



*Amended and
Approved: 05/23/2023*

Adopted: 06/12/2023

City of Nehalem 2023-2024 Fiscal Year Budget



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BUDGET MESSAGE

FISCAL YEAR (FY) 2023-2024

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

It is my privilege to present to you the Fiscal Year 2023-2024 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, 2023, and ending June 30th, 2024. It is the most comprehensive operating policy adopted by the City of Nehalem.

THE BUDGET DOCUMENT

The FY 2023-2024 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 23-24 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 2023-2024

The budget for Fiscal Year 2023-2024 totals \$4,107,060, an increase of \$828,734 from FY 2022-2023.

The budget amount includes \$521,341 [as approved] 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 \$3,585,719 [as approved] for actual expenditures of which \$2,016,500 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 \$1,050,000 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 \$70,000 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.

Several water infrastructure projects are included in the 2023-2024 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 June 2024. Estimated project cost is \$460,000. The balance is funded by ARPA Non-Entitlement Unit (NEU) allotments.

A significant component of 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 \$200,000 for purchase and installation of these tanks. To help reduce future corrosion

in the treatment plant, \$7,000 has been allocated to build an addition to the Water Treatment Plant to house the sodium hypochlorite generation equipment (Miox machine). Additional water capital outlay includes \$45,000 for replacement of the city flow master meter.

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 2023-2024 budgeted salaries for employees include a 6% cost-of-living adjustment (COLA). Health insurance plan rates are not expected to increase more than 5% in 2024, and vision coverage is expected to increase by 9%. Property and auto insurance are expected to increase between 16-24%.

Property taxes estimated to be received total \$55,000 and include monies to be received from FY 23-24's levy (\$53,000) and monies owed from previous tax years (\$2,000). Requirements include \$18,720 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 \$116,500 in contingency that will allow the City to transfer funds, only if necessary, without the expense of a supplemental budget.

Financial Practices

The 2023-2024 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 23-24

The City will wait until a twelve-month review of the new water rates implemented in July 2022 has been completed before considering a water rate adjustment. The water connection fee (for meter installation) is expected to be adjusted effective July 1, 2023, to reflect increases in labor and materials costs. It is anticipated that planning application fees may be increased in the 2023-2024 fiscal year, following the adoption of the new development code.

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 \$1,727,512. The 2023-2024 budget includes a loan payment of \$125,932.

It has been my privilege to present to you the Fiscal Year 2023-2024 Budget. Thank you for serving on the City of Nehalem Budget Committee.

Respectfully submitted,
Melissa Thompson-Kiefer
City Manager/Budget Officer

City of Nehalem • 35900 8th Street • P.O. Box 143 • Nehalem, Oregon 97131

RESOURCES
General Fund

(Fund)

City of Nehalem

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1	96,385	107,380	78,000	1 Available cash on hand* (cash basis) or	87,000	87,000	87,000	1
2				2 Net working capital (accrual basis)				2
3	1,897	2,224	2,000	3 Previously levied taxes estimated to be received	2,000	2,000	2,000	3
4	719	539	350	4 Interest	350	350	350	4
5	45,000	50,000	55,000	5 Transferred IN, from other funds	45,000	45,000	45,000	5
6				6 OTHER RESOURCES				6
7	5,492	5,270	4,800	7 State Liquor Commission (OLCC)	4,800	4,800	4,800	7
8	269	242	190	8 Cigarette Tax	150	150	150	8
9	4,948	4,319	4,000	9 State Revenue Sharing	4,000	4,000	4,000	9
10	2,700	0	2,700	10 Marine Board Grants	2,700	2,700	2,700	10
11	1566	4328	1,500	11 Permits, Licenses & Fees	3,500	3,500	3,500	11
12	2,643	3,311	1,500	12 Transient Lodging Tax	5,000	5,000	5,000	12
13	50	100	100	13 Short-Term Rental Fees	1,500	1,500	1,500	13
14	3,481	3,988	2,000	14 Police Fines & Assessments	3,000	3,000	3,000	14
15	0	0	1,000	15 DLCD Planning Grant	1,000	1,000	1,000	15
16	41,993	3,152	200	16 Miscellaneous	200	200	200	16
17	0	0	0	17 Coordinated Homeless Response Admin.	5,000	5,000	5,000	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	207,143	184,853	153,340	29 Total resources, except taxes to be levied	165,200	165,200	165,200	29
30			53,000	30 Taxes estimated to be received	53,000	53,000	53,000	30
31	52,888	54,954		31 Taxes collected in year levied				31
32	260,031	239,807	206,340	32 TOTAL RESOURCES	218,200	218,200	218,200	32

