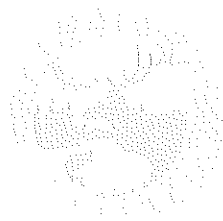


# ADOPTED BUDGET



FISCAL  
YEAR  
2022-2023





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**CITY OF WARRENTON**  
**FISCAL YEAR 2022 – 2023 BUDGET**  
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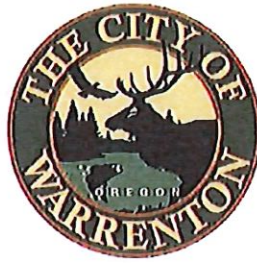
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## BUDGET MESSAGE

May 14, 2022

Dear Budget Committee Members:

Enclosed is the proposed budget for the City of Warrenton Fiscal Year (FY) 2022-2023.

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

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

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

### INTRODUCTION

The City provides a wide range of services to its residents and businesses. These include police and fire protection, municipal court, city parks, dikes, street maintenance, land use planning and development, building inspection, general administration, water treatment and distribution, wastewater collection and treatment, refuse collection, and moorage. The annual City budget is a spending plan and guide for the City of Warrenton subject to statutory restrictions.

The budget includes a comprehensive listing of anticipated revenues and proposed expenditures for each function of the local government during the next fiscal year that begins July 1, 2022, and ends June 30, 2023.

The overall spending authority for the proposed FY 2022-2023 Budget is \$45,398,687.

Revenues across all funds are estimated to increase by approximately \$7.5 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. We continued to limit spending due to impacts from the pandemic. With CARES Act funding and staff diligence, the City was able to withstand major fiscal impacts from the pandemic rather successfully. This budget is based on the best information we had at the time of preparation.

The Building Department continues to maintain a healthy fund. At the writing of this budget message, the city has issued building permits for 38 residential permits and 79 commercial permits. Notable permits issued were Harbor Freight tenant improvement permit, Taco Bell remodel permit, and five single family homes for the Roosevelt subdivision. Anticipated projects prior to the end of the fiscal year are the Trillium House forty-unit apartment building, Latitude 46 apartment complex- two 12-plexes, one four-plex, and a storage building, Alt 101 apartment complex- four apartment buildings in two phases with a total of 30 units. It is anticipated that there will be at least 15 new single-family dwelling permits issued for the Roosevelt subdivision in FY 22-23. Revenues in this fund can only be used to pay for Building Department activities.

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

After two years of no increases, we are proposing an increase in utility rates. We have some significant infrastructure projects in the coming years, as outlined in the CIP, and we must adequately prepare for likely debt and cost to upgrade our sewer plant and water infrastructure.

In an attempt to manage workloads related to the continued growth of the City, we must address staffing. This budget includes an increase in FTEs (pg. 29) over last year by 4.9300. This includes adding hours to current positions, reorganizing/removing positions, and adding new positions. Less than 5 equivalent FTEs is still extremely conservative, and we carefully reviewed all requests to prioritize where these positions are needed and whether there are designated funds to cover the positions moving forward. There were several asks we were not able to fund.

## **BUDGET COMMITTEE**

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

All members of the committee have the same degree of authority and responsibility. The Budget Committee announces the time for its meeting(s), receives and deliberates on the proposed budget document, hears the Budget Message, and receives public input. Minutes of the meetings are kept

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

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

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

## **BUDGET OFFICER**

State statute requires that a **Budget Officer is appointed and that the Budget Officer present a balanced budget to the Budget Committee.** Acting under the authority of Warrenton's City Charter, the City Commission has designated the City Manager as the City's Budget Officer. Historically, the duties of the Budget Officer include the following responsibilities to one degree or another:

### Coordination of the Budgetary Process

This typically includes preparation of revenue projections and compilation of the expenditure requests from each of the City's departmental units. After a final proposed budget is prepared, it is presented to the City of Warrenton Budget Committee. Following review and possible modification, the committee adopts a motion to forward an approved budget to the City Commission with a recommendation to accept. The City Commission then reviews the approved budget as presented, conducts a public hearing, makes any desired modifications, and then passes a resolution to create an adopted budget. The adopted budget must be created prior to June 30, 2022.

### Monitoring Budgetary Performance throughout the Budget Year

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

## **BUDGET FORMAT**

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

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

Following these broad policy documents is a tabulation of Personnel Allocations, Full Time Equivalents (FTE), and Organizational Structure and Staffing. The Personnel Allocations and the FTE listings provide the number of employees budgeted in each individual department and salaries that are paid from more than one source. These two sources of information are provided to help the Budget Committee identify the personnel charges for each individual departmental unit within the budget document. 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 2022-2023 budget.

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

## **SUMMARY**

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

### **Property Tax**

A three percent increase in the rate-constrained property tax collections has been applied in the proposed budget. The City's permanent tax rate is \$1.6701 per \$1,000 of assessed property valuation. The local option levy for police services was approved by voters on May 15, 2018, and is 28 cents per \$1,000 of assessed property valuation. That levy began July 1, 2019, and runs through June 30, 2024. 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 \$199,101 this fiscal year. The current levy for the library is 33 cents per \$1,000.



### Personnel Cost

The proposed budget includes a 2.5% cost of living wage increase beginning July 1, 2022, for all general unit and non-union employees. The City is currently in negotiations for a cost-of-living wage increase beginning July 2022 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. Over the past ten years the City has continued to use an indirect cost allocation plan. In the proposed budget, the City has consolidated all indirect costs to be allocated within the budget based on a percentage-of-spending methodology. The proposed budget indirect cost allocation plan is consistent with the adopted City fiscal policies, which provide that:

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

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

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

### General Fund

The General Fund is the account with which general City operations are funded. It records expenditures needed to run the daily operations of the City such as wages, rent, and consumable materials. It also shows the money that is estimated to be available to pay for these general needs. The City anticipates an increase in General Fund resources and an increase in total expenditures. 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>2021-2022</u>	<u>2022-2023</u>
Municipal Court	\$187,431	\$188,871
Administration/Commission	\$1,223,114	\$1,385,311
Planning Services	\$287,914	\$439,126
Police Services	\$2,098,395	\$2,189,639
Fire & Emergency Medical Services	\$944,476	\$1,034,854
Parks	\$186,654	\$161,567

Contingency	\$254,938	\$314,541
Transfers	\$170,778	\$891,451

The jump in Planning Services is due to adding a Planning Technician position and Transfers has a significant jump due to ARSPA funds.

### **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>2021-2022</u>	<u>2022-2023</u>
Warrenton Marina Fund (010)	\$851,644	\$943,225
Hammond Marina Fund (011)	\$563,652	\$614,261
Water Fund (025)	\$8,925,702	\$8,256,796
Storm Sewer Fund (028)	\$1,272,221	\$2,040,570
Sewer (Wastewater) Fund (030)	\$5,501,921	\$5,488,897
Sanitation Fund (032)	\$1,399,279	\$1,799,600

### **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>2021-2022</u>	<u>2022-2023</u>
Community Center Fund (005)	\$26,271	\$31,096
Warrenton Business License Fund (006)	\$82,091	\$71,307
Grant Fund (015)	\$172,246	\$855,962
Library Fund (020)	\$308,477	\$313,013
Building Department Fund (021)	\$571,145	\$495,954
Transient Room Tax Fund (024)	\$290,000	\$330,000
Facilities Maintenance Fund (035)	\$115,500	\$254,354

State Tax Street Fund (040)	\$3,183,459	\$4,814,493
Quincy Robinson Trust Fund (065)	\$123,000	\$137,000

### **Capital Reserve Funds**

A Capital Reserve Fund is the account with which specially designated long term City projects, physical plant construction or equipment purchases costing more than \$5,000 are funded. Each fund accumulates money to pay for the service, project, property, or equipment planned for acquisition. Each functions as a savings account. A resolution is needed to set up a reserve fund and it must have a specific purpose. After money is placed in a reserve fund it can only be spent for the specific purpose of the fund. Purchases are made directly out of the reserve fund and money cannot be transferred out of the reserve fund to another fund. Warrenton maintains a number of capital reserve funds. Funds that show \$0 means we are not appropriating money this fiscal year; it does not reflect the amount saved within that fund. A summary of the operating expenses of these funds in the coming fiscal year follows:

	<u>2021-2022</u>	<u>2022-2023</u>
Community Center Capital Reserve Fund (004)	\$8,587	\$11,812
Warrenton Marina Capital Reserve Fund (012)	\$385,000	\$547,000
Hammond Marina Capital Reserve Fund (013)	\$398,000	\$214,000
Water Systems Development Fund (026)	\$0	\$200,000
Water Fund Capital Reserve Fund (029)	\$4,128,600	\$7,307,300
Sewer Systems Development Fund (036)	\$0	\$0
Sewer Fund Capital Reserve Fund (038)	\$555,650	\$846,650
Storm Sewer Systems Development Fund (051)	\$0	\$80,000
Sanitation Fund Capital Reserve Fund (034)	\$34,950	\$37,950

### **Debt Service Funds**

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

	<u>2021-2022</u>	<u>2022-2023</u>
Wastewater Treatment GO Bond Fund (059)	\$563,908	\$561,509

### **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>2021-2022</u>	<u>2022-2023</u>
Parks SDC Fund (003)	\$40,000	\$30,000
Streets SDC Fund (041)	\$1,246,900	\$1,162,899
Police Vehicle Replacement Fund (070)	\$118,000	\$224,118
Fire Apparatus & Equipment Replacement Fund (071)	\$713,000	\$784,500
Tansy Point Dock Capital Reserve Fund (072)	\$213,580	\$235,328

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:

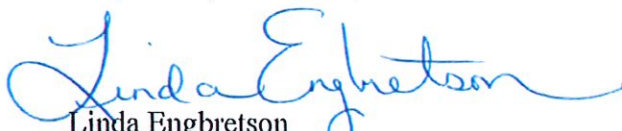
	<u>2021-2022</u>	<u>2022-2023</u>
Engineering Internal Service Fund (042)	\$132,834	\$103,733

#### **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 which has enabled us to add crucial positions and/or hours to provide appropriate service levels as Warrenton continues to grow.

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

Respectfully submitted,

  
Linda Engbretson  
Budget Officer

**City of Warrenton  
Budget Committee Members  
Fiscal Year 2022-2023**

***Commissioners***

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

***Appointed Members***

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

***Budget Committee Staff***

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



# CITY OF WARRENTON

## BUDGET CALENDAR

### FISCAL YEAR 2022 – 2023

<u>DATE</u>	<u>ACTION</u>
January 1, 2022 through February 18, 2022	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2022.
February 15, 2022 through February 18, 2022	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 21, 2022	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 28, 2022	Department Heads complete Fiscal Year 2022/2023 budget requests and submit to Finance Director.
April 4, 2022 through April 8, 2022	Budget Officer meets with Department Heads and reviews budget requests.
April 12, 2022	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:15 p.m.)
April 11, 2022 through April 22, 2022	Budget Officer prepares proposed budget and budget message.
April 29, 2022	Publish <b>notice</b> of May 14, 2022 Budget Committee convening meeting date/time and opportunity to receive citizen input (5 - 30 days required, at least 5 days required between first and second) in newspaper and on city website.
April 29, 2022 (Friday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 14, 2022 (Saturday)	<p>Budget Committee meeting (City Commission Chambers, 9:00 a.m.) Receive Proposed Fiscal Year 2022/2023 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 2022/2023 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 2022 – 2023**

<u>DATE</u>	<u>ACTION</u>
May 21, 2022	2 <sup>nd</sup> Budget Committee meeting 9:00a.m. (if needed)
June 3, 2022	Budget Officer submit budget summary and public hearing notices to newspaper of record (The Columbia Press) for publishing. Hearings scheduled for June 28, 2022.
June 10, 2022	Publish budget summaries in advance of City Commission public hearing (5 days in advance; 5 - 25 required).
June 28, 2022	City Commission conduct Public Hearings on Approved Fiscal Year 2022/2023 City of Warrenton and Warrenton Urban Renewal Agency Budgets as approved by Budget Committee (City Commission Chambers, 6:00 p.m.)
June 28, 2022	City Commission conduct Public Hearing on proposed uses of State Revenue Sharing funds (City Commission Chambers, 6:00 p.m.)
June 28, 2022	City Commission adopt Fiscal Year 2022/2023 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, 2022).
June 28, 2022	City Commission adopt Capital Improvement Program, 2023-2028.
July 1, 2022	Budget Officer submit Fiscal Year 2022/2023 Levy and Appropriation Resolution to County Tax Assessor (must be accomplished prior to July 15, 2022).

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

	Actual					Adopted Budget					Proposed Budget					Projected					Projected				
	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025		FYE 2022	FYE 2023	FYE 2024	FYE 2025		FYE 2022	FYE 2023	FYE 2024	FYE 2025		FYE 2022	FYE 2023	FYE 2024	FYE 2025	
Beginning Fund Balance	-5%	1,269,879	3%	1,306,042	2%	1,337,045	-13%	1,156,780	-10%	1,043,091	-16%	875,000	26%	1,100,000	-83%	186,516					-				
<b>Resources:</b>																									
Property Taxes	2%	920,075	6%	974,898	5%	1,021,528	5%	1,077,456	11%	1,200,859															
Permanent Rate											1,015,394	4%	1,060,110	3%	1,096,083	3%	1,128,965								
Police Local Option											190,888	4%	199,101	3%	205,087	3%	211,240								
Other Taxes, land sales		875		11,287	-100%	0		937		3,370															
Transient Room Tax		491,252	16%	569,343	-2%	556,915	-18%	458,740	23%	562,166	-6%	527,000	18%	622,492	1%	628,717	2%	641,291							
Franchise Fees	11%	752,579	-5%	713,083	6%	758,590	2%	770,988	19%	918,595	-3%	891,269	6%	942,319	1%	955,045	1%	964,595							
Licenses, Permits, Fees	-8%	600	25%	750	-17%	625	-12%	550	-9%	500	0%	500	15%	575	0%	575	0%	575							
Grants		0		0		0		10,799	738%	90,545	-100%	-		-		-									
State Revenue Sharing	10%	46,584	4%	48,302	3%	49,736	9%	54,419	19%	64,989	-7%	60,763	10%	66,873	1%	67,542	2%	68,893							
State Cigarette Tax	-3%	6,629	-2%	6,510	-6%	6,092	-5%	5,808	-12%	5,121	-21%	4,066	17%	4,764	-3%	4,637	-1%	4,591							
State Liquor Tax	8%	80,225	5%	84,134	5%	88,306	7%	94,286	10%	104,104	-5%	99,029	17%	116,242	4%	121,450	3%	125,094							
State Marijuana Tax				26,153		16,422		24,468	-12%	21,501	-68%	6,795	17%	7,940	-2%	7,813	2%	7,969							
Charges for Services	-38%	143,609	38%	197,836	-7%	183,269	6%	194,089	35%	262,372	-28%	190,130	27%	240,829	4%	250,724	3%	258,246							
Fines and Forfeits	-12%	104,946	-5%	99,800	38%	138,185	-13%	120,204	-9%	109,518	17%	127,800	1%	128,700	2%	131,700	1%	133,017							
Interest Earnings	69%	11,934	57%	18,680	53%	28,618	-32%	19,379	-62%	7,365	9%	8,000	0%	8,000	0%	8,000	0%	8,000							
Lease Receipts	15%	209,251	0%	209,572	2%	213,814	1%	216,712	1%	219,383	2%	222,761	-1%	220,002	0%	220,412	0%	220,724							
Miscellaneous	40%	16,294	-23%	12,592	17%	14,688	-4%	14,068	-7%	13,089	-85%	2,000	50%	3,000	0%	3,000	0%	3,000							
Overhead Charge	0%	1,005,238	-7%	936,779	9%	1,016,874	7%	1,090,707	-8%	1,008,896	21%	1,223,114	13%	1,385,311	6%	1,468,430	6%	1,556,535							
One Time Revenues	100%	0	100%	0	100%	3,577	100%	0	100%	160						-									
Transfers In	0%	0	0%	25,629	0%	0	0%	0	0%	0						685,618		591,741							
<b>Total Resources</b>	1%	<u>3,790,101</u>	4%	<u>3,935,358</u>	4%	<u>4,097,239</u>	1%	<u>4,153,610</u>	11%	<u>4,592,333</u>	0%	<u>4,569,509</u>	25%	<u>5,691,876</u>	1%	<u>5,760,956</u>	-7%	<u>5,332,735</u>							
<b>Expenditures:</b>																									
Personal Services	-4%	2,300,050	9%	2,505,613	8%	2,708,362	5%	2,832,602	-3%	2,736,496	20%	3,296,939	9%	3,575,979	7%	3,826,298	10%	4,208,927							
Materials and Services	0%	1,205,771	-3%	1,167,733	-3%	1,130,555	12%	1,267,977	2%	1,288,905	20%	1,545,211	12%	1,733,055	3%	1,776,381	3%	1,820,791							
Capital Outlay	-38%	5,039	-82%	931	-45%	509	-79%	108	291%	422	3170%	13,800	33%	18,300	-73%	5,000	0%	5,000							
Debt Service		113,500		113,500		113,500		72,034	0%	72,033	0%	72,034	0%	72,034	0%	72,034	0%	72,034							
Transfers Out	-19%	129,578	-10%	116,578	178%	324,578	-71%	94,578	-26%	70,178	143%	170,778	422%	891,451	-14%	762,519	-78%	170,798							
<b>Total Expenditures</b>	-2%	<u>3,753,938</u>	4%	<u>3,904,355</u>	10%	<u>4,277,504</u>	0%	<u>4,287,299</u>	-2%	<u>4,168,034</u>	22%	<u>5,098,762</u>	23%	<u>6,290,819</u>	2%	<u>6,442,232</u>	-3%	<u>6,277,550</u>							
Contingency											254,938		314,541	2%	322,112	-3%	313,878								
Ending Fund Balance	3%	<u>1,306,042</u>	2%	<u>1,337,045</u>	-13%	<u>1,156,780</u>	-10%	<u>1,043,091</u>	41%	<u>1,467,390</u>	-94%	<u>90,809</u>	105%	<u>186,516</u>	-538%	<u>(816,872)</u>	54%	<u>(1,258,692)</u>							
Months operating expenditures in ending fund balance		4.17		4.11		3.25		2.93		4.22		0.21		0.36		0.00		0.00							

## Resolution Number - 2031

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

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

#### FISCAL POLICY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

#### **Section H. Comprehensive Capital Planning & Financing**

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

#### **Section I. Limitations on City Indebtedness**

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

#### **Section J. Structure and Term of City Indebtedness**

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

#### **Section K. Method of Sale - Bonds**

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

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

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

#### **Section L. Short-Term Debt & Interim Financing**

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

#### **Section M. Improvement District and Assessment Contract Financing**

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

**Section N. Refunding of City Indebtedness**

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

This resolution is effective December 1, 2003.

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

Attest:

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

## **Resolution Number 2032**

### **A Resolution Establishing Budget Development Policies for the City of Warrenton**

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

#### **BUDGET DEVELOPMENT POLICIES**

**1. General Fund Budget**

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

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



## 2. Non-General Fund Budgets

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

## 3. Matching Funds

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

**4. New Positions Generally**

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

**5. Mid-Year Budget Reductions**

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

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

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

**7. Employee Salary Adjustments**

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

**8. Budget Controls**

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

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

9. **Discretionary Resources**

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

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

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

Passed and adopted November 20, 2002.

This resolution is effective December 1, 2002.

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

Attest:

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

## **Resolution Number 2033**

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

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

#### **BUDGET STRATEGIC PLAN**

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

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

#### General Fund Priorities

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

#### **RESOURCE REDUCTION STRATEGY**

##### **Section II - General Policies and Principles**

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



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

### **Section III - Resource Reduction Priorities**

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

#### **General Fund Reduction Priorities**

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

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

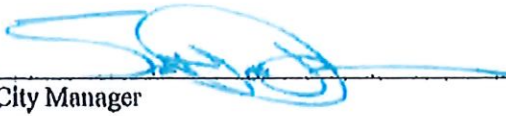
- E. A reduced City workweek will be proposed to achieve salary savings. If this proves insufficient, then;

F. The City will consider a reduction in force.

This resolution is effective December 1, 2002.

