



City of Warrenton Budget Committee Agenda

City Hall, 225 S. Main Warrenton, OR 97146

Saturday, May 10, 2025

The meeting will be broadcast via Zoom at the following link

<https://us02web.zoom.us/j/5332386326?pwd=VHNVVXU5blkxbDZ2YmxlSWpha0dhUT09#success>

Meeting ID: 533 238 6326 | Passcode: 12345 | Dial-in Number: 253-215-8782

Public Comment: To provide public comment, participants should register prior to the meeting. All remarks will be addressed to the whole City Commission and limited to 3 minutes per person. The Commission reserves the right to delay any action, if required, until such time as they are fully informed on a matter. Once your public comment is submitted it becomes part of permanent public record.

You may provide public comment using the following methods:

1. In-person: Complete a public comment card and submit to the City Recorder prior to the start of the meeting.
2. Via Zoom: Register with the City Recorder, at cityrecorder@warrentonoregon.us no later than 4pm, Friday, May 9, 2025. Please ensure that your zoom name matches the name registered to comment.
3. Written comments: Submit via e-mail to the City Recorder, at cityrecorder@warrentonoregon.us, no later than 4 pm, Friday, May 9, 2025.

Budget Committee Meeting 9:00 AM

1. Call to order
2. Roll Call
3. Appointment of Chair
4. Appointment of Vice-Chair
5. Consent Calendar
 - A. Budget Committee Meeting Minutes 2024.05.18
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 10, 2025 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 2025-2026. (Statutory Requirement)
8. **Budget Committee Receives Budget Message** – Budget Officer
9. **Business Items**
 - A. General Fund Revenues – Page 45
 - B. Administration/Commission/Finance – Page 49
 - C. Transfers – Page 54

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- 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 68
- M. Library Fund – Page 69
- N. WBL – Page 95
- O. Wastewater Treatment Facility GO Bond Fund – Page 66
- P. Community Center Fund – Page 61
- Q. Community Center Capital Reserve Fund – Page 62
- R. Transient Room Tax Fund – Page 63
- S. Facilities Maintenance Fund – Page 64
- T. Tansy Point Dock Capital Reserve Fund – Page 65
- U. Warrenton Marina Fund – Page 70
- V. Warrenton Marina Capital Reserve Fund – Page 72
- W. Hammond Marina Fund – Page 73
- X. Hammond Marina Capital Reserve Fund – Page 75

Recess for Lunch

- Y. Parks Department – Page 53
- Z. Parks System Development Charges Fund – Page 56
- AA. Quincy Robinson Trust Fund – Page 67
- BB. Water Fund – Page 76
- CC. Water Fund Capital Reserve Fund – Page 79
- DD. Water System Development Charges Fund – Page 80
- EE. Storm Sewer Fund – Page 81
- FF. Storm Sewer System Development Charges Fund – 83
- GG. Sewer Fund – Page 84
- HH. Sewer Fund Capital Reserve Fund – Page 86
- II. Sewer System Development Charges Fund – Page 87
- JJ. Sanitation Fund – Page 88

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KK. Sanitation Fund Capital Reserve – Page 90

LL. State Tax Street Fund – Page 91

MM. Streets System Development Charges Fund – Page 93

NN. Engineer Internal Service Fund – Page 94

10. Final Approval of City of Warrenton's Proposed Budget 2025/2026

- A. Final Approval of Fiscal Year 2025-2026 Budget and establishing and approving the rates and amounts of property taxes to be imposed – Finance Director's Agenda Memorandum

11. Adjournment

MINUTES
Warrenton Budget Committee
May 18, 2024 – 9:00 a.m.
Warrenton City Hall - Commission Chambers
225 S. Main Ave.
Warrenton, OR 97146

Mayor Balensifer called the meeting to order at 9:00 a.m.

Budget Committee Members Present: Angelo Schauermann, Dan Sollaccio, Flint Carlson, David Burkhart, William Kerr, Commissioner Gerald Poe, Commissioner Tom Dyer, and Mayor Henry Balensifer

Excused: Commissioner Paul Mitchell and Commissioner Mark Baldwin

Staff Members Present: Budget Officer Esther Moberg, Finance Director Jessica Barrett, Library Director Joshua Saranpaa, Planning Director Matthew Ellis, Interim Harbormaster Don Beck, Public Works Director Greg Shafer, Fire Chief Brian Alsbury, Police Chief Mathew Workman, Accountant Nik Haines, and City Recorder Dawne Shaw

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

Carlson – aye; Smith – aye; Burkhart – aye; Kerr – aye; Poe – aye; Dyer – aye; Balensifer – aye; Schauermann - aye

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

Carlson – aye; Sollaccio – aye; Burkhart – aye; Kerr – aye; Poe – aye; Dyer – aye; Balensifer – aye; Schauermann - aye

CONSENT CALENDAR

A. May 16, 2023, Budget Committee Meeting Minutes

Commissioner Poe made the motion to accept the Budget Committee minutes of May 16, 2023. Motion was seconded and passed.

Carlson – aye; Sollaccio – aye; Burkhart – aye; Kerr – aye; Poe – aye; Dyer – aye; Balensifer – aye; Schauermann - aye

Chair Balensifer opened the public hearing on the possible use of State Revenue Sharing Funds in the City's 2024-2025 budget. Finance Director Jessica Barrett 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 2024-2025; there were no public comments. There being 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 2024-2025.

There was one written public comment submitted from the AFSCME Local 2746-5 bargaining unit.

BUDGET MESSAGE

Budget Officer Esther Moberg presented her Budget Message for the proposed FY 2024/2025 budget. She noted the significant projects for the 2023/2024 FY. Ms. Moberg gave a brief overview of her budget message and noted the permanent property tax rate. Chair Balensifer noted for the record the permanent tax rate is \$1.67 per \$1,000 of assessed property value. Ms. Moberg continued to highlight various points in her budget message. Brief discussion followed on changes in staffing.

Chair Balensifer requested to review the Community Center Fund, Community Center Capital Reserve and Transient Room Tax first, since Astoria-Warrenton Chamber of Commerce Executive Director David Reid is in attendance. There were no objections.

BUSINESS

Page 60 – Community Center Fund – Finance Director Jessica Barrett briefly reviewed; brief discussion continued.

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

Page 62 – Transient Room Tax Fund – Ms. Barrett noted how this is budgeted. Chamber Executive Director David Reid spoke briefly in regard to the Lower Columbia Tourism Committee (LCTC), Transient Room Taxes (TRT) revenues, and the promotion of tourism. Chair Balensifer noted that Astoria recently reduced their contribution to LCTC, Mr. Reid confirmed. Brief discussion continued. Ms. Moberg noted the requirement that a portion of the TRT does go to tourism and expanded on the tourism. Brief discussion followed on how shifting some of the TRT funds has helped the aging infrastructure in the Hammond Marina. Brief discussion followed.

Page 63 – Facilities Maintenance Fund – Ms. Barrett explained the fund/transfers. Ms. Moberg noted we are budgeting to paint city hall this coming year and noted other upcoming projects.

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

Page 45 – General Fund Revenues – Chair Balensifer noted for the record the permanent tax rate of \$1.67, and how it affects the General Fund. Ms. Barrett noted the ARPA funds that were

available last fiscal year, that will not be available this year. Discussion followed on utilities and franchise fees. Review of the General Fund continued.

Page 49 – Administration/Commission/Finance – Ms. Barrett explained the changes; Ms. Moberg explained the increase in professional services due to hiring a lobbyist for the WWTP Bond and also noted an increase in legal fees.

Page 54 – Transfers – Ms. Barrett reviewed; no discussion.

Page 55 – Contingency – Ms. Barrett noted the contingency for the potential purchase of buildings.

Page 50 – Planning Department – Planning Director Matthew Ellis reviewed his budget modifications. He explained the change in Professional Services. Brief discussion followed.

Page 48 – Municipal Court – Police Chief Workman noted the changes/increases in this fund.

Page 51 – Police Department – Chief Workman gave a brief review of the budget and explained the various increases. Discussion followed.

Page 57 – Police Vehicle Replacement Fund – Chief Workman noted the standard two vehicles in the budget and stated he currently has one vehicle that needs to be replaced due to transmission issues, and another vehicle that also needs to be replaced.

City Manager Moberg requested to conduct the review of the Library budget before moving on to Grants. Chair Balensifer asked if there were any objections; there were none.

Page 68 - Library Fund – Library Director Josh Saranpaa reviewed the Library budget. Ms. Moberg noted the library is currently in a leased building and they are looking at other options this year. Review of the Library fund continued.

At 10:41 am, Chair Balensifer called a recess for 8 minutes. At 10:52 am, Chair Balensifer reconvened the meeting.

Page 59 – Grants Fund – Chief Workman noted his recurring grants; Committee Member Dan Sollaccio asked for an explanation of the ODF Wildland PPE Grant; Fire Chief Alsbury explained the purpose. Chief Alsbury reviewed the various fire dept. grants; brief discussion followed.

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

Page 58 – Fire Apparatus & Equipment Replacement – Brief review; discussion on the apparatus replacement and the age of the vehicles.

Page 67 – Building Division Fund – Ms. Moberg reviewed the building department budget. Discussion followed on the Building Department and staffing.

Page 86 – Warrenton Business License Fund – Chair Balensifer asked if the Holiday and Community Events can be broken out into separate line items; Ms. Barrett confirmed that can be done. Discussion continued on nuisance abatement costs.

Page 65 – Wastewater Treatment Facility GO Bond Fund – Ms. Barrett noted this is just the debt service to pay back the bond for the WWTP.

Page 69 – Warrenton Marina Fund – Interim Harbormaster Don Beck reviewed the marina budget. Discussion followed on the increase in the submerged land lease. Discussion followed on the Repairs and Maintenance fund (R&M).

Page 70 – Warrenton Marina Capital Reserve Fund – Mr. Beck noted the reserve to replace all the piles on E dock, and the inner basin redesign; brief discussion followed on the security gates at E & F docks.

Page 71 – Hammond Marina Fund – Mr. Beck noted the budget adjustments; Chair Balensifer asked what this year's actual launch fees were; Ms. Barrett noted it was \$103,000 through March, with another \$2,000 projected for the rest of the fiscal year.

Page 72 – Hammond Marina Capital Reserve Fund – Review of moorage fees and completed projects.

Page 53 – Parks Department – Public Works Director Greg Shafer gave a brief review.

Page 56 – Parks System Development Charges Fund – Ms. Barrett reviewed the estimated SDC fees; brief discussion continued.

Page 66 – Quincy Robinson Trust Fund – Mr. Shafer and Ms. Moberg gave a brief review of the budgeted projects.

Page 73 – Water Fund – Mr. Shafer gave a brief overview of the water fund; discussion followed.

Page 74 – Water Fund Capital Reserve Fund – Mr. Shafer reviewed upcoming projects; no discussion

Page 75 – Water System Development Charges Fund – no discussion

Page 76 – Storm Sewer Fund – Mr. Shafer reviewed; discussion followed on the Iredale culvert repairs and tide gates.

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

Page 78 – Sewer Fund – Mr. Shafer briefly reviewed; no discussion

Page 79 – Sewer Fund Capital Reserve Fund – no discussion

Page 80 – Sewer System Development Charges – no discussion

Page 81 – Sanitation Fund – Mr. Shafer reviewed personnel cost changes; brief discussion followed about sanitation funding and at what point do we break even – Ms. Moberg stated we are at that point now and noted the need to do a rate review.

Page 82 – Sanitation Fund Capital Reserve – Mr. Shafer briefly reviewed.

Ms. Moberg requested a recess for lunch; at 1:00 pm, Chair Balensifer recessed the meeting, and reconvened at 1:10 pm.

Page 83 – State Tax Street Fund – Mr. Shafer reviewed; discussion followed on NW 7th/N Main. Further discussion on various streets and potholes continued. Staff explained the trail wayfinding signs that will be going in. Ms. Moberg clarified for the record, that Spruce Up Warrenton originally stated they wanted to do the flora/fauna and historical signs but have since pulled out – the city was not planning on doing them.

Page 84 – Streets System Development Charges Fund – no discussion

Page 85 – Engineer Internal Service Fund – Ms. Barrett explained this was for an engineer tech position that has been taken out of the budget.

Commissioner Poe made the motion to approve the FY 24/25 budget as presented. Motion was seconded and passed unanimously.

Carlson – aye; Sollaccio – aye; Burkhart – aye; Kerr – aye; Poe – aye; Balensifer – aye; Schauermann – aye; Dyer - aye

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

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 Department 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.

There being no further business, Chair Balensifer adjourned the meeting at 1:32 p.m.

APPROVED:

Chair,

ATTEST:

Dawne Shaw, CMC, City Recorder



Budget Committee Agenda Memo

Meeting Date: May 10, 2025
From: Jessica Barrett, Finance Director
Subject: Public Hearing on possible uses of State Revenue Sharing Funds for FY 2025-2026

Summary:

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 April 29, 2025.

The proposed budget includes estimated revenue from state shared revenues in the amount of \$703,817.

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.

Attachments:

- Public Hearing Procedures
- Estimated revenue from state shared revenues spreadsheet showing breakdown by fund

Public Hearing
Warrenton Budget Committee
May 10, 2025
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 2025-2026.”

“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 2025-2026?”

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

CITY OF WARRENTON
fye 2026

STATE SHARED REVENUE ESTIMATES

	<u>RATE PER CAPITA</u>	<u>X POPULATION</u>	<u>TOTAL ESTIMATED REVENUE</u>	<u>FUND</u>
HIGHWAY USER TAXES	\$ 81.25	6,446	523,738	040
LIQUOR TAX	\$ 15.90	6,446	102,491	001
MARIJUANA TAX	\$ 1.50	6,446	9,669	001
CIGARETTE TAX	\$ 0.59	6,446	3,803	001
STATE REVENUE SHARING (LIQUOR)			64,116	001
TOTAL GENERAL FUND			180,080	
TOTAL STATE TAX STREET FUND			523,738	
GRAND TOTAL			703,817	



CITY OF WARRENTON

PROPOSED BUDGET

FISCAL YEAR 2025-2026



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CITY OF WARRENTON
FISCAL YEAR 2025 – 2026 BUDGET
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FISCAL YEAR 2025 – 2026 BUDGET
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BUDGET MESSAGE

May 10, 2025

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2025-2026.

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, 2025, and ends June 30, 2026.

Past Projects 2024-2025

In the past fiscal year, there were many significant projects accomplished. The City completed widening the 9th and Main intersection to start the Safe Routes to School Main Avenue project. The City's goal in the next two years is to have sidewalks on the west side of Main Avenue all the way from 9th to the high school. Thanks to grants from ODOT and federal earmarks for Safe Routes

to School this should be completed by end of 2027. The Public Works building received a new roof in 2024. Public Works also completed the design phase of the Hammond waterline project to update the undersized pipe. The Library completed its strategic plan. The Fire department repoured the cement apron of the Hammond fire station. The Fire Department also received a Type 6 Brush Engine from the Oregon State Fire Marshals Office. In the Marinas, over 300 linear feet of dock was repaired or rebuilt in 2024. Phase one of the Levee Certification, which was an interior drainage study, was also completed in 2024.

Current Projects 2025-2026

In the upcoming budget year (2025-2026) 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. This project will be in process throughout 2025-2027. The City's biggest project over the next three years will be a new Membrane Bioreactor (MBR) Wastewater Treatment plant. It is anticipated this \$35 million project will be in design phase throughout 2025 and into 2026, with breaking ground middle to end of 2026. This project will have a \$12.5 million-dollar General Obligation Bond as approved by the voters in 2024. Other anticipated projects in the upcoming fiscal year include the Iredale Culvert Project, Erosion control at Seafarers Park and along the Hammond Marina Waterfront, and completion of a feasibility study for raw water storage at the Water Treatment plant.

The overall spending authority for the proposed FY 2025-2026 Budget is \$46,4046,191.

Revenues across all funds are estimated to increase by approximately \$6.2 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, increased interest earnings, loan proceeds and a conservative budget approach last year.

We are proposing an increase of 4% in water rates and an 8% 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 2024-2025 we anticipate having approximately \$6.1 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 64.05 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, 2025.

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 2025-2026 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 \$278,009 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 2.6% cost of living wage increase beginning July 1, 2025, for all police union employees and non-union police staff and a 6% cost-of-living wage increase beginning July 1, 2025, 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>2024-2025</u>	<u>2025-2026</u>
Municipal Court	\$212,822	\$225,980
Administration/Commission	\$1,596,972	\$1,771,635
Planning Services	\$444,512	\$471,051
Police Services	\$2,678,362	\$2,872,851
Fire & Emergency Medical Services	\$1,233,234	\$1,386,754
Parks	\$286,839	\$285,670
Contingency	\$614,332	\$640,195
Transfers	\$270,778	\$91,378

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>2024-2025</u>	<u>2025-2026</u>
Warrenton Marina Fund (010)	\$1,042,096	\$1,162,579
Hammond Marina Fund (011)	\$663,469	\$744,270
Water Fund (025)	\$8,203,880	\$8,726,307
Storm Sewer Fund (028)	\$2,483,391	\$2,305,560
Sewer (Wastewater) Fund (030)	\$5,653,933	\$5,693,607
Sanitation Fund (032)	\$1,632,337	\$1,704,380

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>2024-2025</u>	<u>2025-2026</u>
Community Center Fund (005)	\$71,716	\$56,539
Warrenton Business License Fund (006)	\$77,038	\$105,208
Grant Fund (015)	\$74,117	\$88,953
Library Fund (020)	\$358,445	\$404,487
Building Department Fund (021)	\$481,132	\$447,909
Transient Room Tax Fund (024)	\$345,000	\$350,000
Facilities Maintenance Fund (035)	\$293,150	\$229,500
State Tax Street Fund (040)	\$5,715,225	\$3,265,710
Quincy Robinson Trust Fund (065)	\$284,000	\$316,000

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>2024-2025</u>	<u>2025-2026</u>
Community Center Capital Reserve Fund (004)	\$30,000	\$30,000

Warrenton Marina Capital Reserve Fund (012)	\$310,000	\$275,000
Hammond Marina Capital Reserve Fund (013)	\$140,000	\$355,000
Water Systems Development Fund (026)	\$0	\$0
Water Fund Capital Reserve Fund (029)	\$6,712,800	\$6,519,691
Sewer Systems Development Fund (036)	\$0	\$0
Sewer Fund Capital Reserve Fund (038)	\$807,400	\$2,660,800
Storm Sewer Systems Development Fund (051)	\$0	\$0
Sanitation Fund Capital Reserve Fund (034)	\$50,700	\$463,400

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>2024-2025</u>	<u>2025-2026</u>
Wastewater Treatment GO Bond Fund (059)	\$556,495	\$553,876

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>2024-2025</u>	<u>2025-2026</u>
Parks SDC Fund (003)	\$0	\$0
Streets SDC Fund (041)	\$0	\$0
Police Vehicle Replacement Fund (070)	\$150,000	\$170,000
Fire Apparatus & Equipment Replacement Fund (071)	\$30,000	\$1,694,743
Tansy Point Dock Capital Reserve Fund (072)	\$303,778	\$337,158

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:

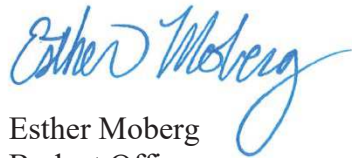
	<u>2024-2025</u>	<u>2025-2026</u>
Engineering Internal Service Fund (042)	\$0	\$0

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 2025-2026

Commissioners

- Mayor Henry Balensifer III
- Commissioner Paul Mitchell
- Commissioner Tom Dyer
- Commissioner Gerald Poe
- Commissioner Jessica Sollaccio

Appointed Members

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

Budget Committee Staff

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

CITY OF WARRENTON

BUDGET CALENDAR

FISCAL YEAR 2025 – 2026

<u>DATE</u>	<u>ACTION</u>
January 1, 2025 through February 14, 2025	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2025.
February 10 - 14, 2025	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 24, 2025	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 31, 2025	Department Heads complete Fiscal Year 2025/2026 budget requests and submit to Finance Director.
April 2 - 4, 2025	Budget Officer meets with Department Heads and reviews budget requests.
April 7, 2025	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:15 p.m.)
April 8 - 18, 2025	Budget Officer prepares proposed budget and budget message.
April 25, 2025	Publish notice of May 10, 2025 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 1, 2025 (Thursday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 10, 2025 (Saturday)	<p>Budget Committee meeting (City Commission Chambers, 9:00 a.m.) Receive Proposed Fiscal Year 2025/2026 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds.</p> <p>Receive Proposed Fiscal Year 2025/2026 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen input. Budget Committee approves tax rates and amounts of property taxes to be imposed.</p>

CITY OF WARRENTON

BUDGET CALENDAR

FISCAL YEAR 2025 – 2026

<u>DATE</u>	<u>ACTION</u>
May 15, 2025 (Thursday)	2 nd Budget Committee meeting 3:00p.m. (if needed)
May 28, 2025	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Astorian) for publishing. Hearings scheduled for June 10, 2025.
June 3, 2025	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 10, 2025	City Commission conduct Public Hearings on Approved Fiscal Year 2025/2026 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 10, 2025	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 10, 2025	City Commission adopt Fiscal Year 2025/2026 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, 2025).
June 10, 2025	City Commission adopt Capital Improvement Program, 2025-2030.
June 12 - 30, 2025	Print budget copies, get bound and distribute
July 1, 2025	Budget Officer submit Fiscal Year 2025/2026 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2025).

