

ADOPTED BUDGET



**FISCAL
YEAR
2023-2024**





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CITY OF WARRENTON
FISCAL YEAR 2023 – 2024 BUDGET
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BUDGET MESSAGE

May 16, 2023

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2023-2024.

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

The proposed budget was developed pursuant to state statute, City of Warrenton Fiscal Policy, Budget Development Policies, and the Budget Strategic Plan & Resource Reduction Policy. The information contained in the proposed budget represents the City staff's best estimates of resources and expenditure. These were obtained using professional judgment, existing policies, budget history, and generally accepted accounting practices.

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

INTRODUCTION

The City provides a wide range of services to its residents and businesses. Departments of the City include Administration, Building & Planning, City Recorder, Finance, Fire, Library, Marina, Municipal Court, Police, and Public Works. The annual City budget is a spending plan and guide for the City of Warrenton subject to statutory restrictions.

The budget includes a comprehensive listing of anticipated revenues and proposed expenditures for each function of the local government during the next fiscal year that begins July 1, 2023, and ends June 30, 2024.

In the past fiscal year (2022-2023), significant projects included the Forest Rim Park, a low pressure sewer line for NW 7th, the annual paving management plan with overlays in both Warrenton and Hammond, Install of an updated phone system (VOIP) for City Hall and the Public Works building, New paint and carpet inside City Hall, a new electronic permitting system, Marina pay stations and gangways, and a downstream raw water pipe for the water treatment plant. Upcoming projects for

this fiscal year (2023-2024) include the start of our main street sidewalks project which will kick off with \$500,000 total (SRTS and ODOT bike/ped funds) project at the 9th and Main Ave intersection followed by two large grants from Safe Routes to School for \$1.36 million federal grant and \$2 million ODOT SRTS grant respectively. Our goal is to have upgrades and sidewalks on the west side of Main Avenue all the way from 9th to the high school. We are also planning to upgrade to LED lighting in city hall which will be a cost savings, update commission room audiovisual setup, and add HR self-serve for staff. We plan to do a building assessment for expansion or growth considering City Hall and the property at 69 NE Heron. The start of the Hammond waterline project is finally underway to update the undersized pipe. This is a significant project that has been considered since 2015 and may take the City several years to finish.

The overall spending authority for the proposed FY 2023-2024 Budget is \$47,677,770.

Revenues across all funds are estimated to increase by approximately \$7 million. This is due to increases in estimated beginning fund balances in some funds, the delay of several projects in the current year, transfers between funds and a very conservative budget approach last year, and American Recovery Act funds. While ARPA funds give us an infusion of money for several years that will help us build reserves for major projects ahead of us, this money will taper off in the next year and we need to make sure our budget does not rely on these funds in future, since they will not be ongoing. Significant areas that ARPA funds have assisted with include for the police: mobile video cameras and two police vehicles. For the fire department: 2 vehicles, a Lucas device, a side-by-side and 2 defibrillators.

We are proposing an increase of 4%, the same as last year, in utility rates as we try to plan for increases for materials, staffing, and infrastructure projects. With an anticipated new Wastewater Treatment Plant and Water Reservoir ahead of us, as well as other significant infrastructure projects in the coming years, we must adequately prepare for significant debt and cost to upgrade our aging sewer plant and water infrastructures.

Staffing continues to be a challenge for the City of Warrenton. Even though an additional Utility I position was created, keeping staffing filled has been a challenge and may be a challenge for the near future due to staff turnover. On a positive note, we have recently hired a new Public Works Director and Library Director in 2023. We have not made any changes to our 64.88 FTE from the previous year as our goal at this time is to just be fully staffed.

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 of, 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, 2023.

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

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

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

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

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

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

A review of budget programs provides a brief summary of each program and changes, if any, proposed for the 2023-2024 budget.

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

SUMMARY

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

Property Tax

A three percent increase in the rate-constrained property tax collections has been applied in the proposed budget. The City's permanent tax rate is \$1.6701 per \$1,000 of assessed property valuation. The local option levy for police services was approved by voters on 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. The City will need to go back to the voters in 2023 to continue the levy. It is estimated the current police levy will raise \$216,070 this fiscal year. The current levy for the library is 33 cents per \$1,000. Unfortunately, an attempt to raise the library levy by five cents was unsuccessful in the November 2022 election and is currently out to the voters for May 2023. Our goal is to maintain the current levy for the next 5 years (July 2023-2028) at the current rate of 33 cents per \$1,000.

Personnel Cost

The proposed budget includes a 2.5% cost of living wage increase beginning July 1, 2023, for all general unit and non-union employees. The City is currently in negotiations for a new three year contract which will include a cost-of-living wage increase beginning July 1, 2023 for 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. The City uses an indirect cost allocation plan. In the proposed budget, the City has consolidated all indirect costs to be allocated within the budget based on a percentage-of-spending methodology. The proposed budget indirect cost allocation plan is consistent with the adopted City fiscal policies, which provide that:

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

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

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

General Fund

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

	<u>2022-2023</u>	<u>2023-2024</u>
Municipal Court	\$188,871	\$195,278
Administration/Commission	\$1,385,311	\$1,496,499
Planning Services	\$439,126	\$445,507
Police Services	\$2,189,639	\$2,331,713
Fire & Emergency Medical Services	\$1,034,854	\$1,149,355
Parks	\$161,567	\$247,467
Contingency	\$314,541	\$682,448
Transfers	\$891,451	\$871,641

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>2022-2023</u>	<u>2023-2024</u>
Warrenton Marina Fund (010)	\$943,225	\$991,310
Hammond Marina Fund (011)	\$614,261	\$635,445
Water Fund (025)	\$8,256,796	\$7,830,014
Storm Sewer Fund (028)	\$2,040,570	\$2,128,002
Sewer (Wastewater) Fund (030)	\$5,488,897	\$5,073,817
Sanitation Fund (032)	\$1,799,600	\$1,678,237

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>2022-2023</u>	<u>2023-2024</u>
Community Center Fund (005)	\$31,096	\$39,532
Warrenton Business License Fund (006)	\$71,307	\$57,981
Grant Fund (015)	\$855,962	\$1,155,812
Library Fund (020)	\$313,013	\$338,323
Building Department Fund (021)	\$495,954	\$561,845
Transient Room Tax Fund (024)	\$330,000	\$345,000
Facilities Maintenance Fund (035)	\$254,354	\$350,072
State Tax Street Fund (040)	\$4,814,493	\$7,329,022
Quincy Robinson Trust Fund (065)	\$137,000	\$140,000

Capital Reserve Funds

A Capital Reserve Fund is the account with which specially designated long term City projects, physical plant construction or equipment purchases costing more than \$5,000 are funded. Each fund accumulates money to pay for the service, project, property, or equipment planned for acquisition.

Each function as a savings account. A resolution is needed to set up a reserve fund and it must have a specific purpose. After money is placed in a reserve fund it can only be spent for the specific purpose of the fund. Purchases are made directly out of the reserve fund and money cannot be transferred out of the reserve fund to another fund. Warrenton maintains a number of capital reserve funds. Funds that show \$0 means we are not appropriating money this fiscal year; it does not reflect the amount saved within that fund. A summary of the operating expenses of these funds in the coming fiscal year follows:

	<u>2022-2023</u>	<u>2023-2024</u>
Community Center Capital Reserve Fund (004)	\$11,812	\$19,812
Warrenton Marina Capital Reserve Fund (012)	\$547,000	\$280,000
Hammond Marina Capital Reserve Fund (013)	\$214,000	\$400,000
Water Systems Development Fund (026)	\$200,000	\$0
Water Fund Capital Reserve Fund (029)	\$7,307,300	\$7,470,800
Sewer Systems Development Fund (036)	\$0	\$0
Sewer Fund Capital Reserve Fund (038)	\$846,650	\$1,428,400
Storm Sewer Systems Development Fund (051)	\$80,000	\$0
Sanitation Fund Capital Reserve Fund (034)	\$37,950	\$50,700

Debt Service Funds

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

	<u>2022-2023</u>	<u>2023-2024</u>
Wastewater Treatment GO Bond Fund (059)	\$561,509	\$559,038

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>2022-2023</u>	<u>2023-2024</u>
Parks SDC Fund (003)	\$30,000	\$0
Streets SDC Fund (041)	\$1,162,899	\$0
Police Vehicle Replacement Fund (070)	\$224,118	\$204,800
Fire Apparatus & Equipment Replacement Fund (071)	\$784,500	\$781,500
Tansy Point Dock Capital Reserve Fund (072)	\$235,328	\$264,778

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

Internal Service Funds

An Internal Service Fund is used to report activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The government must be the primary participant, and the fund must function on an essentially break-even basis over time. The City began using one Internal Service Fund in 2015-2016. A summary of the planned expenses of this fund in the coming fiscal year follows:

	<u>2022-2023</u>	<u>2023-2024</u>
Engineering Internal Service Fund (042)	\$103,733	\$143,622

CONCLUSION

Finance Director April Clark and her staff dedicate many hours to the preparation of this document. Department Heads put together realistic yet conservative budgets. Again, staff did a fantastic job maintaining an extremely disciplined approach to operations over the last couple of years. Overall we did not add any positions or add any hours to existing positions this 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,



Esther Moberg
Budget Officer

**City of Warrenton
Budget Committee Members
Fiscal Year 2023-2024**

Commissioners

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

Appointed Members

- Budget Committee Member David Burkhart
- Budget Committee Member Tommy Smith
- Budget Committee Member Angelo Schauermann
- Budget Committee Member Flint Carlson
- Budget Committee Member William Kerr

Budget Committee Staff

- Esther Moberg, Budget Officer
- April Clark, Finance Director
- Dawne Shaw, City Recorder

CITY OF WARRENTON

BUDGET CALENDAR

FISCAL YEAR 2023 – 2024

<u>DATE</u>	<u>ACTION</u>
January 1, 2023 through February 17, 2023	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2023.
February 14, 2023 through February 17, 2023	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 20, 2023	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 27, 2023	Department Heads complete Fiscal Year 2023/2024 budget requests and submit to Finance Director.
April 3, 2023 through April 7, 2023	Budget Officer meets with Department Heads and reviews budget requests.
April 11, 2023	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:15 p.m.)
April 10, 2023 through April 21, 2023	Budget Officer prepares proposed budget and budget message.
May 5, 2023 (Friday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 5, 2023	Publish notice of May 16, 2023 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.
May 16, 2023 (Tuesday)	<p>Budget Committee meeting (City Commission Chambers, 3:00 p.m.) Receive Proposed Fiscal Year 2023/2024 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds.</p> <p>Receive Proposed Fiscal Year 2023/2024 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen input. Budget Committee approves tax rates and amounts of property taxes to be imposed.</p>

CITY OF WARRENTON

BUDGET CALENDAR

FISCAL YEAR 2023 – 2024

<u>DATE</u>	<u>ACTION</u>
May 25, 2023(Thursday)	2 nd Budget Committee meeting 3:00p.m. (if needed)
June 7, 2023	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Astorian) for publishing. Hearings scheduled for June 27, 2023.
June 10, 2023	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 27, 2023	City Commission conduct Public Hearings on Approved Fiscal Year 2023/2024 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 27, 2023	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 27, 2023	City Commission adopt Fiscal Year 2023/2024 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, 2023).
June 27, 2023	City Commission adopt Capital Improvement Program, 2024-2029.
July 1, 2023	Budget Officer submit Fiscal Year 2023/2024 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2023).

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

											Adopted Budget		Proposed Budget		Projected		Projected	
	FYE 2018		FYE 2019		Actual FYE 2020		FYE 2021		FYE 2022		FYE 2023		FYE 2024		FYE 2025		FYE 2026	
Beginning Fund Balance	3%	1,306,042	2%	1,337,045	-13%	1,156,780	-10%	1,043,091	41%	1,467,390	-25%	1,100,000	27%	1,400,000	-80%	273,621		-
Resources:																		
Property Taxes	6%	974,898	5%	1,021,528	5%	1,077,456	11%	1,200,859	4%	1,247,216		1,060,110	10%	1,161,117	3%	1,195,050	3%	1,230,902
Permanent Rate												199,101	9%	216,070	3%	222,552	3%	229,229
Police Local Option												-		-		-		-
Other Taxes, land sales	1190%	11,287	-100%	0		937	260%	3,370	-100%	0		-		-		-		-
Transient Room Tax	16%	569,343	-2%	556,915	-18%	458,740	23%	562,166	15%	644,391	-3%	622,492	4%	648,269	1%	654,752	2%	667,847
Franchise Fees	-5%	713,083	6%	758,590	2%	770,988	19%	918,595	1%	924,075	2%	942,319	2%	959,911	2%	976,148	2%	995,671
Licenses, Permits, Fees	25%	750	-17%	625	-12%	550	-9%	500	15%	575	0%	575	9%	625	0%	625	0%	625
Grants		0		0		10,799	738%	90,545	-100%	0		-		-		-		-
State Revenue Sharing	4%	48,302	3%	49,736	9%	54,419	19%	64,989	3%	66,919	0%	66,873	6%	71,125	1%	71,836	2%	73,273
State CigaretteTax	-2%	6,510	-6%	6,092	-5%	5,808	-12%	5,121	-10%	4,612	3%	4,764	-2%	4,687	-4%	4,495	0%	4,495
State Liquor Tax	5%	84,134	5%	88,306	7%	94,286	10%	104,104	7%	111,160	5%	116,242	8%	125,274	5%	131,631	3%	135,580
State Marijuana Tax		26,163	-37%	16,422	49%	24,468	-12%	21,501	-55%	9,579	-17%	7,940	9%	8,668	7%	9,246	2%	9,431
Charges for Services	38%	197,836	-7%	183,269	6%	194,089	35%	262,372	3%	270,399	-11%	240,829	3%	247,624	1%	251,018	3%	258,549
Fines and Forefeits	-5%	99,800	38%	138,185	-13%	120,204	-9%	109,518	-7%	102,086	26%	128,700	-20%	103,200	0%	103,200	2%	105,264
Interest Earnings	57%	18,680	53%	28,618	-32%	19,379	-62%	7,365	45%	10,660	-25%	8,000	525%	50,000	0%	50,000	-30%	35,000
Lease Receipts	0%	209,572	2%	213,814	1%	216,712	1%	219,383	3%	227,021	-3%	220,002	1%	221,913	1%	223,400	4%	231,938
Miscellaneous	-23%	12,592	17%	14,688	-4%	14,068	-7%	13,089	14%	14,943	-80%	3,000	0%	3,000	0%	3,000	0%	3,000
Overhead Charge	-7%	936,779	9%	1,016,874	7%	1,090,707	-8%	1,008,696	16%	1,165,524	19%	1,385,311	8%	1,496,499	6%	1,586,289	6%	1,681,466
One Time Revenues	100%	0	100%	3,577	100%	0	100%	160	100%	140,378						-		-
Transfers In	0%	25,629	0%	0	0%	0	0%	0	0%	0		685,618		974,812		53,000		-
Total Resources	4%	3,935,358	4%	4,097,239	1%	4,153,610	11%	4,592,333	8%	4,939,538	15%	5,691,876	11%	6,292,794	-12%	5,536,242	2%	5,662,268
Expenditures:																		
Personal Services	9%	2,505,613	8%	2,708,362	5%	2,832,602	-3%	2,736,496	5%	2,882,756	24%	3,575,158	7%	3,833,416	7%	4,101,755	7%	4,388,878
Materials and Services	-3%	1,167,733	-3%	1,130,555	12%	1,267,977	2%	1,288,905	8%	1,395,490	24%	1,733,055	11%	1,919,869	3%	1,967,866	3%	2,017,062
Capital Outlay	-82%	931	-45%	509	-79%	108	291%	422	-97%	11	166264%	18,300	117%	39,800	-87%	5,000	0%	5,000
Debt Service		113,500		113,500		72,034		72,033	0%	72,034	0%	72,034	0%	72,034	0%	72,034	0%	72,034
Transfers Out	-10%	116,578	178%	324,578	-71%	94,578	-26%	70,178	143%	170,778	422%	891,451	-2%	871,641	-77%	200,778	-15%	170,798
Total Expenditures	4%	3,904,355	10%	4,277,504	0%	4,267,299	-2%	4,168,034	8%	4,521,069	39%	6,289,998	7%	6,736,760	-6%	6,347,433	5%	6,653,772
Contingency												254,938	168%	682,413	-53%	317,372	5%	332,689
Ending Fund Balance	2%	1,337,045	-13%	1,156,780	-10%	1,043,091	41%	1,467,390	29%	1,885,859	-87%	246,940	11%	273,621	-412%	(854,942)	55%	(1,324,193)
Months operating expenditures in ending fund balance		4.11		3.25		2.93		4.22		5.01		0.47		0.49		0.00		0.00

Resolution Number - 2031

A Resolution Establishing a Fiscal Policy for the City of Warrenton

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

FISCAL POLICY

Section A. Revenue Policy

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

Section B. Budget Policy

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

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

Section C. Capital Improvement Policy

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

Section D. Accounting Policy

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

Section E. Debt Policy

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

Section F. General Fund Reserve Policy

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

Section G. Selection of Finance Consultants

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

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

Section H. Comprehensive Capital Planning & Financing

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

Section I. Limitations on City Indebtedness

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

Section J. Structure and Term of City Indebtedness

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

Section K. Method of Sale - Bonds

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

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

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

Section L. Short-Term Debt & Interim Financing

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

Section M. Improvement District and Assessment Contract Financing

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

Section N. Refunding of City Indebtedness

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

This resolution is effective December 1, 2003.



Mayor Jeff Hazen

Attest:



City Manager

Resolution Number 2032

A Resolution Establishing Budget Development Policies for the City of Warrenton

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

BUDGET DEVELOPMENT POLICIES

1. General Fund Budget

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

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

2. **Non-General Fund Budgets**

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

3. **Matching Funds**

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

4. **New Positions Generally**

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

5. **Mid-Year Budget Reductions**

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

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

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

7. **Employee Salary Adjustments**

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

8. **Budget Controls**

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

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

9. Discretionary Resources

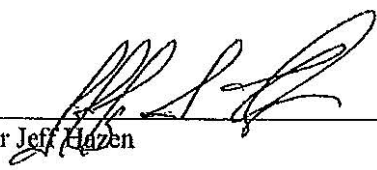
- A. Maximize the City Commission's Discretion. Wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service. The goal is to give the City Commission as much flexibility as possible in allocating resources to local priorities.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

10. Unappropriated Ending Fund Balances & Contingencies

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

Passed and adopted November 20, 2002.

This resolution is effective December 1, 2002.



Mayor Jeff Hazen

Attest:



City Manager

Resolution Number 2033

A Resolution Establishing Budget Strategic Plan & Resource Reduction Policy

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

BUDGET STRATEGIC PLAN

Section I - Guiding Policies & Principles

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

General Fund Priorities

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

RESOURCE REDUCTION STRATEGY

Section II - General Policies and Principles

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

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

Section III - Resource Reduction Priorities

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

General Fund Reduction Priorities

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

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

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

F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.



