



**BUDGET COMMITTEE MEETING
THURSDAY, MAY 16, 2024 - 6:00 p.m.**

This meeting will be held in-person at City Hall and through Zoom video conference.

Please use the following phone number or Zoom weblink to access the meeting remotely:

Join by phone: Call (253) 215-8782 and enter Meeting ID: 827 7730 0111

Join online: <https://us02web.zoom.us/j/82777300111>

**CALL TO ORDER
ROLL CALL**

1. Election of Presiding Officer to Chair the Meeting
2. Approval of Minutes: May 23, 2023, Budget Committee Meeting
3. **PUBLIC HEARING:** Receive Public Comments on State Revenue Sharing Funds
4. Consideration to Approve the Tax Rate
5. Presentation of Budget Message and Budget Committee Review of Proposed 2024-2025 Budget
6. Consideration to Approve the Budget

ADJOURNMENT

City Hall is accessible to persons with disabilities. If you need accommodations to access this meeting, please contact City Hall at least 48 hours prior to the meeting.

**NEHALEM BUDGET COMMITTEE
BUDGET MEETING
MAY 23, 2023**

Mayor Chick called the Budget Meeting to order at 6:00 p.m. The meeting was held in-person and by Zoom video conference.

COMMITTEE MEMBERS PRESENT: Phil Chick, Mayor
Hilary Howell, Council President
David Cram, Council Member
Doug Larzelier, Council Member
John Coopersmith, Council Member

Sharon Hayes, Committee Member
Kristin Grassest, Committee Member
Neil Mibus, Committee Member
Jeanne Wells, Committee Member
Ryan Pedersen, Committee Member

STAFF PRESENT: Melissa Thompson-Kiefer, City Manager
Yuriy Ukhach, Deputy City Recorder
Brian Moore, Public Works Director

VISITORS: Mrs. O'Connor on Zoom

APPOINTMENT OF PRESIDING OFFICER

Council President Howell **MOVED** to elect Phill Chick as the Presiding Officer of the Budget Committee Meeting. Councilor Cram **SECONDED** the motion. **MOTION PASSED 9-0 (Yes: Chick, Howell, Cram, Larzelier, Coopersmith, Grassest, Mibus, Pedersen and Wells; No: None; Hayes unable to vote for technical reasons on Zoom).**

MINUTES

The Committee reviewed the minutes of the May 24, 2022, Budget Committee Meeting. Council President Howell **MOVED** to approve the minutes from the May 24, 2022, Budget Committee Meeting as presented. Councilor Larzelier **SECONDED** the motion. **MOTION PASSED 8-0 (Yes: Chick, Howell, Cram, Larzelier, Wells, Grassest, Mibus, Pedersen and Wells; No: None; Abstained: Coopersmith; Hayes unable to vote for technical reasons on Zoom).**

PUBLIC HEARING TO RECEIVE PUBLIC COMMENTS ON THE CITY'S USE OF STATE REVENUE SHARING FUNDS

Mayor Chick opened the Public Hearing at 6:07 p.m.

City Manager/Budget Officer Thompson-Kiefer explained that the State Revenue Sharing is the cigarette, gas, liquor, and marijuana tax collected by the state, and apportioned and distributed to cities on a per capita basis. She added that in order to get the city's share the city must elect to receive the funds and give citizens the opportunity to comment on possible uses of the distributions, including offset against property tax levied by the city for the fiscal year. Thompson-Kiefer stated that this is the opportunity for citizens to provide their comments.

There being no public comments on the State Revenue Sharing, Mayor Chick closed the Public Hearing at 6:08 p.m.

Council President Howell **MOVED** to elect to receive State Revenue Sharing funds for Fiscal Year 2023-2024. Councilor Cram **SECONDED** the motion. **MOTION PASSED 9-0 (Yes: Chick, Howell, Cram, Larzelier, Coopersmith, Grassetth, Mibus, Pedersen and Wells; No: None; Hayes unable to vote for technical reasons on Zoom).**

TAX RATE FOR FISCAL YEAR 2023-2024

City Manager/Budget Officer Thompson-Kiefer explained that the City's current tax rate of \$1.4658 per \$1,000 of assessed property value was approved by the City of Nehalem voters years ago. She recommended retaining the rate as-is.

Councilor Cram **MOVED** to retain the current property tax rate of \$1.4658 per \$1,000 of assessed value. Councilor Coopersmith **SECONDED** the motion. **MOTION PASSED 9-0 (Yes: Chick, Howell, Cram, Larzelier, Coopersmith, Grassetth, Mibus, Pedersen and Wells; No: None; Hayes unable to vote for technical reasons on Zoom).**

PRESENTATION OF BUDGET MESSAGE & BUDGET COMMITTEE REVIEW OF PROPOSED 2023-2024 BUDGET

City Manager/Budget Officer Thompson-Kiefer read the Budget Message. She answered a question about the Street fund allocations for the 8th Street safety improvements. Public Works Director, Brian Moore, answered a question about the Miox room project.

City Manager/Budget Officer Thompson-Kiefer reviewed the Budget that was part of the agenda packet of the meeting. She read the proposed budget for each fund on a line-by-line basis and answered clarifying questions on various funds.