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

	FYE 2019		FYE 2020	FYE 2021		Actual FYE 2022		FYE 2023		FYE 2024		Adopted Budget FYE 2025		Proposed Budget FYE 2026		Projected FYE 2027		Projected FYE 2028	
Beginning Fund Balance	1,337,045	-13%	1,156,780	-10%	1,043,091	41%	1,467,390	29%	1,885,859	16%	2,192,383	-16%	1,850,000	-3%	1,800,000	-95%	83,492		-
Resources:																			
Property Taxes	1,021,528	5%	1,077,456	11%	1,200,859	4%	1,247,216	8%	1,348,838	3%	1,384,421		1,190,902	4%	1,239,581	3%	1,275,869	3%	1,314,145
Permanent Rate													268,097	4%	278,009	3%	286,349	3%	294,939
Police Local Option													-		-		-		-
Other Taxes, land sales	0	#DIV/0!	937	260%	3,370		0	#DIV/0!	0		0		-		-		-		-
Transient Room Tax	556,915	-18%	458,740	23%	562,166	15%	644,391	0%	647,261	3%	664,633	-2%	650,000	2%	660,000	3%	683,035	2%	696,696
Franchise Fees	758,590	2%	770,988	19%	918,595	1%	924,075	8%	994,262	10%	1,093,115	-4%	1,049,854	7%	1,125,319	2%	1,143,939	2%	1,166,818
Licenses, Permits, Fees	625	-12%	550	-9%	500	15%	575	17%	675	-11%	600	4%	625	0%	625	0%	625	0%	625
Grants	0		10,799		90,545		0	#DIV/0!	0		0		-		-		-		-
State Revenue Sharing	49,736	9%	54,419	19%	64,989	3%	66,919	10%	73,384	-3%	70,956	2%	72,619	-12%	64,116	1%	64,757	2%	66,052
State CigaretteTax	6,092	-5%	5,808	-12%	5,121	-10%	4,612	2%	4,690	-10%	4,224	9%	4,588	-17%	3,803	-4%	3,646	23%	4,495
State Liquor Tax	88,306	7%	94,286	10%	104,104	7%	111,160	13%	125,552	-4%	121,061	13%	137,253	-25%	102,491	7%	109,311	3%	112,590
State Marijuana Tax	16,422		24,468	-12%	21,501	-55%	9,579	3%	9,877	10%	10,902	-18%	8,918	8%	9,669	0%	9,701	2%	9,895
Charges for Services	183,269	6%	194,089	35%	262,372	3%	270,399	-20%	216,949	-7%	202,320	22%	246,018	3%	253,514	-2%	249,114	3%	256,587
Fines and Forefeits	138,185	-13%	120,204	-9%	109,518	-7%	102,086	-15%	86,952	-11%	77,396	22%	94,200	-13%	82,200	0%	82,200	2%	83,844
Interest Earnings	28,618	-32%	19,379	-62%	7,365	45%	10,660	708%	86,082	60%	137,867	-35%	90,000	0%	90,000	0%	90,000	-6%	85,000
Lease Receipts	213,814	1%	216,712	1%	219,383	3%	227,021	7%	241,779	16%	279,760	-3%	272,758	24%	338,218	2%	344,910	-1%	343,070
Miscellaneous	14,688	-4%	14,068	-7%	13,089	14%	14,943	15%	17,193	193%	50,439	-90%	5,000	0%	5,000	0%	5,000	0%	5,000
Overhead Charge	1,016,874	7%	1,090,707	-8%	1,008,696	16%	1,165,524	0%	1,160,090	24%	1,433,481	11%	1,596,971	11%	1,771,635	6%	1,877,933	6%	1,990,609
One Time Revenues	3,577	100%	0	100%	160	100%	140,378	100%	13,068	100%	4,632		-		-		-		-
Transfers In	0	0%	0	0%	0	0%	0	0%	423,876	0%	856,842		3,000		3,000		3,000		-
Total Resources	4,097,239	1%	4,153,610	11%	4,592,333	8%	4,939,538	10%	5,450,528	17%	6,392,649	-11%	5,690,803	6%	6,027,180	3%	6,229,389	3%	6,430,366
Expenditures:																			
Personal Services	2,708,362	5%	2,832,602	-3%	2,736,496	5%	2,882,756	3%	2,974,787	14%	3,384,031	24%	4,181,434	10%	4,583,832	7%	4,904,700	7%	5,248,029
Materials and Services	1,130,555	12%	1,267,977	2%	1,288,905	8%	1,395,490	4%	1,453,903	16%	1,690,736	26%	2,138,473	5%	2,252,649	3%	2,308,965	3%	2,366,689
Capital Outlay	509	-79%	108	291%	422	-97%	11	-100%	0	0%	19,260	60,800	70%	103,600	-95%	5,000	0%	5,000	
Debt Service	113,500		72,034		72,033		72,034		72,034	0%	72,034	0%	72,034	0%	72,034	-100%	-	0%	-
Transfers Out	324,578	-71%	94,578	-26%	70,178	143%	170,778	277%	643,280	27%	816,969	-67%	270,778	-66%	91,378	33%	121,978	20%	146,978
Total Expenditures	4,277,504	0%	4,267,299	-2%	4,168,034	8%	4,521,069	14%	5,144,004	16%	5,983,030	12%	6,723,519	6%	7,103,493	3%	7,340,643	6%	7,766,697
Contingency												614,332	4%	640,195	-43%	367,032	6%	388,335	
Ending Fund Balance	1,156,780	-10%	1,043,091	41%	1,467,390	29%	1,885,859	16%	2,192,383	19%	2,602,002	-92%	202,952	-59%	83,492	-1771%	(1,394,795)	24%	(1,724,665)
Months operating expenditures in ending fund balance	3.25		2.93		4.22		5.01		5.11		5.22		0.36		0.14		0.00		0.00

Resolution Number - 2031

A Resolution Establishing a Fiscal Policy for the City of Warrenton

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

FISCAL POLICY

Section A. Revenue Policy

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

Section B. Budget Policy

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

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

Section C. Capital Improvement Policy

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

Section D. Accounting Policy

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

Section E. Debt Policy

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

Section F. General Fund Reserve Policy

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

Section G. Selection of Finance Consultants

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

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

Section H. Comprehensive Capital Planning & Financing

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

Section I. Limitations on City Indebtedness

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

Section J. Structure and Term of City Indebtedness

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

Section K. Method of Sale - Bonds

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

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

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

Section L. Short-Term Debt & Interim Financing

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

Section M. Improvement District and Assessment Contract Financing

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

Section N. Refunding of City Indebtedness


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

This resolution is effective December 1, 2003.



Mayor Jeff Hazen

Attest:



City Manager

Resolution Number 2032

A Resolution Establishing Budget Development Policies for the City of Warrenton

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

BUDGET DEVELOPMENT POLICIES

1. General Fund Budget

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

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

2. **Non-General Fund Budgets**

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

3. **Matching Funds**

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

4. **New Positions Generally**

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

5. **Mid-Year Budget Reductions**

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

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

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

7. **Employee Salary Adjustments**

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

8. **Budget Controls**

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

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

9. **Discretionary Resources**

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

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

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

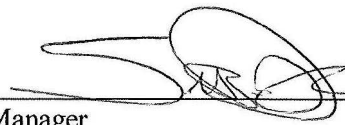
Passed and adopted November 20, 2002.

This resolution is effective December 1, 2002.



Mayor Jeff Hazen

Attest:



City Manager

Resolution Number 2033

A Resolution Establishing Budget Strategic Plan & Resource Reduction Policy

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

BUDGET STRATEGIC PLAN

Section I - Guiding Policies & Principles

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

General Fund Priorities

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

RESOURCE REDUCTION STRATEGY

Section II - General Policies and Principles

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

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

Section III - Resource Reduction Priorities

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

General Fund Reduction Priorities

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

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

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

F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.



Mayor Jeff Hazen

Attest:



City Manager

CITY OF WARRENTON

Budget 2025/2026

PERSONNEL ALLOCATION

City Manager	1.00	156,664	1.00	156,664													
City Recorder /Assistant to City Manager	1.00	94,625	1.00	94,625													
Deputy City Recorder	1.00	56,683	1.00	56,683													
Finance Director	1.00	107,288	1.00	107,288													
Accounting Clerk	0.63	35,568	0.63	35,568													
Cashier/Accounting Clerk	1.00	54,096	0.20	10,819													
Accountant	1.00	79,902	1.00	79,902													
Accounting Technician	1.00	58,625	0.20	11,725													
Mayor		1,800		1,800													
Commissioners		7,200		7,200													
Community Center staff	0.15	5,136						0.1500	5,136								
Planning Director	1.00	107,727			CD	419	1.0000	107,727									
Planning Tech	1.00	56,519			CD	419	1.0000	56,519									
Permit Technician	1.00	70,980												1.0000	70,980		
Building Official	1.00	97,712												1.0000	97,712		
Fire Chief	1.00	113,113			Fire	422	1.0000	113,113									
Division Chief of Operations/Training	1.00	94,920			Fire	422	1.0000	94,920									
Firefighter/Lietenant	1.00	80,388			Fire	422	1.0000	80,388									
Fire Administrative Assistant	0.50	24,493			Fire	422	0.5000	24,493									
Fire Volunteers		170,000			Fire	422		170,000									
Librarian	1.00	77,196										1.0000	77,196				
Library Assistant	0.70	33,415										0.700	33,415				
Library Assistant Youth Coordinator	0.63	28,570										0.6250	28,570				
Harbormaster	1.00	69,731															
Marina Accounting Clerk	1.00	51,413															
Marina Workers	3.00	175,952															
Assistant Harbormaster	1.00	73,550															
Police Chief	1.00	141,534			Police	421	1.0000	141,534									
Police Sergeant	2.00	217,743			Police	421	2.0000	217,743									
Police Officers	9.00	712,820			Police	421	9.0000	712,820									
Police Clerk/Property Evidence Clerk	1.00	66,369			Police	421	1.0000	66,369									
Police Clerk/Municipal Court	1.00	63,209			Court	412	1.0000	63,209									
Police Clerk Assistant	0.45	18,720			Police	421	0.4500	18,720									
Code Enforcement Officer	1.00	64,287			Police	421	0.6000	38,572						0.0500	3,214		
					Planning	419	0.1000	6,429									
					Parks	429	0.0200	2,536									
Public Works Director	1.00	126,787															
Water Treatment Plant Supervisor	1.00	94,729															
Water Treatment Plant Operator II	1.00	77,084															
Public Works Foreman	1.00	67,237			Parks	429	0.0862	5,796									
Operations Manager	1.00	78,154			Parks	429	0.0200	1,563									
Project Coordinator	1.00	84,963			Parks	429	0.0200	1,699									
Public Works Analyst	1.00	56,293			Parks	429	0.0100	563									
Public Works Executive Secretary	1.00	51,618			Parks	429	0.0262	1,351									
Public Works Office Assistant	1.00	47,815			Parks	429	0.0262	1,251									
Public Works Water Quality Technician	1.00	70,691															
Public Works Sanitation	2.00	115,840															
Public Works Utility Worker	9.00	540,560			Parks	429	0.7759	46,602									
Pulbic Works Mechanic	1.00	62,307			Parks	429	0.0172	1,074									
Wastewater Treatment Plant Supervisor	1.00	93,059															
Wastewater Treatment Plant Operator II	1.00	77,084															
Engineering Tech	1.00	77,572															
		<u>4,989,743</u>															
Overtime		214,500		2,500	Fire	422		12,500									
					Court	412		1,000									
					Planning	419		1,000									
					Police	421		90,000									
					Parks	429		2,500									
On-Call Time		23,931			Parks	429		1,718									
Temporary/Seasonal		47,250			Police	421		3,250									
					Parks	429		12,000									
GRAND TOTALS	64.050	<u>5,275,424</u>	6.0250	<u>564,775</u>			21.6517	<u>2,098,961</u>	0.1500	<u>5,136</u>	0.0000	<u>-</u>	2.3250	<u>139,181</u>	2.0500	<u>171,906</u>	

General Fund Dept Summary

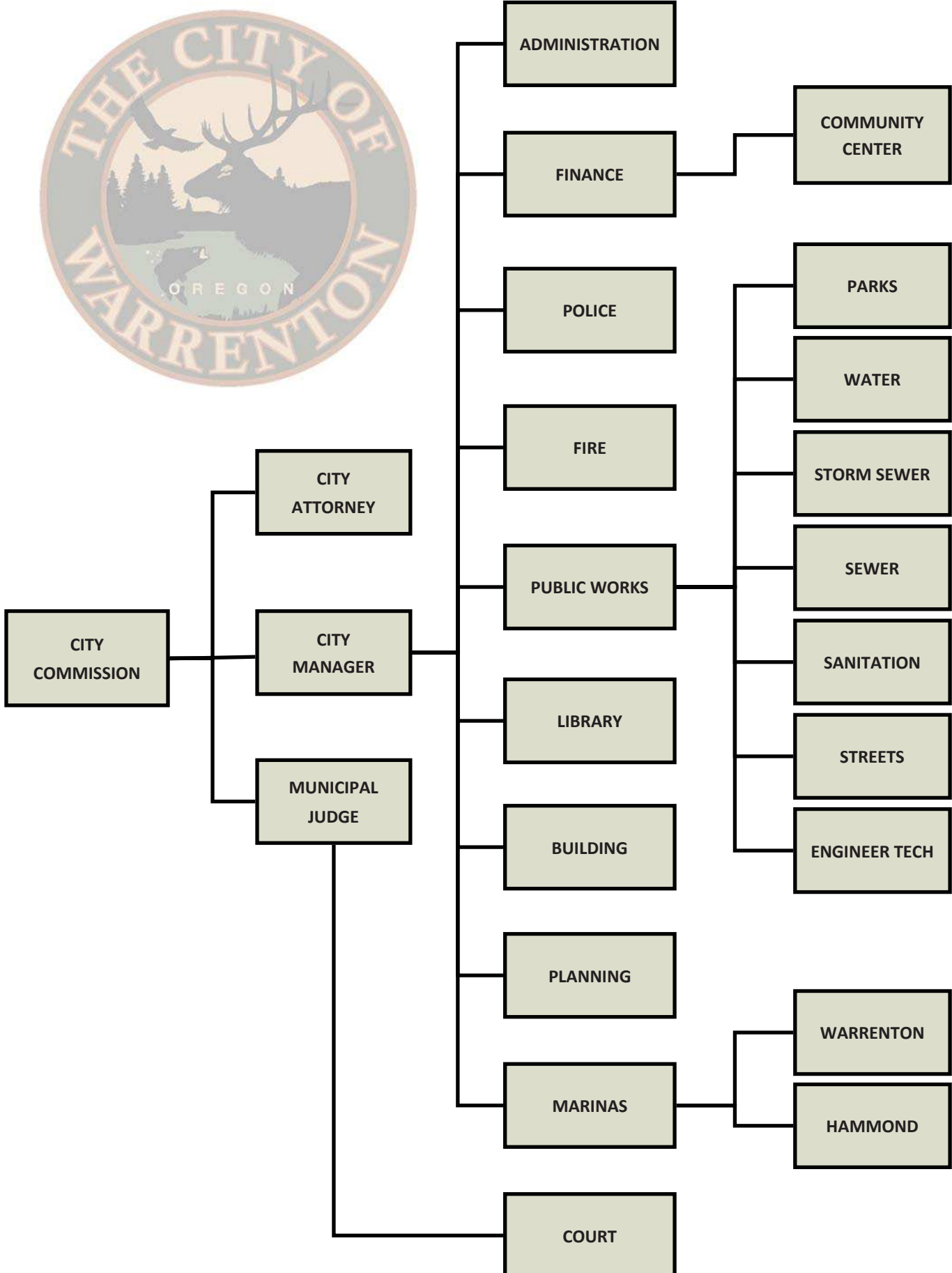
412	Municipal Court	1.0000	64,209
419	Planning	2.1000	171,675
421	Police	14.0500	1,289,008
422	Fire	3.5000	495,414
429	Parks	1.0017	78,654
	Total	<u>21.6517</u>	<u>2,098,961</u>

CITY OF WARRENTON	040		010		011		025		030		028		032		042	
Budget 2025/2026	State Tax		Warrenton		Hammond		Water		Sewer		Storm		Sanitation		Engineering	
PERSONNEL ALLOCATION	FTE	Street	FTE	Marina	FTE	Marina	FTE		FTE		FTE	Sewer	FTE		FTE	
City Manager																
City Recorder /Assistant to City Manager																
Deputy City Recorder																
Finance Director																
Accounting Clerk																
Cashier/Accounting Clerk							0.2848	15,408	0.3273	17,707	0.0654	3,535	0.1225	6,627		
Accountant																
Accounting Technician							0.2848	16,698	0.3273	19,189	0.0654	3,831	0.1225	7,182		
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			0.6623	46,181	0.3377	23,550										
Marina Accounting Clerk			0.6623	34,050	0.3377	17,364										
Marina Workers			1.9868	116,527	1.0132	59,425										
Assistant Harbormaster			0.6623	48,711	0.3377	24,840										
Police Chief																
Police Sergeant																
Police Officers																
Police Clerk/Property Evidence Clerk																
Police Clerk/Municipal Court																
Police Clerk Assistant																
Code Enforcement Officer	0.0625	4,018					0.063	4,018	0.063	4,018	0.063	4,018				
Public Works Director	0.1300	16,482					0.400	50,715	0.400	50,715	0.030	3,804	0.020	2,536		
Water Treatment Plant Supervisor							1.000	94,729								
Water Treatment Plant Operator II							1.0000	77,084								
Public Works Foreman	0.1156	7,772					0.404	27,163	0.382	25,700	0.012	806				
Operations Manager	0.1300	10,160					0.4000	31,262	0.4000	31,262	0.0300	2,345	0.020	1,563		
Project Coordinator	0.1300	11,045					0.400	33,985	0.400	33,985	0.030	2,549	0.020	1,699		
Public Works Analyst	0.0900	5,066					0.5000	28,147	0.2000	11,259	0.1800	10,133	0.020	1,126		
Public Works Executive Secretary	0.0977	5,045					0.385	19,877	0.350	18,045	0.038	1,968	0.103	5,332		
Public Works Office Assistant	0.0977	4,673					0.3851	18,412	0.3496	16,716	0.0381	1,823	0.103	4,940		
Public Works Water Quality Technician							1.000	70,691								
Public Works Sanitation													2.000	115,840		
Public Works Utility Worker	1.0403	62,483					3.636	218,374	3.440	206,620	0.108	6,481				
Pulbic Works Mechanic	0.1231	7,671					0.2808	17,496	0.2764	17,225	0.1024	6,380	0.200	12,461		
Wastewater Treatment Plant Supervisor									1.000	93,059						
Wastewater Treatment Plant Operator II									1.000	77,084						
Engineering Tech	0.2500	19,393					0.250	19,393	0.250	19,393	0.250	19,393				
Overtime		2,000		8,000		8,000		30,000		40,000		2,000		15,000		
On-Call Time		2304						10052		9618		239				
Temporary/Seasonal		1,000		12,000		12,000						6,000		1,000		
GRAND TOTALS	2.2670	159,112	3.9736	265,469	2.0264	145,178	10.6729	783,502	9.1651	691,594	1.0118	75,305	2.7316	175,306	-	-

City of Warrenton
Full Time Equivalents (FTE)

	Budget Year						
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
General Fund							
Municipal Court	0.7317	0.7317	0.7927	0.8500	0.8000	1.0000	1.0000
Admin/Commission/Finance	5.9250	5.9250	5.9250	5.9250	6.0250	6.0250	6.0250
Planning	1.2750	1.2750	1.2000	2.2000	2.0000	2.1000	2.1000
Police	12.7683	12.7683	13.1323	13.1500	13.2000	13.9800	14.0500
Fire	3.0000	3.0000	3.0000	3.5000	3.5000	3.5000	3.5000
Parks	0.7446	0.5357	0.7380	0.4438	1.0348	1.1764	1.0017
Total General Fund	<u>24.4446</u>	<u>24.2357</u>	<u>24.7880</u>	<u>26.0688</u>	<u>26.5598</u>	<u>27.7814</u>	<u>27.6767</u>
Special Revenue Funds							
Community Center	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Grants Fund	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	0.0000
Library Fund	2.0050	2.0050	2.2500	2.3250	2.3250	2.3250	2.3250
Building Division	2.8250	2.8250	2.9000	2.9000	3.0000	2.0500	2.0500
State Tax Street Fund	0.8391	1.0511	1.3085	2.0715	2.1823	1.8797	2.2670
Total Special Revenue Fund	<u>5.8191</u>	<u>6.0311</u>	<u>7.6085</u>	<u>8.4465</u>	<u>7.6573</u>	<u>6.4047</u>	<u>6.7920</u>
Enterprise Funds							
Warrenton Marina	3.5200	3.2549	3.8512	3.8294	3.5754	3.6926	3.9736
Hammond Marina	2.4800	1.7451	2.1488	2.1706	2.4246	2.3074	2.0264
Water Fund	8.3076	7.3792	8.6377	9.8807	11.1161	11.1285	10.6729
Sewer Fund	8.0133	8.8139	8.5065	9.6329	8.6343	5.6726	9.1651
Storm Sewer Fund	0.7672	1.0122	0.6269	1.3535	1.1814	4.2807	1.0118
Sanitation Fund	2.9282	2.8079	2.7823	2.4977	2.7311	2.7120	2.7316
Total Enterprise Fund	<u>26.0163</u>	<u>25.0132</u>	<u>26.5535</u>	<u>29.3647</u>	<u>29.6630</u>	<u>29.7939</u>	<u>29.5813</u>
Internal Service Funds							
Engineering	1.0000	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000
Total All Funds	57.280	56.280	59.9500	64.8800	64.8801	63.980	64.050
Addition:							
Increase in Hours Assistant Police Clerk							0.0700
Subtraction:							
Total 2025/2026 net change							<u>0.0700</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 2025-2026 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 believes in “community focused 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, one full-time Police/Property Evidence Clerk and one part-time Police Clerk Assistant. The Police Department is partially funded by a local option levy which is 34 cents per \$1,000 of assessed property valuation.