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

Attest:

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

## CITY OF WARRENTON

Budget 2022/2023

## PERSONNEL ALLOCATION

City Manager	1.00	151,925	1.00	151,925															
City Recorder /Assistant to City Manager	1.00	74,603	1.00	74,603															
Deputy City Recorder	0.90	44,009	0.90	39,608															
	0.10				CD	419	0.0500	2,200						0.0500	2,200				
Finance Director	1.00	129,554	1.00	129,554															
Accounting Clerk	0.625	27,942	0.625	27,942															
Cashier/Accounting Clerk	1.00	54,384	0.20	10,877															
Accountant	1.00	64,979	1.00	64,979															
Accounting Technician	1.00	55,050	0.20	11,010															
Mayor		1,800		1,800															
Commissioners		7,200		7,200															
Community Center staff	0.15	4,727							0.1500	4,727									
Planner	1.00	78,302			CD	419	1.0000	78,302											
Planning Tech	1.00	57,810			CD	419	1.0000	57,810											
Permit Technician	1.00	50,520			CD	419	0.1500	7,578						0.8500	42,942				
Building Official	1.00	85,650												1.0000	85,650				
Building Inspector	1.00	59,255												1.0000	59,255				
Fire Chief	1.00	88,148			Fire	422	1.0000	88,148											
Division Chief of Training	1.00	77,687			Fire	422	1.0000	77,687											
Firefighter/Lietenant	1.00	67,109			Fire	422	1.0000	67,109											
Fire Administrative Assistant	0.50	21,555			Fire	422	0.5000	21,555											
Fire Volunteers		120,000			Fire	422		120,000											
Fire Marshall	1.00	77,687							1.00	77,687									
Librarian	1.00	62,899											1.000	62,899					
Library Assistant	0.70	25,642											0.700	25,642					
Library Assistant Youth Coordinator	0.625	22,618											0.625	22,618					
Harbormaster	1.00	76,082																	
Marina Accounting Clerk	1.00	47,529																	
Marina Workers	3.00	149,059																	
Assistant Harbormaster	1.00	63,914																	
Police Chief	1.00	111,415			Police	421	1.0000	111,415											
Police Sergeant	2.00	173,256			Police	421	2.0000	173,256											
Police Officers	9.00	596,559			Police	421	9.0000	596,559											
Police/Court Clerks	1.150	113,085			Police	421	1.1500	66,834											
	0.850				Court	412	0.8500	46,250											
Public Works Director	1.00	109,313			Parks	429	0.0200	2,186											
Public Works WTP Supervisor	1.00	81,571																	
Public Works Foreman	1.00	60,387			Parks	429	0.0282	1,700											
Operations Manager	1.00	81,571			Parks	429	0.0600	4,894											
Public Works Analyst	1.00	49,741			Parks	429	0.0100	497											
Public Works Executive Secretary	1.00	49,884			Parks	429	0.0220	1,099											
Public Works Office Assistant	1.00	47,529			Parks	429	0.0220	1,047											
Public Works Water Quality Technician	1.00	63,736																	
Public Works Sanitation	2.00	104,935																	
Public Works Utility Worker	10.00	494,844			Parks	429	0.2816	13,935											
Public Works Utility Worker-WWTP	1.00	47,181																	
Public Works WTP Operator	1.00	65,643																	
Public Works WWTP Operator	1.00	60,696																	
Public Works Weekend Operator	0.28	17,250																	
Engineering Tech	2.00	137,435																	
		<u>4,313,670</u>																	
Overtime		199,700		1,200	Fire	422		5,000											
					Court	412		1,000											
					CD	419		1,000											
					Police	421		82,000											
					Parks	429		2,000											
On-Call Time		13,787			Parks	429		374											
Temporary/Seasonal		42,220			Police	421		250											
					Parks	429		10,782											
GRAND TOTALS	64.880	<u>4,569,377</u>	5.9250	<u>520,697</u>			20.1438	<u>1,642,469</u>	0.1500	<u>4,727</u>	1.0000	<u>77,687</u>	2.3250	<u>111,160</u>	2.9000	<u>190,048</u>			

## General Fund Dept Summary

412	Municipal Court	0.8500	47,250
419	Community Development	2.2000	146,891
421	Police	13.1500	1,030,315
422	Fire	3.5000	379,499
429	Parks	0.4438	38,515
	Total	<u>20.1438</u>	<u>1,642,469</u>

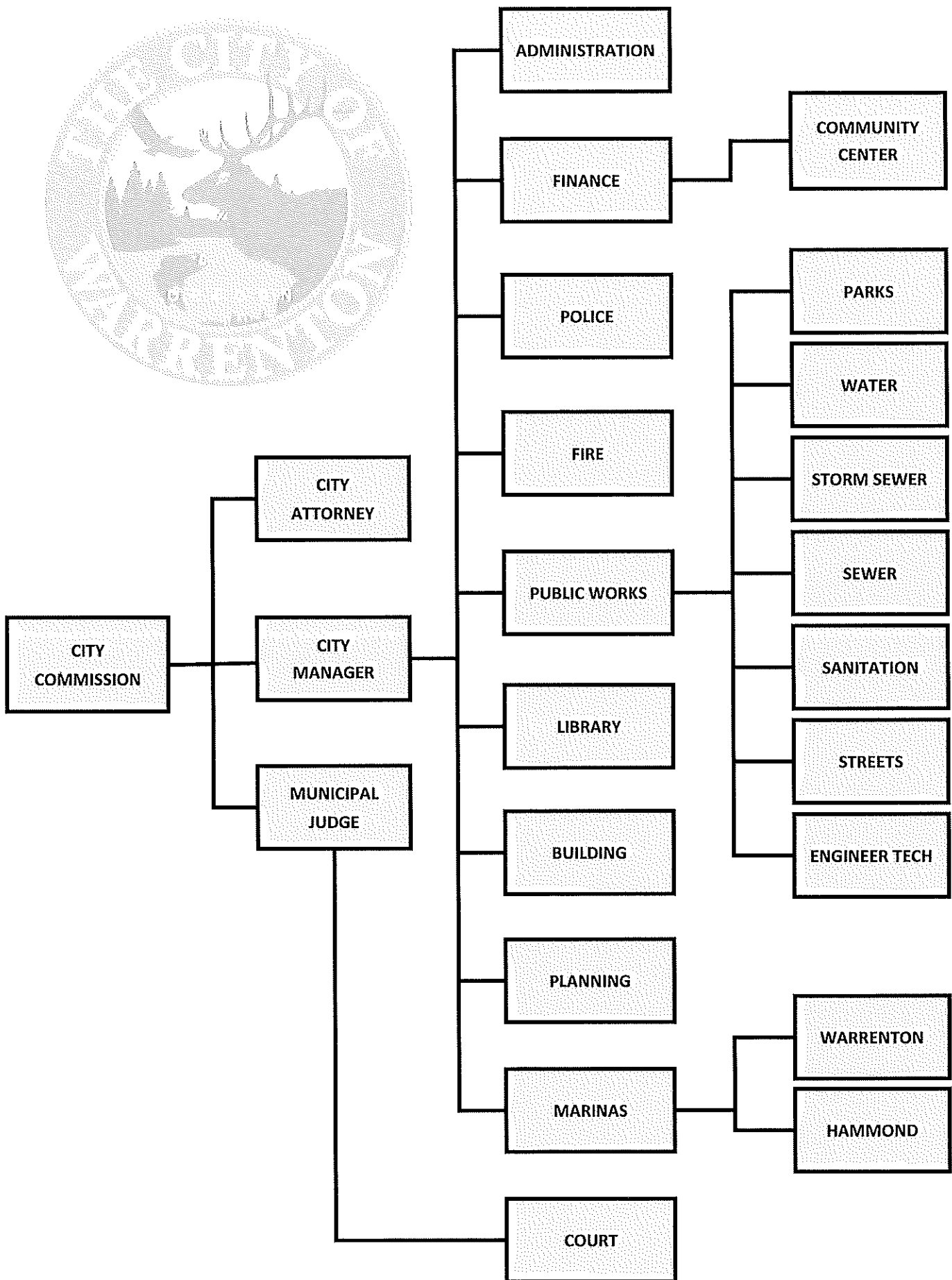


CITY OF WARRENTON Budget 2022/2023 PERSONNEL ALLOCATION	040	010	011	025	030	028	032	042								
	FTE	State Tax Street	FTE	Warrenton Marina	FTE	Hammond Marina	FTE	Water	FTE	Sewer	FTE	Storm Sewer	FTE	Sanitation	FTE	Engineering
City Manager																
City Recorder /Assistant to City Manager																
Deputy City Recorder																
Finance Director																
Accounting Clerk																
Cashier/Accounting Clerk							0.3051	16,591	0.3105	16,885	0.0621	3,376	0.1224	6,655		
Accountant																
Accounting Technician							0.3051	16,794	0.3105	17,092	0.0621	3,417	0.1224	6,737		
Mayor																
Commissioners																
Community Center staff																
Planner																
Planning Tech																
Permit Technician																
Building Official																
Building Inspector																
Fire Chief																
Division Chief of Training																
Firefighter/Lietenant																
Fire Administrative Assistant																
Fire Volunteers																
Fire Marshall																
Librarian																
Library Assistant																
Library Assistant Youth Coordinator																
Harbormaster			0.6382	48,559	0.3618	27,523										
Marina Accounting Clerk			0.6382	30,335	0.3618	17,194										
Marina Workers			1.9147	95,134	1.0853	53,925										
Assistant Harbormaster			0.6382	40,793	0.3618	23,121										
Police Chief																
Police Sergeant																
Police Officers																
Police/Court Clerks																
Public Works Director	0.1300	14211					0.4000	43,725	0.4000	43725	0.0300	3279	0.0200	2186		
Public Works WTP Supervisor							1.0000	81,571								
Public Works Foreman	0.1226	7402					0.4582	27,672	0.3413	20611	0.0497	3002				
Operations Manager	0.1000	8157					0.2000	16,314	0.5000	40786	0.1200	9789	0.0200	1631		
Public Works Analyst	0.0900	4477					0.5000	24,870	0.2000	9948	0.1800	8953	0.0200	995		
Public Works Executive Secretary	0.0765	3818					0.3699	18,454	0.3838	19144	0.0513	2558	0.0964	4811		
Public Works Office Assistant	0.0765	3638					0.3699	17,583	0.3838	18240	0.0513	2437	0.0964	4584		
Public Works Water Quality Technician							0.0000	-	1.0000	63736						
Public Works Sanitation													2.0000	104935		
Public Works Utility Worker	1.2258	60658					4.5824	226,757	3.4131	168895	0.4971	24599				
Public Works Utility Worker-WWTP									1.0000	47181						
Public Works WTP Operator							1.0000	65,643								
Public Works WWTP Operator									1.0000	60696						
Public Works Weekend Operator							0.1400	8,625	0.1400	8625						
Engineering Tech	0.2500	18,434					0.250	18,434	0.250	18434	0.250	18,434			1.0000	63,697
Overtime		2,000		8,000		8,000		28,000		50,000		2,500		8,000		1,000
On-Call Time		1629						6089		5035		661				
Temporary/Seasonal		899		12,000		12,000						5,391		899		
GRAND TOTALS	2.0715	125,322	3.8294	234,822	2.1706	141,763	9.8807	617,123	9.6329	609,034	1.3535	88,395	2.4977	141,433	1.0000	64,697

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

	Budget Year						
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
<b>General Fund</b>							
Municipal Court	0.4880	0.4878	0.7317	0.7317	0.7317	0.7927	0.8500
Admin/Commission/Finance	5.4500	5.6750	5.9250	5.9250	5.9250	5.9250	5.9250
Planning	1.0250	1.0250	1.0250	1.2750	1.2750	1.2000	2.2000
Police	12.0120	12.7622	12.7683	12.7683	12.7683	13.1323	13.1500
Fire	3.0500	3.0000	3.0000	3.0000	3.0000	3.0000	3.5000
Parks	0.6900	0.5229	0.4656	0.7446	0.5357	0.7380	0.4438
Total General Fund	22.7150	23.4729	23.9156	24.4446	24.2357	24.7880	26.0688
<b>Special Revenue Funds</b>							
Community Center	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Grants Fund	0.7500	0.0000	0.0000	0.0000	0.0000	1.0000	1.0000
Library Fund	0.9150	0.9150	1.6650	2.0050	2.0050	2.2500	2.3250
Building Division	2.1750	2.0750	2.0750	2.8250	2.8250	2.9000	2.9000
State Tax Street Fund	0.6031	0.8510	0.7949	0.8391	1.0511	1.3085	2.0715
Total Special Revenue Fund	4.5931	3.9910	4.6849	5.8191	6.0311	7.6085	8.4465
<b>Enterprise Funds</b>							
Warrenton Marina	3.7256	3.6597	3.6033	3.5200	3.2549	3.8512	3.8294
Hammond Marina	2.2744	2.3403	2.3967	2.4800	1.7451	2.1488	2.1706
Water Fund	7.8044	8.5304	8.2382	8.3076	7.3792	8.6377	9.8807
Sewer Fund	6.7811	7.2457	7.9261	8.0133	8.8139	8.5065	9.6329
Storm Sewer Fund	0.8329	0.7584	1.2694	0.7672	1.0122	0.6269	1.3535
Sanitation Fund	2.8884	2.6916	2.9058	2.9282	2.8079	2.7823	2.4977
Total Enterprise Fund	24.3068	25.2261	26.3394	26.0163	25.0132	26.5535	29.3647
<b>Internal Service Funds</b>							
Engineering	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Total All Funds	52.6149	53.690	55.940	57.2800	56.2800	59.9500	64.880
<b>Addition:</b>							
Engineer Tech							1.0000
Utility II							2.0000
PW Weekend Operator							0.2800
Library Admin Assistant from .625 to .70							0.0750
Firefighter/Lieutenant							1.0000
Fire Admin Assistant							0.5000
Planning Tech							1.0000
Police/Court Clerk .625 to 1							0.3750
<b>Subtraction:</b>							
Division Chief of Training							(1.0000)
Data Processor							(0.3000)
Total 2022/2023 net change							4.9300

## 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 2022-2023 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. Two full-time clerks split their time between Court and Police duties.

#### **Administration/Commission/Finance**

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

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

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

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

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

## **Planning**

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

## **Police**

The Warrenton Police Department is a progressive department which believes in “community policing” and strives to deliver quality personal service to Warrenton residents and people visiting our community. Officers handle criminal investigations, traffic control/enforcement, and school resource functions. This budget consists of nine patrol officers, two sergeants and the chief of police. Support staff consists of two full-time clerks who split their time between Court and Police 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. A Grant is being sought to fund a Fire Marshall and will be funded in the Grants Fund. The Warrenton Fire Department provides a very high level of dedicated service to City residents and businesses. Currently there are approximately 20 volunteer firefighters. Similar services provided by a full-time department would be unaffordable.

## **Parks**

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

## **Contingency**

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



## **Transfers**

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

## **Special Revenue Funds**

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

### **Community Center Fund**

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

### **Warrenton Business License Fund**

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

### **Grant Fund**

This fund is used to record grants from a variety of sources. This budget year includes anticipated grants for Police, Fire, 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 2022-2023 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 was renewed and increased by voters in 2018 and expires in 2023.

## **Building Division**

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

## **Transient Room Tax Fund**

The Transient Room Tax was passed to help defray costs of police and first response medical assistance and infrastructure usage by tourists and other short term visitors to the City of Warrenton, as well as to provide funds for tourist promotion. The tax is currently 12% of gross revenues for all short term (less than 30 days) rental of sleeping and camping space. Based on direction 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 \$356,000 this year. The City fuel tax is used to pay for rebuilding and overlaying city streets. The balance of the fund is used for street maintenance and repair, and street lighting.

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

## **Quincy Robinson Trust Fund**

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

## **Capital Projects/Capital Reserve Funds**

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

### **Community Center Capital Reserve Fund**

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

### **Facilities Maintenance Fund**

This reserve fund is used to accumulate money for financing the costs of major maintenance and capital improvements of the Municipal Building, Head Start Building, Community Center, 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 \$1,096,629.

### **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 \$641 per residential unit. The current fund balance is \$181,710.

### **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 three vehicles are proposed for replacement, as well as an upgrade to the mobile body camera system.

### **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. A FEMA grant has been applied for this year to purchase a Type 3 Fire Engine. Accumulated funds will provide

matching amounts required by the grants. Three fire vehicle and several equipment purchases are also proposed.

#### **Tansy Point Dock Capital Reserve Fund**

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

### **Enterprise Funds and Related Capital Reserve/Capital Project Funds**

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

#### **Warrenton Marina Fund**

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

#### **Warrenton Marina Capital Reserve Fund**

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

Phase 1 & 2 of Commercial Work Pier Improvements is proposed this year, but will be funded mostly by Urban Renewal, rather than the Capital Reserve Fund. A dock pile replacement, new pay stations and a work truck, to be shared with Hammond Marina, are also proposed in this year's budget.

#### **Hammond Marina Fund**

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

## **Hammond Marina Capital Reserve Fund**

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

Planned improvements this year include a dredge spoil area, pile replacement, dock lighting, new paystations, and a work truck, to be shared with Warrenton Marina.

## **Water Fund**

The Water Fund is self-supporting through user fees, connection fees and interest income. The Warrenton water system serves approximately 3,500 customers between the City of Gearhart and the Columbia River. The water fund operates, maintains and improves the water treatment, transmission, storage and distribution systems. The treatment system is a membrane filtration system.

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.

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

## **Water System Development Fund**

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay existing debt associated with capacity-increasing improvements. They have been used for that purpose in the past, but are not being proposed for that purpose in the current fiscal year. The current balance in the fund is \$195,635.

## **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 \$87,790.

## **Sewer Fund**

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

A 4% rate increase is proposed for 2022-2023.

## **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 \$846,650 in collection system and pump station projects. Reserves are also being set aside for large future projects. Sewer rate increases allow the operating fund to continue to make transfers into the Sewer Fund Capital Reserve Fund for capital expenditures. The City recently completed a Capacity Analysis of our existing treatment plant. It has been determined that a major expansion is required. The City expects this expansion to cost approximately \$4.1 million.

### **Sewer Systems Development Fund**

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay debt associated with capacity-increasing improvements. They have been used for that purpose in the past but are not budgeted to pay any debt service this fiscal year. The current balance in the fund is \$149,889.

### **Sanitation Fund**

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

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

### **Sanitation Fund Capital Reserve**

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

## **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.

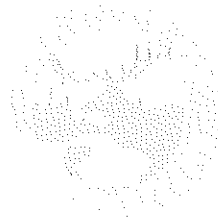
## **Internal Service Funds**

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 07/01/22 - 06/30/23		
FYE 6/30/20	Actual FYE 6/30/21	Adopted Budget FYE 6/30/22	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$18,583,249	\$21,662,896	\$22,003,177	Beginning Fund Balance	\$26,076,667	\$26,076,667	\$26,076,667
1,281,219	1,427,618	1,434,757	Property Taxes	1,497,865	1,497,865	1,497,865
554,340	579,674	533,421	Property Taxes, Levied for Debt	532,330	532,330	532,330
1,158,923	1,347,370	1,328,000	Other Taxes	1,529,492	1,529,492	1,529,492
770,988	918,595	891,269	Franchise Fees	942,319	942,319	942,319
10,673,030	10,533,038	10,365,575	Fees, Fines, and Charges for Service	11,235,387	11,235,387	11,235,387
384,186	171,738	147,550	Investment Earnings	123,825	123,825	123,825
1,155,562	2,349,040	6,666,778	Transfers In	6,964,291	6,964,291	6,964,291
14,068	13,089	2,000	Miscellaneous Revenue	3,000	3,000	3,000
-	-	2,500,000	Loan Proceeds	1,460,000	1,460,000	1,460,000
571,717	830,131	760,502	Operating Grants and Contributions	1,749,290	1,749,290	1,749,290
323,920	457,606	1,667,769	Capital Grants and Contributions	3,874,750	3,874,750	3,874,750
1,090,707	1,008,696	1,223,114	Indirect Expense Allocation	1,385,311	1,385,311	1,385,311
<u>\$ 36,561,909</u>	<u>\$ 41,299,491</u>	<u>\$ 49,523,912</u>	Total Resources	<u>\$ 57,374,527</u>	<u>\$ 57,374,527</u>	<u>\$ 57,374,527</u>
6,017,231	5,845,028	7,509,425	Personnel Services	8,302,700	8,242,432	8,242,432
4,733,108	5,423,913	8,666,058	Materials and Services	9,937,444	9,937,444	9,937,444
1,522,924	1,505,555	1,499,593	Debt Service	1,349,817	1,349,817	1,349,817
1,470,188	816,398	10,878,280	Capital Outlay	15,232,983	15,297,983	15,297,983
1,155,562	2,349,040	6,666,778	Transfers Out	6,964,291	6,964,291	6,964,291
		2,059,183	Contingency	3,611,452	3,611,452	3,611,452
14,899,013	15,939,934	37,279,317	Total Requirements by Category	45,398,687	45,403,419	45,403,419
21,662,896	25,359,557	12,244,595	Ending Fund Balance	11,975,840	11,971,108	11,971,108
<u>\$36,561,909</u>	<u>\$41,299,491</u>	<u>\$49,523,912</u>	Total Requirements	<u>\$57,374,527</u>	<u>\$57,374,527</u>	<u>\$ 57,374,527</u>

**City of Warrenton**  
**Summary of Requirements**  
**Fiscal Year Beginning July 1, 2022 and ending June 30, 2023**

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
<b>General Fund (by department)</b>									
Municipal Court	\$ 95,411	\$ 93,460					\$ 188,871	\$ -	\$ 188,871
Administration/Commission	808,293	577,018					1,385,311		1,385,311
Planning	262,621	176,505					439,126		439,126
Police	1,690,311	499,328					2,189,639		2,189,639
Fire	644,143	304,677	14,000	72,034			1,034,854		1,034,854
Parks	74,379	82,067	4,300				160,746		160,746
Transfers					891,451		891,451		891,451
Contingency						314,541	314,541	187,337	501,878
Total General Fund	3,575,158	1,733,055	18,300	72,034	891,451	314,541	6,604,539	187,337	6,791,876
<b>Special Revenue Funds</b>									
Community Center Capital Reserve Fund		11,812					11,812		11,812
Community Center Fund	8,022	16,074			5,000	2,000	31,096	6,204	37,300
Warrenton Business License Fund	4,526	58,781			3,000	5,000	71,307	49,043	120,350
Grant Fund	141,558	31,786			682,618		855,962	1,837	857,799
Library Fund	193,455	109,558				10,000	313,013	101,166	414,179
Building Division Fund	321,387	134,567				40,000	495,954	453,134	949,088
Transient Room Tax Fund		330,000					330,000		330,000
Facilities Maintenance Fund		161,354	25,000			68,000	254,354	28,646	283,000
State Tax Street Fund	256,742	776,578	3,706,350			75,000	4,814,670	23,750	4,838,420
Quincy Robinson Trust Fund		26,000	111,000				137,000	101,908	238,908
Total Special Revenue Funds	925,690	1,656,510	3,842,350	-	690,618	200,000	7,315,168	765,688	8,080,856
<b>Debt Service Funds</b>									
Wastewater Treatment GO Bond				561,509			561,509	44,921	606,430
Total Debt Service Funds	-	-	-	561,509	-	-	561,509	44,921	606,430
<b>Capital Projects Funds</b>									
Parks SDC Fund			30,000				30,000	155,710	185,710
Streets SDC Fund						1,162,899	1,162,899	100,000	1,262,899
Police Vehicle Replacement Fund			224,118				224,118	149,621	373,739
Fire Apparatus Replacement Fund			849,500				849,500	56,994	906,494
Tansy Point Capital Reserve Fund			235,328				235,328		235,328
Total Capital Projects Funds	-	-	1,338,946	-	-	1,162,899	2,501,845	462,325	2,964,170
<b>Enterprise Funds</b>									
Warrenton Marina Fund	424,511	293,714			100,000	125,000	943,225	73,654	1,016,879
Warrenton Marina Fund Capital Reserve			547,000				547,000	59,230	606,230
Hammond Marina Fund	252,873	181,388			100,000	80,000	614,261	60,291	674,552
Hammond Marina Fund Capital Reserve			214,000				214,000	887,722	1,101,722
Water Fund	1,258,918	1,589,804		538,956	4,360,000	496,000	8,243,678	464,384	8,708,062
Water Systems Development						200,000	200,000	95,293	295,293
Water Fund Capital Reserve Fund			7,307,300				7,307,300	3,152,700	10,460,000
Sewer Fund	1,219,668	2,751,331		177,318	600,000	713,012	5,461,329	142,932	5,604,261
Sewer Systems Development							-	210,691	210,691
Storm Sewer Fund	177,140	624,734	1,145,487			90,000	2,037,361	307,551	2,344,912
Storm Sewer Systems Development						80,000	80,000	33,294	113,294
Sewer Fund Capital Reserve Fund			846,650				846,650	4,453,350	5,300,000
Sanitation Fund	311,941	1,099,708			222,222	150,000	1,783,871	110,473	1,894,344
Sanitation Fund Capital Reserve			37,950				37,950	459,272	497,222
Total Enterprise Funds	3,645,051	6,540,679	10,098,387	716,274	5,382,222	1,934,012	28,316,625	10,510,837	38,827,462
<b>Internal Service Fund</b>									
Engineer Internal Service Fund	96,533	7,200					103,733		103,733
Total Internal Service Fund	96,533	7,200	-	-	-	-	103,733	-	103,733
City of Warrenton All Funds	\$ 8,242,432	\$ 9,937,444	\$ 15,297,983	\$ 1,349,817	\$ 6,964,291	\$ 3,611,452	\$ 45,403,419	\$ 11,971,108	\$ 57,374,527