Mayor Chick made a recommendation on Timber fund, point 16 – Consultant and Reforestation, that was in line with the Council goal of updating the Forest Management Plan. He proposed to increase that budget line from 18,000.00 to 58,000.00 to be in a position to do the Forest Management Plan Update. City Manager Thompson-Kiefer explained that she did not allocate money for the Update because the plan did not expire until 2025. She added that she discussed this matter with the consultant, and his estimate for the updated Plan was around \$12,500.00. Thompson-Kiefer noted that the consultant and staff recommended budgeting for it in the 2024-2025 fiscal year. Thompson-Kiefer explained that the next timber sale will not be happening within the next four years. She clarified that the proposal would reduce the Unappropriated ending fund balance to 200,000.00. Thompson-Kiefer answered some questions from the public regarding the fund and the reforestation methods. Councilor Cram supported the proposal. There was some discussion on the cost and adoption of the proposed Forest Management Plan Update.

Councilor Cram **MOVED** to adjust the Timber fund, point 16 – Consultant and Reforestation in the 2023-2024 Fiscal Year Budget from 18,000.00 to 58,000.00. Committee member Pedersen **SECONDED** the motion. **MOTION PASSED 7-3 (Yes: Chick, Howell, Cram, Larzelier, Hayes, Mibus, and Pedersen; No: Coopersmith, Grasseth, Wells).**

APPROVAL OF BUDGET

After a complete review of the Proposed Budget, and there being no further discussion, questions, or comments by the Committee or from the public, Councilor Coopersmith **MOVED** to approve the City of Nehalem 2023-2024 Fiscal Year Budget **as amended**. Council President Howell **SECONDED** the motion. **MOTION PASSED 10-0 (Yes: Chick, Howell, Cram, Larzelier, Coopersmith, Wells, Grasseth, Hayes, Mibus, and Pedersen; No: None).**

ADJOURNMENT

Mayor Chick adjourned the Budget Committee meeting at 7:33 p.m.

APPROVED: _____
Phil Chick, Mayor, & Budget Committee Chair

ATTEST: _____
Yuriy Ukhach, Deputy City Recorder



Approved:
Adopted:

City of Nehalem 2024-2025 Fiscal Year Budget



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BUDGET MESSAGE

FISCAL YEAR (FY) 2024-2025

To the Honorable Mayor, City Council, Budget Committee Members, and Citizens of Nehalem:

It is my privilege to present to you the Fiscal Year 2024-2025 Budget for the City of Nehalem. The Annual Budget serves as a guide for both services and finances for the Fiscal Year beginning July 1st, 2024, and ending June 30th, 2025. It is the most comprehensive operating policy adopted by the City of Nehalem.

THE BUDGET DOCUMENT

The FY 2024-2025 Budget is presented here on a fund-by-fund basis, detailing resources, and requirements for the last three Fiscal Years (including the current year) as well as the proposed levels for Fiscal Year 24-25 in all funds of the City. These details provide an indication of the resources and requirements the city has experienced in the past, in relation to the current and proposed Fiscal Year's Budget.

FISCAL YEAR 2024-2025

The budget for Fiscal Year 2024-2025 totals \$3,823,852, a decrease of \$283,208 from FY 2023-2024, due to Capital Projects being completed.

The budget amount includes \$657,642 in unappropriated ending fund and reserved balances (monies included in the budget, but not appropriated to be spent). These funds function as a savings account for future projects, cash carryover to the next year's budget, and the necessary contingency and reserves in case of an unanticipated expense or emergency.

The budget includes \$3,166,210 for actual expenditures of which \$1,739,00 is for capital outlay projects. The need for a new Public Works Building continues because of structural issues with the existing Public Works and Meeting Hall facility. The budget includes \$875,000 towards this project. It is anticipated that the city will continue to explore design, construction, and financing options, as well as obtain total cost estimates, while continuing to build reserves toward the project. The budget includes the annual transfer of \$60,000.00 from water receipt revenue to the Building Reserve Fund for the Public Works Building project, due to the need for the Public Works facility to help maintain and operate the water system.

Water infrastructure projects are included in the 2024-2025 budget. In 2022, the City was awarded \$400,000 by the State legislature in a Coronavirus State Fiscal Recovery Fund Grant through the American Rescue Plan Act (ARPA) for the Anderson Creek Raw Water Transmission Main project. The project must be completed by December 2024; however, the project is more on track to be completed in the summer of 2024. Estimated project cost is \$460,000. The balance is funded by ARPA Non-Entitlement Unit (NEU) allotments.

The City's water filtration system, consisting of five steel sand pre-filter vessels, is 25 years old and needs to be replaced. The Water Capital Project fund budget includes the remaining \$64,000.00 to finalize the project. This project was budgeted in the previous fiscal year in which most of the cost was allocated.

Water fund allocation also includes \$150,000.00 for the installation of new water meters, potentially covering route 3, and staff will be considering potential grant opportunities to obtain funds to complete the rest of the routes.

Street fund allocations include \$250,000 for the 8th Street Safety Improvements project, for which the City received a Small City Allotment grant from the Oregon Department of Transportation (ODOT).

The 2024-2025 budgeted salaries for employees include a 3% cost-of-living adjustment (COLA). Health insurance plan rates are expected to increase 9.4% in 2025, vision coverage is expected to increase by 5.1% and Dental is expected to increase by 5.8%. Property and auto insurance are expected to increase 16.5%.

Property taxes estimated to be received total \$55,000 and include monies to be received from FY 24-25's levy (\$53,000) and monies owed from previous tax years (\$2,000). Requirements include \$25,200.00 to continue the Police Services contract with the City of Manzanita for supplemental patrols within the City. There are no funds remaining in the VFW Flag Fund. The fund will be removed from the budget after it has shown zero balances for at least three consecutive years, per state requirements. There is a total of \$148,500 in contingency that will allow the City to transfer funds, only, if necessary, without the expense of a supplemental budget.

