



AGENDA

Saturday, May 15, 2021– 9:00 a.m.
Warrenton Community Center – 170 SW 3rd Street

WARRENTON BUDGET COMMITTEE MEETING

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPOINTMENT OF CHAIR**
4. **APPOINTMENT OF VICE-CHAIR**
5. **CONSENT CALENDAR (Items on the consent calendar are considered routine and require a motion and a second and no discussion, unless requested by a member of the budget committee)**
 - A. Acceptance of the minutes from the May 16, 2020 Budget Committee meeting
6. **PUBLIC HEARING** – Pursuant to State requirements, the Warrenton Budget Committee will conduct a Public Hearing in order to take public comment on the possible uses of revenue generated through the Oregon Shared Revenue Program
 - A. Finance Director’s May 15, 2021 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 2021-2022. (Statutory Requirement)
8. **BUDGET COMMITTEE RECEIVES BUDGET MESSAGE** – Budget Officer
9. **ORDER OF BUSINESS (See 2021-2022 Proposed Budget)**

Consideration of Proposed Budget:

 - A. Water Fund – Page 73
 - B. Water Fund Capital Reserve Fund – Page 74
 - C. Water System Development Charges Fund – Page 75

- D. Storm Sewer Fund – Page 76
- E. Storm Sewer System Development Charges Fund – 77
- F. Sewer Fund – Page 78
- G. Sewer Fund Capital Reserve Fund – Page 79
- H. Sewer System Development Charges Fund – Page 80

- I. Sanitation Fund – Page 81
- J. Sanitation Fund Capital Reserve – Page 82

- K. State Tax Street Fund – Page 83
- L. Streets System Development Charges Fund – Page 84
- M. Engineer Internal Service Fund – Page 85

- N. Parks Department – Page 53
- O. Parks System Development Charges Fund – Page 56
- P. Quincy Robinson Trust Fund – Page 66

- Q. Library Fund – Page 68

- R. Building Division Fund – Page 67

- S. Warrenton Marina Fund – Page 69
- T. Warrenton Marina Capital Reserve Fund – Page 70
- U. Hammond Marina Fund – Page 71
- V. Hammond Marina Capital Reserve Fund – Page 72

- W. Community Center Fund – Page 60
- X. Community Center Capital Reserve Fund – Page 61
- Y. Transient Room Tax Fund – Page 62
- Z. Facilities Maintenance Fund – Page 63
- AA. Tansy Point Dock Capital Reserve Fund – Page 64

- BB. Wastewater Treatment Facility GO Bond Fund – Page 65

- CC. General Fund Revenues – Page 45
- DD. Administration/Commission/Finance – Page 49
- EE. Planning Department – Page 50
- FF. Transfers – Page 54
- GG. Contingency – Page 55

- HH. Municipal Court – Page 48
- II. Police Department – Page 51
- JJ. Police Vehicle Replacement Fund – Page 57
- KK. Grants Fund – Page 59

- LL. Fire Department – Page 52
- MM. Fire Apparatus & Equipment Replacement – Page 58

- NN. WBL – Page 86

**10. FINAL APPROVAL of CITY OF WARRENTON'S PROPOSED BUDGET
2021/2022**

- A. Final Approval of Fiscal Year 2021-2022 Budget and establishing and approving the rates and amounts of property taxes to be imposed – Finance Director's Agenda Memorandum

11. ADJOURNMENT

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

MINUTES
Warrenton Budget Committee
May 16, 2020 – 9:00 a.m.
Warrenton Community Center
170 SW 3rd Ave.
Warrenton, Or 97146

Vice Chair Gerald Poe called the meeting to order at 9:06 a.m.

Budget Committee Members Present: Paul Mitchell, Flint Carlson, Gerald Poe, Dan Jackson, David Burkhart, Commissioner Mark Baldwin, Commissioner Tom Dyer, Commissioner Rick Newton, Commissioner Pam Ackley, and Mayor Henry Balensifer

Staff Members Present: Budget Officer Linda Engbretson, Finance Director April Clark, Accountant Jessica Barrett (via phone), Library Director Kelly Knudsen, Building Official Bob Johnston (via phone), Community Development Director Kevin Cronin (via phone), Harbormaster Jane Sweet, Public Works Director Collin Stelzig, Public Works Operations Manager Kyle Sharpsteen, Fire Chief Brian Alsbury, Police Chief Mathew Workman, and City Recorder Dawne Shaw

Budget Officer Linda Engbretson gave brief opening comments on the state of the city budget.

Commissioner Baldwin nominated David Burkhart as Chair; David Burkhart nominated Paul Mitchell as Chair. There were four votes for David Burkhart and five votes for Paul Mitchell.

Commissioner Baldwin moved to appoint Paul Mitchell as Chair of the Budget Committee. Motion was seconded and passed.

Mayor Balensifer moved to appoint David Burkhart as Vice Chair. The motion was seconded and passed.

CONSENT CALENDAR

A. May 16, 2019 Budget Committee Meeting Minutes

Mayor Balensifer made the motion to approve the Budget Committee minutes of May 16, 2019. Motion was seconded and passed unanimously.

Chair Mitchell opened the public hearing on the possible use of State Revenue Sharing Funds in the City's 2020-2021 budget. Finance Director April Clark stated there is a change to the Agenda Memo 6-A; she outlined an amendment to the estimated State Shared Revenues for the Highway Tax Fund, which was reduced by 10% in the budget, but did not get changed on the agenda memo. The reduced amounts are as follows: Highway User Tax Fees - \$377,965; Liquor Tax - \$93,206; the Marijuana Tax - \$18,673; Cigarette Tax - \$6,012; and State Revenue Sharing (Liquor) - \$51,000; with an amended grand total amount of State Shared Revenues of \$546,856.

Pursuant to ORS 221.770, Chair Mitchell opened the floor for public comment on the proposed use of State Revenue Sharing for Fiscal Year 2020-2021. There being no public comment, Chair Mitchell closed the public hearing.

PUBLIC COMMENT – None

BUDGET MESSAGE

Budget Officer Linda Engbretson presented her Budget Message for the proposed FY 2020/2021 budget. She stated it is an interesting year to put together the budget. She noted there are no water and sewer rate increases included in this budget. She also noted that additional Police Department FTE's were cut. Ms. Engbretson reviewed the summary, noting a 1% COLA is included in this budget but not guaranteed. Union negotiations were set to begin March 1 but were delayed due to COVID 19. She stated the city anticipates reductions in General Fund resources and a small increase in expenditures. She explained what we are doing to offset these costs and noted the vacant positions and recent resignations that are not being filled at this time. Brief discussion continued on staffing and vacant positions. Commissioner Dyer asked if the commission could forego their stipend, would it help? Ms. Engbretson stated it would not be a huge impact, but they can vote on it in a regular commission meeting if they wish. Commissioners Newton and Baldwin concurred. Ms. Engbretson continued to review her budget message, noting a slight increase for municipal court, and part of that is due to that the municipal court judge had not had a salary increase since 2011. She did note the increase request was made prior to the pandemic. Brief discussion continued. Ms. Engbretson noted in conclusion, Department Heads worked diligently over several months to provide sufficient yet conservative budgets. Finance Director April Clark worked very hard to make these difficult projections in regard to revenues. Discussion followed on marinas and engineering services/consultant contract.

BUSINESS

Page 69 - Library Fund – Library Director Kelly Knudsen stated she has an open part-time Youth Library Aide position that we are not filling at this time. She reviewed the changes in her budget. She noted the need for new patron computers; she would like to get laptops due to spacing – 6 laptops and 2 desktops. Discussion continued on library services. Chair Mitchell asked with the reductions for Janitorial and Dues/Meetings/Training/Travel, is there enough left in the budget to cover janitorial services and training? Ms. Knudsen confirmed and explained how she is managing these items.

Page 68 – Building Division Fund – Building Official Bob Johnston gave a brief statement on the state of his budget, and stated that he feels confident that permits will be issued and revenue will come in.

Page 50 – Community Development Department – Community Development Director Kevin Cronin gave a brief overview of his budget. Commissioner Baldwin asked about the spike in application processing fees; Mr. Cronin clarified – they are pass through fees. Commissioner Newton asked about the RARE participant; Mr. Cronin noted how it is reflected in budget. Brief discussion continued.

Page 70 – Warrenton Marina Fund – Harbormaster Jane Sweet reviewed her budget. Mayor Balensifer asked about the condition of A Dock and when we will start fixing it. Ms. Sweet noted it is all on hold right now and there are no live-aboards at that dock right now. We are down to 6 live-aboards. Brief discussion continued on costs and passing those costs along.

Page 71 – Warrenton Marina Capitol Reserve Fund – Mayor Balensifer asked about commercial work pier; if the project will be funded by URA funds; it was confirmed it is.

Page 72 – Hammond Marina Fund – Ms. Sweet noted this is all an estimate. Mayor Balensifer asked about dredging; Ms. Sweet confirmed the dredging will be start on November 1st and noted they will be allowed to release on the outgoing tide, which will double the work time (double shifts). Discussion continued on the condition of the docks and if they will be repaired or replaced. Ms. Sweet stated how we proceed will have to be discussed.

Page 73 – Hammond Marina Capitol Reserve Fund – Brief discussion on a TRT increase. Ms. Clark noted when the budget was done, we did not adjust anything; if it doesn't come in, it doesn't come in.

Page 74 – Water Fund – Public Works Director Collin Stelzig started out by talking about their funds in general – parks will be the most impacted; the reduced gas tax is impacting the streets fund. He stated we are seeing a small uptick in commercial on call dumpster service, He noted the 2 seasonal staff were let go; and there are 2 other positions that are open. They are seeing higher sick leave usage due to stress/covid reasons. He reviewed the water fund; discussion continued on water meters. Chair Mitchell asked about late fees. Mr. Stelzig noted that is an issue they will be bringing to the commission relatively soon. He continued to review the budget. Discussion followed on the Hammond water line. Mr. Stelzig continued his review.

Page 75 – Water Fund Capitol Reserve Fund – Mr. Stelzig briefly reviewed each project in this fund.

Page 76 – Water System Development Charges Fund – nothing to report – paying down our loan.

Page 77 – Storm Sewer Fund – overhead went up about \$6,000. The next big project is \$450,000 for Hammond drainage. Brief discussion continued.

Page 78 – Storm Sewer System Development Charges Fund – nothing to report – saving money for a future project.

Page 79 – Sewer Fund – Public Works Operations Manager Kyle Sharpsteen noted a 10% reduction. Discussion continued on septage and the treatment plant capacity.

Page 80 – Sewer Fund Capitol Reserve Fund – Mr. Sharpsteen stated there is some money in this fund for bird netting over the basins and explained the necessity. Mr. Sharpsteen and Mr. Stelzig continued to review the reserve fund.

Page 81 – Sewer System Development Charges – not doing anything with this fund this year.

Page 82 – Sanitation Fund – Mr. Stelzig reviewed and noted the reductions in resources. He stated he would like to look at the recycling rate schedules for commercial users and to make them more linear and consistent. Discussion followed on what recycling we are required to provide.

Page 83 – Sanitation Fund Capitol Reserve – No discussion

Page 84 – State Tax Street Fund – Mr. Stelzig noted a 10% reduction in resources - the state sent out communication about what to expect for the reduction, and the state estimate for this FY is a 6% reduction. Discussion continued on the street projects. Mr. Stelzig continued his review.

Page 85 – Streets System Development Charges Fund – Mr. Stelzig stated they are working with a consultant on the pedestrian paths, and we will have a decent amount of money to get at least one of the paths done.

Page 86 – Engineer Internal Service Fund – Mr. Stelzig stated they had 2 applications for the Engineer position, but they were not acceptable. They are talking about doing something internally.

Page 53 – Parks Department – Mr. Stelzig stated this fund will take the largest percentage hit. Mayor Balensifer noted the parks board will have a monetization policy by the end of the year, so we should have some revenue soon.

Page 56 – Parks System Development Charges Fund – Mr. Stelzig stated there is money there for a project and there have been discussions on what those funds could be used for. Discussion followed on the proposed park at Forest Rim; Ms. Engbretson noted there will be a work session coming up.

Page 67 – Quincy Robinson Trust Fund – Mr. Stelzig noted they did not ask for anything additional this year. He stated they still have legal/ownership questions on the Tansy Point viewing dock; discussion continued.

Page 60 – Community Center Fund – Ms. Clark stated there were a lot of event cancellations due to the shutdown. She noted she has heard Weight Watchers is moving to virtual meetings which will result in a \$280/month reduction in revenue. She continued to review this budget and stated if the revenues don't come in, we will not be spending anything. Brief discussion continued.

Page 61 – Community Center Capitol Reserve Fund – Ms. Clark stated this fund is no longer needed.

Page 62 – Transient Room Tax Fund – Ms. Clark noted this is a pass-through fund – she did not reduce the estimated revenues because if they come in, we need to be able to distribute them. Brief discussion continued; Mayor Balensifer asked about the Visitor Center/Chamber of

Commerce. Ms. Engbretson stated we have a resolution that designates where these funds go, and the commission can change that if they wish. Commissioner Baldwin stated this is the perfect time to change it; Mayor Balensifer noted we should have a work session at a future date. Discussion continued on the Chamber.

Page 48 – Municipal Court – Chief Workman thanked everyone on the budget committee; he noted very little change in the municipal court budget. He noted a small increase for the judge's salary. Discussion followed on municipal court.

Page 51 – Police Department – Chief Workman noted no changes to this budget for the most part, and there is no increase for dispatch services. Brief discussion continued on how the pandemic has impacted police calls. Ms. Engbretson noted the total Materials and Services has gone down from last year; Personnel Services increased slightly due to salaries, etc. Chief Workman expanded on the potential new officer. Brief discussion continued.

Page 57 – Police Vehicle Replacement Fund – Chief Workman stated money was put in for one new vehicle, but it is tentative – not until at least January; we need to wait and see what comes in for revenue. Ms. Engbretson noted the money for the vehicle is from the WBL fund.

Page 59 – Grants Fund – Chief Workman stated this is just the standard grants that he applies for each year – DUII and Seat Belt grants and noted other miscellaneous grants that he applies for. The K9 is also in this fund; he noted all the money came from fundraising. Fundraising has changed with the pandemic. Ms. Clark reviewed the rest of the items in the grant fund.

Page 52 – Fire Department – Chief Alsbury noted Personnel Services is down and explained that he is a new chief at a lower salary. Brief discussion followed on the volunteer salaries.

Page 58 – Fire Apparatus Replacement – Chief Alsbury noted the need to buy SCBA and that he is hoping to apply for grants. Ms. Engbretson noted all we could afford was a \$5,000 transfer from the general fund. Discussion continued. Mayor Balensifer asked if we should be assessing some sort of fee on commercial businesses to pay for the ladder truck. Ms. Engbretson noted Chief Workman is bringing a Public Safety agenda item to the next commission meeting and we could also add Fire into it.

Page 63 – Facilities Maintenance Fund – Mayor Balensifer asked about the \$1,000 for the visitor center. Ms. Engbretson stated she needs to reach out to the property manager; her concern is they will require us to tear it down. Diane Collier and Carol Snell are still filling the brochures. Discussion continued on the future of the structure. Ms. Engbretson noted this fund took a hit last year; and she has a meeting soon with Head Start on the building; which was built on a block grant. If they own it, they will have more capability of putting money/repairs into it. She stated the property was given to us by the county with a reversionary clause; she is working with the county to see if they are willing to make a lot line adjustment, and then we can give the building to Head Start. Discussion continued on facilities maintenance.

Page 64 – Tansy Point Dock Capitol Reserve Fund – No discussion

Page 65 – Public Safety Building GO Bond Fund – No discussion – this fund falls off next year.

Page 66 – Wastewater Treatment Facility GO Bond Fund – Ms. Clark noted this is just a debt service fund for property taxes coming in and the debt service going out. She stated she is asking them to make a motion to make a change to this budget - amending Prior Year Taxes from \$20,000 down to \$15,000, and Interest Earnings down to \$1,500, which changes the Property Taxes – Bond Measure from \$532,537 to \$540,037. She stated this will also change the levy amount to \$588,751.

Dan Jackson made the motion to amend the Wastewater Treatment Facility GO Bond Fund as stated. Motion was seconded and passed unanimously.

Page 45 – General Fund Revenues – Ms. Clark noted the beginning fund balance reduction – she stated this is probably a pretty realistic beginning fund balance. She reduced the TRT by 10%, which is the biggest hit to the General Fund. She continued to review; Ms. Engbretson noted the low property taxes received.

Page 49 – Administration/Commission/Finance – Ms. Clark reviewed - Personnel Services went down slightly due to vacant positions being budgeted at the highest rate; Materials and Services went down a little as well. Discussion continued on pandemic government relief funds/packages. Ms. Engbretson noted there is one vacant position, and a vacant half+ position that are included in this budget, but we are leaving them vacant until the money comes in.

Page 54 – Transfers – Ms. Clark reviewed - no discussion.

Page 55 – Contingency – Policy states 5% of expenditures goes into this fund.

Page 87 – WBL – Ms. Engbretson noted they did budget for holiday events but there was not a specific request. Discussion followed on the 4th of July and large events being cancelled until after September. Brief discussion followed on the transfers to other funds. Discussion continued on the dues for CEDR (\$7,500); it was suggested to not pay them until we have a clearer understanding of what they do. Ms. Engbretson's recommendation was to leave these things in the budget and have some work sessions. Discussion continued.

Commissioner Baldwin made the motion to approve the FY 2020/2021 Proposed Budget as amended. Motion was seconded and passed unanimously.

Chair Mitchell read the budget committee action statement into the record.

Therefore, the Warrenton Budget Committee has approved and authorized the City to levy the permanent rate of \$1.6701 per thousand of assessed value for the General Fund; to levy \$0.28 per thousand of assessed value for the Police Local Option Levy; to levy \$0.33 for the Library Local Option Levy; to levy the amount of \$588,751 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 2020-2021 Proposed Budget, as amended, comprised of revenues and expenditures for all City funds and departments and submits the Approved FY 2020-2021 Budget to the City Commission for further consideration and recommended adoption.

There being no further business, Chair Mitchell adjourned the meeting at 1:23 p.m.

APPROVED:

Chair,

ATTEST:

Dawne Shaw, CMC, City Recorder

6.A.



**Finance Department
Agenda Memorandum**

To: Members of the City of Warrenton Budget Committee
From: April Clark
Finance Director
Date: May 15, 2021

Regarding – Public Hearing on possible uses of *State Revenue Sharing Funds for FY 2021-2022*

Please see the attached “Public Hearing” procedures.

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

A public notice of the scheduled hearing was posted in *The Columbia Press* on April 30, 2021.

The proposed budget includes estimated revenue from state shared revenues in the amount of \$576,396. The attached spreadsheet shows the breakdown by fund.

Recommendation:

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

Public Hearing
Warrenton Budget Committee
May 15, 2021
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 2021-2022.”

“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 2021-2022?”

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

CITY OF WARRENTON
fye 2022

STATE SHARED REVENUE ESTIMATES

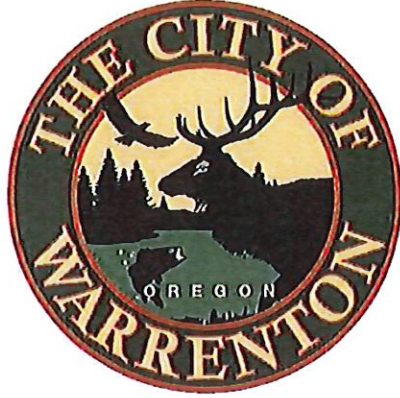
	<u>RATE PER CAPITA</u>	<u>X POPULATION</u>	<u>TOTAL ESTIMATED REVENUE</u>	<u>FUND</u>
HIGHWAY USER TAXES	\$ 75.84	5,350	405,744	040
LIQUOR TAX	\$ 18.51	5,350	99,029	001
MARIJUANA TAX	\$ 1.27	5,350	6,795	001
CIGARETTE TAX	\$ 0.76	5,350	4,066	001
STATE REVENUE SHARING (LIQUOR)			60,763	001
TOTAL GENERAL FUND			<u>170,652</u>	
TOTAL STATE TAX STREET FUND			<u>405,744</u>	
GRAND TOTAL			<u>576,396</u>	

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

Liquor tax revenues: General Government purposes without program restrictions

Cigarette tax revenues: General Government purposes without program restrictions

Marijuana tax revenues: General Government purposes without program restrictions



CITY OF WARRENTON

PROPOSED BUDGET

FISCAL YEAR 2021-2022



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CITY OF WARRENTON
FISCAL YEAR 2021 – 2022 BUDGET
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BUDGET MESSAGE

May 15, 2021

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2021-2022.

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

The proposed budget was developed pursuant to state statute, City of Warrenton Fiscal Policy, Budget Development Policies, and the Budget Strategic Plan & Resource Reduction Policy. *The information contained in the proposed budget represents the City staff's best estimates of resources and expenditures. These were obtained 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. These include police and fire protection, municipal court, city parks, dikes, street maintenance, land use planning and development, building inspection, general administration, water treatment and distribution, wastewater collection and treatment, refuse collection, and moorage. The annual City budget is a spending plan and guide for the City of Warrenton subject to statutory restrictions.

The budget includes a comprehensive listing of anticipated revenues and proposed expenditures for each function of the local government during the next fiscal year that begins July 1, 2021 and ends June 30, 2022.

The overall spending authority for the proposed FY 2021-2022 Budget is \$36,032,417.

Revenues across all funds are estimated to increase by approximately \$4 million. This is due to increases in estimated beginning fund balances in some funds, the purposeful delay of several

projects in the current year, transfers between funds and a very conservative budget approach last year. Part time and seasonal help were eliminated, and several positions stayed vacant for a significant portion of the year. Spending was limited to necessity only shortly after the start of the pandemic last spring. These steps allowed the City to withstand major fiscal impacts from the pandemic rather successfully. Most of the impact from COVID-19 came in the form of reduced transient room tax. This budget is based on the best information we had at the time of preparation. This budget DOES NOT reflect anticipated revenue from the American Recovery Act. We have not received the details and regulations related to how we can spend ARA funds, so a budget adjustment is likely after we receive more information on spending authority.

The Building Department continues to maintain a healthy fund. COVID does not appear to have had a major impact on limiting development in our community. At the writing of this budget message, the city has issued building permits for 12 single family dwellings, 4 duplexes, 1 Townhome and 4 commercial permits. We do anticipate a reduction in permit revenue, but last year included major projects including the jail and the school. Revenues in this fund can only be used to pay for Building Department activities.

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

For the second year in a row, the City is not proposing an increase in utility rates, due to the impacts of COVID on our businesses and citizens. We are anticipating American Recovery Act funding may be able to offset the lack of rate increases, as we expect to be able to use a significant amount of these funds for utility infrastructure.

This budget includes an increase in FTEs (pg. 29) over last year by 3.6700. This includes adding a Fire Marshall position (with grant funding if successful), a Utility I worker in Public Works, adding hours to existing positions in the library and municipal court and adding back the Assistant Harbor Master position, which was eliminated last year. The Police Data Processor was previously listed as a temporary position but has been a casual permanent position for the past several years and should be reflected in the overall FTEs.

BUDGET COMMITTEE

The City of Warrenton Budget Committee consists of the City Commissioners (the governing body) and an equal number of residents appointed by the City Commission for a total of ten committee members. An appointed committee member must be qualified to vote in elections within the City. Neither the Budget Officer nor any member of city staff is eligible to serve as an appointed member of the budget committee. Appointed committee members serve on the committee for three-year terms. Reappointments for additional three-year terms are permitted. By staggering appointments to the committee, only one-third of the appointed committee members complete their terms each year.