**City of Warrenton**  
**Fiscal Year 7/1/2022 - 6/30/2023**  
**Summary of Interfund Transfers**

<b>Transfers Out:</b>		<b>Transfers In:</b>	
[1] General Fund (001)	42,055	Warrenton Marina Capital Reserve (012)	42,055
[2] General Fund (001)	185,000	Facilities Maintenance Fund (035)	185,000
[3] General Fund (001)	274,118	Police Vehicle Replacement Fund (070)	274,118
[4] General Fund (001)	369,500	Fire Apparatus Replacement Fund (071)	369,500
[5] General Fund (001)	20,778	Tansy Point Dock Capital Reserve Fund (072)	20,778
[6] Grants Fund (015)	682,618	General Fund (001)	682,618
[7] Community Center	5,000	Community Center Capital Reserve Fund (004)	5,000
[8] Warrenton Business License Fund (006)	3,000	General Fund (001)	3,000
[9] Warrenton Marina (010)	100,000	Warrenton Marina Capital Reserve Fund (012)	100,000
[10] Hammond Marina (011)	100,000	Hammond Marina Capital Reserve Fund (013)	100,000
[11] Water Fund (025)	4,360,000	Water Fund Capital Reserve (029)	4,360,000
[12] Sewer Fund (030)	600,000	Sewer Fund Capital Reserve (038)	600,000
[13] Sanitation Fund (032)	<u>222,222</u>	Sanitation Fund Capital Reserve (034)	<u>222,222</u>
Total Transfers Out	<u>\$6,964,291</u>	Total Transfers In	<u>\$6,964,291</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 7/1/2021-6/30/2022		
Historical Data		Adopted		Proposed by	Approved by	Adopted by
Actual		Budget		Budget	Budget	Governing
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22		Officer	Committee	Body
			Resources			
\$ 1,156,780	\$ 1,043,091	\$ 875,000	Beginning Fund Balance	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
\$ 31,287	\$ 40,414	35,000	Delinquent Ad Valorem Taxes	30,000	30,000	30,000
458,740	562,166	527,000	Non Ad Valorem Taxes	622,492	622,492	622,492
770,988	918,595	891,269	Franchise Fees	942,319	942,319	942,319
550	500	500	Licenses and Permits	575	575	575
190,716	289,631	170,653	Intergovernmental	195,819	195,819	195,819
194,089	262,372	190,130	Charges for Services	240,829	240,829	240,829
120,204	109,518	127,800	Fines and Forfeits	128,700	128,700	128,700
19,379	7,365	8,000	Interest Earnings	8,000	8,000	8,000
216,712	219,383	222,761	Leases	220,002	220,002	220,002
1,104,775	1,021,945	1,225,114	Miscellaneous	1,388,311	1,388,311	1,388,311
-	-	-	Transfers from Other Funds	685,618	685,618	685,618
4,264,221	4,474,980	4,273,227		5,562,665	5,562,665	5,562,665
1,046,169	1,160,445	1,171,282	Taxes estimated to be received	1,229,211	1,229,211	1,229,211
5,310,390	5,635,424	5,444,509	Total Resources	6,791,876	6,791,876	6,791,876
			Requirements (by department)			
135,236	141,807	187,431	Municipal Court	188,871	188,871	188,871
1,090,707	1,008,696	1,223,114	Administration/Commission	1,385,311	1,385,311	1,385,311
244,591	217,124	287,914	Planning	439,126	439,126	439,126
1,811,972	1,752,581	2,098,395	Police	2,189,639	2,189,639	2,189,639
759,553	864,658	944,476	Fire	1,034,854	1,034,854	1,034,854
130,662	112,990	186,654	Parks	161,567	160,746	160,746
94,578	70,178	170,778	Transfers	891,451	891,451	891,451
-	-	254,938	Contingency	314,541	314,541	314,541
4,267,299	4,168,034	5,353,700	Total Requirements by Department	6,605,360	6,604,539	6,604,539
1,043,091	1,467,390	90,809	Ending Fund Balance	186,516	187,337	187,337
\$ 5,310,390	\$ 5,635,424	\$ 5,444,509	Total Requirements	\$ 6,791,876	\$ 6,791,876	\$ 6,791,876

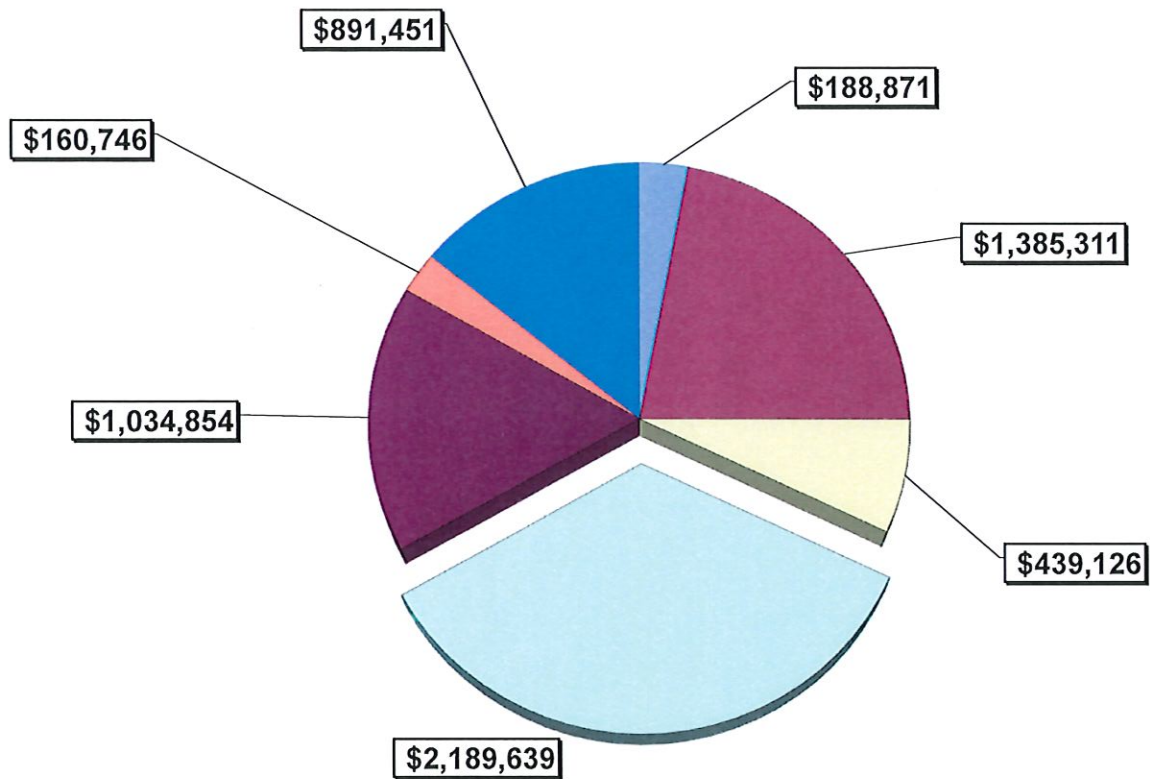
City of Warrenton  
Budget Document  
General Fund 001  
Summary of Revenues

Historical Data			Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22			
\$ 1,156,780	\$ 1,043,091	\$ 875,000	300000	<b>Beginning Fund Balance</b>	\$ 1,100,000
31,287	40,414	35,000	311200	Prior Taxes	30,000
				<b>Non Ad Valorem Taxes:</b>	
458,740	562,166	527,000	319300	Transient Room Tax 12%	622,492
				<b>Franchise Fees:</b>	
399,577	405,250	403,000	318100	Pacificorp	405,000
11,310	10,713	11,000	318200	Qwest/Centurylink	10,000
80,443	86,034	80,000	318300	NW Natural	86,000
63,103	62,527	62,000	318400	Charter Cable	62,000
1,321	2,852		318600	Other Telecom	
39,930	49,068	42,000	318700	Recology	49,000
172,794	300,191	293,269	318800	Water - Sewer - Sanitation	330,319
2,510	1,960		318000	Right of Way License Fees	
				<b>Licences, Permits, and Fees:</b>	
550	500	500	321100	Liquor License Fees	575
				<b>Intergovernmental:</b>	
937	3,371		314100	County Land Sales	
54,419	64,989	60,763	335100	State Revenue Sharing	66,873
10,799	90,545		331500	CRF Grant	
5,808	5,121	4,066	335300	State Cigarette Tax	4,764
94,286	104,104	99,029	335400	State Liquor Tax	116,242
24,468	21,501	6,795	335500	State Marijuana Tax	7,940
				<b>Charges for Services:</b>	
35,968	25,340	30,500	341300	Planning Fees	30,500
38,585	46,203	35,000	342004	Development App Fees	80,000
14,248	16,770	13,000	342100	Police Special	14,000
4,300	2,825	5,000	342150	Police - False Alarm Fees	4,000
100,509	103,524	106,630	342201	Warrenton Rural Fire District	109,829
	67,066		342250	Fire Special	2,500
480	645		347300	Park Reservation Fees	
				<b>Fines and Forfeits:</b>	
11,074	7,879	7,000	341101	Court Fees	7,000
21,720	21,171	30,000	341102	State Share Court Fines	30,000
1,690	1,159	1,600	341103	County Share Court 1065 Fines	2,500
84	51	200	341104	Security Assessment	200
78,372	71,402	80,000	351100	Fines	80,000
7,264	7,856	9,000	351200	Police Officer Training Fee	9,000
				<b>Interest Earnings:</b>	
19,379	7,365	8,000	361000	Interest Earnings	8,000
				<b>Leases:</b>	
216,712	219,383	222,761	363000	Lease Receipts	220,002
				<b>Miscellaneous:</b>	
			357000	Housing rehab loan payments	
14,068	13,089	2,000	360000	Miscellaneous	3,000
			365000	Donations	
	161		366000	Proceeds From Sale of Assets	
444,135	402,369	515,865	370000	Overhead Charge (Materials/Services)	577,018
646,573	606,327	707,249	375000	Overhead Charge (Personnel Services)	808,293
				<b>Transfers from other funds:</b>	
			391006	WBL Fund	3,000
			391015	Grants Fund (ARPA)	682,618
4,264,221	4,474,980	4,273,227		<b>Sub-Total Revenues</b>	5,562,665
1,046,169	1,160,445	980,394	311100	Property Taxes - Perm Rate	1,030,110
		190,888	311100	Property Taxes - Police L.O.	199,101
\$ 5,310,390	\$ 5,635,424	\$ 5,444,509		<b>Total Revenues</b>	\$ 6,791,876

City of Warrenton  
Budget Document  
General Fund 001  
Summary of Expenditures

Historical Data			Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22			
Personnel Services:					
\$ 76,193	\$ 77,320	\$ 101,078	\$ 95,411	\$ 95,411	\$ 95,411
646,573	606,327	707,249	808,293	808,293	808,293
173,294	89,219	156,633	262,621	262,621	262,621
1,401,299	1,345,650	1,629,488	1,690,311	1,690,311	1,690,311
456,930	554,057	600,060	644,143	644,143	644,143
78,316	63,922	102,431	75,200	74,379	74,379
2,832,604	2,736,496	3,296,939	3,575,979	3,575,158	3,575,158
Total Personnel Services					
Materials and Services:					
59,044	64,487	86,353	93,460	93,460	93,460
444,135	402,369	515,865	577,018	577,018	577,018
71,298	127,906	131,281	176,505	176,505	176,505
410,673	406,931	468,907	499,328	499,328	499,328
230,590	238,567	260,882	304,677	304,677	304,677
52,238	48,646	81,923	82,067	82,067	82,067
1,267,977	1,288,905	1,545,211	1,733,055	1,733,055	1,733,055
Total Materials and Services					
Capital Outlay:					
-	-	-	-	-	-
			14,000	14,000	14,000
108	422	2,300	4,300	4,300	4,300
108	422	2,300	18,300	18,300	18,300
Total Capital Outlay					
Debt Service:					
72,033	72,034	72,034	72,034	72,034	72,034
72,033	72,034	72,034	72,034	72,034	72,034
Total Debt Service					
Transfers to Other Funds:					
			42,055	42,055	42,055
50,000	40,000	50,000	185,000	185,000	185,000
15,000	5,000	75,000	274,118	274,118	274,118
10,000	5,000	25,000	369,500	369,500	369,500
19,578	20,178	20,778	20,778	20,778	20,778
94,578	70,178	170,778	891,451	891,451	891,451
Total Transfers to Other Funds					
-	-	254,938	314,541	314,541	314,541
-	-	-	-	-	-
\$ 4,267,300	\$ 4,168,034	\$ 5,342,200	\$ 6,605,360	\$ 6,604,539	\$ 6,604,539
Total Expenditures					

**2022-2023 Proposed Budget  
General Fund Expenses by Department**



- Municipal Court \$188,871
- Administration/Commission \$1,385,311
- Planning \$439,126
- Police \$2,189,639
- Fire \$1,034,854
- Parks \$160,746
- Transfers to other Funds \$891,451



City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Municipal Court (412)

Historical Data			Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	Expenditures		
			Personnel Services:		
\$ 37,544	\$ 38,821	\$ 49,750	110000 Regular Salaries	\$ 46,500	\$ 46,500
60		1,000	110001 Overtime	1,000	1,000
2,370	2,458	3,882	141000 FICA Taxes	3,634	3,634
48	48	65	142000 Workers' Compensation	49	49
			142100 Paid Family Leave	95	95
61	32	51	143000 Unemployment	48	48
11,378	11,708	15,168	144000 Retirement Contributions	12,299	12,299
12,376	10,466	15,266	145000 Health Insurance	14,747	14,747
79	80	80	146000 Life Insurance	54	54
121	126	114	149000 Long Term Disability	92	92
12,156	13,582	15,702	199999 Personnel Services overhead (.1238 FTE)	16,893	16,893
76,193	77,320	101,078	Total Personnel Services	95,411	95,411
		0.7927	Total Full-Time Equivalent (FTE)	0.8500	0.8500
			Materials and Services:		
		100	210000 Office Supplies	1,000	1,000
		125	223000 General Supplies/Small Tools	125	125
149		400	310000 Print/Advert/Publicity	400	400
		250	320000 Dues/Meetings/Training/Travel	1,250	1,250
183	191	325	340002 Communications	325	325
330	743	800	360000 Bank Fees/Credit Cards	800	800
947	733	1,000	366000 Equipment Maintenance	1,000	1,000
22,250	29,198	32,500	380000 Professional Services	35,000	35,000
23,494	22,380	33,000	380005 State/County Share of Fines	35,000	35,000
957	708	1,000	380010 Rentals	1,000	1,000
2,033	1,422	2,400	380020 Computer Software Support	3,500	3,500
		1,000	380050 Non-capital Equipment	1,000	1,000
350	100	2,000	382000 Prisoner Expense	1,000	1,000
8,350	9,013	11,453	390090 Overhead Cost (Indirect allocation)	12,060	12,060
59,044	64,487	86,353	Total Materials and Services	93,460	93,460
\$ 135,236	\$ 141,807	\$ 187,431	Total Expenditures	\$ 188,871	\$ 188,871

City of Warrenton  
Budget Document

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

Historical Data				Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
Personnel Services:						
\$ 396,382	\$ 378,145	\$ 435,750	110000 Salaries (Admin and Finance)	\$ 510,800	\$ 510,800	\$ 510,800
697	1,052	1,100	110001 Overtime	1,200	1,200	1,200
9,000	9,000	9,000	110002 Commissioner Stipends	9,000	9,000	9,000
			110003 Part-Time Salaries			
29,100	27,602	34,108	141000 FICA Taxes	39,857	39,857	39,857
419	438	521	142000 Workers' Compensation	539	539	539
			142100 Paid Family Leave	1,042	1,042	1,042
746	361	446	143000 Unemployment	521	521	521
108,431	103,348	125,796	144000 Retirement Contributions	149,515	149,515	149,515
99,858	84,498	98,702	145000 Health Insurance	94,374	94,374	94,374
709	696	750	146000 Life Insurance	584	584	584
1,231	1,187	1,076	149000 Long Term Disability	861	861	861
646,573	606,327	707,249	Total Personnel Services	808,293	808,293	808,293
		5.925	Total Full-Time Equivalent (FTE)	5.925	5.925	5.925
Materials and Services:						
11,958	10,706	15,000	210000 Office Supplies	14,000	14,000	14,000
4,831	6,071	8,000	211000 Postage	7,500	7,500	7,500
2,420	2,347	2,563	223001 Janitorial	4,500	4,500	4,500
42		500	223005 Safety Program	500	500	500
4,012	3,528	6,500	310000 Printing/Advertising/Publicity	6,000	6,000	6,000
2,391	2,130	5,000	320000 Dues/Meetings/Training/Travel-Finance	5,000	5,000	5,000
15,200	9,855	13,000	320001 Dues/Meetings/Training/Travel-Administration	15,000	15,000	15,000
4,487	2,111	3,000	320002 Dues/Meetings/Training/Travel-Commission	3,000	3,000	3,000
3,751	3,616	4,854	340000 Electricity	5,015	5,015	5,015
1,551	1,763	2,750	340001 Natural Gas	2,913	2,913	2,913
2,334	2,440	3,000	340002 Communications	3,500	3,500	3,500
590	509	712	340005 Water	712	712	712
236	236	324	340006 Sewer	324	324	324
47	47	65	340007 Storm Sewer	65	65	65
206	200	242	340008 Sanitation	242	242	242
191,866	213,374	240,000	350000 Insurance Bonds and Fire	275,000	275,000	275,000
4,768	5,396	6,800	360000 Bank Fees	6,800	6,800	6,800
4,482	3,090	4,500	366000 Equipment Maintenance	4,500	4,500	4,500
112,203	76,691	123,025	380000 Professional Services	128,645	128,645	128,645
872	786	1,000	380005 Recording/Title Fees	1,000	1,000	1,000
2,068	2,140	1,710	380010 Storage Facilities Rental	1,800	1,800	1,800
63,132	51,221	57,120	380020 Software and Computer Support	69,652	69,652	69,652
8,288	3,306	8,600	380050 Non-capital equipment	17,850	17,850	17,850
2,398	806	7,600	390000 Miscellaneous Expense	3,500	3,500	3,500
444,135	402,369	515,865	Total Materials and Services	577,018	577,018	577,018
\$ 1,090,707	\$ 1,008,696	\$ 1,223,114	Total Expenditures	\$ 1,385,311	\$ 1,385,311	\$ 1,385,311

City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Planning (419)

Historical Data				Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
Personnel Services:						
\$ 103,741	\$ 62,930	\$ 90,600	110000 Regular Salaries	\$ 146,250	\$ 146,250	\$ 146,250
684	590	500	110001 Overtime	1,000	1,000	1,000
7,844	4,389	6,969	141000 FICA Taxes	11,265	11,265	11,265
97	96	106	142000 Workers' Compensation	152	152	152
			142100 Paid Family Leave	295	295	295
205	57	91	143000 Unemployment	147	147	147
33,041	2,694	23,680	144000 Retirement Contributions	45,980	45,980	45,980
21,592	10,884	25,588	145000 Health Insurance	50,849	50,849	50,849
163	83	171	146000 Life Insurance	171	171	171
300	160	230	149000 Long Term Disability	288	288	288
5,625	7,337	8,698	199999 Personnel Services overhead (.0456 FTE)	6,224	6,224	6,224
173,294	89,219	156,633	Total Personnel Services	262,621	262,621	262,621
		1.2	Total Full-Time Equivalent (FTE)	2.2	2.2	2.2
Materials and Services:						
441	245	500	210000 Office Supplies	500	500	500
0	40	300	211000 Postage	300	300	300
520	505	555	223001 Janitorial Supplies	906	906	906
1,546	1,984	2,000	310000 Printing/Advertising/Publicity	2,000	2,000	2,000
2,743	10	6,000	320000 Dues/Meetings/Training/Travel	7,000	7,000	7,000
38,585	46,203	35,000	330000 Application Processing Fees	80,000	80,000	80,000
810	781	1,050	340000 Electricity	1,085	1,085	1,085
335	381	560	340001 Natural Gas	630	630	630
183	191	180	340002 Communications	250	250	250
127	110	154	340005 Water	154	154	154
51	51	70	340006 Sewer	70	70	70
10	10	14	340007 Storm Sewer	14	14	14
43	43	53	340008 Sanitation	53	53	53
617	519	500	360000 Bank Fees/Credit Cards	600	600	600
20,322	71,031	75,000	380000 Professional Services	75,000	75,000	75,000
1,098	910	1,000	380020 Computer and Software Support	1,500	1,500	1,500
	21	2,000	380050 Non-capital Equipment	2,000	2,000	2,000
3,864	4,869	6,345	390090 Overhead Cost (Indirect allocation)	4,443	4,443	4,443
71,298	127,906	131,281	Total Materials and Services	176,505	176,505	176,505
\$ 244,591	\$ 217,124	\$ 287,914	Total Expenditures	\$ 439,126	\$ 439,126	\$ 439,126

City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Police (421)