Financial Practices

The 2024-2025 Proposed Budget has been prepared based on the following City fiscal practices:

- Revenues and expenditures are estimated accurately, but conservatively.
- Reserves should be maintained in each fund that are adequate according to accepted accounting practices and to provide a bridge to cover expenses that are incurred prior to the receipt of significant revenues.
- Ongoing expenses should be covered by ongoing revenue.
- Capital equipment and vehicles should be maintained and/or replaced so they are in proper working order and funds to do so need to be available.
- City buildings also need to be maintained and/or repaired as needed so as not to lose value and funds to do so need to be available.
- While this City budget is a one-year document, a multi-year approach is used to consider the future implications of current fiscal conditions and decisions.

Fees, Charges & Monetary Penalties in FY 24-25

The city will be discussing water rate increases to keep up with necessary infrastructure-based needs by recommendations from the U.S. Bureau of Labor Statistics starting in July 2024. This year we have also budgeted for a System Development Charge Study (update) for a rate increase as this has not been adjusted since 2009.

Statement of Indebtedness

The City entered into a loan agreement with the Oregon Infrastructure Finance Authority's Safe Drinking Water Revolving Loan Fund on June 16th, 2006, for \$3.25 million, repayable over 30 years at 1% interest, to replace aged and broken water lines. The estimated outstanding debt of this loan is \$1,637,574. The 2024-2025 budget includes a loan payment of \$125,932.

It has been my privilege to present to you the Fiscal Year 2024-2025 Budget. Thank you for serving on the City of Nehalem Budget Committee.

Respectfully submitted,
Lori Longfellow
City Manager/Budget Officer

RESOURCES
General Fund

(Fund)

City of Nehalem

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	107,380	95,302	87,000	1 Available cash on hand* (cash basis) or	112,696			1
2				2 Net working capital (accrual basis)				2
3	2,224	1,470	2,000	3 Previously levied taxes estimated to be received	2,000			3
4	541	2560	350	4 Interest	3,000			4
5	50,000	55,000	45,000	5 Transferred IN, from other funds	30,000			5
6				6 OTHER RESOURCES				6
7	5,270	5,462	4,800	7 State Liquor Commission (OLCC)	5,000			7
8	242	202	150	8 Cigarette Tax	150			8
9	4,319	4,400	4,000	9 State Revenue Sharing	4,000			9
10	0		2,700	10 Marine Board Grants	2,700			10
11	4329	5366	3,500	11 Permits, Licenses & Fees	4,500			11
12	3,311	10,750	5,000	12 Transient Lodging Tax	8,500			12
13	100	2875	1,500	13 Short-Term Rental Fees	1,500			13
14	3,988	5,988	3,000	14 Police Fines & Assessments	5,500			14
15	0	1,000	1,000	15 DLCD Planning Grant	1,000			15
16	3,152	1,563	200	16 Miscellaneous	200			16
17	0	0	5,000	17 Coordinated Homeless Response Admin.	10,000			17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	184,856	191,938	165,200	29 Total resources, except taxes to be levied	190,746	0	0	29
30			53,000	30 Taxes estimated to be received	55,000			30
31	54,954	57,102		31 Taxes collected in year levied				31
32	239,810	249,040	218,200	32 TOTAL RESOURCES	245,746	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Administration

City of Nehalem

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>ADMINISTRATION</u>	Budget For Next Year 2024-2025		
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
1				PERSONNEL SERVICES			
2	6,742	6,881	9,500	City Manager/Recorder <i>(reflects max. in hiring range)</i>	9,500		
3	0		0	Assistant City Manager/Recorder	0		
4	4,227	5,213	5,862	Deputy City Recorder <i>(reflects anticipated step increase)</i>	6,219		
5	7,853	7,138	9,300	Payroll Expenses	9,300		
6	0		0	Vacation Payout	0		
7							
8	18,822	19,232	24,662	TOTAL PERSONNEL SERVICES	25,019	0	0
9	0.20	0.20	0.20	Total Full-Time Equivalent (FTE)	0.20	0.20	0.20
10				MATERIALS AND SERVICES			
11	107,888	99,362	123,405	See Detail on LB-31	127,250	0	0
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	107,888	99,362	123,405	TOTAL MATERIALS AND SERVICES	127,250	0	0
28				CAPITAL OUTLAY			
29							
30							
31							
32							
33							
34							
35	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
36	126,710	118,594	148,067	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	152,269	0	0

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND - ADMINISTRATION
CITY OF NEHALEM

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				MATERIALS AND SERVICES				1
2	4,950	5,441	6,250	Utilities	6,000			2
3	3,242	4,456	5,250	Insurance	5,700			3
4	60,377	49,398	50,000	Professional Services	50,000			4
5	991	1,879	1,500	Advertising & Public Notices	1,600			5
6	0	0	0	Generator <i>(moved to Maintenance & Repair)</i>	0			6
7	8,045	6,076	10,000	Materials & Supplies	10,000			7
8	18,720	18,720	18,720	Police Services Contract	25,200			8
9	36	0	100	Refunds	50			9
10	0	0	12,000	Emergency Management	12,000			10
11	718	764	3,000	Council Expenses	3,000			11
12	4,427	4,946	7,000	City Manager Expenses	2,500			12
13	0	0	0	Assistant City Manager Expenses	0			13
14	3,647	5,415	5,000	Deputy City Recorder Expenses	5,000			14
15	677	526	785	Dues & Subscriptions	600			15
16	0	0	0	Ordinance Codification <i>(moved to Professional Services)</i>	0			16
17	439	439	450	Oregon Government Ethics Commission	850			17
18	1,058	890	2,500	Maintenance & Repair	2,000			18
19	561	412	750	Bank Fees	2,700			19
20	0	0	100	Miscellaneous	50			20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30				Total full time equivalent (FTE)*				30
31				Ending balance (prior years)				31
32				UNAPPROPRIATED ENDING FUND BALANCE				32
33	107,888	99,362	123,405	TOTAL REQUIREMENTS	127,250	-	-	33