All members of the committee have the same degree of authority and responsibility. The Budget Committee announces the time for its meeting(s), receives and deliberates on the proposed budget

document, hears the Budget Message, and receives public input. Minutes of the meetings are kept by the City Recorder and are available to the public. The Budget Committee may request information from the Budget Officer that may require expansion on, or revision of, the budget document. All official action of the Budget Committee requires a quorum (six) of the membership, and a majority vote (one-half, plus one) of the membership present at the time of the vote.

In its deliberations, the Budget Committee reviews and, if necessary, revises the proposed budget from the Budget Officer. The Budget Committee generally studies the budget by using previous year data, current budget data, and the figures proposed by the Budget Officer. The Budget Committee is required to seek and receive citizen input from the public. The committee has the authority to set up rules for receiving citizen input, as well as rules under which the committee will function. The Budget Committee reviews each fund within the budget and can make changes as required.

The Budget Committee formally approves the entire budget as proposed or modified and 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. Historically, the duties of the Budget Officer include the following responsibilities to one degree or another:

Coordination of the Budgetary Process

This typically includes preparation of revenue projections and compilation of the expenditure requests from each of the City's departmental units. After a final proposed budget is prepared, it is presented to the City of Warrenton Budget Committee. Following review and possible modification, the committee adopts a motion to forward an approved budget to the City Commission with a recommendation to accept. The City Commission then reviews the approved budget as presented, conducts a public hearing, makes any desired modifications, and then passes a resolution to create an adopted budget. The adopted budget must be created prior to June 30, 2021.

Monitoring Budgetary Performance throughout the Budget Year

This includes overseeing the City of Warrenton's Finance Department, which is responsible for the tracking of actual revenues in relation to projections, and the monitoring of expenditures and encumbrances in relation to appropriations.

BUDGET FORMAT

Following is a brief description of how the budget document is organized. Please refer to the Table of Contents for locating each of the items.

Located in the first portion of the budget document are pages showing the Budget Message, Budget Committee membership, and Budget Review Calendar. These are followed by a presentation of the Warrenton Fiscal Policy, Budget Development Policies, and the Budget Strategic Plan & Resource Reduction Plan.

Following these broad policy documents is a tabulation of Personnel Allocations, Full Time Equivalents (FTE), and Organizational Structure and Staffing. The Personnel Allocations and the FTE listings provide the number of employees budgeted in each individual department and salaries that are paid from more than one source. These two sources of information are provided to help the Budget Committee identify the personnel charges for each individual departmental unit within the budget document.

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

A summary of interfund transfers among funds is detailed in the budget. This is an accounting function to delineate where the funds are actually being allocated and spent. This section summarizes 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 2021-2022 budget.

A General Fund section displays Resources and Requirements, Summary of Revenues, Summary of Expenditures, General Fund expenses by Department (pie-chart), and Expenditures by Department. The individual expenditures by department sections looks at each departmental unit over the last two complete years, the current budget year, and the adopted budget. The remaining individual funds are listed in the remaining portion of the proposed budget document. These include Special Revenue Funds, Enterprise Funds, Debt Service Funds, and Capital Projects Funds.

SUMMARY

Following is a brief review of the major elements of the proposed budget.

Property Tax

A three percent increase in the rate-constrained property tax collections has been applied in the proposed budget. The City's permanent tax rate is \$1.6701 per \$1,000 of assessed property valuation. The local option levy for police services was approved by voters on May 15, 2018 and is 28 cents per \$1,000 of assessed property valuation. That levy began July 1, 2019 and runs through June 30, 2024. It is estimated the current police levy will raise \$190,888 this fiscal year. The current levy for the library is 33 cents per \$1,000. Every \$100,000 of assessed value will have a city property tax of approximately \$228, if the proposed budget is adopted,. This does not include any general obligation bond levies.

Personnel Cost

The proposed budget includes a 2.5% cost of living wage increase beginning July 1, 2021, for all general unit and non-union employees and a 2% cost of living wage increase beginning July 2021, for all police association members.

Indirect Costs

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

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

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

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

General Fund

The General Fund is the account with which general City operations are funded. It records expenditures needed to run the daily operations of the City such as wages, rent, and consumable materials. It also shows the money that is estimated to be available to pay for these general needs. The City anticipates an increase in General Fund resources and an increase in total expenditures. The City of Warrenton provides and maintains various 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>2020-2021</u>	<u>2021-2022</u>
Municipal Court	\$160,306	\$187,431
Administration/Commission	\$1,167,282	\$1,223,114
Planning Services	\$292,992	\$287,914
Police Services	\$2,000,654	\$2,098,395
Fire & Emergency Medical Services	\$855,386	\$944,476
Parks	\$163,557	\$186,654
Contingency	\$235,517	\$254,938

Transfers \$70,178 \$170,778

Enterprise Funds

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

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

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

	<u>2020-2021</u>	<u>2021-2022</u>
Warrenton Marina Fund (010)	\$658,797	\$851,644
Hammond Marina Fund (011)	\$393,401	\$563,652
Water Fund (025)	\$7,532,069	\$8,925,702
Storm Sewer Fund (028)	\$1,286,700	\$1,272,221
Sewer (Wastewater) Fund (030)	\$4,119,661	\$5,501,921
Sanitation Fund (032)	\$1,476,764	\$1,399,279

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>2020-2021</u>	<u>2021-2022</u>
Community Center Fund (005)	\$25,119	\$26,271
Warrenton Business License Fund (006)	\$133,346	\$82,091
Grant Fund (015)	\$116,209	\$172,246
Library Fund (020)	\$255,070	\$308,477
Building Department Fund (021)	\$492,175	\$571,145
Transient Room Tax Fund (024)	\$318,000	\$290,000
Facilities Maintenance Fund (035)	\$96,500	\$115,500
State Tax Street Fund (040)	\$2,872,892	\$3,183,459
Quincy Robinson Trust Fund (065)	\$97,000	\$123,000

Capital Reserve Funds

A Capital Reserve Fund is the account with which specially designated long term City projects, physical plant construction or equipment purchases costing more than \$5,000 are funded. Each fund accumulates money to pay for the service, project, property, or equipment planned for acquisition. Each functions as a savings account. A resolution is needed to set up a reserve fund and it must have a specific purpose. After money is placed in a reserve fund it can only be spent for the specific purpose of the fund. Purchases are made directly out of the reserve fund and money cannot be transferred out of the reserve fund to another fund. Warrenton maintains a number of capital reserve funds. 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>2020-2021</u>	<u>2021-2022</u>
Community Center Capital Reserve Fund (004)	\$7,587	\$8,587
Warrenton Marina Capital Reserve Fund (012)	\$0	\$385,000
Hammond Marina Capital Reserve Fund (013)	\$840,000	\$398,000
Water Systems Development Fund (026)	\$58,000	\$0
Water Fund Capital Reserve Fund (029)	\$3,677,723	\$4,128,600
Sewer Systems Development Fund (036)	\$0	\$0
Sewer Fund Capital Reserve Fund (038)	\$1,227,020	\$555,650
Storm Sewer Systems Development Fund (051)	\$0	\$0
Sanitation Fund Capital Reserve Fund (034)	\$20,850	\$34,950

Debt Service Funds

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

	<u>2020-2021</u>	<u>2021-2022</u>
Wastewater Treatment GO Bond Fund (059)	\$566,238	\$563,908

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>2020-2021</u>	<u>2021-2022</u>
Parks SDC Fund (003)	\$0	\$40,000
Streets SDC Fund (041)	\$0	\$0
Police Vehicle Replacement Fund (070)	\$57,000	\$118,000
Fire Apparatus & Equipment Replacement Fund (071)	\$625,000	\$713,000
Tansy Point Dock Capital Reserve Fund (072)	\$191,521	\$213,580

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>2020-2021</u>	<u>2021-2022</u>
Engineering Internal Service Fund (042)	\$172,569	\$132,834

CONCLUSION

Department Heads worked diligently over several months to provide sufficient yet conservative budgets. Finance Director April Clark and her staff dedicate many hours to the preparation of this document. While there are still many unknowns as we work through the pandemic, staff did a fantastic job with maintaining an extremely disciplined approach to operations last year which put us in a much better than anticipated position as we move into next fiscal year, and we were able to restore some of the positions and projects we cut last year.

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,

Linda Engbretson
Budget Officer

**City of Warrenton
Budget Committee Members
Fiscal Year 2021-2022**

Commissioners

- Mayor Henry Balensifer III
- Commissioner Rick Newton
- Commissioner Tom Dyer
- Commissioner Gerald Poe
- Commissioner Mark Baldwin

Appointed Members

- Budget Committee Member David Burkhart
- Budget Committee Member Tommy Smith
- Budget Committee Member Angelo Schaueremann
- Budget Committee Member Flint Carlson
- Budget Committee Member Dan Jackson

Budget Committee Staff

- Linda Engbretson, Budget Officer
- April Clark, Finance Director
- Dawne Shaw, City Recorder

**CITY OF WARRENTON
BUDGET CALENDAR
FISCAL YEAR 2021 – 2022**

<u>DATE</u>	<u>ACTION</u>
January 1, 2021 through February 19, 2021	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2021.
February 16, 2021 through February 19, 2021	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 22, 2021	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 29, 2021	Department Heads complete Fiscal Year 2021/2022 budget requests and submit to Finance Director.
April 5, 2021 through April 9, 2021	Budget Officer meets with Department Heads and reviews budget requests.
April 13, 2021	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:15 p.m.)
April 12, 2021 through April 23, 2021	Budget Officer prepares proposed budget and budget message.
April 30, 2021	Publish notice of May 15, 2021 Budget Committee convening meeting date/time and opportunity to receive citizen input (5 - 30 days required, at least 5 days required between first and second) in newspaper and on city website.
April 30, 2021 (Friday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 15, 2021 (Saturday)	Budget Committee meeting (Community Center, 9:00 a.m.) Receive Proposed Fiscal Year 2021/2022 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds.
	Receive Proposed Fiscal Year 2021/2022 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen

input. Budget Committee approves tax rates and amounts of property taxes to be imposed.

**CITY OF WARRENTON
BUDGET CALENDAR
FISCAL YEAR 2021 – 2022**

<u>DATE</u>	<u>ACTION</u>
May 22, 2021	2 nd Budget Committee meeting 9:00a.m. (if needed)
June 4, 2021	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Columbia Press) for publishing. Hearings scheduled for June 22, 2021.
June 11, 2021	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 22, 2021	City Commission conduct Public Hearings on Approved Fiscal Year 2021/2022 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 22, 2021	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 22, 2021	City Commission adopt Fiscal Year 2021/2022 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, 2021).
June 22, 2021	City Commission adopt Capital Improvement Program, 2022-2027.
July 1, 2021	Budget Officer submit Fiscal Year 2021/2022 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2021).

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

	Actual					Forecast												
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	Adopted Budget FYE 2021	Proposed Budget FYE 2022	Projected FYE 2023	Projected FYE 2024									
Beginning Fund Balance	10%	1,342,628	-5%	1,269,879	3%	1,306,042	2%	1,337,045	-13%	1,156,780	-48%	600,000	46%	875,000	-90%	90,809	-	
Resources:																		
Property Taxes	6%	898,798	2%	920,075	6%	974,898	5%	1,021,528	5%	1,077,456		932,981	9%	1,015,394	3%	1,044,866	3%	1,076,212
Permanent Rate												174,647	9%	190,888	2%	194,354	3%	200,185
Police Local Option												-						
Other Taxes, land sales	-100%	0		875	1190%	11,287	-100%	0		937		-						
Transient Room Tax	15%	489,145	0%	491,252	16%	569,343	-2%	556,915	-18%	458,740	14%	525,212	0%	527,000	1%	532,475	2%	543,125
Franchise Fees	4%	675,338	11%	752,579	-5%	713,083	6%	758,590	2%	770,988	11%	854,281	4%	891,269	1%	903,114	1%	912,145
Licenses, Permits, Fees	-7%	650	-8%	600	25%	750	-17%	625	-12%	550	0%	550	-9%	500	0%	500	10%	550
Grants	-100%	0		0		0		0		0		-						
State Revenue Sharing	-3%	42,203	10%	46,594	4%	48,302	3%	49,736	9%	54,419	-6%	51,000	19%	60,763	1%	61,371	2%	62,598
State Cigarette Tax	-1%	6,829	-3%	6,629	-2%	6,510	-6%	6,092	-5%	5,808	4%	6,012	-32%	4,066	-3%	3,945	-1%	3,906
State Liquor Tax	0%	74,333	8%	80,225	5%	84,134	5%	88,306	7%	94,286	-1%	93,206	6%	99,029	5%	104,125	3%	107,249
State Marijuana Tax				26,163		16,422		24,468		24,468	-24%	18,673	-64%	6,795	0%	6,808	2%	6,944
Charges for Services	-13%	230,393	-38%	143,609	38%	197,836	-7%	183,269	6%	194,089	18%	229,524	-17%	190,130	3%	196,329	3%	202,219
Fines and Forefeits	-1%	119,328	-12%	104,946	-5%	99,800	38%	138,185	-13%	120,204	14%	136,700	-7%	127,800	3%	132,000	1%	133,320
Interest Earnings	9%	7,058	69%	11,934	57%	18,680	53%	28,618	-32%	19,379	-7%	18,000	-56%	8,000	25%	10,000	20%	12,000
Lease Receipts	65%	181,996	15%	209,251	0%	209,572	2%	213,814	1%	216,712	0%	216,473	3%	222,761	0%	223,052	0%	223,466
Miscellaneous	-2%	11,677	40%	16,294	-23%	12,592	17%	14,688	-4%	14,068	-91%	1,200	67%	2,000	0%	2,000	0%	2,000
Overhead Charge	17%	1,007,452	0%	1,005,238	-7%	936,779	9%	1,016,874	7%	1,090,707	7%	1,167,282	5%	1,223,114	6%	1,296,501	6%	1,374,291
One Time Revenues	100%	689	100%	0	100%	0	100%	3,577	100%	10,799		-						
Transfers In	0%	0	0%	0	0%	25,629	0%	0	0%	0		-						
Total Resources	9%	<u>3,745,889</u>	1%	<u>3,790,101</u>	4%	<u>3,935,358</u>	4%	<u>4,097,239</u>	1%	<u>4,153,610</u>	8%	<u>4,425,741</u>	3%	<u>4,569,509</u>	3%	<u>4,711,440</u>	3%	<u>4,860,209</u>
Expenditures:																		
Personal Services	17%	2,401,892	-4%	2,300,050	9%	2,505,613	8%	2,708,362	5%	2,832,602	13%	3,068,108	7%	3,296,939	7%	3,527,725	10%	3,880,497
Materials and Services	11%	1,207,602	0%	1,205,771	-3%	1,167,733	-3%	1,130,555	12%	1,267,977	33%	1,499,397	3%	1,545,211	2%	1,583,841	2%	1,623,437
Capital Outlay	-73%	8,171	-38%	5,039	-82%	931	-45%	509	-79%	108	25%	638	2063%	13,800	-91%	1,300	15%	1,500
Debt Service		41,466		113,500		113,500		113,500	-37%	72,034	100%	72,034	0%	72,034	-100%	-		
Transfers Out	47%	159,507	-19%	129,578	-10%	116,578	178%	324,578	-71%	94,578	-78%	70,178	143%	170,778	0%	170,778	0%	170,778
Total Expenditures	15%	<u>3,818,638</u>	-2%	<u>3,753,938</u>	4%	<u>3,904,355</u>	10%	<u>4,277,504</u>	0%	<u>4,267,299</u>	10%	<u>4,710,355</u>	8%	<u>5,098,762</u>	4%	<u>5,283,644</u>	7%	<u>5,676,213</u>
Contingency											235,517	8%	254,938	4%	264,182	7%	283,811	
Ending Fund Balance	-5%	<u>1,269,879</u>	3%	<u>1,306,042</u>	2%	<u>1,337,045</u>	-13%	<u>1,156,780</u>	-10%	<u>1,043,091</u>	-93%	<u>79,869</u>	14%	<u>90,809</u>	-921%	<u>(745,577)</u>	48%	<u>(1,099,814)</u>
Months operating expenditures in ending fund balance		3.99		4.17		4.11		3.25		2.93		0.20		0.21		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 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

I. 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.

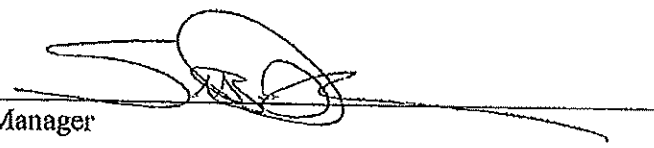
Passed and adopted November 20, 2002.

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;

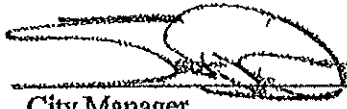
F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.



Mayer Jeff Hazen

Attest:



City Manager

CITY OF WARRENTON

Budget 2021/2022

PERSONNEL ALLOCATION

	FTE	Gross Wage	001 FTE	001 413 Dept	Fund	FTE	General Fund	005 FTE	Community Center	015 FTE	Grant Fund	020 FTE	Library Fund	021 FTE	Bldg Div Fund		
City Manager	1.00	125,237	1.00	125,237													
City Recorder /Assistant to City Manager	1.00	69,361	1.00	69,361													
Deputy City Recorder	0.90	40,891	0.90	36,802													
	0.10				CD	419	0.0500	2,045						0.0500	2,045		
Finance Director	1.00	98,315	1.00	98,315													
Accounting Clerk	0.625	25,963	0.625	25,963													
Cashier/Accounting Clerk	1.00	46,370	0.20	9,274													
Accountant	1.00	60,375	1.00	60,375													
Accounting Technician	1.00	51,113	0.20	10,223													
Mayor		1,800		1,800													
Commissioners		7,200		7,200													
Community Center staff	0.15	4,612						0.1500	4,612								
Planning Director	1.00	80,196			CD	419	1.0000	80,196									
Permit Technician	1.00	54,861			CD	419	0.1500	8,229						0.8500	46,632		
Building Official	1.00	78,319												1.0000	78,319		
Building Inspector	1.00	55,057												1.0000	55,057		
Fire Chief	1.00	81,903			Fire	422	1.0000	81,903									
Division Chief of Training	1.00	94,297			Fire	422	1.0000	94,297									
Division Chief of Operations/Recruitment	1.00	72,183			Fire	422	1.0000	72,183									
Fire Volunteers		110,000			Fire	422		110,000									
Fire Marshal	1.00	83,561								1.00	83,561						
Library Manager	1.00	55,659										1.000	55,659				
Library Admin. Assistant	0.625	21,994										0.625	21,994				
Youth Services Aide	0.625	19,606										0.625	19,606				
Harbormaster	1.00	74,242															
Marina Accounting Clerk	1.00	46,370															
Marina Workers	3.00	142,747															
Assistant Harbormaster	1.00	56,558															
Police Chief	1.00	98,592			Police	421	1.0000	98,592									
Police Sergeant	2.00	163,176			Police	421	2.0000	163,176									
Police Officers	9.00	557,543			Police	421	9.0000	557,543									
Police/Court Clerks	0.832	101,478			Police	421	0.8323	51,976									
	0.793				Court	412	0.7927	49,503									
Police Data Processor	0.30	8,954			Police	421	0.3000	8,954									
Public Works Director	1.00	106,647			Parks	429	0.0287	3,060									
Public Works WTP Supervisor	1.00	79,582															
Public Works Foreman	1.00	62,861			Parks	429	0.0637	4,003									
Operations Manager	1.00	79,582			Parks	429	0.0500	3,979									
Public Works Analyst	1.00	56,400			Parks	429	0.0287	1,618									
Public Works Clerk	1.00	50,834			Parks	429	0.0287	1,459									
Public Works Office Assistant	1.00	46,311			Parks	429	0.0287	1,329									
Public Works Water Quality Technician	1.00	62,181															
Public Works Sanitation	2.00	102,375															
Public Works Utility Worker	8.00	407,289			Parks	429	0.5095	25,939									
Public Works Utility Worker-WWTP	1.00	43,882															
Public Works WTP Operator	1.00	63,679															
Public Works WWTP Operator	1.00	59,216															
Engineering Tech	1.00	71,939															
		<u>3,881,311</u>															
Overtime		186,038		1,100													
					Court	412		1,000									
					CD	419		500									
					Police	421		75,000									
					Parks	429		1,938									
On-Call Time		13,787			Parks	429		846									
Temporary/Seasonal		38,220			Police	421		250									
					Parks	429		10,782									
GRAND TOTALS	59.950	<u>4,119,356</u>	5.9250	<u>445,649</u>				18.8630	<u>1,510,300</u>	0.1500	<u>4,612</u>	1.0000	<u>83,561</u>	2.2500	<u>97,259</u>	2.9000	<u>182,052</u>

General Fund Dept Summary

412	Municipal Court	0.7927	50,503
419	Community Development	1.2000	90,970
421	Police	13.1323	955,491
422	Fire	3.0000	358,383
429	Parks	<u>0.7380</u>	<u>54,954</u>
	Total	<u>18.8630</u>	<u>1,510,300</u>

CITY OF WARRENTON Budget 2021/2022 PERSONNEL ALLOCATION	040		010		011		025		030		028		032		042	
	FTE	State Tax Street	FTE	Warrenton Marina	FTE	Hammond Marina	FTE	Water	FTE	Sewer	FTE	Storm Sewer	FTE	Sanitation	FTE	Engineering
City Manager																
City Recorder /Assistant to City Manager																
Deputy City Recorder																
Finance Director																
Accounting Clerk																
Cashier/Accounting Clerk							0.3059	14,186	0.3087	14,313	0.0617	2,861	0.1237	5,736		
Accountant																
Accounting Technician							0.3059	15,637	0.3087	15,777	0.0617	3,154	0.1237	6,323		
Mayor																
Commissioners																
Community Center staff																
Planning Director																
Permit Technician																
Building Official																
Building Inspector																
Fire Chief																
Division Chief of Training																
Division Chief of Operations/Recruitment																
Fire Volunteers																
Fire Marshall																
Library Manager																
Library Admin. Assistant																
Youth Services Aide																
Harbormaster			0.6419	47,654	0.3581	26,588										
Marina Accounting Clerk			0.6419	29,764	0.3581	16,606										
Marina Workers			1.9256	91,625	1.0744	51,123										
Assistant Harbormaster			0.6419	36,303	0.3581	20,255										
Police Chief																
Police Sergeant																
Police Officers																
Police/Court Clerks																
Police Data Processor							0.3922	41,831	0.3752	40010	0.0285	3036	0.1087	11596		
Public Works Director	0.0667	7114					1.0000	79,582								
Public Works WTP Supervisor							0.4730	29,732	0.3210	20175	0.0377	2372				
Public Works Foreman	0.1046	6577					0.2000	15,916	0.5000	39791	0.0500	3979	0.1000	7958		
Operations Manager	0.1000	7958					0.3922	22,122	0.3752	21159	0.0285	1606	0.1087	6133		
Public Works Analyst	0.0667	3762					0.3922	19,939	0.3752	19071	0.0285	1447	0.1087	5527		
Public Works Clerk	0.0667	3391					0.3922	18,165	0.3752	17374	0.0285	1319	0.1087	5036		
Public Works Office Assistant	0.0667	3089					0.0000	-	1.0000	62181						
Public Works Water Quality Technician													2.0000	102375		
Public Works Sanitation																
Public Works Utility Worker	0.8371	42618					3.7839	192,643	2.5676	130719	0.3019	15370				
Public Works Utility Worker-WWTP									1.0000	43882						
Public Works WTP Operator							1.0000	63,679								
Public Works WWTP Operator									1.0000	59216						
Engineering Tech															1.0000	71,939
Overtime		2,000		8,000		8,000		28,000		50,000		2,500		8,000		
On-Call Time		1390						6285		4765		501				
Temporary/Seasonal		899		10,000		10,000						5,391		899		
GRAND TOTALS	1.3085	78,798	3.8512	223,346	2.1488	132,571	8.6377	547,717	8.5065	538,433	0.6269	43,536	2.7823	159,583	1.0000	71,939