Historical Data				Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
Personnel Services:						
\$ 760,102	\$ 751,942	\$ 880,500	110000 Regular Salaries	\$ 948,500	\$ 948,500	\$ 948,500
126,320	63,685	75,000	110001 Overtime	82,000	82,000	82,000
7,487	6,993	-	110002 Part-Time Salaries			
86		250	110003 Reserve Wages	250	250	250
66,562	60,899	73,115	141000 FICA Taxes	78,852	78,852	78,852
14,322	16,065	29,192	142000 Workers' Compensation	26,564	26,564	26,564
			142100 Paid Family Leave	2,062	2,062	2,062
1,705	796	956	143000 Unemployment	1,031	1,031	1,031
214,668	226,424	289,687	144000 Retirement Contributions	309,118	309,118	309,118
160,704	178,757	232,954	145000 Health Insurance	196,145	196,145	196,145
1,079	1,108	1,143	146000 Life Insurance	1,016	1,016	1,016
2,294	2,359	2,205	149000 Long Term Disability	1,853	1,853	1,853
45,971	36,622	44,486	199999 Personnel Services overhead (.3146 FTE)	42,920	42,920	42,920
1,401,299	1,345,650	1,629,488	Total Personnel Services	1,690,311	1,690,311	1,690,311
		13.1323	Total Full-Time Equivalent (FTE)	13.15	13.15	13.15
Materials and Services:						
806	863	1,200	210000 Office Supplies	2,000	2,000	2,000
199	163	500	211000 Postage	500	500	500
2,406	3,103	4,000	223000 General Supplies/Small Tools	4,500	4,500	4,500
848	774	1,200	223001 Janitorial Supplies	3,000	3,000	3,000
10,154	4,981	13,000	223004 Uniforms	14,000	14,000	14,000
		4,000	223005 Reserve Expenses	4,000	4,000	4,000
2,133	1,108	2,500	310000 Printing/Advertising/Publicity	2,500	2,500	2,500
3,231	3,029	4,250	320000 Dues/Meetings/Travel	4,500	4,500	4,500
9,035	14,611	25,000	320001 Police Training	28,000	28,000	28,000
2,535	2,444	3,286	340000 Electricity	3,395	3,395	3,395
1,048	1,191	1,862	340001 Natural Gas	1,971	1,971	1,971
15,806	13,343	19,000	340002 Communications	19,000	19,000	19,000
399	344	482	340005 Water	482	482	482
159	159	219	340006 Sewer	219	219	219
32	32	44	340007 Storm Sewer	44	44	44
135	135	164	340008 Sanitation	164	164	164
243,320	243,320	234,688	340009 Dispatch Service	231,863	231,863	231,863
18,009	19,881	25,000	362000 Gasoline/Oil/Lubricants	30,000	30,000	30,000
10	15	50	360000 Bank Fees/Credit Cards	50	50	50
14,661	21,390	23,000	366000 Equipment Maintenance	23,000	23,000	23,000
		1,500	371000 Repair and Maintenance	1,500	1,500	1,500
27,530	29,894	27,000	380000 Professional Services	30,000	30,000	30,000
957	708	1,500	380010 Rentals	1,500	1,500	1,500
13,623	16,294	20,000	380020 Computer and Software Support	35,000	35,000	35,000
10,159	4,195	20,000	380050 Non-capital Equipment	25,000	25,000	25,000
1,900	650	2,500	382000 Prisoner Expense	2,500	2,500	2,500
		500	390000 Uniform Cleaning			
31,578	24,303	32,462	390090 Overhead Cost (Indirect allocation)	30,640	30,640	30,640
410,673	406,931	468,907	Total Materials and Services	499,328	499,328	499,328
-	-	-	Total Capital Outlay	-	-	-
\$ 1,811,972	\$ 1,752,581	\$ 2,098,395	Total Expenditures	\$ 2,189,639	\$ 2,189,639	\$ 2,189,639

City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Fire (422)

Historical Data			Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22			
			Expenditures		
			Personnel Services:		
211,447	231,179	\$ 248,500	110000 Regular Salaries	\$ 255,000	\$ 255,000
2,258		-	110001 Overtime	5,000	5,000
48,250	122,366	110,000	110003 Volunteer wages	120,000	120,000
19,633	26,461	27,425	141000 FICA Taxes	29,070	29,070
7,880	5,498	15,128	142000 Workers' Compensation	12,981	12,981
			142100 Paid Family Leave	760	760
499	326	359	143000 Unemployment	380	380
65,210	70,797	78,409	144000 Retirement Contributions	77,922	77,922
56,778	64,826	62,136	145000 Health Insurance	83,555	83,555
434	485	484	146000 Life Insurance	412	412
4,171	3,656	3,838	147000 AD & D	4,000	4,000
605	693	596	149000 Long Term Disability	503	503
39,764	27,770	53,185	199999 Personnel Services overhead (.3999 FTE)	54,560	54,560
456,930	554,057	600,060	Total Personnel Services	644,143	644,143
		3.00	Total Full-Time Equivalent (FTE)	3.50	3.50
			Materials and Services:		
1,913	1,196	1,800	210000 Office Supplies	1,800	1,800
69	51	200	211000 Postage	200	200
16,899	24,103	25,000	223000 General Supplies/Small Tools	34,700	34,700
564	2,684	700	223002 Chemical Supplies	700	700
8,404	5,804	9,000	223003 Medical Supplies	5,000	5,000
4,098	1,899	8,300	223004 Uniforms	25,000	25,000
2,469	1,073	2,500	310000 Printing/Advertising/Publicity	2,500	2,500
9,109	6,934	15,000	320000 Dues/Meetings/Training/Travel	22,800	22,800
4,232	4,242	5,561	340000 Electricity	5,720	5,720
3,405	3,584	5,498	340001 Natural Gas	5,656	5,656
2,022	4,328	4,680	340002 Communications	4,680	4,680
964	875	1,198	340005 Water	1,198	1,198
958	958	1,092	340006 Sewer	1,092	1,092
192	192	263	340007 Storm Sewer	263	263
456	574	438	340008 Sanitation	438	438
30,673	30,732	31,643	340009 Dispatch Service	33,887	33,887
	26		360000 Bank/Credit Card Fees	50	50
7,463	7,075	10,275	362000 Gasoline/Oil/Lubricants	10,275	10,275
80,496	50,447	44,775	366000 Equipment Maintenance	45,034	45,034
4,162	39,284	4,800	371000 Repair and Maintenance	4,800	4,800
13,347	14,003	13,500	380000 Professional Services	16,000	16,000
4,204	6,675	3,331	380020 Computer and Software Support	3,331	3,331
7,176	13,401	32,550	380050 Non-capital Equipment	40,604	40,604
27,314	18,428	38,778	390090 Overhead Cost (indirect allocation)	38,949	38,949
230,590	238,567	260,882	Total Materials and Services	304,677	304,677
			Capital Outlay:		
		11,500	610000 Capital Equipment		
			610011 Lucas CPR Device		
			610013 Digital Fire Extinguisher Trainer	14,000	14,000
-	-	11,500	Total Capital Outlay	14,000	14,000
			Debt Service:		
59,497	61,145	62,839	801003 Principal 12/29/22 (10 year term)	64,579	64,579
12,536	10,888	9,195	801004 Interest 12/29/22 (payoff date = 12/29/25)	7,455	7,455
72,033	72,034	72,034	Total Debt Service	72,034	72,034
\$ 759,553	\$ 864,658	\$ 944,476	Total Expenditures	\$ 1,034,854	\$ 1,034,854

City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Parks (429)

Historical Data			Budget for Fiscal Year 7/1/2022-6/30/2023			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	Expenditures			
			Personnel Services:			
\$ 37,879	\$ 27,232	\$ 42,380	110000 Regular Salaries	\$ 26,718	\$ 25,968	\$ 25,968
705	679	1,938	110001 Overtime	2,000	2,000	2,000
2,178	5,681	10,782	110002 Temporary/Seasonal Salaries	10,782	10,782	10,782
3,012	2,496	4,215	141000 FICA Taxes	3,022	2,964	2,964
1,560	1,043	2,029	142000 Workers' Compensation	1,087	1,132	1,132
			142100 Paid Family Leave	6	6	6
77	33	55	143000 Unemployment	40	39	39
9,839	7,046	12,523	144000 Retirement Contributions	10,725	10,524	10,524
8,426	6,077	14,489	145000 Health Insurance	7,970	8,117	8,117
43	32	52	146000 Life Insurance	28	26	26
115	83	104	149000 Long Term Disability	51	50	50
14,483	13,521	13,864	199999 Personnel Services overhead (.0936 FTE)	12,771	12,771	12,771
78,316	63,922	102,431	Total Personnel Services	75,200	74,379	74,379
		0.738	Total Full-Time Equivalent (FTE)	0.4376	0.4438	0.4438
			Materials and Services:			
103	106	250	210000 Office Supplies	500	500	500
		90	211000 Postage	100	100	100
3,019	1,813	3,000	223000 General Supplies/Small Tools	5,500	5,500	5,500
349	1,380	1,500	223001 Janitorial Supplies	1,500	1,500	1,500
199	494	1,000	223002 Chemical Supplies	1,000	1,000	1,000
589	189	250	223004 Uniforms	250	250	250
126	250	500	223005 Safety	500	500	500
418	718	800	310000 Printing/Advertising/Publicity	800	800	800
120	4	300	320000 Dues Meetings Training Travel	300	300	300
4,618	4,286	7,000	340000 Electricity	6,000	6,000	6,000
241	221	500	340002 Communications	500	500	500
5,322	7,129	8,200	340005 Water	8,200	8,200	8,200
1,926	1,665	2,100	340006 Sewer	2,100	2,100	2,100
385	333	500	340007 Storm Sewer	500	500	500
1,240	874	2,600	340008 Sanitation	1,500	1,500	1,500
250	257	500	350000 Insurance-Bonds & Fire	500	500	500
405	223	300	360000 Bank Fees/Credit Cards	300	300	300
3,756	3,355	4,000	362000 Gasoline/Oil/Lubricants	3,500	3,500	3,500
887	3,081	3,500	366000 Equipment Maintenance	3,500	3,500	3,500
(2,698)	266	10,000	371000 Repair & Maint. Materials	10,000	10,000	10,000
347	286	2,000	371001 Rock	2,000	2,000	2,000
6,879	672	5,000	378000 Building Maintenance	6,000	6,000	6,000
13,095	11,155	15,000	380000 Professional Services	15,000	15,000	15,000
562	548	900	380020 Computer and Software Support	900	900	900
151	367	2,000	380050 Non-capital Equipment	2,000	2,000	2,000
9,949	8,973	10,133	390090 Overhead Cost (Indirect allocation)	9,117	9,117	9,117
52,238	48,646	81,923	Total Materials and Services	82,067	82,067	82,067
			Capital Outlay:			
		-	610005 Public Works Service Truck	2,000	2,000	2,000
		2,300	610024 Hoist Truck	2,300	2,300	2,300
108	422		620091 Remodel of Public Works			
108	422	2,300	Total Capital Outlay	4,300	4,300	4,300
\$ 130,662	\$ 112,990	\$ 186,654	Total Expenditures	\$ 161,567	\$ 160,746	\$ 160,746

City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Transfers (600)

Historical Data			Budget for Fiscal Year 7/1/2022-6/30/2023			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	Expenditures			
			Transfers to Other Funds:			
			860012 Warrenton Marina Capital Reserve Fund	42,055	42,055	42,055
50,000	40,000	50,000	860035 Facilities Maintenance Fund	185,000	185,000	185,000
15,000	5,000	75,000	860070 Police Vehicle Replacement Fund	274,118	274,118	274,118
10,000	5,000	25,000	860071 Fire Apparatus & Equipment Replacement Fund	369,500	369,500	369,500
19,578	20,178	20,778	860072 Tansy Point Dock Capital Reserve Fund	20,778	20,778	20,778
\$ 94,578	\$ 70,178	\$ 170,778	Total Transfers	\$ 891,451	\$ 891,451	\$ 891,451

City of Warrenton  
Budget Document

General Fund 001  
Expenditures by Department  
Contingency (500)

Historical Data			Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22			
\$ -	\$ -	\$ 254,938	800000 Contingency-5% of expenditures		
\$ -	\$ -	\$ 254,938	Total		
			\$ 314,541	\$ 314,541	\$ 314,541
			\$ 314,541	\$ 314,541	\$ 314,541



City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22			
			<b>Resources</b>		
\$ 143,744	\$ 165,905	\$ 178,187	300000	Beginning Fund Balance	\$ 171,935
18,860	13,148	12,000	339200	Improvement Fee	\$ 171,935
			339100	Reimbursement Fee	\$ 13,000
3,301	1,380	1,100	361000	Interest	775
165,905	180,433	191,287	<b>Total Resources</b>		
					185,710
			<b>Requirements</b>		
			Capital Outlay-Parks Dept:		
		40,000	620000	Improvements	
			620013	Forest Rim Parklet	30,000
		40,000	<b>Total Capital Outlay</b>		
					30,000
-	-	-	800000	Contingency	-
-	-	40,000	<b>Total Expenditures</b>		
165,905	180,433	151,287			30,000
			880001	Ending Fund Balance	155,710
\$ 165,905	\$ 180,433	\$ 191,287	<b>Total Requirements</b>		
					\$ 185,710

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 7/1/2021 - 6/30/2022		
Actual	Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	Budget Officer	Budget Committee	Governing Body
			<b>Resources</b>		
\$ 6,834	\$ 22,124	\$ 67,282	300000	Beginning Fund Balance	\$ 99,621 \$ 99,621 \$ 99,621
290	294		361000	Interest Earnings	
				Transfers from Other Funds:	
15,000	5,000	75,000	391001	General Fund	274,118 274,118 274,118
	40,000	5,000	391006	WBL Fund	
			366000	Proceeds from Sale of Assets	
22,124	67,418	147,282	<b>Total Resources</b>		
					373,739 373,739 373,739
			<b>Requirements</b>		
				Capital Outlay-Police Dept:	
			610000	Equipment-Unallocated	
		118,000	610003	Mobile Body Cam & Video Server	41,118 41,118 41,118
			610001	Police Patrol Vehicles	183,000 183,000 183,000
-	-	118,000	<b>Total Capital Outlay</b>		
					224,118 224,118 224,118
-	-	-	800000	Contingency	- - -
-	-	118,000	<b>Total Expenditures</b>		
					224,118 224,118 224,118
22,124	67,418	29,282	880001	Reserved for future expenditure	149,621 149,621 149,621
\$ 22,124	\$ 67,418	\$ 147,282	<b>Total Requirements</b>		
					\$ 373,739 \$ 373,739 \$ 373,739

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			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b><u>Resources</u></b>			
\$ 101,268	\$ 63,738	\$ 113,500	300000 Beginning Fund Balance	\$ 94,744	\$ 94,744	\$ 94,744
1,920	555	500	361000 Interest Earnings	500	500	500
			367000 FEMA Grant-Tanker			
		181,450	367001 FEMA Grant-SCBA			
		437,000	367002 FEMA Grant-Engine	441,750	441,750	441,750
			Transfers from Other Funds:			
10,000	5,000	25,000	391001 General Fund	369,500	369,500	369,500
		5,000	391006 WBL Fund			
	15,200		392100 Sale of Surplus Equipment			
	44,362		360000 Miscellaneous Revenue			
<b>113,188</b>	<b>128,855</b>	<b>762,450</b>	<b>Total Resources</b>	<b>906,494</b>	<b>906,494</b>	<b>906,494</b>
			<b><u>Requirements</u></b>			
<b>34,515</b>		-	380050 Materials and Services-Fire Dept: Non-capital Equipment			
<b>34,515</b>	-	-	Total Materials and Services	-	-	-
14,935			Capital Outlay-Fire Dept:			
		191,000	610008 Porta-Count Fit Machine			
		460,000	610009 Self Contained Breathing Apparatus			
			610010 Type 3 Fire Engine	465,000	465,000	465,000
			610011 Lifepak 15V4 Monitors/Defib(2)		65,000	65,000
		62,000	610012 Fire Utility Vehicle	65,000	65,000	65,000
			610013 Rehab/CERT/EMS Response Trailer	52,000	52,000	52,000
			610014 Side-By-Side-Sked Pump/Transport	39,000	39,000	39,000
			610015 Mobile/Pump and Tank Sked	25,000	25,000	25,000
			610016 Comand Staff Vehicles	130,000	130,000	130,000
			610017 LDH Hose Roller	8,500	8,500	8,500
<b>14,935</b>	-	<b>713,000</b>	Total Capital Outlay	<b>784,500</b>	<b>849,500</b>	<b>849,500</b>
-	-	-	800000 Contingency	-	-	-
<b>49,450</b>	-	<b>713,000</b>	Total Expenditures	<b>784,500</b>	<b>849,500</b>	<b>849,500</b>
<b>63,738</b>	<b>128,855</b>	<b>49,450</b>	880001 Reserved for Future Expenditure	<b>121,994</b>	<b>56,994</b>	<b>56,994</b>
<b>\$ 113,188</b>	<b>\$ 128,855</b>	<b>\$ 762,450</b>	<b>Total Requirements</b>	<b>\$ 906,494</b>	<b>\$ 906,494</b>	<b>\$ 906,494</b>

City of Warrenton  
Budget Document

Grant Fund 015

Historical Data			Budget for Fiscal Year 7/1/2022- 6/30/2023									
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body						
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22										
<b>Resources</b>												
\$	7,862	\$	5,182	\$	1,968	300000 Beginning Fund Balance	\$	3,514	\$	3,514	\$	3,514
			2,109		300000 Beginning Fund Balance-Memorial		2,109		2,109		2,109	
			621		300000 Beginning Fund Balance - K9							
	1,462		1,488		3,000 334111 Safety Belt Grant - Police		3,000		3,000		3,000	
	439		828		3,000 334112 DUII Grant - Police		3,000		3,000		3,000	
					4,000 334113 Miscellaneous Grants - Police		4,000		4,000		4,000	
	2,923		1,101		7,000 334121 Miscellaneous Grants - Vests Police		7,000		7,000		7,000	
					300 365003 Parent Aid Donation							
					1,000 334124 Naloxone Grant Program							
					334107 LEMHWA Grant		3,000		3,000		3,000	
					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							
			143,227		334127 FEMA SAFER Grant		135,558		135,558		135,558	
			9,000		334128 Homeland Security Grant		9,000		9,000		9,000	
					334129 ARPA Revenue		682,618		682,618		682,618	
		10,000			391006 Transfer from WBL Fund							
12,686	135,603	175,225			<b>Total Resources</b>		<b>857,799</b>		<b>857,799</b>		<b>857,799</b>	
<b>Requirements</b>												
<b>Police Department</b>												
Personnel Services												
				110000 Regular Salaries								
	1,462		1,273	3,000	110001 Overtime - Safety Belt Grant		3,000		3,000		3,000	
	439		805	3,000	110003 Overtime - DUII Grant		3,000		3,000		3,000	
			44		141000 FICA							
					142000 Worker's Compensation							
					142100 Paid Family Leave							
			1		143000 Unemployment							
			166		144000 Retirement							
			27		145000 Health Insurance							
					146000 Life Insurance							
1,901	2,316	6,000			<b>Total Personnel Services</b>		<b>6,000</b>		<b>6,000</b>		<b>6,000</b>	
		0			<b>Total Full-Time Equivalent (FTE)</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Materials and Services												
			300		223001 Parent Aid Supplies							
	84		121		223004 K-9 Supplies							
					320001 LEMHWA Program		3,000		3,000		3,000	
					380000 Professional Services-Memorial Fund		2,109		2,109		2,109	
	1,656		1,235	500	380003 Professional Services-K-9							
	900			1,000	380004 Naloxone Grant Program							
					380011 Walmart Shop With a Cop Program		5,000		5,000		5,000	
				4,000	380050 Non-Capital Equipment - Police Misc		4,000		4,000		4,000	
	2,923		1,101	7,000	380054 Non-Capital Equipment - Police VESTS		7,000		7,000		7,000	
	40				380057 Non-Capital Equipment - K-9							
5,603	2,336	12,921			<b>Total Materials and Services</b>		<b>21,109</b>		<b>21,109</b>		<b>21,109</b>	
7,504	4,652	18,921			<b>Total Police Department Requirements</b>		<b>27,109</b>		<b>27,109</b>		<b>27,109</b>	

City of Warrenton  
Budget Document

Grant Fund 015

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b>Requirements</b>			
			<b>Fire Department</b>			
			Personnel Services			
		83,750	110000 Regular Salaries	78,000	78,000	78,000
		6,407	141000 FICA	5,967	5,967	5,967
		3,086	142000 Worker's Compensation	2,572	2,572	2,572
			142100 Paid Family Leave	156	156	156
		335	143000 Unemployment	78	78	78
		26,506	144000 Retirement	24,642	24,642	24,642
		23,865	145000 Health Insurance	23,867	23,867	23,867
		161	146000 Life Insurance	124	124	124
		215	149000 Long Term Disability	152	152	152
-	-	144,325	Total Personnel Services	135,558	135,558	135,558
		1	Total Full-Time Equivalent (FTE)	1	1	1
			Materials and Services			
	16,647		380058 Non-Capital Equip	1,677	1,677	1,677
-	16,647	-	Total Materials and Services	1,677	1,677	1,677
-	16,647	144,325	Total Fire Department Requirements	137,235	137,235	137,235
			<b>Requirements</b>			
			<b>Planning Department</b>			
			Materials and Services			
	58,680	-	380008 Professional Services - DLCD Grant			
-	58,680	-	Total Materials and Services	-	-	-
-	58,680	-	Total Community Development Department Requirements	-	-	-
			<b>Requirements</b>			
			<b>Administration Department</b>			
			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:			
			860001 General Fund - ARPA	682,618	682,618	682,618
-	-	-	Total Transfers to Other Funds	682,618	682,618	682,618
7,504	129,979	172,246	Total Expenditures	855,962	855,962	855,962
5,182	5,624	2,979	880001 Ending Fund Balance	1,837	1,837	1,837
\$ 12,686	\$ 135,603	\$ 175,225	Total Requirements	\$ 857,799	\$ 857,799	\$ 857,799

City of Warrenton  
Budget Document

Community Center Fund 005 (401)