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund - Transient Lodging
 (name of fund)

City of Nehalem
 (name of Municipal Corporation)

Historical Data				REQUIREMENTS FOR: <u>TRANSIENT LODGING</u>	Budget For Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
1			1	PERSONNEL SERVICES			1
2			2				2
3			3				3
4			4				4
5			5				5
6			6				6
7			7				7
8	0	0	8	TOTAL PERSONNEL SERVICES	0	0	8
9			9	Total Full-Time Equivalent (FTE)			9
10			10	MATERIALS AND SERVICES			10
11	600	550	11	Tillamook County Economic Dev. Council	600		11
12	250	250	12	Columbia Pacific Economic Dev. District (Col-Pac EDD)	250		12
13			13				13
14			14				14
15			15				15
16			16				16
17			17				17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27	850	800	27	TOTAL MATERIALS AND SERVICES	850	0	27
28			28	CAPITAL OUTLAY			28
29			29				29
30			30				30
34			34				34
35	0	0	35	TOTAL CAPITAL OUTLAY	0	0	35
36	850	800	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	850	0	36

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Community Development

City of Nehalem

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>Community Development</u>	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1 PERSONNEL SERVICES				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	0	0	0	8 TOTAL PERSONNEL SERVICES	0	0	0	8
9				9 Total Full-Time Equivalent (FTE)				9
10				10 MATERIALS AND SERVICES				10
11	3,740	7,823	18,000	11 Planning Consultant	18,000			11
12	222	491	1,000	12 Advertising & Public Notice	1,000			12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	3,962	8,314	19,000	27 TOTAL MATERIALS AND SERVICES	19,000	0	0	27
28				28 CAPITAL OUTLAY				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	0	0	0	35 TOTAL CAPITAL OUTLAY	0	0	0	35
36	3,962	8,314	19,000	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	19,000	0	0	36

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Parks & Recreation

City of Nehalem

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>PARKS & RECREATION</u>	Budget For Next Year <u>2024-2025</u>			1	
	Actual		Adopted Budget This Year <u>2023-24</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>							
2				PERSONNEL SERVICES				3	
3								4	
4								5	
5								6	
6								7	
7								8	
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	8	
9				Total Full-Time Equivalent (FTE)				9	
10				MATERIALS AND SERVICES				10	
11	836	865	1,100	Utilities	1,200			11	
12	4,000		1,000	Professional Services	1,000			12	
13	1,374	205	4,000	Materials & Supplies	3,000			13	
14	4,626	5,416	6,000	Maintenance & Repair	6,000			14	
15	0		0	Public Restrooms Maint. & Repair (moved to Maint. & Repair)	0			15	
16								16	
17								17	
18								18	
19								19	
20								20	
21								21	
22								22	
23								23	
24								24	
25								25	
26								26	
27	10,836	6,486	12,100	TOTAL MATERIALS AND SERVICES	11,200	0	0	27	
28				CAPITAL OUTLAY				28	
29			2,500	Dock Sign/Dale Stockton Memorial	0			29	
30								30	
31								31	
32								32	
33								33	
34								34	
35	0	0	2,500	TOTAL CAPITAL OUTLAY	0	0	0	35	
36	10,836	6,486	14,600	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	11,200	0	0	36	

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

City of Nehalem

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS <i>(previously in Non-Departmental)</i>				18
19				19				19
20	1,500	1,500	1,500	20 <i>Tides of Change (formerly Women's Crisis Center)</i>	1,500			20
21	0		0	21 <i>League of Oregon Cities (moved to Dues & Subscriptions)</i>	0			21
22	0		0	22 <i>Local Govt. Personnel Services (moved to Dues & Sub.)</i>	0			22
23	650	650	650	23 <i>Emergency Vol. Corp. of Nehalem Bay</i>	750			23
24	2,150	2,150	2,150	24 TOTAL SPECIAL PAYMENTS	2,250	0	0	24
25				25 INTERFUND TRANSFERS				25
26				26				26
27				27				27
28				28				28
29				29				29
30				30				30
31	0	0	0	31 TOTAL INTERFUND TRANSFERS	0	0	0	31
32			18,500	32 OPERATING CONTINGENCY	35,000			32
33			15,033	33 RESERVED FOR FUTURE EXPENDITURE	25,177			33
34				34 UNAPPROPRIATED ENDING BALANCE				34
35	2,150	2,150	35,683	35 Total Requirements NOT ALLOCATED	62,427	0	0	35
36	142,358	134,194	182,517	36 Total Requirements for ALL Org.Units/Programs within fund	183,319	0	0	36
37	107,380	95,302		37 Ending balance (prior years)				37
38	251,888	231,646	218,200	38 TOTAL REQUIREMENTS	245,746	0	0	38

**RESOURCES
Street Fund**

(Fund)

