

# **ADOPTED BUDGET**



**FISCAL  
YEAR  
2025-2026**





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

May 10, 2025

Dear Budget Committee Members:

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

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

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

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

### INTRODUCTION

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

The budget includes a comprehensive listing of anticipated revenues and proposed expenditures for each function of the local government during the next fiscal year that begins July 1, 2025, and ends June 30, 2026.

### Past Projects 2024-2025

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

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

### **Current Projects 2025-2026**

In the upcoming budget year (2025-2026) we will be working on phase #2 of Safe Routes to School, a 3.36 million dollars grant funded project from ODOT as well as a federal earmark. This project will be in process throughout 2025-2027. The City's biggest project over the next three years will be a new Membrane Bioreactor (MBR) Wastewater Treatment plant. It is anticipated this \$35 million project will be in design phase throughout 2025 and into 2026, with breaking ground middle to end of 2026. This project will have a \$12.5 million-dollar General Obligation Bond as approved by the voters in 2024. Other anticipated projects in the upcoming fiscal year include the Iredale Culvert Project, Erosion control at Seafarers Park and along the Hammond Marina Waterfront, and completion of a feasibility study for raw water storage at the Water Treatment plant.

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

Revenues across all funds are estimated to increase by approximately \$6.2 million. This is due to increases in estimated beginning fund balances in some funds, the delay of several projects in the current year, transfers between funds, increased interest earnings, loan proceeds and a conservative budget approach last year.

We are proposing an increase of 4% in water rates and an 8% rate increase for sewer and storm sewer as we try to plan for increases for materials, staffing, and infrastructure projects. With an anticipated new Wastewater Treatment Plant projected to cost around \$35 million dollars and a \$1.5 million dollar Water Reservoir ahead of us, as well as other significant infrastructure projects in the coming years, we must adequately prepare for significant debt and cost to upgrade our aging sewer plant and water infrastructures. At the end of fiscal year 2024-2025 we anticipate having approximately \$6.1 million dollars reserved for the upcoming Wastewater Treatment Plant Capital Project.

In this budget year we are planning for a new position of Code Enforcement Officer to be added to our police department. The City will have a total of 64.05 FTE employees.

### **BUDGET COMMITTEE**

The City of Warrenton Budget Committee consists of the City Commissioners (the governing body) and an equal number of residents appointed by the City Commission for a total of ten committee members. An appointed committee member must be qualified to vote in elections within the City. Neither the Budget Officer nor any member of city staff is eligible to serve as an appointed member of the budget committee. Appointed committee members serve on the

committee for three-year terms. Reappointments for additional three-year terms are permitted. By staggering appointments to the committee, only one-third of the appointed committee members complete their terms each year.

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

## **BUDGET OFFICER**

State statute requires that a Budget Officer is appointed and that the Budget Officer present a balanced budget to the Budget Committee. Acting under the authority of Warrenton's City Charter, the City Commission has designated the City Manager as the City's Budget Officer.

### Coordination of the Budgetary Process

This typically includes preparation of revenue projections and compilation of the expenditure requests from each of the City's departmental units. After a final proposed budget is prepared, it is presented to the City of Warrenton Budget Committee. Following review and possible modification, the committee adopts a motion to forward an approved budget to the City Commission with a recommendation to accept. The City Commission then reviews the approved budget as presented, conducts a public hearing, makes any desired modifications, and then passes a resolution to create an adopted budget. The adopted budget must be created prior to June 30, 2025.

## **BUDGET FORMAT**

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

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

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

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

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

A review of budget programs provides a brief summary of each program and changes, if any, proposed for the 2025-2026 budget.

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

## **SUMMARY**

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

### **Property Tax**

A three percent increase in the rate-constrained property tax collections has been applied in the proposed budget. The City's permanent tax rate is \$1.6701 per \$1,000 of assessed property valuation. The local option levy for police services was approved by voters on November 7, 2023, and is 34 cents per \$1,000 of assessed property valuation. That levy begins July 1, 2024, and runs through June 30, 2029. It is estimated the current police levy will raise \$278,009 this fiscal year. The current levy for the library is 33 cents per \$1,000. That levy began July 1, 2023, and runs through June 30, 2028.

### **Personnel Cost**

The proposed budget includes a 2.6% cost of living wage increase beginning July 1, 2025, for all police union employees and non-union police staff and a 6% cost-of-living wage increase beginning July 1, 2025, for AFSCME union members. Non-union staff receive the same cost of living wage increase as the general bargaining unit.

### **Indirect Costs**

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

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

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

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

### **General Fund**

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

	<u>2024-2025</u>	<u>2025-2026</u>
Municipal Court	\$212,822	\$225,980
Administration/Commission	\$1,596,972	\$1,771,635
Planning Services	\$444,512	\$471,051
Police Services	\$2,678,362	\$2,872,851
Fire & Emergency Medical Services	\$1,233,234	\$1,386,754
Parks	\$286,839	\$285,670
Contingency	\$614,332	\$640,195
Transfers	\$270,778	\$91,378

### **Enterprise Funds**

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

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

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

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

### **Special Revenue Funds**

A special revenue fund is an account with which specially designated city operations are funded by revenues specifically earmarked for such use. Each Fund accounts for money that must be used for a specific purpose, and it records the expenditures that are made for that purpose. Warrenton maintains a variety of special revenue funded services. A summary of the operating expenses of these funds in the coming fiscal year follows:

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

### **Capital Reserve Funds**

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

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



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

### **Debt Service Funds**

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

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

### **Capital Projects Funds**

A Capital Project Fund is the account with which specially designated capital projects costing more than \$5,000 are built or acquired. Each Fund accounts for money and expenses used to build or acquire individual capital facilities such as land or buildings. These funds are used only while a project is being done. The fund is closed after the project has been completed. Warrenton maintains a number of capital project funds for capital projects. A summary of the planned expenses of these funds in the coming fiscal year follows:

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

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

### **Internal Service Funds**

An Internal Service Fund is used to report activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The government must be the primary participant,

and the fund must function on an essentially break-even basis over time. The City began using one Internal Service Fund in 2015-2016. A summary of the planned expenses of this fund in the coming fiscal year follows:

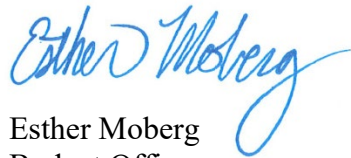
	<u>2024-2025</u>	<u>2025-2026</u>
Engineering Internal Service Fund (042)	\$0	\$0

## CONCLUSION

Finance Director Jessica Barrett and her staff dedicate many hours to the preparation of this document. Department Heads put together realistic yet conservative budgets. Again, staff did a fantastic job maintaining an extremely disciplined approach to operations over the last couple of years which has enabled us to add crucial positions and/or hours to provide appropriate service levels as Warrenton continues to grow.