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

	Budget Year						
	2016/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	
General Fund							
Municipal Court	0.4880	0.4880	0.4878	0.7317	0.7317	0.7317	0.7927
Admin/Commission/Finance	5.4500	5.4500	5.6750	5.9250	5.9250	5.9250	5.9250
Planning	1.0250	1.0250	1.0250	1.0250	1.2750	1.2750	1.2000
Police	11.0120	12.0120	12.7622	12.7683	12.7683	12.7683	13.1323
Fire	3.0500	3.0500	3.0000	3.0000	3.0000	3.0000	3.0000
Parks	0.6442	0.6900	0.5229	0.4656	0.7446	0.5357	0.7380
Total General Fund	<u>21.6692</u>	<u>22.7150</u>	<u>23.4729</u>	<u>23.9156</u>	<u>24.4446</u>	<u>24.2357</u>	<u>24.7880</u>
Special Revenue Funds							
Community Center	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Grants Fund	0.7500	0.7500	0.0000	0.0000	0.0000	0.0000	1.0000
Library Fund	0.9150	0.9150	0.9150	1.6650	2.0050	2.0050	2.2500
Building Division	2.1750	2.1750	2.0750	2.0750	2.8250	2.8250	2.9000
State Tax Street Fund	0.6734	0.6031	0.8510	0.7949	0.8391	1.0511	1.3085
Total Special Revenue Fund	<u>4.5634</u>	<u>4.5931</u>	<u>3.9910</u>	<u>4.6849</u>	<u>5.8191</u>	<u>6.0311</u>	<u>7.6085</u>
Enterprise Funds							
Warrenton Marina	3.1332	3.7256	3.6597	3.6033	3.5200	3.2549	3.8512
Hammond Marina	1.8668	2.2744	2.3403	2.3967	2.4800	1.7451	2.1488
Water Fund	6.7694	7.8044	8.5304	8.2382	8.3076	7.3792	8.6377
Sewer Fund	8.3388	6.7811	7.2457	7.9261	8.0133	8.8139	8.5065
Storm Sewer Fund	0.6671	0.8329	0.7584	1.2694	0.7672	1.0122	0.6269
Sanitation Fund	2.6072	2.8884	2.6916	2.9058	2.9282	2.8079	2.7823
Total Enterprise Fund	<u>23.3825</u>	<u>24.3068</u>	<u>25.2261</u>	<u>26.3394</u>	<u>26.0163</u>	<u>25.0132</u>	<u>26.5535</u>
Internal Service Funds							
Engineering	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Total All Funds	50.6151	52.6149	53.690	55.940	57.2800	56.2800	59.950
Addition:							
Assitant Harbor Master							1.0000
Utility I							1.0000
Sergeant (promotion from Officer)							1.0000
Police Data Processor							0.3000
Library Admin Assistant from .38 to .625							0.2450
Fire Marshall							1.0000
Police/Court Clerk .5 to .625							0.1250
Subtraction:							
Police Officer (promotion to Sergeant)							(1.0000)
Total 2021/2022 net change							<u>3.6700</u>

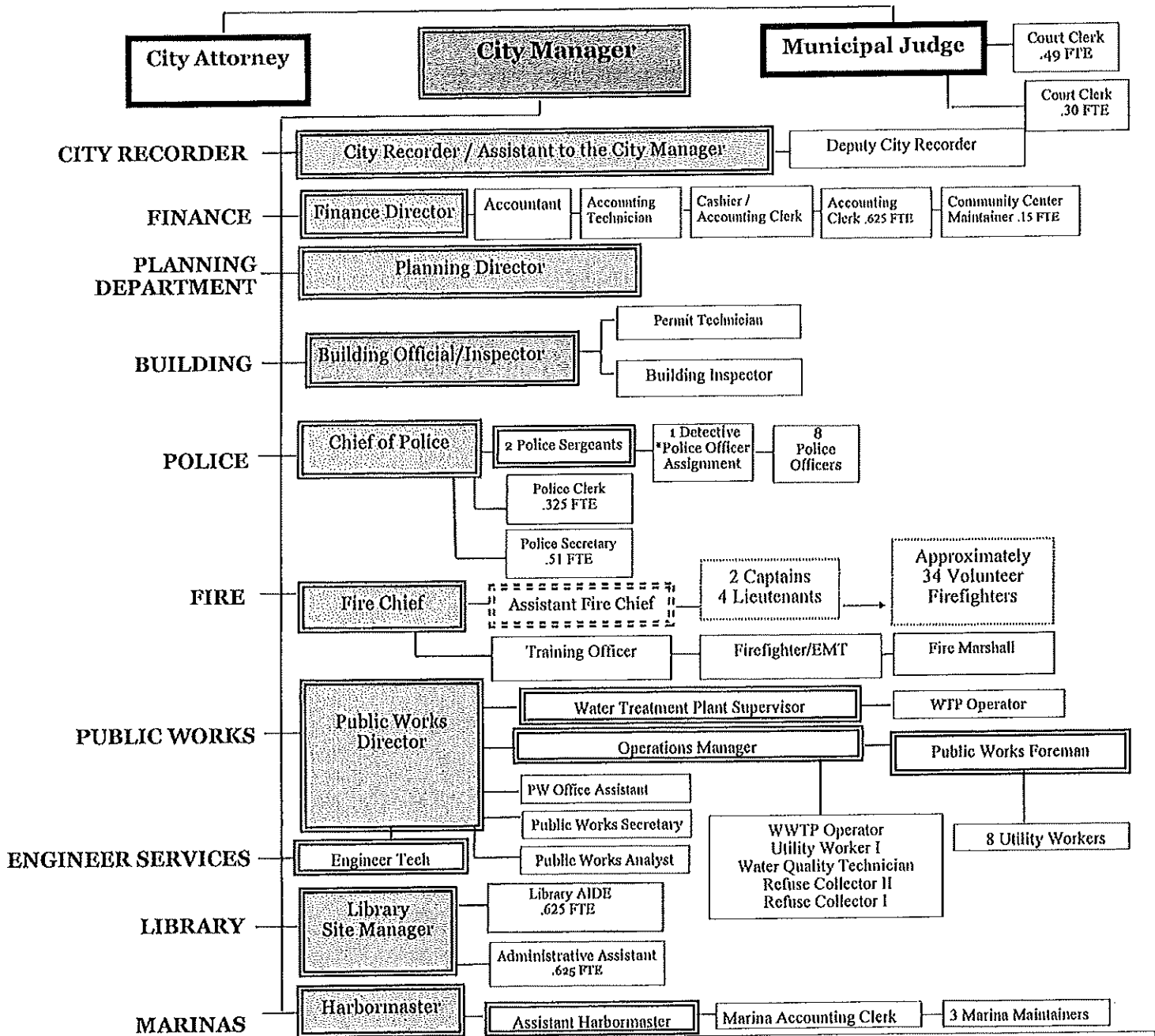
CITY OF WARRENTON ORGANIZATIONAL STRUCTURE AND STAFFING



WARRENTON CITY COMMISSION



ADMINISTRATION



Budget Programs

General Fund

The General Fund accounts for services provided by the local government that is not accounted for in other funds. These major services include, among others, police and fire protection, management of the City's parks, operation of the municipal judicial system, City Administration/Commission/Finance, and Community Development and Planning.

The General Fund includes all services that are funded through general taxes and fees. In other words, it includes all city programs **except** those that are paid for through dedicated taxes (for example, the motor vehicle tax) or fees (for example, water fees).

Following is a review of the 2021-2022 General Fund and its programs.

Municipal Court

The Warrenton Municipal Court processes traffic infractions, misdemeanor crimes, and city ordinance violations (other crimes are handled by Clatsop County Circuit Court in Astoria). Court is typically held twice each month. One full-time clerk and one part-time clerk split their time between Court and Police duties.

Administration/Commission/Finance

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

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

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

The costs of this department are charged to the various general fund departments as well as the other major funds which include the Community Center, WBL, Library, Building Department, State Tax Street Fund, Warrenton Marina, Hammond Marina, Water Fund, Sewer Fund, Storm Sewer Fund and Sanitation. The general fund resources show 100% of the costs being recovered

through these charges. The overhead resources exactly offset the costs in this department with the resulting net effect of the overhead costs being allocated to the general fund departments.

Planning

The Planning Department serves current residents and individuals moving to Warrenton with building and planning services in the belief that a growing community can remain livable, can meet the needs of its citizens and become a diverse community with jobs and housing needs met.

Police

The Warrenton Police Department is a progressive department which believes in “community policing” and strives to deliver quality personal service to Warrenton residents and people visiting our community. Officers handle criminal investigations, traffic control/enforcement, and school resource functions. This budget consists of nine patrol officers, two sergeants and the chief of police. Support staff consists of one full-time police secretary, one part-time administrative assistant, and one casual data processor.

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 Training, and Division Chief of Operations/Recruitment. All three positions are funded entirely by the General Fund. A Grant is being sought to fund a Fire Marshall and will be funded in the Grants 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 six parks within the City limits. These include the Quincy and Bessie Robinson City Park with baseball fields, tennis courts and playground equipment; Seafarer’s Marina Park, (next to the Hammond Marina); Eben Carruthers Park, with picnic areas, a viewing platform and dog park on the Columbia River; Parade Ground Park in the Old Fort Stevens Officers’ Row; Fort Stevens Park, at Pacific and 7th Drive and Skipanon River Park on Second Street. In addition, the City maintains the greenway along Pacific Avenue in the Hammond District.

Contingency

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

Transfers

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

Special Revenue Funds

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

Community Center Fund

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

Warrenton Business License Fund

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

Grant Fund

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

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 many volunteers. The library has an advisory board to the commission. During the 2021-2022 budget year, the library will have one full-time Library Manager who is responsible for coordination of volunteers and day to day operations, one part-time (25 hour) administrative assistant and one part-time (25 hour) library aide. Funding consists of a five year Local Option tax levy which was renewed and increased by voters in 2018 and expires in 2023.

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 established in the 2004-05 Budget, funds are allocated as follows. Of the total collections, the collector retains 5% to cover costs of collection, and the remaining 95% is remitted to the City. The City then forwards 6.8% to the Lower Columbia Tourism Council, 5.84% to the Visitors Center, 19.44% 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. 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 \$361,000 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, Head Start Building, Community Center 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 \$1,070,281.

Parks SDC Fund

The City implemented a system development charge for Parks in 2013. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The fee is \$599 per residential unit. The current fund balance is \$179,564.

Police Vehicle Replacement Fund

This reserve fund is used to accumulate money for financing the costs of police vehicles. This allows the City to set aside money from year to year to meet future requirements. This fund's resources are transferred from the revenues of the General Fund. It is proposed in this budget year that the Warrenton Business License Fund will also transfer revenues to assist with vehicle replacement. 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. The Warrenton Business License Fund will also transfer revenues to this fund this year.

Two FEMA grants have been applied for this year to purchase a Self-Contained Breathing Apparatus and a Type 3 Fire Engine. Accumulated funds will provide matching amounts required by the grants. One Fire Utility Vehicle is also proposed.

Tansy Point Dock Capital Reserve Fund

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

Enterprise Funds 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, 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. These improvements were funded from Urban Renewal dollars.

Warrenton Marina Capital Reserve Fund

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

Phase 1 & 2 of Commercial Work Pier Improvements is proposed this year, but will be funded mostly by Urban Renewal, rather than the Capital Reserve Fund. A dock pile replacement and lighting project in the inner basin is proposed in this year's budget.

Hammond Marina Fund

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

Hammond Marina Capital Reserve Fund

This reserve fund is used to accumulate money for major maintenance and capital improvements. Funding of the reserve is solely from the operations of the Hammond Marina. The transient room taxes collected by the City and the County also contribute to this fund.

Completion of Dredging of the Hammond Marina is planned this year.

Water Fund

The Water Fund is self-supporting through user fees, connection fees and interest income. The Warrenton water system serves approximately 3,500 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.

Due to the current Covid-19 Pandemic, no water rate increases are being recommended for the second year in a row. Future projects may need to be delayed and omitted as a result. A recent Water Masterplan was completed, identifying several projects that need to be completed in the near future.

Water Fund Capital Reserve

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

We have delayed capital projects 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 \$134,416.

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 home owners would be required to buy flood insurance as part of the purchase closing. The city adopted the new FIRM September 2010 and in 2018. A 0% increase has been proposed in the budget.

Storm Sewer SDC Fund

The City approved a new system development charge in 2012. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current balance in the fund is \$83,688.

Sewer Fund

The Warrenton Sewer System currently serves approximately 2,100 customers. In 2006 the City completed construction of a new Sequence Batch Reactor Treatment Facility and outfall to the Columbia River to replace the current lagoon system. Revenues in this fund are from user fees, connection fees, and interest income. A ballot measure was approved by Warrenton voters to fund the new debt with property taxes. The Proposed Budget recognizes this funding method. The Shoreline Sanitary Sewer District connected to our system in 2016 through an intergovernmental agreement.

A 0% rate increase is proposed for 2021-2022.

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 \$555,650 in 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. The City expects this expansion to cost approximately \$4.1 million.

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 \$111,410.

Sanitation Fund

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

The program included in the Proposed Budget is based on the City continuing to provide residential and commercial trash collection. Rates have not been increased since 2006, though costs have continued to rise. Increased revenues are needed to continue to provide these services and fund capital projects.

Sanitation Fund Capital Reserve

This reserve fund is used to accumulate money for major maintenance, capital equipment, and major improvements. Funding of the reserve is solely from the operations of the Sanitation Fund. A storage facility is 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

The City hopes to hire an in-house engineer technician in 2021-2022. This position has been vacant for the past four years. This position is expected to work mainly on capital projects. The costs associated with the engineer are accumulated here and reimbursed by the appropriate departments and projects.

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

			Fiscal year 07/01/21 - 06/30/22			
Actual FYE 6/30/19	Actual FYE 6/30/20	Adopted Budget FYE 6/30/21	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$15,134,223	\$18,583,249	\$18,716,638	Beginning Fund Balance	\$22,003,177		
1,212,160	1,281,219	1,315,462	Property Taxes	1,434,757		
563,119	554,340	555,037	Property Taxes, Levied for Debt	533,421		
1,356,931	1,158,923	1,315,212	Other Taxes	1,328,000		
758,590	770,988	854,281	Franchise Fees	891,269		
9,486,976	10,673,030	9,166,532	Fees, Fines, and Charges for Service	10,365,575		
372,325	384,186	161,560	Investment Earnings	147,550		
2,373,049	1,155,562	4,849,040	Transfers In	6,666,778		
14,688	14,068	1,200	Miscellaneous Revenue	2,000		
161,284	-	2,500,000	Loan Proceeds	2,500,000		
1,079,265	571,717	667,024	Operating Grants and Contributions	760,502		
608,620	323,920	923,750	Capital Grants and Contributions	1,667,769		
1,016,874	1,090,707	1,167,282	Indirect Expense Allocation	1,223,114		
<u>\$ 34,138,104</u>	<u>\$ 36,561,909</u>	<u>\$ 42,193,018</u>	Total Resources	<u>\$ 49,523,912</u>	<u>\$ -</u>	<u>\$ -</u>
5,853,098	6,017,231	6,872,893	Personnel Services	7,509,425		
5,027,836	4,733,108	7,511,406	Materials and Services	8,666,058		
1,571,448	1,522,924	1,505,557	Debt Service	1,499,593		
729,424	1,470,188	9,309,523	Capital Outlay	9,631,380		
2,373,049	1,155,562	4,849,040	Transfers Out	6,666,778		
		2,214,664	Contingency	2,059,183		
<u>15,554,856</u>	<u>14,899,013</u>	<u>32,263,083</u>	Total Requirements by Category	<u>36,032,417</u>	<u>0</u>	<u>-</u>
<u>18,583,249</u>	<u>21,662,896</u>	<u>9,929,935</u>	Ending Fund Balance	<u>13,491,495</u>	<u>0</u>	<u>-</u>
<u>\$34,138,104</u>	<u>\$36,561,909</u>	<u>\$42,193,018</u>	Total Requirements	<u>\$49,523,912</u>	<u>\$0</u>	<u>\$ -</u>

City of Warrenton
Summary of Requirements
Fiscal Year Beginning July 1, 2021 and ending June 30, 2022

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	\$ 101,078	\$ 86,353					\$ 187,431	\$ -	\$ 187,431
Administration/Commission	707,249	515,865					1,223,114		1,223,114
Planning	156,633	131,281					287,914		287,914
Police	1,629,488	468,907					2,098,395		2,098,395
Fire	600,080	260,882	11,500	72,034			944,476		944,476
Parks	102,431	81,923	2,300				186,654		186,654
Transfers					170,778		170,778		170,778
Contingency						254,938	254,938	90,809	345,747
Total General Fund	3,296,039	1,545,211	13,800	72,034	170,778	254,938	5,353,700	90,809	5,444,509
Special Revenue Funds									
Community Center Capital Reserve Fund		8,587					8,587		8,587
Community Center Fund	8,366	15,405			1,000	1,500	26,271	5,329	31,600
Warrenton Business License Fund	6,154	60,937			10,000	5,000	82,091	17,409	99,500
Grant Fund	150,325	21,921					172,246	2,979	175,225
Library Fund	191,905	91,572				25,000	308,477	103,026	411,503
Building Division Fund	286,128	160,017	35,000			80,000	571,145	601,216	1,172,361
Transient Room Tax Fund		290,000					290,000		290,000
Facilities Maintenance Fund		63,670				51,830	115,500	10,000	125,500
State Tax Street Fund	167,894	744,215	2,071,350			200,000	3,183,459	98,604	3,280,063
Quincy Robinson Trust Fund			123,000				123,000	49,700	172,700
Total Special Revenue Funds	820,772	1,456,324	2,229,350	-	11,000	363,330	4,880,776	866,263	5,767,039
Debt Service Funds									
Wastewater Treatment GO Bond				563,908			563,908	45,113	609,021
Total Debt Service Funds	-	-	-	563,908	-	-	563,908	45,113	609,021
Capital Projects Funds									
Parks SDC Fund			40,000				40,000	151,287	191,287
Streets SDC Fund							-	1,246,900	1,246,900
Police Vehicle Replacement Fund			118,000				118,000	29,282	147,282
Fire Apparatus Replacement Fund			713,000				713,000	49,450	762,450
Tansy Point Capital Reserve Fund			213,580				213,580		213,580
Total Capital Projects Funds	-	-	1,084,580	-	-	-	1,084,580	1,476,919	2,561,499
Enterprise Funds									
Warrenton Marina Fund	413,405	228,239			100,000	110,000	851,644	47,894	899,538
Warrenton Marina Fund Capital Reserve			385,000				385,000	117,175	502,175
Hammond Marina Fund	240,570	143,082			100,000	80,000	563,652	37,896	601,548
Hammond Marina Fund Capital Reserve			398,000				398,000	542,000	940,000
Water Fund	1,129,276	1,360,601		685,825	5,250,000	500,000	8,925,702	466,745	9,392,447
Water Systems Development							-	232,940	232,940
Water Fund Capital Reserve Fund			4,128,600				4,128,600	4,021,400	8,150,000
Sewer Fund	1,080,463	2,650,517		177,826	1,000,000	593,115	5,501,921	251,979	5,753,900
Sewer Systems Development							-	168,850	168,850
Storm Sewer Fund	84,605	296,166	801,450			90,000	1,272,221	522,999	1,795,220
Storm Sewer Systems Development							-	107,500	107,500
Sewer Fund Capital Reserve Fund			555,650				555,650	4,044,350	4,600,000
Sanitation Fund	317,761	978,718			35,000	67,800	1,399,279	190,813	1,590,092
Sanitation Fund Capital Reserve			34,950				34,950	240,050	275,000
Total Enterprise Funds	3,266,080	5,657,323	6,303,650	863,651	6,485,000	1,440,915	24,016,619	10,992,391	35,009,010
Internal Service Fund									
Engineer Internal Service Fund	125,634	7,200					132,834		132,834
Total Internal Service Fund	125,634	7,200	-	-	-	-	132,834	-	132,834
City of Warrenton All Funds	\$ 7,509,425	\$ 8,666,058	\$ 9,631,380	\$ 1,499,593	\$ 6,666,778	\$ 2,059,183	\$ 36,032,417	\$ 13,491,495	\$ 49,523,912

City of Warrenton
Fiscal Year 7/1/2021 - 6/30/2022
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (001)	50,000	Facilities Maintenance Fund (035)	50,000
[2] General Fund (001)	75,000	Police Vehicle Replacement Fund (070)	75,000
[3] General Fund (001)	25,000	Fire Apparatus Replacement Fund (071)	25,000
[4] General Fund (001)	20,778	Tansy Point Dock Capital Reserve Fund (072)	20,778
[5] Community Center	1,000	Community Center Capital Reserve Fund (004)	1,000
[6] Warrenton Business License Fund (006)	5,000	Police Vehicle Replacement Fund (070)	5,000
[7] Warrenton Business License Fund (006)	5,000	Fire Apparatus & Equipment Fund (071)	5,000
[8] Warrenton Marina (010)	100,000	Warrenton Marina Capital Reserve Fund (012)	100,000
[9] Hammond Marina (011)	100,000	Hammond Marina Capital Reserve Fund (013)	100,000
[10] Water Fund (025)	5,250,000	Water Fund Capital Reserve (029)	5,250,000
[11] Sewer Fund (030)	1,000,000	Sewer Fund Capital Reserve (038)	1,000,000
[12] Sanitation Fund (032)	<u>35,000</u>	Sanitation Fund Capital Reserve (034)	<u>35,000</u>
Total Transfers Out	<u>\$6,666,778</u>	Total Transfers In	<u>\$6,666,778</u>

- [1] To fund current and future repair and maintenance and capital improvements.
- [2] To fund current and future capital acquisitions of police vehicles.
- [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 capital acquisition of a police vehicle.
- [7] To fund current acquisition of fire apparatus and equipment.
- [8] To fund future capital requirement for the Warrenton Marina.
- [9] To fund future capital requirement for the Hammond Marina.
- [10] To fund current and future capital requirements in the Water Fund and transfer loan proceeds.
- [11] To fund current and future capital requirements in the Sewer Fund.
- [12] To fund current capital requirements in the Sanitation Fund.