City of Nehalem

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025					
Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-22	First Preceding Year 2022-23								
1	138,830	151,943	162,500	1	Available cash on hand* (cash basis) or	149,586			1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	656	2,925	500	4	Interest	3,000			4
5	0		0	5	Transferred IN, from other funds	0			5
6				6	OTHER RESOURCES				6
7	22,387	21,597	18,500	7	ODOT Gas Tax	20,000			7
8	1,247	1,096	800	8	RTI Franchise Fee	900			8
9	4,630	4,958	4,000	9	Charter Communications	4,000			9
10	4,623	4,266	3,500	10	Recology Franchise	4,500			10
11	16,869	17,563	14,500	11	PUD Service Agreement	16,000			11
12	0	1,689	50	12	Miscellaneous	50			12
13	4,000	0	247,430	13	Grant (ODOT Small City Allotment)	247,430			13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	193,242	206,037	451,780	29	Total resources, except taxes to be levied	445,466	0	0	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	193,242	206,037	451,780	32	TOTAL RESOURCES	445,466	0	0	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Street Fund

City of Nehalem

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>Streets</u>	Budget For Next Year 2024-2025		
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
1				PERSONNEL SERVICES			
2	5,968	6,645	7,255	Public Works Director	7,697		
3	0		0	Maintenance Specialist II	0		
4	4,314	4,803	5,563	Maintenance Specialist / MS I	5,903		
5	7,853	7,872	9,000	Payroll Expenses	9,000		
6	0		0	Vacation Payout			
7							
8	18,135	19,320	21,818	TOTAL PERSONNEL SERVICES	22,600	0	0
9	0.40	0.40	0.40	Total Full-Time Equivalent (FTE)	0.40		
10				MATERIALS AND SERVICES			
11	7,050	7,450	8,200	Utilities	8,050		
12	4,323	5,116	7,000	Insurance	7,600		
13	154	0	6,000	Professional Services	6,000		
14	0	800	8,000	Engineering & Consulting	8,000		
15	1,506	785	1,800	Maintenance & Repairs	1,800		
16	2,079	2,143	2,500	Parking Lot Lease	2,500		
17	642	1,706	9,000	Street Maintenance & Repairs	9,000		
18	1,014	3,210	6,600	Materials & Supplies	6,000		
19							
20							
21							
22							
23							
24							
25							
26							
27	16,768	21,210	49,100	TOTAL MATERIALS AND SERVICES	48,950	0	0
28				CAPITAL OUTLAY			
29							
30	0		250,000	8th Street Safety Improvements Project	250,000		
31	0		0	Parking Lot Improvement			
32	6,396	360	0	Signage			
33							
34							
35	6,396	360	250,000	TOTAL CAPITAL OUTLAY	250,000	0	0
36	41,299	40,890	320,918	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	321,550	0	0

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Street Fund

(name of fund)

City of Nehalem

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	0	0	28 TOTAL INTERFUND TRANSFERS	0	0	0	28
29			35,000	29 OPERATING CONTINGENCY	38,500			29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31			95,862	31 UNAPPROPRIATED ENDING BALANCE	85,416			31
32	0	0	130,862	32 Total Requirements NOT ALLOCATED	123,916	0	0	32
33	41,299	40,890	320,918	33 Total Requirements for ALL Org.Units/Programs within fund	321,550	0	0	33
34	138,830	151,943		34 Ending balance (prior years)				34
35	180,129	192,833	451,780	35 TOTAL REQUIREMENTS	445,466	0	0	35

**RESOURCES
Water Fund**

(Fund)

City of Nehalem

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	155,177	145,814	201,000	1 Available cash on hand* (cash basis) or	306,566			1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	609	3,090	600	4 Interest	4,500			4
5	40,000	35,000	0	5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	532,218	791,778	750,000	7 Water Receipts	844,500			7
8	3,525	4,875	2,925	8 Water Connections	10,750			8
9	89		20	9 Material Sales	0			9
10	0	120	20	10 Miscellaneous	40			10
11	0	5,950		11 American Rescue Plan Funds	0			11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	731,618	986,627	954,565	29 Total resources, except taxes to be levied	1,166,356	0	0	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	731,618	986,627	954,565	32 TOTAL RESOURCES	1,166,356	0	0	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water Fund

City of Nehalem

(name of fund)

(name of Municipal Corporation)

1	Historical Data			1	REQUIREMENTS FOR: <u>Water</u>	Budget For Next Year 2024-2025			1
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24						
2	60,674	67,835	85,500	2	PERSONNEL SERVICES				2
3	0		0	3	City Manager/Recorder <i>(reflects max. in hiring range)</i>	85,500			3
4	53,714	59,806	65,298	4	Assistant City Manager/Recorder	0			4
5	0	0	0	5	Public Works Director	69,273			5
6	38,824	43,228	50,071	6	Maintenance Specialist II	0			6
7	38,040	46,914	52,758	7	Maintenance Specialist/MS I <i>(reflects anticipated step increase)</i>	53,120			7
8	141,237	135,148	156,000	8	Deputy City Recorder <i>(reflects anticipated step increase)</i>	55,971			8
9	0	0	0	9	Payroll Expenses	161,895			9
10	332,489	352,931	409,627	10	Vacation Payout	0			10
11	4.60	3.60	3.60	11	TOTAL PERSONNEL SERVICES	425,759	0	0	11
12				12	Total Full-Time Equivalent (FTE)	3.60	3.60	3.60	12
13	127,292	218,453	215,575	13	MATERIALS AND SERVICES				13
14				14	See Detail on LB31	249,900	0	0	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
25				24					25
26				25					26
27				26					27
28				27					28
29	127,292	218,453	215,575	28	TOTAL MATERIALS AND SERVICES	249,900	0	0	29
30				29	CAPITAL OUTLAY				30
31				30					31
32			7,000	31	Miox Room Treatment Plant Addition				32
33				32	Water Meter Replacement	150,000			33
34				33					34
35				34					35
36				35					36
37	0	0	7,000	36	TOTAL CAPITAL OUTLAY	150,000	0	0	37
38	459,781	571,384	632,202	37	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	825,659	0	0	38