Historical Data			Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>		
\$ 19,490	\$ 18,239	\$ 15,000	300000 Beginning Fund Balance	\$ 18,500	\$ 18,500
	\$ 302		331500 CRF Grant		
15,361	7,893	13,000	347500 Rentals	14,000	14,000
444	81	400	348000 Cleaning Charges	400	400
28	14		360000 Miscellaneous Income		
535	197	200	361000 Interest	200	200
1,773	1,710	1,500	364000 Fundraising	1,700	1,700
2,232	3,094	1,500	365000 Donations	2,500	2,500
39,862	31,530	31,600	<b>Total Resources</b>	<b>37,300</b>	<b>37,300</b>
			<b>Requirements</b>		
			Personnel Services-Community Center:		
			110000 Regular Admin Salaries		
3,788	2,250	4,750	110002 Part-Time Salaries	5,000	5,000
290	172	363	141000 FICA	383	383
77	84	136	142000 Workers Compensation	118	118
			142100 Paid Family Leave	10	10
8	2	5	143000 Unemployment	5	5
			144000 Retirement		
			145000 Health Insurance		
			146000 Life Insurance		
3,233	2,728	3,112	199999 Personnel services overhead (.0184 FTE)	2,506	2,506
7,394	5,236	8,366	<b>Total Personnel Services</b>	<b>8,022</b>	<b>8,022</b>
	0.15		Total Full-Time Equivalent (FTE)	0.15	0.15
			Materials and Services-Community Center:		
35	27	200	223000 General Supplies	200	200
438	118	600	223001 Janitorial Supplies	600	600
22	34	400	310000 Printing/Advertising/Publicity	250	250
1,728	1,514	2,250	340000 Electricity	2,250	2,250
1,081	981	1,600	340001 Natural Gas	1,600	1,600
1,596	1,615	1,650	340002 Communications	1,700	1,700
874	591	875	340005 Water	875	875
727	727	730	340006 Sewer	775	775
145	145	150	340007 Storm Sewer	160	160
1,763	538	2,225	340008 Sanitation	2,900	2,900
135	122	200	360000 Bank Fees/Credit Cards	200	200
	198	500	371000 Building Maintenance	600	600
	68		380000 Professional Services		
480	151	650	380020 Computer/Software Support	825	825
158	117	500	380050 Non-capital equipment	750	750
327	782	600	390000 Fundraising Expenses	600	600
2,221	1,811	2,275	390090 Overhead Cost (Indirect Allocation)	1,789	1,789
11,729	9,537	15,405	<b>Total Materials and Services</b>	<b>16,074</b>	<b>16,074</b>
			Not allocated:		
			Transfers to other Funds:		
2,500	-	1,000	860004 Transfer to Capital Reserve Fund	5,000	5,000
-	-	1,500	800000 Contingency	2,000	2,000
21,623	14,773	26,271	<b>Total Expenditures</b>	<b>31,096</b>	<b>31,096</b>
18,239	16,757	5,329	880001 Ending Fund Balance	6,204	6,204
\$ 39,862	\$ 31,530	\$ 31,600	<b>Total Requirements</b>	<b>\$ 37,300</b>	<b>\$ 37,300</b>

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 7/1/2022- 6/30/2023		
Actual	Adopted	Budget		Proposed by	Approved by	Adopted by
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22		Budget Officer	Budget Committee	Governing Body
			<b><u>Resources</u></b>			
5,087	7,587	\$ 7,587	300000 Beginning Fund Balance	\$ 6,812	\$ 6,812	\$ 6,812
			365001 Contributions to Capital			
			Transfers from Other Funds:			
2,500		1,000	391005 Transfer from Community Center	5,000	5,000	5,000
<u>7,587</u>	<u>7,587</u>	<u>8,587</u>	<b>Total Resources</b>	<u>11,812</u>	<u>11,812</u>	<u>11,812</u>
			<b><u>Requirements</u></b>			
			Materials and Services-Community Center:			
		6,000	371000 Repair and maintenance	9,000	9,000	9,000
		2,587	380050 Non-capital Equipment	2,812	2,812	2,812
-	-	8,587	Total Materials and Services	11,812	11,812	11,812
			Capital Outlay-Community Center:			
			610000 Equipment			
			620000 Improvements			
-	-	-	Total Capital Outlay	-	-	-
-	-	-	800000 Contingency	-	-	-
-	-	8,587	Total Expenditures	11,812	11,812	11,812
<u>7,587</u>	<u>7,587</u>	-	880001 Ending Fund Balance	-	-	-
<u>\$ 7,587</u>	<u>\$ 7,587</u>	<u>\$ 8,587</u>	<b>Total Requirements</b>	<u>\$ 11,812</u>	<u>\$ 11,812</u>	<u>\$ 11,812</u>

City of Warrenton  
Budget Document

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

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b>Resources</b>			
\$ -	\$ -		300000 Beginning Fund Balance			
45,928	56,283	20,000	319300 Room Taxes (LCTC Share)	27,000	27,000	27,000
39,444	48,337	60,000	319301 Room Taxes (VC Share)	65,000	65,000	65,000
131,300	160,903	240,000	319302 Room Taxes (Hammond Marina Share)	238,000	238,000	238,000
216,672	265,522	320,000	<b>Total Resources</b>	330,000	330,000	330,000
			<b>Requirements</b>			
			Materials and Services-Transient Room Tax Program:			
		1,000	380000 Qualified Recipient/Tourism Purpose			
131,300	160,903	239,000	380001 Hammond Marina	238,000	238,000	238,000
45,928	56,283	20,000	380002 Tourist Promotion LCTC	27,000	27,000	27,000
39,444	48,337	60,000	380003 Visitors' Center	65,000	65,000	65,000
216,672	265,522	320,000	<b>Total Materials and Services</b>	330,000	330,000	330,000
216,672	265,522	320,000	<b>Total Expenditures</b>	330,000	330,000	330,000
-	-	-	<b>Ending Fund Balance</b>	-	-	-
\$ 216,672	\$ 265,522	\$ 320,000	<b>Total Requirements</b>	\$ 330,000	\$ 330,000	\$ 330,000



City of Warrenton  
Budget Document

Established by Resolution No. 2329

**Facilities Maintenance Fund 035 (410)**

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

Review Year: 2031

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b><u>Resources</u></b>			
160,397	62,274	\$ 75,000	300000 Beginning Fund Balance	\$ 98,000	\$ 98,000	\$ 98,000
1,000			331400 SAIF Grant			
	265		331500 CRF Grant			
			360000 Miscellaneous			
1,609	529	500	361000 Interest Earnings			
			Transfers from Other Funds:			
50,000	40,000	50,000	391001 General Fund	185,000	185,000	185,000
213,006	103,068	125,500	<b>Total Resources</b>	<b>283,000</b>	<b>283,000</b>	<b>283,000</b>
			<b><u>Requirements</u></b>			
			Materials and Services-Facilities Maintenance:			
306	288	350	340000 Electricity			
608			340002 Communications			
754	754	754	340005 Water	395	395	395
1,455	1,455	1,455	340006 Sewer	757	757	757
291	291	291	340007 Storm Sewer	152	152	152
126	91	100	340008 Sanitation	50	50	50
92,842	10,097	40,000	371000 Repair and Maintenance	45,000	45,000	45,000
	373	500	371003 R & M -Senior Freezer			
2,384	2,864	3,000	371004 R & M -Community Center	3,000	3,000	3,000
24		5,000	371006 R & M -Visitor's Center			
51,725		2,000	371007 Headstart Repair & Maintenance	2,000	2,000	2,000
			371008 R&M Interior Paint/Carpet City Hall*	50,000	50,000	50,000
		10,000	371009 R & M -Other	10,000	10,000	10,000
			380000 Professional Services*	50,000	50,000	50,000
217	217	220	390000 VC-Property Taxes			
150,732	16,430	63,670	<b>Total Materials and Services</b>	<b>161,354</b>	<b>161,354</b>	<b>161,354</b>
			Capital Outlay-Facilities Maintenance:			
			610001 PBX Phone System Upgrade*	15,000	15,000	15,000
			620008 Connect Internet to City Park & CC*	10,000	10,000	10,000
-	-	-	<b>Total Capital Outlay</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
			Not allocated:			
		51,830	800000 Contingency	68,000	68,000	68,000
150,732	16,430	115,500	<b>Total Expenditures</b>	<b>254,354</b>	<b>254,354</b>	<b>254,354</b>
62,274	86,638	10,000	<b>Reserved for Future Expenditures</b>	<b>28,646</b>	<b>28,646</b>	<b>28,646</b>
\$ 213,006	\$ 103,068	\$ 125,500	<b>Total Requirements</b>	<b>\$ 283,000</b>	<b>\$ 283,000</b>	<b>\$ 283,000</b>

City of Warrenton  
Budget Document

Established by Resolution No. 2017

**Tansy Point Dock Capital Reserve Fund 072 (410)**

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

Review Year: 2023

Historical Data					Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
<b><u>Resources</u></b>							
\$ 147,195	\$ 170,211	\$ 191,802	300000	Beginning Fund Balance	\$ 213,550	\$ 213,550	\$ 213,550
3,438	1,419	1,000	361000	Interest Earnings	1,000	1,000	1,000
				Transfers from Other Funds:			
19,578	20,178	20,778	391001	General Fund 10% of lease revenue	20,778	20,778	20,778
			391001	General Fund			
170,211	191,808	213,580		Total Resources	235,328	235,328	235,328
<b><u>Requirements</u></b>							
				Materials and Services-Admin:			
			380000	Professional Services			
			380050	Non-capital Equipment			
-	-	-		Total Materials and Services	-	-	-
-	-	213,580	620000	Capital Outlay-Admin: Improvements-Anodes	235,328	235,328	235,328
-	-	213,580		Total Capital Outlay	235,328	235,328	235,328
-	-		800000	Not allocated: Contingency			
-	-	213,580		Total Expenditures	235,328	235,328	235,328
170,211	191,808	-	880001	Ending Fund Balance	-	-	-
\$ 170,211	\$ 191,808	\$ 213,580		Total Requirements	\$ 235,328	\$ 235,328	\$ 235,328

City of Warrenton  
Budget Document

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

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget	Proposed By Budget Officer		Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
<b>Resources</b>							
\$ 100,146	\$ 90,919	\$ 74,000	300000	Beginning Fund Balance	\$ 73,000	\$ 73,000	\$ 73,000
17,437	19,748	15,000	311200	Prior Year Taxes	15,000	15,000	15,000
4,934	1,812	1,600	361000	Interest Earnings	1,100	1,100	1,100
122,517	112,479	90,600		Sub-Total Resources	89,100	89,100	89,100
536,903	559,926	518,421	311100	Property Taxes - Bond Measure	517,330	517,330	517,330
659,420	672,405	609,021		<b>Total Resources</b>	606,430	606,430	606,430
<b>Requirements</b>							
				Debt Service:			
446,077	459,287	234,720	471000	Principal GO Bond due 12/01/22	241,671	241,671	241,671
		238,170	471000	Principal GO Bond due 06/01/23	245,224	245,224	245,224
122,424	106,951	40,870	472000	Interest GO Bond due 12/01/22	33,919	33,919	33,919
		50,148	472000	Interest GO Bond due 06/01/23	40,695	40,695	40,695
568,501	566,238	563,908		Total Debt Service (Pay off date is 12/1/26)	561,509	561,509	561,509
-	-	-	800000	Contingency	-	-	-
568,501	566,238	563,908		Total Expenditures	561,509	561,509	561,509
90,919	106,167	45,113	880001	Ending Fund Balance 8% of debt service	44,921	44,921	44,921
\$ 659,420	\$ 672,405	\$ 609,021		<b>Total Requirements</b>	\$ 606,430	\$ 606,430	\$ 606,430

Quincy Robinson Trust Fund 065 (429)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b>Resources</b>			
\$ 83,789	\$ 120,868	\$ 127,000	300000 Beginning Fund Balance	\$ 193,208	\$ 193,208	\$ 193,208
2,063	1,003	700	361000 Interest Earnings	700	700	700
47,196	45,499	45,000	365000 Donation from the Trust	45,000	45,000	45,000
<u>133,048</u>	<u>167,370</u>	<u>172,700</u>	<b>Total Resources</b>	<u>238,908</u>	<u>238,908</u>	<u>238,908</u>
			<b>Requirements</b>			
			Materials and Services-Parks Dept:			
			371000 Repair and Maintenance(Flag Pole)	1,000	1,000	1,000
			390050 Community Grants	25,000	25,000	25,000
			<b>Total Materials and Services</b>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
			Capital Outlay-Parks Dept:			
			620073 Replace Tennis Court Fencing Fabric			
			620074 Carruthers Viewing Dock	40,000	40,000	40,000
			620012 Carruthers Dog Park Parking			
			620013 Forest Rim Parklet	6,000	6,000	6,000
			620014 Horse Shoe/Corn Hole Play Areas			
			620016 Volleyball Court - Parade Grounds			
			620017 Security Lighting - QBR Park	55,000	55,000	55,000
			620018 Triangle Park Sign	10,000	10,000	10,000
<u>12,180</u>	<u>10,125</u>	<u>123,000</u>		<u>111,000</u>	<u>111,000</u>	<u>111,000</u>
			Not allocated:			
			800000 Contingency			
<u>12,180</u>	<u>10,125</u>	<u>123,000</u>	<b>Total Expenditures</b>	<u>137,000</u>	<u>137,000</u>	<u>137,000</u>
<u>120,868</u>	<u>157,245</u>	<u>49,700</u>	880001 Ending Fund Balance	<u>101,908</u>	<u>101,908</u>	<u>101,908</u>
<u>\$ 133,048</u>	<u>\$ 167,370</u>	<u>\$ 172,700</u>	<b>Total Requirements</b>	<u>\$ 238,908</u>	<u>\$ 238,908</u>	<u>\$ 238,908</u>

**City of Warrenton  
Budget Document**

**Building Division Fund 021 (423)**

Historical Data			Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget	Resources and Requirements		
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Resources</b>		
\$ 269,746	\$ 898,004	\$ 840,000	300000 Beginning Fund Balance	\$ 640,000	\$ 640,000
870,441	290,322	327,361	322100 Permits	305,588	305,588
			337203 Intergovernmental		
134	805		331500 CRF Grant		
209	231		360000 Miscellaneous		
5,820	6,380	5,000	361000 Interest Earnings	3,500	3,500
1,146,350	1,195,742	1,172,361	<b>Total Resources</b>	<b>949,088</b>	<b>949,088</b>
			<b>Requirements</b>		
			Personnel Services-Building Dept:		
139,754	179,342	182,250	110000 Regular Salaries	190,250	190,250
85			110001 Overtime		
10,477	13,265	13,942	141000 FICA Taxes	14,554	14,554
1,233	1,307	1,959	142000 Workers' Compensation	1,695	1,695
			142100 Paid Family Leave	381	381
267	173	182	143000 Unemployment	190	190
26,965	31,078	47,388	144000 Retirement Contributions	49,469	49,469
37,223	44,111	43,541	145000 Health Insurance	57,404	57,404
223	250	257	146000 Life Insurance	199	199
434	519	455	149000 Long Term Disability	375	375
4,849	4,305	6,154	199999 Personnel services overhead (.0504 FTE)	6,870	6,870
221,509	274,351	296,128	<b>Total Personnel Services</b>	<b>321,387</b>	<b>321,387</b>
		2.9	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.9</b>	<b>2.9</b>
			Materials and Services-Building Dept:		
2,266	1,615	2,500	210000 Office Supplies	2,500	2,500
	44	50	211000 Postage	50	50
216		300	223000 General Supplies	300	300
520	505	555	223001 Janitorial Supplies	906	906
723	447	400	310000 Printing/Advertising/Publicity	400	400
536	6,990	8,000	320000 Dues Meetings Training Travel	12,000	12,000
810	781	1,050	340000 Electricity	1,085	1,085
335	381	595	340001 Natural Gas	630	630
1,073	1,445	1,500	340002 Communications	2,500	2,500
127	110	154	340005 Water	154	154
51	51	70	340006 Sewer	70	70
10	10	14	340007 Storm Sewer	14	14
43	43	53	340008 Sanitation	53	53
4,800	3,859	8,500	360000 Bank Fees/Credit Cards	8,500	8,500
356	302	1,500	362000 Gasoline/Oil/Lubricants	1,500	1,500
(13)	70	1,500	366000 Equipment Maintenance	1,500	1,500
4,238	48,444	120,000	380000 Professional Services	80,000	80,000
5,462	4,791	7,000	380020 Computer Software Support	15,000	15,000
1,951	1,500	1,800	380050 Non-capital equipment	2,500	2,500
3,331	2,857	4,476	390090 Overhead Cost (Indirect Allocation)	4,905	4,905
26,837	74,243	160,017	<b>Total Materials and Services</b>	<b>134,567</b>	<b>134,567</b>
			Capital Outlay-Building Dept:		
		35,000	610001 Building Inspector Vehicle		
-	-	35,000	<b>Total Capital Outlay</b>	-	-
			Not allocated:		
-	-	80,000	800000 Contingency	40,000	40,000
248,346	348,594	571,145	<b>Total Expenditures</b>	<b>495,954</b>	<b>495,954</b>
898,004	847,148	601,216	880001 Ending Fund Balance	453,134	453,134
\$ 1,146,350	\$ 1,195,742	\$ 1,172,361	<b>Total Requirements</b>	<b>\$ 949,088</b>	<b>\$ 949,088</b>

City of Warrenton  
Budget Document

Library Fund 020 (455)

Historical Data					Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
<b>Resources</b>							
\$ 114,826	\$ 128,494	\$ 168,000	300000	Beginning Fund Balance	\$ 160,000	\$ 160,000	\$ 160,000
3,695	6,503	3,500	311200	Prior Year Taxes	4,000	4,000	4,000
		5,000	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
235	311	250	351200	Fines	300	300	300
1,697	2,491	2,000	351500	Book Sales	2,500	2,500	2,500
1,046	1,654	1,200	360000	Miscellaneous	1,450	1,450	1,450
2,711	1,093	1,000	361000	Interest Earnings	800	800	800
369	2,242	2,000	365000	Donations	250	250	250
48			365100	Donations-Building Fund			
2,561	2,567	2,578	365200	Donations-OCF	2,725	2,725	2,725
102	272		331500	CRF Grant			
128,291	146,627	186,528		Sub-Total Resources	179,525	179,525	179,525
200,068	220,256	224,975	311100	Property Taxes - Local Option Levy	234,654	234,654	234,654
328,359	366,883	411,503	<b>Total Resources</b>		<b>414,179</b>	<b>414,179</b>	<b>414,179</b>
<b>Requirements</b>							
Personnel Services-Library:							
32,847	51,716	97,500	110000	Regular Salaries	111,500	111,500	111,500
37,215	24,232		110002	Part-Time Regular Salaries			
5,021	5,496	7,459	141000	FICA	8,530	8,530	8,530
106	100	114	142000	Workers Compensation	115	115	115
			142100	Paid Family Leave	223	223	223
128	72	98	143000	Unemployment	112	112	112
27,627	17,402	27,293	144000	Retirement	28,935	28,935	28,935
17,536	21,375	47,485	145000	Health Insurance	30,521	30,521	30,521
142	178	236	146000	Life Insurance	196	196	196
186	235	263	149000	Long Term Disability	229	229	229
11,056	8,489	11,457	199999	Personnel services overhead (.0960 FTE)	13,094	13,094	13,094
131,866	129,294	191,905	Total Personnel Services		193,455	193,455	193,455
	2.25		Total Full Time Equivalent (FTE)		2.325	2.325	2.325
Materials and Services-Library:							
3,280	2,367	4,000	210000	Office Supplies	4,000	4,000	4,000
90	29	200	211000	Postage	300	300	300
7,949	11,905	12,000	223000	Books	18,000	18,000	18,000
1,115	791	1,000	223001	Ready to Read Grant-Books	1,000	1,000	1,000
1,496	1,843	2,400	223002	Janitorial	2,400	2,400	2,400
1,562	1,663	1,694	223003	OCF Grant-Programs	1,635	1,635	1,635
140	1,794	1,642	223004	OCF Grant-Building	1,090	1,090	1,090
124			223005	EJK Grant			
	1,853	1,500	223006	Library Program Supplies	2,500	2,500	2,500
		2,500	223007	Miscellaneous Grant Program Supplies	1,000	1,000	1,000
1,524	801	2,000	310000	Printing/Advertising/Publicity	2,000	2,000	2,000
698	620	2,000	320000	Dues/Meetings/Training/Travel	2,500	2,500	2,500
1,643	1,296	1,500	340000	Electricity	1,400	1,400	1,400
1,284	1,497	1,500	340001	Natural Gas	1,500	1,500	1,500
480	480	480	340002	Communications	500	500	500
471	453	500	340005	Water	600	600	600
727	727	750	340006	Sewer	800	800	800
145	145	150	340007	Storm Sewer	200	200	200
446	446	500	340008	Sanitation	500	500	500
315		1,100	366000	Equipment Maintenance	2,500	2,500	2,500
935	58	1,000	371000	Repair and Maintenance	1,000	1,000	1,000
4,271	4,407	4,500	380000	Professional Services	4,500	4,500	4,500
25,020	25,020	25,020	380010	Facilities Rental	25,020	25,020	25,020
4,479	9,050	9,800	380020	Computer Support/high speed internet	16,265	16,265	16,265
2,208	2,002	3,000	380050	Non-capital equipment	4,000	4,000	4,000
		2,500	380051	Miscellaneous Grant Non-Capital Equip	5,000	5,000	5,000
7,595	5,633	8,336	390090	Overhead Cost (Indirect Allocation)	9,348	9,348	9,348
67,999	74,880	91,572	Total Materials and Services		109,558	109,558	109,558
Not allocated:							
-	-	25,000	800000	Contingency	10,000	10,000	10,000
199,865	204,174	308,477	Total Expenditures		313,013	313,013	313,013
		4,452	880001	Reserved for future expenditure - building	4,452	4,452	4,452
128,494	162,709	98,574	880001	Ending Fund Balance	96,714	96,714	96,714
\$ 328,359	\$ 366,883	\$ 411,503	Total Requirements		\$ 414,179	\$ 414,179	\$ 414,179

City of Warrenton  
Budget Document

**Warrenton Marina Fund 010 (461)**

Historical Data			Budget for Fiscal Year 7/1/2022- 6/30/2023			
		Adopted	Resources and Requirements	Proposed by	Approved by	Adopted by
Actual	Budget			Budget	Budget	Governing
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22		Officer	Committee	Body
Resources						
\$ 157,790	\$ 172,727	\$ 265,000	300000	Beginning Working Capital	\$ 300,000	\$ 300,000
	1,200		334602	OSMB Grant - Operating	1,200	1,200
274,053	255,174	280,000	347801	Annual Moorage Rentals	315,000	315,000
32,327	49,535	45,000	347802	Transient Daily Moorage	45,000	45,000
47,176	48,709	53,000	347803	Utilities	50,000	50,000
34,362	12,825	30,000	347804	Dry Storage	30,000	30,000
31,040	26,810	35,000	347805	Launch Ramp	35,000	35,000
17,175	25,763	20,000	347806	Hoist	30,000	30,000
22,553	13,381	25,000	347808	Monthly Moorage	35,000	35,000
22,070	23,000	27,000	347810	Parking	30,000	30,000
13,160	15,480	12,000	347812	Overnight Stays	25,000	25,000
5,760	5,040	4,500	347813	Liveaboard Fees	4,000	4,000
10,500	8,500	10,000	347814	Work Slip	5,000	5,000
9,850	51,839	10,000	347816	Pier Use	20,000	20,000
38,293	39,350	45,000	347818	Facilities Fee	45,000	45,000
		1,000	347819	Fisherman's/Farmer's Market	1,000	1,000
5,826	2,980	2,500	360000	Miscellaneous	6,000	6,000
15,435	7,114	5,000	361000	Interest Earnings	9,000	9,000
29,188	29,372	29,538	363000	Leases	30,679	30,679
340	2,867		331500	CRF Grant		
766,898	791,665	899,538	Total Resources		1,016,879	1,016,879
Requirements						
Personnel Services-Marinas:						
167,326	162,443	205,500	110000	Regular Salaries	215,000	215,000
4,064	6,674	8,000	110001	Overtime	8,000	8,000
	1,020	10,000	110002	Temporary/Seasonal Salaries	12,000	12,000
12,742	12,574	17,098	141000	FICA	17,978	17,978
3,965	4,114	8,014	142000	Workers Compensation	7,458	7,458
			142100	Paid Family Leave	470	470
327	164	224	143000	Unemployment	235	235
40,244	40,113	57,600	144000	Retirement	61,579	61,579
39,956	39,310	58,514	145000	Health Insurance	49,620	49,620
270	235	320	146000	Life Insurance	256	256
535	525	538	149000	Long Term Disability	346	346
45,648	41,655	47,597	199999	Personnel services overhead (.3780 FTE)	51,569	51,569
\$ 315,078	\$ 308,828	\$ 413,405	Total Personnel Services		\$ 424,511	\$ 424,511
	3.8512		Total Full-Time Equivalent (FTE)		3.8294	3.8294