Mayor Jeff Hazen

Attest:



City Manager

CITY OF WARRENTON

Budget 2023/2024

PERSONNEL ALLOCATION

City Manager	1.00	129,000	1.00	129,000												
City Recorder /Assistant to City Manager	1.00	76,825	1.00	76,825												
Deputy City Recorder	1.00	48,955	1.00	48,955												
Finance Director	1.00	135,376	1.00	135,376												
Accounting Clerk	0.63	32,113	0.63	32,113												
Cashier/Accounting Clerk	1.00	57,193	0.20	11,439												
Accountant	1.00	70,583	1.00	70,583												
Accounting Technician	1.00	56,702	0.20	11,340												
Mayor		1,800		1,800												
Commissioners		7,200		7,200												
Community Center staff	0.15	4,869							0.1500	4,869						
Planning Director	1.00	92,630			CD	419	1.0000	92,630								
Planning Tech	1.00	51,233			CD	419	1.0000	51,233								
Permit Technician	1.00	53,963												1.0000	53,963	
Building Official	1.00	88,220												1.0000	88,220	
Building Inspector	1.00	68,615												1.0000	68,615	
Fire Chief	1.00	95,332			Fire	422	1.0000	95,332								
Division Chief of Operations/Training	1.00	84,018			Fire	422	1.0000	84,018								
Firefighter/Lietenant	1.00	65,831			Fire	422	1.0000	65,831								
Fire Administrative Assistant	0.50	22,202			Fire	422	0.5000	22,202								
Fire Volunteers		170,000			Fire	422		170,000								
Librarian	1.00	64,003										1.000	64,003			
Library Assistant	0.70	27,456										0.700	27,456			
Library Assistant Youth Coordinator	0.625	21,217										0.625	21,217			
Harbormaster	1.00	77,587														
Marina Accounting Clerk	1.00	48,955														
Marina Workers	3.00	154,142														
Assistant Harbormaster	1.00	65,831														
Police Chief	1.00	120,722			Police	421	1.0000	120,722								
Police Sergeant	2.00	183,768			Police	421	2.0000	183,768								
Police Officers	9.00	639,746			Police	421	9.0000	639,746								
Police Clerk/Property Evidence Clerk	1.00	61,905			Police	421	1.0000	61,905								
Police Clerk/Municipal Court	1.00	58,597			Court	412	0.8000	46,878								
					Police	421	0.2000	11,719								
Public Works Director	1.00	122,892			Parks	429	0.0200	2,458								
Water Treatment Plant Operator Lead	1.00	74,756														
Public Works Foreman	1.00	68,574			Parks	429	0.0890	6,102								
Operations Manager	1.00	70,562			Parks	429	0.0200	1,411								
Project Manager	1.00	75,950			Parks	429	0.0200	1,519								
Public Works Analyst	1.00	59,545			Parks	429	0.0100	595								
Public Works Executive Secretary	1.00	44,122			Parks	429	0.0286	1,262								
Public Works Office Assistant	1.00	48,955			Parks	429	0.0286	1,400								
Public Works Water Quality Technician	1.00	65,648														
Public Works Sanitation	2.00	109,930														
Public Works Utility Worker	9.00	451,639			Parks	429	0.8008	40,186								
Publc Works Mechanic	1.00	62,500			Parks	429	0.0178	1,112								
Wastewater Treatment Plant Operator I	1.00	54,009														
Water Plant Operator II	1.00	61,525														
Wastewater Treatment Plant Supervisor	1.00	66,928														
Public Works Weekend Operator	0.28	17,250														
Engineering Tech	2.00	139,475														
		<u>4,530,848</u>														
Overtime		208,500		2,000	Fire	422		10,000								
					Court	412		1,000								
					CD	419		1,000								
					Police	421		85,000								
					Parks	429		2,000								
On-Call Time		13,787			Parks	429		1,182								
Temporary/Seasonal		45,220			Police	421		3,250								
					Parks	429		10,782								
GRAND TOTALS	64.880	<u>4,798,355</u>	6.0250	<u>526,632</u>			20.5348	<u>1,816,243</u>	0.1500	<u>4,869</u>	0.0000	<u>-</u>	2.3250	<u>112,675</u>	3.0000	<u>210,797</u>

General Fund Dept Summary

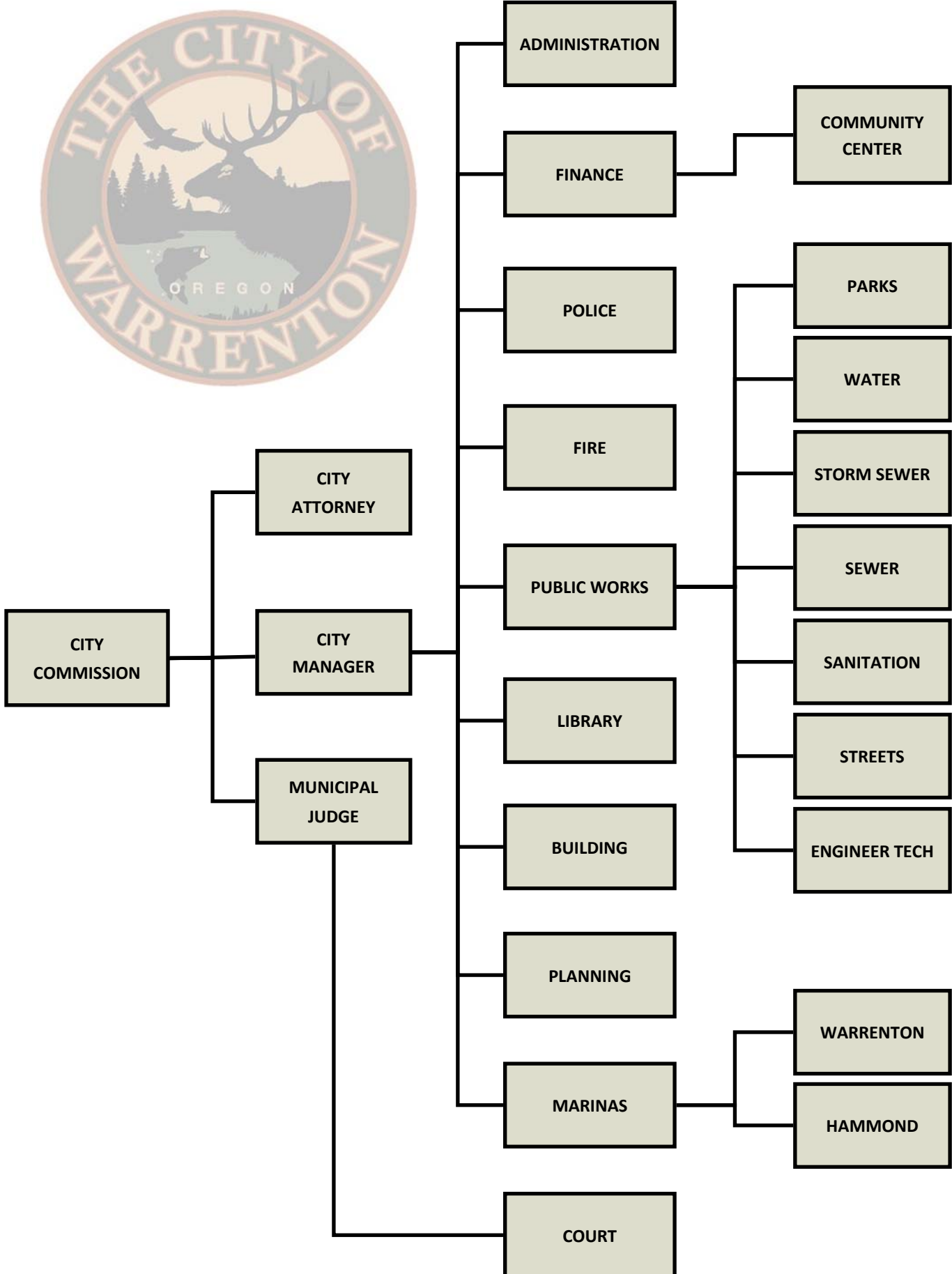
412	Municipal Court	0.8000	47,878
419	Community Development	2.0000	144,863
421	Police	13.2000	1,106,110
422	Fire	3.5000	447,383
429	Parks	1.0348	70,010
	Total	<u>20.5348</u>	<u>1,816,243</u>

CITY OF WARRENTON Budget 2023/2024 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							0.2952	16,882	0.3147	17,999	0.0629	3,599	0.1272	7,275		
Accountant																
Accounting Technician							0.2952	16,737	0.3147	17,845	0.0629	3,568	0.1272	7,212		
Mayor																
Commissioners																
Community Center staff																
Planning Director																
Planning Tech																
Permit Technician																
Building Official																
Building Inspector																
Fire Chief																
Division Chief of Operations/Training																
Firefighter/Lietenant																
Fire Administrative Assistant																
Fire Volunteers																
Librarian																
Library Assistant																
Library Assistant Youth Coordinator																
Harbormaster			0.5959	46,233	0.4041	31,354										
Marina Accounting Clerk			0.5959	29,172	0.4041	19,784										
Marina Workers			1.7877	91,853	1.2123	62,289										
Assistant Harbormaster			0.5959	39,228	0.4041	26,603										
Police Chief																
Police Sergeant																
Police Officers																
Police Clerk/Property Evidence Clerk																
Police Clerk/Municipal Court																
Public Works Director	0.1300	15,976					0.4000	49,157	0.4000	49,157	0.0300	3,687	0.0200	2,458		
Water Treatment Plant Operator Lead							1.0000	74,756								
Public Works Foreman	0.1205	8,265					0.4389	30,095	0.3183	21,828	0.0333	2,283				
Operations Manager	0.1300	9,173.0900					0.4000	28,225	0.4000	28,225	0.0300	2,117	0.0200	1,411		
Project Manager	0.1300	9,873					0.4000	30,380	0.4000	30,380	0.0300	2,278	0.0200	1,519		
Public Works Analyst	0.0900	5,359.0315					0.5000	29,772	0.2000	11,909	0.1800	10,718	0.0200	1,191		
Public Works Executive Secretary	0.0614	2,710					0.3797	16,752	0.3840	16,943	0.0480	2,116	0.0984	4,340		
Public Works Office Assistant	0.0614	3,006.6868					0.3797	18,587	0.3840	18,799	0.0480	2,348	0.0984	4,815		
Public Works Water Quality Technician							1.0000	65,648								
Public Works Sanitation													2.0000	109,930		
Public Works Utility Worker	1.0848	54,438					3.9498	198,209	2.8649	143,767	0.2997	15,040				
Publc Works Mechanic	0.1241	7,756.6460					0.2878	17,986	0.2637	16,479	0.1067	6,666	0.2000	12,500		
Wastewater Treatment Plant Operator I									1.0000	54,009						
Water Plant Operator II							1.0000	61,525								
Wastewater Treatment Plant Supervisor									1.0000	66,928						
Public Works Weekend Operator							0.1400	8,625	0.1400	8,625						
Engineering Tech	0.2500	15,881					0.2500	15,881	0.2500	15,881	0.2500	15,881			1.000	75,950
Overtime		2,000		8,000		8,000		28,000		50,000		2,500		8,000		1,000
On-Call Time		1601						5831		4730		442				
Temporary/Seasonal		899		12,000		12,000						5,391		899		
GRAND TOTALS	2.1823	136,939	3.5754	226,486	2.4246	160,030	11.1161	713,047	8.6343	573,503	1.1814	78,634	2.7311	161,549	1.0000	76,950

City of Warrenton
Full Time Equivalents (FTE)

	Budget Year						
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
General Fund							
Municipal Court	0.4878	0.7317	0.7317	0.7317	0.7927	0.8500	0.8000
Admin/Commission/Finance	5.6750	5.9250	5.9250	5.9250	5.9250	5.9250	6.0250
Planning	1.0250	1.0250	1.2750	1.2750	1.2000	2.2000	2.0000
Police	12.7622	12.7683	12.7683	12.7683	13.1323	13.1500	13.2000
Fire	3.0000	3.0000	3.0000	3.0000	3.0000	3.5000	3.5000
Parks	0.5229	0.4656	0.7446	0.5357	0.7380	0.4438	1.0348
Total General Fund	23.4729	23.9156	24.4446	24.2357	24.7880	26.0688	26.5598
Special Revenue Funds							
Community Center	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Grants Fund	0.0000	0.0000	0.0000	0.0000	1.0000	1.0000	0.0000
Library Fund	0.9150	1.6650	2.0050	2.0050	2.2500	2.3250	2.3250
Building Division	2.0750	2.0750	2.8250	2.8250	2.9000	2.9000	3.0000
State Tax Street Fund	0.8510	0.7949	0.8391	1.0511	1.3085	2.0715	2.1823
Total Special Revenue Fund	3.9910	4.6849	5.8191	6.0311	7.6085	8.4465	7.6573
Enterprise Funds							
Warrenton Marina	3.6597	3.6033	3.5200	3.2549	3.8512	3.8294	3.5754
Hammond Marina	2.3403	2.3967	2.4800	1.7451	2.1488	2.1706	2.4246
Water Fund	8.5304	8.2382	8.3076	7.3792	8.6377	9.8807	11.1161
Sewer Fund	7.2457	7.9261	8.0133	8.8139	8.5065	9.6329	8.6343
Storm Sewer Fund	0.7584	1.2694	0.7672	1.0122	0.6269	1.3535	1.1814
Sanitation Fund	2.6916	2.9058	2.9282	2.8079	2.7823	2.4977	2.7311
Total Enterprise Fund	25.2261	26.3394	26.0163	25.0132	26.5535	29.3647	29.6630
Internal Service Funds							
Engineering	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Total All Funds	53.690	55.940	57.2800	56.2800	59.9500	64.8800	64.880
Addition:							
Water Treatment Plant Operator							1.0000
Project Manager							1.0000
Wastewater Treatment Plant Operator I							1.0000
Mechanic							1.0000
Subtraction:							
Water Treatment Plant Superintendent							(1.0000)
Utility Worker							(1.0000)
Utility Worker WWTP							(1.0000)
Fire Marshal							(1.0000)
Total 2023/2024 net change							-

Organizational Chart



Budget Programs

General Fund

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

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

Following is a review of the 2023-2024 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.

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 clerk and one clerk who splits time between Court(.80FTE) and Police(.20FTE) duties.

Fire

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

Parks

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

Contingency

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

Transfers

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

Special Revenue Funds

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

Community Center Fund

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

Warrenton Business License Fund

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

Grant Fund

This fund is used to record grants from a variety of sources. This budget year includes anticipated grants for Police, Fire, a Homeland Security Grant, and Funds from the Amercian Rescue Plan Act to be used for the provision of government services.

Library Fund

Since May of 2017, the Warrenton Community Library has been located downtown in a rental facility. Much of the library operations is provided by volunteers. The library has an advisory board to the commission. During the 2023-2024 budget year, the library will have one full-time Librarian who is responsible for coordination of volunteers and day to day operations, one part-time (28 hour) administrative assistant and one part-time (25 hour) library aide. Funding consists of a five year Local Option tax levy which will go to voters in May 2023. If renewed, the levy will expire in 2028.

Building Division

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

and well-being of all members of the community. This division is funded solely from building permit fees.

Transient Room Tax Fund

The Transient Room Tax was passed to help defray costs of police and first response medical assistance and infrastructure usage by tourists and other short term visitors to the City of Warrenton, as well as to provide funds for tourist promotion. The tax is currently 12% of gross revenues for all short term (less than 30 days) rental of sleeping and camping space. Based on direction of the City Commission, funds are allocated as follows. Of the total collections, the collector retains 5% to cover costs of collection, and the remaining 95% is remitted to the City. The City then forwards 2% to the Lower Columbia Tourism Council, 5.84% to the Visitors Center, 24.24% to the Hammond Marina Capital Reserve Fund, and the balance of 67.92% is deposited in the General Fund.

State Tax Street Fund

Revenues to this fund are provided by the Oregon State Department of Transportation, State Highway Trust Fund and the City .03 cent fuel tax, as well as various grants. The revenues are paid each month from net receipts collected by the Motor Vehicles Division, Highway Division, and the Motor Carrier Transportation Branch. One percent of all gas tax receipts are set aside for bicycle lanes and pedestrian paths. The City fuel tax is estimated to net approximately \$368,000 this year. The City fuel tax is used to pay for rebuilding and overlaying city streets. The balance of the fund is used for street maintenance and repair, and street lighting.

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

Quincy Robinson Trust Fund

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

Capital Projects/Capital Reserve Funds

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

Community Center Capital Reserve Fund

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

Facilities Maintenance Fund

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

Streets SDC Fund

The City implemented a system development charge in 2012. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current fund balance is \$1,274,950.

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 \$721 per residential unit. The current fund balance is \$216,318.

Police Vehicle Replacement Fund

This reserve fund is used to accumulate money for financing the costs of police vehicles and equipment. This allows the City to set aside money from year to year to meet future requirements. This fund's resources are transferred from the revenues of the General Fund. This year two vehicles are proposed for replacement, as well as an upgrade to mobile computers in all vehicles.

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. FEMA grants are being applied for this year to purchase a Type 3 Fire Engine and Extraction Tools. Accumulated funds will provide matching amounts required by the grants.

Tansy Point Dock Capital Reserve Fund

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

Enterprise Funds and Related Capital Reserve/Capital Project Funds

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

Warrenton Marina Fund

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

Warrenton Marina Capital Reserve Fund

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

Commercial Work Pier Improvements were completed this year, but were funded mostly by Urban Renewal, rather than the Capital Reserve Fund. An electrical upgrade and an inner basin dock project 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, camping and launch ramp fees.

Hammond Marina Capital Reserve Fund

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

Planned improvements this year include a ban stabilization project and the beginning of a marina rebuild project.

Water Fund

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

During the Covid-19 Pandemic, no water rate increases were implemented. The proposed budget recommends a 4% rate increase in order to address increased operating costs and make sure reserves are adequate for capital improvements. A recent Water Masterplan was completed, identifying several projects that need to be completed in the near future.

Water Fund Capital Reserve

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

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

Water System Development Fund

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay existing debt associated with capacity-increasing improvements. They have been used for that purpose in the past, but are not being proposed for that purpose in the current fiscal year. The current balance in the fund is \$295,731.

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 4% 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 \$106,174.

Sewer Fund

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

A 4% rate increase is proposed for 2023-2024.

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 \$1,428,400 in equipment, collection system and pump station projects. Reserves are also being set aside for large future projects. Sewer rate increases allow the operating fund to continue to make transfers into the Sewer Fund Capital Reserve Fund for capital expenditures. The City recently completed a Capacity Analysis of our existing treatment plant. It has been determined that a major expansion is required and the Commission will be making decisions in the near future towards expansion and/or replacement.

Sewer Systems Development Fund

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay debt associated with capacity-increasing improvements. They have been used for that purpose in the past but are not budgeted to pay any debt service this fiscal year. The current balance in the fund is \$462,639.

Sanitation Fund

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

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

Sanitation Fund Capital Reserve

This reserve fund is used to accumulate money for major maintenance, capital equipment, and major improvements. Funding of the reserve is solely from the operations of the Sanitation Fund. A portion of a service truck and hoist truck are proposed in this year's budget.

Debt Service Funds

The debt service fund type is used to account for the accumulation of resources for and payment of general long-term debt principal and interest.

Wastewater Treatment Facility GO Bond Fund

This bond issue was authorized by a vote of the citizens of Warrenton on November 7, 2006. The amount issued for the construction of the Wastewater Treatment Facility was \$8,079,696 at 2.94% interest. The bonds will be fully repaid on December 1, 2026.

Internal Service Funds

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

Engineering Internal Service Fund

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



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City of Warrenton
Summary of Resources and Requirements
All Funds Combined

			Fiscal year 07/01/23 - 06/30/24			
Actual FYE 6/30/21	FYE 6/30/22	Adopted Budget FYE 6/30/23	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$21,662,896	\$25,359,557	\$26,076,667	Beginning Fund Balance	\$28,724,584	\$28,724,584	\$28,724,584
1,427,618	1,486,614	1,497,865	Property Taxes	1,635,841	1,635,841	1,635,841
579,674	558,759	532,330	Property Taxes, Levied for Debt	543,461	543,461	543,461
1,347,370	1,537,385	1,529,492	Other Taxes	1,592,403	1,592,403	1,592,403
918,595	924,075	942,319	Franchise Fees	959,911	959,911	959,911
10,533,038	10,906,697	11,235,387	Fees, Fines, and Charges for Service	11,279,540	11,279,540	11,279,540
171,738	153,864	123,825	Investment Earnings	545,950	545,950	545,950
2,349,040	4,166,778	6,964,291	Transfers In	7,904,453	7,904,453	7,904,453
13,089	14,942	3,000	Miscellaneous Revenue	3,000	3,000	3,000
-	-	1,460,000	Loan Proceeds	1,645,000	1,645,000	1,645,000
830,131	772,677	1,749,290	Operating Grants and Contributions	1,942,305	1,942,305	1,942,305
457,606	626,746	3,874,750	Capital Grants and Contributions	6,157,250	6,157,250	6,157,250
1,008,696	1,165,525	1,385,311	Indirect Expense Allocation	1,496,499	1,496,499	1,496,499
<u>\$ 41,299,491</u>	<u>\$ 47,673,619</u>	<u>\$ 57,374,527</u>	Total Resources	<u>\$ 64,430,197</u>	<u>\$ 64,430,197</u>	<u>\$ 64,430,197</u>
5,845,028	6,154,035	8,242,432	Personnel Services	8,655,123	8,655,123	8,655,123
5,423,913	5,675,866	9,937,444	Materials and Services	8,243,781	8,243,781	8,243,781
1,505,555	1,499,590	1,349,817	Debt Service	1,347,901	1,347,901	1,347,901
816,398	1,530,162	15,297,983	Capital Outlay	18,546,052	18,546,052	18,546,052
2,349,040	4,166,778	6,964,291	Transfers Out	7,904,453	7,904,453	7,904,453
		3,611,452	Contingency	2,980,460	2,980,460	2,980,460
15,939,934	19,026,431	45,403,419	Total Requirements by Category	47,677,770	47,677,770	47,677,770
<u>25,359,557</u>	<u>28,647,188</u>	<u>11,971,108</u>	Ending Fund Balance	<u>16,752,427</u>	<u>16,752,427</u>	<u>16,752,427</u>
<u>\$41,299,491</u>	<u>\$47,673,619</u>	<u>\$57,374,527</u>	Total Requirements	<u>\$64,430,197</u>	<u>\$ 64,430,197</u>	<u>\$ 64,430,197</u>

City of Warrenton
Summary of Requirements
Fiscal Year Beginning July 1, 2023 and ending June 30, 2024