DETAILED REQUIREMENTS

WATER FUND
CITY OF NEHALEM

	Historical Data			REQUIREMENTS FOR: Water	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1				1	Object Classification				1
2				2	MATERIALS AND SERVICES - Detail				2
3	14,050	17,620	22,750	3	Insurance	24,700			3
4	5,451	6,060	6,500	4	Billing Supplies & Fees <i>(previously Billing Supplies)</i>	7,000			4
5	12,109	74,900	26,000	5	Professional Services	54,000			5
6	8,400	23,335	50,000	6	Engineering/Consulting	45,000			6
7	1,010	1,381	1,200	7	Advertising and Public Notice	1,000			7
8	342	4,614	4,000	8	Water Testing	4,200			8
9	6,167	6,933	8,000	9	Gas, Oil and Accessories	8,000			9
10	13,036	15,315	24,000	10	Filtration Plant Operation	20,000			10
11	986	0	0	11	Chemicals & Supplies <i>(moved to Mat & Supplies)</i>	0			11
12	19,905	30,189	33,500	12	Materials and Supplies	35,000			12
13	15,656	22,219	19,000	13	Maintenance and Repair	25,000			13
14	0	0	0	14	Reservoir Maintenance & Repair <i>(moved to M/R)</i>				14
15	1,803	865	3,500	15	Training	4,000			15
16	279	41	600	16	Food and Travel for Training	0			16
17	1,094	1,060	1,300	17	Dues and Subscriptions	1,000			17
18	14,004	13,921	15,225	18	Utilities	15,000			18
19	13,000	0	0	19	Water Rate Study	6,000			19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27	Total Full Time Equivalent (FTE)*				27
28				28	Ending balance (prior years)				28
29				29	UNAPPROPRIATED ENDING FUND BALANCE				29
30	127,292	218,453	215,575	30	TOTAL REQUIREMENTS	249,900	0	0	30

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Water Fund

(name of fund)

City of Nehalem

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			1
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15	125,931	125,931	125,932	Safe Drinking Water Loan	125,932			15
16								16
17	125,931	125,931	125,932	TOTAL DEBT SERVICE	125,932	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23	0	0	70,000	Transfer to Building Reserve Fund	60,000			23
24								24
25								25
26								26
27								27
28	0	0	70,000	TOTAL INTERFUND TRANSFERS	60,000	0	0	28
29			63,000	OPERATING CONTINGENCY	75,000			29
30				RESERVED FOR FUTURE EXPENDITURE				30
31			63,431	UNAPPROPRIATED ENDING BALANCE	79,765			31
32	125,931	125,932	322,363	Total Requirements NOT ALLOCATED	340,697	0	0	32
33	459,781	571,384	632,202	Total Requirements for ALL Org.Units/Programs within fund	825,659	0	0	33
34	155,177	145,814		Ending balance (prior years)				34
35	740,889	843,130	954,565	TOTAL REQUIREMENTS	1,166,356	0	0	35

FORM

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

TIMBER FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual		Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
1			1	RESOURCES			1
2	588,399	410,194	2	Cash on hand * (cash basis), or			2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	1,979	12,620	5	Interest			5
6			6	Transferred IN, from other funds			6
7	250,871	446,493	7	Timber Sales			7
8	25,000		8	Timber Sales Deposit			8
9			9				9
10	866,249	869,307	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	866,249	869,307	13	TOTAL RESOURCES			13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	63,287	26,985	16	Timber	M&S	Consultant & Reforestation	75,000
17	0		17	Timber	M&S	Timber Roads M&R	4,000
18	2,767	3,757	18	Timber	M&S	Watershed Fire Protection	4,500
19	0		19	Timber	M&S	Timber Deposit Return	
20	0		20	Timber	Transfer	Transfer to Street Fund	
21	50,000	55,000	21	Timber	Transfer	Transfer to General Fund	30,000
	0			Timber	Transfer	Transfer to Cemetery Fund	
	0			Timber	Transfer	Transfer to Water Capital Fund	
26	40,000	35,000	26	Timber	Transfer	Transfer to Water Fund	
27	300,000	250,000	27	Timber	Transfer	Transfer to Bldg. Reserve Fund	30,000
28			28				
29	410,193	498,565	29	Ending balance (prior years)			
30			30	UNAPPROPRIATED ENDING FUND BALANCE			235,672
31	866,247	869,307	31	TOTAL REQUIREMENTS			379,172

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM LB-11

This fund was reaffirmed and continued by Resolution 2022-08 on June 13, 2022 for the following specified purpose: "the construction of a new City Hall, Community Meeting Hall/Emergency Shelter, Public Works Building and/or all site and facility repairs or improvements that may be necessary thereto."