**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 2023-2024			1
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1				PERSONNEL SERVICES				1
2	6,480	6,742	7,506	2 City Manager/Recorder <i>(reflects max. in hiring range)</i>	9,500	9,500	9,500	2
3	5,400	0	0	3 Assistant City Manager/Recorder	0	0	0	3
4	2,050	4,227	5,213	4 Deputy City Recorder <i>(reflects anticipated step increase)</i>	5,862	5,862	5,862	4
5	6,379	7,853	8,000	5 Payroll Expenses	9,300	9,300	9,300	5
6	0	0	0	6 Vacation Payout	0	0	0	6
7				7				7
8	20,309	18,822	20,719	8 TOTAL PERSONNEL SERVICES	24,662	24,662	24,662	8
9	0.20	0.20	0.20	9 Total Full-Time Equivalent (FTE)	0.20	0.20	0.20	9
10				MATERIALS AND SERVICES				10
11	108,681	107,885	117,980	11 See Detail on LB-31	123,405	123,405	123,405	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	108,681	107,885	117,980	27 TOTAL MATERIALS AND SERVICES	123,405	123,405	123,405	27
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	128,990	126,707	138,699	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	148,067	148,067	148,067	36

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND - ADMINISTRATION
CITY OF NEHALEM

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				MATERIALS AND SERVICES				1
2	5,160	4,950	6,200	Utilities	6,250	6,250	6,250	2
3	4,730	3,242	4,500	Insurance	5,250	5,250	5,250	3
4	29,467	60,377	50,000	Professional Services	50,000	50,000	50,000	4
5	1,449	991	1,500	Advertising & Public Notices	1,500	1,500	1,500	5
6	700	0	0	Generator <i>(moved to Maintenance & Repair)</i>	0	0	0	6
7	9,193	8,045	11,275	Materials & Supplies	10,000	10,000	10,000	7
8	18,720	18,720	18,720	Police Services Contract	18,720	18,720	18,720	8
9	140	36	200	Refunds	100	100	100	9
10	0	0	6,000	Emergency Management	12,000	12,000	12,000	10
11	839	718	3,000	Council Expenses	3,000	3,000	3,000	11
12	571	4,427	7,000	City Manager Expenses	7,000	7,000	7,000	12
13	2,873	0	0	Assistant City Manager Expenses	0	0	0	13
14	1,369	3,647	5,000	Deputy City Recorder Expenses	5,000	5,000	5,000	14
15	262	677	785	Dues & Subscriptions	785	785	785	15
16	0	0	0	Ordinance Codification <i>(moved to Professional Services)</i>	0	0	0	16
17	439	439	450	Oregon Government Ethics Commission	450	450	450	17
18	3,362	1,058	2,500	Maintenance & Repair	2,500	2,500	2,500	18
19	174	558	750	Bank Fees	750	750	750	19
20	29,233	0	100	Miscellaneous	100	100	100	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	108,681	107,885	117,980	TOTAL REQUIREMENTS	123,405	123,405	123,405	33

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*Include schedule of pay ranges

**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 2023-2024		
Actual		Adopted Budget This Year 2022-23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-21	First Preceding Year 2021-22						
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	600	11	Tillamook County Economic Dev. Council	600	600	11
12	250	250	12	Columbia Pacific Economic Dev. District (Col-Pac EDD)	250	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	850	27	TOTAL MATERIALS AND SERVICES	850	850	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	850	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	850	850	36