Fire

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

Parks

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

Contingency

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

Transfers

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

Special Revenue Funds

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

Community Center Fund

The Community Center was built with funds from an Oregon Community Development Block Grant. It provides space for senior congregate meals supported by the Area Agency on Aging. It is also rented to the public for meetings, weddings, receptions and parties. The Center has an advisory board to the commission, while day to day operations are handled by the Center Maintainer. 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. 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 \$368,000 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 \$1,476,581.

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 current fund balance is \$295,999.

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.

In the proposed budget the marina will continue to focus on E Dock Pile Replacement as well as replacement of E Dock.

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.

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 \$455,181.

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.

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 \$129,960.

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 2023 the City completed construction of a new Membrane Bioreactor Treatment Facility and outfall to the Columbia River to replace the current system. A ballot measure was approved by Warrenton voters to fund the GO Bond 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.

Sewer Fund Capital Reserve

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

Continuing sewer projects without a rate increase will jeopardize any future improvement projects. The City currently has identified \$2,660,800 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 \$610,942.

Sanitation Fund

The Sanitation fund provides solid waste collection for residents of Warrenton. The Sanitation Department services over 2,300 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.



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City of Warrenton
Summary of Resources and Requirements
All Funds Combined

			Fiscal year 07/01/25 - 06/30/26			
Actual		Adopted Budget	Resource Description	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
\$28,647,188	\$31,953,224	\$33,636,478	Beginning Fund Balance	37,088,210		
1,603,832	1,645,111	1,723,210	Property Taxes	1,791,422		
539,778	541,765	546,015	Property Taxes, Levied for Debt	569,986		
1,552,858	1,585,718	1,605,865	Other Taxes	1,613,294		
994,262	1,093,115	1,049,854	Franchise Fees	1,125,319		
11,217,201	11,551,775	11,748,658	Fees, Fines, and Charges for Service	12,480,266		
893,643	1,704,962	882,300	Investment Earnings	1,150,500		
3,772,155	5,086,810	6,908,778	Transfers In	7,114,378		
26,225	50,439	5,000	Miscellaneous Revenue	5,000		
-	-	1,645,000	Loan Proceeds	1,645,000		
1,546,804	2,012,269	815,806	Operating Grants and Contributions	871,570		
722,589	653,564	5,703,580	Capital Grants and Contributions	6,934,929		
1,160,090	1,433,481	1,596,971	Indirect Expense Allocation	1,771,635		
<u>\$ 52,676,625</u>	<u>\$ 59,312,233</u>	<u>\$ 67,867,515</u>	Total Resources	<u>\$ 74,161,509</u>	<u>\$ -</u>	<u>\$ -</u>
6,313,859	6,983,959	9,007,082	Personnel Services	9,944,931		
6,970,906	6,849,254	9,462,484	Materials and Services	9,577,190		
1,349,815	1,347,900	1,117,487	Debt Service	1,006,404		
2,316,666	3,064,675	14,279,778	Capital Outlay	15,779,018		
3,772,155	5,086,810	6,908,778	Transfers Out	7,114,378		
		<u>3,037,344</u>	Contingency	<u>2,984,270</u>		
20,723,401	23,332,598	43,812,953	Total Requirements by Category	46,406,191	-	-
<u>31,953,224</u>	<u>35,979,635</u>	<u>24,054,562</u>	Ending Fund Balance	<u>27,755,318</u>	-	-
<u>\$52,676,625</u>	<u>\$59,312,233</u>	<u>\$67,867,515</u>	Total Requirements	<u>\$74,161,509</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Summary of Requirements
Fiscal Year Beginning July 1, 2025 and ending June 30, 2026

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers To Other Funds	Contingency	Total Expenditures	Ending Fund Balance and Reserved for Future Expenditure	Total Requirements
General Fund (by department)									
Municipal Court	\$ 123,937	\$ 102,043					\$ 225,980	\$ -	\$ 225,980
Administration/Commission	913,036	858,599					1,771,635		1,771,635
Planning	300,007	171,044					471,051		471,051
Police	2,261,046	591,805	20,000				2,872,851		2,872,851
Fire	831,923	402,797	80,000	72,034			1,386,754		1,386,754
Parks	155,709	126,361	3,600				285,670		285,670
Transfers					91,378		91,378		91,378
Contingency						640,195	640,195	81,666	721,861
Total General Fund	4,585,658	2,252,649	103,600	72,034	91,378	640,195	7,745,514	81,666	7,827,180
Special Revenue Funds									
Community Center Capital Reserve Fund		30,000					30,000	15,000	45,000
Community Center Fund	9,872	31,667			10,000	5,000	56,539	36,161	92,700
Warrenton Business License Fund	4,565	82,643	10,000		3,000	5,000	105,208	143,292	248,500
Grant Fund	48,500	40,453					88,953	3,943	92,896
Library Fund	236,149	143,338				25,000	404,487	124,398	528,885
Building Division Fund	288,368	124,541				35,000	447,909	199,591	647,500
Transient Room Tax Fund		350,000					350,000	-	350,000
Facilities Maintenance Fund		64,000	104,437			61,063	229,500		229,500
State Tax Street Fund	345,786	923,143	1,496,781			500,000	3,265,710	4,011,322	7,277,032
Quincy Robinson Trust Fund		10,700	305,300				316,000	100,000	416,000
Total Special Revenue Funds	933,240	1,800,485	1,916,518	-	13,000	631,063	5,294,306	4,633,707	9,928,013
Debt Service Funds									
Wastewater Treatment GO Bond				553,876			553,876	44,310	598,186
Total Debt Service Funds	-	-	-	553,876	-	-	553,876	44,310	598,186
Capital Projects Funds									
Parks SDC Fund							-	315,560	315,560
Streets SDC Fund							-	1,557,880	1,557,880
Police Vehicle Replacement Fund			170,000				170,000	39,000	209,000
Fire Apparatus Replacement Fund		64,743	1,630,000				1,694,743	190,527	1,885,270
Tansy Point Capital Reserve Fund			337,158				337,158		337,158
Total Capital Projects Funds	-	64,743	2,137,158	-	-	-	2,201,901	2,102,967	4,304,868
Enterprise Funds									
Warrenton Marina Fund	533,459	329,120			150,000	150,000	1,162,579	69,821	1,232,400
Warrenton Marina Fund Capital Reserve			275,000				275,000	65,000	340,000
Hammond Marina Fund	287,002	207,268			150,000	100,000	744,270	90,930	835,200
Hammond Marina Fund Capital Reserve			355,000				355,000	1,285,000	1,640,000
Water Fund	1,637,543	1,631,067		312,697	4,645,000	500,000	8,726,307	1,748,197	10,474,504
Water Systems Development							-	520,200	520,200
Water Fund Capital Reserve Fund			6,519,691				6,519,691	6,625,309	13,145,000
Sewer Fund	1,438,470	1,524,328		67,797	2,000,000	663,012	5,693,607	1,116,678	6,810,285
Sewer Systems Development							-	679,200	679,200
Storm Sewer Fund	154,834	602,875	1,347,851			200,000	2,305,560	830,549	3,136,109
Storm Sewer Systems Development							-	136,800	136,800
Sewer Fund Capital Reserve Fund			2,660,800				2,660,800	7,339,200	10,000,000
Sanitation Fund	374,725	1,164,655			65,000	100,000	1,704,380	293,620	1,998,000
Sanitation Fund Capital Reserve			463,400				463,400	91,600	555,000
Total Enterprise Funds	4,426,033	5,459,313	11,621,742	380,494	7,010,000	1,713,012	30,610,594	20,892,104	51,502,698
Internal Service Fund									
Engineer Internal Service Fund							-	564	564
Total Internal Service Fund	-	-	-	-	-	-	-	564	564
City of Warrenton All Funds	\$ 9,944,931	\$ 9,577,190	\$ 15,779,018	\$ 1,006,404	\$ 7,114,378	\$ 2,984,270	\$ 46,406,191	\$ 27,755,318	\$ 74,161,509

City of Warrenton
Fiscal Year 7/1/2025 - 6/30/2026
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (001)	40,000	Facilities Maintenance Fund (035)	40,000
[2] General Fund (001)	15,000	Police Vehicle Replacement Fund (070)	15,000
[3] General Fund (001)	15,000	Fire Apparatus Replacement Fund (071)	15,000
[4] General Fund (001)	21,378	Tansy Point Dock Capital Reserve Fund (072)	21,378
[5] Community Center	10,000	Community Center Capital Reserve Fund (004)	10,000
[6] Warrenton Business License Fund (006)	3,000	General Fund (001)	3,000
[7] Warrenton Marina (010)	150,000	Warrenton Marina Capital Reserve Fund (012)	150,000
[8] Hammond Marina (011)	150,000	Hammond Marina Capital Reserve Fund (013)	150,000
[9] Water Fund (025)	4,645,000	Water Fund Capital Reserve (029)	4,645,000
[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>\$7,114,378</u>	Total Transfers In	<u>\$7,114,378</u>

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

City of Warrenton
Budget Document

General Fund 001

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025-6/30/2026		
Historical Data		Adopted		Proposed by	Approved by	Adopted by
Actual		Budget		Budget	Budget	Governing
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Officer	Committee	Body
			Resources			
\$ 1,885,860	\$ 2,192,384	\$ 1,850,000	Beginning Fund Balance	\$ 1,800,000	\$ - \$ -	
\$ 44,809	\$ 36,273	30,000	Delinquent Ad Valorem Taxes	30,000	- -	
647,261	664,633	650,000	Non Ad Valorem Taxes	660,000	- -	
994,262	1,093,115	1,049,854	Franchise Fees	1,125,319	- -	
675	600	625	Licenses and Permits	625	- -	
213,502	207,143	223,378	Intergovernmental	180,079	- -	
216,949	202,320	246,018	Charges for Services	253,514	- -	
86,952	77,396	94,200	Fines and Forfeits	82,200	- -	
86,082	137,867	90,000	Interest Earnings	90,000	- -	
241,779	279,760	272,758	Leases	338,218	- -	
1,190,353	1,488,552	1,601,971	Miscellaneous	1,776,635	- -	
-	856,842	3,000	Transfers from Other Funds	3,000	- -	
5,608,484	7,236,885	6,111,804		6,339,590	- -	
1,304,029	1,348,148	1,428,999	Taxes estimated to be received	1,487,590	- -	
6,912,513	8,585,033	7,540,803	Total Resources	7,827,180	- -	
			Requirements (by department)			
153,682	153,699	212,822	Municipal Court	225,980	- -	
1,160,090	1,433,481	1,596,972	Administration/Commission	1,771,635	- -	
285,669	274,408	444,512	Planning	471,051	- -	
1,909,639	2,170,870	2,678,362	Police	2,872,851	- -	
889,355	955,714	1,233,234	Fire	1,386,754	- -	
102,290	177,889	286,839	Parks	285,670	- -	
643,280	816,969	270,778	Transfers	91,378	- -	
-	-	614,332	Contingency	640,195	- -	
5,144,005	5,983,030	7,337,851	Total Requirements by Department	7,745,514	- -	
1,768,508	2,602,003	202,952	Ending Fund Balance	81,666	- -	
\$ 6,912,513	\$ 8,585,033	\$ 7,540,803	Total Requirements	\$ 7,827,180	\$ - \$ -	

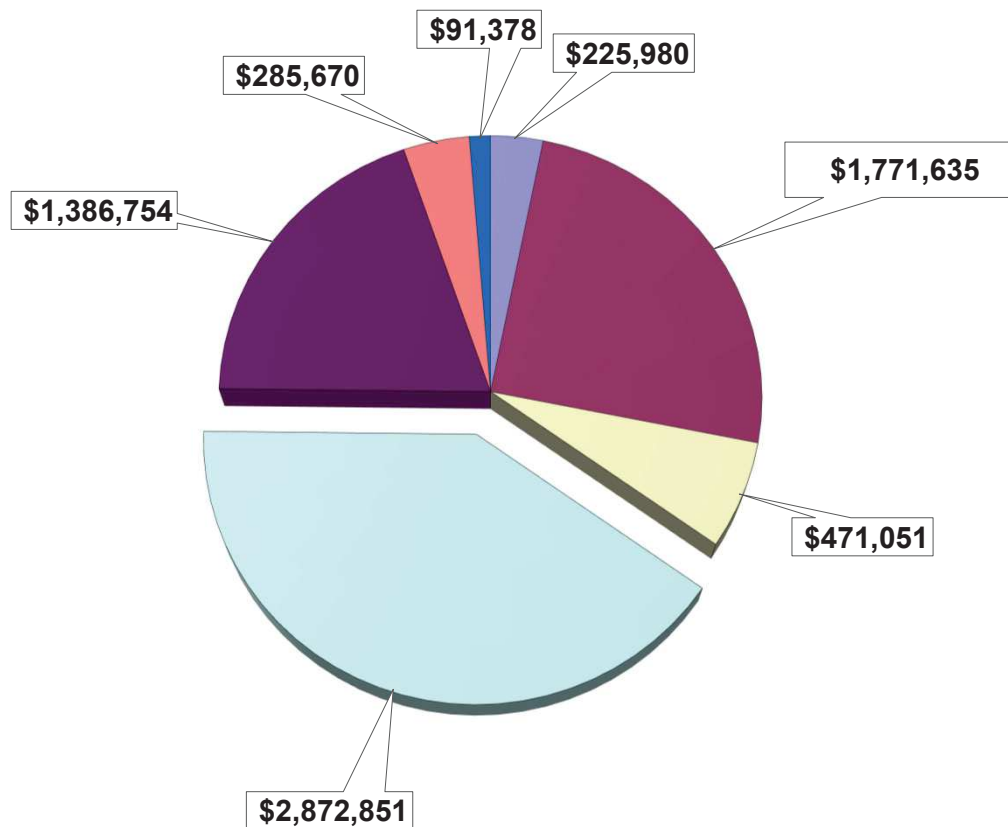
City of Warrenton
Budget Document
General Fund 001
Summary of Revenues

Historical Data				Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
\$ 1,885,860	\$ 2,192,384	\$ 1,850,000	300000	Beginning Fund Balance	\$ 1,800,000	
44,809	36,273	30,000	311200	Prior Taxes	30,000	
				Non Ad Valorem Taxes:		
647,261	664,633	650,000	319300	Transient Room Tax 12%	660,000	
				Franchise Fees:		
419,681	503,812	450,000	318100	Pacificorp	510,000	
7,772	11,988	10,000	318200	Qwest/Centurylink	8,000	
126,615	124,306	128,725	318300	NW Natural	130,000	
63,050	58,079	56,500	318400	Charter Cable	54,000	
2,427	2,601	-	318600	Other Telecom		
53,940	54,345	50,000	318700	Recology	55,000	
319,607	336,974	354,629	318800	Water - Sewer - Sanitation	368,319	
1,170	1,010		318000	Right of Way License Fees		
				Licences, Permits, and Fees:		
675	600	625	321100	Liquor License Fees	625	
				Intergovernmental:		
			314100	County Land Sales		
73,384	70,956	72,619	335100	State Revenue Sharing	64,116	
4,690	4,224	4,588	335300	State Cigarette Tax	3,803	
125,552	121,061	137,253	335400	State Liquor Tax	102,491	
9,876	10,902	8,918	335500	State Marijuana Tax	9,669	
				Charges for Services:		
26,360	32,060	28,000	341300	Planning Fees	30,000	
19,335	21,467	75,000	342004	Development App Fees	75,000	
20,713	17,071	17,000	342100	Police Special	19,000	
6,050	6,150	7,000	342150	Police - False Alarm Fees	7,000	
109,829	113,124	116,518	342201	Warrenton Rural Fire District	120,014	
33,192	11,088	2,500	342250	Fire Special	2,500	
1,470	1,360		347300	Park Reservation Fees		
				Fines and Forfeits:		
6,390	8,652	9,000	341101	Court Fees	8,000	
13,920	12,561	25,000	341102	State Share Court Fines	14,000	
3,240	3,191	4,000	341103	County Share Court 1065 Fines	4,000	
51	54	200	341104	Security Assessment	200	
56,781	48,151	50,000	351100	Fines	50,000	
6,570	4,787	6,000	351200	Police Officer Training Fee	6,000	
				Interest Earnings:		
86,082	137,867	90,000	361000	Interest Earnings	90,000	
				Leases:		
241,779	279,760	272,758	363000	Lease Receipts	338,218	
				Miscellaneous:		
9,032			357000	Housing rehab loan payments		
17,195	50,438	5,000	360000	Miscellaneous	5,000	
	871		365000	Donations		
4,036	3,761		366000	Proceeds From Sale of Assets		
527,990	681,687	786,749	370000	Overhead Charge (Materials/Services)	858,599	
632,100	751,795	810,222	375000	Overhead Charge (Personnel Services)	913,036	
				Transfers from other funds:		
3,000	3,000	3,000	391006	WBL Fund	3,000	
420,876	853,842	-	391015	Grants Fund (ARPA)	-	
6,032,360	7,236,885	6,111,804		Sub-Total Revenues	6,339,590	-
1,304,029	1,348,148	1,160,902	311100	Property Taxes - Perm Rate	1,209,581	
		268,097	311100	Property Taxes - Police L.O.	278,009	
\$ 7,336,389	\$ 8,585,033	\$ 7,540,803		Total Revenues	\$ 7,827,180	\$ - \$ -