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

Respectfully submitted,



Esther Moberg  
Budget Officer

**City of Warrenton**  
**Budget Committee Members**  
**Fiscal Year 2025-2026**

***Commissioners***

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

***Appointed Members***

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

***Budget Committee Staff***

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

# CITY OF WARRENTON

## BUDGET CALENDAR

### FISCAL YEAR 2025 – 2026

<u>DATE</u>	<u>ACTION</u>
January 1, 2025 through February 14, 2025	Department Heads complete Capital Outlay/Improvements and major equipment requirements for 6 year period beginning July 1, 2025.
February 10 - 14, 2025	Department Heads meet with City Manager to review Capital Outlay/Improvement Program requests.
March 24, 2025	Finance Department distribute personnel services costs, overhead costs, and revenue/resource estimates, and debt service requirements to Department Heads.
March 31, 2025	Department Heads complete Fiscal Year 2025/2026 budget requests and submit to Finance Director.
April 2 - 4, 2025	Budget Officer meets with Department Heads and reviews budget requests.
April 7, 2025	Work session with Commission to review Capital Improvement Program (City Commission Chambers 5:15 p.m.)
April 8 - 18, 2025	Budget Officer prepares proposed budget and budget message.
April 25, 2025	Publish <b>notice</b> of May 10, 2025 Budget Committee convening meeting date/time and opportunity to receive citizen input (5 - 30 days required, at least 5 days required between first and second) in newspaper and on city website. Only need to publish in The Astorian once, 10-30 days prior to meeting, if also posted on our website.
May 1, 2025 (Thursday)	Proposed budget complete. Distribute to Budget Committee along with a current year Revenue and Expense report.
May 10, 2025 (Saturday)	<p>Budget Committee meeting (City Commission Chambers, 9:00 a.m.) Receive Proposed Fiscal Year 2025/2026 City of Warrenton Budget, Budget Message, and citizen input (ask questions and comment). Hold public hearing regarding possible uses of State Revenue Sharing funds.</p> <p>Receive Proposed Fiscal Year 2025/2026 Warrenton Urban Renewal Agency Budget, receive Budget Message and citizen input. Budget Committee approves tax rates and amounts of property taxes to be imposed.</p>

# **CITY OF WARRENTON**

## **BUDGET CALENDAR**

### **FISCAL YEAR 2025 – 2026**

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

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

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



## Resolution Number - 2031

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

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

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

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

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

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

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

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

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

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

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

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

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

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


## Section N. Refunding of City Indebtedness

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

This resolution is effective December 1, 2003.

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

Attest:

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

## **Resolution Number 2032**

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

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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**

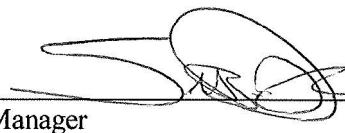
- A. Contingencies. Generally, the City should limit the use of contingencies to circumstances where they are required by law or needed for emergencies allow.

**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 2025/2026			001	001				005		015		020		021		
PERSONNEL ALLOCATION	FTE	Gross Wage	FTE	413	Dept	Fund	FTE	General Fund	FTE	Community Center	FTE	Grant Fund	FTE	Library Fund	FTE	Bldg Div Fund
City Manager	1.00	156,664	1.00	156,664												
City Recorder /Assistant to City Manager	1.00	94,625	1.00	94,625												
Deputy City Recorder	1.00	56,683	1.00	56,683												
Finance Director	1.00	107,288	1.00	107,288												
Accounting Clerk	0.63	35,568	0.63	35,568												
Cashier/Accounting Clerk	1.00	54,096	0.20	10,819												
Accountant	1.00	79,902	1.00	79,902												
Accounting Technician	1.00	58,625	0.20	11,725												
Mayor		1,800		1,800												
Commissioners		7,200		7,200												
Community Center staff	0.15	5,136							0.1500	5,136						
Planning Director	1.00	107,727			CD	419	1.0000	107,727								
Planning Tech	1.00	56,519			CD	419	1.0000	56,519								
Permit Technician	1.00	70,980													1.0000	70,980
Building Official	1.00	97,712													1.0000	97,712
Fire Chief	1.00	113,113			Fire	422	1.0000	113,113								
Division Chief of Operations/Training	1.00	94,920			Fire	422	1.0000	94,920								
Firefighter/Lietenant	1.00	80,388			Fire	422	1.0000	80,388								
Fire Administrative Assistant	0.50	24,493			Fire	422	0.5000	24,493								
Fire Volunteers		170,000			Fire	422		170,000								
Librarian	1.00	77,196											1.0000	77,196		
Library Assistant	0.70	33,415											0.700	33,415		
Library Assistant Youth Coordinator	0.63	28,570											0.6250	28,570		
Harbormaster	1.00	69,731														
Marina Accounting Clerk	1.00	51,413														
Marina Workers	3.00	175,952														
Marina Foreman	1.00	73,550														
Police Chief	1.00	141,534			Police	421	1.0000	141,534								
Police Sergeant	2.00	217,743			Police	421	2.0000	217,743								
Police Officers	9.00	712,820			Police	421	9.0000	712,820								
Police Clerk/Property Evidence Clerk	1.00	66,369			Police	421	1.0000	66,369								
Police Clerk/Municipal Court	1.00	63,209			Court	412	1.0000	63,209								
Police Clerk Assistant	0.45	18,720			Police	421	0.4500	18,720								
Code Enforcement Officer	1.00	64,287			Police	421	0.6000	38,572							0.0500	3,214
					Planning	419	0.1000	6,429								
Public Works Director	1.00	126,787			Parks	429	0.0200	2,536								
Water Treatment Plant Supervisor	1.00	94,729														
Water Treatment Plant Operator II	1.00	77,084														
Public Works Foreman	1.00	67,237			Parks	429	0.0862	5,796								
Operations Manager	1.00	78,154			Parks	429	0.0200	1,563								
Project Coordinator	1.00	84,963			Parks	429	0.0200	1,699								
Public Works Analyst	1.00	56,293			Parks	429	0.0100	563								
Public Works Executive Secretary	1.00	51,618			Parks	429	0.0262	1,351								
Public Works Office Assistant	1.00	47,815			Parks	429	0.0262	1,251								
Public Works Water Quality Technician	1.00	70,691														
Public Works Sanitation	2.00	115,840														
Public Works Utility Worker	9.00	540,560			Parks	429	0.7759	46,602								
Pulbic Works Mechanic	1.00	62,307			Parks	429	0.0172	1,074								
Wastewater Treatment Plant Supervisor	1.00	93,059														
Wastewater Treatment Plant Operator II	1.00	77,084														
Engineering Tech	1.00	77,572														
		4,989,743														
Overtime		214,500		2,500	Fire	422		12,500								
					Court	412		1,000								
					Planning	419		1,000								
					Police	421		90,000								
					Parks	429		2,500								
On-Call Time		23,931			Parks	429		1,718								
Temporary/Seasonal		47,250			Police	421		3,250								
					Parks	429		12,000								
GRAND TOTALS	64.050	5,275,424	6.0250	564,775			21.6517	2,098,961	0.1500	5,136	0.0000	-	2.3250	139,181	2.0500	171,906