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Community Development

(name of fund)

City of Nehalem

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>Community Development</u>	Budget For Next Year 2023-24			1
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
2				PERSONNEL SERVICES				2
3								3
4								4
5								5
6								6
7								7
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	8
9				Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11	14,585	3,740	18,000	Planning Consultant	18,000	18,000	18,000	11
12	0	222	800	Advertising & Public Notice	1,000	1,000	1,000	12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	14,585	3,962	18,800	TOTAL MATERIALS AND SERVICES	19,000	19,000	19,000	27
28				CAPITAL OUTLAY				28
29								29
30								30
31								31
32								32
33								33
34								34
35	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	35
36	14,585	3,962	18,800	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	19,000	19,000	19,000	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)

	Historical Data			REQUIREMENTS FOR: <u>PARKS & RECREATION</u>	Budget For Next Year 2023-24						
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-21	First Preceding Year 2021-22									
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	8		
9				9	Total Full-Time Equivalent (FTE)				9		
10				10	MATERIALS AND SERVICES			10			
11	482	836	900	11	Utilities	1,100	1,100	1,100	11		
12	0	4,000	1,000	12	Professional Services	1,000	1,000	1,000	12		
13	1,735	1,374	4,000	13	Materials & Supplies	4,000	4,000	4,000	13		
14	128	4,626	6,000	14	Maintenance & Repair	6,000	6,000	6,000	14		
15	3,731	0	0	15	Public Restrooms Maint. & Repair (moved to Maint. & Repair)	0	0	0	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	6,076	10,836	11,900	27	TOTAL MATERIALS AND SERVICES			12,100	12,100	12,100	27
28				28	CAPITAL OUTLAY					28	
29				29	Dock Sign/Dale Stockton Memorial	2,500	2,500	2,500	29		
30				30					30		
31				31					31		
32				32					32		
33				33					33		
34				34					34		
35	0	0	0	35	TOTAL CAPITAL OUTLAY			2,500	2,500	2,500	35
36	6,076	10,836	11,900	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			14,600	14,600	14,600	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 2023-24		
Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-21	First Preceding Year 2021-22					
1			1 PERSONNEL SERVICES NOT ALLOCATED			1
2			2			2
3			3			3
4	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0
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	9 TOTAL MATERIALS AND SERVICES	0	0	0
10			10 CAPITAL OUTLAY NOT ALLOCATED			10
11			11			11
12			12			12
13	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0
14			14 DEBT SERVICE			14
15			15			15
16			16			16
17	0	0	17 TOTAL DEBT SERVICE	0	0	0
18			18 SPECIAL PAYMENTS <i>(previously in Non-Departmental)</i>			18
19			19			19
20	1,500	1,500	20 <i>Tides of Change (formerly Women's Crisis Center)</i>	1,500	1,500	1,500
21	0	0	21 <i>League of Oregon Cities (moved to Dues & Subscriptions)</i>	0	0	0
22	0	0	22 <i>Local Govt. Personnel Services (moved to Dues & Sub.)</i>	0	0	0
23	650	650	23 <i>Emergency Vol. Corp. of Nehalem Bay</i>	650	650	650
24	2,150	2,150	24 TOTAL SPECIAL PAYMENTS	2,150	2,150	2,150
25			25 INTERFUND TRANSFERS			25
26			26			26
27			27			27
28			28			28
29			29			29
30			30			30
31	0	0	31 TOTAL INTERFUND TRANSFERS	0	0	0
32		12,000	32 OPERATING CONTINGENCY	18,500	18,500	18,500
33		21,941	33 RESERVED FOR FUTURE EXPENDITURE	15,033	15,033	15,033
34			34 UNAPPROPRIATED ENDING BALANCE			34
35	2,150	2,150	35 Total Requirements NOT ALLOCATED	35,683	35,683	35,683
36	150,501	142,355	36 Total Requirements for ALL Org.Units/Programs within fund	182,517	182,517	182,517
37	107,380	95,302	37 Ending balance (prior years)			37
38	260,031	239,807	38 TOTAL REQUIREMENTS	218,200	218,200	218,200