City of Warrenton
Budget Document
General Fund 001
Summary of Expenditures

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
Personnel Services:					
\$ 89,901	\$ 93,731	\$ 118,866	\$ 123,937	\$ -	\$ -
632,100	751,793	810,223	913,036	-	-
216,653	176,492	275,127	300,007	-	-
1,472,565	1,715,492	2,069,151	2,261,046	-	-
523,480	567,397	748,445	831,923	-	-
40,088	79,124	159,622	155,709	-	-
2,974,787	3,384,029	4,181,434	4,585,658	-	-
Total Personnel Services					
Materials and Services:					
63,781	59,968	93,956	102,043	-	-
527,990	681,688	786,749	858,599	-	-
69,016	97,916	169,385	171,044	-	-
437,074	455,378	609,211	591,805	-	-
293,841	302,200	362,755	402,797	-	-
62,202	93,587	116,417	126,361	-	-
1,453,904	1,690,737	2,138,473	2,252,649	-	-
Total Materials and Services					
Capital Outlay:					
-	-	-	20,000	-	-
		50,000	80,000	-	-
-	5,178	10,800	3,600	-	-
-	5,178	60,800	103,600	-	-
Total Capital Outlay					
Debt Service:					
72,034	72,034	72,034	72,034	-	-
72,034	72,034	72,034	72,034	-	-
Total Debt Service					
Transfers to Other Funds:					
41,626	41,626	-	-	-	-
112,888	244,917	150,000	40,000	-	-
220,582	258,264	50,000	15,000	-	-
247,406	251,384	50,000	15,000	-	-
20,778	20,778	20,778	21,378	-	-
643,280	816,969	270,778	91,378	-	-
Total Transfers to Other Funds					
-	-	324,137	350,000	-	-
-	-	290,195	290,195	-	-
\$ 5,144,005	\$ 5,968,947	\$ 7,337,851	\$ 7,745,514	\$ -	\$ -
Total Expenditures					

2025-2026 Proposed Budget General Fund Expenses by Department



<div></div>	Municipal Court	\$225,980
<div></div>	Administration/Commission	\$1,771,635
<div></div>	Planning	\$471,051
<div></div>	Police	\$2,872,851
<div></div>	Fire	\$1,386,754
<div></div>	Parks	\$285,670
<div></div>	Transfers to other Funds	\$91,378

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Municipal Court (412)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Expenditures		
			Personnel Services:		
\$ 46,163	\$ 47,033	\$ 62,000	110000	Regular Salaries	\$ 64,000
28	151	1,000	110001	Overtime	1,000
3,186	3,166	4,820	141000	FICA Taxes	4,973
51	66	76	142000	Workers' Compensation	104
89	165	252	142100	Paid Family Leave	260
42	41	63	143000	Unemployment	65
12,049	12,881	17,819	144000	Retirement Contributions	19,263
14,938	14,523	19,279	145000	Health Insurance	20,494
53	50	63	146000	Life Insurance	61
91	93	125	149000	Long Term Disability	113
13,211	15,562	13,369	199999	Personnel Services overhead (.0898 FTE)	13,604
89,901	93,731	118,866	Total Personnel Services		
		1.0000	Total Full-Time Equivalent (FTE)		
				1.0000	1.0000
			Materials and Services:		
793	925	1,200	210000	Office Supplies	1,200
228	241	325	211000	Postage	300
220		150	223000	General Supplies/Small Tools	150
38	77	400	310000	Print/Advert/Publicity	400
822	1,692	2,000	320000	Dues/Meetings/Training/Travel	2,200
359	715	1,000	340002	Communications	1,100
705	664	800	360000	Bank Fees/Credit Cards	800
		1,000	366000	Equipment Maintenance	1,000
29,577	23,073	32,000	380000	Professional Services	40,000
17,211	15,806	35,000	380005	State/County Share of Fines	35,000
888	698	1,200	380010	Rentals	1,200
1,905	1,966	3,900	380020	Computer Software Support	3,900
		1,000	380050	Non-capital Equipment	1,000
		1,000	382000	Prisoner Expense	1,000
11,035	14,111	12,981	390090	Overhead Cost (Indirect allocation)	12,793
63,781	59,968	93,956	Total Materials and Services		
-	-	-	Total Capital Outlay		
\$ 153,682	\$ 153,699	\$ 212,822	Total Expenditures		
				\$ 225,980	\$ - \$ -

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

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Expenditures		
			Personnel Services:		
\$ 420,072	\$ 486,089	\$ 500,000	110000	Salaries (Admin and Finance)	\$ 554,000
475	540	2,500	110001	Overtime	2,500
8,832	8,870	9,000	110002	Commissioner Stipends	9,000
31,386	36,331	39,130	141000	FICA Taxes	43,261
478	666	2,741	142000	Workers' Compensation	4,730
932	1,900	2,046	142100	Paid Family Leave	2,262
411	475	512	143000	Unemployment	566
91,513	128,713	141,304	144000	Retirement Contributions	167,430
76,708	86,819	111,465	145000	Health Insurance	127,827
534	569	591	146000	Life Insurance	568
759	821	934	149000	Long Term Disability	892
632,100	751,793	810,223	Total Personnel Services		
		6.025	Total Full-Time Equivalent (FTE)		
				913,036	-
				6.025	6.025
				6.025	-
			Materials and Services:		
12,434	13,933	14,000	210000	Office Supplies	14,000
1,490	3,109	4,500	211000	Postage	4,500
	9		223000	General Supplies	200
4,076	4,125	4,500	223001	Janitorial	4,500
	219	1,500	223005	Committees	1,500
3,001	2,539	4,500	310000	Printing/Advertising/Publicity	5,000
3,361	2,780	5,000	320000	Dues/Meetings/Training/Travel-Finance	6,000
14,003	21,513	21,000	320001	Dues/Meetings/Training/Travel-Administration	20,000
4,650	4,509	8,000	320002	Dues/Meetings/Training/Travel-Commission	6,000
4,253	4,809	5,300	340000	Electricity	5,800
2,813	2,335	3,200	340001	Natural Gas	3,400
3,774	7,541	10,000	340002	Communications	10,000
699	771	1,200	340005	Water	1,200
245	255	324	340006	Sewer	390
48	51	65	340007	Storm Sewer	90
200	272	388	340008	Sanitation	390
275,704	323,546	375,000	350000	Insurance Bonds and Fire	385,000
4,529	4,017	5,000	360000	Bank Fees	6,500
5,650	4,950	6,000	366000	Equipment Maintenance	9,500
	762		371000	Repair & Maintenance	
114,069	170,522	216,145	380000	Professional Services	253,110
889	2,171	2,000	380005	Recording/Title Fees	2,500
1,849	1,849	2,000	380010	Storage Facilities Rental	2,000
58,166	84,589	81,677	380020	Software and Computer Support	105,469
10,059	17,677	13,450	380050	Non-capital equipment	9,550
2,028	2,835	2,000	390000	Miscellaneous Expense	2,000
527,990	681,688	786,749	Total Materials and Services		
			620000 Capital Improvements		
-	-	-	Total Capital Outlay		
\$ 1,160,090	\$ 1,433,481	\$ 1,596,972	Total Expenditures		
				\$ 1,771,635	\$ -
					\$ -

General Fund 001
Expenditures by Department
Planning (419)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Expenditures		
			Personnel Services:		
\$ 135,977	\$ 117,741	\$ 156,250	110000	Regular Salaries	\$ 171,000
609	618	1,000	110001	Overtime	1,000
10,117	8,840	12,030	141000	FICA Taxes	13,158
146	1,773	2,641	142000	Workers' Compensation	4,669
299	462	629	142100	Paid Family Leave	688
132	116	157	143000	Unemployment	172
35,437	22,233	43,919	144000	Retirement Contributions	59,252
28,631	16,486	47,647	145000	Health Insurance	40,108
167	119	170	146000	Life Insurance	163
271	210	313	149000	Long Term Disability	301
4,867	7,894	10,371	199999	Personnel Services overhead (.0627 FTE)	9,496
216,653	176,492	275,127	Total Personnel Services		
		2.1	Total Full-Time Equivalent (FTE)		
				2.1	2.1
			Materials and Services:		
1,403	887	750	210000	Office Supplies	1,000
725	695	600	211000	Postage	900
173	6		223000	General Supplies/Small Tools	
892	898	906	223001	Janitorial Supplies	906
4,157	4,313	5,000	310000	Printing/Advertising/Publicity	5,000
2,876	2,375	7,000	320000	Dues/Meetings/Training/Travel	7,000
19,335	21,467	75,000	330000	Application Processing Fees	75,000
919	1,039	1,050	340000	Electricity	1,243
608	504	630	340001	Natural Gas	735
854	1,512	1,250	340002	Communications	1,800
178	167	175	340005	Water	245
53	55	70	340006	Sewer	84
11	11	14	340007	Storm Sewer	18
43	59	70	340008	Sanitation	84
405	672	600	360000	Bank Fees/Credit Cards	950
23,723	51,652	60,000	380000	Professional Services	60,000
973	1,082	1,000	380010	Facilities Rental	1,150
2,703	2,055	3,200	380020	Computer and Software Support	4,000
4,901	1,262	2,000	380050	Non-capital Equipment	2,000
18	47		390000	Miscellaneous Expense	
4,066	7,158	10,070	390090	Overhead Cost (Indirect allocation)	8,929
69,016	97,916	169,385	Total Materials and Services		
				171,044	-
\$ 285,669	\$ 274,408	\$ 444,512	Total Expenditures		
				\$ 471,051	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Police (421)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Expenditures		
			Personnel Services:		
\$ 840,824	\$ 962,102	\$ 1,126,250	110000	Regular Salaries	\$ 1,196,250
81,505	80,263	80,000	110001	Overtime	90,000
		3,000	110002	Temporary/Seasonal Salaries	3,000
		250	110003	Reserve Wages	250
68,994	77,773	92,527	141000	FICA Taxes	98,647
18,347	26,601	39,237	142000	Workers' Compensation	74,753
1,925	4,067	4,838	142100	Paid Family Leave	5,158
902	1,017	1,210	143000	Unemployment	1,290
249,800	327,036	439,379	144000	Retirement Contributions	447,738
174,262	194,111	236,240	145000	Health Insurance	288,501
857	923	1,103	146000	Life Insurance	1,001
1,585	1,829	2,175	149000	Long Term Disability	1,958
33,564	39,770	42,942	199999	Personnel Services overhead (.3464 FTE)	52,500
1,472,565	1,715,492	2,069,151	Total Personnel Services		
		13.98	Total Full-Time Equivalent (FTE)		
			14.05	14.05	14.05
			Materials and Services:		
2,648	3,812	4,000	210000	Office Supplies	4,200
1,192	816	1,200	211000	Postage	1,200
3,068	1,898	4,500	223000	General Supplies/Small Tools	4,700
3,425	4,016	5,500	223001	Janitorial Supplies	5,500
11,487	6,705	18,000	223004	Uniforms	18,000
		4,000	233005	Reserve Expenses	4,000
1,527	3,006	3,800	310000	Printing/Advertising/Publicity	4,000
2,216	3,772	5,000	320000	Dues/Meetings/Travel	5,700
17,369	23,828	37,000	320001	Police Training	39,000
2,875	3,250	3,505	340000	Electricity	3,888
1,901	1,578	1,971	340001	Natural Gas	2,300
17,153	12,362	21,000	340002	Communications	21,000
509	521	767	340005	Water	767
172	172	219	340006	Sewer	263
34	34	44	340007	Storm Sewer	55
141	471	263	340008	Sanitation	263
231,864	224,388	241,706	340009	Dispatch Service	221,950
21	8	50	360000	Bank Fees/Credit Cards	50
26,401	25,944	35,000	362000	Gasoline/Oil/Lubricants	35,000
17,617	26,647	25,000	366000	Equipment Maintenance	27,000
329	150	1,500	371000	Repair and Maintenance	1,500
26,409	21,061	35,000	380000	Professional Services	36,000
987	837	1,600	380010	Rentals	1,600
31,647	34,941	84,388	380020	Computer and Software Support	70,000
8,047	19,100	30,000	380050	Non-capital Equipment	32,000
		2,500	382000	Prisoner Expense	2,500
28,035	36,061	41,698	390090	Overhead Cost (Indirect allocation)	49,369
437,074	455,378	609,211	Total Materials and Services		
			Capital Outlay:		
			620091	Police Front Office Remodel	20,000
-	-	-	Total Capital Outlay		
\$ 1,909,639	\$ 2,170,870	\$ 2,678,362	Total Expenditures		
				\$ -	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Fire (422)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Expenditures		
			Personnel Services:		
233,304	260,106	\$ 285,000	110000	Regular Salaries	\$ 313,500
12,774	7,748	12,500	110001	Overtime	12,500
	11,514		110002	Temporary/Seasonal Salaries	
64,015	49,176	170,000	110003	Volunteer wages	170,000
23,208	24,125	35,764	141000	FICA Taxes	37,944
8,939	15,253	18,230	142000	Workers' Compensation	37,502
679	1,253	1,870	142100	Paid Family Leave	1,984
298	314	468	143000	Unemployment	496
77,049	85,426	105,953	144000	Retirement Contributions	122,300
56,079	63,475	58,971	145000	Health Insurance	69,996
364	404	412	146000	Life Insurance	396
3,660	3,660	4,500	147000	AD & D	4,500
445	512	573	149000	Long Term Disability	545
42,666	44,431	54,204	199999	Personnel Services overhead (.3977 FTE)	60,260
523,480	567,397	748,445	Total Personnel Services		
		3.50	Total Full-Time Equivalent (FTE)		
			3.50	3.50	3.50
			Materials and Services:		
645	2,028	1,800	210000	Office Supplies	2,000
93	227	200	211000	Postage	200
25,008	44,122	50,000	223000	General Supplies/Small Tools	55,000
21		-	223001	Janitorial Supplies	
1,296	89	2,000	223002	Chemical Supplies	3,000
552	4,095	2,500	223003	Medical Supplies	4,500
4,006	20,851	15,000	223004	Uniforms	20,000
326	1,104	2,500	310000	Printing/Advertising/Publicity	1,500
10,991	17,746	25,000	320000	Dues/Meetings/Training/Travel	25,000
5,163	5,910	5,078	340000	Electricity	5,634
5,267	4,451	2,856	340001	Natural Gas	3,333
11,797	11,032	6,500	340002	Communications	14,000
1,109	1,162	3,500	340005	Water	1,200
990	1,036	1,000	340006	Sewer	400
196	207	200	340007	Storm Sewer	90
610	525	1,200	340008	Sanitation	600
33,887	37,407	33,887	340009	Dispatch Service	34,272
69	72	100	360000	Bank/Credit Card Fees	100
15,748	13,554	15,000	362000	Gasoline/Oil/Lubricants	17,500
39,272	43,443	55,000	366000	Equipment Maintenance	60,000
28,661	13,881	4,800	371000	Repair and Maintenance	6,800
25,504	11,786	16,000	380000	Professional Services	16,000
7,817	11,879	6,000	380020	Computer and Software Support	15,000
39,173	15,305	60,000	380050	Non-capital Equipment	60,000
35,640	40,288	52,634	390090	Overhead Cost (indirect allocation)	56,668
293,841	302,200	362,755	Total Materials and Services		
			Capital Outlay:		
	14,083		610000	Capital Equipment	
			610013	Digital Fire Extinguisher Trainer*	
		50,000	620003	Diesel Exhaust Removal System S27	80,000
			620004	Apparatus Apron Replacement Hammond S27A	
-	14,083	50,000	Total Capital Outlay		
			Debt Service:		
64,579	66,367	68,204	801003	Principal 12/29/23 (10 year term)	70,093
7,455	5,667	3,830	801004	Interest 12/29/23 (payoff date = 12/29/25)	1,941
72,034	72,034	72,034	Total Debt Service		
\$ 889,355	\$ 955,714	\$ 1,233,234	Total Expenditures		
			\$ 1,386,754	\$ -	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Parks (429)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Expenditures		
			Personnel Services:		
\$ 17,703	\$ 36,485	\$ 66,500	110000 Regular Salaries	\$ 64,500	
467	2,419	2,000	110001 Overtime	2,500	
1,512		12,000	110002 Temporary/Seasonal Salaries	12,000	
1,441	2,880	6,158	141000 FICA Taxes	6,044	
778	2,541	4,261	142000 Workers' Compensation	7,044	
41	150	25	142100 Paid Family Leave	24	
19	38	81	143000 Unemployment	79	
3,620	8,408	34,398	144000 Retirement Contributions	25,869	
4,469	10,829	20,964	145000 Health Insurance	20,599	
19	39	58	146000 Life Insurance	48	
32	74	132	149000 Long Term Disability	111	
9,987	15,261	13,045	199999 Personnel Services overhead (.1115 FTE)	16,891	
40,088	79,124	159,622	Total Personnel Services	155,709	-
		1.1764	Total Full-Time Equivalent (FTE)	1.0017	1.0017
			Materials and Services:		
169	506	500	210000 Office Supplies	530	
		100	211000 Postage	75	
3,104	2,449	4,000	223000 General Supplies/Small Tools	3,500	
757	1,742	1,500	223001 Janitorial Supplies	1,750	
85	799	1,000	223002 Chemical Supplies	700	
145	209	300	223004 Uniforms	422	
276	212	400	223005 Safety	350	
138	300	200	310000 Printing/Advertising/Publicity	200	
160	248	500	320000 Dues Meetings Training Travel	400	
7,622	4,238	8,000	340000 Electricity	6,000	
199	378	500	340002 Communications	700	
8,366	7,140	9,000	340005 Water	9,540	
3,591	2,115	4,000	340006 Sewer	3,500	
718	423	1,000	340007 Storm Sewer	800	
1,450	1,152	1,500	340008 Sanitation	1,590	
	19,310	20,000	340040 Food Pod Operations	28,000	
258		400	350000 Insurance-Bonds & Fire	400	
312	56	350	360000 Bank Fees/Credit Cards	300	
1,148	1,303	3,500	362000 Gasoline/Oil/Lubricants	3,000	
694	5,452	2,000	366000 Equipment Maintenance	2,120	
6,693	13,943	15,000	371000 Repair & Maint. Materials	14,000	
457	309	1,000	371001 Rock	800	
999	4,986	10,000	378000 Building Maintenance	10,600	
13,352	9,529	15,000	380000 Professional Services	15,900	
368	525	1,000	380020 Computer and Software Support	800	
2,799	2,405	3,000	380050 Non-capital Equipment	4,500	
	20	390000	Miscellaneous	-	
8,342	13,838	12,667	390090 Overhead Cost (Indirect allocation)	15,884	
62,202	93,587	116,417	Total Materials and Services	126,361	-
			Capital Outlay:		
		4,200	610005 Public Works Service Truck		
		3,600	610024 Hoist Truck	3,600	
		3,000	610032 Public Works Skidsteer		
	5,178	620005	Hammond Planting Strip Upgrade		
-	5,178	10,800	Total Capital Outlay	3,600	-
\$ 102,290	\$ 177,889	\$ 286,839	Total Expenditures	\$ 285,670	\$ -

General Fund 001
Expenditures by Department
Transfers (600)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
Expenditures					
Transfers to Other Funds:					
41,626	41,626		860012	Warrenton Marina Capital Reserve Fund	
112,888	244,917	150,000	860035	Facilities Maintenance Fund	40,000
220,582	258,264	50,000	860070	Police Vehicle Replacement Fund	15,000
247,406	251,384	50,000	860071	Fire Apparatus & Equipment Replacement Fund	15,000
20,778	20,778	20,778	860072	Tansy Point Dock Capital Reserve Fund	21,378
\$ 643,280	\$ 816,969	\$ 270,778	Total Transfers		\$ 91,378 \$ - \$ -

General Fund 001
Expenditures by Department
Contingency (500)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Expenditures		
\$ -	\$ -	\$ 324,137	800000	Contingency-5% of expenditures	\$ 350,000
		290,195	800000	Contingency-Building Purchase	290,195
\$ -	\$ -	\$ 614,332		Total	\$ 640,195 \$ - \$ -

City of Warrenton
Budget Document

Parks System Development Charges Fund 003 (410)

Historical Data			Budget for Fiscal Year 7/1/2025- 6/30/2026		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>		
\$ 211,891	\$ 232,543	\$ 263,350	300000	Beginning Fund Balance	\$ 275,000
40,701	19,767	22,230	339200	Improvement Fee	30,560
			339100	Reimbursement Fee	
6,377	12,410	10,000	361000	Interest	10,000
258,969	264,720	295,580	Total Resources		
				315,560	-
			<u>Requirements</u>		
			Capital Outlay-Parks Dept:		
			620000	Improvements	
26,426			620013	Forest Rim Parklet	
			Total Capital Outlay		
				-	-
			Contingency		
-	-	-	800000		-
26,426	-	-	Total Expenditures		
				-	-
232,543	264,720	295,580	880001	Ending Fund Balance	315,560
\$ 258,969	\$ 264,720	\$ 295,580	Total Requirements		
				\$ 315,560	\$ -