General Fund Dept Summary

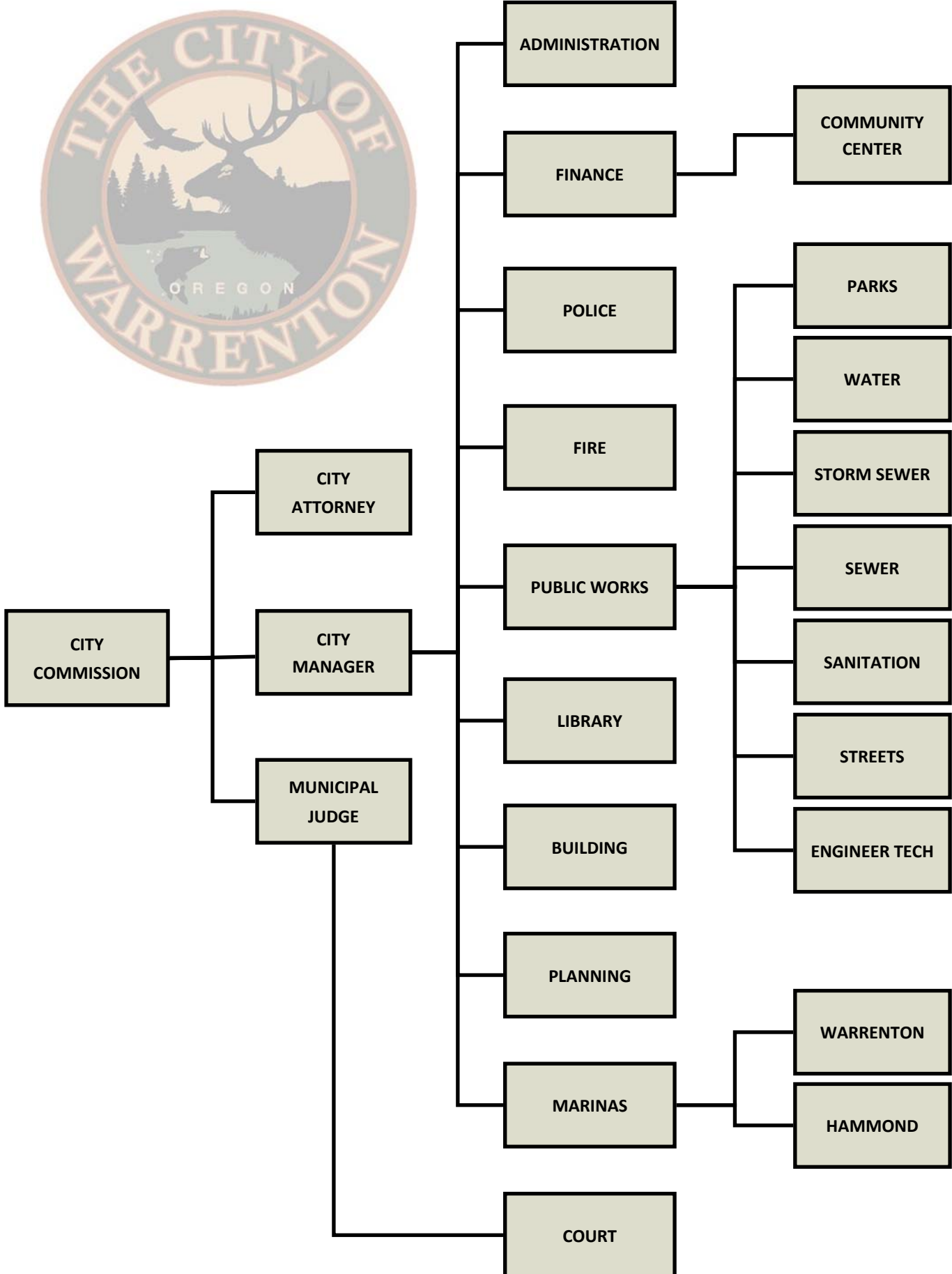
412	Municipal Court	1.0000	64,209
419	Planning	2.1000	171,675
421	Police	14.0500	1,289,008
422	Fire	3.5000	495,414
429	Parks	1.0017	78,654
	Total	<u>21.6517</u>	<u>2,098,961</u>

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

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

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

## Organizational Chart



## **Budget Programs**

### **General Fund**

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

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

Following is a review of the 2025-2026 General Fund and its programs.

#### **Municipal Court**

The Warrenton Municipal Court processes traffic infractions and city ordinance violations (other crimes are handled by Clatsop County Circuit Court in Astoria). Court is typically held twice each month.

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

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

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

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

The costs of this department are charged to the various general fund departments as well as the other major funds which include the Community Center, WBL, Library, Building Department, State Tax Street Fund, Warrenton Marina, Hammond Marina, Water Fund, Sewer Fund, Storm Sewer Fund and Sanitation. The general fund resources show 100% of the costs being recovered through these charges. The overhead resources exactly offset the costs in this department with the resulting net effect of the overhead costs being allocated to the general fund departments.

## **Planning**

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

## **Police**

The Warrenton Police Department believes in “community focused policing” and strives to deliver quality personal service to Warrenton residents and people visiting our community. Officers handle criminal investigations, traffic control/enforcement, and school resource functions. This budget consists of nine patrol officers, two sergeants and the chief of police. Support staff consists of one full-time Court Clerk, one full-time Police/Property Evidence Clerk and one part-time Police Clerk. The Police Department is partially funded by a local option levy which is 34 cents per \$1,000 of assessed property valuation.