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	\$ 97,098	\$ 98,180					\$ 195,278	\$ -	\$ 195,278
Administration/Commission	824,763	671,736					1,496,499		1,496,499
Planning	244,139	201,368					445,507		445,507
Police	1,817,953	513,760					2,331,713		2,331,713
Fire	713,257	342,064	22,000	72,034			1,149,355		1,149,355
Parks	136,206	93,461	7,800				237,467		237,467
Transfers					871,641		871,641		871,641
Contingency						682,448	682,448	282,886	965,334
Total General Fund	3,833,416	1,920,569	29,800	72,034	871,641	682,448	7,409,908	282,886	7,692,794
Special Revenue Funds									
Community Center Capital Reserve Fund		19,812					19,812		19,812
Community Center Fund	8,274	18,258			8,000	5,000	39,532	16,418	55,950
Warrenton Business License Fund	4,371	50,610	10,000		3,000		67,981	128,819	196,800
Grant Fund	4,000	28,000	152,000		971,812		1,155,812	3,947	1,159,759
Library Fund	190,282	123,041				25,000	338,323	122,957	461,280
Building Division Fund	357,397	164,448				40,000	561,845	341,153	902,998
Transient Room Tax Fund		345,000					345,000		345,000
Facilities Maintenance Fund		117,135	182,937			50,000	350,072	33,865	383,937
State Tax Street Fund	271,171	712,001	5,845,850			500,000	7,329,022	464,325	7,793,347
Quincy Robinson Trust Fund		25,000	115,000				140,000	131,497	271,497
Total Special Revenue Funds	835,495	1,603,305	6,305,787	-	982,812	620,000	10,347,399	1,242,981	11,590,380
Debt Service Funds									
Wastewater Treatment GO Bond				559,038			559,038	44,723	603,761
Total Debt Service Funds	-	-	-	559,038	-	-	559,038	44,723	603,761
Capital Projects Funds									
Parks SDC Fund							-	234,860	234,860
Streets SDC Fund							-	1,445,900	1,445,900
Police Vehicle Replacement Fund			204,800				204,800	201,754	406,554
Fire Apparatus Replacement Fund			781,500				781,500	175,750	957,250
Tansy Point Capital Reserve Fund		30,000	234,778				264,778		264,778
Total Capital Projects Funds	-	30,000	1,221,078	-	-	-	1,251,078	2,058,264	3,309,342
Enterprise Funds									
Warrenton Marina Fund	423,485	352,825			90,000	125,000	991,310	86,685	1,077,995
Warrenton Marina Fund Capital Reserve			280,000				280,000	169,466	449,466
Hammond Marina Fund	296,524	198,921			50,000	90,000	635,445	23,716	659,161
Hammond Marina Fund Capital Reserve			400,000				400,000	911,000	1,311,000
Water Fund	1,449,857	1,195,126		540,031	4,145,000	500,000	7,830,014	645,588	8,475,602
Water Systems Development							-	409,910	409,910
Water Fund Capital Reserve Fund			7,470,800				7,470,800	3,574,200	11,045,000
Sewer Fund	1,187,484	1,346,523		176,798	1,700,000	663,012	5,073,817	891,212	5,965,029
Sewer Systems Development							-	283,900	283,900
Storm Sewer Fund	160,809	482,706	1,359,487			125,000	2,128,002	435,338	2,563,340
Storm Sewer Systems Development							-	137,300	137,300
Sewer Fund Capital Reserve Fund			1,428,400				1,428,400	5,071,600	6,500,000
Sanitation Fund	333,431	1,104,806			65,000	175,000	1,678,237	89,358	1,767,595
Sanitation Fund Capital Reserve			50,700				50,700	394,300	445,000
Total Enterprise Funds	3,851,590	4,680,907	10,989,387	716,829	6,050,000	1,678,012	27,966,725	13,123,573	41,090,298
Internal Service Fund									
Engineer Internal Service Fund	134,622	9,000					143,622		143,622
Total Internal Service Fund	134,622	9,000	-	-	-	-	143,622	-	143,622
City of Warrenton All Funds	\$ 8,655,123	\$ 8,243,781	\$ 18,546,052	\$ 1,347,901	\$ 7,904,453	\$ 2,980,460	\$ 47,677,770	\$ 16,752,427	\$ 64,430,197

City of Warrenton
Fiscal Year 7/1/2023 - 6/30/2024
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (001)	41,626	Warrenton Marina Capital Reserve (012)	41,626
[2] General Fund (001)	307,937	Facilities Maintenance Fund (035)	307,937
[3] General Fund (001)	254,800	Police Vehicle Replacement Fund (070)	254,800
[4] General Fund (001)	246,500	Fire Apparatus Replacement Fund (071)	246,500
[5] General Fund (001)	20,778	Tansy Point Dock Capital Reserve Fund (072)	20,778
[6] Grants Fund (015)	971,812	General Fund (001)	971,812
[7] Community Center	8,000	Community Center Capital Reserve Fund (004)	8,000
[8] Warrenton Business License Fund (006)	3,000	General Fund (001)	3,000
[9] Warrenton Marina (010)	90,000	Warrenton Marina Capital Reserve Fund (012)	90,000
[10] Hammond Marina (011)	50,000	Hammond Marina Capital Reserve Fund (013)	50,000
[11] Water Fund (025)	4,145,000	Water Fund Capital Reserve (029)	4,145,000
[12] Sewer Fund (030)	1,700,000	Sewer Fund Capital Reserve (038)	1,700,000
[13] Sanitation Fund (032)	<u>65,000</u>	Sanitation Fund Capital Reserve (034)	<u>65,000</u>
Total Transfers Out	<u>\$7,904,453</u>	Total Transfers In	<u>\$7,904,453</u>

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

City of Warrenton
Budget Document

General Fund 001

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023-6/30/2024		
Actual		Adopted		Proposed by	Approved by	Adopted by
		Budget		Budget	Budget	Governing
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23		Officer	Committee	Body
			Resources			
\$ 1,043,091	\$ 1,467,390	\$ 1,100,000	Beginning Fund Balance	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
\$ 40,414	\$ 16,572	30,000	Delinquent Ad Valorem Taxes	30,000	30,000	30,000
562,166	644,391	622,492	Non Ad Valorem Taxes	648,269	648,269	648,269
918,595	924,075	942,319	Franchise Fees	959,911	959,911	959,911
500	575	575	Licenses and Permits	625	625	625
289,631	192,271	195,819	Intergovernmental	209,754	209,754	209,754
262,372	270,398	240,829	Charges for Services	247,624	247,624	247,624
109,518	102,086	128,700	Fines and Forfeits	103,200	103,200	103,200
7,365	10,660	8,000	Interest Earnings	50,000	50,000	50,000
219,383	227,021	220,002	Leases	221,913	221,913	221,913
1,021,945	1,320,846	1,388,311	Miscellaneous	1,499,499	1,499,499	1,499,499
-	-	685,618	Transfers from Other Funds	974,812	974,812	974,812
4,474,980	5,176,285	5,562,665		6,345,607	6,345,607	6,345,607
1,160,445	1,230,644	1,229,211	Taxes estimated to be received	1,347,187	1,347,187	1,347,187
5,635,424	6,406,929	6,791,876	Total Resources	7,692,794	7,692,794	7,692,794
			Requirements (by department)			
141,807	127,031	188,871	Municipal Court	195,278	195,278	195,278
1,008,696	1,165,525	1,385,311	Administration/Commission	1,496,499	1,496,499	1,496,499
217,124	232,998	439,126	Planning	445,507	445,507	445,507
1,752,581	1,826,795	2,189,639	Police	2,331,713	2,331,713	2,331,713
864,658	856,271	1,034,854	Fire	1,149,355	1,149,355	1,149,355
112,990	141,671	160,746	Parks	247,467	237,467	237,467
70,178	170,778	891,451	Transfers	871,641	871,641	871,641
-	-	314,541	Contingency	682,448	682,448	682,448
4,168,035	4,521,069	6,604,539	Total Requirements by Department	7,419,908	7,409,908	7,409,908
1,467,390	1,885,860	187,337	Ending Fund Balance	272,886	282,886	282,886
\$ 5,635,424	\$ 6,406,929	\$ 6,791,876	Total Requirements	\$ 7,692,794	\$ 7,692,794	\$ 7,692,794

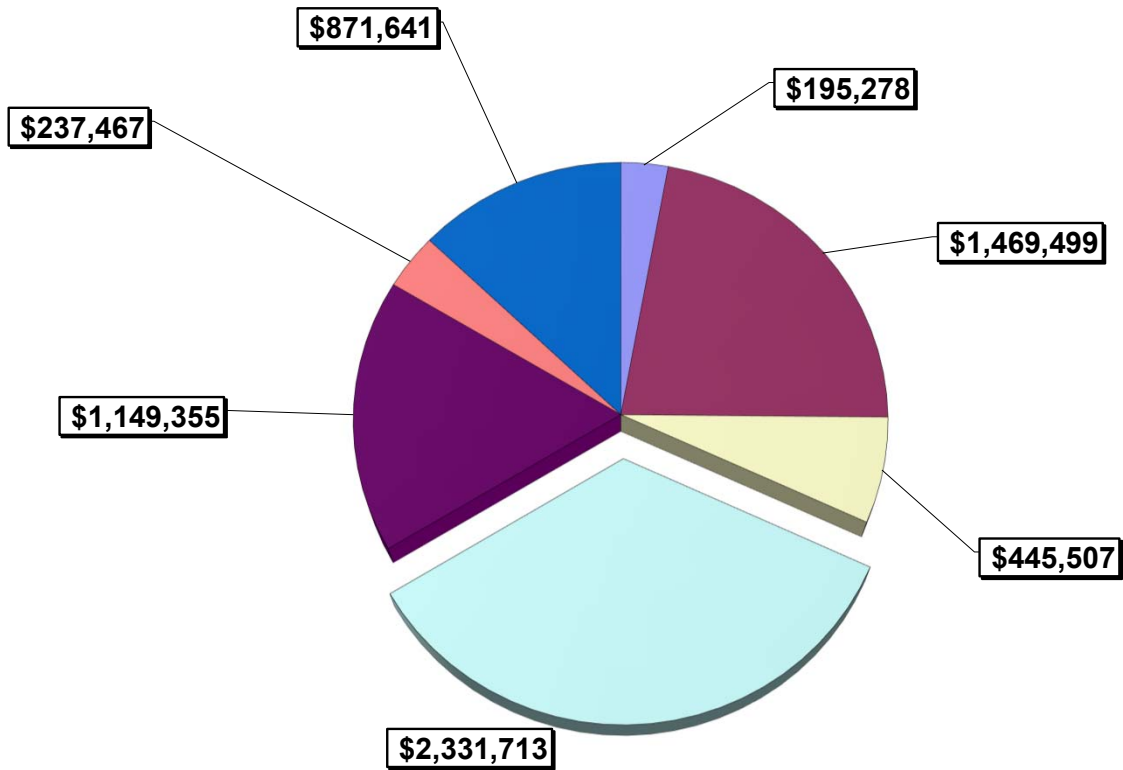
City of Warrenton
Budget Document
General Fund 001
Summary of Revenues

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024			
				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Actual FYE 6/30/21	FYE 6/30/22	Adopted Budget FYE 6/30/23					
\$ 1,043,091	\$ 1,467,390	\$ 1,100,000	300000	Beginning Fund Balance	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
40,414	16,572	30,000	311200	Prior Taxes	30,000	30,000	30,000
				Non Ad Valorem Taxes:			
562,166	644,391	622,492	319300	Transient Room Tax 12%	648,269	648,269	648,269
				Franchise Fees:			
405,250	392,310	405,000	318100	Pacificorp	400,000	400,000	400,000
10,713	10,648	10,000	318200	Qwest/Centurylink	10,000	10,000	10,000
86,034	98,171	86,000	318300	NW Natural	100,000	100,000	100,000
62,527	65,510	62,000	318400	Charter Cable	64,000	64,000	64,000
2,852	2,359		318600	Other Telecom			
49,068	54,136	49,000	318700	Recology	54,000	54,000	54,000
300,191	299,851	330,319	318800	Water - Sewer - Sanitation	331,911	331,911	331,911
1,960	1,090		318000	Right of Way License Fees			
				Licences, Permits, and Fees:			
500	575	575	321100	Liquor License Fees	625	625	625
				Intergovernmental:			
3,371			314100	County Land Sales			
64,989	66,919	66,873	335100	State Revenue Sharing	71,125	71,125	71,125
90,545			331500	CRF Grant			
5,121	4,613	4,764	335300	State Cigarette Tax	4,687	4,687	4,687
104,104	111,160	116,242	335400	State Liquor Tax	125,274	125,274	125,274
21,501	9,579	7,940	335500	State Marijuana Tax	8,668	8,668	8,668
				Charges for Services:			
25,340	24,807	30,500	341300	Planning Fees	32,000	32,000	32,000
46,203	73,758	80,000	342004	Development App Fees	75,000	75,000	75,000
16,770	23,772	14,000	342100	Police Special	20,000	20,000	20,000
2,825	1,500	4,000	342150	Police - False Alarm Fees	5,000	5,000	5,000
103,524	106,630	109,829	342201	Warrenton Rural Fire District	113,124	113,124	113,124
67,066	39,111	2,500	342250	Fire Special	2,500	2,500	2,500
645	820		347300	Park Reservation Fees			
				Fines and Forfeits:			
7,879	7,319	7,000	341101	Court Fees	7,000	7,000	7,000
21,171	18,855	30,000	341102	State Share Court Fines	25,000	25,000	25,000
1,159	1,209	2,500	341103	County Share Court 1065 Fines	3,000	3,000	3,000
51	59	200	341104	Security Assessment	200	200	200
71,402	67,449	80,000	351100	Fines	60,000	60,000	60,000
7,856	7,195	9,000	351200	Police Officer Training Fee	8,000	8,000	8,000
				Interest Earnings:			
7,365	10,660	8,000	361000	Interest Earnings	50,000	50,000	50,000
				Leases:			
219,383	227,021	220,002	363000	Lease Receipts	221,913	221,913	221,913
				Miscellaneous:			
			357000	Housing rehab loan payments			
13,089	14,943	3,000	360000	Miscellaneous	3,000	3,000	3,000
	12		365000	Donations			
161	140,366		366000	Proceeds From Sale of Assets			
402,369	472,426	577,018	370000	Overhead Charge (Materials/Services)	671,736	671,736	671,736
606,327	693,099	808,293	375000	Overhead Charge (Personnel Services)	824,763	824,763	824,763
				Transfers from other funds:			
		3,000	391006	WBL Fund	3,000	3,000	3,000
		682,618	391015	Grants Fund (ARPA)	971,812	971,812	971,812
4,474,980	5,176,285	5,562,665		Sub-Total Revenues	6,345,607	6,345,607	6,345,607
1,160,445	1,230,644	1,030,110	311100	Property Taxes - Perm Rate	1,131,117	1,131,117	1,131,117
		199,101	311100	Property Taxes - Police L.O.	216,070	216,070	216,070
\$ 5,635,424	\$ 6,406,929	\$ 6,791,876		Total Revenues	\$ 7,692,794	\$ 7,692,794	\$ 7,692,794

City of Warrenton
Budget Document
General Fund 001
Summary of Expenditures

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			
Personnel Services:					
\$ 77,320	\$ 60,363	\$ 95,411	\$ 97,098	\$ 97,098	\$ 97,098
606,327	693,099	808,293	824,763	824,763	824,763
89,219	70,016	262,621	244,139	244,139	244,139
1,345,650	1,421,570	1,690,311	1,817,953	1,817,953	1,817,953
554,057	561,657	644,143	713,257	713,257	713,257
63,922	76,052	74,379	136,206	136,206	136,206
2,736,496	2,882,757	3,575,158	3,833,416	3,833,416	3,833,416
Materials and Services:					
64,487	66,668	93,460	98,180	98,180	98,180
402,369	472,426	577,018	671,736	671,736	671,736
127,906	162,982	176,505	201,368	201,368	201,368
406,931	405,225	499,328	513,760	513,760	513,760
238,567	222,580	304,677	342,064	342,064	342,064
48,646	65,609	82,067	93,461	93,461	93,461
1,288,905	1,395,490	1,733,055	1,920,569	1,920,569	1,920,569
Capital Outlay:					
-	-	-	-	-	-
		14,000	22,000	22,000	22,000
422	10	4,300	17,800	7,800	7,800
422	10	18,300	39,800	29,800	29,800
Debt Service:					
72,034	72,034	72,034	72,034	72,034	72,034
72,034	72,034	72,034	72,034	72,034	72,034
Transfers to Other Funds:					
		42,055	41,626	41,626	41,626
40,000	50,000	185,000	307,937	307,937	307,937
5,000	75,000	274,118	254,800	254,800	254,800
5,000	25,000	369,500	246,500	246,500	246,500
20,178	20,778	20,778	20,778	20,778	20,778
70,178	170,778	891,451	871,641	871,641	871,641
-	-	314,541	336,873	336,873	336,873
-	-	-	345,575	345,575	345,575
\$ 4,168,035	\$ 4,521,069	\$ 6,604,539	\$ 7,419,908	\$ 7,409,908	\$ 7,409,908

**2023-2024 Proposed Budget
General Fund Expenses by Department**



■	Municipal Court	\$195,278
■	Administration/Commission	\$1,496,499
■	Planning	\$445,507
■	Police	\$2,331,713
■	Fire	\$1,149,355
■	Parks	\$237,467
■	Transfers to other Funds	\$871,641

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Municipal Court (412)

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024				
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Expenditures					
				Personnel Services:				
\$ 38,821	\$ 27,358	\$ 46,500	110000	Regular Salaries		\$ 47,250	\$ 47,250	\$ 47,250
	208	1,000	110001	Overtime		1,000	1,000	1,000
2,458	1,744	3,634	141000	FICA Taxes		3,691	3,691	3,691
48	55	49	142000	Workers' Compensation		54	54	54
		95	142100	Paid Family Leave		193	193	193
32	23	48	143000	Unemployment		48	48	48
11,708	8,519	12,299	144000	Retirement Contributions		13,071	13,071	13,071
10,466	6,970	14,747	145000	Health Insurance		14,575	14,575	14,575
80	42	54	146000	Life Insurance		50	50	50
126	57	92	149000	Long Term Disability		93	93	93
13,582	15,387	16,893	199999	Personnel Services overhead (.1247 FTE)		17,073	17,073	17,073
77,320	60,363	95,411	Total Personnel Services			97,098	97,098	97,098
		0.8500	Total Full-Time Equivalent (FTE)			0.8000	0.8000	0.8000
				Materials and Services:				
	237	1,000	210000	Office Supplies		1,200	1,200	1,200
			211000	Postage		300	300	300
	21	125	223000	General Supplies/Small Tools		150	150	150
	174	400	310000	Print/Advert/Publicity		400	400	400
	756	1,250	320000	Dues/Meetings/Training/Travel		1,300	1,300	1,300
191	191	325	340002	Communications		325	325	325
743	521	800	360000	Bank Fees/Credit Cards		800	800	800
733	976	1,000	366000	Equipment Maintenance		1,000	1,000	1,000
29,198	30,757	35,000	380000	Professional Services		37,000	37,000	37,000
22,380	20,124	35,000	380005	State/County Share of Fines		35,000	35,000	35,000
708	642	1,000	380010	Rentals		1,000	1,000	1,000
1,422	1,781	3,500	380020	Computer Software Support		3,800	3,800	3,800
		1,000	380050	Non-capital Equipment		1,000	1,000	1,000
100		1,000	382000	Prisoner Expense		1,000	1,000	1,000
9,013	10,488	12,060	390090	Overhead Cost (Indirect allocation)		13,905	13,905	13,905
64,487	66,668	93,460	Total Materials and Services			98,180	98,180	98,180
-	-	-	Total Capital Outlay			-	-	-
\$ 141,807	\$ 127,031	\$ 188,871	Total Expenditures			\$ 195,278	\$ 195,278	\$ 195,278

City of Warrenton
Budget Document

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

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
Personnel Services:						
\$ 378,145	\$ 438,142	\$ 510,800	110000 Salaries (Admin and Finance)	\$ 516,000	\$ 516,000	\$ 516,000
1,052	406	1,200	110001 Overtime	2,000	2,000	2,000
9,000	9,000	9,000	110002 Commissioner Stipends	9,000	9,000	9,000
27,602	31,930	39,857	141000 FICA Taxes	40,316	40,316	40,316
438	511	539	142000 Workers' Compensation	593	593	593
		1,042	142100 Paid Family Leave	2,108	2,108	2,108
361	418	521	143000 Unemployment	527	527	527
103,348	120,815	149,515	144000 Retirement Contributions	148,275	148,275	148,275
84,498	90,187	94,374	145000 Health Insurance	104,447	104,447	104,447
696	649	584	146000 Life Insurance	591	591	591
1,187	1,041	861	149000 Long Term Disability	906	906	906
606,327	693,099	808,293	Total Personnel Services	824,763	824,763	824,763
		5.925	Total Full-Time Equivalent (FTE)	6.025	6.025	6.025
Materials and Services:						
10,706	8,638	14,000	210000 Office Supplies	14,000	14,000	14,000
6,071	3,934	7,500	211000 Postage	5,500	5,500	5,500
2,347	2,587	4,500	223001 Janitorial	4,500	4,500	4,500
	117	500	223005 Safety Program	500	500	500
3,528	3,482	6,000	310000 Printing/Advertising/Publicity	6,000	6,000	6,000
2,130	1,198	5,000	320000 Dues/Meetings/Training/Travel-Finance	5,000	5,000	5,000
9,855	14,264	15,000	320001 Dues/Meetings/Training/Travel-Administration	17,000	17,000	17,000
2,111	2,352	3,000	320002 Dues/Meetings/Training/Travel-Commission	4,000	4,000	4,000
3,616	3,841	5,015	340000 Electricity	5,000	5,000	5,000
1,763	2,421	2,913	340001 Natural Gas	3,000	3,000	3,000
2,440	2,485	3,500	340002 Communications	6,000	6,000	6,000
509	487	712	340005 Water	809	809	809
236	236	324	340006 Sewer	324	324	324
47	47	65	340007 Storm Sewer	65	65	65
200	200	242	340008 Sanitation	323	323	323
213,374	239,245	275,000	350000 Insurance Bonds and Fire	320,000	320,000	320,000
5,396	5,954	6,800	360000 Bank Fees	8,000	8,000	8,000
3,090	4,411	4,500	366000 Equipment Maintenance	6,000	6,000	6,000
76,691	113,978	128,645	380000 Professional Services	154,445	154,445	154,445
786	547	1,000	380005 Recording/Title Fees	1,000	1,000	1,000
2,140	1,665	1,800	380010 Storage Facilities Rental	1,950	1,950	1,950
51,221	51,618	69,652	380020 Software and Computer Support	85,370	85,370	85,370
3,306	6,838	17,850	380050 Non-capital equipment	19,450	19,450	19,450
806	1,881	3,500	390000 Miscellaneous Expense	3,500	3,500	3,500
402,369	472,426	577,018	Total Materials and Services	671,736	671,736	671,736
620000 Capital Improvements						
-	-	-	Total Capital Outlay	-	-	-
\$ 1,008,696	\$ 1,165,525	\$ 1,385,311	Total Expenditures	\$ 1,496,499	\$ 1,496,499	\$ 1,496,499