City of Warrenton
Budget Document

General Fund 001

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022			
Historical Data		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by
Actual	Actual	Budget		Budget	Budget	Governing
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21		Officer	Committee	Body
Resources						
\$ 1,337,045	\$ 1,156,780	\$ 600,000	Beginning Fund Balance	\$ 875,000	-	\$ -
\$ 36,585	\$ 31,287	30,000	Delinquent Ad Valorem Taxes	35,000	-	-
556,915	458,740	525,212	Non Ad Valorem Taxes	527,000	-	-
758,590	770,988	854,281	Franchise Fees	891,269	-	-
625	550	550	Licenses and Permits	500	-	-
160,556	190,716	168,891	Intergovernmental	170,653	-	-
183,270	194,089	229,524	Charges for Services	190,130	-	-
138,184	120,204	136,700	Fines and Forfeits	127,800	-	-
28,618	19,379	18,000	Interest Earnings	8,000	-	-
213,814	216,712	216,473	Leases	222,761	-	-
1,035,139	1,104,775	1,168,482	Miscellaneous	1,225,114	-	-
4,449,341	4,264,221	3,948,113		4,273,227	-	-
984,943	1,046,169	1,077,628	Taxes estimated to be received	1,171,282	-	-
5,434,284	5,310,390	5,025,741	Total Resources	5,444,509	-	-
Requirements (by department)						
127,034	135,236	160,306	Municipal Court	187,431	-	-
1,016,874	1,090,707	1,167,282	Administration/Commission	1,223,114	-	-
214,429	244,591	292,992	Planning	287,914	-	-
1,734,046	1,811,972	2,000,654	Police	2,098,395	-	-
734,387	759,553	855,386	Fire	944,476	-	-
126,156	130,662	163,557	Parks	186,654	-	-
324,578	94,578	70,178	Transfers	170,778	-	-
-	-	235,517	Contingency	254,938	-	-
4,277,504	4,267,299	4,945,872	Total Requirements by Department	5,353,700	-	-
1,156,780	1,043,091	79,869	Ending Fund Balance	90,809	-	-
\$ 5,434,284	\$ 5,310,390	\$ 5,025,741	Total Requirements	\$ 5,444,509	\$ -	\$ -

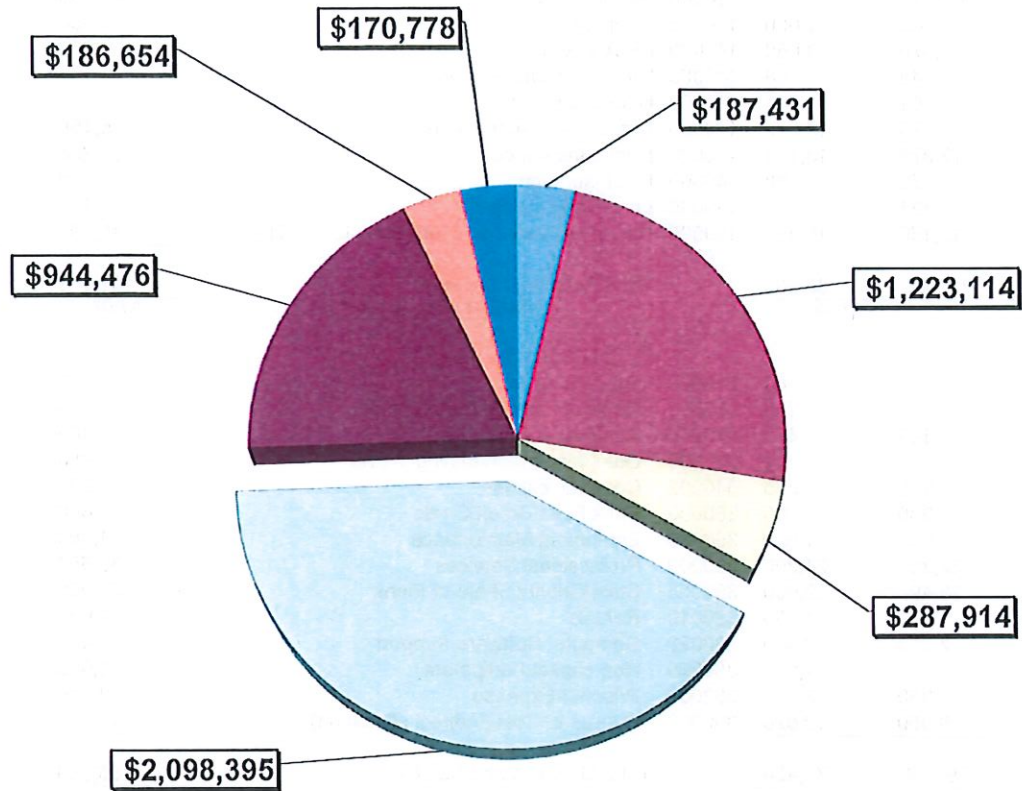
City of Warrenton
Budget Document
General Fund 001
Summary of Revenues

Historical Data				Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
\$ 1,337,045	\$ 1,156,780	\$ 600,000	300000		\$ 875,000	
36,585	31,287	30,000	311200	Beginning Fund Balance	35,000	
				Prior Taxes		
				Non Ad Valorem Taxes:		
556,915	458,740	525,212	319300	Transient Room Tax 12%	527,000	
				Franchise Fees:		
399,436	399,577	402,000	318100	Pacificorp	403,000	
10,947	11,310	10,000	318200	Qwest/Centurylink	11,000	
82,310	80,443	80,000	318300	NW Natural	80,000	
62,151	63,103	62,000	318400	Charter Cable	62,000	
2,114	1,321		318600	Other Telecom		
41,785	39,930	44,000	318700	Recology	42,000	
156,917	172,794	256,281	318800	Water - Sewer - Sanitation	293,269	
2,930	2,510		318000	Right of Way License Fees		
				Licences, Permits, and Fees:		
625	550	550	321100	Liquor License Fees	500	
				Intergovernmental:		
	937		314100	County Land Sales		
49,736	54,419	51,000	335100	State Revenue Sharing	60,763	
	10,799		331500	CRF Grant		
6,092	5,808	6,012	335300	State Cigarette Tax	4,066	
88,306	94,286	93,206	335400	State Liquor Tax	99,029	
16,422	24,468	18,673	335500	State Marijuana Tax	6,795	
				Charges for Services:		
37,117	35,968	30,000	341300	Planning Fees	30,500	
18,899	38,585	75,000	342004	Development App Fees	35,000	
16,058	14,248	16,000	342100	Police Special	13,000	
1,625	4,300	5,000	342150	Police - False Alarm Fees	5,000	
97,582	100,509	103,524	342201	Warrenton Rural Fire District	106,630	
11,884			342250	Fire Special		
105	480		347300	Park Reservation Fees		
				Fines and Forfeits:		
11,361	11,074	7,000	341101	Court Fees	7,000	
29,690	21,720	30,000	341102	State Share Court Fines	30,000	
1,140	1,690	1,500	341103	County Share Court 1065 Fines	1,600	
83	84	200	341104	Security Assessment	200	
87,286	78,372	88,000	351100	Fines	80,000	
8,625	7,264	10,000	351200	Police Officer Training Fee	9,000	
				Interest Earnings:		
28,618	19,379	18,000	361000	Interest Earnings	8,000	
				Leases:		
213,814	216,712	216,473	363000	Lease Receipts	222,761	
				Miscellaneous:		
			357000	Housing rehab loan payments		
14,688	14,068	1,200	360000	Miscellaneous	2,000	
3,577			365000	Donations		
			366000	Proceeds From Sale of Assets		
420,813	444,135	483,497	370000	Overhead Charge (Materials/Services)	515,865	
596,061	646,573	683,785	375000	Overhead Charge (Personnel Services)	707,249	
4,449,341	4,264,221	3,948,113		Sub-Total Revenues	4,273,227	-
984,943	1,046,169	902,981	311100	Property Taxes - Perm Rate	980,394	
		174,647	311100	Property Taxes - Police L.O.	190,888	
\$ 5,434,284	\$ 5,310,390	\$ 5,025,741		Total Revenues	\$ 5,444,509	\$ -

City of Warrenton
Budget Document
General Fund 001
Summary of Expenditures

Historical Data			Budget for Fiscal Year 7/1/2020 - 6/30/2021		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21			
Personnel Services:					
\$ 65,097	\$ 76,193	\$ 83,880	\$ 101,078	\$ -	\$ -
596,061	646,573	683,785	707,249	-	-
162,014	173,294	178,980	156,633	-	-
1,356,967	1,401,299	1,532,321	1,629,488	-	-
464,361	456,930	506,808	600,060	-	-
63,861	78,316	82,334	102,431	-	-
<u>2,708,361</u>	<u>2,832,604</u>	<u>3,068,108</u>	<u>3,296,939</u>	<u>-</u>	<u>-</u>
Materials and Services:					
61,936	59,044	76,426	86,353	-	-
420,813	444,135	483,497	515,865	-	-
52,415	71,298	114,012	131,281	-	-
377,079	410,673	468,333	468,907	-	-
156,526	230,590	276,544	260,882	-	-
61,786	52,238	80,585	81,923	-	-
<u>1,130,555</u>	<u>1,267,977</u>	<u>1,499,397</u>	<u>1,545,211</u>	<u>-</u>	<u>-</u>
Capital Outlay:					
-	-	-	-	-	-
509	108	638	11,500	-	-
<u>509</u>	<u>108</u>	<u>638</u>	<u>2,300</u>	<u>-</u>	<u>-</u>
<u>509</u>	<u>108</u>	<u>638</u>	<u>13,800</u>	<u>-</u>	<u>-</u>
Debt Service:					
113,500	72,033	72,034	72,034	-	-
<u>113,500</u>	<u>72,033</u>	<u>72,034</u>	<u>72,034</u>	<u>-</u>	<u>-</u>
Transfers to Other Funds:					
170,000	50,000	40,000	50,000	-	-
110,000	15,000	5,000	75,000	-	-
25,000	10,000	5,000	25,000	-	-
19,578	19,578	20,178	20,778	-	-
<u>324,578</u>	<u>94,578</u>	<u>70,178</u>	<u>170,778</u>	<u>-</u>	<u>-</u>
-	-	235,517	254,938	-	-
-	-	-	-	-	-
<u>\$ 4,277,504</u>	<u>\$ 4,267,299</u>	<u>\$ 4,945,872</u>	<u>\$ 5,353,700</u>	<u>\$ -</u>	<u>\$ -</u>

**2021-2022 Proposed Budget
General Fund Expenses by Department**



■ Municipal Court	\$187,431
■ Administration/Commission	\$1,223,114
□ Planning	\$287,914
□ Police	\$2,098,395
■ Fire	\$944,476
■ Parks	\$186,654
■ Transfers to other Funds	\$170,778

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Municipal Court (412)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21						
\$ 33,319	\$ 37,544	\$ 39,000	110000	Personnel Services:		\$ 49,750		
274	60	1,000	110001	Regular Salaries		1,000		
2,245	2,370	3,060	141000	Overtime		3,882		
40	48	46	142000	FICA Taxes		65		
115	61	40	143000	Workers' Compensation		51		
8,001	11,378	12,012	144000	Unemployment		15,168		
10,440	12,376	13,191	145000	Retirement Contributions		15,266		
68	79	88	146000	Health Insurance		80		
105	121	126	149000	Life Insurance		114		
10,491	12,156	15,317	199999	Long Term Disability		15,702		
				Personnel Services overhead (.1315 FTE)				
65,097	76,193	83,880		Total Personnel Services		101,078	-	-
		0.7317		Total Full-Time Equivalent (FTE)		0.7927		
			100	Materials and Services:				
			125	Office Supplies		100		
256	149	400	223000	General Supplies/Small Tools		125		
			310000	Print/Advert/Publicity		400		
			250	Dues/Meetings/Training/Travel		250		
179	183	325	340002	Communications		325		
1,443	330	800	360000	Bank Fees/Credit Cards		800		
1,172	947	1,000	366000	Equipment Maintenance		1,000		
16,628	22,250	24,200	380000	Professional Services		32,500		
30,912	23,494	32,000	380005	State/County Share of Fines		33,000		
957	957	1,000	380010	Rentals		1,000		
1,532	2,033	2,400	380020	Computer Software Support		2,400		
			380050	Non-capital Equipment		1,000		
1,450	350	2,000	382000	Prisoner Expense		2,000		
7,406	8,350	10,826	390090	Overhead Cost (Indirect allocation)		11,453		
61,936	59,044	76,426		Total Materials and Services		86,353	-	-
			610000	Capital Outlay:				
-	-	-		Machinery and Equipment				
-	-	-		Total Capital Outlay		-	-	-
\$ 127,034	\$ 135,236	\$ 160,306		Total Expenditures		\$ 187,431	\$ -	\$ -

City of Warrenton
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21						
\$ 372,671	\$ 396,382	\$ 409,000	110000	Personnel Services:		\$ 435,750		
104	697	1,500	110001	Salaries (Admin and Finance)		1,100		
9,000	9,000	9,000	110002	Overtime		9,000		
			110003	Commissioner Stipends				
27,519	29,100	32,092	141000	Part-Time Salaries		34,108		
422	419	444	142000	FICA Taxes		521		
1,407	746	420	143000	Workers' Compensation		446		
87,174	108,431	118,047	144000	Unemployment		125,796		
95,846	99,858	111,194	145000	Retirement Contributions		98,702		
730	709	794	146000	Health Insurance		750		
1,188	1,231	1,294	149000	Life Insurance		1,076		
				Long Term Disability				
596,061	646,573	683,785		Total Personnel Services		707,249	-	-
		5.925		Total Full-Time Equivalent (FTE)		5.925	5.925	5.925
				Materials and Services:				
12,595	11,958	15,000	210000	Office Supplies		15,000		
7,407	4,831	9,000	211000	Postage		8,000		
2,445	2,420	2,563	223001	Janitorial		2,563		
27	42	500	223005	Safety Program		500		
8,607	4,012	6,500	310000	Printing/Advertising/Publicity		6,500		
4,635	2,391	6,000	320000	Dues/Meetings/Training/Travel-Finance		5,000		
19,150	15,200	15,000	320001	Dues/Meetings/Training/Travel-Administration		13,000		
3,286	4,487	5,000	320002	Dues/Meetings/Training/Travel-Commission		3,000		
3,893	3,751	4,854	340000	Electricity		4,854		
2,042	1,551	2,588	340001	Natural Gas		2,750		
2,274	2,334	3,000	340002	Communications		3,000		
818	590	712	340005	Water		712		
926	236	324	340006	Sewer		324		
185	47	65	340007	Storm Sewer		65		
246	206	242	340008	Sanitation		242		
184,207	191,866	209,277	350000	Insurance Bonds and Fire		240,000		
4,176	4,768	6,800	360000	Bank Fees		6,800		
3,909	4,482	4,500	366000	Equipment Maintenance		4,500		
110,099	112,203	120,130	380000	Professional Services		123,025		
770	872	1,000	380005	Recording/Title Fees		1,000		
1,663	2,068	1,710	380010	Storage Facilities Rental		1,710		
40,373	63,132	56,132	380020	Software and Computer Support		57,120		
4,057	8,288	5,000	380050	Non-capital equipment		8,600		
3,021	2,398	7,600	390000	Miscellaneous Expense		7,600		
420,813	444,135	483,497		Total Materials and Services		515,865	-	-
				Capital Outlay:				
			610000	Equipment				
			620000	Capital Improvements				
-	-	-		Total Capital Outlay		-	-	-
\$ 1,016,874	\$ 1,090,707	\$ 1,167,282		Total Expenditures		\$ 1,223,114	\$ -	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Planning (419)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022		
Actual		Adopted	Proposed by		
FYE 6/30/19	FYE 6/30/20	Budget FYE 6/30/21	Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Expenditures		
			Personnel Services:		
\$ 98,924	\$ 103,741	\$ 103,050	110000	Regular Salaries	\$ 90,600
580	684	1,200	110001	Overtime	500
7,457	7,844	7,975	141000	FICA Taxes	6,969
86	97	110	142000	Workers' Compensation	106
382	205	104	143000	Unemployment	91
27,362	33,041	33,783	144000	Retirement Contributions	23,680
21,714	21,592	23,966	145000	Health Insurance	25,588
186	163	190	146000	Life Insurance	171
317	300	328	149000	Long Term Disability	230
5,007	5,625	8,274	199999	Personnel Services overhead (.0729 FTE)	8,698
<u>162,014</u>	<u>173,294</u>	<u>178,980</u>	Total Personnel Services		
		1.275	Total Full-Time Equivalent (FTE)		
			Materials and Services:		
458	441	500	210000	Office Supplies	500
	0	300	211000	Postage	300
525	520	555	223001	Janitorial Supplies	555
1,822	1,546	2,000	310000	Printing/Advertising/Publicity	2,000
13,100	2,743	6,000	320000	Dues/Meetings/Training/Travel	6,000
18,899	38,585	75,000	330000	Application Processing Fees	35,000
841	810	1,050	340000	Electricity	1,050
441	335	560	340001	Natural Gas	560
179	183	180	340002	Communications	180
99	127	154	340005	Water	154
49	51	70	340006	Sewer	70
10	10	14	340007	Storm Sewer	14
43	43	53	340008	Sanitation	53
453	617	500	360000	Bank Fees/Credit Cards	500
11,445	20,322	20,000	380000	Professional Services	75,000
515	1,098	670	380020	Computer and Software Support	1,000
		550	380050	Non-capital Equipment	2,000
3,535	3,864	5,856	390090	Overhead Cost (Indirect allocation)	6,345
<u>52,415</u>	<u>71,298</u>	<u>114,012</u>	Total Materials and Services		
			Capital Outlay:		
			610000	Machinery and Equipment	
			Total Capital Outlay		
<u>\$ 214,429</u>	<u>\$ 244,591</u>	<u>\$ 292,992</u>	Total Expenditures		
			\$ 287,914	\$ -	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Police (421)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022					
Actual		Adopted Budget	Expenditures			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21						
\$ 790,122	\$ 760,102	\$ 817,000	110000	Personnel Services:		\$ 880,500		
68,315	126,320	75,000	110001	Regular Salaries		75,000		
5,603	7,487	8,000	110002	Overtime		-		
451	86	250	110003	Part-Time Salaries		250		
63,882	66,562	68,869	141000	Reserve Wages		73,115		
13,258	14,322	21,953	142000	FICA Taxes		29,192		
3,274	1,705	900	143000	Workers' Compensation		956		
192,265	214,668	268,594	144000	Unemployment		289,687		
183,634	160,704	226,507	145000	Retirement Contributions		232,954		
1,213	1,079	1,342	146000	Health Insurance		1,143		
2,407	2,294	2,605	149000	Life Insurance		2,205		
32,545	45,971	41,301	199999	Long Term Disability		44,486		
				Personnel Services overhead (.3727 FTE)				
<u>1,356,967</u>	<u>1,401,299</u>	<u>1,532,321</u>		Total Personnel Services		<u>1,629,488</u>	-	-
		12.7683		Total Full-Time Equivalent (FTE)		13.1323		
				Materials and Services:				
1,072	806	1,200	210000	Office Supplies		1,200		
276	199	500	211000	Postage		500		
2,855	2,406	3,600	223000	General Supplies/Small Tools		4,000		
842	848	1,000	223001	Janitorial Supplies		1,200		
3,056	10,154	13,000	223004	Uniforms		13,000		
70		4,000	233005	Reserve Expenses		4,000		
1,386	2,133	2,500	310000	Printing/Advertising/Publicity		2,500		
2,077	3,231	4,000	320000	Dues/Meetings/Travel		4,250		
18,062	9,035	25,000	320001	Police Training		25,000		
2,631	2,535	3,286	340000	Electricity		3,286		
1,381	1,048	1,752	340001	Natural Gas		1,862		
15,653	15,806	19,000	340002	Communications		19,000		
310	399	482	340005	Water		482		
153	159	219	340006	Sewer		219		
31	32	44	340007	Storm Sewer		44		
135	135	164	340008	Sanitation		164		
209,856	243,320	243,320	340009	Dispatch Service		234,688		
22,643	18,009	25,000	362000	Gasoline/Oil/Lubricants		25,000		
16	10	50	360000	Bank Fees/Credit Cards		50		
20,241	14,661	20,000	366000	Equipment Maintenance		23,000		
		1,500	371000	Repair and Maintenance		1,500		
13,514	27,530	25,000	380000	Professional Services		27,000		
878	957	1,500	380010	Rentals		1,500		
17,962	13,623	20,000	380020	Computer and Software Support		20,000		
16,452	10,159	20,000	380050	Non-capital Equipment		20,000		
2,500	1,900	2,500	382000	Prisoner Expense		2,500		
53		500	390000	Uniform Cleaning		500		
22,976	31,578	29,216	390090	Overhead Cost (Indirect allocation)		32,462		
<u>377,079</u>	<u>410,673</u>	<u>468,333</u>		Total Materials and Services		<u>468,907</u>	-	-
				Capital Outlay:				
			610000	Capital Equipment				
			610012	Machinery and Equipment				
-	-	-		Total Capital Outlay		-	-	-
<u>\$ 1,734,046</u>	<u>\$ 1,811,972</u>	<u>\$ 2,000,654</u>		Total Expenditures		<u>\$ 2,098,395</u>	\$ -	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Fire (422)

Budget for Fiscal Year
7/1/2021-6/30/2022

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022		
Actual		Adopted Budget	Proposed by Approved by Adopted by		
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	Budget Officer	Budget Committee	Governing Body
Expenditures					
Personnel Services:					
\$ 217,437	211,447	\$ 215,250	110000	Regular Salaries	\$ 248,500
2,504	2,258	-	110001	Overtime	-
61,567	48,250	93,000	110003	Volunteer wages	110,000
21,191	19,633	23,581	141000	FICA Taxes	27,425
8,774	7,880	7,478	142000	Workers' Compensation	15,128
1,060	499	308	143000	Unemployment	359
61,555	65,210	64,006	144000	Retirement Contributions	78,409
55,286	56,778	66,380	145000	Health Insurance	62,136
501	434	525	146000	Life Insurance	484
4,113	4,171	4,275	147000	AD & D	3,838
689	605	688	149000	Long Term Disability	596
29,684	39,764	31,317	199999	Personnel Services overhead (.4456 FTE)	53,185
464,361	456,930	506,808		Total Personnel Services	600,060
		3.00		Total Full-Time Equivalent (FTE)	3.00 3.00 3.00
Materials and Services:					
1,624	1,913	1,800	210000	Office Supplies	1,800
88	69	200	211000	Postage	200
10,274	16,899	32,200	223000	General Supplies/Small Tools	25,000
606	564	700	223002	Chemical Supplies	700
6,285	8,404	9,000	223003	Medical Supplies	9,000
1,494	4,098	8,300	223004	Uniforms	8,300
993	2,469	2,500	310000	Printing/Advertising/Publicity	2,500
16,928	9,109	20,000	320000	Dues/Meetings/Training/Travel	15,000
4,407	4,232	6,161	340000	Electricity	5,561
4,342	3,405	5,198	340001	Natural Gas	5,498
1,437	2,022	4,680	340002	Communications	4,680
808	964	1,200	340005	Water	1,198
921	958	1,100	340006	Sewer	1,092
184	192	263	340007	Storm Sewer	263
347	456	438	340008	Sanitation	438
29,887	30,673	30,732	340009	Dispatch Service	31,643
7,718	7,463	10,275	362000	Gasoline/Oil/Lubricants	10,275
25,588	80,496	44,775	366000	Equipment Maintenance	44,775
1,258	4,162	34,800	371000	Repair and Maintenance	4,800
3,976	13,347	13,500	380000	Professional Services	13,500
1,030	4,204	3,046	380020	Computer and Software Support	3,331
15,373	7,176	23,550	380050	Non-capital Equipment	32,550
20,957	27,314	22,126	390090	Overhead Cost (indirect allocation)	38,778
156,526	230,590	276,544		Total Materials and Services	260,882
Capital Outlay:					
			610000	Capital Equipment	
			610011	Lucas CPR Device	11,500
				Total Capital Outlay	11,500
Debt Service:					
40,184			801001	Principal 02/01/19 (7 year term)	
1,282			801002	Interest 02/01/19 (payoff date = 2/1/19)	
57,895	59,497	61,145	801003	Principal 12/29/21 (10 year term)	62,839
14,139	12,536	10,889	801004	Interest 12/29/21 (payoff date = 12/29/25)	9,195
113,500	72,033	72,034		Total Debt Service	72,034
\$ 734,387	\$ 759,553	\$ 855,386		Total Expenditures	\$ 944,476 \$ - \$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Parks (429)