City of Warrenton
Budget Document

Established by Resolution No. 2055

Police Vehicle Replacement Fund 070 (495)

To accumulate funds for the purchase
of police vehicles and equipment

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Resources		
\$ 95,459	\$ 160,084	\$ 200,000	300000	Beginning Fund Balance	\$ 185,000
4,293	11,147		361000	Interest Earnings	9,000
				Transfers from Other Funds:	
220,582	258,264	50,000	391001	General Fund	15,000
10,332			391006	WBL Fund	
			366000	Proceeds from Sale of Assets	
330,666	429,495	250,000	Total Resources		
				209,000	- -
			Requirements		
133,778	127,993	150,000	610001	Capital Outlay-Police Dept: Police Patrol Vehicles*	170,000
36,804	3,464		610003	Mobile Body Cam & Video Server	
	59,448		610004	Mobile Computer Replacement Proj*	
	13,456		610011	Radar Trailer	
170,582	204,361	150,000		Total Capital Outlay	170,000 - -
-	-	-	800000	Contingency	- - -
170,582	204,361	150,000		Total Expenditures	170,000 - -
160,084	225,134	100,000	880001	Reserved for future expenditure	39,000 - -
\$ 330,666	\$ 429,495	\$ 250,000	Total Requirements		
				\$ 209,000	\$ - \$ -

City of Warrenton
Budget Document

Established by Resolution No. 2021

Fire Apparatus & Equipment Replacement Fund 071 (495)

To accumulate funds for the
purchase of fire apparatus

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 159,065	\$ 128,241	\$ 155,000	300000	Beginning Fund Balance	\$ 309,470	
			334130	Loan Proceeds - Structural Engine	\$ 910,000	
5,031	9,548		361000	Interest Earnings	9,000	
			367001	FEMA Grant-PPE	61,800	
			367002	FEMA Grant-Engine	580,000	
	41,981		367003	FEMA Grant-E Tools		
				Transfers from Other Funds:		
247,406	251,384	50,000	391001	General Fund	15,000	
			391006	WBL Fund		
			392100	Sale of Surplus Equipment		
15,580	6,414		360000	Miscellaneous Revenue		
427,082	437,568	205,000	Total Resources		1,885,270	-
			<u>Requirements</u>			
				Materials and Services-Fire Dept:		
		-	380050	Non-capital Equipment	64,743	
-	-	-	Total Materials and Services		64,743	-
				Capital Outlay-Fire Dept:		
			610009	Self Contained Breathing Apparatus		
66,503			610010	Type 3 Fire Engine	609,000	
	58,133	30,000	610011	Lifepak 15V4 Monitors/Defib(2)*		
	21,647		610012	Fire Utility/Rescue Vehicle*		
25,853			610013	Rehab/CERT/EMS Response Trailer*		
36,719			610014	Side-By-Side-Sked Pump/Transport		
26,836			610015	Mobile/Pump and Tank Sked		
107,998	42,555		610016	Comand Staff Vehicles*		
	9,310		610017	LDH Hose Roller*		
34,932			610018	Lucas CPR Device		
	46,399		610019	E-Tools/Extraction Tools		
			610020	Structual Engine	1,010,000	
			610021	Multi-Force Door Prop	11,000	
298,841	178,044	30,000	Total Capital Outlay		1,630,000	-
-	-	-	800000	Contingency	-	-
298,841	178,044	30,000	Total Expenditures		1,694,743	-
128,241	259,524	175,000	880001	Reserved for Future Expenditure	190,527	-
\$ 427,082	\$ 437,568	\$ 205,000	Total Requirements		\$ 1,885,270	\$ -

Grant Fund 015

Historical Data			Budget for Fiscal Year 7/1/2025- 6/30/2026			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
\$	5,624	\$ 4,564	\$ 1,838	300000 Beginning Fund Balance	\$ 1,834	
			2,109	300000 Beginning Fund Balance-Memorial	2,109	
			10,617	300000 Beginning Fund Balance-Fire	10,453	
	774	2,795	2,000	334111 Safety Belt Grant - Police	2,000	
	1,012	717	1,500	334112 DUII Grant - Police	1,500	
			5,000	334113 Miscellaneous Grants - Police	20,000	
	2,628		5,000	334121 Miscellaneous Grants - Vests Police	5,000	
	3,589			334107 LEMHWA Grant		
	3,500	5,000	5,000	334108 Walmart Shop With a Cop Grant	5,000	
			10,000	334126 ODF Wildland PPE Grant		
		8,615		334128 Homeland Security Grant		
	420,876	853,842		334129 ARPA Revenue		
		35,000		334140 OSFM Wildfire Staffing Grant	45,000	
	438,003	910,533	78,064	Total Resources	92,896	-
<u>Requirements</u>						
<u>Police Department</u>						
Personnel Services						
			110000 Regular Salaries			
	542	1,938	2,000	110001 Overtime - Safety Belt Grant	2,000	
	825	711	1,500	110003 Overtime - DUII Grant	1,500	
	2,420			110006 LEMHWA Compensation		
	103			141000 FICA		
	1			142000 Worker's Compensation		
	3			142100 Paid Family Leave		
	1			143000 Unemployment		
	292	797		144000 Retirement		
	20			145000 Health Insurance		
		66		146000 Life Insurance		
				149000 LTD		
	4,207	3,512	3,500	Total Personnel Services	3,500	-
		0		Total Full-Time Equivalent (FTE)	0	0
Materials and Services						
	1,169			320001 LEMHWA Program		
				380000 Professional Services-Memorial Fund		
				380003 Professional Services-K-9		
	3,500	5,000	5,000	380011 Walmart Shop With a Cop Program	5,000	-
			5,000	380050 Non-Capital Equipment - Police Misc	20,000	-
	2,628		5,000	380054 Non-Capital Equipment - Police VESTS	5,000	-
	7,297	5,000	15,000	Total Materials and Services	30,000	-
	11,504	8,512	18,500	Total Police Department Requirements	33,500	-

Grant Fund 015

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025- 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Requirements</u>			
			<u>Fire Department</u>			
			Personnel Services			
	29,761	23,980	110002 Temp/Seasonal Wages	30,900		
	679		110001 Overtime			
	2,329	1,830	141000 FICA	2,346		
	406	1,373	142000 Worker's Compensation	1,758		
	122	102	142100 Paid Family Leave	122		
	30	25	143000 Unemployment	31		
	1,673	7,690	144000 Retirement	9,843		
			145000 Health Insurance			
			146000 Life Insurance			
			149000 Long Term Disability			
-	35,000	35,000	Total Personnel Services	45,000	-	-
			Total Full-Time Equivalent (FTE)			
			Materials and Services			
1,059		20,617	380058 Non-Capital Equip	10,453		
1,059	35,000	20,617	Total Materials and Services	10,453	-	-
1,059	35,000	55,617	Total Fire Department Requirements	55,453	-	-
			<u>Requirements</u>			
			<u>Administration Department</u>			
			Material and Services			
	8,619		380010 EOP Update -HSG			
-	8,619	-	Total Materials and Services	-	-	-
-	8,619	-	Total Administration Department Requirements	-	-	-
			Not Allocated:			
			Transfers to Other Funds:			
420,876	853,842		860001 General Fund - ARPA			
420,876	853,842	-	Total Transfers to Other Funds	-	-	-
433,439	905,973	74,117	Total Expenditures	88,953	-	-
4,564	4,560	3,947	880001 Ending Fund Balance	3,943	-	-
\$ 438,003	\$ 910,533	\$ 78,064	Total Requirements	\$ 92,896	\$ -	\$ -

Community Center Fund 005 (401)

Historical Data				Budget for Fiscal Year 7/1/2025-6/30/2026		
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
Resources						
\$ 21,718	\$ 35,232	\$ 60,000	300000	Beginning Fund Balance	\$ 35,000	
29,774	49,864	20,000	347500	Rentals	50,000	
287	119		348000	Cleaning Charges		
11	22		360000	Miscellaneous Income		
1,058	3,169	1,500	361000	Interest	2,500	
3,497	2,933	2,300	364000	Fundraising	2,200	
6,206	3,815	3,000	365000	Donations	3,000	
62,551	95,154	86,800	Total Resources		92,700	-
Requirements						
Personnel Services-Community Center:						
4,110	4,073	5,250	110002	Part-Time Salaries	5,250	
314	311	402	141000	FICA	402	
83	135	165	142000	Workers Compensation	268	
9	16	21	142100	Paid Family Leave	21	
4	4	5	143000	Unemployment	5	
1,960	2,481	3,322	199999	Personnel services overhead (.0259 FTE)	3,926	
6,480	7,020	9,165	Total Personnel Services		9,872	-
		0.15	Total Full-Time Equivalent (FTE)		0.15	0.15
Materials and Services-Community Center:						
89	21	200	223000	General Supplies	200	
557	983	1,200	223001	Janitorial Supplies	3,500	
19	19	250	310000	Printing/Advertising/Publicity	200	
1,923	3,022	2,800	340000	Electricity	3,800	
1,724	1,755	2,000	340001	Natural Gas	2,200	
1,710	1,572	2,000	340002	Communications	2,200	
799	800	900	340005	Water	900	
756	803	850	340006	Sewer	900	
151	157	175	340007	Storm Sewer	225	
1,358	2,173	2,500	340008	Sanitation	3,000	
382	257	350	360000	Bank Fees/Credit Cards	350	
2,292	485	2,000	371000	Building Maintenance	2,000	
80	1,149	1,400	380020	Computer/Software Support	4,000	
711	554	1,000	380050	Non-capital equipment	2,500	
1,651	1,415	1,700	390000	Fundraising Expenses	2,000	
1,637	2,250	3,226	390090	Overhead Cost (Indirect Allocation)	3,692	
15,839	17,415	22,551	Total Materials and Services		31,667	-
Not allocated:						
Transfers to other Funds:						
5,000	8,000	35,000	860004	Transfer to Capital Reserve Fund	10,000	
-	-	5,000	800000	Contingency	5,000	
27,319	32,435	71,716	Total Expenditures		56,539	-
35,232	62,719	15,084	880001	Ending Fund Balance	36,161	-
\$ 62,551	\$ 95,154	\$ 86,800	Total Requirements		\$ 92,700	\$ -

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			Resources and Requirements	Budget for Fiscal Year 7/1/2025- 6/30/2026		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 6,812	\$ 11,812	\$ 10,000	300000 Beginning Fund Balance	\$ 35,000		
			365001 Contributions to Capital			
			Transfers from Other Funds:			
5,000	8,000	35,000	391005 Transfer from Community Center	10,000		
11,812	19,812	45,000	Total Resources	45,000	-	-
			<u>Requirements</u>			
			Materials and Services-Community Center:			
	4,145	30,000	371000 Repair and maintenance	30,000		
	4,967		380050 Non-capital Equipment			
-	9,112	30,000	Total Materials and Services	30,000	-	-
			Capital Outlay-Community Center:			
			610000 Equipment			
			620000 Improvements			
-	-	-	Total Capital Outlay	-	-	-
-	-	-	800000 Contingency	-	-	-
-	9,112	30,000	Total Expenditures	30,000	-	-
11,812	10,700	15,000	880001 Ending Fund Balance	15,000	-	-
\$ 11,812	\$ 19,812	\$ 45,000	Total Requirements	\$ 45,000	\$ -	\$ -

City of Warrenton
Budget Document

Transient Room Tax Fund 024 (465)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025- 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ -	\$ -	\$ -	300000 Beginning Fund Balance	\$ -		
19,059	19,571	23,000	319300 Room Taxes (LCTC Share)	23,000		
55,654	57,148	64,000	319301 Room Taxes (VC Share)	64,000		
231,002	237,202	263,000	319302 Room Taxes (Hammond Marina Share)	263,000		
305,715	313,921	350,000	Total Resources	350,000	-	-
			<u>Requirements</u>			
			Materials and Services-Transient Room Tax Program:			
231,002	235,051	263,000	380000 Qualified Recipient/Tourism Purpose	263,000	-	-
19,059	19,394	23,000	380001 Hammond Marina	23,000	-	-
55,654	56,629	64,000	380002 Tourist Promotion LCTC	64,000	-	-
305,715	311,074	350,000	380003 Visitors' Center			
			Total Materials and Services	350,000	-	-
305,715	311,074	350,000	Total Expenditures	350,000	-	-
-	2,847	-	Ending Fund Balance	-	-	-
\$ 305,715	\$ 313,921	\$ 350,000	Total Requirements	\$ 350,000	\$ -	\$ -

City of Warrenton
Budget Document

Established by Resolution No. 2329

Facilities Maintenance Fund 035 (410)

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

Review Year: 2031

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Resources			
\$ 108,160	\$ 130,973	\$ 175,000	300000 Beginning Fund Balance	\$ 185,000		
3,441	6,018	4,500	361000 Interest Earnings	4,500		
112,888	244,917	150,000	391001 Transfers from Other Funds: General Fund	40,000		
224,489	381,908	329,500	Total Resources	229,500	-	-
			Requirements			
			Materials and Services-Facilities Maintenance:			
262	546	1,000	340000 Electricity			
149	197	150	340001 Natural Gas			
379	88		340005 Water			
693	131		340006 Sewer			
139	26		340007 Storm Sewer			
42	8		340008 Sanitation			
26,485	47,217	94,000	371000 Repair and Maintenance	60,000		
			371003 R & M -Senior Freezer			
3,683	2,455	4,000	371004 R & M -Community Center	4,000		
	10,612		371016 R & M Community Center Sewerline			
47,803	43,539	75,000	371008 R&M Paint/Carpet City Hall			
			371009 R & M -Other			
4,060	6,777		380000 Professional Services*			
			390000 Property Taxes			
83,695	111,596	174,150	Total Materials and Services	64,000	-	-
			Capital Outlay-Facilities Maintenance:			
5,085			610001 PBX Phone System Upgrade*			
	6,802		620008 Connect Internet to City Park & CC*			
	44,553		620009 Commission Chambers Audio Upgrade*			
		29,000	620010 City Hall Generator*	59,437		
		5,000	620011 City Hall Network Ports*	5,000		
		10,000	620012 City Hall Electricity and Lighting Update	10,000		
	20,744		620013 Upgrade Host Server*			
		30,000	620014 Planning/Building Safety Remodel*	20,000		
4,736	12,717		620015 City Hall/Fire Parking Lot Redesign*			
			620016 City Hall ADA Doors	10,000		
9,821	84,816	74,000	Total Capital Outlay	104,437	-	-
			Not allocated:			
		45,000	800000 Contingency	61,063		
93,516	196,412	293,150	Total Expenditures	229,500	-	-
130,973	185,496	36,350	Reserved for Future Expenditures	-	-	-
\$ 224,489	\$ 381,908	\$ 329,500	Total Requirements	\$ 229,500	\$ -	\$ -

City of Warrenton
Budget Document

Established by Resolution No. 2017

Tansy Point Dock Capital Reserve Fund 072 (410)

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

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
\$ 213,722	\$ 241,226	\$ 275,000	300000	Beginning Fund Balance	\$ 307,780	
6,726	12,636	8,000	361000	Interest Earnings	8,000	
				Transfers from Other Funds:		
20,778	20,778	20,778	391001	General Fund 10% of lease revenue	21,378	
			391001	General Fund		
241,226	274,640	303,778		Total Resources	337,158	- -
<u>Requirements</u>						
				Materials and Services-Admin:		
			380000	Professional Services		
			380050	Non-capital Equipment		
-	-	-		Total Materials and Services	- - -	
				Capital Outlay-Admin:		
-		303,778	620000	Improvements-Anodes	337,158	
-	-	303,778		Total Capital Outlay	337,158	- -
				Not allocated:		
-	-		800000	Contingency		
-	-	303,778		Total Expenditures	337,158	- -
241,226	274,640	-	880001	Ending Fund Balance	- - -	
\$ 241,226	\$ 274,640	\$ 303,778		Total Requirements	\$ 337,158	\$ - \$ -

Wastewater Treatment Facility GO Bond 059 (435)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026			
Actual		Adopted Budget	Resources and Requirements	Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
\$ 102,626	\$ 89,644	\$ 45,000	300000	Beginning Fund Balance	\$ 21,000	
22,385	14,327	13,000	311200	Prior Year Taxes	13,000	
8,749	11,409	10,000	361000	Interest Earnings	7,200	
133,760	115,380	68,000		Sub-Total Resources	41,200	-
517,393	527,438	533,015	311100	Property Taxes - Bond Measure	556,986	
651,153	642,818	601,015		Total Resources	598,186	-
<u>Requirements</u>						
Debt Service:						
486,895	501,315	256,198	471000	Principal GO Bond due 12/01/25	263,786	
		259,964	471000	Principal GO Bond due 06/01/26	267,663	
74,614	57,723	19,392	472000	Interest GO Bond due 12/01/25	11,804	
		20,941	472000	Interest GO Bond due 06/01/26	10,623	
561,509	559,038	556,495		Total Debt Service (Pay off date is 12/1/26)	553,876	-
-	-	-	800000	Contingency	-	-
561,509	559,038	556,495		Total Expenditures	553,876	-
89,644	83,780	44,520	880001	Ending Fund Balance 8% of debt service	44,310	-
\$ 651,153	\$ 642,818	\$ 601,015		Total Requirements	\$ 598,186	\$ -

Quincy Robinson Trust Fund 065 (429)

Historical Data					Budget for Fiscal Year 7/1/2025- 6/30/2026		
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25					
<u>Resources</u>							
\$ 221,864	\$ 245,666	\$ 274,000	300000	Beginning Fund Balance	\$ 360,000		
5,971	12,568	8,000	361000	Interest Earnings	8,000		
42,961	48,869	48,000	365000	Donation from the Trust	48,000		
<u>270,796</u>	<u>307,103</u>	<u>330,000</u>		Total Resources	<u>416,000</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>							
411			310000	Materials and Services-Parks Dept:			
			380050	Printing/Advertising/Consulting			
			380051	Non-Capital Equipment	1,200		
20,000	2,058	19,000	390050	QR Entrance Sign	9,500		
				Community Grants			
<u>20,411</u>	<u>2,058</u>	<u>19,000</u>		Total Materials and Services	<u>10,700</u>	<u>-</u>	<u>-</u>
				Capital Outlay-Parks Dept:			
		60,000	620074	Carruthers Viewing Dock			
2,551			620013	Forest Rim Parklet			
840		55,000	620017	Security Lighting - QBR Park	15,000		
1,328			620018	Triangle Park Sign			
		100,000	620078	Resurface Tennis Court	290,300		
		50,000	620087	Waterfront Trail to Heceta			
<u>4,719</u>	<u>-</u>	<u>115,000</u>			<u>305,300</u>	<u>-</u>	<u>-</u>
-	-	-	800000	Not allocated: Contingency	-		
<u>25,130</u>	<u>2,058</u>	<u>134,000</u>		Total Expenditures	<u>316,000</u>	<u>-</u>	<u>-</u>
<u>245,666</u>	<u>305,045</u>	<u>196,000</u>	880001	Ending Fund Balance	<u>100,000</u>	<u>-</u>	<u>-</u>
<u>\$ 270,796</u>	<u>\$ 307,103</u>	<u>\$ 330,000</u>		Total Requirements	<u>\$ 416,000</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Warrenton
Budget Document**

