,218                                | 9,182            | 7,500            | 371001   | Rock                                    | 10,000               |
| 41,764                               | 619,627          | 450,000          | 371055   | Overlays (city fuel tax)                | 600,000              |
| 546                                  | 2,071            | 14,213           | 378000   | Building Maintenance                    | 21,500               |
| 13,102                               | 31,000           | 35,000           | 380000   | Professional Services                   | 65,000               |
| 2,472                                | 3,616            | 5,000            | 380020   | Computer & Software Support             | 5,000                |
| 4,636                                | 2,843            | 5,000            | 380050   | Non-Capital Equipment                   | 5,000                |
| 21,590                               | 28,987           | 29,288           | 390090   | Overhead Cost (Indirect Allocation)     | 26,985               |
| <u>204,764</u>                       | <u>819,912</u>   | <u>712,001</u>   |  | <b>Total Materials and Services</b>     | <u>871,285</u>       |

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

| Historical Data              |                     |                    | Resources<br>and<br>Requirements                     | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |                                    |                                 |
|------------------------------|---------------------|--------------------|--|--|------------------------------------|---------------------------------|
| Actual                       |                     | Adopted<br>Budget  |  | Proposed by<br>Budget<br>Officer               | Approved by<br>Budget<br>Committee | Adopted by<br>Governing<br>Body |
| FYE 6/30/22                  | FYE 6/30/23         | FYE 6/30/24        |  |  |                                    |                                 |
| <b>Requirements</b>          |                     |                    |  |  |                                    |                                 |
| Capital Outlay-Public Works: |                     |                    |  |  |                                    |                                 |
|                              |                     | 18,900             | 610005 Public Works Service Truck                    | 18,900   |                                    |                                 |
| 7,999                        | 901                 |                    | 610014 Emergency Response Trailer                    |  |                                    |                                 |
|                              |                     | 16,200             | 610024 Hoist Truck                                   | 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   |                                    |                                 |
|                              |                     | 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   |                                    |                                 |
| 10                           |                     |                    | 620091 Public Works Remodel                          |  |                                    |                                 |
|                              |                     | 320,000            | 620084 SW 4th St (S Main Ave-Alder Ct)               | 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   |                                    |                                 |
|                              |                     | 40,000             | 620013 Upgrade Curb & Sidewalk at Elementary         | 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                                      |                                    |                                 |
|                              |                     | 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  |                                    |                                 |
|                              |                     |                    | 620032 Community Center/City Park Crosswalk          | 30,000   |                                    |                                 |
|                              |                     |                    | 620033 Fourth Ave (Lake-Jetty) Impr. Project         | 100,000  |                                    |                                 |
| 457,270                      | 54,443              | 5,845,850          | Total Capital Outlay                                 | 4,108,100                                      | -                                  | -                               |
| -                            | -                   | 500,000            | 800000 Contingency                                   | 500,000  |                                    |                                 |
| 789,130                      | 1,031,152           | 7,329,022          | Total Expenditures                                   | 5,715,225                                      | -                                  | -                               |
| 2,778,651                    | 3,222,554           | 464,325            | 880001 Ending Fund Balance                           | 1,935,400                                      | -                                  | -                               |
| <u>\$3,567,781</u>           | <u>\$ 4,253,706</u> | <u>\$7,793,347</u> | <b>Total Requirements</b>                            | <u>\$7,650,625</u>                             | <u>\$ -</u>                        | <u>\$ -</u>                     |

City of Warrenton  
Budget Document

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

| Historical Data |              |                | Budget for Fiscal Year<br>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    |  |   |                              |                           |
|                 |              |                | <b><u>Resources</u></b>                        |   |                              |                           |
| \$1,072,687     | \$ 1,216,418 | \$ 1,282,100   | 300000   | Beginning Fund Balance                    | \$ 1,411,000                 |                           |
| 137,523         | 49,011       | 160,000        | 339200   | Improvement Fee                           | 29,730                       |                           |
| 6,208           | 36,758       | 3,800          | 361000   | Interest                                  | 35,000                       |                           |
| <hr/>           |              |                | <hr/>  |   |                              |                           |
| 1,216,418       | 1,302,187    | 1,445,900      | <b>Total Resources</b>                         |   | 1,475,730                    | -                         |
| <hr/>           |              |                | <hr/>  |   |                              |                           |
|                 |              |                | <b><u>Requirements</u></b>                     |   |                              |                           |
|                 |              |                | 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                    | -                         |
| <hr/>           |              |                | <hr/>  |   |                              |                           |
| \$1,216,418     | \$ 1,302,187 | \$ 1,445,900   | <b>Total Requirements</b>                      |   | \$ 1,475,730                 | \$ -                      |
| <hr/>           |              |                | <hr/>  |   |                              |                           |