Budget for Fiscal Year
7/1/2021-6/30/2022

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022		
Actual		Adopted Budget	Proposed by Budget Officer		
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	Approved by Budget Committee	Adopted by Governing Body	
Expenditures					
Personnel Services:					
\$ 25,603	\$ 37,879	\$ 31,780	110000	Regular Salaries	\$ 42,380
1,752	705	1,938	110001	Overtime	1,938
8,352	2,178	10,782	110002	Temporary/Seasonal Salaries	10,782
2,648	3,012	3,404	141000	FICA Taxes	4,215
822	1,560	1,428	142000	Workers' Compensation	2,029
137	77	45	143000	Unemployment	55
5,993	9,839	9,037	144000	Retirement Contributions	12,523
6,931	8,426	8,535	145000	Health Insurance	14,489
35	43	39	146000	Life Insurance	52
85	115	98	149000	Long Term Disability	104
11,504	14,483	15,248	199999	Personnel Services overhead (.1161 FTE)	13,864
63,861	78,316	82,334	Total Personnel Services		102,431
		0.5357	Total Full-Time Equivalent (FTE)		0.738
Materials and Services:					
118	103	250	210000	Office Supplies	250
		90	211000	Postage	90
4,160	3,019	3,000	223000	General Supplies/Small Tools	3,000
1,117	349	1,500	223001	Janitorial Supplies	1,500
1	199	1,000	223002	Chemical Supplies	1,000
111	589	250	223004	Uniforms	250
390	126	500	223005	Safety	500
13	418	800	310000	Printing/Advertising/Publicity	800
127	120	300	320000	Dues Meetings Training Travel	300
4,396	4,618	7,000	340000	Electricity	7,000
266	241	500	340002	Communications	500
5,843	5,322	6,200	340005	Water	8,200
3,239	1,926	2,100	340006	Sewer	2,100
648	385	500	340007	Storm Sewer	500
3,119	1,240	2,600	340008	Sanitation	2,600
267	250	500	350000	Insurance-Bonds & Fire	500
223	405	300	360000	Bank Fees/Credit Cards	300
5,283	3,756	4,000	362000	Gasoline/Oil/Lubricants	4,000
7,179	887	3,500	366000	Equipment Maintenance	3,500
4,345	(2,698)	10,000	371000	Repair & Maint. Materials	10,000
284	347	2,000	371001	Rock	2,000
435	6,879	5,000	378000	Building Maintenance	5,000
11,346	13,095	15,000	380000	Professional Services	15,000
533	562	900	380020	Computer and Software Support	900
224	151	2,000	380050	Non-capital Equipment	2,000
8,122	9,949	10,795	390090	Overhead Cost (Indirect allocation)	10,133
61,786	52,238	80,585	Total Materials and Services		81,923
Capital Outlay:					
266		-	610005	Public Works Service Truck	
			610024	Hoist Truck	2,300
	108	638	620091	Remodel of Public Works	
243			620093	Automatic Gate at Public Works	
509	108	638	Total Capital Outlay		2,300
\$ 126,156	\$ 130,662	\$ 163,557	Total Expenditures		\$ 186,654 \$ - \$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Transfers (600)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022			
Actual		Adopted Budget				
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Transfers to Other Funds:			
170,000	50,000	40,000	860035 Facilities Maintenance Fund	50,000		
110,000	15,000	5,000	860070 Police Vehicle Replacement Fund	75,000		
25,000	10,000	5,000	860071 Fire Apparatus & Equipment Replacement Fund	25,000		
19,578	19,578	20,178	860072 Tansy Point Dock Capital Reserve Fund	20,778		
\$ 324,578	\$ 94,578	\$ 70,178	Total Transfers	\$ 170,778	\$ -	\$ -

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Contingency (500)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
\$ -	\$ -	\$ 235,517	800000 Contingency-5% of expenditures	\$ 254,938		
\$ -	\$ -	\$ 235,517	Total	\$ 254,938	\$ -	\$ -

City of Warrenton
Budget Document

Parks System Development Charges Fund 003 (410)

Historical Data			Budget for Fiscal Year 7/1/2021- 6/30/2022				
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21			FYE 6/30/19	FYE 6/30/20	FYE 6/30/21
			<u>Resources</u>				
\$ 129,649	\$ 143,744	\$ 156,700	300000	Beginning Fund Balance	\$ 178,187		
10,500	18,860	22,000	339200	Improvement Fee	12,000		
			339100	Reimbursement Fee			
3,595	3,301	1,000	361000	Interest	1,100		
<u>143,744</u>	<u>165,905</u>	<u>179,700</u>		Total Resources	<u>191,287</u>	<u>-</u>	<u>-</u>
			<u>Requirements</u>				
			620000	Capital Outlay-Parks Dept: Improvements			
			620013	Forest Rim Parklet	40,000		
		-		Total Capital Outlay	<u>40,000</u>	<u>-</u>	<u>-</u>
-	-	-	800000	Contingency	-	-	-
-	-	-		Total Expenditures	40,000	-	
143,744	165,905	179,700	880001	Ending Fund Balance	151,287	-	-
<u>\$ 143,744</u>	<u>\$ 165,905</u>	<u>\$ 179,700</u>		Total Requirements	<u>\$ 191,287</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Established by Resolution No. 2055

Police Vehicle Replacement Fund 070 (495)

Review Year: 2023

To accumulate funds for the purchase
of police vehicles and equipment

Budget for Fiscal Year
7/1/2021 - 6/30/2022

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				Resources		
\$ 6,656	\$ 6,834	\$ 22,000	300000	Beginning Fund Balance	\$ 67,282	
178	290		361000	Interest Earnings		
				Transfers from Other Funds:		
110,000	15,000	5,000	391001	General Fund	75,000	
		40,000	391006	WBL Fund	5,000	
			366000	Proceeds from Sale of Assets		
<u>116,834</u>	<u>22,124</u>	<u>67,000</u>		Total Resources	<u>147,282</u>	<u>-</u>
				Requirements		
				Materials and Services-Police Dept:		
			380000	Professional Services		
			380050	Non-capital Equipment		
				Total Materials and Services	<u>-</u>	<u>-</u>
				Capital Outlay-Police Dept:		
			610000	Equipment-Unallocated		
110,000		57,000	610001	Police Patrol Vehicles	118,000	
			610002	K9 Vehicle		
<u>110,000</u>	<u>-</u>	<u>57,000</u>		Total Capital Outlay	<u>118,000</u>	<u>-</u>
			800000	Contingency	<u>-</u>	<u>-</u>
110,000	-	57,000		Total Expenditures	<u>118,000</u>	<u>-</u>
6,834	22,124	10,000	880001	Reserved for future expenditure	<u>29,282</u>	<u>-</u>
<u>\$ 116,834</u>	<u>\$ 22,124</u>	<u>\$ 67,000</u>		Total Requirements	<u>\$ 147,282</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Established by Resolution No. 2021

Fire Apparatus & Equipment Replacement Fund 071 (495)

To accumulate funds for the purchase of fire apparatus

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources		
\$ 103,821	\$ 101,268	\$ 63,750	300000	Beginning Fund Balance	
2,652	1,920	500	361000	Interest Earnings	
333,333			367000	FEMA Grant-Tanker	
		171,000	367001	FEMA Grant-SCBA	
		422,750	367002	FEMA Grant-Engine	
			Transfers from Other Funds:		
25,000	10,000	5,000	391001	General Fund	
			391006	WBL Fund	
6,492			360000	Miscellaneous Revenue	
471,298	113,188	663,000	Total Resources		
				762,450	-
					-
			Requirements		
	34,515	-	380050	Materials and Services-Fire Dept: Non-capital Equipment	
-	34,515	-	Total Materials and Services		
				-	-
				-	-
370,030			Capital Outlay-Fire Dept:		
	14,935		610005	2018 U.S Tanker Water Tender	
			610008	Porta-Count Fit Machine	
			610007	Rescue Tools	
		180,000	610009	Self Contained Breathing Apparatus	
		445,000	610010	Type 3 Fire Engine	
			610012	Fire Utility Vehicle	
370,030	14,935	625,000	Total Capital Outlay		
				713,000	-
					-
-	-	-	800000	Contingency	
				-	-
				-	-
370,030	49,450	625,000	Total Expenditures		
				713,000	-
					-
101,268	63,738	38,000	880001	Reserved for Future Expenditure	
				49,450	-
					-
\$ 471,298	\$ 113,188	\$ 663,000	Total Requirements		
				\$ 762,450	\$ -
					\$ -

City of Warrenton
Budget Document

Grant Fund 015

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021- 6/30/2022		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
Resources						
\$ 10,339	\$ 7,862	\$ 2,868	300000 Beginning Fund Balance	\$ 1,968		
		2,109	300000 Beginning Fund Balance-Memorial	2,109		
		800	300000 Beginning Fund Balance - K9	621		
2,584	1,462	4,000	334111 Safety Belt Grant - Police	3,000		
1,722	439	4,000	334112 DUII Grant - Police	3,000		
1,500		4,000	334113 Miscellaneous Grants - Police	4,000		
574	2,923	7,000	334121 Miscellaneous Grants - Vests Police	7,000		
		3,000	334123 Donations for K-9			
		300	365003 Parent Aid Donation	300		
500,000			365006 OBDD Pac Coast Grant			
1,975			365007 Pac Coast Reimbursements			
		1,000	334124 Naloxone Grant Program	1,000		
421			334125 VFW/OPRD Veteran's Memorial Grant/Donation			
		70,000	334116 DLCD Grant			
		10,000	334126 ODF Wildland PPE Grant			
			334127 FEMA SAFER Grant	143,227		
			334128 Homeland Security Grant	9,000		
		10,000	391006 Transfer from WBL Fund			
<u>519,115</u>	<u>12,686</u>	<u>119,077</u>	Total Resources	<u>175,225</u>	<u>-</u>	
Requirements						
Police Department						
Personnel Services						
			110000 Regular Salaries			
2,245	1,462	4,000	110001 Overtime - Safety Belt Grant	3,000		
1,644	439	4,000	110003 Overtime - DUII Grant	3,000		
291			141000 Fica			
1			142000 Worker's Compensation			
5			143000 Unemployment			
120			144000 Retirement			
			145000 Health Insurance			
			146000 Life Insurance			
<u>4,305</u>	<u>1,901</u>	<u>8,000</u>	Total Personnel Services	<u>6,000</u>	<u>-</u>	
		0	Total Full-Time Equivalent (FTE)	<u>0</u>	<u>0</u>	
Materials and Services						
197		300	223001 Parent Aid Supplies	300		
89	84	800	223004 K-9 Supplies	121		
		2,109	223006 K-9 Fundraising Expense			
1,357	1,656	2,000	380000 Professional Services-Memorial Fund			
	900	1,000	380003 Professional Services-K-9	500		
1,500		1,000	380004 Naloxone Grant Program	1,000		
574	2,923	4,000	380050 Non-Capital Equipment - Police Misc	4,000		
10	40	1,000	380054 Non-Capital Equipment - Police VESTS	7,000		
<u>3,727</u>	<u>5,603</u>	<u>18,209</u>	Total Materials and Services	<u>12,921</u>	<u>-</u>	
Capital Outlay						
			610002 K-9 Vehicle			
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	
<u>8,032</u>	<u>7,504</u>	<u>26,209</u>	Total Police Department Requirements	<u>18,921</u>	<u>-</u>	

City of Warrenton
Budget Document

Grant Fund 015

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021- 6/30/2022		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			Requirements			
			Fire Department			
			Personnel Services			
			110000 Regular Salaries	83,750		
			141000 FICA	6,407		
			142000 Worker's Compensation	3,086		
			143000 Unemployment	335		
			144000 Retirement	26,506		
			145000 Health Insurance	23,865		
			146000 Life Insurance	161		
			149000 Long Term Disability	215		
			Total Personnel Services	144,325	-	
		0	Total Full-Time Equivalent (FTE)	1	0	
			Materials and Services			
		20,000	380058 Non-Capital Equip - Wildland PPE Grant			
		20,000	Total Materials and Services	-	-	
		20,000	Total Fire Department Requirements	144,325	-	
			Requirements			
			Community Development			
			Materials and Services			
		70,000	380008 Professional Services - DLCD Grant			
		70,000	Total Materials and Services	-	-	
		70,000	Total Community Development Department Requirements	-	-	
			Requirements			
			Administration Department			
			Material and Services			
500,000			380006 Pac Coast Facility Grant			
1,975			380007 Pac Coast Grant-Admin			
			380010 EOP Update -HSG	9,000		
501,975			Total Materials and Services	9,000	-	
			Capital Outlay			
		1,246	620002 Veteran's Memorial Statue VFW Post 10580			
		1,246	Total Capital Outlay	-	-	
		503,221	Total Administration Department Requirements	9,000	-	
511,253	7,504	116,209	Total Expenditures	172,246	-	
7,862	5,182	2,868	880001 Ending Fund Balance	2,979	-	
\$ 519,115	\$ 12,686	\$ 119,077	Total Requirements	\$ 175,225	\$ -	

City of Warrenton
Budget Document

Community Center Fund 005 (401)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022					
Actual		Adopted Budget	Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21						
			Resources					
\$ 14,375	\$ 19,490	\$ 16,000	300000	Beginning Fund Balance	\$ 15,000			
19,012	15,361	13,000	347500	Rentals	13,000			
462	444	400	348000	Cleaning Charges	400			
35	28		360000	Miscellaneous Income				
435	535	160	361000	Interest	200			
3,620	1,773	1,500	364000	Fundraising	1,500			
3,300	2,232	1,500	365000	Donations	1,500			
<u>41,239</u>	<u>39,862</u>	<u>32,560</u>		Total Resources	<u>31,600</u>			
			Requirements					
			Personnel Services-Community Center:					
			110000	Regular Admin Salaries				
4,309	3,788	4,600	110002	Part-Time Salaries	4,750			
330	290	352	141000	FICA	363			
72	77	114	142000	Workers Compensation	136			
17	8	5	143000	Unemployment	5			
			144000	Retirement				
			145000	Health Insurance				
			146000	Life Insurance				
2,682	3,233	3,077	199999	Personnel services overhead (.0261 FTE)	3,112			
<u>7,409</u>	<u>7,394</u>	<u>8,148</u>		Total Personnel Services	<u>8,366</u>			
		0.15		Total Full-Time Equivalent (FTE)	0.15	0.15	0.15	
			Materials and Services-Community Center:					
79	35	300	223000	General Supplies	200			
457	438	900	223001	Janitorial Supplies	600			
390	22	400	310000	Printing/Advertising/Publicity	400			
1,800	1,728	2,250	340000	Electricity	2,250			
1,304	1,081	1,600	340001	Natural Gas	1,600			
1,574	1,596	1,650	340002	Communications	1,650			
831	874	850	340005	Water	875			
699	727	730	340006	Sewer	730			
140	145	150	340007	Storm Sewer	150			
2,132	1,763	2,225	340008	Sanitation	2,225			
136	135	210	360000	Bank Fees/Credit Cards	200			
		500	371000	Building Maintenance	500			
			380000	Professional Services				
484	480	650	380020	Computer/Software Support	650			
	158	500	380050	Non-capital equipment	500			
418	327	900	390000	Fundraising Expenses	600			
1,894	2,221	2,156	390090	Overhead Cost (Indirect Allocation)	2,275			
<u>12,340</u>	<u>11,729</u>	<u>15,971</u>		Total Materials and Services	<u>15,405</u>			
			Not allocated:					
2,000	2,500		860004	Transfer to Capital Reserve Fund	1,000			
-	-	1,000	800000	Contingency	1,500			
21,749	21,623	25,119		Total Expenditures	26,271			
19,490	18,239	7,441	880001	Ending Fund Balance	5,329			
<u>\$ 41,239</u>	<u>\$ 39,862</u>	<u>\$ 32,560</u>		Total Requirements	<u>\$ 31,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Established by Resolution No. 2328

Community Center Capital Reserve Fund 004 (401)

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

Review Year: 2021

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021- 6/30/2022		
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
3,087	5,087	\$ 7,587	300000 Beginning Fund Balance	\$ 7,587		
			365001 Contributions to Capital			
			Transfers from Other Funds:			
2,000	2,500		391005 Transfer from Community Center	1,000		
<u>5,087</u>	<u>7,587</u>	<u>7,587</u>	Total Resources	<u>8,587</u>	<u>-</u>	<u>-</u>
Requirements						
Materials and Services-Community Center:						
		5,000	371000 Repair and maintenance	6,000		
		2,587	380050 Non-capital Equipment	2,587		
-	-	<u>7,587</u>	Total Materials and Services	<u>8,587</u>	<u>-</u>	<u>-</u>
Capital Outlay-Community Center:						
			610000 Equipment			
			620000 Improvements			
-	-	-	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	800000 Contingency	-	-	-
-	-	7,587	Total Expenditures	<u>8,587</u>	<u>-</u>	<u>-</u>
5,087	7,587	-	880001 Ending Fund Balance	-	-	-
<u>\$ 5,087</u>	<u>\$ 7,587</u>	<u>\$ 7,587</u>	Total Requirements	<u>\$ 8,587</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Transient Room Tax Fund 024 (465)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021- 6/30/2022		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
Resources						
\$ -	\$ -		300000	Beginning Fund Balance		
55,757	45,928	68,000	319300	Room Taxes (LCTC Share)	66,000	
47,886	39,444	60,000	319301	Room Taxes (VC Share)	58,000	
159,400	131,300	190,000	319302	Room Taxes (Hammond Marina Share)	166,000	
<u>263,043</u>	<u>216,672</u>	<u>318,000</u>	Total Resources		<u>290,000</u>	<u>-</u> <u>-</u>
Requirements						
Materials and Services-Transient Room Tax Program:						
		1,000	380000	Qualified Recipient/Tourism Purpose	1,000	
159,400	131,300	189,000	380001	Hammond Marina	165,000	
55,757	45,928	68,000	380002	Tourist Promotion LCTC	66,000	
47,886	39,444	60,000	380003	Warrenton Visitors' Center	58,000	
<u>263,043</u>	<u>216,672</u>	<u>318,000</u>	Total Materials and Services		<u>290,000</u>	<u>-</u> <u>-</u>
<u>263,043</u>	<u>216,672</u>	<u>318,000</u>	Total Expenditures		<u>290,000</u>	<u>-</u> <u>-</u>
-	-	-	Ending Fund Balance		-	-
<u>\$ 263,043</u>	<u>\$ 216,672</u>	<u>\$ 318,000</u>	Total Requirements		<u>\$ 290,000</u>	<u>\$ -</u> <u>\$ -</u>

City of Warrenton
Budget Document

Established by Resolution No. 2329

Facilities Maintenance Fund 035 (410)

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

Review Year: 2022

Historical Data			Budget for Fiscal Year 7/1/2021- 6/30/2022			
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
91,464	160,397	\$ 56,000	300000	Beginning Fund Balance	\$ 75,000	
	1,000		331400	SAIF Grant		
			360000	Miscellaneous		
2,102	1,609	500	361000	Interest Earnings	500	
				Transfers from Other Funds:		
170,000	50,000	40,000	391001	General Fund	50,000	
<hr/>			<hr/>			
263,566	213,006	96,500	Total Resources		125,500	-
<hr/>			<hr/>			
			Requirements			
			Materials and Services-Facilities Maintenance:			
423	306	485	340000	Electricity	350	
1,017	608		340002	Communications		
359	754	754	340005	Water	754	
699	1,455	1,455	340006	Sewer	1,455	
140	291	291	340007	Storm Sewer	291	
98	126	100	340008	Sanitation	100	
96,933	92,842	21,290	371000	Repair and Maintenance	40,000	
		500	371003	R & M -Senior Freezer	500	
2,773	2,384	3,000	371004	R & M -Community Center	3,000	
	24	1,000	371006	R & M -Visitor's Center	5,000	
552	51,725	2,000	371007	Headstart Repair & Maintenance	2,000	
		10,000	371009	R & M -Other	10,000	
176	217	220	390000	VC-Property Taxes	220	
<hr/>			<hr/>			
103,169	150,732	41,095	Total Materials and Services		63,670	-
<hr/>			<hr/>			
			Capital Outlay-Facilities Maintenance:			
			620000	Improvements - Other		
<hr/>			<hr/>			
-	-	-	Total Capital Outlay		-	-
<hr/>			<hr/>			
		55,405	800000	Not allocated: Contingency	51,830	
<hr/>			<hr/>			
103,169	150,732	96,500	Total Expenditures		115,500	-
<hr/>			<hr/>			
160,397	62,274	-	Reserved for Future Expenditures		10,000	-
<hr/>			<hr/>			
\$ 263,566	\$ 213,006	\$ 96,500	Total Requirements		\$ 125,500	\$ -

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: 2023

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual FYE 6/30/19	Actual FYE 6/30/20	Adopted Budget FYE 6/30/21	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
\$ 124,117	\$ 147,195	\$ 169,843	300000	Beginning Fund Balance	\$ 191,802	
3,500	3,438	1,500	361000	Interest Earnings	1,000	
				Transfers from Other Funds:		
19,578	19,578	20,178	391001	General Fund 10% of lease revenue	20,778	
			391001	General Fund		
<u>147,195</u>	<u>170,211</u>	<u>191,521</u>		Total Resources	<u>213,580</u>	<u>-</u>
						<u>-</u>
Requirements						
				Materials and Services-Admin:		
			380000	Professional Services		
			380050	Non-capital Equipment		
<u>-</u>	<u>-</u>	<u>-</u>		Total Materials and Services	<u>-</u>	<u>-</u>
				Capital Outlay-Admin:		
<u>-</u>	<u>-</u>	<u>191,521</u>	620000	Improvements-Anodes	<u>213,580</u>	
<u>-</u>	<u>-</u>	<u>191,521</u>		Total Capital Outlay	<u>213,580</u>	<u>-</u>
				Not allocated:		
<u>-</u>	<u>-</u>		800000	Contingency		
<u>-</u>	<u>-</u>	<u>191,521</u>		Total Expenditures	<u>213,580</u>	<u>-</u>
<u>147,195</u>	<u>170,211</u>	<u>-</u>	880001	Ending Fund Balance	<u>-</u>	<u>-</u>
<u>\$ 147,195</u>	<u>\$ 170,211</u>	<u>\$ 191,521</u>		Total Requirements	<u>\$ 213,580</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Wastewater Treatment Facility GO Bond 059 (435)

Historical Data			Budget for Fiscal Year 7/1/2021- 6/30/2022			
Actual		Adopted	Resources and Requirements	Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	Budget FYE 6/30/21				
Resources						
\$ 102,069	\$ 100,146	\$ 55,000	300000	Beginning Fund Balance	\$ 74,000	
20,371	17,437	15,000	311200	Prior Year Taxes	15,000	
5,657	4,934	1,500	361000	Interest Earnings	1,600	
128,097	122,517	71,500		Sub-Total Resources	90,600	-
542,748	536,903	540,037	311100	Property Taxes - Bond Measure	518,421	
670,845	659,420	611,537		Total Resources	609,021	-
Requirements						
Debt Service:						
433,245	446,077	227,988	471000	Principal GO Bond due 12/01/21	234,720	
		231,319	471000	Principal GO Bond due 06/01/22	238,170	
137,454	122,424	47,622	472000	Interest GO Bond due 12/01/21	40,870	
		59,329	472000	Interest GO Bond due 06/01/22	50,148	
570,699	568,501	566,238		Total Debt Service (Pay off date is 12/1/26)	563,908	-
-	-	-	800000	Contingency	-	-
570,699	568,501	566,238		Total Expenditures	563,908	-
100,146	90,919	45,299	880001	Ending Fund Balance 8% of debt service	45,113	-
\$ 670,845	\$ 659,420	\$ 611,537		Total Requirements	\$ 609,021	\$ -