Building Division Fund 021 (423)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>		
\$ 736,201	\$ 579,592	\$ 460,000	300000	Beginning Fund Balance	\$ 470,000
244,909	142,695	177,600	322100	Permits	150,000
3,382	6,820	8,880	322500	Technology Fee	7,500
263			337203	Intergovernmental	
362	313		360000	Miscellaneous	
18,900	25,146	20,000	361000	Interest Earnings	20,000
1,004,017	754,566	666,480	Total Resources		
				647,500	- -
			<u>Requirements</u>		
			Personnel Services-Building Dept:		
192,833	114,727	164,100	110000	Regular Salaries	172,250
	23		110001	Overtime	
	24,468		110002	Part-Time Regular Salaries	
14,034	10,365	12,554	141000	FICA Taxes	13,177
1,212	2,047	2,709	142000	Workers' Compensation	4,569
399	542	656	142100	Paid Family Leave	689
183	135	164	143000	Unemployment	172
50,101	34,802	50,562	144000	Retirement Contributions	51,741
51,361	29,318	52,868	145000	Health Insurance	38,733
198	112	167	146000	Life Insurance	160
380	199	327	149000	Long Term Disability	303
5,373	7,368	7,859	199999	Personnel services overhead (.0434 FTE)	6,574
316,074	224,106	291,966	Total Personnel Services		
		2.05	Total Full-Time Equivalent (FTE)		
				2.05	2.05 2.05
			Materials and Services-Building Dept:		
816	1,051	2,000	210000	Office Supplies	1,500
41		50	211000	Postage	50
721		500	223000	General Supplies	500
892	898	906	223001	Janitorial Supplies	1,000
17	710	400	310000	Printing/Advertising/Publicity	200
11,309	2,985	13,000	320000	Dues Meetings Training Travel	13,000
919	1,039	1,120	340000	Electricity	1,243
608	504	630	340001	Natural Gas	735
2,121	3,053	2,500	340002	Communications	2,700
158	167	245	340005	Water	245
53	55	70	340006	Sewer	84
14	11	14	340007	Storm Sewer	18
43	59	100	340008	Sanitation	84
3,767	2,540	5,000	360000	Bank Fees/Credit Cards	5,000
534	382	1,500	362000	Gasoline/Oil/Lubricants	1,500
1,323	113	2,500	366000	Equipment Maintenance	3,000
71,559	20,809	100,000	380000	Professional Services	75,000
974	1,082	1,000	380010	Facilities Rental	1,000
5,042	4,300	10,000	380020	Computer Software Support	8,000
2,952	940	5,000	380050	Non-capital equipment	3,500
4,488	6,680	7,631	390090	Overhead Cost (Indirect Allocation)	6,182
108,351	47,378	154,166	Total Materials and Services		
				124,541	- -
			Not allocated:		
-	-	35,000	800000	Contingency	35,000
424,425	271,484	481,132	Total Expenditures		
				447,909	- -
579,592	483,082	185,348	880001	Ending Fund Balance	199,591 - -
\$ 1,004,017	\$ 754,566	\$ 666,480	Total Requirements		
				\$ 647,500	\$ - \$ -

Library Fund 020 (455)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Resources			
\$ 162,397	\$ 210,291	\$ 220,000	300000 Beginning Fund Balance	\$ 225,000		
8,498	6,864	4,000	311200 Prior Year Taxes	4,000		
3,800	5,000	6,500	334100 Grants-Misc	6,500		
1,000	1,000	1,000	334200 Grants-Ready to Read	1,000		
			334400 Grants-Computer Services	9,000		
269	270	300	351200 Fines	200		
1,753	2,720	1,500	351500 Book Sales	2,000		
1,841	3,007	1,000	360000 Miscellaneous	1,000		
5,686	11,327	6,000	361000 Interest Earnings	7,000		
11,071	1,690	500	365000 Donations	500		
2,725	2,827	2,868	365200 Donations-OCF	2,853		
199,040	244,996	243,668	Sub-Total Resources	259,053	-	-
246,496	253,826	260,211	311100 Property Taxes - Local Option Levy	269,832		
445,536	498,822	503,879	Total Resources	528,885	-	-
			Requirements			
			Personnel Services-Library:			
95,844	111,100	126,100	110000 Regular Salaries	139,500		
7,270	8,442	9,647	141000 FICA	10,672		
122	163	153	142000 Workers Compensation	226		
189	441	504	142100 Paid Family Leave	558		
95	110	126	143000 Unemployment	140		
16,822	27,023	34,324	144000 Retirement	41,754		
9,069	8,766	24,315	145000 Health Insurance	26,492		
145	198	203	146000 Life Insurance	195		
177	229	262	149000 Long Term Disability	269		
10,240	15,111	14,665	199999 Personnel services overhead (.1078 FTE)	16,343		
139,973	171,583	210,299	Total Personnel Services	236,149	-	-
	2.325		Total Full Time Equivalent (FTE)	2.325	2.325	2.325
			Materials and Services-Library:			
3,328	3,250	3,000	210000 Office Supplies	3,000		
26		100	211000 Postage	100		
10,905	13,778	15,000	223000 Books	15,500		
1,089	953	1,000	223001 Ready to Read Grant-Books	1,000		
4,318	5,000	5,100	223002 Janitorial	5,100		
238		6,707	223003 OCF Grant-Programs	3,540		
462		4,329	223004 OCF Grant-Building	4,357		
2,625	1,387	2,000	223006 Library Program Supplies	2,000		
1,947			223007 NWRP Grant Program Supplies	-		
650			223008 Community Connections Grant	-		
		2,500	223009 Miscellaneous Grant Program Supplies	2,500		
585	321	800	310000 Printing/Advertising/Publicity	500		
2,352	3,890	3,500	320000 Dues/Meetings/Training/Travel	3,500		
1,646	2,700	2,000	340000 Electricity	3,500		
1,542	1,969	1,875	340001 Natural Gas	2,500		
661	880	750	340002 Communications	1,000		
454	607	700	340005 Water	800		
756	787	850	340006 Sewer	950		
151	157	175	340007 Storm Sewer	200		
446	446	600	340008 Sanitation	550		
		1,200	366000 Equipment Maintenance	1,200		
751	1,189	2,000	371000 Repair and Maintenance	2,000		
5,192	5,461	5,000	380000 Professional Services	9,952		
25,120	26,220	26,220	380010 Facilities Rental	26,220		
16,949	12,787	16,500	380020 Computer Support/high speed internet	18,300		
4,526	2,456	3,000	380050 Non-capital equipment	6,700		
		4,000	380051 Miscellaneous Grant Non-Capital Equip	13,000		
8,553	13,702	14,240	390090 Overhead Cost (Indirect Allocation)	15,369		
95,272	97,940	123,146	Total Materials and Services	143,338	-	-
-		25,000	800000 Not allocated: Contingency	25,000		
235,245	269,523	358,445	Total Expenditures	404,487	-	-
		4,452	880001 Reserved for future expenditure - building			
210,291	229,299	140,982	880001 Ending Fund Balance	124,398	-	-
\$ 445,536	\$ 498,822	\$ 503,879	Total Requirements	\$ 528,885	\$ -	\$ -

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources					
\$ 323,922	\$ 353,642	\$ 410,000	300000 Beginning Working Capital	\$ 490,000	
	2,400		334602 OSMB Grant - Operating	2,400	
330,848	335,504	342,000	347801 Annual Moorage Rentals	350,000	
62,023	66,956	50,000	347802 Transient Daily Moorage	50,000	
52,741	63,523	50,000	347803 Utilities	55,000	
20,355	23,710	25,000	347804 Dry Storage	22,000	
26,370	23,410	22,000	347805 Launch Ramp	24,000	
25,850	39,100	23,000	347806 Hoist	20,000	
36,541	58,382	50,000	347808 Monthly Moorage	48,000	
30,640	27,410	29,000	347810 Parking	25,000	
27,600	29,850	28,000	347812 Overnight Stays	30,000	
3,900	3,900	3,800	347813 Liveaboard Fees	3,500	
7,600	4,900	3,000	347814 Work Slip	4,000	
5,012	3,761	2,000	347815 Repair Charges	3,000	
15,980	23,856	10,000	347816 Pier Use	6,000	
40,975	42,201	42,000	347818 Facilities Fee	40,000	
		1,000	347819 Fisherman's/Farmer's Market	500	
2,414	11,873	5,000	360000 Miscellaneous	1,000	
34,689	52,107	35,000	361000 Interest Earnings	50,000	
22,588	7,754	8,564	363000 Leases	8,000	
1,070,048	1,174,239	1,139,364	Total Resources	1,232,400	-
Requirements					
Personnel Services-Marinas:					
198,129	173,981	221,750	110000 Regular Salaries	245,750	
3,148	2,744	8,000	110001 Overtime	8,000	
1,892	7,100	12,000	110002 Temporary/Seasonal Salaries	12,000	
15,047	13,605	18,494	141000 FICA	20,330	
5,151	7,399	9,737	142000 Workers Compensation	16,908	
410	712	967	142100 Paid Family Leave	1,063	
197	178	242	143000 Unemployment	266	
51,265	41,784	85,213	144000 Retirement	81,007	
44,410	45,212	66,894	145000 Health Insurance	81,059	
239	189	249	146000 Life Insurance	258	
390	328	450	149000 Long Term Disability	440	
40,328	48,265	53,475	199999 Personnel services overhead (.4380 FTE)	66,378	
\$ 360,606	\$ 341,497	\$ 477,471	Total Personnel Services	\$ 533,459	\$ -
	3.6926		Total Full-Time Equivalent (FTE)	3.9736	3.9736

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data						Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget			Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25						
Requirements								
Materials and Services-Marinas:								
\$ 1,699	\$ 2,035	\$ 3,000	210000	Office Supplies	\$ 2,000			
691	778	800	211000	Postage	800			
85			223000	General Supplies/Small Tools				
1,984	1,386	3,000	223001	Janitorial Supplies	3,000			
1,594	1,797	2,000	223004	Uniforms	2,000			
25	213	2,500	310000	Printing/Advertising	2,000			
277	651	2,500	320000	Dues/Meetings/Training/Travel	2,000			
43,838	50,424	45,000	340000	Electricity	55,000			
1,197	1,190	2,000	340001	Natural Gas	1,500			
2,953	2,943	3,500	340002	Communications	3,000			
11,027	12,277	16,000	340005	Water	14,000			
4,063	4,298	6,000	340006	Sewer	6,000			
813	860	1,500	340007	Storm Sewer	1,500			
24,690	21,586	25,000	340008	Sanitation	25,000			
1,424	3,313	3,500	362000	Gasoline/Oil/Lubricants	2,500			
2	2,595	7,000	366000	Equipment Maintenance	5,000			
89,489	103,675	100,000	371000	Repair and Maintenance	40,000			
			371001	Dock Renovations	40,000			
		2,400	375000	Map expenses	2,400			
		1,000	375100	Fisherman's/Farmer's Market	-			
1,451	5,917	5,000	380000	Professional Services	5,000			
12,540	13,304	15,000	380005	Pay Station & Merchant Fees	20,000			
7,960	9,758	12,000	380010	Submerged Land Lease	12,000			
6,555	5,638	6,000	380020	Computer and Software support	12,000			
1,942	2,004	3,000	380040	Transient Room Tax	3,000			
5,815	272	5,000	380050	Non-capital Equipment	5,000			
33,686	43,764	51,925	390090	Overhead Cost (Indirect Allocation)	62,420			
	957		410000	Permits & Fees	2,000			
\$ 255,800	\$ 291,635	\$ 324,625	Total Materials and Services		\$ 329,120	\$ -	\$ -	
-	-	-	Total Debt Service		-	-	-	
Transfers to Other Funds:								
100,000	90,000	90,000	860012	Marina Capital Reserve Fund	150,000			
100,000	90,000	90,000	Total Transfers to Other Funds		150,000	-	-	
-		150,000	800000	Contingency	150,000			
716,406	723,132	1,042,096	Total Expenditures		1,162,579	-	-	
353,642	451,107	97,268	Ending Fund Balance		69,821	-	-	
\$ 1,070,048	\$ 1,174,239	\$ 1,139,364	Total Requirements		\$ 1,232,400	\$ -	\$ -	

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			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 463,257	\$ 298,265	\$ 255,000	300000 Beginning Fund Balance	\$ 190,000		
			Transfers from Other Funds:			
41,626	41,626		391001 General Fund			
100,000	90,000	90,000	391030 Warrenton Marina Fund-operations	150,000		
604,883	429,891	345,000	Total Resources	340,000	-	-
			<u>Requirements</u>			
			Capital Outlay-Marinas:			
			610003 Work Truck			
275,892	4,732		620002 Commercial Work Pier Improvements			
9,976			620004 Pay Stations			
20,750	85,150	200,000	620009 E Dock Pile Replacement Project	120,000		
	35,029		620010 Inner Basin Lighting Project			
		100,000	620011 Warrenton Inner Basin Docks			
	42,115		620012 M&N Electrical Upgrade			
	2,760	10,000	620014 E & F Dock Security Gate			
			620015 Warrenton Inner Basin Pile Replacement	80,000		
			620016 E Dock Replacement	75,000		
306,618	169,786	310,000	Total Capital Outlay	275,000	-	-
306,618	169,786	310,000	Total Expenditures	275,000	-	-
298,265	260,105	35,000	880001 Reserved for future expenditures	65,000	-	-
\$ 604,883	\$ 429,891	\$ 345,000	Total Requirements	\$ 340,000	\$ -	\$ -

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual FYE 6/30/23	FYE 6/30/24	Adopted Budget FYE 6/30/25		Proposed by	Approved by	Adopted by
				Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
\$ 206,211	\$ 269,706	\$ 275,000	300000	Beginning Working Capital	\$ 360,000	
139,711	165,217	170,000	347801	Annual Moorage Rentals	175,000	
10,815	9,745	9,000	347802	Transient Daily Moorage	10,000	
696	481	500	347803	Utilities	1,000	
	190		347804	Boat Storage		
113,620	107,510	105,000	347805	Launch Fees	110,000	
20,835	20,350	20,000	347808	Monthly Moorage	16,000	
40,070	38,090	35,000	347810	Parking	32,000	
43,630	45,200	45,000	347812	Overnight Stays	42,000	
15,825	15,030	15,000	347818	Facilities Fee	15,000	
3,357	1,620	500	360000	Miscellaneous	200	
33,188	68,426	45,000	361000	Interest Earnings	60,000	
13,568	13,568	14,022	363000	Lease Receipts	14,000	
641,526	755,133	734,022	Total Resources		835,200	- -

			<u>Requirements</u>			
			Personnel Services-Marinas:			
112,298	117,989	138,750	110000 Regular Salaries	125,500		
4,008	1,768	8,000	110001 Overtime	8,000		
4,637	7,100	12,000	110002 Temporary/Seasonal Salaries	12,000		
8,969	9,395	12,144	141000 FICA	11,131		
3,110	5,197	6,387	142000 Workers Compensation	9,247		
233	491	635	142100 Paid Family Leave	582		
117	123	159	143000 Unemployment	146		
29,636	28,227	60,751	144000 Retirement	44,920		
25,717	30,775	41,801	145000 Health Insurance	41,337		
137	128	156	146000 Life Insurance	132		
224	223	281	149000 Long Term Disability	225		
22,882	32,703	33,462	199999 Personnel services overhead (.2229 FTE)	33,782		
\$ 211,968	\$ 234,119	\$ 314,526	Total Personnel Services	\$ 287,002	\$ -	\$ -
2.3074			Total Full-Time Equivalent (FTE)	2.03	2.03	2.03

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by		Approved by	Adopted by	
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Budget Officer		Budget Committee	Governing Body	
<u>Requirements</u>							
Materials and Services-Marinas:							
\$ 1,636	\$ 2,035	\$ 3,000	210000	Office Supplies	2,000		
65	196	200	211000	Postage	200		
37			223000	General Supplies/Small Tools			
2,114	1,003	4,000	223001	Janitorial Supplies	3,000		
1,594	1,797	2,000	223004	Uniforms	2,000		
25	213	2,500	310000	Printing/Advertising	2,000		
277	527	2,500	320000	Dues/Meetings/Training/Travel	2,000		
3,745	4,088	4,500	340000	Electricity	5,500		
3,557	3,552	4,750	340002	Communications	3,500		
1,758	3,589	8,000	340005	Water	8,000		
2,727	3,339	6,000	340006	Sewer	7,000		
545	667	1,500	340007	Storm Sewer	1,800		
8,281	12,979	15,000	340008	Sanitation	16,000		
3,861	1,987	3,000	362000	Gasoline/Oil/Lubricants	2,500		
5	1,119	4,000	366000	Equipment Maintenance	2,500		
81,355	54,427	70,000	371000	Repair and Maintenance	40,000		
			371001	Dock Renovations	30,000		
532	67	5,000	380000	Professional Services	2,000		
11,850	13,614	13,000	380005	Merchant Fees	20,000		
7,704	6,819	6,000	380020	Computer and Software Support	12,000		
5,390	5,606	6,500	380040	Transient Room Tax	6,500		
2,724	452	3,000	380050	Non-capital Equipment	5,000		
957	990	2,000	410000	Permits and fees	2,000		
19,113	29,653	32,493	390090	Overhead Cost (Indirect Allocation)	31,768		
\$ 159,852	\$ 148,719	\$ 198,943	Total Materials and Services		\$ 207,268	\$ - \$ -	
Transfers to Other Funds:							
	50,000	50,000	860013	Hammond Marina Cap. Reserve-operations:	150,000		
-	50,000	50,000	Total Transfers		150,000	- -	
Not allocated:							
-	-	100,000	800000	Contingency	100,000		
371,820	432,838	663,469	Total Expenditures		744,270	- -	
269,706	322,295	70,553	880001	Ending Fund Balance	90,930	- -	
\$ 641,526	\$ 755,133	\$ 734,022	Total Requirements		\$ 835,200	\$ - \$ -	

Established by Resolution No. 2057

Hammond Marina Fund Capital Reserve Fund 013 (461)

To accumulate funds for capital
improvements at the Hammond Marina

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Budget Officer	Budget Committee	Governing Body
			Resources and Requirements		
			Resources		
\$ 742,633	\$ 970,768	\$ 1,000,000	300000	Beginning Fund Balance	\$ 1,200,000
55,330	56,308	55,000	334000	Clatsop County TRT Tourism Cont	55,000
231,002	235,051	233,000	364000	Transient Room Tax	235,000
	50,000	50,000	391030	Transfers from Other Funds: Hammond Marina Fund-operations	150,000
1,028,965	1,312,127	1,338,000	Total Resources		
			Requirements		
			Capital Outlay-Marinas:		
			610003	Marina Vehicle	
23,045	1,000		620004	Paystations	
	196,844		620007	Hammond Marina Dredging	20,000
			620010	Bank Stabilization	
		20,000	620011	Hammond Dock Lighting	
			620012	Pile Replacement	200,000
			620013	Dredge Spoil Area	
35,152			620014	Aluminum Gangways	
		70,000	620015	Marina Rebuild	
		50,000	620016	Hammond Parking Lot Lighting	
			620017	Fish Cleaning & Crab Cooking Station	35,000
			620018	Hammond Launch Ramp	50,000
			620019	Hammond Fishing Pier	50,000
58,197	197,844	140,000	Total Capital Outlay		
58,197	197,844	140,000	Total Expenditures		
970,768	1,114,283	1,198,000	Ending Fund Balance		
\$ 1,028,965	\$ 1,312,127	\$ 1,338,000	Total Requirements		

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026				
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25					
<u>Resources</u>							
\$1,878,543	\$1,608,655	\$2,000,000	300000	Beginning Fund Balance	\$ 2,700,000		
		1,645,000	334250	Loan Proceeds-IFA S17012 (Hammond Water Lin	1,645,000		
		1,000,000	334400	EPA Grant (Hammond Water Line)	1,000,000		
45,863	25,053	45,000	340025	Connection Charges	45,000		
			342004	Application Fee Revenue			
2,582,262	2,608,454	2,645,939	344000	Utilities - in city	2,682,733		
1,597,722	1,548,193	1,559,246	344500	Utilities - outside city	1,799,482		
		168,207		Rate increase: in and outside city 4%	179,289		
16,920	16,743	16,000	345000	Late Fees	16,500		
30,591	30,591	30,000	346000	Door Hanger Fees	31,000		
13,200	15,600	14,000	347000	Shut Off Fees	15,000		
6,200	5,250	5,000	348000	Service Calls - in city	7,000		
3,400	2,070	2,000	348500	Service Calls - outside city	2,000		
1,925	1,995	1,400	349000	NSF Fees	1,500		
8,739	4,870		360000	Miscellaneous			
232,004	458,127	250,000	361000	Interest Earnings	350,000		
200			366000	Proceeds from Sale of Assets			
6,417,569	6,325,601	9,381,792	Total Resources		10,474,504	-	-
<u>Requirements</u>							
Personnel Services-Public Works:							
469,850	520,495	695,250	110000	Regular Salaries	753,750		
24,591	21,506	30,000	110001	Overtime	30,000		
36,219	40,032	55,482	141000	FICA	59,957		
11,399	19,156	25,016	142000	Workers Compensation	47,721		
1,075	2,094	2,901	142100	Paid Family Leave	3,135		
474	523	725	143000	Unemployment	784		
117,418	134,075	235,307	144000	Retirement	249,927		
132,198	148,724	210,783	145000	Health Insurance	241,754		
396	528	628	146000	Life Insurance	585		
893	1,002	1,388	149000	Long Term Disability	1,311		
167,759	202,834	218,112	199999	Personnel services overhead(1.6219 FTE)	248,619		
\$ 962,272	\$1,090,969	\$1,475,592	Total Personnel Services		\$ 1,637,543	\$ -	\$ -
	11.129		Total Full-Time Equivalent (FTE)		10.673	10.673	10.673