## **Fire**

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

## **Parks**

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

## **Contingency**

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

## **Transfers**

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



## **Special Revenue Funds**

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

### **Community Center Fund**

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

### **Warrenton Business License Fund**

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

### **Grant Fund**

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

### **Library Fund**

Since May of 2017, the Warrenton Community Library has been located downtown in a rental facility. Much of the library operations is provided by volunteers. The library has an advisory board to the commission. The library has one full-time Librarian who is responsible for coordination of volunteers and day to day operations, one part-time (28 hour) administrative assistant and one part-time (25 hour) library aide. Funding consists of a five year Local Option tax levy which will expire in 2028. The current levy for the library is 33 cents per \$1,000 of assessed property valuation.

### **Building Division**

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

### **Transient Room Tax Fund**

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

### **State Tax Street Fund**

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

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

### **Quincy Robinson Trust Fund**

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

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

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

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

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

### **Facilities Maintenance Fund**

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

### **Streets SDC Fund**

The City implemented a system development charge in 2012. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current fund balance is \$1,476,581.

### **Parks SDC Fund**

The City implemented a system development charge for Parks in 2013. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current fund balance is \$295,999.

### **Police Vehicle Replacement Fund**

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

### **Fire Apparatus & Equipment Replacement Fund**

This reserve fund is used to accumulate money for financing the costs of fire apparatus and equipment. This allows the City to set aside money from year to year to meet future requirements. This fund's resources are transferred from the revenues of the General Fund.

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

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

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

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

## **Warrenton Marina Fund**

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

## **Warrenton Marina Capital Reserve Fund**

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

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

## **Hammond Marina Fund**

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

## **Hammond Marina Capital Reserve Fund**

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

Planned improvements this year include pile replacements, parking lot lighting and the continuation of the marina rebuild project.

## **Water Fund**

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

## **Water Fund Capital Reserve**

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

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

## **Water System Development Fund**

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay existing debt associated with capacity-increasing improvements. They have been used for that purpose in the past, but are not being proposed for that purpose in the current fiscal year. The current balance in the fund is \$455,181.

## **Storm Sewer Fund**

The Federal Environmental Protection Agency (EPA), through the Oregon State Department of Ecology, has established laws pertaining to storm water runoff and water quality. The intent behind

these laws is to reduce the amount of storm water source pollution and to prevent such runoff from entering the sanitary sewer system. The revenue in this fund is based on a 20% surcharge on all sewer billings and is used to expand and improve storm drainage systems.

The dikes protect 3,718 acres of land from the encroachment of the Columbia River and the Pacific Ocean, during high tides and Columbia River flood events. The City is responsible for maintaining 8.83 miles of dikes (levees) and associated tide gates. In 2006 the Federal Emergency Management (FEMA) introduced new Flood Insurance Rate Maps (FIRM) as they relate to our ability to prevent flood damage up to the one percent annual chance of a flood event (100-year flood). As the City Commission is aware, the process to obtain levee certification with the US Army Corps of Engineers is of paramount concern. The City is now working with FEMA to determine the elevations of the one percent annual flood event and expects to have elevations from FEMA in 2020 or beyond. The City is looking for State funds to complete a geotechnical study of its dike system. Funds will likely come in the form of loans and grants. Funding for this certification work has been allocated in the Storm Sewer Fund, along with funds for modifications, if needed. If the City is not able to obtain certification, then most residential owners within 60-70% of the city may be required to pay for flood insurance at a much higher premium cost. Any new homeowners would be required to buy flood insurance as part of the purchase closing. The city adopted the new FIRM in September 2010 and in 2018.

### **Storm Sewer SDC Fund**

The City approved a new system development charge in 2012. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. The current balance in the fund is \$129,960.

### **Sewer Fund**

The Warrenton Sewer System currently serves approximately 2,100 customers. Revenues in this fund are from user fees, connection fees, and interest income. In 2023 the City approved construction of a new Membrane Bioreactor Treatment Facility and outfall to the Columbia River to replace the current system. A ballot measure was approved by Warrenton voters to fund the GO Bond debt with property taxes. The Proposed Budget recognizes this funding method. Shoreline Sanitary Sewer District connected to our system in 2016 through an intergovernmental agreement.

### **Sewer Fund Capital Reserve**

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

Continuing sewer projects without a rate increase will jeopardize any future improvement projects. The City currently has identified \$2,660,800 in equipment, collection system and pump station projects. Reserves are also being set aside for large future projects. Sewer rate increases allow the operating fund to continue to make transfers into the Sewer Fund Capital Reserve Fund for capital expenditures. The City recently completed a Capacity Analysis of our existing treatment plant. It has been determined that a major expansion is required and the Commission will be making decisions in the near future about expansion and/or replacement.

## **Sewer Systems Development Fund**

The City charges set fees on new construction. These charges are used for capital projects and improvements made necessary by the increased usage of the infrastructure caused by development within the community. These funds can also be used to repay debt associated with capacity-increasing improvements. They have been used for that purpose in the past but are not budgeted to pay any debt service this fiscal year. The current balance in the fund is \$610,942.

## **Sanitation Fund**

The Sanitation fund provides solid waste collection for residents of Warrenton. The Sanitation Department services over 2,300 residential and commercial customers. Recycling service is contracted and provided by Recology, along with six other agreements.