City of Warrenton
Budget Document

Quincy Robinson Trust Fund 065 (429)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			Resources			
\$ 48,064	\$ 83,789	\$ 123,500	300000	Beginning Fund Balance	\$ 127,000	
1,416	2,063	500	361000	Interest Earnings	700	
47,009	47,196	45,000	365000	Donation from the Trust	45,000	
<u>96,489</u>	<u>133,048</u>	<u>169,000</u>		Total Resources	<u>172,700</u>	<u>-</u>
			Requirements			
			371000	Materials and Services-Parks Dept: Repair and Maintenance		
				Total Materials and Services	-	-
			Capital Outlay-Parks Dept:			
12,700			620073	Replace Tennis Court Fencing Fabric		
		40,000	620074	Carruthers Viewing Dock	40,000	
		30,000	620011	Carruthers Dog Park Drainage		
	12,180	27,000	620012	Carruthers Dog Park Parking		
			620013	Forest Rim Parklet	6,000	
			620014	Horse Shoe/Corn Hole Play Areas	5,000	
			620016	Volleyball Court - Parade Grounds	5,000	
			620017	Security Lighting - QBR Park	60,000	
			620018	Triangle Park Sign	7,000	
<u>12,700</u>	<u>12,180</u>	<u>97,000</u>			<u>123,000</u>	<u>-</u>
			800000	Not allocated: Contingency		
<u>12,700</u>	<u>12,180</u>	<u>97,000</u>		Total Expenditures	<u>123,000</u>	<u>-</u>
83,789	120,868	72,000	880001	Ending Fund Balance	49,700	-
<u>\$ 96,489</u>	<u>\$ 133,048</u>	<u>\$ 169,000</u>		Total Requirements	<u>\$ 172,700</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Building Division Fund 021 (423)

Historical Data			Budget for Fiscal Year 7/1/2021- 6/30/2022			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			Resources			
\$ 272,657	\$ 269,746	\$ 790,000	300000 Beginning Fund Balance	\$ 840,000		
185,935	870,441	470,000	322100 Permits	327,361		
94			337203 Intergovernmental			
	134		331500 CRF Grant			
259	209		360000 Miscellaneous			
6,138	5,820	4,000	361000 Interest Earnings	5,000		
465,083	1,146,350	1,264,000	Total Resources	1,172,361	-	-
			Requirements			
			Personnel Services-Building Dept:			
109,862	139,754	169,750	110000 Regular Salaries	182,250		
	85		110001 Overtime			
			110002 Part-Time Regular Salaries			
8,216	10,477	12,986	141000 FICA Taxes	13,942		
591	1,233	1,727	142000 Workers' Compensation	1,959		
420	267	170	143000 Unemployment	182		
21,213	26,965	40,051	144000 Retirement Contributions	47,388		
29,616	37,223	49,931	145000 Health Insurance	43,541		
212	223	275	146000 Life Insurance	257		
351	434	546	149000 Long Term Disability	455		
2,623	4,849	4,855	199999 Personnel services overhead (.0516 FTE)	6,154		
173,106	221,509	280,291	Total Personnel Services	296,128	-	-
		2.825	Total Full-Time Equivalent (FTE)	2.9		
			Materials and Services-Building Dept:			
1,610	2,266	2,500	210000 Office Supplies	2,500		
		50	211000 Postage	50		
38	216	50	223000 General Supplies	300		
525	520	555	223001 Janitorial Supplies	555		
28	723	250	310000 Printing/Advertising/Publicity	400		
4,163	536	8,000	320000 Dues Meetings Training Travel	8,000		
841	810	1,050	340000 Electricity	1,050		
441	335	560	340001 Natural Gas	595		
784	1,073	1,500	340002 Communications	1,500		
99	127	154	340005 Water	154		
49	51	70	340006 Sewer	70		
10	10	14	340007 Storm Sewer	14		
43	43	53	340008 Sanitation	53		
3,361	4,800	5,125	360000 Bank Fees/Credit Cards	8,500		
535	356	1,000	362000 Gasoline/Oil/Lubricants	1,500		
593	(13)	1,200	366000 Equipment Maintenance	1,500		
2,695	4,238	72,000	380000 Professional Services	120,000		
2,954	5,462	4,500	380020 Computer Software Support	7,000		
1,609	1,951	1,800	380050 Non-capital equipment	1,800		
1,852	3,331	3,453	390090 Overhead Cost (Indirect Allocation)	4,476		
22,231	26,837	103,884	Total Materials and Services	160,017	-	-
			Capital Outlay-Building Dept:			
			610001 Building Inspector Vehicle	35,000		
			Total Capital Outlay	35,000		
			Total Building Dept. Requirements	491,145		
			Not allocated:			
		108,000	800000 Contingency	80,000		
195,337	248,346	492,175	Total Expenditures	571,145	-	-
269,746	898,004	771,825	880001 Ending Fund Balance	601,216	-	-
\$ 465,083	\$ 1,146,350	\$ 1,264,000	Total Requirements	\$ 1,172,361	\$ -	\$ -

City of Warrenton
Budget Document

Library Fund 020 (455)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual	Adopted		Resources	Proposed by	Approved by	Adopted by
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	and Requirements	Budget Officer	Budget Committee	Governing Body
			Resources			
\$ 40,842	\$ 114,826	\$ 111,000	300000	Beginning Fund Balance	\$ 160,000	
2,395	3,694	2,000	311200	Prior Year Taxes	3,500	
500		10,000	334100	Grants-Misc	5,000	
1,000	1,000	1,000	334200	Grants-Ready to Read	1,000	
29,602			334300	Grant-Automation-LSTA		
225	235	250	351200	Fines	250	
2,224	1,697	2,000	351500	Book Sales	2,000	
611	1,046	950	360000	Miscellaneous	1,200	
2,068	2,711	1,000	361000	Interest Earnings	1,000	
830	369	300	365000	Donations	2,000	
232	48		365100	Donations-Building Fund		
2,521	2,561	2,568	365200	Donations-OCF	2,578	
	102		331500	CRF Grant		
83,050	128,280	131,088		Sub-Total Resources	186,528	-
188,238	200,068	205,834	311100	Property Taxes - Local Option Levy	224,975	-
271,288	328,359	336,902		Total Resources	411,503	-
			Requirements			
	32,847	52,031	110000	Personnel Services-Library:		
	37,215	29,219	110002	Regular Salaries	97,500	
38,795			110003	Part-Time Regular Salaries		
7,992			141000	LSTA Grant Position (Temp)		
3,278	5,021	6,216	141000	FICA	7,459	
93	106	86	142000	Workers Compensation	114	
168	128	81	143000	Unemployment	98	
7,087	27,827	24,288	144000	Retirement	27,293	
9,598	17,536	23,036	145000	Health Insurance	47,485	
91	142	185	146000	Life Insurance	236	
112	186	236	149000	Long Term Disability	263	
4,411	11,058	9,573	199999	Personnel services overhead (.0960 FTE)	11,457	
71,623	131,866	144,951		Total Personnel Services	191,905	-
		2,005		Total Full Time Equivalent (FTE)	225	
5,205	3,280	6,000	210000	Materials and Services-Library:		
24	90	200	211000	Office Supplies	4,000	
7,434	7,949	8,000	223000	Postage	200	
1,049	1,115	1,000	223001	Books	12,000	
2,149	1,496	1,800	223002	Ready to Read Grant-Books	1,000	
1,879	1,562	2,012	223002	Janitorial	2,400	
1,300	140	2,650	223003	OCF Grant-Programs	1,694	
			223004	OCF Grant-Building	1,642	
	124		223005	EJK Grant		
		1,500	223006	Library Program Supplies	1,500	
		5,500	223007	Miscellaneous Grant/Program Supplies	2,500	
840	1,524	1,000	310000	Printing/Advertising/Publicity	2,000	
1,783	698	1,650	320000	Dues/Meetings/Training/Travel	2,000	
1,709	1,643	2,000	340000	Electricity	1,500	
1,245	1,284	1,500	340001	Natural Gas	1,500	
480	480	600	340002	Communications	480	
440	471	600	340005	Water	500	
699	727	750	340006	Sewer	750	
140	145	150	340007	Storm Sewer	150	
448	446	500	340008	Sanitation	500	
266	315	600	366000	Equipment Maintenance	1,100	
33	935	1,000	371000	Repair and Maintenance	1,000	
2,497	4,271	6,000	380000	Professional Services	4,500	
25,020	25,020	25,020	380010	Facilities Rental	25,020	
3,462	4,479	3,900	380020	Computer Support/high speed internet	9,800	
2,654	2,208	2,000	380050	Non-capital equipment	3,000	
		4,500	380051	Miscellaneous Grant Non-Capital Equip	2,500	
3,114	7,595	6,787	390080	Overhead Cost (Indirect Allocation)	8,336	
63,868	67,999	87,119		Total Materials and Services	91,572	-
20,971			620001	Capital Outlay:		
				Library Automation		
20,971	-	-		Total Capital Outlay	-	-
		23,000	800000	Not allocated:		
				Contingency	25,000	
156,462	189,865	255,070		Total Expenditures	308,477	-
		4,452	880001	Reserved for future expenditure - building	4,452	
114,826	120,494	77,380	880001	Ending Fund Balance	98,574	-
\$ 271,288	\$ 328,359	\$ 336,902		Total Requirements	\$ 411,503	\$ - \$ -

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Budget for Fiscal Year 7/1/2021- 6/30/2022			
Actual FYE 6/30/19	Adopted Budget FYE 6/30/20	Adopted Budget FYE 6/30/21	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
\$ 195,212	\$ 157,790	\$ 145,000	300000	Beginning Working Capital	\$ 265,000	
239,006	274,053	270,000	347801	Annual Moorage Rentals	280,000	
42,643	32,327	25,000	347802	Transient Daily Moorage	45,000	
44,721	47,176	55,000	347803	Utilities	53,000	
27,289	34,362	20,000	347804	Dry Storage	30,000	
27,665	31,040	30,000	347805	Launch Ramp	35,000	
16,475	17,175	15,000	347806	Hoist	20,000	
31,692	22,553	25,000	347808	Monthly Moorage	25,000	
21,120	22,070	25,000	347810	Parking	27,000	
11,030	13,160	6,000	347812	Overnight Stays	12,000	
6,060	5,760	6,000	347813	Liveaboard Fees	4,500	
14,100	10,500	8,000	347814	Work Slip	10,000	
2,900	9,850	4,000	347816	Pier Use	10,000	
41,666	38,293	45,000	347818	Facilities Fee	45,000	
		1,000	347819	Fisherman's/Farmer's Market	1,000	
9,115	5,826		360000	Miscellaneous	2,500	
12,818	15,435	7,000	361000	Interest Earnings	5,000	
29,978	29,188	29,226	363000	Leases	29,538	
	340		331500	CRF Grant		
<u>773,490</u>	<u>766,898</u>	<u>716,226</u>		Total Resources	<u>899,538</u>	<u>-</u>
Requirements						
Personnel Services-Marinas:						
166,934	167,326	163,750	110000	Regular Salaries	205,500	
4,004	4,064	8,000	110001	Overtime	8,000	
5,931			110002	Temporary/Seasonal Salaries	10,000	
13,173	12,742	13,139	141000	FICA	17,098	
4,609	3,965	5,602	142000	Workers Compensation	8,014	
674	327	172	143000	Unemployment	224	
33,120	40,244	40,514	144000	Retirement	57,600	
37,758	39,956	33,147	145000	Health Insurance	58,514	
306	270	257	146000	Life Insurance	320	
544	535	531	149000	Long Term Disability	538	
43,570	45,648	46,976	199999	Personnel services overhead (.3988 FTE)	47,597	
<u>\$ 310,625</u>	<u>\$ 315,078</u>	<u>\$ 312,088</u>		Total Personnel Services	<u>\$ 413,405</u>	<u>\$ -</u>
	3.2549			Total Full-Time Equivalent (FTE)	<u>3.8512</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Resources and Requirements		Budget for Fiscal Year 7/1/2021- 6/30/2022		
Actual	FYE 6/30/20	Adopted Budget FYE 6/30/21	Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	Requirements				
			Materials and Services-Marinas:				
\$ 1,239	\$ 1,204	\$ 3,000	210000	Office Supplies	\$ 3,000		
642	611	1,000	211000	Postage	1,000		
923	816	3,000	223001	Janitorial Supplies	4,000		
1,361	634	2,000	223004	Uniforms	2,000		
56	893	500	310000	Printing/Advertising	500		
249	215	500	320000	Dues/Meetings/Training/Travel	500		
38,650	37,939	50,000	340000	Electricity	45,000		
1,406	919	2,000	340001	Natural Gas	2,000		
3,543	3,443	4,000	340002	Communications	4,000		
9,494	10,180	10,000	340005	Water	12,000		
2,237	2,369	5,000	340006	Sewer	5,000		
447	474	1,000	340007	Storm Sewer	1,000		
30,083	30,367	30,000	340008	Sanitation	30,000		
2,831	1,868	3,000	362000	Gasoline/Oil/Lubricants	3,000		
427	(110)	4,000	366000	Equipment Maintenance	4,000		
48,178	36,364	50,000	371000	Repair and Maintenance	55,000		
			375000	Map expenses			
		1,000	375100	Fisherman's/Farmer's Market	1,000		
235	820	2,500	380000	Professional Services	3,000		
6,243	7,460	7,500	380005	Pay Station & Merchant Fees	8,000		
6,594	6,572	7,000	380010	Submerged Land Lease	7,000		
2,573	2,579	4,500	380020	Computer and Software support			
1,447	1,850	2,000	380040	Transient Room Tax	2,500		
454	269		380050	Non-capital Equipment			
30,761	31,356	33,209	390090	Overhead Cost (Indirect Allocation)	34,739		
			410000	Permits and fees			
<u>\$ 190,075</u>	<u>\$ 179,093</u>	<u>\$ 226,709</u>		Total Materials and Services	<u>\$ 228,239</u>	<u>\$ -</u>	<u>\$ -</u>
				Transfers to Other Funds:			
115,000	100,000	20,000	860012	Marina Capital Reserve Fund	100,000		
<u>115,000</u>	<u>100,000</u>	<u>20,000</u>		Total Transfers to Other Funds	<u>100,000</u>	<u>-</u>	<u>-</u>
-	-	100,000	800000	Contingency	110,000		
615,700	594,171	658,797		Total Expenditures	851,644	-	-
157,790	172,727	57,429		Ending Fund Balance	47,894	-	-
<u>\$ 773,490</u>	<u>\$ 766,898</u>	<u>\$ 716,226</u>		Total Requirements	<u>\$ 899,538</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Established by Resolution No. 2018

Warrenton Marina Fund Capital Reserve Fund 012 (461)

To accumulate funds for capital
improvements at the Warrenton Marina

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2021- 6/30/2022			
Actual		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/19	FYE 6/30/20	Budget FYE 6/30/21		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
\$ 169,400	\$ 282,175	\$ 382,175	300000	Beginning Fund Balance	\$ 402,175	
115,000	100,000	20,000	391030	Transfers from Other Funds: Warrenton Marina Fund-operations	100,000	
<u>284,400</u>	<u>382,175</u>	<u>402,175</u>		Total Resources	<u>502,175</u>	<u>-</u>
			<u>Requirements</u>			
2,225			620002	Capital Outlay-Marinas: Commercial Work Pier Improvements	325,000	
			620009	E Dock Pile Replacement Project	40,000	
			620010	Inner Basin Lighting Project	20,000	
<u>2,225</u>	<u>-</u>	<u>-</u>		Total Capital Outlay	<u>385,000</u>	<u>-</u>
2,225	-	-		Total Expenditures	385,000	-
282,175	382,175	402,175	880001	Reserved for future expenditures	117,175	-
<u>\$ 284,400</u>	<u>\$ 382,175</u>	<u>\$ 402,175</u>		Total Requirements	<u>\$ 502,175</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted	Resources and Requirements	Proposed by Approved by Adopted by		
FYE 6/30/19	FYE 6/30/20	Budget FYE 6/30/21		Budget Officer	Budget Committee	Governing Body
Resources						
\$ 122,905	\$ 149,169	\$ 160,000	300000	Beginning Working Capital	\$ 250,000	
			334602	OSMB Grant - Operating		
102,338	105,354	75,000	347801	Annual Moorage Rentals	110,000	
11,080	13,590	10,000	347802	Transient Daily Moorage	15,000	
2,448	1,249	1,000	347803	Utilities	1,000	
			347804	Boat Storage		
97,500	109,730	60,000	347805	Launch Fees	95,000	
19,800	13,975	10,000	347808	Monthly Moorage	15,000	
26,775	36,990	20,000	347810	Parking	25,000	
52,780	59,340	25,000	347812	Overnight Stays	50,000	
14,610	14,708	7,500	347818	Facilities Fee	15,000	
4,191	4,376		360000	Miscellaneous	3,000	
21,325	21,741	12,000	361000	Interest Earnings	9,000	
	240		331500	CRF Grant		
13,141	13,101	12,901	363000	Lease Receipts	13,548	
488,894	543,563	393,401	Total Resources		601,548	-
Requirements						
Personnel Services-Marinas:						
111,012	117,887	88,000	110000	Regular Salaries	114,750	
3,827	5,639	8,000	110001	Overtime	8,000	
5,930		3,000	110002	Temporary/Seasonal Salaries	10,000	
9,003	9,187	7,574	141000	FICA	10,155	
3,083	2,846	3,223	142000	Workers Compensation	4,757	
461	236	99	143000	Unemployment	133	
22,039	29,009	23,583	144000	Retirement	33,057	
24,926	28,504	17,772	145000	Health Insurance	32,647	
203	193	138	146000	Life Insurance	179	
360	383	284	149000	Long Term Disability	300	
28,969	32,135	25,163	199999	Personnel services overhead (.2228 FTE)	26,592	
\$ 209,813	\$ 226,017	\$ 176,836	Total Personnel Services		\$ 240,570	\$ -
		1.7451	Total Full-Time Equivalent (FTE)		2.1488	1.7451

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
Requirements						
Materials and Services-Marinas:						
\$ 1,229	\$ 1,020	\$ 1,000	210000 Office Supplies	\$ 1,200		
152	124	1,000	211000 Postage	1,000		
	30		223000 General Supplies/Small Tools			
1,363	2,061	2,000	223001 Janitorial Supplies	2,500		
1,361	751	2,000	223004 Uniforms	2,000		
31	289	1,000	310000 Printing/Advertising	500		
249	145	500	320000 Dues/Meetings/Training/Travel	500		
5,196	3,678	6,000	340000 Electricity	5,000		
1,707	2,776	3,500	340002 Communications	3,500		
4,183	4,538	8,000	340005 Water	8,000		
3,953	4,358	8,000	340006 Sewer	8,000		
791	871	2,000	340007 Storm Sewer	1,000		
18,796	14,549	20,000	340008 Sanitation	20,000		
1,935	1,678	2,500	362000 Gasoline/Oil/Lubricants	2,000		
531	(136)		366000 Equipment Maintenance			
19,600	18,185	40,000	371000 Repair and Maintenance	45,000		
			375000 MAP expenses			
141	379	5,000	380000 Professional Services			
5,757	6,700	7,000	380005 Merchant Fees	7,000		
4,182	4,187	4,000	380020 Computer and Software Support	4,000		
6,956	8,343	5,000	380040 Transient Room Tax	9,000		
2,221	1,319		380050 Non-capital Equipment	2,000		
45	889	1,000	390000 Miscellaneous			
1,080	1,112	1,500	410000 Permits and fees	1,500		
20,452	22,073	17,805	390090 Overhead Cost (Indirect Allocation)	19,382		
\$ 101,911	\$ 99,920	\$ 138,805	Total Materials and Services	\$ 143,082	\$ -	\$ -
Transfers to Other Funds:						
28,000	36,850	-	860013 Hammond Marina Cap. Reserve-operations	100,000		
28,000	36,850	-	Total Transfers	100,000	-	-
Not allocated:						
-	-	77,760	800000 Contingency	80,000		
339,724	362,787	393,401	Total Expenditures	563,652	-	-
149,169	180,776	-	880001 Ending Fund Balance	37,896	-	-
\$ 488,894	\$ 543,563	\$ 393,401	Total Requirements	\$ 601,548	\$ -	\$ -

City of Warrenton
Budget Document

Established by Resolution No. 2057

Hammond Marina Fund Capital Reserve Fund 013 (461)

To accumulate funds for capital
improvements at the Hammond Marina

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			Resources			
\$ 639,475	\$ 760,384	\$ 862,000	300000	Beginning Fund Balance	\$ 650,000	
\$ 4,692	\$ 50,771	\$ 35,000	334000	Clatsop County TRT Tourism Cont	\$ 40,000	
159,400	131,300	165,000	364000	Transient Room Tax	150,000	
				Transfers from Other Funds:		
28,000	36,850		391030	Hammond Marina Fund-operations	100,000	
<u>831,567</u>	<u>979,305</u>	<u>1,062,000</u>		Total Resources	<u>940,000</u>	<u>-</u>
			Requirements			
				Capital Outlay-Marinas:		
2,134	8,441		620009	Marina Acquisition Costs		
1,935			620010	Bank Stabilization Project		
<u>67,114</u>	<u>41,167</u>	<u>840,000</u>	620007	Hammond Marina Dredging	<u>398,000</u>	
<u>71,183</u>	<u>49,608</u>	<u>840,000</u>		Total Capital Outlay	<u>398,000</u>	<u>-</u>
				Total Expenditures	<u>398,000</u>	<u>-</u>
71,183	49,608	840,000		Ending Fund Balance	<u>542,000</u>	<u>-</u>
760,384	929,697	222,000		Total Requirements	<u>\$ 940,000</u>	<u>\$ -</u>
<u>\$ 831,567</u>	<u>\$ 979,305</u>	<u>\$ 1,062,000</u>				<u>\$ -</u>

City of Warrenton
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
\$1,337,636	\$1,857,462	\$2,200,000	300000 Beginning Fund Balance	\$2,900,000		
		2,500,000	334250 Loan Proceeds-IFA S17012	2,500,000		
134,065			334255 Loan Proceeds-IFA Meters S17016			
51,342	54,422	30,000	340025 Connection Charges	70,000		
1,957,322	2,385,000	1,962,000	344000 Utilities - in city	2,418,876		
1,290,983	1,316,922	1,170,000	344500 Utilities - outside city	1,396,071		
		-	Rate Increase: in and outside city 0%			
19,620	16,524	20,000	345000 Late Fees	20,000		
33,297	23,859	30,000	346000 Door Hanger Fees	30,000		
14,760	11,400	14,000	347000 Shut Off Fees	12,000		
5,810	7,050	6,000	348000 Service Calls - in city	6,000		
2,870	4,030	3,000	348500 Service Calls - outside city	3,000		
1,500	1,470	1,500	349000 NSF Fees	1,500		
9,667	9,562		360000 Miscellaneous			
80,265	88,337	30,000	361000 Interest Earnings	35,000		
	920		331500 CRF Grant			
39			366000 Proceeds from Sale of Assets			
<u>4,939,175</u>	<u>5,776,958</u>	<u>7,966,500</u>	Total Resources	<u>9,392,447</u>	-	-
Requirements						
Personnel Services-Public Works:						
472,953	422,606	454,510	110000 Regular Salaries	520,000		
16,974	24,574	37,740	110001 Overtime	28,000		
36,057	32,765	37,657	141000 FICA	41,922		
12,444	11,178	13,539	142000 Workers Compensation	16,642		
1,845	839	492	143000 Unemployment	548		
114,881	119,633	141,707	144000 Retirement	159,628		
128,318	109,790	130,239	145000 Health Insurance	170,680		
618	423	595	146000 Life Insurance	655		
1,488	1,241	1,408	149000 Long Term Disability	1,306		
166,063	163,777	186,195	199999 Personnel services overhead(1.5909 FTE)	189,895		
<u>\$ 951,640</u>	<u>\$ 886,826</u>	<u>\$1,004,082</u>	Total Personnel Services	<u>\$1,129,276</u>	\$ -	\$ -
		7.3792	Total Full-Time Equivalent (FTE)	6.6377		