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Planning (419)

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
Personnel Services:							
\$ 62,930	\$ 49,834	\$ 146,250	110000 Regular Salaries	\$ 144,250	\$ 144,250	\$ 144,250	
590	88	1,000	110001 Overtime	1,000	1,000	1,000	
4,389	3,778	11,265	141000 FICA Taxes	11,112	11,112	11,112	
96	88	152	142000 Workers' Compensation	1,961	1,961	1,961	
		295	142100 Paid Family Leave	581	581	581	
57	49	147	143000 Unemployment	145	145	145	
2,694	2,622	45,980	144000 Retirement Contributions	39,548	39,548	39,548	
10,884	4,871	50,849	145000 Health Insurance	36,437	36,437	36,437	
83	59	171	146000 Life Insurance	163	163	163	
160	102	288	149000 Long Term Disability	282	282	282	
7,337	8,525	6,224	199999 Personnel Services overhead (.0633 FTE)	8,660	8,660	8,660	
89,219	70,016	262,621	Total Personnel Services	244,139	244,139	244,139	
		2.2	Total Full-Time Equivalent (FTE)	2	2	2	
Materials and Services:							
245	200	500	210000 Office Supplies	750	750	750	
40	55	300	211000 Postage	600	600	600	
	3		223000 General Supplies/Small Tools				
505	635	906	223001 Janitorial Supplies	906	906	906	
1,984	2,329	2,000	310000 Printing/Advertising/Publicity	5,000	5,000	5,000	
10		7,000	320000 Dues/Meetings/Training/Travel	7,000	7,000	7,000	
46,203	73,758	80,000	330000 Application Processing Fees	75,000	75,000	75,000	
781	830	1,085	340000 Electricity	1,050	1,050	1,050	
381	523	630	340001 Natural Gas	630	630	630	
191	411	250	340002 Communications	1,250	1,250	1,250	
110	105	154	340005 Water	175	175	175	
51	51	70	340006 Sewer	70	70	70	
10	10	14	340007 Storm Sewer	14	14	14	
43	43	53	340008 Sanitation	70	70	70	
519	355	600	360000 Bank Fees/Credit Cards	600	600	600	
71,031	76,676	75,000	380000 Professional Services	95,000	95,000	95,000	
			380010 Facilities Rental	1,000	1,000	1,000	
910	947	1,500	380020 Computer and Software Support	3,200	3,200	3,200	
21	241	2,000	380050 Non-capital Equipment	2,000	2,000	2,000	
4,869	5,810	4,443	390090 Overhead Cost (Indirect allocation)	7,053	7,053	7,053	
127,906	162,982	176,505	Total Materials and Services	201,368	201,368	201,368	
\$ 217,124	\$ 232,998	\$ 439,126	Total Expenditures	\$ 445,507	\$ 445,507	\$ 445,507	

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Police (421)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Proposed by	Approved by	Adopted by
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Budget Officer	Budget Committee	Governing Body
			Expenditures		
			Personnel Services:		
\$ 751,942	\$ 785,483	\$ 948,500	110000	Regular Salaries	\$ 1,018,250
63,685	91,529	82,000	110001	Overtime	\$ 1,018,250
6,993			110002	Temporary/Seasonal Salaries	85,000
		250	110003	Reserve Wages	85,000
60,899	65,075	78,852	141000	FICA Taxes	3,000
16,065	20,972	26,564	142000	Workers' Compensation	3,000
		2,062	142100	Paid Family Leave	250
796	850	1,031	143000	Unemployment	84,647
226,424	250,214	309,118	144000	Retirement Contributions	28,566
178,757	160,892	196,145	145000	Health Insurance	28,566
1,108	980	1,016	146000	Life Insurance	4,426
2,359	1,979	1,853	149000	Long Term Disability	4,426
36,622	43,596	42,920	199999	Personnel Services overhead (.3187 FTE)	1,107
					1,107
					345,959
					345,959
					200,267
					200,267
					893
					893
					1,958
					1,958
					43,630
					43,630
1,345,650	1,421,570	1,690,311	Total Personnel Services		
		13.15	Total Full-Time Equivalent (FTE)		
					13.20
					13.20
			Materials and Services:		
863	856	2,000	210000	Office Supplies	3,200
163	61	500	211000	Postage	3,200
3,103	2,840	4,500	223000	General Supplies/Small Tools	1,200
774	1,024	3,000	223001	Janitorial Supplies	4,500
4,981	8,184	14,000	223004	Uniforms	4,500
		4,000	233005	Reserve Expenses	5,000
1,108	1,604	2,500	310000	Printing/Advertising/Publicity	5,000
3,029	2,934	4,500	320000	Dues/Meetings/Travel	15,000
14,611	18,005	28,000	320001	Police Training	4,000
2,444	2,597	3,395	340000	Electricity	4,000
1,191	1,636	1,971	340001	Natural Gas	2,500
13,343	13,190	19,000	340002	Communications	2,500
344	330	482	340005	Water	4,500
159	159	219	340006	Sewer	4,500
32	32	44	340007	Storm Sewer	30,000
135	135	164	340008	Sanitation	30,000
243,320	234,556	231,863	340009	Dispatch Service	3,286
19,881	23,827	30,000	362000	Gasoline/Oil/Lubricants	1,971
15	21	50	360000	Bank Fees/Credit Cards	19,000
21,390	11,083	23,000	366000	Equipment Maintenance	19,000
	735	1,500	371000	Repair and Maintenance	548
29,894	15,702	30,000	380000	Professional Services	548
708	684	1,500	380010	Rentals	219
16,294	24,130	35,000	380020	Computer and Software Support	219
4,195	11,184	25,000	380050	Non-capital Equipment	224,388
650		2,500	382000	Prisoner Expense	224,388
24,303	29,716	30,640	390090	Overhead Cost (Indirect allocation)	31,000
					31,000
					50
					50
					23,000
					23,000
					1,500
					1,500
					33,000
					33,000
					1,600
					1,600
					39,000
					39,000
					27,000
					27,000
					2,500
					2,500
					35,535
					35,535
406,931	405,225	499,328	Total Materials and Services		
-	-	-	Total Capital Outlay		
\$ 1,752,581	\$ 1,826,795	\$ 2,189,639	Total Expenditures		
					\$ 2,331,713
					\$ 2,331,713
					\$ 2,331,713

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Fire (422)

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
Personnel Services:						
231,179	250,483	\$ 255,000	110000 Regular Salaries	\$ 267,750	\$ 267,750	\$ 267,750
		5,000	110001 Overtime	10,000	10,000	10,000
122,366	79,073	120,000	110003 Volunteer wages	170,000	170,000	170,000
26,461	24,663	29,070	141000 FICA Taxes	34,253	34,253	34,253
5,498	10,829	12,981	142000 Workers' Compensation	16,496	16,496	16,496
		760	142100 Paid Family Leave	1,791	1,791	1,791
326	313	380	143000 Unemployment	448	448	448
70,797	78,266	77,922	144000 Retirement Contributions	89,252	89,252	89,252
64,826	61,331	83,555	145000 Health Insurance	69,585	69,585	69,585
485	388	412	146000 Life Insurance	412	412	412
3,656	3,656	4,000	147000 AD & D	4,000	4,000	4,000
693	534	503	149000 Long Term Disability	527	527	527
27,770	52,121	54,560	199999 Personnel Services overhead (.3561 FTE)	48,743	48,743	48,743
554,057	561,657	644,143	Total Personnel Services	713,257	713,257	713,257
		3.50	Total Full-Time Equivalent (FTE)	3.50	3.50	3.50
Materials and Services:						
1,196	1,482	1,800	210000 Office Supplies	1,800	1,800	1,800
51	43	200	211000 Postage	200	200	200
24,103	21,783	34,700	223000 General Supplies/Small Tools	40,000	40,000	40,000
2,684	530	700	223002 Chemical Supplies	1,000	1,000	1,000
5,804	5,626	5,000	223003 Medical Supplies	2,000	2,000	2,000
1,899	4,020	25,000	223004 Uniforms	25,000	25,000	25,000
1,073	178	2,500	310000 Printing/Advertising/Publicity	2,500	2,500	2,500
6,934	9,111	22,800	320000 Dues/Meetings/Training/Travel	22,800	22,800	22,800
4,242	4,529	5,720	340000 Electricity	5,761	5,761	5,761
3,584	4,336	5,656	340001 Natural Gas	5,656	5,656	5,656
4,328	4,047	4,680	340002 Communications	6,000	6,000	6,000
875	855	1,198	340005 Water	1,293	1,293	1,293
958	958	1,092	340006 Sewer	1,117	1,117	1,117
192	192	263	340007 Storm Sewer	263	263	263
574	412	438	340008 Sanitation	517	517	517
30,732	31,802	33,887	340009 Dispatch Service	37,407	37,407	37,407
26	44	50	360000 Bank/Credit Card Fees	50	50	50
7,075	10,936	10,275	362000 Gasoline/Oil/Lubricants	13,000	13,000	13,000
50,447	32,007	45,034	366000 Equipment Maintenance	55,000	55,000	55,000
39,284	6,161	4,800	371000 Repair and Maintenance	10,000	10,000	10,000
14,003	3,281	16,000	380000 Professional Services	16,000	16,000	16,000
6,675	6,893	3,331	380020 Computer and Software Support	5,000	5,000	5,000
13,401	37,828	40,604	380050 Non-capital Equipment	50,000	50,000	50,000
18,428	35,526	38,949	390090 Overhead Cost (indirect allocation)	39,700	39,700	39,700
238,567	222,580	304,677	Total Materials and Services	342,064	342,064	342,064
Capital Outlay:						
		610000 Capital Equipment				
		14,000 610013 Digital Fire Extinguisher Trainer*		14,000	14,000	14,000
		620003 Diesel Exhaust Removal System 27 & 27A*		8,000	8,000	8,000
-	-	14,000	Total Capital Outlay	22,000	22,000	22,000
Debt Service:						
61,145	62,839	64,579	801003 Principal 12/29/23 (10 year term)	66,367	66,367	66,367
10,888	9,195	7,455	801004 Interest 12/29/23 (payoff date = 12/29/25)	5,667	5,667	5,667
72,034	72,034	72,034	Total Debt Service	72,034	72,034	72,034
\$ 864,658	\$ 856,271	\$ 1,034,854	Total Expenditures	\$ 1,149,355	\$ 1,149,355	\$ 1,149,355

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Parks (429)

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
Personnel Services:							
\$ 27,232	\$ 33,965	\$ 25,968	110000 Regular Salaries	\$ 57,468	\$ 57,468	\$ 57,468	
679	677	2,000	110001 Overtime	2,000	2,000	2,000	
5,681	7,950	10,782	110002 Temporary/Seasonal Salaries	10,782	10,782	10,782	
2,496	3,189	2,964	141000 FICA Taxes	5,374	5,374	5,374	
1,043	1,459	1,132	142000 Workers' Compensation	2,805	2,805	2,805	
		6	142100 Paid Family Leave	21	21	21	
33	42	39	143000 Unemployment	70	70	70	
7,046	6,378	10,524	144000 Retirement Contributions	20,604	20,604	20,604	
6,077	8,695	8,117	145000 Health Insurance	20,176	20,176	20,176	
32	36	26	146000 Life Insurance	52	52	52	
83	76	50	149000 Long Term Disability	111	111	111	
13,521	13,585	12,771	199999 Personnel Services overhead (.1223 FTE)	16,743	16,743	16,743	
63,922	76,052	74,379	Total Personnel Services	136,206	136,206	136,206	
		0.4438	Total Full-Time Equivalent (FTE)	1.0348	1.0348		
Materials and Services:							
106	334	500	210000 Office Supplies	500	500	500	
		100	211000 Postage	100	100	100	
1,813	3,317	5,500	223000 General Supplies/Small Tools	4,000	4,000	4,000	
1,380	1,133	1,500	223001 Janitorial Supplies	1,500	1,500	1,500	
494	966	1,000	223002 Chemical Supplies	1,000	1,000	1,000	
189	243	250	223004 Uniforms	250	250	250	
250	308	500	223005 Safety	500	500	500	
718	62	800	310000 Printing/Advertising/Publicity	500	500	500	
4	68	300	320000 Dues Meetings Training Travel	1,000	1,000	1,000	
4,286	5,590	6,000	340000 Electricity	6,500	6,500	6,500	
221	224	500	340002 Communications	800	800	800	
7,129	7,087	8,200	340005 Water	8,200	8,200	8,200	
1,665	1,984	2,100	340006 Sewer	2,100	2,100	2,100	
333	397	500	340007 Storm Sewer	500	500	500	
874	1,054	1,500	340008 Sanitation	1,200	1,200	1,200	
			340040 Food Pod Operations	7,385	7,385	7,385	
257	257	500	350000 Insurance-Bonds & Fire	400	400	400	
223	26	300	360000 Bank Fees/Credit Cards	300	300	300	
3,355	3,176	3,500	362000 Gasoline/Oil/Lubricants	3,800	3,800	3,800	
3,081	786	3,500	366000 Equipment Maintenance	3,000	3,000	3,000	
266	12,809	10,000	371000 Repair & Maint. Materials	10,000	10,000	10,000	
286	270	2,000	371001 Rock	1,000	1,000	1,000	
672	2,288	6,000	378000 Building Maintenance	7,290	7,290	7,290	
11,155	12,263	15,000	380000 Professional Services	15,000	15,000	15,000	
548	475	900	380020 Computer and Software Support	1,000	1,000	1,000	
367	1,232	2,000	380050 Non-capital Equipment	2,000	2,000	2,000	
8,973	9,260	9,117	390090 Overhead Cost (Indirect allocation)	13,636	13,636	13,636	
48,646	65,609	82,067	Total Materials and Services	93,461	93,461	93,461	
Capital Outlay:							
	10	2,000	610005 Public Works Service Truck	4,200	4,200	4,200	
		2,300	610024 Hoist Truck	3,600	3,600	3,600	
422			620091 Remodel of Public Works				
			620005 Hammond Planting Strip Upgrade	10,000			
422	10	4,300	Total Capital Outlay	17,800	7,800	7,800	
\$ 112,990	\$ 141,671	\$ 160,746	Total Expenditures	\$ 247,467	\$ 237,467	\$ 237,467	

City of Warrenton
Budget Document

General Fund 001
Expenditures by Department
Transfers (600)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024			
Actual		Adopted Budget				
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Transfers to Other Funds:			
		42,055	860012 Warrenton Marina Capital Reserve Fund	41,626	41,626	41,626
40,000	50,000	185,000	860035 Facilities Maintenance Fund	307,937	307,937	307,937
5,000	75,000	274,118	860070 Police Vehicle Replacement Fund	254,800	254,800	254,800
5,000	25,000	369,500	860071 Fire Apparatus & Equipment Replacement Fund	246,500	246,500	246,500
20,178	20,778	20,778	860072 Tansy Point Dock Capital Reserve Fund	20,778	20,778	20,778
\$ 70,178	\$ 170,778	\$ 891,451	Total Transfers	\$ 871,641	\$ 871,641	\$ 871,641

General Fund 001
Expenditures by Department
Contingency (500)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Expenditures		
\$ -	\$ -	\$ 314,541	800000	Contingency-5% of expenditures	\$ 336,873
			800000	Contingency-Building Purchase	345,575
\$ -	\$ -	\$ 314,541		Total	\$ 682,448

Parks System Development Charges Fund 003 (410)

Historical Data			Budget for Fiscal Year 7/1/2023- 6/30/2024		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			
			Resources		
\$ 165,905	\$ 180,433	\$ 171,935	300000	Beginning Fund Balance	\$ 215,460
13,148	32,643	13,000	339200	Improvement Fee	13,000
			339100	Reimbursement Fee	
1,380	1,059	775	361000	Interest	6,400
180,433	214,135	185,710	Total Resources		
			Requirements		
			Capital Outlay-Parks Dept:		
	2,244	30,000	620000	Improvements	
			620013	Forest Rim Parklet	
		30,000	Total Capital Outlay		
-	-	-			
-	2,244	30,000	800000	Contingency	-
180,433	211,891	155,710	Total Expenditures		
\$ 180,433	\$ 214,135	\$ 185,710	880001	Ending Fund Balance	234,860
			Total Requirements		

City of Warrenton
Budget Document

Established by Resolution No. 2055

Police Vehicle Replacement Fund 070 (495)

To accumulate funds for the purchase
of police vehicles and equipment

Review Year: 2023

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			
			Resources		
\$ 22,124	\$ 67,418	\$ 99,621	300000	Beginning Fund Balance	\$ 151,754
294	458		361000	Interest Earnings	\$ 151,754
				Transfers from Other Funds:	
5,000	75,000	274,118	391001	General Fund	254,800
40,000	5,000		391006	WBL Fund	254,800
			366000	Proceeds from Sale of Assets	254,800
67,418	147,876	373,739	Total Resources		
					406,554
					406,554
					406,554
			Requirements		
				Capital Outlay-Police Dept:	
	52,417	183,000	610001	Police Patrol Vehicles*	145,000
		41,118	610003	Mobile Body Cam & Video Server	145,000
			610004	Mobile Computer Replacement Proj*	59,800
					59,800
-	52,417	224,118		Total Capital Outlay	204,800
					204,800
-	-	-	800000	Contingency	-
					-
-	52,417	224,118		Total Expenditures	204,800
					204,800
67,418	95,459	149,621	880001	Reserved for future expenditure	201,754
					201,754
\$ 67,418	\$ 147,876	\$ 373,739	Total Requirements		
					\$ 406,554
					\$ 406,554
					\$ 406,554

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 7/1/2023 - 6/30/2024		
Actual	Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Budget Officer	Budget Committee	Governing Body
			Resources		
\$ 63,738	\$ 128,855	\$ 94,744	300000	Beginning Fund Balance	\$ 125,000
555	735	500	361000	Interest Earnings	1,500
	160,952		367001	FEMA Grant-SCBA	
		441,750	367002	FEMA Grant-Engine	541,500
			367003	FEMA Grant-E Tools	42,750
				Transfers from Other Funds:	
5,000	25,000	369,500	391001	General Fund	246,500
	5,000		391006	WBL Fund	
15,200			392100	Sale of Surplus Equipment	
44,362	25,509		360000	Miscellaneous Revenue	
128,855	346,051	906,494	Total Resources		
					957,250
			Requirements		
			380050	Materials and Services-Fire Dept: Non-capital Equipment	
-	-	-		Total Materials and Services	-
				Capital Outlay-Fire Dept:	
	186,986		610009	Self Contained Breathing Apparatus	
		465,000	610010	Type 3 Fire Engine	570,000
		65,000	610011	Lifepak 15V4 Monitors/Defib(2)*	570,000
		65,000	610012	Fire Utility/Rescue Vehicle*	85,000
		52,000	610013	Rehab/CERT/EMS Response Trailer*	32,000
		39,000	610014	Side-By-Side-Sked Pump/Transport	
		25,000	610015	Mobile/Pump and Tank Sked	
		130,000	610016	Comand Staff Vehicles*	40,000
		8,500	610017	LDH Hose Roller*	9,500
			610019	E-Tools/Extraction Tools	45,000
-	186,986	849,500	Total Capital Outlay		
					781,500
-	-	-	800000	Contingency	-
-	186,986	849,500	Total Expenditures		
					781,500
128,855	159,065	56,994	880001	Reserved for Future Expenditure	175,750
128,855	346,051	906,494	Total Requirements		
					\$ 957,250

Grant Fund 015

Historical Data				Budget for Fiscal Year 7/1/2023- 6/30/2024			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
<u>Resources</u>							
\$	5,182	\$ 5,624	\$ 3,514	300000 Beginning Fund Balance	\$ 1,838	\$ 1,838	\$ 1,838
			2,109	300000 Beginning Fund Balance-Memorial	2,109	2,109	2,109
	1,488		3,000	334111 Safety Belt Grant - Police	2,000	2,000	2,000
	828		3,000	334112 DUII Grant - Police	2,000	2,000	2,000
			4,000	334113 Miscellaneous Grants - Police	5,000	5,000	5,000
	1,101		7,000	334121 Miscellaneous Grants - Vests Police	6,000	6,000	6,000
			3,000	334107 LEMHWA Grant	3,000	3,000	3,000
		5,000	5,000	334108 Walmart Shop With a Cop Grant	5,000	5,000	5,000
	58,680			334116 DLCD Grant			
	8,324			334126 ODF Wildland PPE Grant			
	50,000			331500 CRF Grant			
			135,558	334127 FEMA SAFER Grant			
			9,000	334128 Homeland Security Grant	9,000	9,000	9,000
			682,618	334129 ARPA Revenue	971,812	971,812	971,812
				334130 FEMA AFG Grant-Diesel Removal	152,000	152,000	152,000
	10,000			391006 Transfer from WBL Fund			
	135,603	14,928	857,799	Total Resources	1,159,759	1,159,759	1,159,759
<u>Requirements</u>							
<u>Police Department</u>							
Personnel Services							
			110000 Regular Salaries				
	1,273	887	3,000	110001 Overtime - Safety Belt Grant	2,000	2,000	2,000
	805	208	3,000	110003 Overtime - DUII Grant	2,000	2,000	2,000
	44	81		141000 FICA			
		1		142000 Worker's Compensation			
				142100 Paid Family Leave			
	1	2		143000 Unemployment			
	166	152		144000 Retirement			
	27			145000 Health Insurance			
		1		146000 Life Insurance			
		1		149000 LTD			
	2,316	1,333	6,000	Total Personnel Services	4,000	4,000	4,000
			0	Total Full-Time Equivalent (FTE)	0	0	0
Materials and Services							
		768	3,000	320001 LEMHWA Program	3,000	3,000	3,000
			2,109	380000 Professional Services-Memorial Fund			
	1,235			380003 Professional Services-K-9			
		5,000	5,000	380011 Walmart Shop With a Cop Program	5,000	5,000	5,000
			4,000	380050 Non-Capital Equipment - Police Misc	5,000	5,000	5,000
	1,101	2,203	7,000	380054 Non-Capital Equipment - Police VESTS	6,000	6,000	6,000
	2,336	7,971	21,109	Total Materials and Services	19,000	19,000	19,000
	4,652	9,304	27,109	Total Police Department Requirements	23,000	23,000	23,000