City of Warrenton  
Budget Document

Warrenton Marina Fund 010 (461)

Historical Data				Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
Requirements							
Materials and Services-Marinas:							
\$ 1,204	\$ 2,165	\$ 3,000	210000	Office Supplies	\$ 3,500	\$ 3,500	\$ 3,500
611	608	1,000	211000	Postage	800	800	800
	14		223000	General Supplies/Small Tools			
816	1,432	4,000	223001	Janitorial Supplies	4,000	4,000	4,000
634	362	2,000	223004	Uniforms	2,000	2,000	2,000
893	32	500	310000	Printing/Advertising	1,000	1,000	1,000
215	174	500	320000	Dues/Meetings/Training/Travel	500	500	500
37,939	39,026	45,000	340000	Electricity	45,000	45,000	45,000
919	777	2,000	340001	Natural Gas	1,200	1,200	1,200
3,443	3,510	4,000	340002	Communications	4,000	4,000	4,000
10,180	13,229	12,000	340005	Water	15,000	15,000	15,000
2,369	3,435	5,000	340006	Sewer	5,000	5,000	5,000
474	687	1,000	340007	Storm Sewer	1,200	1,200	1,200
30,367	30,489	30,000	340008	Sanitation	25,000	25,000	25,000
1,868	1,765	3,000	362000	Gasoline/Oil/Lubricants	3,000	3,000	3,000
(110)	94	4,000	366000	Equipment Maintenance	5,000	5,000	5,000
36,364	43,563	55,000	371000	Repair and Maintenance	100,000	100,000	100,000
			375000	Map expenses	1,200	1,200	1,200
		1,000	375100	Fisherman's/Farmer's Market	1,000	1,000	1,000
820	6,333	3,000	380000	Professional Services	5,000	5,000	5,000
7,460	6,465	8,000	380005	Pay Station & Merchant Fees	13,000	13,000	13,000
6,572	6,122	7,000	380010	Submerged Land Lease	8,000	8,000	8,000
2,579	3,973		380020	Computer and Software support	7,000	7,000	7,000
1,850	2,132	2,500	380040	Transient Room Tax	3,500	3,500	3,500
269	2,461		380050	Non-capital Equipment	2,000	2,000	2,000
31,356	27,643	34,739	390090	Overhead Cost (Indirect Allocation)	36,814	36,814	36,814
			410000	Permits and fees			
\$ 179,093	\$ 196,492	\$ 228,239	Total Materials and Services		\$ 293,714	\$ 293,714	\$ 293,714
Transfers to Other Funds:							
100,000	20,000	100,000	860012	Marina Capital Reserve Fund	100,000	100,000	100,000
100,000	20,000	100,000	Total Transfers to Other Funds		100,000	100,000	100,000
-	-	110,000	800000	Contingency	125,000	125,000	125,000
594,171	525,320	851,644	Total Expenditures		943,225	943,225	943,225
172,727	266,345	47,894	Ending Fund Balance		73,654	73,654	73,654
\$ 766,898	\$ 791,665	\$ 899,538	Total Requirements		\$ 1,016,879	\$ 1,016,879	\$1,016,879



City of Warrenton  
Budget Document

Established by Resolution No. 2018

**Warrenton Marina Fund Capital Reserve Fund 012 (461)**

To accumulate funds for capital  
improvements at the Warrenton Marina

Review Year: 2023

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b>Resources</b>			
\$ 282,175	\$ 382,175	\$ 402,175	300000 Beginning Fund Balance	\$ 464,175	\$ 464,175	\$ 464,175
			Transfers from Other Funds:			
			391001 General Fund	42,055	42,055	42,055
100,000	20,000	100,000	391030 Warrenton Marina Fund-operations	100,000	100,000	100,000
382,175	402,175	502,175	<b>Total Resources</b>	606,230	606,230	606,230
			<b>Requirements</b>			
			Capital Outlay-Marinas:			
			610003 Work Truck	15,000	15,000	15,000
		325,000	620002 Commercial Work Pier Improvements	480,000	480,000	480,000
			620004 Pay Stations	12,000	12,000	12,000
		40,000	620009 E Dock Pile Replacement Project	40,000	40,000	40,000
		20,000	620010 Inner Basin Lighting Project			
-	-	385,000	<b>Total Capital Outlay</b>	547,000	547,000	547,000
-	-	385,000	<b>Total Expenditures</b>	547,000	547,000	547,000
382,175	402,175	117,175	880001 Reserved for future expenditures	59,230	59,230	59,230
\$ 382,175	\$ 402,175	\$ 502,175	<b>Total Requirements</b>	\$ 606,230	\$ 606,230	\$ 606,230

City of Warrenton  
Budget Document

**Hammond Marina Fund 011 (461)**

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023			
		Adopted Budget		Proposed by	Approved by	Adopted by	
Actual				Budget Officer	Budget Committee	Governing Body	
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
<b><u>Resources</u></b>							
\$ 149,169	\$ 180,776	\$ 250,000	300000	Beginning Working Capital	\$ 290,000	\$ 290,000	\$ 290,000
105,354	93,558	110,000	347801	Annual Moorage Rentals	130,000	130,000	130,000
13,590	16,075	15,000	347802	Transient Daily Moorage	10,000	10,000	10,000
1,249	1,076	1,000	347803	Utilities	1,000	1,000	1,000
109,730	94,080	95,000	347805	Launch Fees	95,000	95,000	95,000
13,975	7,200	15,000	347808	Monthly Moorage	20,000	20,000	20,000
36,990	25,970	25,000	347810	Parking	25,000	25,000	25,000
59,340	62,320	50,000	347812	Overnight Stays	65,000	65,000	65,000
14,708	13,285	15,000	347818	Facilities Fee	15,000	15,000	15,000
4,376	3,462	3,000	360000	Miscellaneous	3,500	3,500	3,500
21,741	8,666	9,000	361000	Interest Earnings	6,000	6,000	6,000
240	2,831		331500	CRF Grant			
13,101	13,417	13,548	363000	Lease Receipts	14,052	14,052	14,052
543,563	522,716	601,548	<b>Total Resources</b>		674,552	674,552	674,552
<b><u>Requirements</u></b>							
Personnel Services-Marinas:							
117,887	87,097	114,750	110000	Regular Salaries	122,000	122,000	122,000
5,639	7,608	8,000	110001	Overtime	8,000	8,000	8,000
	1,020	10,000	110002	Temporary/Seasonal Salaries	12,000	12,000	12,000
9,187	7,086	10,155	141000	FICA	10,863	10,863	10,863
2,846	2,367	4,757	142000	Workers Compensation	4,502	4,502	4,502
			142100	Paid Family Leave	284	284	284
236	92	133	143000	Unemployment	142	142	142
29,009	22,459	33,057	144000	Retirement	37,356	37,356	37,356
28,504	21,536	32,647	145000	Health Insurance	28,125	28,125	28,125
193	128	179	146000	Life Insurance	145	145	145
383	286	300	149000	Long Term Disability	196	196	196
32,135	22,313	26,592	199999	Personnel services overhead (.2145 FTE)	29,260	29,260	29,260
\$ 226,017	\$ 171,991	\$ 240,570	<b>Total Personnel Services</b>		\$ 252,873	\$ 252,873	\$ 252,873
		2.1488	Total Full-Time Equivalent (FTE)		2.1706	2.1706	2.1706

City of Warrenton  
Budget Document

**Hammond Marina Fund 011 (461)**

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
<b>Requirements</b>							
Materials and Services-Marinas:							
\$ 1,020	\$ 2,064	\$ 1,200	210000	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000
124	91	1,000	211000	Postage	300	300	300
30	14		223000	General Supplies/Small Tools			
2,061	759	2,500	223001	Janitorial Supplies	3,000	3,000	3,000
751	362	2,000	223004	Uniforms	1,500	1,500	1,500
289	32	500	310000	Printing/Advertising	1,000	1,000	1,000
145	174	500	320000	Dues/Meetings/Training/Travel	500	500	500
3,678	4,198	5,000	340000	Electricity	5,000	5,000	5,000
2,776	2,796	3,500	340002	Communications	3,500	3,500	3,500
4,538	3,614	8,000	340005	Water	7,000	7,000	7,000
4,358	3,356	8,000	340006	Sewer	7,000	7,000	7,000
871	671	1,000	340007	Storm Sewer	1,200	1,200	1,200
14,549	15,035	20,000	340008	Sanitation	20,000	20,000	20,000
1,678	1,239	2,000	362000	Gasoline/Oil/Lubricants	3,000	3,000	3,000
(136)	83		366000	Equipment Maintenance			
18,185	34,382	45,000	371000	Repair and Maintenance	80,000	80,000	80,000
379	4,256		380000	Professional Services	5,000	5,000	5,000
6,700	6,910	7,000	380005	Merchant Fees	10,000	10,000	10,000
4,187	5,483	4,000	380020	Computer and Software Support	5,000	5,000	5,000
8,343	8,582	9,000	380040	Transient Room Tax	1,000	1,000	1,000
1,319	2,461	2,000	380050	Non-capital Equipment	2,500	2,500	2,500
889			390000	Miscellaneous			
1,112		1,500	410000	Permits and fees	2,000	2,000	2,000
22,073	14,807	19,382	390090	Overhead Cost (Indirect Allocation)	20,888	20,888	20,888
\$ 99,920	\$ 111,372	\$ 143,082	Total Materials and Services		\$ 181,388	\$ 181,388	\$ 181,388
Transfers to Other Funds:							
36,850		100,000	860013	Hammond Marina Cap. Reserve-operations	100,000	100,000	100,000
36,850	-	100,000	Total Transfers		100,000	100,000	100,000
Not allocated:							
-	-	80,000	800000	Contingency	80,000	80,000	80,000
362,787	283,363	563,652	Total Expenditures		614,261	614,261	614,261
180,776	239,353	37,896	880001	Ending Fund Balance	60,291	60,291	60,291
\$ 543,563	\$ 522,716	\$ 601,548	Total Requirements		\$ 674,552	\$ 674,552	\$ 674,552

City of Warrenton  
Budget Document

Established by Resolution No. 2057

**Hammond Marina Fund Capital Reserve Fund 013 (461)**

To accumulate funds for capital  
improvements at the Hammond Marina

Review Year: 2023

Historical Data				Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget		Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
				<b>Resources</b>			
\$ 760,384	\$ 929,697	\$ 650,000	300000	Beginning Fund Balance	\$ 735,722	\$ 735,722	\$ 735,722
50,771	36,257	40,000	334000	Clatsop County TRT Tourism Cont	45,000	45,000	45,000
131,300	160,903	150,000	364000	Transient Room Tax	221,000	221,000	221,000
				Transfers from Other Funds:			
36,850		100,000	391030	Hammond Marina Fund-operations	100,000	100,000	100,000
979,305	1,126,857	940,000		<b>Total Resources</b>	<b>1,101,722</b>	<b>1,101,722</b>	<b>1,101,722</b>
				<b>Requirements</b>			
				Capital Outlay-Marinas:			
			610003	Marina Vehicle	15,000	15,000	15,000
			620004	Paystations	24,000	24,000	24,000
8,441			620009	Marina Acquisition Costs			
41,167	455,999	398,000	620007	Hammond Marina Dredging			
			620011	Hammond Dock Lighting	25,000	25,000	25,000
			620012	Pile Replacement	50,000	50,000	50,000
			620013	Dredge Spoil Area	100,000	100,000	100,000
49,608	455,999	398,000		<b>Total Capital Outlay</b>	<b>214,000</b>	<b>214,000</b>	<b>214,000</b>
49,608	455,999	398,000		<b>Total Expenditures</b>	<b>214,000</b>	<b>214,000</b>	<b>214,000</b>
929,697	670,858	542,000		<b>Ending Fund Balance</b>	<b>887,722</b>	<b>887,722</b>	<b>887,722</b>
\$ 979,305	\$ 1,126,857	\$ 940,000		<b>Total Requirements</b>	<b>\$ 1,101,722</b>	<b>\$ 1,101,722</b>	<b>\$ 1,101,722</b>

City of Warrenton  
Budget Document

Water Fund 025 (430)

Historical Data			Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
<b>Resources</b>						
\$1,857,462	\$3,144,980	\$2,900,000	300000 Beginning Fund Balance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
		2,500,000	334250 Loan Proceeds-IFA S17012	1,460,000	1,460,000	1,460,000
			334400 Dept. of Interior ERAA Earmark	1,000,000	1,000,000	1,000,000
54,422	58,457	70,000	340025 Connection Charges	60,000	60,000	60,000
2,385,000	2,479,890	2,418,876	344000 Utilities - in city	2,482,941	2,482,941	2,482,941
1,316,922	1,415,000	1,396,071	344500 Utilities - outside city	1,443,080	1,443,080	1,443,080
			Rate increase: in and outside city 4%	157,041	157,041	157,041
16,524	7,635	20,000	345000 Late Fees	20,000	20,000	20,000
23,859	12,837	30,000	346000 Door Hanger Fees	30,000	30,000	30,000
11,400	6,840	12,000	347000 Shut Off Fees	12,000	12,000	12,000
7,050	6,170	6,000	348000 Service Calls - in city	6,000	6,000	6,000
4,030	3,610	3,000	348500 Service Calls - outside city	4,000	4,000	4,000
1,470	1,095	1,500	349000 NSF Fees	1,000	1,000	1,000
9,562	4,021		360000 Miscellaneous			
88,337	42,100	35,000	361000 Interest Earnings	32,000	32,000	32,000
920	2,855		331500 CRF Grant			
	3,372		366000 Proceeds from Sale of Assets			
<u>5,776,958</u>	<u>7,188,862</u>	<u>9,392,447</u>	<b>Total Resources</b>	<u>8,708,062</u>	<u>8,708,062</u>	<u>8,708,062</u>

**Requirements**

Personnel Services-Public Works:						
422,606	398,123	520,000	110000 Regular Salaries	600,750	589,400	589,400
24,574	20,900	28,000	110001 Overtime	28,000	28,000	28,000
32,765	30,636	41,922	141000 FICA	48,099	47,231	47,231
11,178	9,924	16,642	142000 Workers Compensation	15,779	16,489	16,489
			142100 Paid Family Leave	1,258	1,235	1,235
839	400	548	143000 Unemployment	629	617	617
119,633	108,431	159,628	144000 Retirement	182,103	178,469	178,469
109,790	108,961	170,680	145000 Health Insurance	179,160	181,267	181,267
423	415	655	146000 Life Insurance	580	552	552
1,241	1,232	1,306	149000 Long Term Disability	1,157	1,137	1,137
163,777	165,103	189,895	199999 Personnel services overhead(1.5725 FTE)	214,521	214,521	214,521
<u>\$ 886,826</u>	<u>\$ 844,124</u>	<u>\$1,129,276</u>	<b>Total Personnel Services</b>	<u>\$ 1,272,036</u>	<u>\$ 1,258,918</u>	<u>\$ 1,258,918</u>
		8.6377	Total Full-Time Equivalent (FTE)	9.7924	9.8807	9.8807

City of Warrenton  
Budget Document

Water Fund 025 (430)

Historical Data				Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
<u>Requirements</u>							
Public Works							
Distribution System:							
Materials and Services: (430)							
\$	1,545	\$ 1,509	\$ 2,100	210000 Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000
	2,219	2,471	5,100	211000 Postage	3,500	3,500	3,500
	5,925	9,147	8,000	223000 General Supplies	8,300	8,300	8,300
	876	671	800	223001 Janitorial Supplies	4,100	4,100	4,100
	244	459	1,200	223002 Chemical Supplies	1,000	1,000	1,000
	380	806	1,200	223004 Uniforms	3,000	3,000	3,000
	1,817	3,727	2,000	223005 Safety	2,100	2,100	2,100
	1,030	1,578	3,000	310000 Printing/Advertising	2,500	2,500	2,500
	3,298	2,584	5,000	320000 Dues/Meetings/Training/Travel	6,500	6,500	6,500
	4,615	4,162	4,500	340000 Electricity	4,700	4,700	4,700
	4,615	4,409	5,500	340002 Communications	5,700	5,700	5,700
	296	311	800	340005 Water	450	450	450
	276	276	800	340006 Sewer	800	800	800
	55	55	200	340007 Storm Sewer	200	200	200
	3,317	3,317	4,900	340008 Sanitation	5,100	5,100	5,100
	4,262	2,559	6,000	360000 Bank Fees/Credit Cards	4,000	4,000	4,000
	7,292	7,690	11,000	362000 Gasoline/Oil/Lubricants	5,000	5,000	5,000
	13,889	6,310	25,000	366000 Equipment Maintenance	26,000	26,000	26,000
	65,198	93,394	120,000	371000 Construction and Materials	124,800	124,800	124,800
	4,548	3,623	12,800	371001 Rock	13,300	13,300	13,300
	22,537	28,109	30,000	371004 Water Meter Replacement	31,200	31,200	31,200
	135	712	20,000	378000 Building Maintenance	30,000	30,000	30,000
	41,627	27,462	80,000	380000 Professional Services	83,200	83,200	83,200
	17,272	18,034	28,370	380005 Professional Services-online payments	29,500	29,500	29,500
	11,433	11,990	12,856	380006 Professional Services-utility billing	13,400	13,400	13,400
	16,038	12,130	20,000	380020 Computer and Software Support	20,800	20,800	20,800
	1,294	1,523	6,000	380050 Non-capital Equipment	10,000	10,000	10,000
	112,499	109,565	138,512	390090 Overhead Cost (Indirect Allocation)	153,141	153,141	153,141
			1,000	410000 Permits and Fees	1,000	1,000	1,000
	71,550	123,994	123,363	420000 Franchise Fees (5%)	129,113	129,113	129,113
	420,084	482,578	680,001	Sub-total	724,404	724,404	724,404
Treatment Facility:							
Materials and Services: (435)							
	\$ 103	\$ 400	210000 Office Supplies	\$ 400	\$ 400	\$ 400	
\$	171		211000 Postage				
	3,386	2,439	3,000	223000 General Supplies	3,100	3,100	3,100
	580	563	700	223001 Janitorial Supplies	700	700	700
	43,205	47,815	60,000	223002 Chemical Supplies	62,400	62,400	62,400
	526	131	400	223004 Uniforms	400	400	400
		50	3,000	223005 Safety Supplies	3,100	3,100	3,100
	836	35	1,000	310000 Printing/Advertising	1,000	1,000	1,000
	375	1,135	1,500	320000 Dues/Meetings/Training/Travel	1,600	1,600	1,600
	58,709	51,899	60,000	340000 Electricity	62,400	62,400	62,400
	2,727	3,088	5,000	340002 Communications	5,200	5,200	5,200
	14,869	15,827	18,000	340005 Water	18,700	18,700	18,700
	532	608	1,000	362000 Gasoline/Oil/Lubricants	1,000	1,000	1,000
	81,088	67,287	150,000	366000 Equipment Maintenance	156,000	156,000	156,000
	3,747	5,839	230,000	371000 Repair and Maintenance	416,000	416,000	416,000
	3,258	2,253	3,500	380000 Professional Services	3,600	3,600	3,600
	2,809	3,953	4,500	380020 Computer and Software Support	4,700	4,700	4,700
	7,749	3,527	6,000	380050 Non-capital Equipment	6,200	6,200	6,200
	30	6,664	7,000	410000 Permits and Fees	7,300	7,300	7,300
	224,595	213,213	555,000	Sub-total	753,800	753,800	753,800

City of Warrenton  
Budget Document

Water Fund 025 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b>Requirements</b>			
			Raw Water:			
			Materials and Services: (440)			
\$ 1,320	\$ 277	\$ 2,000	223000 General Supplies	\$ 2,100	\$ 2,100	\$ 2,100
2,351	1,022	3,500	340000 Electricity	3,700	3,700	3,700
2,815	4,511	5,000	362000 Gasoline/Oil/Lubricants	7,000	7,000	7,000
17,059	8,786	25,000	366000 Waterworks Maintenance	25,000	25,000	25,000
10,297	6,272	9,000	371000 Waterworks Repairs	9,000	9,000	9,000
4,814	58,936	30,000	380000 Professional Services	5,000	5,000	5,000
	41	2,500	380050 Non-capital Equipment	2,500	2,500	2,500
1,478		3,000	410000 Permits and Fees	3,000	3,000	3,000
		500	460000 Environmental Cleanup	500	500	500
40,134	79,845	80,500	Sub-total	57,800	57,800	57,800
			South Water Reservoir:			
			Materials and Services: (445)			
23			223005 Safety Supplies			
6,531	5,281	8,500	340000 Electricity	8,500	8,500	8,500
16,306	20,807	17,000	340002 Communications	26,000	26,000	26,000
2,647	3,314	4,000	362000 Gasoline/Oil/Lubricants	5,300	5,300	5,300
2,978	4,174	10,000	366000 Waterworks Maintenance	8,000	8,000	8,000
726	333	5,000	371000 Waterworks Repairs	5,000	5,000	5,000
	7,491	500	380050 Non-capital Equipment	500	500	500
64	67	100	410000 Permits & Fees	500	500	500
29,275	41,466	45,100	Sub-total	53,800	53,800	53,800
714,088	817,102	1,360,601	Total Public Works Materials and Services	1,589,804	1,589,804	1,589,804
			Not allocated:			
			Debt Service:			
455,989	499,940	575,337	Principal	449,731	449,731	449,731
150,586	131,022	110,488	Interest	89,225	89,225	89,225
606,575	630,961	685,825	Total Debt Service	538,956	538,956	538,956
			Transfers to Other Funds:			
424,489	1,560,000	2,750,000	860029 Water Fund Capital Reserve-operations	1,900,000	1,900,000	1,900,000
		2,500,000	Water Fund Capital Reserve-Federal Earmark	1,000,000	1,000,000	1,000,000
			Water Fund Capital Reserve-Loan	1,460,000	1,460,000	1,460,000
424,489	1,560,000	5,250,000	Total Transfers to Other Funds	4,360,000	4,360,000	4,360,000
-	-	500,000	800000 Contingency	496,000	496,000	496,000
-	-	500,000	Total Contingency	496,000	496,000	496,000
2,631,978	3,852,187	8,925,702	Total Expenditures	8,256,796	8,243,678	8,243,678
3,144,980	3,336,675	466,745	880001 Ending Fund Balance	451,266	464,384	464,384
\$5,776,958	\$7,188,862	\$9,392,447	Total Requirements	\$ 8,708,062	\$ 8,708,062	\$ 8,708,062