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

## **Sanitation Fund Capital Reserve**

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

## **Debt Service Funds**

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

## **Wastewater Treatment Facility GO Bond Fund**

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

## **Internal Service Funds**

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

### **Engineering Internal Service Fund**

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





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

			Fiscal year 07/01/25 - 06/30/26			
Actual FYE 6/30/23	Actual FYE 6/30/24	Adopted Budget FYE 6/30/25	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$28,647,188	\$31,953,224	\$33,636,478	Beginning Fund Balance	37,088,210	37,088,210	37,088,210
1,603,832	1,645,111	1,723,210	Property Taxes	1,791,422	1,791,422	1,791,422
539,778	541,765	546,015	Property Taxes, Levied for Debt	569,986	569,986	569,986
1,552,858	1,585,718	1,605,865	Other Taxes	1,613,294	1,613,294	1,613,294
994,262	1,093,115	1,049,854	Franchise Fees	1,125,319	1,125,319	1,125,319
11,217,201	11,551,775	11,748,658	Fees, Fines, and Charges for Service	12,480,266	12,480,266	12,480,266
893,643	1,704,962	882,300	Investment Earnings	1,150,500	1,150,500	1,150,500
3,772,155	5,086,810	6,908,778	Transfers In	7,114,378	7,114,378	7,114,378
26,225	50,439	5,000	Miscellaneous Revenue	5,000	5,000	5,000
-	-	1,645,000	Loan Proceeds	2,555,000	2,555,000	2,555,000
1,546,804	2,012,269	815,806	Operating Grants and Contributions	871,570	871,570	871,570
722,589	653,564	5,703,580	Capital Grants and Contributions	6,024,929	6,024,929	6,024,929
1,160,090	1,433,481	1,596,971	Indirect Expense Allocation	1,771,635	1,771,635	1,771,635
<u>\$ 52,676,625</u>	<u>\$ 59,312,233</u>	<u>\$ 67,867,515</u>	Total Resources	<u>\$ 74,161,509</u>	<u>\$ 74,161,509</u>	<u>\$ 74,161,509</u>
6,313,859	6,983,959	9,007,082	Personnel Services	9,944,931	9,944,931	9,944,931
6,970,906	6,849,254	9,462,484	Materials and Services	9,577,190	9,577,190	9,577,190
1,349,815	1,347,900	1,117,487	Debt Service	1,006,404	1,006,404	1,006,404
2,316,666	3,064,675	14,279,778	Capital Outlay	15,779,018	15,779,018	15,779,018
3,772,155	5,086,810	6,908,778	Transfers Out	7,114,378	7,114,378	7,114,378
		3,037,344	Contingency	2,984,270	2,984,270	2,984,270
20,723,401	23,332,598	43,812,953	Total Requirements by Category	46,406,191	46,406,191	46,406,191
31,953,224	35,979,635	24,054,562	Ending Fund Balance	27,755,318	27,755,318	27,755,318
<u>\$52,676,625</u>	<u>\$59,312,233</u>	<u>\$67,867,515</u>	Total Requirements	<u>\$74,161,509</u>	<u>\$ 74,161,509</u>	<u>\$ 74,161,509</u>

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

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

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

<b>Transfers Out:</b>		<b>Transfers In:</b>	
[1] General Fund (001)	40,000	Facilities Maintenance Fund (035)	40,000
[2] General Fund (001)	15,000	Police Vehicle Replacement Fund (070)	15,000
[3] General Fund (001)	15,000	Fire Apparatus Replacement Fund (071)	15,000
[4] General Fund (001)	21,378	Tansy Point Dock Capital Reserve Fund (072)	21,378
[5] Community Center	10,000	Community Center Capital Reserve Fund (004)	10,000
[6] Warrenton Business License Fund (006)	3,000	General Fund (001)	3,000
[7] Warrenton Marina (010)	150,000	Warrenton Marina Capital Reserve Fund (012)	150,000
[8] Hammond Marina (011)	150,000	Hammond Marina Capital Reserve Fund (013)	150,000
[9] Water Fund (025)	4,645,000	Water Fund Capital Reserve (029)	4,645,000
[10] Sewer Fund (030)	2,000,000	Sewer Fund Capital Reserve (038)	2,000,000
[11] Sanitation Fund (032)	<u>65,000</u>	Sanitation Fund Capital Reserve (034)	<u>65,000</u>
Total Transfers Out	<u>\$7,114,378</u>	Total Transfers In	<u>\$7,114,378</u>

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

City of Warrenton  
Budget Document

**General Fund 001**

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

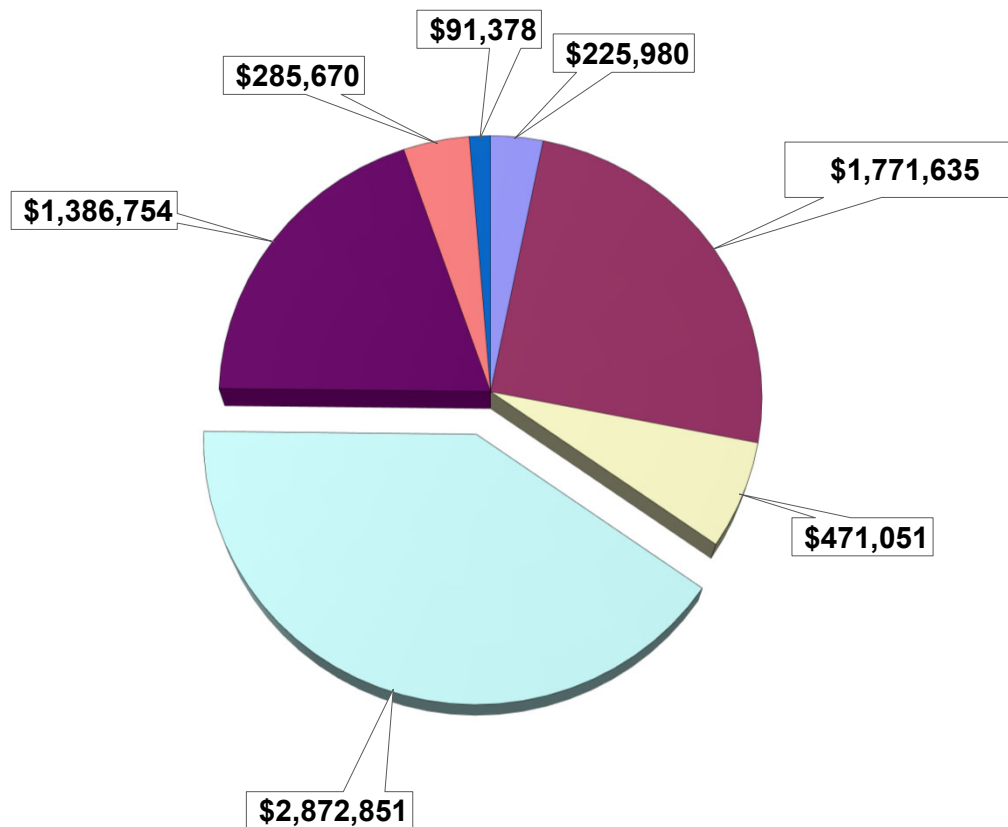
City of Warrenton  
Budget Document  
**General Fund 001**  
**Summary of Revenues**