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2033

BUILDING RESERVE FUND
(Fund)

City of Nehalem
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2024-2025			
Actual		Adopted Budget Year 2023-24					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23									
1			1	RESOURCES					1	
2	56,678	349,892	2	Cash on hand * (cash basis), or			801,478		2	
3			3	Working Capital (accrual basis)					3	
4			4	Previously levied taxes estimated to be received					4	
5	759	8,686	5	Interest			15,000		5	
6	300,000	250,000	6	Transferred IN, from Timber Fund			30,000		6	
7	0	70,000	7	Transferred IN, from Water Fund			60,000		7	
8			8						8	
9			9						9	
10	357,437	678,578	10	Total Resources, except taxes to be levied			906,478	0	0	10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	357,437	678,578	13	TOTAL RESOURCES			906,478	0	0	13
14			14	REQUIREMENTS **						14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0		16	Facilities	Capital Outlay	Meeting Hall Maint.	0			16
17	0		17	Facilities	Capital Outlay	PW Bld. Maintenance	0			17
18	7,545	0	18	Facilities	Capital Outlay	Public Works Building Project	875,000			18
19	0		19	Facilities	Maint.	City Hall Maintenance	8,000			19
20			20							20
21			21							21
22			22							22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29	349,892	678,578	29	Ending balance (prior years)						29
30		43,700	30	UNAPPROPRIATED ENDING FUND BALANCE			23,478			30
31	357,437	678,578	31	TOTAL REQUIREMENTS			906,478	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

CEMETERY FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual		Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
1			1	RESOURCES			1
2	49,372	46,425	2	Cash on hand * (cash basis), or			2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	219	870	5	Interest			5
6	0		6	Transferred IN, from other funds			6
7	3,500	6,220	7	Plot Sales			7
8			8	Permits, Licenses & Fees			8
9			9				9
10	53,091	53,515	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	53,091	53,515	13	TOTAL RESOURCES			13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	4,666	2,752	16	Cemetery	Mat & Ser.	Groundskeeping	4,500
17	1,400		17	Cemetery	Mat & Ser.	Materials & Supplies	2,000
18	600	600	18	Cemetery	Mat & Ser.	Professional Services	2,000
19	0		19	Cemetery	Capital Outlay	Extend Waterline	0
20	0		20	Cemetery	Mat/Serv	Remove Heather	0
21			21				
22			22				
23			23				
24			24				
25	46,425	50,163	25	Ending balance (prior years)			25
26			26	UNAPPROPRIATED ENDING FUND BALANCE			26
27	53,091	53,515	27	TOTAL REQUIREMENTS			27

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

WATER CAPITAL PROJECTS FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual		Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
1			1	RESOURCES			1
2	194,336	619,209	2	Cash on hand * (cash basis), or	558,182		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	2,014	11,641	5	Interest	15,000		5
6	0		6	Transferred IN, from other funds			6
7	19,410	16,175	7	System Development Charges	41,675		7
8	432,984	27,034	8	American Rescue Plan Funds			8
9	0		9				9
10	648,744	674,059	10	Total Resources, except taxes to be levied	614,857	0	0
11			11	Taxes estimated to be received			
12	0		12	Taxes collected in year levied			
13	648,744	674,059	13	TOTAL RESOURCES	614,857	0	0
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	0		16	Infrastructure	Capital Outlay	Water Line Replacement	
17	7,796		17	Infrastructure	Capital Outlay	Reservoir Cover 1 Roof	
18	0	1,280	18	Infrastructure	Capital Outlay	Reservoir Cover 2 Roof	
19	13,625	36,639	19	Infrastructure	Capital Outlay	Anderson Creek Raw Water Main	400,000
20	2,619	0	20	Infrastructure	Capital Outlay	North Fork Flushing Hydrant	
21	5,493	48,967	21	Infrastructure	Capital Outlay	RVM - Pressure Valve	
22		45,000	22	Infrastructure	Capital Outlay	Master Meter Replacement	
23		200,000	23	Infrastructure	Capital Outlay	Yardney Pre-Filter Replacement	64,000
24			24				
25	619,210	587,173	25	Ending balance (prior years)			
26		58,340	26	UNAPPROPRIATED ENDING FUND BALANCE			150,857
27	648,743	674,059	27	TOTAL REQUIREMENTS			614,857
						0	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

VFW FLAG RESERVE FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025						
Actual		Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2021-2022	First Preceding Year 2022-23									
1			1	RESOURCES			1			
2	102	0	2	Cash on hand * (cash basis), or	0	0	0	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	0	0	5	Interest				5		
6			6	Transferred IN, from other funds				6		
7			7					7		
8			8					8		
9			9					9		
10	102	0	10	Total Resources, except taxes to be levied	0	0	0	10		
11			11	Taxes estimated to be received				11		
12	0	0	12	Taxes collected in year levied				12		
13	102	0	13	TOTAL RESOURCES	0	0	0	13		
14			14	REQUIREMENTS **				14		
				Org Unit or Prog & Activity	Object Classification	Detail				
15			15					15		
16	102	0	16	Flags	Supplies	US Flag	0	0	0	16
17			17							17
18			18							18
19			19							19
20			20							20
21			21							21
26			26							26
27			27							27
28			28							28
29	0		29	Ending balance (prior years)						29
30		0	30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	30
31	102	0	31	TOTAL REQUIREMENTS			0	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Glossary

Accrual Basis. Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)].

Activity. That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these [ORS 294.311(2)].

Adopted Budget. Financial plan that forms the basis for appropriations. Adopted by the governing body [ORS 294.435].

Ad Valorem Tax. A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved Budget. The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.406].