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			Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b>Resources</b>			
\$ 2,813,615	\$ 2,267,578	\$ 2,900,000	300000 Beginning Fund Balance	\$ 6,100,000	\$ 6,100,000	\$ 6,100,000
			Transfers from Other Funds:			
		2,500,000	391025 Water Fund Loans	1,460,000	1,460,000	1,460,000
			391025 Federal Earmark Funds	1,000,000	1,000,000	1,000,000
424,489	1,560,000	2,750,000	391025 Water Fund Operations	1,900,000	1,900,000	1,900,000
3,238,104	3,827,578	8,150,000	<b>Total Resources</b>	10,460,000	10,460,000	10,460,000
			<b>Requirements</b>			
			Capital Outlay-Public Works			
			610005 Public Works Service Truck	42,000	42,000	42,000
		18,000	610026 Fortlift WTP			
		25,000	620095 Fuel Tank WTP			
		48,300	610024 Hoist Truck	48,300	48,300	48,300
		15,000	610025 Vacuum Excavator Trailer			
			610027 Locator Equipment	7,500	7,500	7,500
			610028 GPR Utility Ground Penetrating Radar	12,500	12,500	12,500
9,360	826	2,500,000	620075 Hammond Waterline Upgrades	2,460,000	2,460,000	2,460,000
1,474	5,771		620091 Public Works Remodel			
1,118	865	58,000	620084 SW 4th Street (S Main Ave - SW Alder Ct)	58,000	58,000	58,000
16,756	143,161		620085 SE Anchor (Harbor - SE 3rd St) Improvement			
941,818			620080 Water Treatment Plant Filter Replacement			
	13,778	900,000	620094 Replace Raw Water Pipe Downstream	820,000	820,000	820,000
		564,300	620011 SE Marlin 18" Waterline(SE 7th-E Harbor)	540,000	540,000	540,000
			620096 Raw Water Upstream for Reservoir	1,694,000	1,694,000	1,694,000
			620081 Ultrasonic Algae Control Raw Water Res	100,000	100,000	100,000
			620082 N Main & NW 7th Pl (Warr Dr-NE 5th)	350,000	350,000	350,000
			620083 Recoat Epoxy Lining Inside Clearwell	1,175,000	1,175,000	1,175,000
970,526	164,401	4,128,600	<b>Total Capital Outlay-Public Works</b>	7,307,300	7,307,300	7,307,300
970,526	164,401	4,128,600	<b>Total Expenditures</b>	7,307,300	7,307,300	7,307,300
			880001 Reserved for Water Filter Replacement			
		597,511	Replacement year 2027	786,009	786,009	786,009
		1,166,000	880001 Reserved for Water Reservoir Replacement	1,272,000	1,272,000	1,272,000
2,267,578	3,663,177	2,257,889	880001 Reserved for future projects	1,094,691	1,094,691	1,094,691
2,267,578	3,663,177	4,021,400	<b>Total Reserved for future expenditure</b>	3,152,700	3,152,700	3,152,700
\$ 3,238,104	\$ 3,827,578	\$ 8,150,000	<b>Total Requirements</b>	\$ 10,460,000	\$ 10,460,000	\$ 10,460,000



City of Warrenton  
Budget Document

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

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b><u>Resources</u></b>			
\$ 100,715	\$ 91,795	\$ 128,140	300000 Beginning Working Capital	\$ 194,418	\$ 194,418	\$ 194,418
69,367	120,044	104,000	339100 Reimbursement Fee	100,000	100,000	100,000
1,713	972	800	361000 Interest Earnings	875	875	875
171,795	212,811	232,940	<b>Total Resources</b>	295,293	295,293	295,293
			<b><u>Requirements</u></b>			
-	-	-	620000 Capital Outlay-Public Works: Improvements			
-	-	-	<b>Total Capital Outlay</b>	-	-	-
80,000	58,000		Not allocated: Debt Service:			
			801016 Principal(G99001)			
			801017 Interest	-	-	-
80,000	58,000	-	<b>Total Debt Service</b>	-	-	-
-	-	-	800000 Contingency	200,000	200,000	200,000
80,000	58,000	-	<b>Total Expenditures</b>	200,000	200,000	200,000
91,795	154,811	232,940	<b>Ending Fund Balance</b>	95,293	95,293	95,293
\$ 171,795	\$ 212,811	\$ 232,940	<b>Total Requirements</b>	\$ 295,293	\$ 295,293	\$ 295,293

City of Warrenton  
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
<b>Resources</b>						
\$ 815,590	\$ 1,185,198	\$ 1,300,000	300000	Beginning Fund Balance	\$ 1,500,000	\$ 1,500,000
481,502	505,230	489,220	344000	Utilities (20% of Sewer)	518,185	518,185
				Rate Increase (4%)	20,727	20,727
435	970		360000	Miscellaneous		
17,740	9,218	6,000	361000	Interest Earnings	6,000	6,000
150	312		331500	CRF Grant		
			331600	OBDD Levee Certification Grant	200,000	200,000
			365002	Business Oregon Planning Grant	100,000	100,000
	241		366000	Proceeds From Sale of Asset		
1,315,417	1,701,169	1,795,220	<b>Total Resources</b>		2,344,912	2,344,912
<b>Requirements</b>						
Personnel Services-Public Works						
38,597	50,550	35,859	110000	Regular Salaries	83,109	80,809
	897	2,500	110001	Overtime	2,500	2,500
1,089	2,841	5,391	110002	Temporary/Seasonal Salaries	5,391	5,391
2,926	4,026	3,347	141000	FICA	6,962	6,786
1,233	1,508	1,208	142000	Workers Compensation	1,816	1,880
			142100	Paid Family Leave	182	177
75	53	44	143000	Unemployment	91	89
9,687	12,568	10,647	144000	Retirement	25,685	24,941
9,109	11,567	11,684	145000	Health Insurance	24,631	24,594
43	56	44	146000	Life Insurance	74	70
116	150	89	149000	Long Term Disability	163	158
12,285	18,857	13,792	199999	Personnel services overhead (.2180 FTE)	29,745	29,745
75,160	103,072	84,605	<b>Total Personnel Services</b>		180,349	177,140
	0.6269		Total Full-Time Equivalent (FTE)		1.3551	1.3535
Materials and Services-Public Works						
280	144	400	210000	Office Supplies	400	400
313	321	400	211000	Postage	500	500
1,157	1,264	2,000	223000	General Supplies	2,000	2,000
15	12	250	223001	Janitorial	300	300
322	23	300	223002	Chemical Supplies	300	300
4	40	400	223004	Uniforms	600	600
458	331	1,000	223005	Safety	1,100	1,100
39	103	150	310000	Printing/Advertising/Publicity	200	200
76	55	1,000	320000	Dues/Meetings/Training/Travel	1,100	1,100
8,831	9,687	12,000	340000	Electricity-pump stations	12,500	12,500
268	297	800	340002	Communications	900	900
23	33	100	340005	Water	200	200
22	29	100	340006	Sewer	200	200
4	6	15	340007	Storm Sewer	100	100
262	349	900	340008	Sanitation	1,000	1,000
605	254	800	360000	Bank Fees/Credit Cards	900	900
782	809	1,300	362000	Gasoline	1,400	1,400
5,450	3,022	8,500	366000	Equipment Maintenance	70,000	70,000
1,036	45,975	30,000	371000	Repair & Maint. Materials	140,000	140,000
450	374	4,500	371001	Rock	4,700	4,700
	1,019	5,000	371002	Ditch Restoration/Vegetation Removal	5,200	5,200
		120,000	371003	Phase I Levee & Dike slope stability M & R	30,000	30,000
11	11	5,000	378000	Building Maintenance	5,200	5,200
2,387	12,649	25,000	380000	Professional Services	26,000	26,000
13,823	17,670	55,000	380001	Professional Services-FEMA Project	287,000	287,000
2,471	2,469	3,370	380005	Online payments	3,600	3,600
1,650	1,641	1,527	380006	Utility Billing	1,600	1,600
2,212	2,105	2,500	380020	Computer & Software Support	2,600	2,600
442	45	800	380050	Non-capital Equipment	900	900
8,439	12,514	10,054	390090	Overhead Cost (Indirect Allocation)	21,234	21,234
		3,000	410000	Permits	3,000	3,000
\$ 51,831	\$ 113,252	\$ 296,166	<b>Total Materials and Services</b>		\$ 624,734	\$ 624,734

City of Warrenton  
Budget Document

Storm Sewer Fund 028 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			Capital Outlay-Public Works			
			610005 Public Works Service Truck	\$ 3,000	\$ 3,000	\$ 3,000
		\$ 50,000	610020 Emergency Pipe Plug Balloon			
		5,000	610019 Spray Boom System			
		3,450	610024 Hoist Truck	3,450	3,450	3,450
		5,000	610025 Vacuum Excavator Trailer			
		50,000	620082 Tide Gates	50,000	50,000	50,000
361			620091 Remodel of Public Works Offices			
	1,411		620093 Automatic Gate at Public Works			
2,867	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)			
		350,000	620088 West Hammond Drainage	340,000	340,000	340,000
		40,000	620089 SE 2nd King to Marlin Culverts	37,000	37,000	37,000
		25,000	620090 SW Pine Drive Drainage Improvement			
		125,000	620086 SW Alder Ave. (3rd to 2nd)	123,000	123,000	123,000
			620094 SW Alder Ave. (1st to W Harbor)	181,037	181,037	181,037
			620095 O&M and Alder Monitoring	160,000	160,000	160,000
			620028 Tide Gate #9 - Business Oregon	100,000	100,000	100,000
3,228	10,978	801,450	Total Capital Outlay	1,145,487	1,145,487	1,145,487
			Not allocated:			
-	-	90,000	800000 Contingency	90,000	90,000	90,000
130,219	227,302	1,272,221	Total Expenditures	2,040,570	2,037,361	2,037,361
1,185,198	1,473,867	522,999	880001 Ending Fund Balance	304,342	307,551	307,551
\$ 1,315,417	\$ 1,701,169	\$ 1,795,220	Total Requirements	\$ 2,344,912	\$ 2,344,912	\$ 2,344,912

City of Warrenton  
Budget Document

Storm Sewer System Development Charges Fund 051 (410)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
			<b><u>Resources</u></b>				
\$ 43,628	\$ 57,302	\$ 82,000	300000	Beginning Fund Balance	\$ 87,894	\$ 87,894	\$ 87,894
\$ 12,588	\$ 26,092	25,000	339200	Improvement Fee	25,000	25,000	25,000
1,086	575	500	361000	Interest	400	400	400
57,302	83,969	107,500	<b>Total Resources</b>		113,294	113,294	113,294
			<b><u>Requirements</u></b>				
			620000	Capital Outlay-Public Works Capital Outlay	-	-	-
-	-	-	Total Capital Outlay		-	-	-
-	-	-	800000	Not allocated: Contingency	80,000	80,000	80,000
-	-	-	Total Expenditures		80,000	80,000	80,000
57,302	83,969	107,500	880001	Ending Fund Balance	33,294	33,294	33,294
\$ 57,302	\$ 83,969	\$ 107,500	<b>Total Requirements</b>		\$ 113,294	\$ 113,294	\$ 113,294

City of Warrenton  
Budget Document

Sewer Fund 030 (430)

Historical Data				Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
Resources							
\$ 2,001,200	\$ 2,688,213	\$ 3,000,000	300000	Beginning Fund Balance	\$ 2,700,000	\$ 2,700,000	
43,450	45,472	30,000	340030	Connection Charges	35,000	35,000	
2,408,811	2,527,330	2,446,100	344000	Utilities	2,590,924	2,590,924	
				Rate Increase 4% in city and shoreline	109,056	109,056	
1,857	1,857	1,800	344300	Industrial Waste Permitted Use	1,800	1,800	
135,780	136,234	136,000	344500	Shoreline Sewer Revenue	135,481	135,481	
155,633	126,245	100,000	344700	Septage Revenue			
3,426	13,966		360000	Miscellaneous			
103,727	47,545	40,000	361000	Interest Earnings	32,000	32,000	
955	2,883		331500	CRF Grant			
	2,489		366000	Proceeds from Sale of Assets			
4,854,839	5,592,234	5,753,900	Total Resources				
				5,604,261	5,604,261	5,604,261	
Requirements							
Personnel Services-Public Works:							
412,896	411,518	488,750	110000	Regular Salaries	578,500	559,250	
43,864	32,869	50,000	110001	Overtime	50,000	50,000	
33,585	32,873	41,214	141000	FICA	48,080	46,608	
10,222	10,703	14,181	142000	Workers Compensation	14,216	14,622	
			142100	Paid Family Leave	1,257	1,219	
860	430	539	143000	Unemployment	629	609	
114,112	110,985	150,801	144000	Retirement	176,977	170,867	
117,070	107,390	151,561	145000	Health Insurance	153,428	152,415	
495	480	555	146000	Life Insurance	509	474	
1,354	1,306	1,241	149000	Long Term Disability	1,117	1,081	
179,359	164,921	181,621	199999	Personnel services overhead (1.6312 FTE)	222,523	222,523	
\$ 913,817	\$ 873,473	\$ 1,080,463	Total Personnel Services				
	8.5065		Total Full-Time Equivalent (FTE)				
				9.6754	9.6329	9.6329	
Public Works: Collection System Materials and Services (430):							
\$ 1,352	\$ 1,490	\$ 2,700	210000	Office Supplies	\$ 2,900	\$ 2,900	
1,656	1,705	4,000	211000	Postage	4,200	4,200	
10,967	8,656	13,000	223000	General Supplies	13,600	13,600	
1,254	737	1,500	223001	Janitorial Supplies	3,900	3,900	
478	197	2,000	223002	Chemical Supplies	2,100	2,100	
1,667	556	2,500	223004	Uniforms	3,000	3,000	
3,345	4,016	4,000	223005	Safety	6,000	6,000	
567	2,439	3,000	310000	Printing/Advertising	3,200	3,200	
1,585	626	6,000	320000	Dues/Meetings/Training/Travel	6,300	6,300	
2,703	2,612	3,000	340000	Electricity	3,200	3,200	
6,675	5,443	8,000	340002	Communications	8,400	8,400	
319	311	700	340005	Water	800	800	
662	636	900	340006	Sewer	1,000	1,000	
132	150	300	340007	Storm	400	400	
3,579	3,317	6,000	340008	Sanitation	6,300	6,300	
39,630	40,163	55,000	340010	Pump Station Utilities	57,200	57,200	
5,083	2,305	8,000	360000	Bank Fees/Credit Cards	8,400	8,400	
7,504	7,690	11,000	362000	Gasoline/Oil/Lubricants	11,500	11,500	
31,607	16,992	40,000	366000	Equipment Maintenance	41,600	41,600	
50,899	72,180	250,000	366100	Pump Station Maintenance	260,000	260,000	
22,039	78,193	1,000,000	371000	Construction and Materials	1,040,000	1,040,000	
4,740	3,645	11,000	371001	Rock	11,500	11,500	
145	241	40,000	378000	Building Maintenance	41,600	41,600	
34,746	37,436	200,000	380000	Professional Services	208,000	208,000	
13,052	13,109	17,798	380005	Professional Services - online payments	18,600	18,600	
8,718	8,715	8,066	380006	Professional Services - utility billing	8,400	8,400	
360	43,003	50,000	380007	Inflow & Infiltration Plan	52,000	52,000	
32,588	29,869	40,000	380020	Computer and Software Support	41,600	41,600	
5,075	5,991	11,000	380050	Non-capital Equipment	11,500	11,500	
123,203	109,444	132,481	390090	Overhead Cost (Indirect Allocation)	158,853	158,853	
		2,200	410000	Permits and Fees	2,300	2,300	
72,264	126,367	126,522	420000	Franchise Fee (5%)	134,728	134,728	
488,595	628,236	2,060,667	Total Materials and Services (430)				
				2,173,081	2,173,081	2,173,081	

City of Warrenton  
Budget Document

Sewer Fund 030 (430)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual FYE 6/30/20	FYE 6/30/21	Adopted Budget FYE 6/30/22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Requirements</b>			
			Public Works:			
			Shoreline Sanitary			
			Materials and Services (433):			
		700	223000 General Supplies	800	800	800
		700	223002 Chemical Supplies	800	800	800
2,286	2,285	5,000	340001 Natural Gas	3,500	3,500	3,500
7,277	7,617	10,000	340010 Pump Station Electricity	11,000	11,000	11,000
		500	362000 Gasoline/Oil/Lubricants	600	600	600
8,189	7,745	7,500	366100 Pump Station Maintenance	7,500	7,500	7,500
1,677		5,000	371000 Repair and Maintenance	6,500	6,500	6,500
		2,500	380000 Professional Services	2,800	2,800	2,800
1,127	1,127	2,500	380020 Computer and Software Support	2,500	2,500	2,500
20,556	18,774	34,400	Total Materials and Services (433)	36,000	36,000	36,000
			Public Works:			
			Sewer Plant			
			Materials and Services (435):			
616	489	1,500	210000 Office Supplies	1,200	1,200	1,200
	272	500	211000 Postage	500	500	500
4,730	2,636	7,500	223000 General Supplies	6,000	6,000	6,000
150	259	1,000	223001 Janitorial Supplies	800	800	800
579	245	2,000	223002 Chemical Supplies	1,000	1,000	1,000
100	319	1,000	223004 Uniforms	1,000	1,000	1,000
7,102	7,867	20,000	223005 Lab supplies	20,000	20,000	20,000
233	628	3,000	223006 Safety	2,000	2,000	2,000
47	48	1,000	310000 Printing/Advertising	1,000	1,000	1,000
1,354	1,389	7,000	320000 Dues/Meetings/Training/Travel	9,000	9,000	9,000
80,323	78,305	100,000	340000 Electricity	80,000	80,000	80,000
5,536	5,937	6,500	340002 Communications	6,500	6,500	6,500
1,239	1,513	2,000	340005 Water	2,000	2,000	2,000
727	958	1,200	340006 Sewer	1,000	1,000	1,000
145	192	250	340007 Storm Sewer	250	250	250
7,876	7,494	10,000	340008 Sanitation	9,000	9,000	9,000
2,414	1,048	5,000	362000 Gasoline/Oil/Lubricants	4,000	4,000	4,000
14,371	50,851	60,000	366000 Equipment Maintenance	70,000	70,000	70,000
21,166	21,199	100,000	371000 Repair and Maintenance	100,000	100,000	100,000
14,793	3,494	200,000	380000 Professional Services	200,000	200,000	200,000
881	1,131	15,000	380020 Computer and Software Support	15,000	15,000	15,000
7,251	11,819	8,000	380050 Non-capital Equipment	6,000	6,000	6,000
2,210	2,541	3,000	410000 Permits and Fees	6,000	6,000	6,000
173,843	200,632	555,450	Total Materials and Services (435)	542,250	542,250	542,250
682,994	847,642	2,650,517	Total Public Works Materials and Services	2,751,331	2,751,331	2,751,331
			Not allocated:			
			Debt Service:			
117,156	134,328	138,172	Principal	142,142	142,142	142,142
39,354	43,994	39,654	Interest	35,176	35,176	35,176
156,510	178,322	177,826	Total Debt Service	177,318	177,318	177,318
			Transfers to Other Funds:			
413,305	582,017	1,000,000	860038 Sewer Fund Capital Reserve-operations	600,000	600,000	600,000
413,305	582,017	1,000,000	Total Transfers to Other Funds	600,000	600,000	600,000
-		63,012	800003 Contingency-debt reserves	63,012	63,012	63,012
-		530,103	800000 Contingency-operations	650,000	650,000	650,000
		593,115	Total Contingency	713,012	713,012	713,012
2,166,626	2,481,454	5,501,921	Total Expenditures	5,488,897	5,461,329	5,461,329
2,688,213	3,110,780	251,979	880001 Ending Fund Balance	115,364	142,932	142,932
\$ 4,854,839	\$ 5,592,234	\$ 5,753,900	Total Requirements	\$ 5,604,261	\$ 5,604,261	\$ 5,604,261

City of Warrenton  
Budget Document

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 7/1/2022 - 6/30/2023		
Actual		Adopted Budget	Resources and Requirements		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22					
					<b>Resources</b>		
\$ 3,121,689	\$ 3,533,552	\$ 3,600,000	300000	Beginning Fund Balance	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000
					Transfers from Other Funds:		
413,305	582,017	1,000,000	391030	Sewer Fund Operations	600,000	600,000	600,000
3,534,994	4,115,569	4,600,000	<b>Total Resources</b>		5,300,000	5,300,000	5,300,000
					<b>Requirements</b>		
					Capital Outlay-Public Works:		
			610005	Public Works Service Truck	31,000	31,000	31,000
		35,650	610024	Hoist Truck	35,650	35,650	35,650
		15,000	610025	Vacuum Excavator Trailer			
			610026	Jetter Camera Nozzle for Vactor	20,000	20,000	20,000
			610027	Locator Equipment	7,500	7,500	7,500
			610028	GPR Utility Ground Penetrating Radar	12,500	12,500	12,500
			610029	Half-inch Jetting Skid	10,000	10,000	10,000
			610030	Trailer Mounted Pumps	180,000	180,000	180,000
250	70,751		620089	SE 2nd Street & Marlin Ave Pump Station			
1,192	4,644		620091	Remodel of Public Works Offices			
		50,000	620046	Pump Station Generator	50,000	50,000	50,000
		9,079	620078	N Main Ave & NW 7th Pl (NW Warr Dr to NE 5th St)	100,000	100,000	100,000
		160,000	620024	WWTP North Lagoon Dewatering Pump and Filter	160,000	160,000	160,000
		9,770	620023	SE Marlin & 101 Pump Station Upgrade			
		60,000	620033	Pump Station Bypass Program	60,000	60,000	60,000
		47,198	620094	Bird Netting for SBR			
		50,000	620095	4th UV Disinfection Module	80,000	80,000	80,000
		60,000	620096	UV PLC Upgrade	100,000	100,000	100,000
1,442	141,443	555,650	<b>Total Capital Outlay</b>		846,650	846,650	846,650
1,442	141,443	555,650	<b>Total Expenditures</b>		846,650	846,650	846,650
		816,665	880001	Reserved for SBR Basin and Equipment	1,249,997	1,249,997	1,249,997
		733,332	880001	Reserved for Biosolids Disposal	500,000	500,000	500,000
		1,305,000	880001	Reserved for future projects	2,703,353	2,703,353	2,703,353
3,533,552	3,974,126	4,044,350	880001	Total Reservations for future Expenditures	4,453,350	4,453,350	4,453,350
\$ 3,534,994	\$ 4,115,569	\$ 4,600,000	<b>Total Requirements</b>		\$ 5,300,000	\$ 5,300,000	\$ 5,300,000