Grant Fund 015

Historical Data				Budget for Fiscal Year 7/1/2023- 6/30/2024			
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
				<u>Requirements</u>			
				<u>Fire Department</u>			
			Personnel Services				
		78,000	110000	Regular Salaries			
		5,967	141000	FICA			
		2,572	142000	Worker's Compensation			
		156	142100	Paid Family Leave			
		78	143000	Unemployment			
		24,642	144000	Retirement			
		23,867	145000	Health Insurance			
		124	146000	Life Insurance			
		152	149000	Long Term Disability			
-	-	135,558		Total Personnel Services	-	-	-
		1		Total Full-Time Equivalent (FTE)			
				Materials and Services			
16,647		1,677	380058	Non-Capital Equip			
16,647	-	1,677		Total Materials and Services	-	-	-
				Capital Outlay			
			620003	Diesel Exhaust Removal System S27 & 27A	152,000	152,000	152,000
-	-	-			152,000	152,000	152,000
16,647	-	137,235		Total Fire Department Requirements	152,000	152,000	152,000
				<u>Requirements</u>			
				<u>Planning Department</u>			
			Materials and Services				
58,680			380008	Professional Services - DLCD Grant			
58,680	-	-		Total Materials and Services	-	-	-
58,680	-	-		Total Community Development Department Requirement	-	-	-
				<u>Requirements</u>			
				<u>Administration Department</u>			
			Material and Services				
50,000			380009	CRF-CCA Assistance			
		9,000	380010	EOP Update -HSG	9,000	9,000	9,000
50,000	-	9,000		Total Materials and Services	9,000	9,000	9,000
50,000	-	9,000		Total Administration Department Requirements	9,000	9,000	9,000
				Not Allocated:			
			Transfers to Other Funds:				
		682,618	860001	General Fund - ARPA	971,812	971,812	971,812
-	-	682,618		Total Transfers to Other Funds	971,812	971,812	971,812
129,979	9,304	173,344		Total Expenditures	1,155,812	1,155,812	1,155,812
5,624	5,624	684,455	880001	Ending Fund Balance	3,947	3,947	3,947
\$ 135,603	\$ 14,928	\$ 857,799		Total Requirements	\$ 1,159,759	\$ 1,159,759	\$ 1,159,759

Community Center Fund 005 (401)

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City of Warrenton
Budget Document

Established by Resolution No. 2328

Community Center Capital Reserve Fund 004 (401)

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

Review Year: 2031

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023- 6/30/2024		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			<u>Resources</u>			
7,587	7,587	\$ 6,812	300000 Beginning Fund Balance	\$ 11,812	\$ 11,812	\$ 11,812
	1,516		365001 Contributions to Capital			
			Transfers from Other Funds:			
	1,000	5,000	391005 Transfer from Community Center	8,000	8,000	8,000
<u>7,587</u>	<u>10,103</u>	<u>11,812</u>	Total Resources	<u>19,812</u>	<u>19,812</u>	<u>19,812</u>
			<u>Requirements</u>			
			Materials and Services-Community Center:			
	3,291	9,000	371000 Repair and maintenance	14,000	14,000	14,000
		2,812	380050 Non-capital Equipment	5,812	5,812	5,812
-	3,291	11,812	Total Materials and Services	19,812	19,812	19,812
			Capital Outlay-Community Center:			
			610000 Equipment			
			620000 Improvements			
-	-	-	Total Capital Outlay	-	-	-
-	-	-	800000 Contingency	-	-	-
-	3,291	11,812	Total Expenditures	19,812	19,812	19,812
<u>7,587</u>	<u>6,812</u>	<u>-</u>	880001 Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 7,587</u>	<u>\$ 10,103</u>	<u>\$ 11,812</u>	Total Requirements	<u>\$ 19,812</u>	<u>\$ 19,812</u>	<u>\$ 19,812</u>

City of Warrenton
Budget Document

Transient Room Tax Fund 024 (465)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023- 6/30/2024					
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23							
<u>Resources</u>									
\$	-	\$	-	300000	Beginning Fund Balance				
	56,283		18,975	27,000	319300	Room Taxes (LCTC Share)	22,000	22,000	22,000
	48,337		55,407	65,000	319301	Room Taxes (VC Share)	63,000	63,000	63,000
	160,903		229,977	238,000	319302	Room Taxes (Hammond Marina Share)	260,000	260,000	260,000
	265,522		304,359	330,000	Total Resources		345,000	345,000	345,000
<u>Requirements</u>									
Materials and Services-Transient Room Tax Program:									
				380000	Qualified Recipient/Tourism Purpose				
	160,903		229,977	238,000	380001	Hammond Marina	260,000	260,000	260,000
	56,283		18,975	27,000	380002	Tourist Promotion LCTC	22,000	22,000	22,000
	48,337		55,407	65,000	380003	Visitors' Center	63,000	63,000	63,000
	265,522		304,359	330,000	Total Materials and Services		345,000	345,000	345,000
	265,522		304,359	330,000	Total Expenditures		345,000	345,000	345,000
	-		-	-	Ending Fund Balance		-	-	-
\$	265,522	\$	304,359	\$	330,000	Total Requirements	\$ 345,000	\$ 345,000	\$ 345,000

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: 2031

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
Resources							
62,274	86,638	\$ 98,000	300000	Beginning Fund Balance	\$ 74,000	\$ 74,000	\$ 74,000
265			331500	CRF Grant			
529	517		361000	Interest Earnings	2,000	2,000	2,000
40,000	50,000	185,000	391001	Transfers from Other Funds: General Fund	307,937	307,937	307,937
103,068	137,155	283,000	Total Resources		383,937	383,937	383,937
Requirements							
Materials and Services-Facilities Maintenance:							
288			340000	Electricity	1,200	1,200	1,200
754	413	395	340005	Water	425	425	425
1,455	758	757	340006	Sewer	800	800	800
291	151	152	340007	Storm Sewer	160	160	160
91	47	50	340008	Sanitation	50	50	50
10,097	24,262	45,000	371000	Repair and Maintenance	42,000	42,000	42,000
373			371003	R & M -Senior Freezer			
2,864	3,364	3,000	371004	R & M -Community Center	3,500	3,500	3,500
			371016	R & M Community Center Sewerline	9,000	9,000	9,000
		2,000	371007	Headstart Repair & Maintenance			
		50,000	371008	R&M Interior Paint/Carpet City Hall*			
		10,000	371009	R & M -Other	10,000	10,000	10,000
		50,000	380000	Professional Services*	50,000	50,000	50,000
217			390000	VC-Property Taxes			
16,430	28,995	161,354	Total Materials and Services		117,135	117,135	117,135
Capital Outlay-Facilities Maintenance:							
		15,000	610001	PBX Phone System Upgrade*			
		10,000	620008	Connect Internet to City Park & CC*	10,000	10,000	10,000
			620009	Commission Chambers Audio Upgrade*	40,000	40,000	40,000
			620010	City Hall Generator*	59,437	59,437	59,437
			620011	City Hall Network Ports*	5,000	5,000	5,000
			620012	City Hall LED Lighting*	10,000	10,000	10,000
			620013	Upgrade Host Server*	18,500	18,500	18,500
			620014	Planning/Building Front Counter Redesign*	30,000	30,000	30,000
			620015	City Hall/Fire Parking Lot Redesign*	10,000	10,000	10,000
-	-	25,000	Total Capital Outlay		182,937	182,937	182,937
Not allocated:							
		68,000	800000	Contingency	50,000	50,000	50,000
16,430	28,995	254,354	Total Expenditures		350,072	350,072	350,072
86,638	108,160	28,646	Reserved for Future Expenditures		33,865	33,865	33,865
\$ 103,068	\$ 137,155	\$ 283,000	Total Requirements		\$ 383,937	\$ 383,937	\$ 383,937

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 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
<u>Resources</u>						
\$ 170,211	\$ 191,808	\$ 213,550	300000	Beginning Fund Balance	\$ 240,000	\$ 240,000
1,419	1,136	1,000	361000	Interest Earnings	4,000	4,000
				Transfers from Other Funds:		
20,178	20,778	20,778	391001	General Fund 10% of lease revenue	20,778	20,778
			391001	General Fund		
191,808	213,722	235,328		Total Resources	264,778	264,778
<u>Requirements</u>						
				Materials and Services-Admin:		
			380000	Professional Services	30,000	30,000
			380050	Non-capital Equipment		
-	-	-		Total Materials and Services	30,000	30,000
				Capital Outlay-Admin:		
-	-	235,328	620000	Improvements-Anodes	234,778	234,778
-	-	235,328		Total Capital Outlay	234,778	234,778
				Not allocated:		
-	-		800000	Contingency		
-	-	235,328		Total Expenditures	264,778	264,778
191,808	213,722	-	880001	Ending Fund Balance	-	-
\$ 191,808	\$ 213,722	\$ 235,328		Total Requirements	\$ 264,778	\$ 264,778

Wastewater Treatment Facility GO Bond 059 (435)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
					Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual FYE 6/30/21	FYE 6/30/22	Adopted Budget FYE 6/30/23					
				<u>Resources</u>			
\$ 90,919	\$ 106,167	\$ 73,000	300000	Beginning Fund Balance	\$ 54,000	\$ 54,000	\$ 54,000
19,748	8,892	15,000	311200	Prior Year Taxes	13,000	13,000	13,000
1,812	1,608	1,100	361000	Interest Earnings	6,300	6,300	6,300
112,479	116,667	89,100		Sub-Total Resources	73,300	73,300	73,300
559,926	549,867	517,330	311100	Property Taxes - Bond Measure	530,461	530,461	530,461
672,405	666,534	606,430		Total Resources	603,761	603,761	603,761
				<u>Requirements</u>			
				Debt Service:			
459,287	472,890	241,671	471000	Principal GO Bond due 12/01/23	248,829	248,829	248,829
		245,224	471000	Principal GO Bond due 06/01/24	252,486	252,486	252,486
106,951	91,018	33,919	472000	Interest GO Bond due 12/01/23	26,761	26,761	26,761
		40,695	472000	Interest GO Bond due 06/01/24	30,962	30,962	30,962
566,238	563,908	561,509		Total Debt Service (Pay off date is 12/1/26)	559,038	559,038	559,038
-	-	-	800000	Contingency	-	-	-
566,238	563,908	561,509		Total Expenditures	559,038	559,038	559,038
106,167	102,626	44,921	880001	Ending Fund Balance 8% of debt service	44,723	44,723	44,723
\$ 672,405	\$ 666,534	\$ 606,430		Total Requirements	\$ 603,761	\$ 603,761	\$ 603,761

Quincy Robinson Trust Fund 065 (429)

Historical Data			Budget for Fiscal Year 7/1/2023- 6/30/2024			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			<u>Resources</u>			
\$ 120,868	\$ 157,245	\$ 193,208	300000	Beginning Fund Balance	\$ 225,497	\$ 225,497
1,003	935	700	361000	Interest Earnings	3,000	3,000
45,499	63,684	45,000	365000	Donation from the Trust	43,000	43,000
167,370	221,864	238,908	Total Resources		271,497	271,497
			<u>Requirements</u>			
		1,000	371000	Materials and Services-Parks Dept: Repair and Maintenance(Flag Pole)		
		25,000	390050	Community Grants	25,000	25,000
-	-	26,000		Total Materials and Services	25,000	25,000
				Capital Outlay-Parks Dept:		
		40,000	620074	Carruthers Viewing Dock	60,000	60,000
10,125			620012	Carruthers Dog Park Parking		
		6,000	620013	Forest Rim Parklet		
		55,000	620017	Security Lighting - QBR Park	55,000	55,000
		10,000	620018	Triangle Park Sign		
10,125	-	111,000			115,000	115,000
-	-		800000	Not allocated: Contingency		
10,125	-	137,000		Total Expenditures	140,000	140,000
157,245	221,864	101,908	880001	Ending Fund Balance	131,497	131,497
\$ 167,370	\$ 221,864	\$ 238,908	Total Requirements		\$ 271,497	\$ 271,497

**City of Warrenton
Budget Document**

Building Division Fund 021 (423)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Resources			
\$ 898,004	\$ 847,148	\$ 640,000	300000 Beginning Fund Balance	\$ 620,000	\$ 620,000	\$ 620,000
290,322	367,585	305,588	322100 Permits	267,998	267,998	267,998
			337203 Intergovernmental			
805			331500 CRF Grant			
231	523		360000 Miscellaneous			
6,380	4,277	3,500	361000 Interest Earnings	15,000	15,000	15,000
1,195,742	1,219,533	949,088	Total Resources	902,998	902,998	902,998
			Requirements			
			Personnel Services-Building Dept:			
179,342	185,802	190,250	110000 Regular Salaries	211,000	211,000	211,000
			110001 Overtime			
13,265	13,613	14,554	141000 FICA Taxes	16,142	16,142	16,142
1,307	1,447	1,695	142000 Workers' Compensation	2,198	2,198	2,198
		381	142100 Paid Family Leave	844	844	844
173	178	190	143000 Unemployment	211	211	211
31,078	46,577	49,469	144000 Retirement Contributions	57,548	57,548	57,548
44,111	44,919	57,404	145000 Health Insurance	60,754	60,754	60,754
250	221	199	146000 Life Insurance	203	203	203
519	441	375	149000 Long Term Disability	414	414	414
4,305	6,030	6,870	199999 Personnel services overhead (.0590 FTE)	8,083	8,083	8,083
274,351	299,228	321,387	Total Personnel Services	357,397	357,397	357,397
		2.9	Total Full-Time Equivalent (FTE)	3	3	3
			Materials and Services-Building Dept:			
1,615	1,387	2,500	210000 Office Supplies	2,500	2,500	2,500
44	39	50	211000 Postage	50	50	50
	73	300	223000 General Supplies	500	500	500
505	516	906	223001 Janitorial Supplies	906	906	906
447	10	400	310000 Printing/Advertising/Publicity	400	400	400
6,990	8,757	12,000	320000 Dues Meetings Training Travel	15,000	15,000	15,000
781	830	1,085	340000 Electricity	1,050	1,050	1,050
381	523	630	340001 Natural Gas	630	630	630
1,445	1,438	2,500	340002 Communications	2,500	2,500	2,500
110	105	154	340005 Water	175	175	175
51	51	70	340006 Sewer	70	70	70
10	10	14	340007 Storm Sewer	14	14	14
43	43	53	340008 Sanitation	70	70	70
3,859	4,594	8,500	360000 Bank Fees/Credit Cards	15,000	15,000	15,000
302	561	1,500	362000 Gasoline/Oil/Lubricants	1,500	1,500	1,500
70	43	1,500	366000 Equipment Maintenance	2,500	2,500	2,500
48,444	123,093	80,000	380000 Professional Services	100,000	100,000	100,000
4,791	5,877	15,000	380020 Computer Software Support	10,000	10,000	10,000
1,500	2,594	2,500	380050 Non-capital equipment	5,000	5,000	5,000
2,857	4,110	4,905	390090 Overhead Cost (Indirect Allocation)	6,583	6,583	6,583
74,243	154,654	134,567	Total Materials and Services	164,448	164,448	164,448
	29,449		Capital Outlay-Building Dept:			
-	29,449	-	610001 Building Inspector Vehicle	-	-	-
			Total Capital Outlay			
-	-	40,000	Not allocated:			
			800000 Contingency	40,000	40,000	40,000
348,594	483,331	495,954	Total Expenditures	561,845	561,845	561,845
847,148	736,202	453,134	880001 Ending Fund Balance	341,153	341,153	341,153
\$ 1,195,742	\$ 1,219,533	\$ 949,088	Total Requirements	\$ 902,998	\$ 902,998	\$ 902,998

Library Fund 020 (455)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Resources			
\$ 128,494	\$ 162,709	\$ 160,000	300000 Beginning Fund Balance	\$ 185,000	\$ 185,000	\$ 185,000
6,503	2,790	4,000	311200 Prior Year Taxes	4,000	4,000	4,000
	963	6,500	334100 Grants-Misc	6,500	6,500	6,500
1,000	1,000	1,000	334200 Grants-Ready to Read	1,000	1,000	1,000
311	402	300	351200 Fines	300	300	300
2,491	2,597	2,500	351500 Book Sales	1,500	1,500	1,500
1,654	2,102	1,450	360000 Miscellaneous	1,000	1,000	1,000
1,093	940	800	361000 Interest Earnings	4,000	4,000	4,000
2,242	1,260	250	365000 Donations	500	500	500
2,567	2,578	2,725	365200 Donations-OCF	2,826	2,826	2,826
272			331500 CRF Grant			
146,627	177,341	179,525	Sub-Total Resources	206,626	206,626	206,626
220,256	236,608	234,654	311100 Property Taxes - Local Option Levy	254,654	254,654	254,654
366,883	413,949	414,179	Total Resources	461,280	461,280	461,280
			Requirements			
			Personnel Services-Library:			
51,716	103,216	111,500	110000 Regular Salaries	113,000	113,000	113,000
24,232			110002 Part-Time Regular Salaries			
5,496	7,771	8,530	141000 FICA	8,645	8,645	8,645
100	128	115	142000 Workers Compensation	127	127	127
		223	142100 Paid Family Leave	452	452	452
72	102	112	143000 Unemployment	113	113	113
17,402	20,874	28,935	144000 Retirement	30,760	30,760	30,760
21,375	17,971	30,521	145000 Health Insurance	20,176	20,176	20,176
178	200	196	146000 Life Insurance	199	199	199
235	244	229	149000 Long Term Disability	232	232	232
8,489	11,228	13,094	199999 Personnel services overhead (.1211 FTE)	16,578	16,578	16,578
129,294	161,734	193,455	Total Personnel Services	190,282	190,282	190,282
		2.325	Total Full Time Equivalent (FTE)	2.325	2.325	2.325
			Materials and Services-Library:			
2,367	3,217	4,000	210000 Office Supplies	4,000	4,000	4,000
29	62	300	211000 Postage	300	300	300
11,905	17,278	18,000	223000 Books	18,000	18,000	18,000
791	1,041	1,000	223001 Ready to Read Grant-Books	1,000	1,000	1,000
1,843	1,716	2,400	223002 Janitorial	5,100	5,100	5,100
1,663	1,534	1,635	223003 OCF Grant-Programs	3,316	3,316	3,316
1,794	1,419	1,090	223004 OCF Grant-Building	2,068	2,068	2,068
1,853	1,679	2,500	223006 Library Program Supplies	2,500	2,500	2,500
	250	1,000	223007 NWRP Grant Program Supplies			
	388		223008 Community Connections Grant			
			223009 Miscellaneous Grant Program Supplies	2,500	2,500	2,500
801	1,478	2,000	310000 Printing/Advertising/Publicity	1,000	1,000	1,000
620	2,548	2,500	320000 Dues/Meetings/Training/Travel	3,000	3,000	3,000
1,296	1,601	1,400	340000 Electricity	1,800	1,800	1,800
1,497	1,661	1,500	340001 Natural Gas	1,875	1,875	1,875
480	478	500	340002 Communications	750	750	750
453	631	600	340005 Water	650	650	650
727	727	800	340006 Sewer	800	800	800
145	145	200	340007 Storm Sewer	160	160	160
446	446	500	340008 Sanitation	500	500	500
	822	2,500	366000 Equipment Maintenance	1,500	1,500	1,500
58	376	1,000	371000 Repair and Maintenance	2,500	2,500	2,500
4,407	4,618	4,500	380000 Professional Services	5,500	5,500	5,500
25,020	25,020	25,020	380010 Facilities Rental	26,220	26,220	26,220
9,050	10,701	16,265	380020 Computer Support/high speed internet	16,500	16,500	16,500
2,002	2,329	4,000	380050 Non-capital equipment	4,000	4,000	4,000
		5,000	380051 Miscellaneous Grant Non-Capital Equip	4,000	4,000	4,000
5,633	7,653	9,348	390090 Overhead Cost (Indirect Allocation)	13,502	13,502	13,502
74,880	89,818	109,558	Total Materials and Services	123,041	123,041	123,041
-	-	10,000	800000 Not allocated: Contingency	25,000	25,000	25,000
204,174	251,552	313,013	Total Expenditures	338,323	338,323	338,323
		4,452	880001 Reserved for future expenditure - building	4,452	4,452	4,452
162,709	162,397	96,714	880001 Ending Fund Balance	118,505	118,505	118,505
\$ 366,883	\$ 413,949	\$ 414,179	Total Requirements	\$ 461,280	\$ 461,280	\$ 461,280