Water Fund 025 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Requirements			
			Public Works			
			Distribution System:			
			Materials and Services: (430)			
\$ 962	\$ 1,850	\$ 1,800	210000 Office Supplies	\$ 1,908		
1,732	1,812	2,800	211000 Postage	2,200		
5,533	4,872	14,000	223000 General Supplies	5,500		
3,187	2,672	3,500	223001 Janitorial Supplies	3,200		
208	1,393	800	223002 Chemical Supplies	750		
1,691	1,918	3,500	223004 Uniforms	4,924		
1,173	1,260	2,000	223005 Safety	2,120		
668	1,344	1,000	310000 Printing/Advertising	1,060		
4,965	6,497	5,500	320000 Dues/Meetings/Training/Travel	5,830		
		3,000	330000 Application Processing Fees	500		
5,875	12,333	6,000	340000 Electricity	7,800		
4,772	6,013	5,000	340002 Communications	7,500		
283	413	400	340005 Water	650		
280	291	400	340006 Sewer	400		
56	58	100	340007 Storm Sewer	100		
3,230	3,230	4,000	340008 Sanitation	4,500		
4,096	3,772	4,500	360000 Bank Fees/Credit Cards	4,500		
14,671	12,091	15,000	362000 Gasoline/Oil/Lubricants	14,500		
15,984	10,032	24,000	366000 Equipment Maintenance	24,000		
74,012	104,887	110,000	371000 Construction and Materials	125,000		
3,960	2,366	5,000	371001 Rock	4,500		
27,617	12,706	28,000	371004 Water Meter Replacement	29,680		
2,935	42,367	90,000	378000 Building Maintenance	80,000		
132,628	39,128	305,000	380000 Professional Services	305,000		
24,218	27,132	25,000	380005 Professional Services-online payments	26,500		
13,380	14,418	15,000	380006 Professional Services-utility billing	15,900		
11,239	11,794	20,000	380020 Computer and Software Support	20,000		
3,916	3,523	18,000	380050 Non-capital Equipment	16,100		
140,128	183,919	211,793	390090 Overhead Cost (Indirect Allocation)	233,797		
200	200	500	410000 Permits and Fees	500		
129,113	130,423	139,251	420000 Franchise Fees (5%)	140,118		
632,712	644,714	1,064,844	Sub-total	1,089,037	-	-
			Treatment Facility:			
			Materials and Services: (435)			
\$ 283		\$ 300	210000 Office Supplies	\$ 300		
6	12	100	211000 Postage	50		
1,369	666	2,500	223000 General Supplies	2,650		
296	229	500	223001 Janitorial Supplies	450		
70,572	54,938	75,000	223002 Chemical Supplies	139,000		
190	740	1,000	223004 Uniforms	1,000		
	203	500	223005 Safety Supplies	500		
87	18	250	310000 Printing/Advertising	100		
1,596	2,150	2,000	320000 Dues/Meetings/Training/Travel	2,120		
62,420	79,008	65,000	340000 Electricity	68,900		
4,161	6,701	4,500	340002 Communications	8,000		
9,061	13,782	15,000	340005 Water	17,000		
	1,473	500	362000 Gasoline/Oil/Lubricants	2,100		
120,946	141,933	125,000	366000 Equipment Maintenance	145,000		
402,143	12,169	20,000	371000 Repair and Maintenance	28,000		
4,791	7,435	8,000	380000 Professional Services	8,000		
5,387	12,972	6,000	380020 Computer and Software Support	7,000		
6,866	6,553	8,000	380050 Non-capital Equipment	10,130		
5,478	5,478	7,000	410000 Permits and Fees	7,420		
695,652	346,460	341,150	Sub-total	447,720	-	-

Water Fund 025 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Requirements			
			Raw Water: Materials and Services: (440)			
\$ 235	\$ 650	\$ 500	223000 General Supplies	\$ 530		
	\$ 395		223001 Janitorial Supplies			
			223004 Uniforms			
			310000 Printing/Advertising			
2,285	1,791	2,500	340000 Electricity	2,650		
6,417	7,632	7,500	362000 Gasoline/Oil/Lubricants	7,950		
17,643	8,745	25,000	366000 Waterworks Maintenance	30,000		
4,806	10,030	5,000	371000 Waterworks Repairs	20,000		
		10,000	380000 Professional Services	10,600		
		500	380020 Computer/Software Support	500		
150		500	380050 Non-capital Equipment	530		
34		500	410000 Permits and Fees	500		
		500	460000 Environmental Cleanup	500		
31,570	29,243	52,500	Sub-total	73,760	-	-
			South Water Reservoir: Materials and Services: (445)			
	\$ 1,093		223002 Chemical Supplies	50		
	192		223005 Safety Supplies	200		
8,249	5,612	9,000	340000 Electricity	9,000		
36,735	54,756	40,000	340002 Communications	2,000		
788	814	5,000	362000 Gasoline/Oil/Lubricants	1,200		
1,622	3,557	6,000	366000 Reservoir Maintenance	6,000		
	6,400	600	371000 Reservoir Repairs	600		
		500	380020 Computer/Software Support	500		
359		500	380050 Non-capital Equipment	500		
		500	410000 Permits & Fees	500		
47,753	72,424	62,100	Sub-total	20,550	-	-
1,407,687	1,092,841	1,520,594	Total Public Works Materials and Services	1,631,067	-	-
			Not allocated: Debt Service:			
449,731	466,992	256,619	Principal	262,411		
89,224	73,038	56,075	Interest	50,286		
538,955	540,030	312,694	Total Debt Service	312,697	-	-
			Transfers to Other Funds:			
1,900,000	1,500,000	1,500,000	860029 Water Fund Capital Reserve-operations	2,000,000		
		250,000	Water Fund Capital Reserve-Ft. Point ARPA			
		1,000,000	Water Fund Capital Reserve-Federal Earmark	1,000,000		
		1,645,000	Water Fund Capital Reserve-Loan	1,645,000		
1,900,000	1,500,000	4,395,000	Total Transfers to Other Funds	4,645,000	-	-
-		500,000	800000 Contingency			
-	-	500,000	Total Contingency	500,000	-	-
4,808,914	4,223,840	8,203,880	Total Expenditures	8,726,307	-	-
1,608,655	2,101,761	1,177,912	880001 Ending Fund Balance	1,748,197	-	-
\$6,417,569	\$6,325,601	\$9,381,792	Total Requirements	\$10,474,504	\$ -	\$ -

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			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 6,295,699	\$ 7,108,494	\$ 7,550,000	300000 Beginning Fund Balance	\$ 8,500,000		
			Transfers from Other Funds:			
		1,645,000	391025 Water Fund Loans	1,645,000		
		250,000	391025 ARPA Funds Ft Point			
		1,000,000	391025 Federal Earmark Funds	1,000,000		
1,900,000	1,500,000	1,500,000	391025 Water Fund Operations	2,000,000		
8,195,699	8,608,494	11,945,000	Total Resources	13,145,000	-	-
			<u>Requirements</u>			
		88,200	Capital Outlay-Public Works			
16,163			610005 Public Works Service Truck			
		75,600	610025 Vacuum Excavator			
			610024 Hoist Truck	75,600		
8,734			610025 WTP Service Truck	70,000		
	43,394		610027 Locator Equipment			
			610029 WTP Mower			
		35,000	610030 WTP Air Compressor	35,000		
		60,000	610031 WTP SCADA & Computer Upgrade			
		63,000	610032 PW Skidsteer			
104,079	92,457		620011 SE Marlin 18" Waterline(SE 7th-E Harbor)			
14,961	273,766	3,000,000	620070 Upsize Design E. Harbor-Downtown	3,060,000		
		90,000	620075 Hammond Water Line (NW 13th St-Lake Dr)			
		59,000	620081 Ultrasonic Algae Control Raw Water Res			
			620082 N Main & NW 7th Pl (Warr Dr-NE 5th)	59,091		
			620083 Recoat Epoxy Lining Inside Clearwell			
		7,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)			
		25,000	620086 Ridge Rd 18" Water Main (Pacific-KOA)			
		180,000	620087 Water Reservoir at WTP	180,000		
942,938			620094 Replace Raw Water Pipe Downstream			
330	235,560	2,740,000	620096 Raw Water Upstream for Reservoir RP2	2,740,000		
		30,000	620097 E Harbor to Downtown Waterline Upsize			
		260,000	620098 Raw Water Upstream for Reservoir RP3	260,000		
			620099 Sodium Hypochlorite Tank Cell Replacement	40,000		
1,087,205	645,177	6,712,800	Total Capital Outlay-Public Works	6,519,691	-	-
1,087,205	645,177	6,712,800	Total Expenditures	6,519,691	-	-
		1,163,004	880001 Reserved for Water Filter Replacement			
		1,484,000	Replacement year 2027	1,351,502		
7,108,494	7,963,317	2,585,196	880001 Reserved for Water Reservoir Replacement	1,590,000		
7,108,494	7,963,317	5,232,200	880001 Reserved for future projects	3,683,807		
			Total Reserved for future expenditure	6,625,309	-	-
\$ 8,195,699	\$ 8,608,494	\$11,945,000	Total Requirements	\$ 13,145,000	\$ -	\$ -

Water System Development Charges Fund 026 (410)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 230,434	\$ 322,480	\$ 375,000	300000 Beginning Working Capital	\$ 440,000		
83,988	51,257	48,900	339100 Reimbursement Fee	67,200		
8,058	17,385	11,000	361000 Interest Earnings	13,000		
322,480	391,122	434,900	Total Resources	520,200	-	-
			<u>Requirements</u>			
-	-	-	620000 Capital Outlay-Public Works: Improvements			
-	-	-	Total Capital Outlay	-	-	-
-	-	-	800000 Contingency			
-	-	-	Total Expenditures	-	-	-
322,480	391,122	434,900	Ending Fund Balance	520,200	-	-
\$ 322,480	\$ 391,122	\$ 434,900	Total Requirements	\$ 520,200	\$ -	\$ -

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Resources			
\$ 1,661,698	\$ 2,012,233	\$ 1,515,000	300000 Beginning Fund Balance	\$ 1,650,000		
544,752	599,547	587,870	344000 Utilities (20% of Sewer)	623,167		
		29,394	Rate Increase (8%)	49,853		
2,379	1,115		360000 Miscellaneous			
51,938	106,189	40,000	361000 Interest Earnings	50,000		
		1,080,000	365003 CDS/OEM Grant	763,089		
2,260,767	2,719,084	3,252,264	Total Resources	3,136,109	-	-
			Requirements			
			Personnel Services-Public Works			
50,448	55,760	78,250	110000 Regular Salaries	67,600		
494	505	2,000	110001 Overtime	2,000		
756		6,000	110002 Temporary/Seasonal Salaries	6,000		
3,803	4,194	6,598	141000 FICA	5,783		
1,299	1,718	2,667	142000 Workers Compensation	3,243		
113	219	345	142100 Paid Family Leave	302		
49	54	86	143000 Unemployment	76		
11,114	13,027	30,430	144000 Retirement	23,528		
11,885	14,223	21,883	145000 Health Insurance	21,485		
45	45	62	146000 Life Insurance	46		
91	105	157	149000 Long Term Disability	119		
23,261	25,636	26,008	199999 Personnel services overhead (.1627 FTE)	24,652		
103,358	115,486	174,486	Total Personnel Services	154,834	-	-
		1.316	Total Full-Time Equivalent (FTE)	1.0118	1.0118	1.0118
			Materials and Services-Public Works			
172	206	200	210000 Office Supplies	200		
192	193	500	211000 Postage	200		
402	529	1,000	223000 General Supplies	750		
42	25	200	223001 Janitorial	50		
85	799	200	223002 Chemical Supplies	200		
280	416	350	223004 Uniforms	493		
476	220	500	223005 Safety	250		
95	161	200	310000 Printing/Advertising/Publicity	200		
546	654	1,000	320000 Dues/Meetings/Training/Travel	750		
10,321	10,746	12,500	340000 Electricity-pump stations	12,000		
473	633	500	340002 Communications	1,000		
38	54	200	340005 Water	150		
38	39	200	340006 Sewer	90		
8	8	100	340007 Storm Sewer	50		
437	436	500	340008 Sanitation	500		
573	592	600	360000 Bank Fees/Credit Cards	600		
2,008	1,595	2,200	362000 Gasoline	2,200		
17,441	6,235	18,500	366000 Equipment Maintenance	18,500		
11,661	13,512	100,000	371000 Repair & Maint. Materials	100,000		
1,317	823	2,000	371001 Rock	1,500		
		100,000	371002 Ditch Restoration/Vegetation Removal	100,000		
		30,000	371003 Phase I Levee & Dike slope stability M & R	30,000		
484	6,292	13,500	378000 Building Maintenance	13,500		
13,147	32,127	285,000	380000 Professional Services	285,000		
37,260	120,792	245,000	380001 Professional Services-FEMA Project			
3,115	3,563	3,500	380005 Online payments	3,500		
1,766	1,890	2,000	380006 Utility Billing	2,000		
2,373	2,476	3,000	380020 Computer & Software Support	4,000		
283	732	1,500	380050 Non-capital Equipment	1,510		
19,430	23,246	25,255	390090 Overhead Cost (Indirect Allocation)	23,182		
		1,500	410000 Permits	500		
\$ 124,463	\$ 228,994	\$ 851,705	Total Materials and Services	\$ 602,875	\$ -	\$ -

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Capital Outlay-Public Works			
\$ -	\$ -	\$ 6,300	610005 Public Works Service Truck			
		5,400	610024 Hoist Truck	5,400		
5,388			610025 Vacuum Excavator			
	119,616		610031 Tractor & Boom Mower			
		4,500	610032 Public Works Skidsteer			
			610034 CCTV Van	40,000		
		75,000	620082 Tide Gates	75,000		
		16,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)			
14,891	331,501	1,100,000	620088 West Hammond Drainage	1,017,451		
		50,000	620089 SE 2nd King to Marlin Culverts	50,000		
			620095 O&M and Alder Monitoring	160,000		
434	86,183		620028 Tide Gate #9 - Business Oregon			
20,713	537,300	1,257,200	Total Capital Outlay	1,347,851	-	-
			Not allocated:			
-		200,000	800000 Contingency	200,000		
248,534	881,780	2,483,391	Total Expenditures	2,305,560	-	-
2,012,233	1,837,304	768,873	880001 Ending Fund Balance	830,549	-	-
<u>\$ 2,260,767</u>	<u>\$ 2,719,084</u>	<u>\$ 3,252,264</u>	Total Requirements	<u>\$ 3,136,109</u>	<u>\$ -</u>	<u>\$ -</u>

Storm Sewer System Development Charges Fund 051 (410)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Resources		
\$ 96,574	\$ 109,860	\$ 118,000	300000	Beginning Fund Balance	\$ 125,000
\$ 10,250	3,846	5,820	339200	Improvement Fee	8,000
3,036	5,677	3,500	361000	Interest	3,800
109,860	119,383	127,320	Total Resources		
			Requirements		
			Capital Outlay-Public Works		
-	-	-	Total Capital Outlay		
-	-	-	Not allocated:		
-	-	-	800000	Contingency	
-	-	-	Total Expenditures		
109,860	119,383	127,320	880001	Ending Fund Balance	136,800
\$ 109,860	\$ 119,383	\$ 127,320	Total Requirements		

Sewer Fund 030 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 2,978,749	\$ 3,430,433	\$ 3,100,000	300000 Beginning Fund Balance	\$ 3,000,000		
40,641	26,307	30,000	340030 Connection Charges	30,000		
2,724,275	3,002,770	2,940,564	344000 Utilities	3,115,835		
		154,261	Rate increase 8% in city and shoreline	261,417		
1,151	1,197	1,150	344300 Industrial Waste Permitted Use	1,150		
140,894	146,527	144,650	344500 Shoreline Sewer Revenue	151,883		
4,536	96,903		360000 Miscellaneous			
222,707	435,696	160,000	361000 Interest Earnings	250,000		
62			366000 Proceeds from Sale of Assets			
6,113,015	7,139,833	6,530,625	Total Resources	6,810,285	-	-
			<u>Requirements</u>			
			Personnel Services-Public Works:			
376,707	418,164	555,500	110000 Regular Salaries	651,800		
17,919	24,223	40,000	110001 Overtime	40,000		
29,152	32,921	45,556	141000 FICA	52,923		
10,098	13,924	19,598	142000 Workers Compensation	42,948		
837	1,721	2,382	142100 Paid Family Leave	2,767		
381	431	596	143000 Unemployment	692		
90,727	108,661	204,884	144000 Retirement	222,600		
88,687	100,720	155,410	145000 Health Insurance	197,382		
341	366	522	146000 Life Insurance	526		
705	790	1,105	149000 Long Term Disability	1,130		
174,017	205,165	232,939	199999 Personnel services overhead (1.4894 FTE)	225,702		
\$ 789,571	\$ 907,086	\$ 1,258,492	Total Personnel Services	\$ 1,438,470	\$ -	\$ -
		8.6373	Total Full-Time Equivalent (FTE)	9.1651	9.1651	9.1651
			Public Works: Collection System			
			Materials and Services (430):			
\$ 1,288	\$ 2,039	\$ 2,000	210000 Office Supplies	\$ 3,000		
1,338	1,019	2,000	211000 Postage	1,750		
3,843	4,126	11,000	223000 General Supplies	8,000		
3,208	2,672	3,500	223001 Janitorial Supplies	3,500		
90	799	500	223002 Chemical Supplies	500		
1,668	2,936	3,500	223004 Uniforms	4,930		
2,540	2,132	5,000	223005 Safety	3,500		
921	2,263	2,000	310000 Printing/Advertising	1,500		
3,716	2,459	4,000	320000 Dues/Meetings/Training/Travel	4,500		
2,960	2,913	3,500	340000 Electricity	3,500		
3,645	4,809	4,000	340002 Communications	4,240		
290	413	500	340005 Water	800		
530	625	1,000	340006 Sewer	700		
106	139	400	340007 Storm	300		
3,317	3,317	4,000	340008 Sanitation	4,000		
44,478	56,168	50,000	340010 Pump Station Utilities	60,000		
3,441	3,074	3,500	360000 Bank Fees/Credit Cards	3,500		
15,635	12,357	17,000	362000 Gasoline/Oil/Lubricants	17,000		
28,437	22,020	40,000	366000 Equipment Maintenance	32,000		
95,331	48,309	100,000	366100 Pump Station Maintenance	80,000		
17,189	10,277	75,000	371000 Construction and Materials	40,000		
3,048	2,058	5,000	371001 Rock	3,250		
5,795	41,102	90,000	378000 Building Maintenance	88,000		
153,200	36,236	160,000	380000 Professional Services	160,000		
15,643	18,681	16,000	380005 Professional Services - online payments	16,960		
9,291	9,954	10,000	380006 Professional Services - utility billing	10,600		
		40,000	380007 Inflow & Infiltration Plan	40,000		
30,298	31,757	35,000	380020 Computer and Software Support	40,000		
7,429	5,359	20,000	380050 Non-capital Equipment	16,800		
145,356	186,032	226,190	390090 Overhead Cost (Indirect Allocation)	212,246		
		1,000	410000 Permits and Fees	1,000		
136,214	150,139	156,625	420000 Franchise Fee (5%)	170,952		
740,245	666,184	1,092,215	Total Materials and Services (430)	1,037,028	-	-