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

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

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

**2025-2026 Proposed Budget  
General Fund Expenses by Department**



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



City of Warrenton  
Budget Document

**General Fund 001**  
Expenditures by Department  
**Municipal Court (412)**

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

City of Warrenton  
Budget Document

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

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

City of Warrenton  
Budget Document

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

Historical Data				Budget for Fiscal Year 7/1/2025 - 6/30/2026			
Actual		Adopted Budget	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25					
Personnel Services:							
\$ 135,977	\$ 117,741	\$ 156,250	110000 Regular Salaries	\$ 171,000	\$ 171,000	\$ 171,000	
609	618	1,000	110001 Overtime	1,000	1,000	1,000	
10,117	8,840	12,030	141000 FICA Taxes	13,158	13,158	13,158	
146	1,773	2,641	142000 Workers' Compensation	4,669	4,669	4,669	
299	462	629	142100 Paid Family Leave	688	688	688	
132	116	157	143000 Unemployment	172	172	172	
35,437	22,233	43,919	144000 Retirement Contributions	59,252	59,252	59,252	
28,631	16,486	47,647	145000 Health Insurance	40,108	40,108	40,108	
167	119	170	146000 Life Insurance	163	163	163	
271	210	313	149000 Long Term Disability	301	301	301	
4,867	7,894	10,371	199999 Personnel Services overhead (.0627 FTE)	9,496	9,496	9,496	
216,653	176,492	275,127	Total Personnel Services	300,007	300,007	300,007	
		2.1	Total Full-Time Equivalent (FTE)	2.1	2.1	2.1	
Materials and Services:							
1,403	887	750	210000 Office Supplies	1,000	1,000	1,000	
725	695	600	211000 Postage	900	900	900	
173	6		223000 General Supplies/Small Tools				
892	898	906	223001 Janitorial Supplies	906	906	906	
4,157	4,313	5,000	310000 Printing/Advertising/Publicity	5,000	5,000	5,000	
2,876	2,375	7,000	320000 Dues/Meetings/Training/Travel	7,000	7,000	7,000	
19,335	21,467	75,000	330000 Application Processing Fees	75,000	75,000	75,000	
919	1,039	1,050	340000 Electricity	1,243	1,243	1,243	
608	504	630	340001 Natural Gas	735	735	735	
854	1,512	1,250	340002 Communications	1,800	1,800	1,800	
178	167	175	340005 Water	245	245	245	
53	55	70	340006 Sewer	84	84	84	
11	11	14	340007 Storm Sewer	18	18	18	
43	59	70	340008 Sanitation	84	84	84	
405	672	600	360000 Bank Fees/Credit Cards	950	950	950	
23,723	51,652	60,000	380000 Professional Services	60,000	60,000	60,000	
973	1,082	1,000	380010 Facilities Rental	1,150	1,150	1,150	
2,703	2,055	3,200	380020 Computer and Software Support	4,000	4,000	4,000	
4,901	1,262	2,000	380050 Non-capital Equipment	2,000	2,000	2,000	
18	47		390000 Miscellaneous Expense				
4,066	7,158	10,070	390090 Overhead Cost (Indirect allocation)	8,929	8,929	8,929	
69,016	97,916	169,385	Total Materials and Services	171,044	171,044	171,044	
\$ 285,669	\$ 274,408	\$ 444,512	Total Expenditures	\$ 471,051	\$ 471,051	\$ 471,051	

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			Expenditures		
			Personnel Services:		
\$ 840,824	\$ 962,102	\$ 1,126,250	110000	Regular Salaries	\$ 1,196,250 \$ 1,196,250 \$ 1,196,250
81,505	80,263	80,000	110001	Overtime	90,000 90,000 90,000
		3,000	110002	Temporary/Seasonal Salaries	3,000 3,000 3,000
		250	110003	Reserve Wages	250 250 250
68,994	77,773	92,527	141000	FICA Taxes	98,647 98,647 98,647
18,347	26,601	39,237	142000	Workers' Compensation	74,753 74,753 74,753
1,925	4,067	4,838	142100	Paid Family Leave	5,158 5,158 5,158
902	1,017	1,210	143000	Unemployment	1,290 1,290 1,290
249,800	327,036	439,379	144000	Retirement Contributions	447,738 447,738 447,738
174,262	194,111	236,240	145000	Health Insurance	288,501 288,501 288,501
857	923	1,103	146000	Life Insurance	1,001 1,001 1,001
1,585	1,829	2,175	149000	Long Term Disability	1,958 1,958 1,958
33,564	39,770	42,942	199999	Personnel Services overhead (.3464 FTE)	52,500 52,500 52,500
1,472,565	1,715,492	2,069,151	Total Personnel Services		
		13.98	Total Full-Time Equivalent (FTE)		
				14.05	14.05 14.05
			Materials and Services:		
2,648	3,812	4,000	210000	Office Supplies	4,200 4,200 4,200
1,192	816	1,200	211000	Postage	1,200 1,200 1,200
3,068	1,898	4,500	223000	General Supplies/Small Tools	4,700 4,700 4,700
3,425	4,016	5,500	223001	Janitorial Supplies	5,500 5,500 5,500
11,487	6,705	18,000	223004	Uniforms	18,000 18,000 18,000
		4,000	233005	Reserve Expenses	4,000 4,000 4,000
1,527	3,006	3,800	310000	Printing/Advertising/Publicity	4,000 4,000 4,000
2,216	3,772	5,000	320000	Dues/Meetings/Travel	5,700 5,700 5,700
17,369	23,828	37,000	320001	Police Training	39,000 39,000 39,000
2,875	3,250	3,505	340000	Electricity	3,888 3,888 3,888
1,901	1,578	1,971	340001	Natural Gas	2,300 2,300 2,300
17,153	12,362	21,000	340002	Communications	21,000 21,000 21,000
509	521	767	340005	Water	767 767 767
172	172	219	340006	Sewer	263 263 263
34	34	44	340007	Storm Sewer	55 55 55
141	471	263	340008	Sanitation	263 263 263
231,864	224,388	241,706	340009	Dispatch Service	221,950 221,950 221,950
21	8	50	360000	Bank Fees/Credit Cards	50 50 50
26,401	25,944	35,000	362000	Gasoline/Oil/Lubricants	35,000 35,000 35,000
17,617	26,647	25,000	366000	Equipment Maintenance	27,000 27,000 27,000
329	150	1,500	371000	Repair and Maintenance	1,500 1,500 1,500
26,409	21,061	35,000	380000	Professional Services	36,000 36,000 36,000
987	837	1,600	380010	Rentals	1,600 1,600 1,600
31,647	34,941	84,388	380020	Computer and Software Support	70,000 70,000 70,000
8,047	19,100	30,000	380050	Non-capital Equipment	32,000 32,000 32,000
		2,500	382000	Prisoner Expense	2,500 2,500 2,500
28,035	36,061	41,698	390090	Overhead Cost (Indirect allocation)	49,369 49,369 49,369
437,074	455,378	609,211	Total Materials and Services		
				591,805	591,805 591,805
			Capital Outlay:		
			620091	Police Front Office Remodel	20,000 20,000 20,000
-	-	-	Total Capital Outlay		
				20,000	20,000 20,000
\$ 1,909,639	\$ 2,170,870	\$ 2,678,362	Total Expenditures		
				\$ 2,872,851	\$ 2,872,851 \$ 2,872,851