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted			Proposed by	Approved by	Adopted by
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23		Budget Officer	Budget Committee	Governing Body
			Resources			
\$ 172,727	\$ 266,345	\$ 300,000	300000 Beginning Working Capital	\$ 330,000	\$ 330,000	\$ 330,000
1,200		1,200	334602 OSMB Grant - Operating	2,400	2,400	2,400
255,174	303,647	315,000	347801 Annual Moorage Rentals	345,000	345,000	345,000
49,535	41,988	45,000	347802 Transient Daily Moorage	50,000	50,000	50,000
48,709	49,512	50,000	347803 Utilities	50,000	50,000	50,000
12,825	29,030	30,000	347804 Dry Storage	35,000	35,000	35,000
26,810	38,390	35,000	347805 Launch Ramp	30,000	30,000	30,000
25,763	38,550	30,000	347806 Hoist	30,000	30,000	30,000
13,381	35,839	35,000	347808 Monthly Moorage	35,000	35,000	35,000
23,000	32,751	30,000	347810 Parking	30,000	30,000	30,000
15,480	30,380	25,000	347812 Overnight Stays	25,000	25,000	25,000
5,040	3,965	4,000	347813 Liveaboard Fees	4,000	4,000	4,000
8,500	3,300	5,000	347814 Work Slip	6,000	6,000	6,000
	4,411		347815 Repair Charges	5,000	5,000	5,000
51,839	28,431	20,000	347816 Pier Use	15,000	15,000	15,000
39,350	42,245	45,000	347818 Facilities Fee	42,000	42,000	42,000
		1,000	347819 Fisherman's/Farmer's Market	1,000	1,000	1,000
2,980	8,034	6,000	360000 Miscellaneous	1,000	1,000	1,000
7,114	10,102	9,000	361000 Interest Earnings	25,000	25,000	25,000
29,372	29,965	30,679	363000 Leases	16,595	16,595	16,595
2,867			331500 CRF Grant			
791,665	996,885	1,016,879	Total Resources	1,077,995	1,077,995	1,077,995
			Requirements			
			Personnel Services-Marinas:			
162,443	185,415	215,000	110000 Regular Salaries	206,750	206,750	206,750
6,674	4,118	8,000	110001 Overtime	8,000	8,000	8,000
1,020	9,185	12,000	110002 Temporary/Seasonal Salaries	12,000	12,000	12,000
12,574	14,695	17,978	141000 FICA	17,346	17,346	17,346
4,114	5,759	7,458	142000 Workers Compensation	7,957	7,957	7,957
		470	142100 Paid Family Leave	907	907	907
164	192	235	143000 Unemployment	227	227	227
40,113	51,229	61,579	144000 Retirement	64,802	64,802	64,802
39,310	47,847	49,620	145000 Health Insurance	51,893	51,893	51,893
235	238	256	146000 Life Insurance	242	242	242
525	457	346	149000 Long Term Disability	411	411	411
41,655	46,646	51,569	199999 Personnel services overhead (.3868 FTE)	52,950	52,950	52,950
\$ 308,828	\$ 365,781	\$ 424,511	Total Personnel Services	\$ 423,485	\$ 423,485	\$ 423,485
	3.8294		Total Full-Time Equivalent (FTE)	3.5754	3.5754	3.5754

City of Warrenton
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
Requirements							
Materials and Services-Marinas:							
\$ 2,165	\$ 3,373	\$ 3,500	210000	Office Supplies	\$ 3,500	\$ 3,500	\$ 3,500
608	574	800	211000	Postage	800	800	800
14			223000	General Supplies/Small Tools			
1,432	1,678	4,000	223001	Janitorial Supplies	4,000	4,000	4,000
362	813	2,000	223004	Uniforms	2,000	2,000	2,000
32	96	1,000	310000	Printing/Advertising	1,000	1,000	1,000
174	335	500	320000	Dues/Meetings/Training/Travel	2,000	2,000	2,000
39,026	39,469	45,000	340000	Electricity	45,000	45,000	45,000
777	816	1,200	340001	Natural Gas	2,000	2,000	2,000
3,510	2,595	4,000	340002	Communications	5,000	5,000	5,000
13,229	13,318	15,000	340005	Water	16,000	16,000	16,000
3,435	3,981	5,000	340006	Sewer	6,000	6,000	6,000
687	796	1,200	340007	Storm Sewer	1,500	1,500	1,500
30,489	22,784	25,000	340008	Sanitation	30,000	30,000	30,000
1,765	2,622	3,000	362000	Gasoline/Oil/Lubricants	4,000	4,000	4,000
94		5,000	366000	Equipment Maintenance	5,000	5,000	5,000
43,563	52,381	100,000	371000	Repair and Maintenance	100,000	100,000	100,000
		1,200	375000	Map expenses	2,400	2,400	2,400
		1,000	375100	Fisherman's/Farmer's Market	1,000	1,000	1,000
6,333	842	5,000	380000	Professional Services	40,000	40,000	40,000
6,465	12,552	13,000	380005	Pay Station & Merchant Fees	15,000	15,000	15,000
6,122	7,484	8,000	380010	Submerged Land Lease	10,000	10,000	10,000
3,973	5,225	7,000	380020	Computer and Software support	5,000	5,000	5,000
2,132	3,071	3,500	380040	Transient Room Tax	3,500	3,500	3,500
2,461	583	2,000	380050	Non-capital Equipment	5,000	5,000	5,000
27,643	31,794	36,814	390090	Overhead Cost (Indirect Allocation)	43,125	43,125	43,125
\$ 196,492	\$ 207,182	\$ 293,714	Total Materials and Services		\$ 352,825	\$ 352,825	\$ 352,825
-	-	-	Total Debt Service		-	-	-
Transfers to Other Funds:							
20,000	100,000	100,000	860012	Marina Capital Reserve Fund	90,000	90,000	90,000
20,000	100,000	100,000	Total Transfers to Other Funds		90,000	90,000	90,000
-	-	125,000	800000	Contingency	125,000	125,000	125,000
525,320	672,963	943,225	Total Expenditures		991,310	991,310	991,310
266,345	323,922	73,654	Ending Fund Balance		86,685	86,685	86,685
\$ 791,665	\$ 996,885	\$1,016,879	Total Requirements		\$ 1,077,995	\$ 1,077,995	\$1,077,995

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			Resources and Requirements		Budget for Fiscal Year 7/1/2023 - 6/30/2024								
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body						
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23											
<u>Resources</u>													
\$	382,175	\$	402,175	\$	464,175	300000	Beginning Fund Balance	\$	317,840	\$	317,840	\$	317,840
							Transfers from Other Funds:						
					42,055	391001	General Fund		41,626		41,626		41,626
	20,000		100,000		100,000	391030	Warrenton Marina Fund-operations		90,000		90,000		90,000
	402,175		502,175		606,230		Total Resources		449,466		449,466		449,466
<u>Requirements</u>													
							Capital Outlay-Marinas:						
					15,000	610003	Work Truck						
			22,925		480,000	620002	Commercial Work Pier Improvements						
					12,000	620004	Pay Stations						
					40,000	620009	E Dock Pile Replacement Project						
			15,993			620010	Inner Basin Lighting Project						
						620011	Warrenton Inner Basin Docks		250,000		250,000		250,000
						620012	M&N Electrical Upgrade		30,000		30,000		30,000
	-		38,918		547,000		Total Capital Outlay		280,000		280,000		280,000
	-		38,918		547,000		Total Expenditures		280,000		280,000		280,000
	402,175		463,257		59,230	880001	Reserved for future expenditures		169,466		169,466		169,466
\$	402,175	\$	502,175	\$	606,230		Total Requirements	\$	449,466	\$	449,466	\$	449,466

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Proposed by		Approved by	Adopted by	
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Budget Officer		Budget Committee	Governing Body	
				<u>Resources</u>			
\$ 180,776	\$ 239,353	\$ 290,000	300000	Beginning Working Capital	\$ 240,000	\$ 240,000	\$ 240,000
93,558	123,543	130,000	347801	Annual Moorage Rentals	150,000	150,000	150,000
16,075	10,231	10,000	347802	Transient Daily Moorage	10,000	10,000	10,000
1,076	1,591	1,000	347803	Utilities	1,000	1,000	1,000
94,080	117,090	95,000	347805	Launch Fees	105,000	105,000	105,000
7,200	22,743	20,000	347808	Monthly Moorage	20,000	20,000	20,000
25,970	37,983	25,000	347810	Parking	35,000	35,000	35,000
62,320	73,950	65,000	347812	Overnight Stays	50,000	50,000	50,000
13,285	15,066	15,000	347818	Facilities Fee	15,000	15,000	15,000
3,462	3,398	3,500	360000	Miscellaneous	3,000	3,000	3,000
8,666	6,690	6,000	361000	Interest Earnings	20,000	20,000	20,000
2,831			331500	CRF Grant			
13,417	13,908	14,052	363000	Lease Receipts	10,161	10,161	10,161
522,716	665,546	674,552		Total Resources	659,161	659,161	659,161
				<u>Requirements</u>			
				Personnel Services-Marinas:			
87,097	103,448	122,000	110000	Regular Salaries	140,250	140,250	140,250
7,608	8,489	8,000	110001	Overtime	8,000	8,000	8,000
1,020	9,185	12,000	110002	Temporary/Seasonal Salaries	12,000	12,000	12,000
7,086	8,977	10,863	141000	FICA	12,259	12,259	12,259
2,367	3,421	4,502	142000	Workers Compensation	5,622	5,622	5,622
		284	142100	Paid Family Leave	641	641	641
92	117	142	143000	Unemployment	160	160	160
22,459	31,039	37,356	144000	Retirement	46,081	46,081	46,081
21,536	27,692	28,125	145000	Health Insurance	35,192	35,192	35,192
128	136	145	146000	Life Insurance	164	164	164
286	265	196	149000	Long Term Disability	278	278	278
22,313	26,061	29,260	199999	Personnel services overhead (.2621 FTE)	35,877	35,877	35,877
\$ 171,991	\$ 218,830	\$ 252,873		Total Personnel Services	\$ 296,524	\$ 296,524	\$ 296,524
				Total Full-Time Equivalent (FTE)	2.4246	2.4246	2.4246

City of Warrenton
Budget Document

Hammond Marina Fund 011 (461)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
			Adopted		Proposed by		
			Budget		Budget	Budget	Adopted by
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			Officer	Committee	Governing Body
				Requirements			
				Materials and Services-Marinas:			
\$ 2,064	\$ 2,798	\$ 2,000	210000	Office Supplies	\$ 2,500	\$ 2,500	\$ 2,500
91	131	300	211000	Postage	200	200	200
14			223000	General Supplies/Small Tools			
759	1,883	3,000	223001	Janitorial Supplies	4,000	4,000	4,000
362	881	1,500	223004	Uniforms	2,000	2,000	2,000
32	80	1,000	310000	Printing/Advertising	1,000	1,000	1,000
174	335	500	320000	Dues/Meetings/Training/Travel	2,000	2,000	2,000
4,198	4,286	5,000	340000	Electricity	6,000	6,000	6,000
2,796	2,806	3,500	340002	Communications	4,000	4,000	4,000
3,614	8,490	7,000	340005	Water	10,000	10,000	10,000
3,356	8,304	7,000	340006	Sewer	8,000	8,000	8,000
671	1,661	1,200	340007	Storm Sewer	1,500	1,500	1,500
15,035	13,418	20,000	340008	Sanitation	20,000	20,000	20,000
1,239	2,167	3,000	362000	Gasoline/Oil/Lubricants	3,000	3,000	3,000
83			366000	Equipment Maintenance	2,000	2,000	2,000
34,382	48,041	80,000	371000	Repair and Maintenance	68,000	68,000	68,000
4,256	1,200	5,000	380000	Professional Services	5,000	5,000	5,000
6,910	9,888	10,000	380005	Merchant Fees	13,000	13,000	13,000
5,483	6,773	5,000	380020	Computer and Software Support	5,000	5,000	5,000
8,582	8,947	1,000	380040	Transient Room Tax	7,500	7,500	7,500
2,461	653	2,500	380050	Non-capital Equipment	3,000	3,000	3,000
		2,000	410000	Permits and fees	2,000	2,000	2,000
14,807	17,763	20,888	390090	Overhead Cost (Indirect Allocation)	29,221	29,221	29,221
\$ 111,372	\$ 140,505	\$ 181,388		Total Materials and Services	\$ 198,921	\$ 198,921	\$ 198,921
				Transfers to Other Funds:			
	100,000	100,000	860013	Hammond Marina Cap. Reserve-operation:	50,000	50,000	50,000
-	100,000	100,000		Total Transfers	50,000	50,000	50,000
				Not allocated:			
-	-	80,000	800000	Contingency	90,000	90,000	90,000
283,363	459,335	614,261		Total Expenditures	635,445	635,445	635,445
239,353	206,211	60,291	880001	Ending Fund Balance	23,716	23,716	23,716
\$ 522,716	\$ 665,546	\$ 674,552		Total Requirements	\$ 659,161	\$ 659,161	\$ 659,161

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 7/1/2023 - 6/30/2024		
Actual	Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Budget Officer	Budget Committee	Governing Body
			Resources and Requirements		
			Resources		
\$ 929,697	\$ 670,858	\$ 735,722	300000	Beginning Fund Balance	\$ 975,000
36,257	57,986	45,000	334000	Clatsop County TRT Tourism Cont	55,000
160,903	229,977	221,000	364000	Transient Room Tax	231,000
				Transfers from Other Funds:	
	100,000	100,000	391030	Hammond Marina Fund-operations	50,000
<u>1,126,857</u>	<u>1,058,821</u>	<u>1,101,722</u>	Total Resources	1,311,000	1,311,000
			Requirements		
				Capital Outlay-Marinas:	
		15,000	610003	Marina Vehicle	
		24,000	620004	Paystations	
455,999	304,271		620007	Hammond Marina Dredging	
	11,917	25,000	620011	Hammond Dock Lighting	
		50,000	620012	Pile Replacement	
		100,000	620013	Dredge Spoil Area	
			620010	Bank Stabilization	250,000
			620015	Marina Rebuild	150,000
<u>455,999</u>	<u>316,188</u>	<u>214,000</u>	Total Capital Outlay	400,000	400,000
455,999	316,188	214,000	Total Expenditures	400,000	400,000
<u>670,858</u>	<u>742,633</u>	<u>887,722</u>	Ending Fund Balance	911,000	911,000
<u>\$ 1,126,857</u>	<u>\$ 1,058,821</u>	<u>\$ 1,101,722</u>	Total Requirements	\$ 1,311,000	\$ 1,311,000

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024				
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
<u>Resources</u>							
\$3,144,980	\$3,336,675	\$2,000,000	300000	Beginning Fund Balance	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
		1,460,000	334250	Loan Proceeds-IFA S17012	1,645,000	1,645,000	1,645,000
		1,000,000	334400	Dept. of Interior ERAA Earmark	1,000,000	1,000,000	1,000,000
58,457	45,120	60,000	340025	Connection Charges	45,000	45,000	45,000
	2,565		342004	Application Fee Revenue			
2,479,890	2,399,525	2,482,941	344000	Utilities - in city	2,486,772	2,486,772	2,486,772
1,415,000	1,407,634	1,443,080	344500	Utilities - outside city	1,522,557	1,522,557	1,522,557
		157,041		Rate increase: in and outside city 4%	160,373	160,373	160,373
7,635	17,377	20,000	345000	Late Fees	17,000	17,000	17,000
12,837	31,812	30,000	346000	Door Hanger Fees	30,000	30,000	30,000
6,840	11,880	12,000	347000	Shut Off Fees	13,000	13,000	13,000
6,170	6,650	6,000	348000	Service Calls - in city	6,000	6,000	6,000
3,610	3,980	4,000	348500	Service Calls - outside city	3,500	3,500	3,500
1,095	1,400	1,000	349000	NSF Fees	1,400	1,400	1,400
4,021	13,123		360000	Miscellaneous			
42,100	40,215	32,000	361000	Interest Earnings	145,000	145,000	145,000
2,855			331500	CRF Grant			
3,372			366000	Proceeds from Sale of Assets			
<u>7,188,862</u>	<u>7,317,956</u>	<u>8,708,062</u>	Total Resources		<u>8,475,602</u>	<u>8,475,602</u>	<u>8,475,602</u>
<u>Requirements</u>							
Personnel Services-Public Works:							
398,123	429,453	589,400	110000	Regular Salaries	685,250	685,250	685,250
20,900	14,932	28,000	110001	Overtime	28,000	28,000	28,000
30,636	32,686	47,231	141000	FICA	54,564	54,564	54,564
9,924	11,953	16,489	142000	Workers Compensation	20,709	20,709	20,709
		1,235	142100	Paid Family Leave	2,853	2,853	2,853
400	427	617	143000	Unemployment	713	713	713
108,431	98,381	178,469	144000	Retirement	214,488	214,488	214,488
108,961	120,935	181,267	145000	Health Insurance	218,823	218,823	218,823
415	402	552	146000	Life Insurance	621	621	621
1,232	1,004	1,137	149000	Long Term Disability	1,315	1,315	1,315
165,103	186,097	214,521	199999	Personnel services overhead(1.6255 FTE)	222,521	222,521	222,521
<u>\$ 844,124</u>	<u>\$ 896,270</u>	<u>\$1,258,918</u>	Total Personnel Services		<u>\$ 1,449,857</u>	<u>\$ 1,449,857</u>	<u>\$ 1,449,857</u>
		9.8807	Total Full-Time Equivalent (FTE)		11.116	11.116	11.116

Water Fund 025 (430)

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024								
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body						
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Resources and Requirements									
Requirements												
Public Works												
Distribution System:												
Materials and Services: (430)												
\$	1,509	\$	1,567	\$	2,000	210000 Office Supplies	\$	1,800	\$	1,800	\$	1,800
	2,471		2,588		3,500	211000 Postage		2,800		2,800		2,800
	9,147		13,013		8,300	223000 General Supplies		12,000		12,000		12,000
	671		2,177		4,100	223001 Janitorial Supplies		2,500		2,500		2,500
	459		709		1,000	223002 Chemical Supplies		800		800		800
	806		3,366		3,000	223004 Uniforms		2,500		2,500		2,500
	3,727		1,877		2,100	223005 Safety		3,000		3,000		3,000
	1,578		783		2,500	310000 Printing/Advertising		1,500		1,500		1,500
	2,584		3,412		6,500	320000 Dues/Meetings/Training/Travel		7,500		7,500		7,500
			2,565			330000 Application Processing Fees		2,000		2,000		2,000
	4,162		3,397		4,700	340000 Electricity		4,500		4,500		4,500
	4,409		4,191		5,700	340002 Communications		5,000		5,000		5,000
	311		283		450	340005 Water		400		400		400
	276		276		800	340006 Sewer		400		400		400
	55		55		200	340007 Storm Sewer		100		100		100
	3,317		3,317		5,100	340008 Sanitation		4,000		4,000		4,000
	2,559		2,804		4,000	360000 Bank Fees/Credit Cards		3,000		3,000		3,000
	7,690		11,120		5,000	362000 Gasoline/Oil/Lubricants		10,000		10,000		10,000
	6,310		22,564		26,000	366000 Equipment Maintenance		20,000		20,000		20,000
	93,394		107,665		124,800	371000 Construction and Materials		115,000		115,000		115,000
			236,412			Inventory Adjustment						
	3,623		3,840		13,300	371001 Rock		5,000		5,000		5,000
	28,109		262		31,200	371004 Water Meter Replacement		17,500		17,500		17,500
	712		1,377		30,000	378000 Building Maintenance		61,950		61,950		61,950
	27,462		65,028		83,200	380000 Professional Services		100,000		100,000		100,000
	18,034		16,515		29,500	380005 Professional Services-online payments		25,000		25,000		25,000
	11,990		13,742		13,400	380006 Professional Services-utility billing		15,000		15,000		15,000
	12,130		11,202		20,800	380020 Computer and Software Support		20,000		20,000		20,000
	1,523		17,121		10,000	380050 Non-capital Equipment		10,000		10,000		10,000
	109,565		126,846		153,141	390090 Overhead Cost (Indirect Allocation)		181,234		181,234		181,234
					1,000	410000 Permits and Fees		1,000		1,000		1,000
	123,994		119,976		129,113	420000 Franchise Fees (5%)		130,992		130,992		130,992
	482,578		800,050		724,404	Sub-total		766,476		766,476		766,476
Treatment Facility:												
Materials and Services: (435)												
\$	103	\$	51	\$	400	210000 Office Supplies	\$	200	\$	200	\$	200
						211000 Postage		100		100		100
	2,439		1,532		3,100	223000 General Supplies		2,500		2,500		2,500
	563				700	223001 Janitorial Supplies		500		500		500
	47,815		47,394		62,400	223002 Chemical Supplies		55,000		55,000		55,000
	131		540		400	223004 Uniforms		1,000		1,000		1,000
	50				3,100	223005 Safety Supplies		500		500		500
	35		25		1,000	310000 Printing/Advertising		250		250		250
	1,135		1,865		1,600	320000 Dues/Meetings/Training/Travel		2,000		2,000		2,000
	51,899		54,840		62,400	340000 Electricity		60,000		60,000		60,000
	3,088		2,943		5,200	340002 Communications		3,500		3,500		3,500
	15,827		12,003		18,700	340005 Water		18,000		18,000		18,000
	608		165		1,000	362000 Gasoline/Oil/Lubricants		1,000		1,000		1,000
	67,287		81,914		156,000	366000 Equipment Maintenance		125,000		125,000		125,000
	5,839		10,095		416,000	371000 Repair and Maintenance		20,000		20,000		20,000
	2,253		7,578		3,600	380000 Professional Services		5,500		5,500		5,500
	3,953		4,504		4,700	380020 Computer and Software Support		5,000		5,000		5,000
	3,527		2,440		6,200	380050 Non-capital Equipment		4,000		4,000		4,000
	6,664		5,629		7,300	410000 Permits and Fees		7,000		7,000		7,000
	213,213		233,518		753,800	Sub-total		311,050		311,050		311,050