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Requirements</u>						
Public Works:						
Shoreline Sanitary						
Materials and Services (433):						
		500	223000 General Supplies	500		
		500	223002 Chemical Supplies	500		
2,297	2,309	3,000	340001 Natural Gas	3,000		
7,212	9,443	10,000	340010 Pump Station Electricity	10,000		
		500	362000 Gasoline/Oil/Lubricants	250		
25,036	150	25,000	366100 Pump Station Maintenance	25,000		
193		1,000	371000 Repair and Maintenance	1,000		
1,050		2,000	380000 Professional Services	1,500		
1,163	1,230	2,000	380020 Computer and Software Support	2,000		
36,951	13,132	44,500	Total Materials and Services (433)	43,750	-	-
Public Works:						
Sewer Plant						
Materials and Services (435):						
255	142	500	210000 Office Supplies	500		
	459	500	211000 Postage	500		
2,131	1,054	4,000	223000 General Supplies	4,240		
	312	500	223001 Janitorial Supplies	500		
259		500	223002 Chemical Supplies	250		
268		500	223004 Uniforms	500		
10,753	14,310	15,000	223005 Lab supplies	15,000		
1,037	788	1,200	223006 Safety	1,000		
473	321	500	310000 Printing/Advertising	500		
6,546	1,374	7,500	320000 Dues/Meetings/Training/Travel	7,500		
76,727	96,771	80,000	340000 Electricity	110,000		
8,543	11,147	10,000	340002 Communications	10,600		
1,358	1,529	2,000	340005 Water	2,000		
948	1,014	1,000	340006 Sewer	1,000		
190	203	250	340007 Storm Sewer	250		
7,966	8,330	8,500	340008 Sanitation	9,010		
	2,500	350000 Insurance	350000 Insurance	3,000		
1,753	1,597	3,000	362000 Gasoline/Oil/Lubricants	3,000		
37,673	56,272	70,000	366000 Equipment Maintenance	70,000		
42,722	46,591	45,000	371000 Repair and Maintenance	47,700		
129,258	65,952	130,000	380000 Professional Services	130,000		
1,249	7,050	25,000	380020 Computer and Software Support	12,500		
5,331	619	10,000	380050 Non-capital Equipment	10,000		
3,057	2,748	4,000	410000 Permits and Fees	4,000		
338,497	321,083	419,450	Total Materials and Services (435)	443,550	-	-
1,115,693	1,000,399	1,556,165	Total Public Works Materials and Services	1,524,328	-	-
Not allocated:						
Debt Service:						
142,142	146,246	150,486	Principal	46,277		
35,176	30,552	25,778	Interest	21,520		
177,318	176,798	176,264	Total Debt Service	67,797	-	-
Transfers to Other Funds:						
600,000	1,700,000	2,000,000	860038 Sewer Fund Capital Reserve-operations	2,000,000		
600,000	1,700,000	2,000,000	Total Transfers to Other Funds	2,000,000	-	-
-		63,012	800003 Contingency-debt reserves	63,012		
-		600,000	800000 Contingency-operations	600,000		
	-	663,012	Total Contingency	663,012	-	-
2,682,582	3,784,283	5,653,933	Total Expenditures	5,693,607	-	-
3,430,433	3,355,550	876,692	880001 Ending Fund Balance	1,116,678	-	-
\$ 6,113,015	\$ 7,139,833	\$ 6,530,625	Total Requirements	\$ 6,810,285	\$ -	\$ -

Established by Resolution No. 2020

Sewer Fund Capital Reserve Fund 038 (430)

To accumulate funds for capital
improvements to the Sewer Fund

Review Year: 2033

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
\$ 4,801,283	\$ 5,122,182	\$ 6,650,000	300000	Beginning Fund Balance	\$ 8,000,000	
600,000	1,700,000	2,000,000	391030	Transfers from Other Funds: Sewer Fund Operations	2,000,000	
5,401,283	6,822,182	8,650,000	Total Resources		10,000,000	- -
<u>Requirements</u>						
				Capital Outlay-Public Works:		
		65,100	610005	Public Works Service Truck		
		55,800	610024	Hoist Truck	55,800	
	26,581		610031	Tractor and Boom Mower		
16,163			610025	Vacuum Excavator		
8,734			610027	Locator Equipment		
		180,000	610030	Trailer Mounted Pumps		
		46,500	610032	Public Works Skidsteer		
			610034	CCTV Van	160,000	
			620006	Biosolids Removal	375,000	
			620024	WWTP North Lagoon Dewatering Pump and Filter (MBR)	160,000	
		120,000	620033	Pump Station Bypass Program		
	98,267		620034	Harbor & Heron Force Main		
		100,000	620046	Pump Station Generator	100,000	
254,204			620078	N Main Ave & NW 7th Pl (NW Warr Dr to NE 5th St)		
		100,000	620095	4th UV Disinfection Module (MBR)	100,000	
		100,000	620096	UV PLC Upgrade		
		40,000	620097	Headworks Parallel Finescreen	40,000	
			620098	7th & Enterprise Sanitary Sewage PS Upgrade	170,000	
			620100	New MBR Plant Expansion	1,500,000	
279,101	124,848	807,400	Total Capital Outlay		2,660,800	- -
279,101	124,848	807,400	Total Expenditures		2,660,800	- -
		1,249,997	880001	Reserved for SBR Basin and Equipment	1,249,997	
		500,000	880001	Reserved for Biosolids Disposal	125,000	
	6,697,334	6,092,603	880001	Reserved for future projects	5,964,203	
5,122,182	6,697,334	7,842,600	880001	Total Reservations for future Expenditures	7,339,200	- -
\$ 5,401,283	\$ 6,822,182	\$ 8,650,000	Total Requirements		\$10,000,000	\$ - \$ -

City of Warrenton
Budget Document

Sewer System Development Charges Fund 036 (410)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Resources		
\$ 174,158	\$ 486,318	\$ 535,000	300000	Beginning Fund Balance	\$ 595,000
304,524	31,732	48,900	339100	Reimbursement Fee	67,200
7,636	25,546	13,000	361000	Interest Earnings	17,000
486,318	543,596	596,900	Total Resources	679,200	- -
			Requirements		
-	-		620000	Capital Outlay-Public Works: Improvements	
-	-	-		Total Capital Outlay	- - -
-	-	-		Not allocated: Debt Service: Principal-Y04001 Interest-Y04001	
-	-	-		Total Debt Service	- - -
-	-	-	800000	Contingency	- - -
-	-	-		Total Expenditures	- - -
486,318	543,596	596,900		Ending Fund Balance	679,200 - -
\$ 486,318	\$ 543,596	\$ 596,900	Total Requirements	\$ 679,200	\$ - \$ -

Sanitation Fund 032 (430)

Historical Data			Resources and Requirements		Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25					
Resources							
\$ 504,966	\$ 568,673	\$ 560,000	300000	Beginning Fund Balance	\$ 570,000		
1,085,601	1,128,263	1,120,100	344000	Utilities	1,139,000		
230,114	244,102	238,610	345000	Recycling Fees	254,000		
1,016	1,114		360000	Miscellaneous			
21,567	44,745	30,000	361000	Interest Earnings	35,000		
5,050			366000	Proceeds from Sale of Assets			
1,848,314	1,986,897	1,948,710	Total Resources		1,998,000	-	-
Requirements							
			Personnel Services-Public Works:				
107,570	123,811	143,000	110000	Regular Salaries	159,750		
1,100	10,705	12,000	110001	Overtime	15,000		
126		1,000	110002	Temporary/Seasonal Salaries	1,000		
7,959	9,916	11,934	141000	FICA	13,445		
3,384	6,001	7,739	142000	Workers Compensation	15,593		
224	518	624	142100	Paid Family Leave	703		
104	130	156	143000	Unemployment	176		
21,927	27,261	51,905	144000	Retirement	53,685		
34,746	41,429	51,891	145000	Health Insurance	48,328		
77	91	110	146000	Life Insurance	107		
202	222	292	149000	Long Term Disability	286		
43,741	52,551	55,419	199999	Personnel services overhead (.4398 FTE)	66,652		
\$ 221,160	\$ 272,635	\$ 336,070	Total Personnel Services		\$ 374,725	\$ -	\$ -
2.712			Total Full-Time Equivalent (FTE)		2.7316	2.7316	2.7316

Sanitation Fund 032

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026									
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body						
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25										
Requirements												
Materials and Services-Public Works:												
\$	647	815	\$	700	210000	Office Supplies	\$	742				
	443	375		600	211000	Postage		500				
	1,697	1,754		1,800	223000	General Supplies		1,800				
	3,979	2,630		4,000	223001	Janitorial Supplies		3,500				
	673			750	223002	Chemical Supplies		500				
	1,292	1,261		1,600	223004	Uniforms		2,255				
	444	709		700	223005	Safety		700				
	315	675		650	310000	Printing/Advertising		650				
	427	494		1,200	320000	Dues/Meetings/Training/Travel		750				
	857	843		900	340000	Electricity		900				
	2,097	2,620		2,200	340002	Communications		2,332				
	388,900	429,756		400,000	340003	Landfill Fees		480,000				
	228,366	242,122		235,000	340004	Residential Curbside Recycling		265,000				
	1,051	1,277		1,200	340005	Water		1,200				
	803	980		1,000	340006	Sewer		1,000				
	161	183		200	340007	Storm Sewer		200				
	873	873		1,000	340008	Sanitation		1,060				
	10,041	8,980		10,000	340015	Spring Cleanup/Voucher Program		11,000				
	39,843	41,272		41,000	340016	Commercial Recycling-Cardboard		43,460				
	36,567	49,891		38,000	340017	Yard Debris Recycling		50,000				
	14,236	25,081		15,000	340020	Landfill Postclosure Care Costs		30,000				
	15,757	16,066		16,200	340025	Recycling Education		17,172				
				500	350000	Insurance-Bonds & Fire		500				
	983	1,107		1,000	360000	Bank Fees/Credit Cards		1,300				
	36,665	31,476		37,500	362000	Gasoline/Oil/Lubricants		39,750				
	32,634	54,626		35,000	366000	Equipment Maintenance		37,100				
	1,453	3,037		1,500	371000	Repair and Maintenance		1,500				
	152	103		500	371001	Rock		300				
	3,584	11,457		25,000	378000	Building Maintenance		15,000				
	10,425	4,609		12,000	380000	Professional Services		12,000				
	6,168	6,896		6,500	380005	Professional Services - online payments		6,890				
	3,995	3,655		4,000	380006	Professional Services - utility billing		4,000				
	3,388	3,516		4,000	380020	Computer/Software Support		4,000				
	18,748	3,019		17,500	380050	Non-capital equipment		5,950				
	36,537	47,650		53,814	390090	Overhead Cost (Indirect Allocation)		62,678				
	54,280	56,413		58,753	420000	Franchise Fee (5%)		58,966				
	958,481	1,056,221		1,031,267		Total Materials and Services		1,164,655	-	-		
Not allocated:												
Transfers to Other Funds:												
	100,000	65,000		65,000	860034	Sanitation Fund Capital Reserve		65,000				
	100,000	65,000		65,000		Total Transfers to Other Funds		65,000	-	-		
	-	-		200,000	800000	Contingency		100,000				
	1,279,641	1,393,856		1,632,337		Total Expenditures		1,704,380	-	-		
	568,673	593,041		316,373	880001	Ending Fund Balance		293,620	-	-		
\$	1,848,314	\$	1,986,897	\$	1,948,710	Total Requirements	\$	1,998,000	\$	-	\$	-

Established by Resolution No. 2161

Sanitation Fund Capital Reserve Fund 034 (430)

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

Review Year: 2026

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 289,394	\$ 389,394	\$ 450,000	300000	Beginning Fund Balance	\$ 490,000	
100,000	65,000	65,000	391032	Transfers from Other Funds: Sanitation Fund	65,000	
389,394	454,394	515,000	Total Resources		555,000	- -
			<u>Requirements</u>			
		27,300	610005	Capital Outlay-Public Works: Public Works Service Truck		
			610008	Garbage Truck Replacement	440,000	
		23,400	610024	Hoist Truck	23,400	
-	-	50,700	Total Capital Outlay		463,400	- -
-	-	50,700	Total Expenditures		463,400	- -
389,394	454,394	464,300	880001	Reserved for future expenditure	91,600	- -
\$ 389,394	\$ 454,394	\$ 515,000	Total Requirements		\$ 555,000	\$ - \$ -

State Tax Street Fund 040 (431)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/23	Budget	and	Budget	Budget	Governing
FYE 6/30/24	FYE 6/30/25	Requirements	Officer	Committee	Body
<u>Resources</u>					
\$ 2,778,651	\$ 3,222,554	\$ 2,347,884	300000	Beginning Fund Balance (BFB)	\$ 1,951,816
		872,193		BFB (City Fuel Tax)	882,995
		49,363		BFB (State fuel tax 1% trails)	54,629
		30,560		BFB (Sidewalk in Lieu)	30,560
502,264	504,805	512,760	335700	State Gas Tax (per capita)	523,738
368,880	372,115	372,865	335800	City Fuel Tax (\$.03 per gallon)	368,294
4,579	1,532		360000	Miscellaneous	
86,610	164,098	100,000	361000	Interest Earnings	100,000
15,869		5,000	365002	Sidewalk Fee In Lieu	5,000
6,538			366000	Proceeds From Sale of Asset	
370,360	373,817		331700	ODOT STBG FEX	
119,955	380,044		334301	SRTS Grant	
		1,360,000	334303	SRTS Grant Phase 2-Federal	1,360,000
		2,000,000	334304	SRTS Grant Phase 2	2,000,000
4,253,706	5,018,965	7,650,625	Total Resources		
					7,277,032
<u>Requirements</u>					
Personnel Services-Public Works:					
78,125	99,310	120,500	110000	Regular Salaries	156,500
602	790	2,000	110001	Overtime	2,000
126		1,000	110002	Temporary/Seasonal Salaries	1,000
5,809	7,446	9,448	141000	FICA	12,202
2,594	4,072	4,541	142000	Workers Compensation	11,407
171	389	494	142100	Paid Family Leave	638
76	97	124	143000	Unemployment	160
16,091	23,595	38,017	144000	Retirement	49,870
18,283	24,168	31,582	145000	Health Insurance	48,530
77	96	105	146000	Life Insurance	118
141	191	238	149000	Long Term Disability	270
34,702	32,778	27,791	199999	Personnel services overhead (.4163 FTE)	63,091
156,797	192,932	235,840	Total Personnel Services		
		1.8797	Total Full-Time Equivalent (FTE)		
					345,786
			2.2670	2.2670	2.2670
Materials and Services-Public Works:					
243	354	350	210000	Office Supplies	371
	11	100	211000	Postage	50
847	1,150	2,000	223000	General Supplies	1,300
24	17	100	223001	Janitorial	100
		100	223002	Chemical	100
446	634	700	223004	Uniforms	990
503	507	1,000	223005	Safety	750
153	1,118	300	310000	Printing/Advertising	318
635	982	750	320000	Dues/Meetings/Training/Travel	750
467	460	500	340000	Electricity	500
753	763	750	340002	Communications	795
61	65	100	340005	Water	140
61	63	100	340006	Sewer	100
12	12	100	340007	Storm Sewer	50
4,356	4,849	5,000	340008	Sanitation	5,300
67,598	76,183	70,000	341000	Street Lighting - Electricity	88,000
594	115	650	360000	Bank Fees/Credit Cards	500
3,184	1,930	3,200	362000	Gasoline/Oil/Lubricants	3,200
4,171	5,653	12,000	366000	Equipment Maintenance	7,500
38,478	36,996	40,000	371000	Repair & Maintenance Materials	40,000
9,182	4,630	10,000	371001	Rock	6,000
619,627	466,370	600,000	371055	Overlays (city fuel tax)	636,000
2,071	9,720	21,500	378000	Building Maintenance	20,000
31,000	34,186	65,000	380000	Professional Services	40,000
3,616	3,378	5,000	380020	Computer & Software Support	6,000
2,843	9,635	5,000	380050	Non-Capital Equipment	5,000
28,987	29,722	26,985	390090	Overhead Cost (Indirect Allocation)	59,329
819,912	689,503	871,285	Total Materials and Services		
					923,143

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

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Requirements			
			Capital Outlay-Public Works:			
901		18,900	610005 Public Works Service Truck			
			610014 Emergency Response Trailer			
16,162	119,616	16,200	610024 Hoist Truck	16,200		
			610025 Vacuum Excavator Trailer			
			610031 Tractor and Boom Mower			
		33,000	610032 Public Works Skidsteer			
771		91,000	620068 SW 2nd St (Elm - Gardenia)	50,000		
			620078 N Main & NW 7th Place (Warrenton Dr - NE 5th)	90,909		
12,987	240,283	34,000	620084 SW 4th St (S Main Ave-Alder Ct)			
			620086 Intersection of SW 9th St and S Main Ave			
	1,539	25,000	620012 Warrenton Trails Wayfinding Signs	25,000		
		50,000	620013 Upgrade Curb & Sidewalk at Elementary			
23,622	533,330		620014 SRTS Grade Sch-Main Ave Safe Ped Walk			
		3,360,000	620015 SRTS Grade Sch-Phase 2	539,672		
		350,000	620031 Viewpoint Erosion Control	305,000		
		30,000	620032 Community Center/City Park Crosswalk	30,000		
		100,000	620033 Fourth Ave (Lake-Jetty) Impr. Project			
			620034 SE 2nd St Project (Main-Skipanon River Park)	440,000		
54,443	894,768	4,108,100	Total Capital Outlay	1,496,781	-	-
-	-	500,000	800000 Contingency	500,000		
1,031,152	1,777,203	5,715,225	Total Expenditures	3,265,710	-	-
3,222,554	3,241,762	1,935,400	880001 Ending Fund Balance	4,011,322	-	-
\$ 4,253,706	\$ 5,018,965	\$ 7,650,625	Total Requirements	\$ 7,277,032	\$ -	\$ -

City of Warrenton
Budget Document

Streets System Development Charges Fund 041 (410)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
\$ 1,216,418	\$ 1,302,187	\$ 1,411,000	300000	Beginning Fund Balance	\$ 1,475,000	
49,011	19,760	29,730	339200	Improvement Fee	40,880	
36,758	66,439	35,000	361000	Interest	42,000	
1,302,187	1,388,386	1,475,730		Total Resources	1,557,880	- -
			<u>Requirements</u>			
			620000	Capital Outlay-Public Works: Improvements		
-	-	-		Total Capital Outlay	-	- -
-	-	-	800000	Contingency		
-	-	-		Total Expenditures	-	- -
1,302,187	1,388,386	1,475,730	880001	Ending Fund Balance	1,557,880	- -
\$ 1,302,187	\$ 1,388,386	\$ 1,475,730		Total Requirements	\$ 1,557,880	\$ - \$ -

City of Warrenton
Budget Document

Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Resources		
\$ 564	\$ 564	\$ 564	300000	Beginning Fund Balance	\$ 564
			347500	Engineering Services	
			348000	Other Billed Services	
			360000	Miscellaneous Income	
564	564	564	Total Resources		564 - -
			Requirements		
			Personnel Services-Engineering Dept:		
			110000	Regular Salaries	
			110001	Overtime	
			141000	FICA	
			142000	Workers Compensation	
			142100	Paid Family Leave	
			143000	Unemployment	
			144000	Retirement	
			145000	Health Insurance	
			146000	Life Insurance	
			149000	Long Term Disability	
-	-	-	Total Personnel Services		- - -
		0	Total Full-Time Equivalent		0 0 0
			Materials and Services-Engineering Dept:		
			210000	Office Supplies	
			320000	Dues/Meetings/Training/Travel	
			340002	Communications	
			380000	Professional Services	
			380020	Computer/Software Support	
			380050	Non-capital equipment	
-	-	-	Total Materials and Services		- - -
-	-	-	Total Expenditures		- - -
564	564	564	880001	Ending Fund Balance	564 - -
\$ 564	\$ 564	\$ 564	Total Requirements		\$ 564 \$ - \$ -

Proposed Budget FYE 2026
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Budget Committee Agenda Memo

Meeting Date: May 10, 2025
From: Jessica Barrett, Finance Director
Subject: Final Approval of the FY 2025-2026 City of Warrenton Proposed Budget Document

Summary:

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

If approved, this document will formally finalize the completion of the FY 2025-2026 Budget Committee phase of approving the City of Warrenton budget for fiscal year 2025-2026 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 2025-2026.

Recommendation:

The Budget Committee may move to approve the attached **Budget Committee Action, Final Approval of the FY 2025-2026 Proposed Budget Document**

Alternative:

Other action as deemed necessary by the Budget Committee.

Attachments:

- Budget Committee Action – Final Approval of the FY 2025-2026 Proposed Budget Document



Budget Committee Action

Final Approval of the FY 2025-2026 Budget Document

Approval of the FY 2025-2026 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 2025-2026;

WHEREAS, the proposed FY 2025-2026 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 2025-2026, 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 \$592,538 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 2025-2026 Proposed Budget, as amended*, comprised of revenues and expenditures for all City funds and departments and submits the *Approved FY 2025-2026 Budget* to the City Commission for further consideration and recommended adoption.

APPROVED BY THE BUDGET COMMITTEE ON THIS _____ DAY OF MAY 2025.

Budget Committee Chair

Budget Committee Vice-Chair