**RESOURCES
Street Fund**

(Fund)

City of Nehalem

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-24				
Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	118,556	138,830	133,000	1 Available cash on hand* (cash basis) or	162,500	162,500	162,500	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	690	655	400	4 Interest	500	500	500	4
5	28,000	0	0	5 Transferred IN, from other funds	0	0	0	5
6				6 OTHER RESOURCES				6
7	20,339	22,387	18,500	7 ODOT Gas Tax	18,500	18,500	18,500	7
8	1,385	1,247	900	8 RTI Franchise Fee	800	800	800	8
9	4,369	4,630	4,000	9 Charter Communications	4,000	4,000	4,000	9
10	3,961	4,623	3,500	10 Recology Franchise	3,500	3,500	3,500	10
11	16,044	16,869	14,000	11 PUD Service Agreement	14,500	14,500	14,500	11
12	0	0	50	12 Miscellaneous	50	50	50	12
13	0	4,000	0	13 Grant (ODOT Small City Allotment)	247,430	247,430	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	193,344	193,241	174,350	29 Total resources, except taxes to be levied	451,780	451,780	451,780	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	193,344	193,241	174,350	32 TOTAL RESOURCES	451,780	451,780	451,780	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 2023-24			1	
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year 2020-21	First Preceding Year 2021-2022							
1				PERSONNEL SERVICES				1	
2	6,700	5,968	6,645	Public Works Director	7,255	7,255	7,255	2	
3	5,040	0	0	Maintenance Specialist II	0	0	0	3	
4	1,667	4,314	4,803	Maintenance Specialist / MS I	5,563	5,563	5,563	4	
5	8,546	7,853	8,200	Payroll Expenses	9,000	9,000	9,000	5	
6	0	0	0	Vacation Payout	0	0	0	6	
7								7	
8	21,953	18,135	19,648	TOTAL PERSONNEL SERVICES	21,818	21,818	21,818	8	
9	0.40	0.40	0.40	Total Full-Time Equivalent (FTE)	0.40	0.40	0.40	9	
10				MATERIALS AND SERVICES				10	
11	7,194	7,050	8,600	Utilities	8,200	8,200	8,200	11	
12	11,055	4,323	6,000	Insurance	7,000	7,000	7,000	12	
13	2,352	154	6,000	Professional Services	6,000	6,000	6,000	13	
14	653	0	4,000	Engineering & Consulting	8,000	8,000	8,000	14	
15	1,331	1,506	1,800	Maintenance & Repairs	1,800	1,800	1,800	15	
16	2,000	2,079	2,300	Parking Lot Lease	2,500	2,500	2,500	16	
17	2,804	642	8,000	Street Maintenance & Repairs	9,000	9,000	9,000	17	
18	5,172	1,013	6,600	Materials & Supplies	6,600	6,600	6,600	18	
19								19	
20								20	
21								21	
22								22	
23								23	
24								24	
25								25	
26								26	
27	32,561	16,767	43,300	TOTAL MATERIALS AND SERVICES	49,100	49,100	49,100	27	
28				CAPITAL OUTLAY				28	
29								29	
30	0	0	0	8th Street Safety Improvements Project	250,000	250,000	250,000	30	
31	0	0	0	Parking Lot Improvement	0	0	0	31	
32	0	6,396	2,500	Signage	0	0	0	32	
33								33	
34								34	
35	0	6,396	2,500	TOTAL CAPITAL OUTLAY	250,000	250,000	250,000	35	
36	54,514	41,298	65,448	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	320,918	320,918	320,918	36	