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Expenditures		
			Personnel Services:		
233,304	260,106	\$ 285,000	110000	Regular Salaries	\$ 313,500 \$ 313,500 \$ 313,500
12,774	7,748	12,500	110001	Overtime	12,500 12,500 12,500
	11,514		110002	Temporary/Seasonal Salaries	
64,015	49,176	170,000	110003	Volunteer wages	170,000 170,000 170,000
23,208	24,125	35,764	141000	FICA Taxes	37,944 37,944 37,944
8,939	15,253	18,230	142000	Workers' Compensation	37,502 37,502 37,502
679	1,253	1,870	142100	Paid Family Leave	1,984 1,984 1,984
298	314	468	143000	Unemployment	496 496 496
77,049	85,426	105,953	144000	Retirement Contributions	122,300 122,300 122,300
56,079	63,475	58,971	145000	Health Insurance	69,996 69,996 69,996
364	404	412	146000	Life Insurance	396 396 396
3,660	3,660	4,500	147000	AD & D	4,500 4,500 4,500
445	512	573	149000	Long Term Disability	545 545 545
42,666	44,431	54,204	199999	Personnel Services overhead (.3977 FTE)	60,260 60,260 60,260
523,480	567,397	748,445	Total Personnel Services		
		3.50	Total Full-Time Equivalent (FTE)		
				3.50	3.50 3.50
			Materials and Services:		
645	2,028	1,800	210000	Office Supplies	2,000 2,000 2,000
93	227	200	211000	Postage	200 200 200
25,008	44,122	50,000	223000	General Supplies/Small Tools	55,000 55,000 55,000
21		-	223001	Janitorial Supplies	
1,296	89	2,000	223002	Chemical Supplies	3,000 3,000 3,000
552	4,095	2,500	223003	Medical Supplies	4,500 4,500 4,500
4,006	20,851	15,000	223004	Uniforms	20,000 20,000 20,000
326	1,104	2,500	310000	Printing/Advertising/Publicity	1,500 1,500 1,500
10,991	17,746	25,000	320000	Dues/Meetings/Training/Travel	25,000 25,000 25,000
5,163	5,910	5,078	340000	Electricity	5,634 5,634 5,634
5,267	4,451	2,856	340001	Natural Gas	3,333 3,333 3,333
11,797	11,032	6,500	340002	Communications	14,000 14,000 14,000
1,109	1,162	3,500	340005	Water	1,200 1,200 1,200
990	1,036	1,000	340006	Sewer	400 400 400
196	207	200	340007	Storm Sewer	90 90 90
610	525	1,200	340008	Sanitation	600 600 600
33,887	37,407	33,887	340009	Dispatch Service	34,272 34,272 34,272
69	72	100	360000	Bank/Credit Card Fees	100 100 100
15,748	13,554	15,000	362000	Gasoline/Oil/Lubricants	17,500 17,500 17,500
39,272	43,443	55,000	366000	Equipment Maintenance	60,000 60,000 60,000
28,661	13,881	4,800	371000	Repair and Maintenance	6,800 6,800 6,800
25,504	11,786	16,000	380000	Professional Services	16,000 16,000 16,000
7,817	11,879	6,000	380020	Computer and Software Support	15,000 15,000 15,000
39,173	15,305	60,000	380050	Non-capital Equipment	60,000 60,000 60,000
35,640	40,288	52,634	390090	Overhead Cost (indirect allocation)	56,668 56,668 56,668
293,841	302,200	362,755	Total Materials and Services		
				402,797	402,797 402,797
			Capital Outlay:		
	14,083		610000	Capital Equipment	
			610013	Digital Fire Extinguisher Trainer*	
		50,000	620003	Diesel Exhaust Removal System S27	80,000 80,000 80,000
-	14,083	50,000	620004	Apparatus Apron Replacement Hammond S27A	
			Total Capital Outlay		
				80,000	80,000 80,000
			Debt Service:		
64,579	66,367	68,204	801003	Principal 12/29/23 (10 year term)	70,093 70,093 70,093
7,455	5,667	3,830	801004	Interest 12/29/23 (payoff date = 12/29/25)	1,941 1,941 1,941
72,034	72,034	72,034	Total Debt Service		
				72,034	72,034 72,034
\$ 889,355	\$ 955,714	\$ 1,233,234	Total Expenditures		
				\$ 1,386,754	\$ 1,386,754 \$ 1,386,754

City of Warrenton  
Budget Document

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

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

City of Warrenton  
Budget Document

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

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

City of Warrenton  
Budget Document

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

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
\$ -	\$ -	\$ 324,137	\$ 350,000	\$ 350,000	\$ 350,000
		290,195	290,195	290,195	290,195
\$ -	\$ -	\$ 614,332	\$ 640,195	\$ 640,195	\$ 640,195

Expenditures	
800000	Contingency-5% of expenditures
800000	Contingency-Building Purchase
	Total



City of Warrenton  
Budget Document

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

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

City of Warrenton  
Budget Document

Established by Resolution No. 2055

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

To accumulate funds for the purchase  
of police vehicles and equipment

Review Year: 2033

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

City of Warrenton  
Budget Document

Established by Resolution No. 2021

**Fire Apparatus & Equipment Replacement Fund 071 (495)**

To accumulate funds for the  
purchase of fire apparatus

Review Year: 2033

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

City of Warrenton  
Budget Document

**Grant Fund 015**

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

City of Warrenton  
Budget Document

**Grant Fund 015**

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

City of Warrenton  
Budget Document

Community Center Fund 005 (401)