City of Warrenton
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Requirements</u>						
Public Works						
Distribution System:						
Materials and Services: (430)						
\$ 1,571	\$ 1,545	\$ 2,100	210000 Office Supplies	\$ 2,100		
2,268	2,219	5,100	211000 Postage	5,100		
7,803	5,925	8,000	223000 General Supplies	8,000		
1,081	876	800	223001 Janitorial Supplies	800		
46	244	1,200	223002 Chemical Supplies	1,200		
1,896	380	1,200	223004 Uniforms	1,200		
2,332	1,817	2,000	223005 Safety	2,000		
1,107	1,030	3,000	310000 Printing/Advertising	3,000		
5,211	3,298	5,000	320000 Dues/Meetings/Training/Travel	5,000		
4,162	4,615	4,500	340000 Electricity	4,500		
4,983	4,615	5,500	340002 Communications	5,500		
323	296	800	340005 Water	800		
273	276	800	340006 Sewer	800		
55	55	200	340007 Storm Sewer	200		
4,045	3,317	4,900	340008 Sanitation	4,900		
4,242	4,262	6,000	360000 Bank Fees/Credit Cards	6,000		
8,977	7,292	11,000	362000 Gasoline/Oil/Lubricants	11,000		
26,632	13,889	16,000	366000 Equipment Maintenance	25,000		
41,894	65,198	60,000	371000 Construction and Materials	120,000		
5,142	4,548	12,800	371001 Rock	12,800		
80,207	22,537	30,000	371004 Water Meter Replacement	30,000		
723	135	20,000	378000 Building Maintenance	20,000		
18,645	41,627	80,000	380000 Professional Services	80,000		
11,773	17,272	28,370	380005 Professional Services-online payments	28,370		
11,027	11,433	12,856	380006 Professional Services-utility billing	12,856		
1,601			380008 Professional Services-water meter			
10,160	16,038	20,000	380020 Computer and Software Support	20,000		
3,921	1,294	6,000	380050 Non-capital Equipment	6,000		
117,239	112,499	131,648	390090 Overhead Cost (Indirect Allocation)	138,512		
200		1,000	410000 Permits and Fees	1,000		
58,720	71,550	120,264	420000 Franchise Fees (5%)	123,363		
436,259	420,084	601,038	Sub-total	680,001	-	-
Treatment Facility:						
Materials and Services: (435)						
\$ 3,532		\$ 400	210000 Office Supplies	\$ 400		
	\$ 171		211000			
	3,386	3,000	223000 General Supplies	3,000		
120	580	700	223001 Janitorial Supplies	700		
34,429	43,205	60,000	223002 Chemical Supplies	60,000		
	526	400	223004 Uniforms	400		
		3,000	223005 Safety Supplies	3,000		
23	836	1,000	310000 Printing/Advertising	1,000		
350	375	1,000	320000 Dues/Meetings/Training/Travel	1,500		
54,983	58,709	60,000	340000 Electricity	60,000		
3,328	2,727	5,000	340002 Communications	5,000		
14,659	14,869	16,000	340005 Water	18,000		
709	532	1,000	362000 Gasoline/Oil/Lubricants	1,000		
100,992	81,088	150,000	366000 Equipment Maintenance	150,000		
31,167	3,747	230,000	371000 Repair and Maintenance	230,000		
2,909	3,258	3,500	380000 Professional Services	3,500		
4,028	2,809	4,500	380020 Computer and Software Support	4,500		
4,767	7,749	6,000	380050 Non-capital Equipment	6,000		
5,108	30	3,500	410000 Permits and Fees	7,000		
261,104	224,595	549,000	Sub-total	555,000	-	-

City of Warrenton
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			<u>Requirements</u>			
			Raw Water:			
			Materials and Services: (440)			
\$ 691	\$ 1,320	\$ 2,000	223000 General Supplies	\$ 2,000		
103			223002 Chemical Supplies			
186			223005 Safety Supplies			
2,153	2,351	3,500	340000 Electricity	3,500		
3,937	2,815	5,000	362000 Gasoline/Oil/Lubricants	5,000		
12,486	17,059	35,000	366000 Waterworks Maintenance	25,000		
6,979	10,297	9,000	371000 Waterworks Repairs	9,000		
212	4,814	100,000	380000 Professional Services	30,000		
374		2,500	380050 Non-capital Equipment	2,500		
3,600	1,478	3,000	410000 Permits and Fees	3,000		
		500	460000 Environmental Cleanup	500		
<u>30,722</u>	<u>40,134</u>	<u>160,500</u>	Sub-total	<u>80,500</u>	-	-
			South Water Reservoir:			
			Materials and Services: (445)			
	23		223005 Safety Supplies			
4,174	6,531	8,500	340000 Electricity	8,500		
9,627	16,306	17,000	340002 Communications	17,000		
2,225	2,647	3,000	362000 Gasoline/Oil/Lubricants	4,000		
4,051	2,978	10,000	366000 Waterworks Maintenance	10,000		
3,342	726	5,000	371000 Waterworks Repairs	5,000		
		500	380050 Non-capital Equipment	500		
	64	100	410000 Permits & Fees	100		
<u>23,419</u>	<u>29,275</u>	<u>44,100</u>	Sub-total	<u>45,100</u>	-	-
<u>753,503</u>	<u>714,088</u>	<u>1,354,638</u>	Total Public Works Materials and Services	<u>1,360,601</u>	-	-
			Not allocated:			
			Debt Service:			
451,105	455,989	499,939	Principal	575,337		
168,187	150,586	131,024	Interest	110,488		
<u>619,291</u>	<u>606,575</u>	<u>630,963</u>	Total Debt Service	<u>685,825</u>	-	-
			Transfers to Other Funds:			
757,278	424,489	1,560,000	860029 Water Fund Capital Reserve-operations	2,750,000		
		2,500,000	Water Fund Capital Reserve-Loan	2,500,000		
<u>757,278</u>	<u>424,489</u>	<u>4,060,000</u>	Total Transfers to Other Funds	<u>5,250,000</u>	-	-
-	-	482,386	800000 Contingency	500,000		
-	-	482,386	Total Contingency	500,000	-	-
3,081,712	2,631,978	7,532,069	Total Expenditures	8,925,702	-	-
1,857,462	3,144,980	434,431	880001 Ending Fund Balance	466,745	-	-
<u>\$4,939,174</u>	<u>\$5,776,958</u>	<u>\$7,966,500</u>	Total Requirements	<u>\$9,392,447</u>	\$ -	\$ -

City of Warrenton
Budget Document

Established by Resolution No. 2019

Water Fund Capital Reserve Fund 029 (430)

To accumulate funds for capital Improvements
of the Water Fund

Review Year: 2023

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 2,066,082	\$ 2,813,615	\$ 2,200,000	300000	Beginning Fund Balance	\$ 2,900,000	
757,278		2,500,000	391025	Transfers from Other Funds:	2,500,000	
	424,489	1,560,000	391025	Water Fund Loans	2,750,000	
				Water Fund Operations		
<u>2,823,360</u>	<u>3,238,104</u>	<u>6,260,000</u>		Total Resources	<u>8,150,000</u> - -	
			Requirements			
				Capital Outlay-Public Works		
			610026	Fortlift WTP	18,000	
			620095	Fuel Tank WTP	25,000	
			610024	Hoist Truck	48,300	
			610025	Vacuum Excavator Trailer	15,000	
	9,360	2,500,000	620075	Hammond Waterline Upgrades	2,500,000	
3,567	1,474	8,723	620091	Public Works Remodel		
1,074	1,118	58,000	620084	SW 4th Street (S Main Ave - SW Alder Ct)	58,000	
	16,756	93,000	620085	SE Anchor (Harbor - SE 3rd St) Improvement		
		25,000	620079	SCADA Improvement at South Water Reservoir		
	941,818		620080	Water Treatment Plant Filter Replacement		
			620093	Automatic Gate at Public Works		
5,104		993,000	620094	Replace Raw Water Pipe Downstream	900,000	
			620011	SE Marlin 18" Waterline(SE 7th-E Harbor)	564,300	
<u>9,745</u>	<u>970,526</u>	<u>3,677,723</u>		Total Capital Outlay-Public Works	<u>4,128,600</u> - -	
<u>9,745</u>	<u>970,526</u>	<u>3,677,723</u>		Total Expenditures	<u>4,128,600</u> - -	
		467,013	880001	Reserved for Water Filter Replacement		
		1,060,000		Replacement year 2027	597,511	
2,813,615	2,267,578	1,055,264	880001	Reserved for Water Reservoir Replacement	1,166,000	
2,813,615	2,267,578	2,582,277	880001	Reserved for future projects	2,257,889	
				Total Reserved for future expenditure	<u>4,021,400</u> - -	
<u>\$ 2,823,360</u>	<u>\$ 3,238,104</u>	<u>\$ 6,260,000</u>		Total Requirements	<u>\$ 8,150,000</u> \$ - \$ -	

City of Warrenton
Budget Document

Water System Development Charges Fund 026 (410)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual	Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
Resources						
\$ 107,282	\$ 100,715	\$ 58,000	300000	Beginning Working Capital	\$ 128,140	
66,012	69,367	30,000	339100	Reimbursement Fee	104,000	
2,421	1,713	500	361000	Interest Earnings	800	
<u>175,715</u>	<u>171,795</u>	<u>88,500</u>		Total Resources	<u>232,940</u>	<u>-</u>
Requirements						
-	-	-	620000	Capital Outlay-Public Works: Improvements		
<u>-</u>	<u>-</u>	<u>-</u>		Total Capital Outlay	<u>-</u>	<u>-</u>
75,000	80,000	58,000	801016	Not allocated: Debt Service: Principal(G99001)		
			801017	Interest	-	-
<u>75,000</u>	<u>80,000</u>	<u>58,000</u>		Total Debt Service	<u>-</u>	<u>-</u>
-	-	-	800000	Contingency	-	-
<u>75,000</u>	<u>80,000</u>	<u>58,000</u>		Total Expenditures	<u>-</u>	<u>-</u>
<u>100,715</u>	<u>91,795</u>	<u>30,500</u>		Ending Fund Balance	<u>232,940</u>	<u>-</u>
<u>\$ 175,715</u>	<u>\$ 171,795</u>	<u>\$ 88,500</u>		Total Requirements	<u>\$ 232,940</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual	Adopted		Resources	Proposed by	Approved by	Adopted by
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	and	Budget	Budget	Governing
			Requirements	Officer	Committee	Body
			Resources			
\$ 596,394	\$ 815,590	\$1,100,000	300000	Beginning Fund Balance	\$1,300,000	-
458,077	481,502	428,400	344000	Utilities (20% of Sewer)	489,220	
				Rate Increase (0%)		
1,260	435		360000	Miscellaneous		
13,889	17,740	5,000	361000	Interest Earnings	6,000	
	150		331500	CRF Grant		
<u>1,069,620</u>	<u>1,315,417</u>	<u>1,533,400</u>		Total Resources	<u>1,795,220</u>	<u>-</u>
			Requirements			
			Personnel Services-Public Works			
66,640	38,597	57,477	110000	Regular Salaries	35,859	
109		1,632	110001	Overtime	2,500	
4,176	1,089	5,391	110002	Temporary/Seasonal Salaries	5,391	
5,246	2,926	4,934	141000	FICA	3,347	
1,708	1,233	2,060	142000	Workers Compensation	1,208	
269	75	65	143000	Unemployment	44	
14,447	9,687	15,717	144000	Retirement	10,647	
16,500	9,109	16,116	145000	Health Insurance	11,684	
78	43	67	146000	Life Insurance	44	
203	116	178	149000	Long Term Disability	89	
<u>27,478</u>	<u>12,285</u>	<u>21,266</u>	199999	Personnel services overhead (.1155 FTE)	13,792	
<u>136,853</u>	<u>75,160</u>	<u>124,903</u>		Total Personnel Services	<u>84,605</u>	<u>-</u>
		1.0122		Total Full-Time Equivalent (FTE)	0.6269	
			Materials and Services-Public Works			
244	280	400	210000	Office Supplies	400	
313	313	400	211000	Postage	400	
1,443	1,157	2,000	223000	General Supplies	2,000	
84	15	250	223001	Janitorial	250	
7	322		223002	Chemical Supplies	300	
338	4	400	223004	Uniforms	400	
465	458	1,000	223005	Safety	1,000	
155	39	150	310000	Printing/Advertising/Publicity	150	
329	76	1,000	320000	Dues/Meetings/Training/Travel	1,000	
9,554	8,831	12,000	340000	Electricity-pump stations	12,000	
534	268	800	340002	Communications	800	
50	23	100	340005	Water	100	
42	22	100	340006	Sewer	100	
8	4	15	340007	Storm Sewer	15	
622	262	900	340008	Sanitation	900	
585	605	800	360000	Bank Fees/Credit Cards	800	
1,381	782	1,300	362000	Gasoline	1,300	
3,851	5,450	8,500	366000	Equipment Maintenance	8,500	
1,268	1,036	30,000	371000	Repair & Maint. Materials	30,000	
1,057	450	4,500	371001	Rock	4,500	
		5,000	371002	Ditch Restoration/Vegetation Removal	5,000	
8,600		120,000	371003	Phase I Levee & Dike slope stability M & R	120,000	
120	11	5,000	378000	Building Maintenance	5,000	
2,951	2,387	25,000	380000	Professional Services	25,000	
26,453	13,823	55,000	380001	Professional Services-FEMA Project	55,000	
1,699	2,471	3,370	380005	Online payments	3,370	
1,591	1,650	1,527	380006	Utility Billing	1,527	
2,306	2,212	2,500	380020	Computer & Software Support	2,500	
477	442	800	380050	Non-capital Equipment	800	
19,399	8,439	15,013	390090	Overhead Cost (Indirect Allocation)	10,054	
		3,000	410000	Permits	3,000	
<u>\$ 85,930</u>	<u>\$ 51,831</u>	<u>\$ 300,825</u>		Total Materials and Services	<u>\$ 296,166</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual FYE 6/30/19	Actual FYE 6/30/20	Adopted Budget FYE 6/30/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Capital Outlay-Public Works			
			610020 Emergency Pipe Plug Balloon	\$ 50,000		
			610019 Spray Boom System	\$ 5,000		
			610024 Hoist Truck	\$ 3,450		
			610025 Vacuum Excavator Trailer	\$ 5,000		
3,430		50,000	620082 Tide Gates	50,000		
747	361	2,133	620091 Remodel of Public Works Offices			
23,950			620069 Raise Levee Low Area			
365			620093 Automatic Gate at Public Works			
2,755	2,867	148,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	148,000		
		125,000	620087 SW Alder Ave. (2nd to 1st)			
		450,000	620088 West Hammond Drainage	350,000		
			620089 SE 2nd King to Marlin Culverts	40,000		
			620090 SW Pine Drive Drainage Improvement	25,000		
			620086 SW Alder Ave. (3rd to 2nd)	125,000		
<u>31,247</u>	<u>3,228</u>	<u>775,133</u>	Total Capital Outlay	<u>801,450</u>	-	-
-	-	85,839	Not allocated:			
			800000 Contingency	90,000		
254,030	130,219	1,286,700	Total Expenditures	1,272,221	-	-
815,590	1,185,198	246,700	880001 Ending Fund Balance	522,999	-	-
<u>\$1,069,620</u>	<u>\$1,315,417</u>	<u>\$1,533,400</u>	Total Requirements	<u>\$1,795,220</u>	\$ -	\$ -

City of Warrenton
Budget Document

Storm Sewer System Development Charges Fund 051 (410)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021- 6/30/2022		
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
\$ 36,535	\$ 43,628	\$ 54,900	300000	Beginning Fund Balance	\$ 82,000	
\$ 6,070	\$ 12,588	18,000	339200	Improvement Fee	25,000	
1,023	1,086	300	361000	Interest	500	
<u>43,628</u>	<u>57,302</u>	<u>73,200</u>		Total Resources	<u>107,500</u>	<u>-</u>
Requirements						
			620000	Capital Outlay-Public Works Capital Outlay	-	-
-	-	-		Total Capital Outlay	-	-
			800000	Not allocated: Contingency	-	-
-	-	-		Total Expenditures	-	-
<u>43,628</u>	<u>57,302</u>	<u>73,200</u>	880001	Ending Fund Balance	<u>107,500</u>	<u>-</u>
<u>\$ 43,628</u>	<u>\$ 57,302</u>	<u>\$ 73,200</u>		Total Requirements	<u>\$ 107,500</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
Resources						
\$ 1,939,250	\$ 2,001,200	\$ 2,200,000	300000 Beginning Fund Balance	\$ 3,000,000		
27,219			334350 Loan Proceeds-IFA			
37,116	43,450	10,000	340030 Connection Charges	30,000		
2,290,061	2,408,811	2,142,000	344000 Utilities	2,446,100		
			Rate Increase 0% in city and shoreline			
1,814	1,857	1,800	344300 Industrial Waste Permitted Use	1,800		
130,274	135,780	135,000	344500 Shoreline Sewer Revenue	136,000		
271,457	155,633	100,000	344700 Seplage Revenue	100,000		
5,027	3,426		360000 Miscellaneous			
93,034	103,727	40,000	361000 Interest Earnings	40,000		
	955		331500 CRF Grant			
4,795,251	4,854,839	4,628,800	Total Resources	5,753,900	-	-
Requirements						
			Personnel Services-Public Works:			
418,104	412,896	515,820	110000 Regular Salaries	488,750		
42,703	43,864	60,180	110001 Overtime	50,000		
33,941	33,585	44,064	141000 FICA	41,214		
11,583	10,222	14,601	142000 Workers Compensation	14,181		
1,734	860	576	143000 Unemployment	539		
97,810	114,112	150,841	144000 Retirement	150,801		
125,462	117,070	157,741	145000 Health Insurance	151,561		
534	495	590	146000 Life Insurance	555		
1,368	1,354	1,608	149000 Long Term Disability	1,241		
156,228	179,359	185,990	199999 Personnel services overhead (1.5215 FTE)	181,621		
\$ 889,465	\$ 913,817	\$ 1,132,011	Total Personnel Services	\$ 1,080,463	\$ -	\$ -
	8.8139		Total Full-Time Equivalent (FTE)	8.5065	8.8139	8.8139
Public Works: Collection System						
Materials and Services (430):						
\$ 1,481	\$ 1,352	\$ 2,700	210000 Office Supplies	\$ 2,700		
1,817	1,656	4,000	211000 Postage	4,000		
9,734	10,967	13,000	223000 General Supplies	13,000		
1,277	1,254	1,500	223001 Janitorial Supplies	1,500		
70	478	2,000	223002 Chemical Supplies	2,000		
1,683	1,687	2,500	223004 Uniforms	2,500		
2,601	3,345	4,000	223005 Safety	4,000		
520	567	3,000	310000 Printing/Advertising	3,000		
2,043	1,585	6,000	320000 Dues/Meetings/Training/Travel	6,000		
2,516	2,703	3,000	340000 Electricity	3,000		
6,695	6,675	8,000	340002 Communications	8,000		
306	319	700	340005 Water	700		
762	682	900	340006 Sewer	900		
153	132	300	340007 Storm	300		
3,837	3,579	6,000	340008 Sanitation	6,000		
40,884	39,630	55,000	340010 Pump Station Utilities	55,000		
5,599	5,083	8,000	360000 Bank Fees/Credit Cards	8,000		
8,624	7,504	11,000	362000 Gasoline/Oil/Lubricants	11,000		
40,282	31,607	40,000	366000 Equipment Maintenance	40,000		
44,474	50,899	250,000	366100 Pump Station Maintenance	250,000		
42,899	22,039	200,000	371000 Construction and Materials	1,000,000		
4,592	4,740	11,000	371001 Rock	11,000		
672	145	20,000	378000 Building Maintenance	40,000		
36,460	34,746	200,000	380000 Professional Services	200,000		
8,977	13,052	17,798	380005 Professional Services - online payments	17,798		
8,408	8,718	8,066	380006 Professional Services - utility billing	8,066		
43,792	360	15,000	380007 Inflow & Infiltration Plan	50,000		
27,008	32,588	37,500	380020 Computer and Software Support	40,000		
9,611	5,075	11,000	380050 Non-capital Equipment	11,000		
110,295	123,203	131,533	390090 Overhead Cost (Indirect Allocation)	132,481		
		2,200	410000 Permits and Fees	2,200		
68,702	72,264	124,270	420000 Franchise Fee (5%)	126,522		
536,764	488,595	1,199,967	Total Materials and Services (430)	2,080,667	-	-

City of Warrenton
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			<u>Requirements</u>			
			Public Works:			
			Shoreline Sanitary			
			Materials and Services (433):			
		700	223000	General Supplies	700	
		700	223002	Chemical Supplies	700	
2,382	2,286	5,000	340001	Natural Gas	5,000	
7,625	7,277	10,000	340010	Pump Station Electricity	10,000	
		500	362000	Gasoline/Oil/Lubricants	500	
428	8,189	7,500	366100	Pump Station Maintenance	7,500	
1,109	1,677	5,000	371000	Repair and Maintenance	5,000	
		2,500	380000	Professional Services	2,500	
1,127	1,127	2,500	380020	Computer and Software Support	2,500	
12,670	20,656	34,400		Total Materials and Services (433)	34,400	-
			Public Works:			
			Sewer Plant			
			Materials and Services (435):			
513	616	1,500	210000	Office Supplies	1,500	
477		500	211000	Postage	500	
4,994	4,730	7,500	223000	General Supplies	7,500	
370	150	1,000	223001	Janitorial Supplies	1,000	
80	579	2,000	223002	Chemical Supplies	2,000	
577	100	1,000	223004	Uniforms	1,000	
7,767	7,102	10,000	223005	Lab supplies	20,000	
533	233	3,000	223006	Safety	3,000	
23	47	1,000	310000	Printing/Advertising	1,000	
4,137	1,354	7,000	320000	Dues/Meetings/Training/Travel	7,000	
83,733	80,323	100,000	340000	Electricity	100,000	
5,572	5,536	6,500	340002	Communications	6,500	
1,499	1,239	2,000	340005	Water	2,000	
873	727	1,200	340006	Sewer	1,200	
175	145	250	340007	Storm Sewer	250	
7,859	7,876	10,000	340008	Sanitation	10,000	
2,335	2,414	5,000	362000	Gasoline/Oil/Lubricants	5,000	
32,292	14,371	30,000	366000	Equipment Maintenance	60,000	
12,016	21,166	60,000	371000	Repair and Maintenance	100,000	
14,583	14,793	60,000	380000	Professional Services	200,000	
11,590	881	15,000	380020	Computer and Software Support	15,000	
9,338	7,251	8,000	380050	Non-capital Equipment	8,000	
2,078	2,210	3,000	410000	Permits and Fees	3,000	
203,412	173,843	335,450		Total Materials and Services (435)	555,450	-
752,847	682,994	1,569,817		Total Public Works Materials and Services	2,650,517	-
			Not allocated:			
			Debt Service:			
68,052	117,156	134,328		Principal	138,172	
54,123	39,354	43,994		Interest	39,654	
122,175	156,510	178,322		Total Debt Service	177,826	-
			Transfers to Other Funds:			
1,029,563	413,305	582,017	860038	Sewer Fund Capital Reserve-operations	1,000,000	
1,029,563	413,305	582,017		Total Transfers to Other Funds	1,000,000	-
-	-	80,673	800003	Contingency-debt reserves	63,012	
-	-	576,821	800000	Contingency-operations	530,103	
		657,494		Total Contingency	593,115	-
2,794,050	2,166,626	4,119,661		Total Expenditures	5,501,921	-
2,001,200	2,688,213	509,139	880001	Ending Fund Balance	251,979	-
4,795,251	\$ 4,854,839	\$ 4,628,800		Total Requirements	\$ 5,753,900	\$ -

City of Warrenton
Budget Document

Established by Resolution No. 2020

Sewer Fund Capital Reserve Fund 038 (430)