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2022- 6/30/2023			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b><u>Resources</u></b>			
\$ 50,643	\$ 53,188	\$ 108,000	300000	Beginning Fund Balance	\$ 150,016	\$ 150,016
40,874	59,022	60,000	339100	Reimbursement Fee	60,000	60,000
976	684	650	361000	Interest Earnings	675	675
92,493	112,894	168,650	<b>Total Resources</b>		210,691	210,691
			<b><u>Requirements</u></b>			
-	-		620000	Capital Outlay-Public Works: Improvements		
-	-	-		Total Capital Outlay	-	-
29,975				Not allocated:		
9,330				Debt Service:		
				Principal-Y04001		
				Interest-Y04001		
39,305	-	-		Total Debt Service	-	-
-	-	-	800000	Contingency	-	-
39,305	-	-		Total Expenditures	-	-
53,188	112,894	168,650		Ending Fund Balance	210,691	210,691
\$ 92,493	\$ 112,894	\$ 168,650	<b>Total Requirements</b>		\$ 210,691	\$ 210,691



City of Warrenton  
Budget Document

Sanitation Fund 032 (430)

Historical Data			Budget for Fiscal Year 7/1/2022 - 6/30/2023			
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
<b>Resources</b>						
\$ 420,570	\$ 432,697	\$ 425,000	300000	Beginning Fund Balance	\$ 445,000	\$ 445,000
965,985	996,607	956,764	344000	Utilities	1,029,544	1,029,544
				Estimated Commercial Dumpster Incr.	190,000	190,000
196,792	208,090	204,328	345000	Recycling Fees	226,800	226,800
1,207	2,875		360000	Miscellaneous		
17,175	4,476	4,000	361000	Interest Earnings	3,000	3,000
	1,044		366000	Proceeds from Sale of Assets		
1,600	886		331500	CRF Grant		
<b>Total Resources</b>				<b>1,894,344</b>	<b>1,894,344</b>	<b>1,894,344</b>
<b>Requirements</b>						
Personnel Services-Public Works:						
151,307	139,078	150,851	110000	Regular Salaries	142,351	132,851
1,863	794	8,000	110001	Overtime	8,000	8,000
182	473	899	110002	Part-time Salaries	899	899
11,201	10,315	12,221	141000	FICA	11,571	10,844
2,971	3,124	5,725	142000	Workers Compensation	5,015	4,907
			142100	Paid Family Leave	303	284
287	135	160	143000	Unemployment	151	142
38,715	34,818	42,075	144000	Retirement	43,613	40,579
50,361	36,702	44,654	145000	Health Insurance	59,437	57,135
174	156	163	146000	Life Insurance	113	101
480	434	394	149000	Long Term Disability	283	265
47,071	46,990	52,619	199999	Personnel services overhead (.4100 FTE)	55,934	55,934
<b>Total Personnel Services</b>				<b>\$ 327,670</b>	<b>\$ 311,941</b>	<b>\$ 311,941</b>
2.7823				Total Full-Time Equivalent (FTE)	2.5941	2.4977

City of Warrenton  
Budget Document

Sanitation Fund 032

Historical Data				Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
<b>Requirements</b>						
Materials and Services-Public Works:						
\$ 447	\$ 465	\$ 2,000	210000 Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000
640	639	1,600	211000 Postage	1,700	1,700	1,700
3,339	2,549	4,500	223000 General Supplies	4,700	4,700	4,700
584	571	650	223001 Janitorial Supplies	4,000	4,000	4,000
1,492		2,700	223002 Chemical Supplies	1,500	1,500	1,500
555	242	1,000	223004 Uniforms	1,100	1,100	1,100
548	953	800	223005 Safety	900	900	900
154	884	500	310000 Printing/Advertising	600	600	600
676	113	1,000	320000 Dues/Meetings/Training/Travel	1,100	1,100	1,100
734	756	1,300	340000 Electricity	1,400	1,400	1,400
2,385	2,462	3,100	340002 Communications	3,300	3,300	3,300
326,748	412,748	351,435	340003 Landfill Fees	374,300	374,300	374,300
193,866	153,328	212,246	340004 Residential Curbside Recycling	236,000	236,000	236,000
1,420	1,532	2,500	340005 Water	1,500	1,500	1,500
1,170	1,273	2,000	340006 Sewer	1,200	1,200	1,200
234	232	1,000	340007 Storm Sewer	800	800	800
960	960	1,700	340008 Sanitation	1,800	1,800	1,800
	6,856	12,000	340015 Spring Cleanup/Voucher Program	20,000	20,000	20,000
33,084	36,088	35,000	340016 Commercial Recycling-Cardboard	38,900	38,900	38,900
30,531	41,265	46,000	340017 Yard Debris Recycling	72,200	72,200	72,200
6,804	12,596	25,000	340020 Landfill Postclosure Care Costs	23,000	23,000	23,000
14,436	14,645	15,500	340025 Recycling Education	16,200	16,200	16,200
	842		350000 Insurance-Bonds & Fire			
986	283	1,600	360000 Bank Fees/Credit Cards	900	900	900
20,443	18,664	32,000	362000 Gasoline/Oil/Lubricants	33,300	33,300	33,300
34,099	39,420	40,000	366000 Equipment Maintenance	40,000	40,000	40,000
7,527	531	2,000	371000 Repair and Maintenance	2,100	2,100	2,100
988	1,049	500	371001 Rock	600	600	600
39	34	25,000	378000 Building Maintenance	40,000	40,000	40,000
16,733	5,716	7,000	380000 Professional Services	7,300	7,300	7,300
5,048	4,899	5,464	380005 Professional Services - online payments	5,700	5,700	5,700
3,461	3,257	2,476	380006 Professional Services - utility billing	2,600	2,600	2,600
4,951	2,516	6,500	380020 Computer/Software Support	6,800	6,800	6,800
5,786	7,079	45,000	380050 Non-capital equipment	46,800	46,800	46,800
32,333	31,184	38,397	390090 Overhead Cost (Indirect Allocation)	39,930	39,930	39,930
28,980	49,830	49,250	420000 Franchise Fee (5%)	66,478	66,478	66,478
782,183	856,460	978,718	Total Materials and Services	1,099,708	1,099,708	1,099,708
Not allocated:						
Transfers to Other Funds:						
83,840	66,845	35,000	860034 Sanitation Fund Capital Reserve	222,222	222,222	222,222
83,840	66,845	35,000	Total Transfers to Other Funds	222,222	222,222	222,222
-	-	67,800	800000 Contingency	150,000	150,000	150,000
1,170,633	1,196,325	1,399,279	Total Expenditures	1,799,600	1,783,871	1,783,871
432,697	450,350	190,813	880001 Ending Fund Balance	94,744	110,473	110,473
\$ 1,603,330	\$ 1,646,675	\$ 1,590,092	Total Requirements	\$ 1,894,344	\$ 1,894,344	\$ 1,894,344

City of Warrenton  
Budget Document

Established by Resolution No. 2161

**Sanitation Fund Capital Reserve Fund 034 (430)**

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

Review Year: 2026

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022- 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
<b><u>Resources</u></b>						
\$ 483,726	\$ 198,466	240,000	300000	Beginning Fund Balance	\$ 275,000 \$ 275,000 \$ 275,000	
83,840	66,845	35,000	391032	Transfers from Other Funds: Sanitation Fund	222,222 222,222 222,222	
567,566	265,311	275,000	<b>Total Resources</b>		497,222 497,222 497,222	
<b><u>Requirements</u></b>						
				Capital Outlay-Public Works:		
			610005	Public Works Service Truck	13,000 13,000 13,000	
		14,950	610024	Hoist Truck	14,950 14,950 14,950	
368,116			610008	Garbage Truck Replacement		
	6,950		620001	SW 1st Street Recycling Center Upgrades		
984	3,870		620091	Remodel of Public Works		
		20,000	620094	Storage Facility	10,000 10,000 10,000	
369,100	10,820	34,950	Total Capital Outlay		37,950 37,950 37,950	
369,100	10,820	34,950	Total Expenditures		37,950 37,950 37,950	
198,466	254,491	240,050	880001	Reserved for future expenditure	459,272 459,272 459,272	
\$ 567,566	\$ 265,311	\$ 275,000	<b>Total Requirements</b>		\$ 497,222 \$ 497,222 \$ 497,222	

City of Warrenton  
Budget Document

State Tax Street Fund 040 (431)

Historical Data			Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual	Adopted	Resources	Proposed by	Approved by	Adopted by
FYE 6/30/20	Budget	and	Budget	Budget	Governing
FYE 6/30/21	FYE 6/30/22	Requirements	Officer	Committee	Body
		<b>Resources</b>			
\$2,327,209	\$ 2,561,838	\$1,091,686 300000 Beginning Fund Balance (BFB)	\$ 986,905	\$ 986,905	\$ 986,905
	761,912	BFB (City Fuel Tax)	1,059,236	1,059,236	1,059,236
	34,752	BFB (State fuel tax 1% trails)	39,168	39,168	39,168
	11,650	BFB (Sidewalk in Lieu)	14,691	14,691	14,691
363,510	396,899	405,744 335700 State Gas Tax (per capita)	485,420	485,420	485,420
351,274	355,409	361,000 335800 City Fuel Tax (\$.03 per gallon)	356,000	356,000	356,000
705	7,354	360000 Miscellaneous			
49,558	19,448	20,000 361000 Interest Earnings	12,000	12,000	12,000
9,275	2,375	365002 Sidewalk Fee In Lieu	25,000	25,000	25,000
	723	366000 Proceeds From Sale of Asset			
174	430	331500 CRF Grant			
	400,000	334301 SRTS Grant	400,000	400,000	400,000
	100,000	334302 ODOT Contribution to SRTS	100,000	100,000	100,000
		334303 SRTS Grant Phase 2	1,360,000	1,360,000	1,360,000
	93,319	334400 OPC Grant			
3,101,705	3,344,476	3,280,063 <b>Total Resources</b>	4,838,420	4,838,420	4,838,420
		<b>Requirements</b>			
		Personnel Services-Public Works:			
44,266	54,834	76,101 110000 Regular Salaries	123,501	122,701	122,701
442	248	2,000 110001 Overtime	2,000	2,000	2,000
182	473	899 110002 Temporary/Seasonal Salaries	899	899	899
3,306	4,108	6,044 141000 FICA	9,670	9,608	9,608
1,495	1,722	2,949 142000 Workers Compensation	3,552	3,767	3,767
		142100 Paid Family Leave	253	251	251
84	54	79 143000 Unemployment	126	126	126
11,275	13,550	21,951 144000 Retirement	35,633	35,366	35,366
10,053	11,546	25,268 145000 Health Insurance	36,201	37,300	37,300
53	64	94 146000 Life Insurance	115	110	110
133	159	188 149000 Long Term Disability	240	239	239
19,268	26,072	32,321 199999 Personnel services overhead (.3253 FTE)	44,375	44,375	44,375
90,557	112,829	167,894 <b>Total Personnel Services</b>	256,565	256,742	256,742
	1.3085	Total Full-Time Equivalent (FTE)	2.0254	2.0715	2.0715
		Materials and Services-Public Works:			
219	212	500 210000 Office Supplies	600	600	600
		150 211000 Postage	200	200	200
2,270	2,919	3,000 223000 General Supplies	2,500	2,500	2,500
20	18	100 223001 Janitorial	200	200	200
	33	40 223002 Chemical	100	100	100
6	174	300 223004 Uniforms	400	400	400
438	494	1,000 223005 Safety	1,100	1,100	1,100
49	619	800 310000 Printing/Advertising	800	800	800
205	518	500 320000 Dues/Meetings/Training/Travel	1,500	1,500	1,500
370	413	450 340000 Electricity	500	500	500
331	442	500 340002 Communications	600	600	600
31	49	100 340005 Water	200	200	200
29	44	60 340006 Sewer	100	100	100
6	9	60 340007 Storm Sewer	100	100	100
2,178	3,560	3,400 340008 Sanitation	5,000	5,000	5,000
72,556	68,049	70,000 341000 Street Lighting - Electricity	80,000	80,000	80,000
726	450	500 360000 Bank Fees/Credit Cards	800	800	800
835	1,248	3,700 362000 Gasoline/Oil/Lubricants	3,900	3,900	3,900
6,496	3,769	5,500 366000 Equipment Maintenance	5,800	5,800	5,800
22,485	74,320	65,000 371000 Repair & Maintenance Materials	52,000	52,000	52,000
488	557	20,000 371001 Rock	26,000	26,000	26,000
208,306	394,682	450,000 Overlays (city fuel tax)	450,000	450,000	450,000
14	503	15,000 378000 Building Maintenance	23,000	23,000	23,000
65,586	25,827	70,000 380000 Professional Services	82,000	82,000	82,000
2,250	2,573	5,000 380020 Computer & Software Support	5,200	5,200	5,200
1,119	2,375	5,000 380050 Non-Capital Equipment	2,300	2,300	2,300
13,235	17,302	23,555 390090 Overhead Cost (Indirect Allocation)	31,678	31,678	31,678
400,250	601,158	744,215 <b>Total Materials and Services</b>	776,578	776,578	776,578

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

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
			<b>Requirements</b>			
			Capital Outlay-Public Works:			
			610005 Public Works Service Truck	9,000	9,000	9,000
		10,000	610014 Emergency Response Trailer			
		15,000	610019 Spray Boom System			
		10,350	610024 Hoist Truck	10,350	10,350	10,350
		15,000	610025 Vacuum Excavator Trailer			
			610026 Tailgate spreader	15,000	15,000	15,000
935		250,000	620068 SW 2nd St (Elm - Gardenia)	240,000	240,000	240,000
	75	567,000	620078 N Main & NW 7th Place (Warrenton Dr - NE 5th)	487,000	487,000	487,000
108	422		620091 Public Works Remodel			
4,228	3,272	320,000	620084 SW 4th St (S Main Ave-Alder Ct)	320,000	320,000	320,000
4,975	450	220,000	620086 Intersection of SW 9th St and S Main Ave	220,000	220,000	220,000
38,814	17,991		620087 SW Alder Ave. (2nd to 1st)			
			620012 Warrenton Trails Wayfinding Signs	50,000	50,000	50,000
			620013 Upgrade Curb & Sidewalk at Elementary	40,000	40,000	40,000
		500,000	620014 SRTS Grade Sch-Main Ave Safe Ped Walk	500,000	500,000	500,000
			620015 SRTS Grade Sch-Phase 2	1,360,000	1,360,000	1,360,000
		60,000	620028 SE 2nd St (SE Marlin-Warr. Commercial Ctr)	455,000	455,000	455,000
		104,000	620029 Tansy Point Connection NW 11th Path			
49,060	22,210	2,071,350	Total Capital Outlay	3,706,350	3,706,350	3,706,350
-	-	200,000	800000 Contingency	75,000	75,000	75,000
539,867	736,197	3,183,459	Total Expenditures	4,814,493	4,814,670	4,814,670
2,561,838	2,608,279	96,604	880001 Ending Fund Balance	23,927	23,750	23,750
\$3,101,705	\$ 3,344,476	\$3,280,063	Total Requirements	\$4,838,420	\$4,838,420	\$ 4,838,420

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2022 - 6/30/2023		
Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22			
			Resources and Requirements		
			<u>Resources</u>		
\$ 815,508	\$ 909,268	\$ 1,070,400	300000	Beginning Fund Balance	\$ 1,097,949
74,989	155,169	170,000	339200	Improvement Fee	\$1,097,949
18,771	8,250	6,500	361000	Interest	\$ 1,097,949
					160,000
					4,950
909,268	1,072,687	1,246,900	<b>Total Resources</b>		
					1,262,899
					1,262,899
					1,262,899
			<u>Requirements</u>		
		1,246,900	620030	Capital Outlay-Public Works: Main Ave/OR 104 Ped. Route	
-	-	1,246,900	<b>Total Capital Outlay</b>		
					-
-	-	-	800000	Contingency	-
					1,162,899
-	-	1,246,900	<b>Total Expenditures</b>		
					1,162,899
909,268	1,072,687	-	880001	Ending Fund Balance	1,162,899
					100,000
\$ 909,268	\$ 1,072,687	\$ 1,246,900	<b>Total Requirements</b>		
					\$ 1,262,899
					\$ 1,262,899
					\$ 1,262,899

City of Warrenton  
Budget Document

Engineer Internal Service Fund 042 (750)

Historical Data			Budget for Fiscal Year 7/1/2022-6/30/2023		
			Proposed by	Approved by	Adopted by
			Budget	Budget	Governing
			Officer	Committee	Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22			
			Resources and Requirements		
			Resources		
\$ 5,406	\$ 5,406	\$ 5,406	300000	Beginning Fund Balance	\$ 2,500
	4,030	127,428	347500	Engineering Services	\$ 2,500
			348000	Other Billed Services	\$ 2,500
			360000	Miscellaneous Income	
			361000	Interest	
5,406	9,436	132,834	Total Resources		
			103,733	103,733	103,733
			Requirements		
			Personnel Services-Engineering Dept:		
	2,843	72,100	110000	Regular Salaries	64,000
			110001	Overtime	64,000
	211	5,516	141000	FICA	1,000
	34	1,026	142000	Workers Compensation	4,973
			142100	Paid Family Leave	4,973
	3	72	143000	Unemployment	736
	730	22,819	144000	Retirement	736
	109	23,865	145000	Health Insurance	130
	1	50	146000	Life Insurance	130
	3	186	149000	Long Term Disability	65
-	3,933	125,634	Total Personnel Services		
		1	96,533	96,533	96,533
			Total Full-Time Equivalent		
			1	1	1
			Materials and Services-Engineering Dept:		
		1,000	210000	Office Supplies	1,000
		1,500	320000	Dues/Meetings/Training/Travel	1,000
		700	340002	Communications	1,500
			380000	Professional Services	700
		2,000	380020	Computer/Software Support	2,000
		2,000	380050	Non-capital equipment	2,000
-	-	7,200	Total Materials and Services		
			7,200	7,200	7,200
-	3,933	132,834	Total Expenditures		
			103,733	103,733	103,733
5,406	5,503	-	880001 Ending Fund Balance		
			-	-	-
\$ 5,406	\$ 9,436	\$ 132,834	Total Requirements		
			\$ 103,733	\$ 103,733	\$ 103,733

City of Warrenton  
Budget Document

Warrenton Business License Fund 006 (400)

Historical Data			Resources and Requirements	Budget for Fiscal Year 7/1/2022-6/30/2023		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/20	FYE 6/30/21	FYE 6/30/22				
<b>Resources</b>						
\$ 59,607	\$ 71,405	\$ 40,000	300000 Beginning Fund Balance	\$ 59,000	\$ 59,000	\$ 59,000
60,445	60,660	59,000	321600 Business License Fees	61,000	61,000	61,000
1,926	663	500	361000 Interest Earnings	350	350	350
5	30		364000 Fund Raising Revenues			
<b>121,983</b>	<b>132,758</b>	<b>99,500</b>	<b>Total Resources</b>	<b>120,350</b>	<b>120,350</b>	<b>120,350</b>
<b>Requirements</b>						
Personnel Services-WBL Program:						
9,893	6,063	6,154	199999 Personnel services overhead (.0332 FTE)	4,526	4,526	4,526
9,893	6,063	6,154	Total Personnel Services	4,526	4,526	4,526
Materials and Services-WBL Program:						
925	984	1,000	211000 Postage	1,000	1,000	1,000
2,502	267	1,500	310000 Printing/Advertising/Publicity/Marketing	500	500	500
7,500	7,500	7,500	320000 Dues/Meetings/Training/Travel	7,500	7,500	7,500
56	14	150	360000 Bank/Credit Card Fees	250	250	250
13,000	119	2,500	380000 Professional Services	2,500	2,500	2,500
203	538		380010 Rental (Storage)			
		5,000	380019 Nuisance Abatement	5,000	5,000	5,000
3,504	1,665	2,000	380020 Computer & Software Support	2,000	2,000	2,000
570	490	800	380039 North and South Welcome Sign	800	800	800
205		1,000	380031 July 4th Parade	1,000	1,000	1,000
869	6,369		380034 Winter Holiday Events/Decoration			
		15,000	380047 Façade Grants(outside URA)	15,000	15,000	15,000
4,556	1,287		380048 Festival/Chamber Events			
		20,000	380051 Holiday & Community Events	20,000	20,000	20,000
6,795	4,024	4,487	390090 Overhead Cost (Indirect Allocation)	3,231	3,231	3,231
<b>40,685</b>	<b>23,256</b>	<b>60,937</b>	<b>Total Materials &amp; Services</b>	<b>58,781</b>	<b>58,781</b>	<b>58,781</b>
Not allocated:						
Transfers to Other Funds						
	40,000	5,000	860070 Police Vehicle Replacement Fund			
		5,000	860071 Fire Apparatus & Equipment Fund	-		
	10,000		860015 Grants Fund - (Fire Equip. Match)			
			860001 General Fund - Planning Reviews/Code Enf.	3,000	3,000	3,000
-	50,000	10,000	Total Transfers	3,000	3,000	3,000
-	-	5,000	800000 Contingency	5,000	5,000	5,000
<b>50,578</b>	<b>79,319</b>	<b>82,091</b>	<b>Total Expenditures</b>	<b>71,307</b>	<b>71,307</b>	<b>71,307</b>
<b>71,405</b>	<b>53,439</b>	<b>17,409</b>	<b>880001 Ending Fund Balance</b>	<b>49,043</b>	<b>49,043</b>	<b>49,043</b>
<b>\$ 121,983</b>	<b>\$ 132,758</b>	<b>\$ 99,500</b>	<b>Total Requirements</b>	<b>\$ 120,350</b>	<b>\$ 120,350</b>	<b>\$ 120,350</b>