Assessed Value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value.

Assessment Date. The date on which the real market value of property is set – January 1st.

Bequest. A gift by will of personal property; a legacy.

Billing Rate. The tax rate used to compute ad valorem taxes for each property. When applicable, it is derived from subtracting the timber offset rate from the permanent or operating rate.

Budget. Written report showing the local government’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(4)].

Budget Committee. Fiscal planning board of a local government, consisting of the governing body

plus an equal number of legal voters appointed from the district [ORS 294.336].

Budget Cycle. The recurring process in which a government prepares, adopts, and implements a spending plan. The budget cycle consists of 1) preparation of a budget proposal, 2) legislative approval of the proposed budget, 3) executive branch implementation of the proposed budget, and 4) preparation of an annual report detailing the results of operations.

Budget Message. Written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body [ORS 294.391].

Budget Officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget [ORS 294.331].

Budget Transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital Budget. A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget 1) balances revenues and expenditures, 2) specifies the sources of revenues, 3) lists each project or acquisition, and 4) must ordinarily be approved by the legislative body.

Capital Outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.352(6)].

Capital Projects Fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

Cash Basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(7)].

Category of Limitation. The three categories in which taxes on property are placed before the constitutional limits can be tested—education, general government, excluded from limitation [ORS 310.150].

Glossary(cont.)

Chart of Accounts. A chart that assigns a unique number to each type of transactions (e.g., salaries or property taxes) and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure.

Consolidated Billing Tax Rate. The consolidated billing tax rate is a combined total of the billing rates for all taxing districts in the code area but does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional Limits. The maximum amount of tax on property that can be collected from an individual property in each category of limitation [Art. XI, Sect.11b, Or. Constitution].

Current Assets. Assets which are available to finance current operations or to pay current liabilities.

Debt Service Fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

Devise. A gift by will of the donor of real property.

Double Majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

Education Category. The category for taxes that will be used to support the public school system and are not used to pay exempt bonded indebtedness [ORS 310.150(2)].

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

Enterprise Fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples are those funds for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

Excluded from Limitation Category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(2)].

Exempt Bonded Indebtedness. 1) Bonded indebtedness authorized by a specific provision of

the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(12)].

Fiduciary Funds. Funds that account for resources that governments hold in trust for individuals or other governments.

Fiscal Year. A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1st through June 30th for local governments [ORS 294.311(13)].

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance. The fund equity of government funds; that is, the difference between a fund's assets and its liabilities.

Fund Type. One of nine fund types: General, special revenue, debt service, capital projects, special assessments, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1) and ORS 280.100].

Gap Bonds. Any portion of a local government's property tax levy that is used to repay qualified taxing district obligations. Qualified taxing district obligations include principal and interest on any bond or formal, written borrowing of moneys issued before December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly committed or that are secured by a covenant to levy. Also included are pension and disability plan obligations that commit property taxes and impose property taxes to fulfill those obligations.

Glossary(cont.)

General Fund. A fund used to account for most fiscal activities except those activities required to be accounted for in another fund [OAR 150-294.352(1)].

General Government Category. The category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(2)].

Governing Body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

Grant. A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [294.311(16)].

Interfund Loans. Loans made by one fund to another and authorized by resolution or ordinance. Interfund loans must be repaid in the current fiscal year or budgeted to be repaid in the next fiscal year [ORS 294.460].

Internal Service Fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis [ORS 294.470].

Levy. Amount of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities. Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

Local Government. Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(19)].

Local Option Tax. Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

Maximum Assessed Value (MAV). The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified Accrual Basis of Accounting. A form of accrual accounting in which 1) expenditures are recognized when the goods or services are received and 2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Net Working Capital. The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(20)].

Object Classification. A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(22)].

Objects of Expenditure. Items to be purchased in an operating budget. The line items in a budget are sometimes called objects of expenditure.

Operating Budget. That portion of a budget that deals with recurring expenditures such as salaries, electric bills, postage, printing and duplicating, paper supplies, and gasoline. The operating budget may be a separate document from the capital budget, or a consolidated document may be prepared that has one section devoted to operating expenditures and another to capital expenditures. Taken together, the operating and capital budgets should equal the total amount of spending for the fiscal period.

Operating Rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Ordinance. A formal legislative enactment by the governing board of a municipality.

Organizational Unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific

Glossary(cont.)

functions (such as a department, office or division) [ORS 294.311(23)].

Payroll Expenses. Expenses related to the compensation of salaried employees, such as: Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments among many others.

Permanent Rate Limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Prior Years' Tax Levies. Taxes levied for fiscal years preceding the current one.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible [ORS 294.311(25)].

Program Budget. A budget based on the programs of the local government.

Property Taxes. Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget. Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the US Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivered to each street address within the boundaries of the local government.

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the values used to test the constitutional limits [ORS 308.205].

Reserve Fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 280.100].

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts [ORS 294.361].

Special Levy. A special levy is an ad valorem tax, imposed for an urban renewal plan area. It is not a result of a division of tax but rather imposed directly for the plan area and is attributed to urban renewal on the tax statement, unlike the division of tax amount.

Special Revenue Fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

Supplemental Budget. A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax [ORS 294.480].

Tax Increment Financing. A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area.

Tax on Property. Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

Tax Rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax Roll. The official list showing the amount of taxes imposed against each taxable property.

Tax Year. The fiscal year from July 1st through June 30th.

Trust Fund. A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated Ending Fund Balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency [ORS 294.371]