**Engineer Internal Service Fund 042 (750)**

| Historical Data  |                  |                   | Budget for Fiscal Year<br>7/1/2024 - 6/30/2025 |                               |                           |
|------------------|------------------|-------------------|--|-------------------------------|---------------------------|
| Actual           |                  | Adopted Budget    | Resources and Requirements                     |                               |                           |
| FYE 6/30/22      | FYE 6/30/23      | FYE 6/30/24       | Proposed by Budget Officer                     | Approved by Budget Committee  | Adopted by Governing Body |
|                  |                  |                   | <b>Resources</b>                               |                               |                           |
| \$ 5,503         | \$ 4,267         | \$ 564            | 300000   | Beginning Fund Balance        | \$ 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>    | <b>Total Resources</b>                         |                               |                           |
|                  |                  |                   |  |                               | <u>564</u>                |
|                  |                  |                   | <b>Requirements</b>                            |                               |                           |
|                  |                  |                   | 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>    | <b>Total Personnel Services</b>                |                               |                           |
|                  |                  | 1                 | Total Full-Time Equivalent                     |                               |                           |
|                  |                  |                   |  |                               | <u>0</u>                  |
|                  |                  |                   | 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>      | <b>Total Materials and Services</b>            |                               |                           |
|                  |                  |                   |  |                               | <u>-</u>                  |
| 90,119           | 64,967           | 143,622           | <b>Total Expenditures</b>                      |                               |                           |
|                  |                  |                   |  |                               | <u>-</u>                  |
| 4,267            | 564              | -                 | 880001   | Ending Fund Balance           | 564                       |
| <u>\$ 94,386</u> | <u>\$ 65,531</u> | <u>\$ 143,622</u> | <b>Total Requirements</b>                      |                               |                           |
|                  |                  |                   |  |                               | <u>\$ 564</u>             |
|                  |                  |                   |  |                               | <u>\$ -</u>               |
|                  |                  |                   |  |                               | <u>\$ -</u>               |

Warrenton Business License Fund 006 (400)

| Historical Data   |                   |                   | Budget for Fiscal Year<br>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       |  |   |                |                            |                              |                           |
|                   |                   |                   | <b>Resources</b>                               |   |                |                            |                              |                           |
| \$ 53,439         | \$ 68,931         | \$ 109,000        | 300000   | Beginning Fund Balance                    | \$ 130,000     |                            |                              |                           |
| 63,665            | 84,578            | 86,000            | 321600   | Business License Fees                     | 84,000         |                            |                              |                           |
|                   |                   | 35                | 360000   | Miscellaneous                             |                |                            |                              |                           |
| 406               | 3,140             | 1,800             | 361000   | Interest Earnings                         | 1,800          |                            |                              |                           |
|                   |                   |                   | 364000   | Fund Raising Revenues                     |                |                            |                              |                           |
| <u>117,510</u>    | <u>156,684</u>    | <u>196,800</u>    | <b>Total Resources</b>                         |   |                | <u>215,800</u>             | <u>-</u>                     | <u>-</u>                  |
|                   |                   |                   | <b>Requirements</b>                            |   |                |                            |                              |                           |
|                   |                   |                   | Personnel Services-WBL Program:                |   |                |                            |                              |                           |
| 6,030             | 3,540             | 4,371             | 199999   | Personnel services overhead (.0241 FTE)   | 3,241          |                            |                              |                           |
| <u>6,030</u>      | <u>3,540</u>      | <u>4,371</u>      | Total Personnel Services                       |   |                | <u>3,241</u>               | <u>-</u>                     | <u>-</u>                  |
|                   |                   |                   | Materials and Services-WBL Program:            |   |                |                            |                              |                           |
| 946               | 1,227             | 1,000             | 211000   | Postage                                   | 1,500          |                            |                              |                           |
| 143               | 150               | 300               | 310000   | Printing/Advertising/Publicity/Marketing  | 300            |                            |                              |                           |
| 7,500             | 7,500             | 7,500             | 320000   | Dues/Meetings/Training/Travel             | 7,500          |                            |                              |                           |
| 50                | 108               | 250               | 360000   | Bank/Credit Card Fees                     | 250            |                            |                              |                           |
|                   |                   | 200               | 380000   | Professional Services                     | 200            |                            |                              |                           |
|                   |                   | 10,000            | 380019   | Nuisance Abatement                        | 20,000         |                            |                              |                           |
| 1,748             | 1,836             | 2,000             | 380020   | Computer & Software Support               | 2,100          |                            |                              |                           |
| 550               | 475               | 800               | 380039   | North and South Welcome Sign              | 800            |                            |                              |                           |
| 1,000             |                   |                   | 380031   | July 4th Parade                           |                |                            |                              |                           |
| 16,502            | 21,323            | 25,000            | 380051   | Holiday & Community Events                | 25,000         |                            |                              |                           |
| <u>4,110</u>      | <u>2,957</u>      | <u>3,560</u>      | 390090   | Overhead Cost (Indirect Allocation)       | <u>3,147</u>   |                            |                              |                           |
| <u>32,549</u>     | <u>35,576</u>     | <u>50,610</u>     | Total Materials & Services                     |   |                | <u>60,797</u>              | <u>-</u>                     | <u>-</u>                  |
|                   |                   |                   | Capital Outlay-WBL Program:                    |   |                |                            |                              |                           |
|                   |                   | 10,000            | 620005   | Hammond Planting Strip Upgrade            | 10,000         |                            |                              |                           |
| <u>-</u>          | <u>-</u>          | <u>10,000</u>     | Total Capital Outlay                           |   |                | <u>10,000</u>              | <u>-</u>                     | <u>-</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          |                            |                              |                           |
| <u>10,000</u>     | <u>3,000</u>      | <u>3,000</u>      | Total Transfers                                |   |                | <u>3,000</u>               | <u>-</u>                     | <u>-</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>-</u>                     | <u>-</u>                  |
| <u>68,931</u>     | <u>114,568</u>    | <u>128,819</u>    | 880001   | Ending Fund Balance                       | <u>138,762</u> | <u>-</u>                   | <u>-</u>                     | <u>-</u>                  |
| <u>\$ 117,510</u> | <u>\$ 156,684</u> | <u>\$ 196,800</u> | <b>Total Requirements</b>                      |   |                | <u>\$ 215,800</u>          | <u>\$ -</u>                  | <u>\$ -</u>               |