Water Fund 025 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Requirements			
			Raw Water:			
			Materials and Services: (440)			
\$ 277	\$ 69	\$ 2,100	223000 General Supplies	\$ 500	\$ 500	\$ 500
1,022	2,098	3,700	340000 Electricity	2,500	2,500	2,500
4,511	6,931	7,000	362000 Gasoline/Oil/Lubricants	7,500	7,500	7,500
8,786	22,573	25,000	366000 Waterworks Maintenance	25,000	25,000	25,000
6,272		9,000	371000 Waterworks Repairs	6,500	6,500	6,500
58,936		5,000	380000 Professional Services	25,000	25,000	25,000
	280		380020 Computer/Software Support	500	500	500
41		2,500	380050 Non-capital Equipment	500	500	500
	31	3,000	410000 Permits and Fees	500	500	500
		500	460000 Environmental Cleanup	500	500	500
79,845	31,982	57,800	Sub-total	69,000	69,000	69,000
			South Water Reservoir:			
			Materials and Services: (445)			
5,281	4,498	8,500	340000 Electricity	5,500	5,500	5,500
20,807	26,325	26,000	340002 Communications	28,000	28,000	28,000
3,314	4,208	5,300	362000 Gasoline/Oil/Lubricants	5,000	5,000	5,000
4,174	5,650	8,000	366000 Waterworks Maintenance	6,000	6,000	6,000
333	520	5,000	371000 Waterworks Repairs	600	600	600
	280		380020 Computer/Software Support	500	500	500
7,491	287	500	380050 Non-capital Equipment	2,500	2,500	2,500
67		500	410000 Permits & Fees	500	500	500
41,466	41,768	53,800	Sub-total	48,600	48,600	48,600
817,102	1,107,318	1,589,804	Total Public Works Materials and Services	1,195,126	1,195,126	1,195,126
			Not allocated:			
			Debt Service:			
499,940	575,337	449,731	Principal	466,992	466,992	466,992
131,022	110,486	89,225	Interest	73,039	73,039	73,039
630,961	685,823	538,956	Total Debt Service	540,031	540,031	540,031
			Transfers to Other Funds:			
1,560,000	2,750,000	1,900,000	860029 Water Fund Capital Reserve-operations	1,500,000	1,500,000	1,500,000
		1,000,000	Water Fund Capital Reserve-Federal Earmark	1,000,000	1,000,000	1,000,000
		1,460,000	Water Fund Capital Reserve-Loan	1,645,000	1,645,000	1,645,000
1,560,000	2,750,000	4,360,000	Total Transfers to Other Funds	4,145,000	4,145,000	4,145,000
-	-	496,000	800000 Contingency	500,000	500,000	500,000
-	-	496,000	Total Contingency	500,000	500,000	500,000
3,852,187	5,439,411	8,243,678	Total Expenditures	7,830,014	7,830,014	7,830,014
3,336,675	1,878,545	464,384	880001 Ending Fund Balance	645,588	645,588	645,588
<u>\$7,188,862</u>	<u>\$7,317,956</u>	<u>\$8,708,062</u>	Total Requirements	<u>\$ 8,475,602</u>	<u>\$ 8,475,602</u>	<u>\$ 8,475,602</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 7/1/2023 - 6/30/2024		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Resources			
\$ 2,267,578	\$ 3,663,177	\$ 6,100,000	300000 Beginning Fund Balance	\$ 6,900,000	\$ 6,900,000	\$ 6,900,000
			Transfers from Other Funds:			
		1,460,000	391025 Water Fund Loans	1,645,000	1,645,000	1,645,000
		1,000,000	391025 Federal Earmark Funds	1,000,000	1,000,000	1,000,000
1,560,000	2,750,000	1,900,000	391025 Water Fund Operations	1,500,000	1,500,000	1,500,000
3,827,578	6,413,177	10,460,000	Total Resources	11,045,000	11,045,000	11,045,000
			Requirements			
			Capital Outlay-Public Works			
		42,000	610005 Public Works Service Truck	88,200	88,200	88,200
		48,300	610024 Hoist Truck	75,600	75,600	75,600
		7,500	610027 Locator Equipment			
		12,500	610028 GPR Utility Ground Penetrating Radar			
			610029 WTP Mower	45,000	45,000	45,000
826		2,460,000	620075 Hammond Waterline Upgrades	2,645,000	2,645,000	2,645,000
5,771	143		620091 Public Works Remodel			
865		58,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	58,000	58,000	58,000
143,161			620085 SE Anchor (Harbor - SE 3rd St) Improvement			
13,778	111,695	820,000	620094 Replace Raw Water Pipe Downstream			
	647	540,000	620011 SE Marlin 18" Waterline(SE 7th-E Harbor)	540,000	540,000	540,000
		1,694,000	620096 Raw Water Upstream for Reservoir	1,694,000	1,694,000	1,694,000
		100,000	620081 Ultrasonic Algae Control Raw Water Res	100,000	100,000	100,000
		350,000	620082 N Main & NW 7th Pl (Warr Dr-NE 5th)	350,000	350,000	350,000
		1,175,000	620083 Recoat Epoxy Lining Inside Clearwell	1,175,000	1,175,000	1,175,000
	4,993		620095 Fuel Tank WTP			
			620097 E Harbor to Downtown Waterline Upsize	700,000	700,000	700,000
164,401	117,478	7,307,300	Total Capital Outlay-Public Works	7,470,800	7,470,800	7,470,800
164,401	117,478	7,307,300	Total Expenditures	7,470,800	7,470,800	7,470,800
			880001 Reserved for Water Filter Replacement			
		786,009	Replacement year 2027	974,507	974,507	974,507
		1,272,000	880001 Reserved for Water Reservoir Replacement	1,378,000	1,378,000	1,378,000
3,663,177	6,295,699	1,094,691	880001 Reserved for future projects	1,221,693	1,221,693	1,221,693
3,663,177	6,295,699	3,152,700	Total Reserved for future expenditure	3,574,200	3,574,200	3,574,200
\$ 3,827,578	\$ 6,413,177	\$10,460,000	Total Requirements	\$ 11,045,000	\$11,045,000	\$ 11,045,000

Water System Development Charges Fund 026 (410)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Budget Officer	Budget Committee	Governing Body
			Resources and Requirements		
			Resources		
\$ 91,795	\$ 154,811	\$ 194,418	300000	Beginning Working Capital	\$ 301,410
120,044	74,598	100,000	339100	Reimbursement Fee	100,000
972	1,025	875	361000	Interest Earnings	8,500
212,811	230,434	295,293	Total Resources		409,910
			Requirements		
-	-	-	620000	Capital Outlay-Public Works: Improvements	-
-	-	-	Total Capital Outlay		-
58,000			801016	Not allocated: Debt Service: Principal(G99001)	-
			801017	Interest	-
58,000	-	-	Total Debt Service		-
-	200,000		800000	Contingency	-
58,000	-	200,000	Total Expenditures		-
154,811	230,434	95,293	Ending Fund Balance		409,910
\$ 212,811	\$ 230,434	\$ 295,293	Total Requirements		\$ 409,910

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual FYE 6/30/21	FYE 6/30/22	Adopted Budget FYE 6/30/23					
				Resources			
\$ 1,185,198	\$ 1,473,868	\$ 1,500,000	300000	Beginning Fund Balance	\$ 1,680,000	\$ 1,680,000	\$ 1,680,000
505,230	512,237	518,185	344000	Utilities (20% of Sewer)	527,250	527,250	527,250
		20,727		Rate Increase (4%)	21,090	21,090	21,090
970	4,785		360000	Miscellaneous			
9,218	8,406	6,000	361000	Interest Earnings	35,000	35,000	35,000
312			331500	CRF Grant			
		200,000	331600	OBDD Levee Certification Grant	200,000	200,000	200,000
		100,000	365002	Business Oregon Planning Grant	100,000	100,000	100,000
241			366000	Proceeds From Sale of Asset			
1,701,169	1,999,296	2,344,912		Total Resources	2,563,340	2,563,340	2,563,340
				Requirements			
				Personnel Services-Public Works			
50,550	30,074	80,809	110000	Regular Salaries	71,109	71,109	71,109
897	1,669	2,500	110001	Overtime	2,500	2,500	2,500
2,841	3,975	5,391	110002	Temporary/Seasonal Salaries	5,391	5,391	5,391
4,026	2,666	6,786	141000	FICA	6,044	6,044	6,044
1,508	870	1,880	142000	Workers Compensation	1,834	1,834	1,834
		177	142100	Paid Family Leave	316	316	316
53	35	89	143000	Unemployment	79	79	79
12,568	6,336	24,941	144000	Retirement	23,797	23,797	23,797
11,566	8,346	24,594	145000	Health Insurance	21,422	21,422	21,422
56	34	70	146000	Life Insurance	54	54	54
150	72	158	149000	Long Term Disability	139	139	139
18,857	13,515	29,745	199999	Personnel services overhead (.2055 FTE)	28,124	28,124	28,124
103,072	67,592	177,140		Total Personnel Services	160,809	160,809	160,809
		1.3535		Total Full-Time Equivalent (FTE)	1.1814	1.1814	1.1814
				Materials and Services-Public Works			
144	157	400	210000	Office Supplies	200	200	200
321	330	500	211000	Postage	500	500	500
1,264	825	2,000	223000	General Supplies	1,500	1,500	1,500
12	104	300	223001	Janitorial	300	300	300
23		300	223002	Chemical Supplies	200	200	200
40	288	600	223004	Uniforms	500	500	500
331	332	1,100	223005	Safety	500	500	500
103	85	200	310000	Printing/Advertising/Publicity	200	200	200
55	138	1,100	320000	Dues/Meetings/Training/Travel	2,000	2,000	2,000
9,687	10,785	12,500	340000	Electricity-pump stations	12,500	12,500	12,500
297	240	900	340002	Communications	500	500	500
33	30	200	340005	Water	200	200	200
29	29	200	340006	Sewer	200	200	200
6	6	100	340007	Storm Sewer	100	100	100
350	350	1,000	340008	Sanitation	500	500	500
254	434	900	360000	Bank Fees/Credit Cards	500	500	500
809	905	1,400	362000	Gasoline	1,200	1,200	1,200
3,022	9,187	70,000	366000	Equipment Maintenance	12,000	12,000	12,000
45,975	43,691	140,000	371000	Repair & Maint. Materials	60,000	60,000	60,000
	3,736			Inventory Adjustment			
374	1,040	4,700	371001	Rock	2,000	2,000	2,000
1,019		5,200	371002	Ditch Restoration/Vegetation Removal	4,000	4,000	4,000
		30,000	371003	Phase I Levee & Dike slope stability M & R	30,000	30,000	30,000
10	193	5,200	378000	Building Maintenance	9,200	9,200	9,200
12,649	21,219	26,000	380000	Professional Services	25,000	25,000	25,000
17,670	3,150	287,000	380001	Professional Services-FEMA Project	285,000	285,000	285,000
2,469	2,277	3,600	380005	Online payments	3,000	3,000	3,000
1,641	1,729	1,600	380006	Utility Billing	2,000	2,000	2,000
2,105	1,917	2,600	380020	Computer & Software Support	3,000	3,000	3,000
45	1,355	900	380050	Non-capital Equipment	1,500	1,500	1,500
12,514	9,212	21,234	390090	Overhead Cost (Indirect Allocation)	22,906	22,906	22,906
		3,000	410000	Permits	1,500	1,500	1,500
\$ 113,251	\$ 113,744	\$ 624,734		Total Materials and Services	\$ 482,706	\$ 482,706	\$ 482,706

City of Warrenton
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Capital Outlay-Public Works			
		\$ 3,000	610005 Public Works Service Truck	\$ 6,300	\$ 6,300	\$ 6,300
		3,450	610024 Hoist Truck	5,400	5,400	5,400
			610031 Tractor & Boom Mower	123,750	123,750	123,750
		50,000	620082 Tide Gates	60,000	60,000	60,000
	35		620091 Remodel of Public Works Offices			
1,411			620093 Automatic Gate at Public Works			
2,219		148,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	148,000	148,000	148,000
7,348			620087 SW Alder Ave. (2nd to 1st)			
	31,373	340,000	620088 West Hammond Drainage	365,000	365,000	365,000
		37,000	620089 SE 2nd King to Marlin Culverts	37,000	37,000	37,000
	124,854	123,000	620086 SW Alder Ave. (3rd to 2nd)	123,000	123,000	123,000
		181,037	620094 SW Alder Ave. (1st to W Harbor)	181,037	181,037	181,037
		160,000	620095 O&M and Alder Monitoring	160,000	160,000	160,000
		100,000	620028 Tide Gate #9 - Business Oregon	150,000	150,000	150,000
10,978	156,262	1,145,487	Total Capital Outlay	1,359,487	1,359,487	1,359,487
-	-	90,000	Not allocated:			
			800000 Contingency	125,000	125,000	125,000
227,301	337,598	2,037,361	Total Expenditures	2,128,002	2,128,002	2,128,002
1,473,868	1,661,698	307,551	880001 Ending Fund Balance	435,338	435,338	435,338
<u>\$ 1,701,169</u>	<u>\$ 1,999,296</u>	<u>\$ 2,344,912</u>	Total Requirements	<u>\$ 2,563,340</u>	<u>\$ 2,563,340</u>	<u>\$ 2,563,340</u>

Storm Sewer System Development Charges Fund 051 (410)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			<u>Resources</u>			
\$ 57,302	\$ 83,969	\$ 87,894	300000 Beginning Fund Balance	\$ 109,300	\$ 109,300	\$ 109,300
\$ 26,092	\$ 12,110	25,000	339200 Improvement Fee	25,000	25,000	25,000
575	495	400	361000 Interest	3,000	3,000	3,000
83,969	96,574	113,294	Total Resources	137,300	137,300	137,300
			<u>Requirements</u>			
			Capital Outlay-Public Works		-	-
-	-	-	Total Capital Outlay	-	-	-
-	-	80,000	Not allocated: 800000 Contingency			
-	-	80,000	Total Expenditures	-	-	-
83,969	96,574	33,294	880001 Ending Fund Balance	137,300	137,300	137,300
\$ 83,969	\$ 96,574	\$ 113,294	Total Requirements	\$ 137,300	\$ 137,300	\$ 137,300

City of Warrenton
Budget Document

Sewer Fund 030 (430)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Resources			
\$ 2,688,213	\$ 3,110,781	\$ 2,700,000	300000 Beginning Fund Balance	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
45,472	35,535	35,000	340030 Connection Charges	35,000	35,000	35,000
2,527,330	2,561,994	2,590,924	344000 Utilities	2,636,252	2,636,252	2,636,252
		109,056	Rate increase 4% in city and shoreline	111,086	111,086	111,086
1,857	1,107	1,800	344300 Industrial Waste Permitted Use	1,800	1,800	1,800
136,234	135,479	135,481	344500 Shoreline Sewer Revenue	140,891	140,891	140,891
126,245			344700 Septage Revenue			
13,966	13,587		360000 Miscellaneous			
47,545	39,401	32,000	361000 Interest Earnings	140,000	140,000	140,000
2,883			331500 CRF Grant			
2,489			366000 Proceeds from Sale of Assets			
5,592,234	5,897,884	5,604,261	Total Resources	5,965,029	5,965,029	5,965,029
			Requirements			
			Personnel Services-Public Works:			
411,518	370,524	559,250	110000 Regular Salaries	523,750	523,750	523,750
32,867	15,185	50,000	110001 Overtime	50,000	50,000	50,000
32,873	28,860	46,608	141000 FICA	43,892	43,892	43,892
10,703	10,194	14,622	142000 Workers Compensation	14,914	14,914	14,914
		1,219	142100 Paid Family Leave	2,295	2,295	2,295
430	378	609	143000 Unemployment	574	574	574
110,985	87,206	170,867	144000 Retirement	174,073	174,073	174,073
107,390	84,460	152,415	145000 Health Insurance	151,481	151,481	151,481
480	384	474	146000 Life Insurance	428	428	428
1,306	870	1,081	149000 Long Term Disability	999	999	999
164,921	177,988	222,523	199999 Personnel services overhead (1.6442 FTE)	225,078	225,078	225,078
\$ 873,473	\$ 776,049	\$ 1,219,668	Total Personnel Services	\$ 1,187,484	\$ 1,187,484	\$ 1,187,484
	9.6329		Total Full-Time Equivalent (FTE)	8.6343	8.6343	8.6343
			Public Works: Collection System			
			Materials and Services (430):			
\$ 1,490	\$ 1,596	\$ 2,900	210000 Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000
1,705	1,709	4,200	211000 Postage	2,000	2,000	2,000
8,656	9,978	13,600	223000 General Supplies	11,000	11,000	11,000
737	2,206	3,900	223001 Janitorial Supplies	2,500	2,500	2,500
197		2,100	223002 Chemical Supplies	1,000	1,000	1,000
556	3,115	3,000	223004 Uniforms	3,500	3,500	3,500
4,016	4,354	6,000	223005 Safety	5,000	5,000	5,000
2,439	871	3,200	310000 Printing/Advertising	2,000	2,000	2,000
628	3,270	6,300	320000 Dues/Meetings/Training/Travel	7,500	7,500	7,500
2,612	2,440	3,200	340000 Electricity	3,000	3,000	3,000
5,443	2,873	8,400	340002 Communications	5,000	5,000	5,000
311	283	800	340005 Water	500	500	500
636	545	1,000	340006 Sewer	1,000	1,000	1,000
150	109	400	340007 Storm	400	400	400
3,317	3,317	6,300	340008 Sanitation	4,000	4,000	4,000
40,163	43,629	57,200	340010 Pump Station Utilities	50,000	50,000	50,000
2,305	2,232	8,400	360000 Bank Fees/Credit Cards	2,500	2,500	2,500
7,690	13,449	11,500	362000 Gasoline/Oil/Lubricants	15,000	15,000	15,000
16,992	38,404	41,600	366000 Equipment Maintenance	40,000	40,000	40,000
72,180	30,740	260,000	366100 Pump Station Maintenance	100,000	100,000	100,000
78,193	66,818	1,040,000	371000 Construction and Materials	80,000	80,000	80,000
	84,401		Inventory Adjustment			
3,645	3,699	11,500	371001 Rock	5,000	5,000	5,000
241	2,473	41,600	378000 Building Maintenance	60,101	60,101	60,101
37,436	56,466	208,000	380000 Professional Services	100,000	100,000	100,000
13,109	11,383	18,600	380005 Professional Services - online payments	15,000	15,000	15,000
8,715	8,647	8,400	380006 Professional Services - utility billing	10,000	10,000	10,000
43,003		52,000	380007 Inflow & Infiltration Plan	40,000	40,000	40,000
29,869	28,458	41,600	380020 Computer and Software Support	42,000	42,000	42,000
5,991	18,929	11,500	380050 Non-capital Equipment	15,000	15,000	15,000
109,444	121,319	158,853	390090 Overhead Cost (Indirect Allocation)	183,317	183,317	183,317
		2,300	410000 Permits and Fees	1,000	1,000	1,000
126,367	128,100	134,728	420000 Franchise Fee (5%)	139,755	139,755	139,755
628,236	695,813	2,173,081	Total Materials and Services (430)	949,073	949,073	949,073

Sewer Fund 030 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
			Requirements			
			Public Works:			
			Shoreline Sanitary			
			Materials and Services (433):			
		800	223000 General Supplies	800	800	800
		800	223002 Chemical Supplies	800	800	800
2,285	2,309	3,500	340001 Natural Gas	3,000	3,000	3,000
7,617	8,547	11,000	340010 Pump Station Electricity	10,000	10,000	10,000
		600	362000 Gasoline/Oil/Lubricants	600	600	600
7,745	2,349	7,500	366100 Pump Station Maintenance	7,500	7,500	7,500
	567	6,500	371000 Repair and Maintenance	1,000	1,000	1,000
		2,800	380000 Professional Services	2,800	2,800	2,800
1,127	1,127	2,500	380020 Computer and Software Support	2,000	2,000	2,000
18,774	14,899	36,000	Total Materials and Services (433)	28,500	28,500	28,500
			Public Works:			
			Sewer Plant			
			Materials and Services (435):			
489	20	1,200	210000 Office Supplies	500	500	500
272		500	211000 Postage	500	500	500
2,636	3,640	6,000	223000 General Supplies	4,000	4,000	4,000
259	283	800	223001 Janitorial Supplies	500	500	500
245		1,000	223002 Chemical Supplies	500	500	500
319	114	1,000	223004 Uniforms	500	500	500
7,865	12,305	20,000	223005 Lab supplies	15,000	15,000	15,000
628	164	2,000	223006 Safety	1,000	1,000	1,000
48	25	1,000	310000 Printing/Advertising	200	200	200
1,389	3,008	9,000	320000 Dues/Meetings/Training/Travel	10,000	10,000	10,000
78,305	74,090	80,000	340000 Electricity	80,000	80,000	80,000
5,937	5,849	6,500	340002 Communications	6,500	6,500	6,500
1,513	1,165	2,000	340005 Water	2,000	2,000	2,000
958	734	1,000	340006 Sewer	1,000	1,000	1,000
192	147	250	340007 Storm Sewer	250	250	250
7,494	7,516	9,000	340008 Sanitation	8,500	8,500	8,500
1,048	2,070	4,000	362000 Gasoline/Oil/Lubricants	3,000	3,000	3,000
50,851	60,658	70,000	366000 Equipment Maintenance	70,000	70,000	70,000
21,199	21,050	100,000	371000 Repair and Maintenance	25,000	25,000	25,000
3,494	24,833	200,000	380000 Professional Services	100,000	100,000	100,000
1,131	24,686	15,000	380020 Computer and Software Support	25,000	25,000	25,000
11,819	8,919	6,000	380050 Non-capital Equipment	11,000	11,000	11,000
2,541	3,271	6,000	410000 Permits and Fees	4,000	4,000	4,000
200,632	254,547	542,250	Total Materials and Services (435)	368,950	368,950	368,950
847,642	965,259	2,751,331	Total Public Works Materials and Services	1,346,523	1,346,523	1,346,523
			Not allocated:			
			Debt Service:			
134,328	138,172	142,142	Principal	146,246	146,246	146,246
43,994	39,654	35,176	Interest	30,552	30,552	30,552
178,322	177,826	177,318	Total Debt Service	176,798	176,798	176,798
			Transfers to Other Funds:			
582,017	1,000,000	600,000	860038 Sewer Fund Capital Reserve-operations	1,700,000	1,700,000	1,700,000
582,017	1,000,000	600,000	Total Transfers to Other Funds	1,700,000	1,700,000	1,700,000
-		63,012	800003 Contingency-debt reserves	63,012	63,012	63,012
-		650,000	800000 Contingency-operations	600,000	600,000	600,000
		713,012	Total Contingency	663,012	663,012	663,012
2,481,453	2,919,134	5,461,329	Total Expenditures	5,073,817	5,073,817	5,073,817
3,110,781	2,978,750	142,932	880001 Ending Fund Balance	891,212	891,212	891,212
\$ 5,592,234	\$ 5,897,884	\$ 5,604,261	Total Requirements	\$ 5,965,029	\$ 5,965,029	\$ 5,965,029