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 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
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			15,000	29 OPERATING CONTINGENCY	35,000	35,000	35,000	29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31			93,902	31 UNAPPROPRIATED ENDING BALANCE	95,862	95,862	95,862	31
32	0	0	108,902	32 Total Requirements NOT ALLOCATED	130,862	130,862	130,862	32
33	54,514	41,298	65,448	33 Total Requirements for ALL Org.Units/Programs within fund	320,918	320,918	320,918	33
34	138,830	151,943		34 Ending balance (prior years)				34
35	193,344	193,241	174,350	35 TOTAL REQUIREMENTS	451,780	451,780	451,780	35

RESOURCES
Water Fund

(Fund)

City of Nehalem

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
Actual		Adopted Budget This Year Year 2022-23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	244,346	155,177	115,000	1 Available cash on hand* (cash basis) or	201,000	201,000	201,000	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	1,141	606	400	4 Interest	600	600	600	4
5	0	40,000	35,000	5 Transferred IN, from other funds	0	0	0	5
6				6 OTHER RESOURCES				6
7	513,990	532,129	705,000	7 Water Receipts	750,000	750,000	750,000	7
8	4,525	3,525	2,500	8 Water Connections	2,925	2,925	2,925	8
9	45	89	50	9 Material Sales	20	20	20	9
10	1,346	0	20	10 Miscellaneous	20	20	20	10
11	0	0	5,950	11 American Rescue Plan Funds	0	0	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	765,393	731,526	863,920	29 Total resources, except taxes to be levied	954,565	954,565	954,565	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	765,393	731,526	863,920	32 TOTAL RESOURCES	954,565	954,565	954,565	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 2023-24			1
	Actual		Adopted Budget This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
2	58,320	60,674	67,557	2	PERSONNEL SERVICES	85,500	85,500	85,500	2
3	48,600	0	0	3	City Manager/Recorder <i>(reflects max. in hiring range)</i>	0	0	0	3
4	60,000	53,714	59,806	4	Assistant City Manager/Recorder	65,298	65,298	65,298	4
5	45,360	0	0	5	Public Works Director	0	0	0	5
6	16,327	38,824	43,228	6	Maintenance Specialist II	50,071	50,071	50,071	6
7	18,450	38,040	46,914	7	Maintenance Specialist/MS I <i>(reflects anticipated step increase)</i>	52,758	52,758	52,758	7
8	124,090	141,237	140,000	8	Deputy City Recorder <i>(reflects anticipated step increase)</i>	156,000	156,000	156,000	8
9	7,057	0	0	9	Payroll Expenses	0	0	0	9
10	378,204	332,489	357,505	10	Vacation Payout	409,627	409,627	409,627	10
11	4.60	3.60	3.60	11	TOTAL PERSONNEL SERVICES	3.60	3.60	3.60	11
12				12	Total Full-Time Equivalent (FTE)				12
13	106,081	127,292	231,450	13	MATERIALS AND SERVICES	215,575	215,575	215,575	13
14				14	See Detail on LB31				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	106,081	127,292	231,450	28	TOTAL MATERIALS AND SERVICES	215,575	215,575	215,575	29
30				29	CAPITAL OUTLAY				30
31				30					31
32				31	Miox Room Treatment Plant Addition	7,000	7,000	7,000	32
33				32					33
34				33					34
35				34					35
36				35					36
37	0	0	0	36	TOTAL CAPITAL OUTLAY	7,000	7,000	7,000	37
38	484,285	459,781	588,955	37	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	632,202	632,202	632,202	38