# 10.A.

## Finance Department Agenda Memorandum

To: Members of the City of Warrenton Budget Committee  
From: Jessica Barrett, Finance Director  
Date: May 18, 2024

### **Regarding – Final Approval of the *FY 2024-2025 City of Warrenton Proposed Budget Document***

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

For the Budget Committee's consideration, please find "***Budget Committee Action – Final Approval of the FY 2024-2025 Proposed Budget Document***" attached.

If approved, this document will formally finalize the completion of the FY 2024-2025 Budget Committee phase of approving the City of Warrenton budget for fiscal year 2024-2025 and, as required by Oregon Budget Law, establishes and approves the amounts and rates of property taxes to be imposed by the City in Fiscal Year 2024-2025.

Options:

1. The Budget Committee may move to approve the attached **Budget Committee Action, *Final Approval of the FY 2024-2025 Proposed Budget Document***
2. Other action as deemed necessary by the budget committee.



## **Budget Committee Action**

### **Final Approval of the FY 2024-2025 Budget Document**

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Approval of the FY 2024-2025 proposed Budget Document, including amendments, by the Warrenton Budget Committee and submitting the approved Budget to the City Commission and recommending adoption.

**WHEREAS**, pursuant to Oregon budget law, and after careful consideration, Warrenton's Budget Committee has comprised and approved a balanced Budget for the City of Warrenton for FY 2024-2025;

**WHEREAS**, the proposed FY 2024-2025 Budget contains best estimates for projected revenues and expenditures; and

**WHEREAS**, the Budget Committee has reviewed all estimated revenues and expenditures, for all City Departments and funds, for FY 2024-2025, making modifications and changes where appropriate.

**THEREFORE, THE WARRENTON BUDGET COMMITTEE**, has approved and authorized the City to levy the permanent rate of \$1.6701 per-thousand of assessed value for the General Fund: to levy \$0.34 per thousand of assessed value for the Police Local Option Levy: to levy \$0.33 for the Library Local Option Levy: to levy the amount of \$556,495 for bonded debt for the wastewater treatment facility.

After completing all obligations required under Oregon Budget Law, the Warrenton Budget Committee hereby approves the *FY 2024-2025 Proposed Budget, as amended*, comprised of revenues and expenditures for all City funds and departments and submits the *Approved FY 2024-2025 Budget* to the City Commission for further consideration and recommended adoption.

APPROVED BY THE BUDGET COMMITTEE ON THIS \_\_\_\_\_ DAY OF MAY 2024.

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Budget Committee Chair

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Budget Committee Vice-Chair