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

City of Warrenton  
Budget Document

Established by Resolution No. 2328

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

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

Review Year: 2031

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

City of Warrenton  
Budget Document

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

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



City of Warrenton  
Budget Document

Established by Resolution No. 2329

**Facilities Maintenance Fund 035 (410)**

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

Review Year: 2031

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

City of Warrenton  
Budget Document

Established by Resolution No. 2017

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

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

Review Year: 2033

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

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

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

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

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

**City of Warrenton  
Budget Document**

**Building Division Fund 021 (423)**

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

City of Warrenton  
Budget Document

Library Fund 020 (455)

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

City of Warrenton  
Budget Document

**Warrenton Marina Fund 010 (461)**

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

City of Warrenton  
Budget Document

**Warrenton Marina Fund 010 (461)**

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



Established by Resolution No. 2018

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

To accumulate funds for capital  
improvements at the Warrenton Marina

Review Year: 2033

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

City of Warrenton  
Budget Document

**Hammond Marina Fund 011 (461)**

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

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

City of Warrenton  
Budget Document

**Hammond Marina Fund 011 (461)**

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

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: 2033

Historical Data			Budget for Fiscal Year		
			7/1/2025 - 6/30/2026		
Actual		Adopted Budget	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25			
			<b>Resources and Requirements</b>		
			<b><u>Resources</u></b>		
\$ 742,633	\$ 970,768	\$ 1,000,000	300000	Beginning Fund Balance	\$ 1,200,000
55,330	56,308	55,000	334000	Clatsop County TRT Tourism Cont	55,000
231,002	235,051	233,000	364000	Transient Room Tax	235,000
				Transfers from Other Funds:	
	50,000	50,000	391030	Hammond Marina Fund-operations	150,000
1,028,965	1,312,127	1,338,000		<b>Total Resources</b>	1,640,000
			<b><u>Requirements</u></b>		
			Capital Outlay-Marinas:		
			610003	Marina Vehicle	
23,045	1,000		620004	Paystations	
	196,844		620007	Hammond Marina Dredging	20,000
			620010	Bank Stabilization	
		20,000	620011	Hammond Dock Lighting	
			620012	Pile Replacement	200,000
35,152			620013	Dredge Spoil Area	
		70,000	620014	Aluminum Gangways	
		50,000	620015	Marina Rebuild	
			620016	Hammond Parking Lot Lighting	
			620017	Fish Cleaning & Crab Cooking Station	35,000
			620018	Hammond Launch Ramp	50,000
			620019	Hammond Fishing Pier	50,000
58,197	197,844	140,000		<b>Total Capital Outlay</b>	355,000
58,197	197,844	140,000		<b>Total Expenditures</b>	355,000
970,768	1,114,283	1,198,000		<b>Ending Fund Balance</b>	1,285,000
\$ 1,028,965	\$ 1,312,127	\$ 1,338,000		<b>Total Requirements</b>	\$ 1,640,000

City of Warrenton  
Budget Document

**Water Fund 025 (430)**

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

**Water Fund 025 (430)**

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

**Water Fund 025 (430)**

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

City of Warrenton  
Budget Document

Established by Resolution No. 2019

**Water Fund Capital Reserve Fund 029 (430)**

To accumulate funds for capital improvements  
of the Water Fund

Review Year: 2033

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



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

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

City of Warrenton  
Budget Document

**Storm Sewer Fund 028 (430)**

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

City of Warrenton  
Budget Document

**Storm Sewer Fund 028 (430)**

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

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

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

City of Warrenton  
Budget Document

**Sewer Fund 030 (430)**

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

City of Warrenton  
Budget Document

**Sewer Fund 030 (430)**

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

Established by Resolution No. 2020

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

To accumulate funds for capital  
improvements to the Sewer Fund

Review Year: 2033

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

City of Warrenton  
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**Sewer System Development Charges Fund 036 (410)**

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



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**Sanitation Fund 032**

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

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

City of Warrenton  
Budget Document

**State Tax Street Fund 040 (431)**

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

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

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

City of Warrenton  
Budget Document

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

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

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

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Warrenton Business License Fund 006 (400)

Historical Data			Budget for Fiscal Year 7/1/2025 - 6/30/2026		
Actual	Adopted		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Budget Officer	Budget Committee	Governing Body
			<b>Resources</b>		
\$ 68,931	\$ 114,568	\$ 130,000	300000	Beginning Fund Balance	\$ 160,000
84,578	84,408	84,000	321600	Business License Fees	\$ 160,000
35			360000	Miscellaneous	\$ 84,000
3,140	7,280	1,800	361000	Interest Earnings	4,500
			364000	Fund Raising Revenues	4,500
156,684	206,256	215,800	<b>Total Resources</b>		
			<b>Requirements</b>		
3,540	3,985	3,241	199999	Personnel Services-WBL Program:	
3,540	3,985	3,241		Personnel services overhead (.0301 FTE)	4,565
				Total Personnel Services	4,565
1,227	1,006	1,500	211000	Materials and Services-WBL Program:	
150	115	300	310000	Postage	1,500
7,500	7,500	7,500	320000	Printing/Advertising/Publicity/Marketing	300
108	208	250	360000	Dues/Meetings/Training/Travel	8,000
		200	360000	Bank/Credit Card Fees	250
		200	380000	Professional Services	200
	4,076	20,000	380019	Nuisance Abatement	40,000
1,836	1,927	2,100	380020	Computer & Software Support	2,300
475	670	800	380039	North and South Welcome Sign	800
21,323	20,898	25,000	380051	Community Event/Grants	10,000
			380052	Holiday Event Sponsorship	15,000
2,957	3,613	3,147	390090	Overhead Cost (Indirect Allocation)	4,293
35,576	40,013	60,797	<b>Total Materials &amp; Services</b>		
	8,471	10,000	620005	Capital Outlay-WBL Program:	
-	8,471	10,000		Hammond Planting Strip Upgrade	10,000
				Total Capital Outlay	10,000
3,000	3,000	3,000	Not allocated:		
3,000	3,000	3,000	Transfers to Other Funds		
			860070	Police Vehicle Replacement Fund	
			860071	Fire Apparatus & Equipment Fund	
			860015	Grants Fund - (Fire Equip. Match)	
			860001	General Fund - Planning Reviews/Code Enf.	3,000
				Total Transfers	3,000
-	-	-	800000	Contingency	5,000
42,116	55,469	77,038	<b>Total Expenditures</b>		
114,568	150,787	138,762	880001	Ending Fund Balance	143,292
\$ 156,684	\$ 206,256	\$ 215,800	<b>Total Requirements</b>		
					\$ 248,500