Established by Resolution No. 2020

Sewer Fund Capital Reserve Fund 038 (430)

To accumulate funds for capital
improvements to the Sewer Fund

Review Year: 2023

Historical Data					Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23					
<u>Resources</u>							
\$ 3,533,552	\$ 3,974,126	\$ 4,700,000	300000	Beginning Fund Balance	\$ 4,800,000	\$ 4,800,000	\$ 4,800,000
582,017	1,000,000	600,000	391030	Transfers from Other Funds: Sewer Fund Operations	1,700,000	1,700,000	1,700,000
4,115,569	4,974,126	5,300,000	Total Resources		6,500,000	6,500,000	6,500,000
<u>Requirements</u>							
				Capital Outlay-Public Works:			
		31,000	610005	Public Works Service Truck	65,100	65,100	65,100
		35,650	610024	Hoist Truck	55,800	55,800	55,800
			610031	Tractor and Boom Mower	27,500	27,500	27,500
		20,000	610026	Jetter Camera Nozzle for Vactor			
		7,500	610027	Locator Equipment			
		12,500	610028	GPR Utility Ground Penetrating Radar			
		10,000	610029	Half-inch Jetting Skid			
		180,000	610030	Trailer Mounted Pumps	180,000	180,000	180,000
70,751			620089	SE 2nd Street & Marlin Ave Pump Station			
4,644	115		620091	Remodel of Public Works Offices			
	13,300	50,000	620046	Pump Station Generator	100,000	100,000	100,000
9,079	67,634	100,000	620078	N Main Ave & NW 7th Pl (NW Warr Dr to NE 5th St)	160,000	160,000	160,000
		160,000	620024	WWTP North Lagoon Dewatering Pump and Filter	160,000	160,000	160,000
9,770	75,980		620023	SE Marlin & 101 Pump Station Upgrade			
	15,814	60,000	620033	Pump Station Bypass Program	120,000	120,000	120,000
47,198			620094	Bird Netting for SBR			
		80,000	620095	4th UV Disinfection Module	80,000	80,000	80,000
		100,000	620096	UV PLC Upgrade	100,000	100,000	100,000
			620097	Headworks Parallel Finescreen	40,000	40,000	40,000
			620006	Biosolids Removal	500,000	500,000	500,000
141,443	172,843	846,650	Total Capital Outlay		1,428,400	1,428,400	1,428,400
141,443	172,843	846,650	Total Expenditures		1,428,400	1,428,400	1,428,400
		1,249,997	880001	Reserved for SBR Basin and Equipment	1,249,997	1,249,997	1,249,997
		500,000	880001	Reserved for Biosolids Disposal	-		
		2,703,353	880001	Reserved for future projects	3,821,603	3,821,603	3,821,603
3,974,126	4,801,283	4,453,350	880001	Total Reservations for future Expenditures	5,071,600	5,071,600	5,071,600
\$ 4,115,569	\$ 4,974,126	\$ 5,300,000	Total Requirements		\$ 6,500,000	\$ 6,500,000	\$ 6,500,000

City of Warrenton
Budget Document

Sewer System Development Charges Fund 036 (410)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			
			Resources		
\$ 53,188	\$ 112,894	\$ 150,016	300000	Beginning Fund Balance	\$ 217,900
59,022	60,509	60,000	339100	Reimbursement Fee	60,000
684	755	675	361000	Interest Earnings	6,000
112,894	174,158	210,691	Total Resources		
			Requirements		
-	-		620000	Capital Outlay-Public Works: Improvements	
-	-	-	Total Capital Outlay		
			Not allocated: Debt Service: Principal-Y04001 Interest-Y04001		
-	-	-	Total Debt Service		
-	-	-	800000	Contingency	-
-	-	-	Total Expenditures		
112,894	174,158	210,691	Ending Fund Balance		
\$ 112,894	\$ 174,158	\$ 210,691	Total Requirements		

City of Warrenton
Budget Document

Sanitation Fund 032

Historical Data				Budget for Fiscal Year 7/1/2023 - 6/30/2024								
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body						
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23										
Requirements												
Materials and Services-Public Works:												
\$	465	\$	652	\$	1,000	210000 Office Supplies	\$	800	\$	800	\$	800
	639		596		1,700	211000 Postage		700		700		700
	2,549		1,513		4,700	223000 General Supplies		2,500		2,500		2,500
	571		1,649		4,000	223001 Janitorial Supplies		2,000		2,000		2,000
			330		1,500	223002 Chemical Supplies		500		500		500
	242		1,572		1,100	223004 Uniforms		1,500		1,500		1,500
	953		508		900	223005 Safety		1,000		1,000		1,000
	884		618		600	310000 Printing/Advertising		1,000		1,000		1,000
	113		1,139		1,100	320000 Dues/Meetings/Training/Travel		2,000		2,000		2,000
	756		708		1,400	340000 Electricity		1,000		1,000		1,000
	2,462		1,961		3,300	340002 Communications		3,300		3,300		3,300
	412,748		386,052		374,300	340003 Landfill Fees		425,000		425,000		425,000
	153,328		209,054		236,000	340004 Residential Curbside Recycling		247,200		247,200		247,200
	1,532		1,135		1,500	340005 Water		1,500		1,500		1,500
	1,272		884		1,200	340006 Sewer		1,500		1,500		1,500
	232		177		800	340007 Storm Sewer		500		500		500
	960		960		1,800	340008 Sanitation		1,200		1,200		1,200
	6,856		1,700		20,000	340015 Spring Cleanup/Voucher Program		7,500		7,500		7,500
	36,088		37,309		38,900	340016 Commercial Recycling-Cardboard		42,200		42,200		42,200
	41,265		28,930		72,200	340017 Yard Debris Recycling		79,500		79,500		79,500
	12,596		14,655		23,000	340020 Landfill Postclosure Care Costs		17,500		17,500		17,500
	14,645		14,854		16,200	340025 Recycling Education		16,200		16,200		16,200
	842					350000 Insurance-Bonds & Fire		1,000		1,000		1,000
	283		837		900	360000 Bank Fees/Credit Cards		1,000		1,000		1,000
	18,664		35,418		33,300	362000 Gasoline/Oil/Lubricants		37,500		37,500		37,500
	39,420		29,256		40,000	366000 Equipment Maintenance		45,000		45,000		45,000
	530		287		2,100	371000 Repair and Maintenance		1,000		1,000		1,000
	1,049		219		600	371001 Rock		1,500		1,500		1,500
	34		898		40,000	378000 Building Maintenance		16,753		16,753		16,753
	5,716		12,236		7,300	380000 Professional Services		12,000		12,000		12,000
	4,899		4,449		5,700	380005 Professional Services - online payments		5,500		5,500		5,500
	3,257		3,380		2,600	380006 Professional Services - utility billing		3,500		3,500		3,500
	2,516		2,863		6,800	380020 Computer/Software Support		7,000		7,000		7,000
	7,079		3,240		46,800	380050 Non-capital equipment		7,000		7,000		7,000
			21,561			Inventory Adjustment						
	31,184		35,149		39,930	390090 Overhead Cost (Indirect Allocation)		46,954		46,954		46,954
	49,830		51,775		66,478	420000 Franchise Fee (5%)		62,999		62,999		62,999
	856,459		908,524		1,099,708	Total Materials and Services		1,104,806		1,104,806		1,104,806
							Not allocated:					
							Transfers to Other Funds:					
	66,845		35,000		222,222	860034 Sanitation Fund Capital Reserve		65,000		65,000		65,000
	66,845		35,000		222,222	Total Transfers to Other Funds		65,000		65,000		65,000
	-		-		150,000	800000 Contingency		175,000		175,000		175,000
	1,196,324		1,198,052		1,783,871	Total Expenditures		1,678,237		1,678,237		1,678,237
	450,351		504,966		110,473	880001 Ending Fund Balance		89,358		89,358		89,358
\$	1,646,675	\$	1,703,018	\$	1,894,344	Total Requirements		\$ 1,767,595		\$ 1,767,595		\$ 1,767,595

Established by Resolution No. 2161

Sanitation Fund Capital Reserve Fund 034 (430)

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

Review Year: 2026

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			
			Resources		
\$ 198,466	\$ 254,490	275,000	300000	Beginning Fund Balance	\$ 380,000
66,845	35,000	222,222	391032	Transfers from Other Funds: Sanitation Fund	\$ 380,000
					\$ 380,000
265,311	289,490	497,222	Total Resources		
					445,000
					445,000
					445,000
			Requirements		
				Capital Outlay-Public Works:	
		13,000	610005	Public Works Service Truck	27,300
		14,950	610024	Hoist Truck	27,300
6,951			620001	SW 1st Street Recycling Center Upgrades	23,400
3,870	96		620091	Remodel of Public Works	23,400
		10,000	620094	Storage Facility	
10,821	96	37,950	Total Capital Outlay		
					50,700
					50,700
					50,700
10,821	96	37,950	Total Expenditures		
					50,700
254,490	289,394	459,272	880001	Reserved for future expenditure	50,700
					394,300
\$ 265,311	\$ 289,490	\$ 497,222	Total Requirements		
					\$ 445,000
					\$ 445,000
					\$ 445,000

State Tax Street Fund 040 (431)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/21	FYE 6/30/22	Requirements	Budget Officer	Budget Committee	Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			
Resources					
\$ 2,561,838	\$ 2,608,279	\$ 986,905	300000	Beginning Fund Balance (BFB)	\$ 1,731,131
		1,059,236		BFB (City Fuel Tax)	\$ 1,195,340
		39,168		BFB (State fuel tax 1% trails)	42,764
		14,691		BFB (Sidewalk in Lieu)	30,765
396,899	476,151	485,420	335700	State Gas Tax (per capita)	510,213
355,409	358,658	356,000	335800	City Fuel Tax (\$.03 per gallon)	368,134
7,354	5,212		360000	Miscellaneous	
19,448	14,445	12,000	361000	Interest Earnings	50,000
	79,811		365000	Donations	
2,375	25,225	25,000	365002	Sidewalk Fee In Lieu	5,000
723			366000	Proceeds From Sale of Asset	
430			331500	CRF Grant	
		400,000	334301	SRTS Grant	400,000
		100,000	334302	ODOT Contribution to SRTS	100,000
		1,360,000	334303	SRTS Grant Phase 2-Federal	1,360,000
			334304	SRTS Grant Phase 2-ODOT	2,000,000
3,344,476	3,567,781	4,838,420	Total Resources	7,793,347	7,793,347
Requirements					
Personnel Services-Public Works:					
54,834	61,060	122,701	110000	Regular Salaries	134,351
248	343	2,000	110001	Overtime	2,000
473	663	899	110002	Temporary/Seasonal Salaries	899
4,108	4,626	9,608	141000	FICA	10,500
1,722	2,113	3,767	142000	Workers Compensation	4,394
		251	142100	Paid Family Leave	549
54	61	126	143000	Unemployment	137
13,550	11,470	35,366	144000	Retirement	41,316
11,546	14,887	37,300	145000	Health Insurance	40,689
64	65	110	146000	Life Insurance	118
159	133	239	149000	Long Term Disability	258
26,072	31,675	44,375	199999	Personnel services overhead (.2627 FTE)	35,960
112,829	127,096	256,742	Total Personnel Services	271,171	271,171
	2.0715		Total Full-Time Equivalent (FTE)	2.1823	2.1823
Materials and Services-Public Works:					
212	290	600	210000	Office Supplies	350
		200	211000	Postage	100
2,919	1,799	2,500	223000	General Supplies	3,000
18	85	200	223001	Janitorial	200
33		100	223002	Chemical	100
174	685	400	223004	Uniforms	750
494	976	1,100	223005	Safety	1,200
619	136	800	310000	Printing/Advertising	800
518	154	1,500	320000	Dues/Meetings/Training/Travel	3,000
413	391	500	340000	Electricity	500
442	509	600	340002	Communications	600
49	45	200	340005	Water	150
44	44	100	340006	Sewer	150
9	9	100	340007	Storm Sewer	100
3,560	4,181	5,000	340008	Sanitation	5,000
68,049	63,881	80,000	341000	Street Lighting - Electricity	75,000
450	443	800	360000	Bank Fees/Credit Cards	500
1,248	2,025	3,900	362000	Gasoline/Oil/Lubricants	2,500
3,769	11,047	5,800	366000	Equipment Maintenance	12,000
74,320	30,736	52,000	371000	Repair & Maintenance Materials	60,000
557	3,218	26,000	371001	Rock	7,500
394,682	41,764	450,000		Overlays (city fuel tax)	450,000
503	546	23,000	378000	Building Maintenance	14,213
25,827	13,102	82,000	380000	Professional Services	35,000
2,573	2,472	5,200	380020	Computer & Software Support	5,000
2,375	4,636	2,300	380050	Non-Capital Equipment	5,000
17,302	21,590	31,678	390090	Overhead Cost (Indirect Allocation)	29,288
601,158	204,764	776,578	Total Materials and Services	712,001	712,001

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

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23				
Requirements						
		9,000	610005	Capital Outlay-Public Works:		
	7,999		610014	Public Works Service Truck	18,900	18,900
		10,350	610024	Emergency Response Trailer		
			610025	Hoist Truck	16,200	16,200
		15,000	610026	Vacuum Excavator Trailer		
			610031	Tailgate spreader	15,000	15,000
			610031	Tractor and Boom Mower	123,750	123,750
		240,000	620068	SW 2nd St (Elm - Gardenia)	240,000	240,000
75	1,420	487,000	620078	N Main & NW 7th Place (Warrenton Dr - NE 5th)	487,000	487,000
422	10		620091	Public Works Remodel		
3,272		320,000	620084	SW 4th St (S Main Ave-Alder Ct)	320,000	320,000
450	3,225	220,000	620086	Intersection of SW 9th St and S Main Ave	220,000	220,000
17,991	305,381		620087	SW Alder Ave. (2nd to 1st)		
		50,000	620012	Warrenton Trails Wayfinding Signs	50,000	50,000
		40,000	620013	Upgrade Curb & Sidewalk at Elementary	40,000	40,000
	128,382	500,000	620014	SRTS Grade Sch-Main Ave Safe Ped Walk	500,000	500,000
		1,360,000	620015	SRTS Grade Sch-Phase 2	3,360,000	3,360,000
		455,000	620028	SE 2nd St (SE Marlin-Warr. Commercial Ctr)	455,000	455,000
	10,853		620029	Tansy Point Connection NW 11th Path		
22,210	457,270	3,706,350		Total Capital Outlay	5,845,850	5,845,850
-	-	75,000	800000	Contingency	500,000	500,000
736,197	789,130	4,814,670		Total Expenditures	7,329,022	7,329,022
2,608,279	2,778,651	23,750	880001	Ending Fund Balance	464,325	464,325
\$ 3,344,476	\$ 3,567,781	\$ 4,838,420		Total Requirements	\$ 7,793,347	\$ 7,793,347

Streets System Development Charges Fund 041 (410)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23			
			Resources		
\$ 909,268	\$ 1,072,687	\$ 1,097,949	300000	Beginning Fund Balance	\$ 1,282,100
155,169	137,523	160,000	339200	Improvement Fee	160,000
8,250	6,208	4,950	361000	Interest	3,800
			Total Resources		
1,072,687	1,216,418	1,262,899			1,445,900
			Requirements		
			620000	Capital Outlay-Public Works: Improvements	
			Total Capital Outlay		
-	-	-			-
-	-	1,162,899	800000	Contingency	
-	-	1,162,899		Total Expenditures	-
1,072,687	1,216,418	100,000	880001	Ending Fund Balance	1,445,900
\$ 1,072,687	\$ 1,216,418	\$ 1,262,899	Total Requirements		
					\$ 1,445,900

Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources		
\$ 5,406	\$ 5,503	\$ 2,500	300000	Beginning Fund Balance	\$ 564
4,030	88,883	101,233	347500	Engineering Services	143,058
			348000	Other Billed Services	143,058
			360000	Miscellaneous Income	
			361000	Interest	
9,436	94,386	103,733	Total Resources		
					143,622
			Requirements		
			Personnel Services-Engineering Dept:		
2,843	59,330	64,000	110000	Regular Salaries	76,250
	479	1,000	110001	Overtime	1,000
211	4,479	4,973	141000	FICA	5,910
34	747	736	142000	Workers Compensation	1,048
		130	142100	Paid Family Leave	309
3	59	65	143000	Unemployment	77
730	15,568	16,841	144000	Retirement	25,524
109	8,557	8,623	145000	Health Insurance	24,316
1	44	39	146000	Life Insurance	39
3	148	126	149000	Long Term Disability	149
3,933	89,411	96,533	Total Personnel Services		
		1			134,622
			Total Full-Time Equivalent		
			Materials and Services-Engineering Dept:		
		1,000	210000	Office Supplies	1,000
	145	1,500	320000	Dues/Meetings/Training/Travel	3,000
		700	340002	Communications	500
	32		380000	Professional Services	500
	531	2,000	380020	Computer/Software Support	2,000
		2,000	380050	Non-capital equipment	2,000
-	708	7,200	Total Materials and Services		
					9,000
3,933	90,119	103,733	Total Expenditures		
					143,622
5,503	4,267	-	880001	Ending Fund Balance	-
					-
\$ 9,436	\$ 94,386	\$ 103,733	Total Requirements		
					\$ 143,622

Warrenton Business License Fund 006 (400)

Historical Data			Budget for Fiscal Year 7/1/2023 - 6/30/2024		
Actual	Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/21	FYE 6/30/22	FYE 6/30/23	Budget Officer	Budget Committee	Governing Body
			Resources		
\$ 71,405	\$ 53,439	\$ 59,000	300000	Beginning Fund Balance	\$ 109,000
60,660	63,665	61,000	321600	Business License Fees	86,000
663	406	350	361000	Interest Earnings	1,800
30			364000	Fund Raising Revenues	
132,758	117,510	120,350	Total Resources		
			Requirements		
6,063	6,030	4,526	199999	Personnel Services-WBL Program:	
6,063	6,030	4,526		Personnel services overhead (.0319 FTE)	4,371
				Total Personnel Services	4,371
984	946	1,000	211000	Materials and Services-WBL Program:	
267	143	500	310000	Postage	1,000
7,500	7,500	7,500	320000	Printing/Advertising/Publicity/Marketing	300
14	50	250	360000	Dues/Meetings/Training/Travel	7,500
119		2,500	380000	Bank/Credit Card Fees	250
538			380010	Professional Services	200
		5,000	380019	Rental (Storage)	
1,665	1,748	2,000	380020	Nuisance Abatement	10,000
490	550	800	380039	Computer & Software Support	2,000
	1,000	1,000	380031	North and South Welcome Sign	800
6,369			380034	July 4th Parade	
1,287		15,000	380047	Winter Holiday Events/Decoration	
			380048	Façade Grants(outside URA)	
	16,502	20,000	380051	Festival/Chamber Events	
4,024	4,110	3,231	390090	Holiday & Community Events	25,000
				Overhead Cost (Indirect Allocation)	3,560
23,256	32,549	58,781	Total Materials & Services		
-	-	-	620005	Capital Outlay-WBL Program:	
				Hammond Planting Strip Upgrade	10,000
				Total Capital Outlay	10,000
40,000	5,000		Not allocated:		
10,000	5,000		Transfers to Other Funds		
		3,000	860070	Police Vehicle Replacement Fund	
50,000	10,000	3,000	860071	Fire Apparatus & Equipment Fund	-
			860015	Grants Fund - (Fire Equip. Match)	
			860001	General Fund - Planning Reviews/Code Enf.	3,000
				Total Transfers	3,000
-	-	5,000	800000	Contingency	
79,319	48,579	71,307	Total Expenditures		
53,439	68,931	49,043	880001	Ending Fund Balance	138,819
\$ 132,758	\$ 117,510	\$ 120,350	Total Requirements		