Review Year: 2023

To accumulate funds for capital
improvements to the Sewer Fund

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	Budget FYE 6/30/21				
Resources						
\$ 2,167,203	\$ 3,121,689	\$ 3,300,000	300000	Beginning Fund Balance	\$ 3,600,000	
1,029,563	413,305	582,017	391030	Transfers from Other Funds: Sewer Fund Operations	1,000,000	
<u>3,196,766</u>	<u>3,534,994</u>	<u>3,882,017</u>		Total Resources	<u>4,600,000</u>	<u>-</u>
Requirements						
		20,000	610023	Capital Outlay-Public Works: Side by Side Utility Vehicle		
			610024	Hoist Truck	35,650	
			610025	Vacuum Excavator Traller	15,000	
477	250	300,000	620089	SE 2nd Street & Marlin Ave Pump Station		
3,069	1,192	7,020	620091	Remodel of Public Works Offices		
67,764		50,000	620046	Pump Station Generator	50,000	
3,767			620093	Automatic Gate at Public Works		
		125,000	620078	N Main Ave & NW 7th Pl (NW Warr Dr to NE 5th St)	125,000	
		160,000	620024	WWTP North Lagoon Dewatering Pump and Filter	160,000	
		35,000	620019	Septage Screening		
		425,000	620023	Se Marlin & 101 Pump Station Upgrade		
		60,000	620033	Pump Station Bypass Program	60,000	
		45,000	620094	Bird Netting for SBR		
			620095	4th UV Disinfection Module	50,000	
			620096	UV PLC Upgrade	60,000	
<u>75,077</u>	<u>1,442</u>	<u>1,227,020</u>		Total Capital Outlay	<u>555,650</u>	<u>-</u>
<u>75,077</u>	<u>1,442</u>	<u>1,227,020</u>		Total Expenditures	<u>555,650</u>	<u>-</u>
		716,665	880001	Reserved for SBR Basin and Equipment	816,665	
		633,332	880001	Reserved for Biosolids Disposal	733,332	
		1,305,000	880001	Reserved for future projects	2,494,353	
<u>3,121,689</u>	<u>3,533,552</u>	<u>2,654,997</u>	880001	Total Reservations for future Expenditures	<u>4,044,350</u>	<u>-</u>
<u>\$ 3,196,766</u>	<u>\$ 3,534,994</u>	<u>\$ 3,882,017</u>		Total Requirements	<u>\$ 4,600,000</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Sewer System Development Charges Fund 036 (410)

Historical Data			Budget for Fiscal Year 7/1/2021- 6/30/2022			
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			Resources			
\$ 91,177	\$ 50,643	\$ 38,000	300000	Beginning Fund Balance	\$ 108,000	
28,052	40,874	30,000	339100	Reimbursement Fee	60,000	
2,197	976	300	361000	Interest Earnings	650	
<u>121,426</u>	<u>92,493</u>	<u>68,300</u>		Total Resources	<u>168,650</u>	<u>-</u>
			Requirements			
-	-	-	620000	Capital Outlay-Public Works: Improvements		
-	-	-		Total Capital Outlay	-	-
56,579	29,975			Not allocated:		
14,204	9,330			Debt Service:		
				Principal-Y04001		
				Interest-Y04001		
<u>70,783</u>	<u>39,305</u>	-		Total Debt Service	-	-
-	-	-	800000	Contingency	-	-
<u>70,783</u>	<u>39,305</u>	-		Total Expenditures	-	-
<u>50,643</u>	<u>53,188</u>	<u>68,300</u>		Ending Fund Balance	168,650	-
<u>\$ 121,426</u>	<u>\$ 92,493</u>	<u>\$ 68,300</u>		Total Requirements	<u>\$ 168,650</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Sanitation Fund 032 (430)

Budget for Fiscal Year
7/1/2021 - 6/30/2022

Historical Data			Resources and Requirements			Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21						
			Resources					
\$ 417,570	\$ 420,570	\$ 450,000	300000	Beginning Fund Balance	\$ 425,000			
983,178	965,985	850,986	344000	Utilities	956,764			
192,973	196,792	180,209	345000	Recycling Fees	204,328			
3,844	1,207		360000	Miscellaneous				
17,245	17,175	6,000	361000	Interest Earnings	4,000			
			366000	Proceeds from Sale of Assets				
	1,600		331500	CRF Grant				
<u>1,614,810</u>	<u>1,603,330</u>	<u>1,487,195</u>	Total Resources			<u>1,590,092</u>	<u>-</u>	<u>-</u>
			Requirements					
			Personnel Services-Public Works:					
141,194	151,307	140,375	110000	Regular Salaries	150,851			
2,044	1,863	8,976	110001	Overtime	8,000			
696	182	899	110002	Part-time Salaries	899			
10,396	11,201	11,494	141000	FICA	12,221			
2,842	2,971	4,250	142000	Workers Compensation	5,725			
532	287	150	143000	Unemployment	160			
28,513	38,715	40,274	144000	Retirement	42,075			
56,926	50,361	44,574	145000	Health Insurance	44,654			
179	174	179	146000	Life Insurance	163			
462	480	455	149000	Long Term Disability	394			
44,049	47,071	52,993	199999	Personnel services overhead (.4408 FTE)	52,619			
<u>\$ 287,833</u>	<u>\$ 304,610</u>	<u>\$ 304,619</u>	Total Personnel Services			<u>\$ 317,761</u>	<u>\$ -</u>	<u>\$ -</u>
		2.8079	Total Full-Time Equivalent (FTE)			<u>2.7823</u>		

City of Warrenton
Budget Document

Sanitation Fund 032

Budget for Fiscal Year
7/1/2021 - 6/30/2022

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Requirements						
Materials and Services-Public Works:						
\$ 369	\$ 447	\$ 2,000	210000	Office Supplies	\$ 2,000	
1,019	640	1,600	211000	Postage	1,600	
2,074	3,339	4,500	223000	General Supplies	4,500	
667	584	650	223001	Janitorial Supplies	650	
1,532	1,492	2,700	223002	Chemical Supplies	2,700	
707	555	1,000	223004	Uniforms	1,000	
664	548	800	223005	Safety	800	
115	154	500	310000	Printing/Advertising	500	
708	676	1,000	320000	Dues/Meetings/Training/Travel	1,000	
680	734	1,300	340000	Electricity	1,300	
2,478	2,385	3,100	340002	Communications	3,100	
313,750	326,748	313,484	340003	Landfill Fees	351,435	
189,775	193,866	206,064	340004	Residential Curbside Recycling	212,246	
1,804	1,420	2,500	340005	Water	2,500	
1,580	1,170	2,000	340006	Sewer	2,000	
316	234	1,000	340007	Storm Sewer	1,000	
1,078	960	1,700	340008	Sanitation	1,700	
		12,000	340015	Spring Cleanup	12,000	
33,851	33,084	35,000	340016	Commercial Recycling-Cardboard	35,000	
37,933	30,531	46,000	340017	Yard Debris Recycling	46,000	
11,830	6,804	25,000	340020	Landfill Postclosure Care Costs	25,000	
14,056	14,436	15,500	340025	Recycling Education	15,500	
1,057	986	1,600	360000	Bank Fees/Credit Cards	1,600	
22,756	20,443	32,000	362000	Gasoline/Oil/Lubricants	32,000	
59,013	34,099	40,000	366000	Equipment Maintenance	40,000	
967	7,527	2,000	371000	Repair and Maintenance	2,000	
64	988	500	371001	Rock	500	
156	39	10,000	378000	Building Maintenance	25,000	
5,088	16,733	7,000	380000	Professional Services	7,000	
3,564	5,048	5,464	380005	Professional Services - online payments	5,464	
3,338	3,461	2,476	380006	Professional Services - utility billing	2,476	
4,013	4,951	6,500	380020	Computer/Software Support	6,500	
12,182	5,786	45,000	380050	Non-capital equipment	45,000	
31,098	32,333	37,471	390090	Overhead Cost (Indirect Allocation)	38,397	
29,495	28,980	49,628	420000	Franchise Fee (5%)	49,250	
		1,000	460000	Environmental Cleanup		
<u>789,777</u>	<u>782,183</u>	<u>920,037</u>		Total Materials and Services	<u>978,718</u>	<u>- -</u>
Not allocated:						
Transfers to Other Funds:						
116,630	83,840	66,845	860034	Sanitation Fund Capital Reserve	35,000	
<u>116,630</u>	<u>83,840</u>	<u>66,845</u>		Total Transfers to Other Funds	<u>35,000</u>	<u>- -</u>
-	-	185,263	800000	Contingency	67,800	
<u>1,194,240</u>	<u>1,170,633</u>	<u>1,476,764</u>		Total Expenditures	<u>1,399,279</u>	<u>- -</u>
<u>420,570</u>	<u>432,697</u>	<u>10,431</u>	880001	Ending Fund Balance	<u>190,813</u>	<u>- -</u>
<u>\$ 1,614,810</u>	<u>\$ 1,603,330</u>	<u>\$ 1,487,195</u>		Total Requirements	<u>\$ 1,590,092</u>	<u>\$ - \$ -</u>

City of Warrenton
Budget Document

Established by Resolution No. 2161

Sanitation Fund Capital Reserve Fund 034 (430)

Review Year: 2026

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

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021- 6/30/2022		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			Resources			
\$ 370,497	\$ 483,726	\$ 113,000	300000	Beginning Fund Balance	\$ 240,000	
116,630	83,840	66,845	391032	Transfers from Other Funds: Sanitation Fund	35,000	
<u>487,127</u>	<u>567,566</u>	<u>179,845</u>		Total Resources	<u>275,000</u>	<u>-</u>
			Requirements			
				Capital Outlay-Public Works:		
			610024	Hoist Truck	14,950	
	368,116		610008	Garbage Truck Replacement		
		15,000	620001	SW 1st Street Recycling Center Upgrades		
1,821	984	5,850	620091	Remodel of Public Works		
1,580			620093	Automatic Gate at Public Works		
			620094	Storage Facility	20,000	
<u>3,401</u>	<u>369,100</u>	<u>20,850</u>		Total Capital Outlay	<u>34,950</u>	<u>-</u>
<u>3,401</u>	<u>369,100</u>	<u>20,850</u>		Total Expenditures	<u>34,950</u>	<u>-</u>
<u>483,726</u>	<u>198,466</u>	<u>158,995</u>	880001	Reserved for future expenditure	<u>240,050</u>	<u>-</u>
<u>\$ 487,127</u>	<u>\$ 567,566</u>	<u>\$ 179,845</u>		Total Requirements	<u>\$ 275,000</u>	<u>\$ -</u>

City of Warrenton
Budget Document

State Tax Street Fund 040 (431)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			Resources			
\$1,809,511	\$2,327,209	\$1,017,899	300000 Beginning Fund Balance (BFB)	\$1,091,686		
		1,252,381	BFB (City Fuel Tax)	761,912		
		29,720	BFB (State fuel tax 1% trails)	34,752		
			BFB (Sidewalk in Lieu)	11,650		
388,524	363,510	377,965	335700 State Gas Tax (per capita)	405,744		
377,574	351,274	307,000	335800 City Fuel Tax (\$.03 per gallon)	361,000		
2,591	705		360000 Miscellaneous			
50,455	49,558	25,000	361000 Interest Earnings	20,000		
	9,275		365002 Sidewalk Fee in Lieu			
	174		331500 CRF Grant			
			334301 SRTS Grant	400,000		
			334302 ODOT Contribution to SRTS	100,000		
			334400 OPC Grant	93,319		
<u>2,628,655</u>	<u>3,101,705</u>	<u>3,009,965</u>	Total Resources	<u>3,280,063</u>	-	-
			Requirements			
			Personnel Services-Public Works:			
44,105	44,266	62,255	110000 Regular Salaries	76,101		
936	442	2,346	110001 Overtime	2,000		
696	182	899	110002 Temporary/Seasonal Salaries	899		
3,368	3,306	5,011	141000 FICA	6,044		
1,095	1,495	2,357	142000 Workers Compensation	2,949		
173	84	66	143000 Unemployment	79		
9,712	11,275	17,255	144000 Retirement	21,951		
11,024	10,053	16,788	145000 Health Insurance	25,268		
59	53	77	146000 Life Insurance	94		
137	133	192	149000 Long Term Disability	188		
19,968	19,268	29,403	199999 Personnel services overhead (.2708 FTE)	32,321		
<u>91,273</u>	<u>90,557</u>	<u>136,649</u>	Total Personnel Services	<u>167,894</u>	-	-
		1.0511	Total Full-Time Equivalent (FTE)	1.3085	1.0511	1.0511
			Materials and Services-Public Works:			
196	219	500	210000 Office Supplies	500		
		150	211000 Postage	150		
1,945	2,270	3,000	223000 General Supplies	3,000		
70	20	100	223001 Janitorial	100		
6		40	223002 Chemical	40		
218	6	300	223004 Uniforms	300		
1,153	438	1,000	223005 Safety	1,000		
940	49	800	310000 Printing/Advertising	800		
398	205	500	320000 Dues/Meetings/Training/Travel	500		
340	370	450	340000 Electricity	450		
441	331	500	340002 Communications	500		
41	31	100	340005 Water	100		
35	29	60	340006 Sewer	60		
7	6	60	340007 Storm Sewer	60		
519	2,178	2,600	340008 Sanitation	3,400		
70,344	72,556	70,000	341000 Street Lighting - Electricity	70,000		
297	726	500	360000 Bank Fees/Credit Cards	500		
1,159	835	3,700	362000 Gasoline/Oil/Lubricants	3,700		
2,714	6,496	5,500	366000 Equipment Maintenance	5,500		
48,467	22,485	65,000	371000 Repair & Maintenance Materials	65,000		
1,978	488	20,000	371001 Rock	20,000		
32,300	208,306	450,000	Overlays (city fuel tax)	450,000		
91	14	15,000	378000 Building Maintenance	15,000		
8,224	65,586	70,000	380000 Professional Services	70,000		
2,243	2,250	5,000	380020 Computer & Software Support	5,000		
855	1,119	5,000	380050 Non-Capital Equipment	5,000		
14,097	13,235	20,745	390090 Overhead Cost (Indirect Allocation)	23,555		
<u>189,081</u>	<u>400,250</u>	<u>740,605</u>	Total Materials and Services	<u>744,215</u>	-	-

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

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2021 - 6/30/2022		
Actual FYE 6/30/19	FYE 6/30/20	Adopted Budget FYE 6/30/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Requirements						
Capital Outlay-Public Works:						
			610014 Emergency Response Trailer	10,000		
			610019 Spray Boom System	15,000		
			610024 Hoist Truck	10,350		
			610025 Vacuum Excavator Trailer	15,000		
	935	300,000	620068 SW 2nd St (Elm - Gardenia)	250,000		
		567,000	620078 N Main & NW 7th Place (Warrenton Dr - NE 5th)	567,000		
337	108	638	620091 Public Works Remodel			
4,062	4,228	320,000	620084 SW 4th St (S Main Ave-Alder Ct)	320,000		
1,094			620093 Automatic Gate at Public Works			
15,600	4,975	220,000	620086 Intersection of SW 9th St and S Main Ave	220,000		
	38,814	300,000	620087 SW Alder Ave. (2nd to 1st)			
		50,000	620012 Warrenton Trails Wayfinding Signs			
		40,000	620013 Upgrade Curb & Sidewalk at Elementary			
			620014 SRTS Grade Sch-Main Ave Safe Ped Walk	500,000		
			620028 SE 2nd St (SE Marlin-Warr. Commercial Ctr)	60,000		
			620029 Tansy Point Connection NW 11th Path	104,000		
21,092	49,060	1,797,638	Total Capital Outlay	2,071,350	-	-
-	-	198,000	800000 Contingency	200,000		
301,446	539,867	2,872,892	Total Expenditures	3,183,459	-	-
2,327,209	2,561,838	137,073	880001 Ending Fund Balance	96,604	-	-
\$2,628,655	\$ 3,101,705	\$ 3,009,965	Total Requirements	\$3,280,063	\$ -	\$ -

City of Warrenton
Budget Document

Streets System Development Charges Fund 041 (410)

Historical Data			Budget for Fiscal Year 7/1/2021 - 6/30/2022			
Actual	Actual	Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21				
			<u>Resources</u>			
\$ 712,918	\$ 815,508	\$ 893,000	300000	Beginning Fund Balance	\$ 1,070,400	
82,929	74,989	150,000	339200	Improvement Fee	170,000	
19,661	18,771	6,000	361000	Interest	6,500	
<hr/>			<hr/>			
815,508	909,268	1,049,000		Total Resources	1,246,900	-
<hr/>			<hr/>			
			<u>Requirements</u>			
			620000	Capital Outlay-Public Works: Improvements		
<hr/>			<hr/>			
-	-	-		Total Capital Outlay	-	-
<hr/>			<hr/>			
-	-	-	800000	Contingency	-	-
<hr/>			<hr/>			
-	-	-		Total Expenditures	-	-
<hr/>			<hr/>			
815,508	909,268	1,049,000	880001	Ending Fund Balance	1,246,900	-
<hr/>			<hr/>			
\$ 815,508	\$ 909,268	\$ 1,049,000		Total Requirements	\$ 1,246,900	\$ -

City of Warrenton
Budget Document

Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022				
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21					
			Resources				
\$ 5,406	\$ 5,406	\$ 5,406	300000	Beginning Fund Balance	\$ 5,406		
		167,163	347500	Engineering Services	127,428		
			348000	Other Billed Services			
			360000	Miscellaneous Income			
			361000	Interest			
<u>5,406</u>	<u>5,406</u>	<u>172,569</u>		Total Resources	<u>132,834</u>	<u>-</u>	<u>-</u>
			Requirements				
			Personnel Services-Engineering Dept:				
		99,250	110000	Regular Salaries	72,100		
		7,593	141000	FICA	5,516		
		1,260	142000	Workers Compensation	1,026		
		99	143000	Unemployment	72		
		32,502	144000	Retirement	22,819		
		24,176	145000	Health Insurance	23,865		
		175	146000	Life Insurance	50		
		314	149000	Long Term Disability	186		
<u>-</u>	<u>-</u>	<u>165,369</u>		Total Personnel Services	<u>125,634</u>	<u>-</u>	<u>-</u>
		1		Total Full-Time Equivalent	<u>1</u>	<u>1</u>	<u>1</u>
			Materials and Services-Engineering Dept:				
		1,000	210000	Office Supplies	1,000		
		1,500	320000	Dues/Meetings/Training/Travel	1,500		
		700	340002	Communications	700		
			380000	Professional Services			
		2,000	380020	Computer/Software Support	2,000		
		2,000	380050	Non-capital equipment	2,000		
<u>-</u>	<u>-</u>	<u>7,200</u>		Total Materials and Services	<u>7,200</u>	<u>-</u>	<u>-</u>
				Total Expenditures	<u>132,834</u>	<u>-</u>	<u>-</u>
<u>5,406</u>	<u>5,406</u>	<u>-</u>	880001	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,406</u>	<u>\$ 5,406</u>	<u>\$ 172,569</u>		Total Requirements	<u>\$ 132,834</u>	<u>\$ -</u>	<u>\$ -</u>

City of Warrenton
Budget Document

Warrenton Business License Fund 006 (400)

Historical Data			Budget for Fiscal Year 7/1/2021-6/30/2022					
Actual		Adopted	Resources and Requirements			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21						
			Resources					
\$ 65,586	\$ 59,607	\$ 78,000	300000	Beginning Fund Balance	\$ 40,000			
60,565	60,445	59,000	321600	Business License Fees	59,000			
166			360000	Miscellaneous				
1,635	1,926	800	361000	Interest Earnings	500			
	5		364000	Fund Raising Revenues				
6,250			365000	Donations				
<u>134,202</u>	<u>121,983</u>	<u>137,800</u>	Total Resources			<u>99,500</u>	<u>-</u>	<u>-</u>
			Requirements					
			Personnel Services-WBL Program:					
10,789	9,893	6,838	199999	Personnel services overhead (.0515 FTE)	6,154			
<u>10,789</u>	<u>9,893</u>	<u>6,838</u>	Total Personnel Services			<u>6,154</u>	<u>-</u>	<u>-</u>
			Materials and Services-WBL Program:					
793	925	1,000	211000	Postage	1,000			
3,790	2,502	2,500	310000	Printing/Advertising/Publicity/Marketing	1,500			
	7,500	7,500	320000	Dues/Meetings/Training/Travel	7,500			
52	56	150	360000	Bank/Credit Card Fees	150			
1,000	13,000	5,000	380000	Professional Services	2,500			
	203	1,000	380010	Rental (Storage)				
		10,000	380019	Nuisance Abatement	5,000			
2,518	3,504	2,000	380020	Computer & Software Support	2,000			
		500	380021	Recognition Program				
455	570	1,000	380039	North and South Welcome Sign	800			
245	205	1,000	380031	July 4th Parade	1,000			
	869	5,000	380034	Winter Holiday Events/Decoration				
3,950			380036	Website maintenance				
2,500		15,000	380047	Façade Grants(outside URA)	15,000			
	4,556	5,000	380048	Festival/Chamber Events				
40,887		10,000	380051	Holiday & Community Events	20,000			
<u>7,617</u>	<u>6,795</u>	<u>4,858</u>	390090	Overhead Cost (Indirect Allocation)	4,487			
<u>63,806</u>	<u>40,685</u>	<u>71,508</u>	Total Materials & Services			<u>60,937</u>	<u>-</u>	<u>-</u>
			Not allocated:					
			Transfers to Other Funds					
		40,000	860070	Police Vehicle Replacement Fund	5,000			
			860071	Fire Apparatus & Equipment Fund	5,000			
		10,000	860015	Grants Fund - (Fire Equip. Match)				
			860004	Community Center Capital Reserve Fund				
-	-	50,000	Total Transfers			<u>10,000</u>	<u>-</u>	<u>-</u>
-	-	5,000	800000	Contingency	5,000			
<u>74,595</u>	<u>50,578</u>	<u>133,346</u>	Total Expenditures			<u>82,091</u>	<u>-</u>	<u>-</u>
<u>59,607</u>	<u>71,405</u>	<u>4,454</u>	880001	Ending Fund Balance	17,409			
<u>\$ 134,202</u>	<u>\$ 121,983</u>	<u>\$ 137,800</u>	Total Requirements			<u>\$ 99,500</u>	<u>\$ -</u>	<u>\$ -</u>



10.A.

Finance Department Agenda Memorandum

To: Members of the City of Warrenton Budget Committee
From: April Clark
Finance Director
Date: May 15, 2021

Regarding – Final Approval of the *FY 2021-2022 City of Warrenton Proposed Budget Document*

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

For the Budget Committee's consideration, please find "***Budget Committee Action – Final Approval of the FY 2021-2022 Proposed Budget Document***" attached.

If approved, this document will formally finalize the completion of the FY 2021-2022 Budget Committee phase of approving the City of Warrenton budget for fiscal year 2021-2022 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 2021-2022.

Options:

1. The Budget Committee may move to approve the attached **Budget Committee Action, *Final Approval of the FY 2021-2022 Proposed Budget Document***
2. Other action as deemed necessary by the budget committee.



Budget Committee Action

Final Approval of the FY 2021-2022 Budget Document

Approval of the FY 2021-2022 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 2021-2022;

WHEREAS, the proposed FY 2021-2022 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 2021-2022, 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 \$0.28 per thousand of assessed value for the Police Local Option Levy: to levy \$0.33 for the Library Local Option Levy: to levy the amount of \$559,079 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 2021-2022 Proposed Budget, as amended*, comprised of revenues and expenditures for all City funds and departments and submits the *Approved FY 2021-2022 Budget* to the City Commission for further consideration and recommended adoption.

APPROVED BY THE BUDGET COMMITTEE ON THIS _____ DAY OF MAY 2021.

Budget Committee Chair

Budget Committee Vice-Chair