DETAILED REQUIREMENTS

WATER FUND
CITY OF NEHALEM

	Historical Data			REQUIREMENTS FOR: Water	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021 - 2022							
1				1	Object Classification				1
2				2	MATERIALS AND SERVICES - Detail				2
3	15,900	14,050	19,500	3	Insurance	22,750	22,750	22,750	3
4	4,603	5,451	6,000	4	Billing Supplies & Fees <i>(previously Billing Supplies)</i>	6,500	6,500	6,500	4
5	8,703	12,109	58,000	5	Professional Services	26,000	26,000	26,000	5
6	1,900	8,400	44,000	6	Engineering/Consulting	50,000	50,000	50,000	6
7	428	1,010	1,000	7	Advertising and Public Notice	1,200	1,200	1,200	7
8	1,561	342	4,000	8	Water Testing	4,000	4,000	4,000	8
9	5,585	6,167	7,000	9	Gas, Oil and Accessories	8,000	8,000	8,000	9
10	17,477	13,036	20,000	10	Filtration Plant Operation	24,000	24,000	24,000	10
11	472	986	0	11	Chemicals & Supplies <i>(moved to Mat & Supplies)</i>	0	0	0	11
12	25,813	19,905	33,050	12	Materials and Supplies	33,500	33,500	33,500	12
13	7,807	15,656	19,000	13	Maintenance and Repair	19,000	19,000	19,000	13
14	1,662	0	0	14	Reservoir Maintenance & Repair <i>(moved to M/R)</i>	0	0	0	14
15	165	1,803	3,500	15	Training	3,500	3,500	3,500	15
16	28	279	600	16	Food and Travel for Training	600	600	600	16
17	984	1,094	1,300	17	Dues and Subscriptions	1,300	1,300	1,300	17
18	12,993	14,004	14,500	18	Utilities	15,225	15,225	15,225	18
19	0	13,000	0	19	Water Rate Study	0	0	0	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	106,081	127,292	231,450	30	TOTAL REQUIREMENTS	215,575	215,575	215,575	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)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2019-20						
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	125,931	125,931	125,932	15 Safe Drinking Water Loan	125,932	125,932	125,932	15
16				16				16
17	125,931	125,931	125,932	17 TOTAL DEBT SERVICE	125,932	125,932	125,932	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	0	0	70,000	23 Transfer to Building Reserve Fund	70,000	70,000	70,000	23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	0	70,000	28 TOTAL INTERFUND TRANSFERS	70,000	70,000	70,000	28
29			4,000	29 OPERATING CONTINGENCY	63,000	63,000	63,000	29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31			74,993	31 UNAPPROPRIATED ENDING BALANCE	63,431	63,431	63,431	31
32	125,931	125,931	274,925	32 Total Requirements NOT ALLOCATED	322,363	322,363	322,363	32
33	459,781	459,781	588,995	33 Total Requirements for ALL Org.Units/Programs within fund	632,202	632,202	632,202	33
34	155,177	145,814		34 Ending balance (prior years)				34
35	740,889	731,526	863,920	35 TOTAL REQUIREMENTS	954,565	954,565	954,565	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 2023-24			
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-21	First Preceding Year 2021-22						
1			1	RESOURCES			1
2	730,897	588,398	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	3,872	1,979	5	Interest			5
6			6	Transferred IN, from other funds			6
7	0	250,870	7	Timber Sales			7
8	0	25,000	8	Timber Sales Deposit			8
9			9				9
10	734,769	866,247	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	734,769	866,247	13	TOTAL RESOURCES			561,500
14			14	REQUIREMENTS **			
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	14,906	63,287	16	Timber	M&S	Consultant & Reforestation	18,000
17	4,000	0	17	Timber	M&S	Timber Roads M&R	4,000
18	2,464	2,767	18	Timber	M&S	Watershed Fire Protection	4,500
19	0	0	19	Timber	M&S	Timber Deposit Return	50,000
20	28,000	0	20	Timber	Transfer	Transfer to Street Fund	0
21	45,000	50,000	21	Timber	Transfer	Transfer to General Fund	45,000
	2,000	0		Timber	Transfer	Transfer to Cemetery Fund	0
	50,000	0		Timber	Transfer	Transfer to Water Capital Fund	170,000
26	0	40,000	26	Timber	Transfer	Transfer to Water Fund	0
27	0	300,000	27	Timber	Transfer	Transfer to Bldg. Reserve Fund	30,000
28			28				
29	588,399	410,193	29	Ending balance (prior years)			
30		194,100	30	UNAPPROPRIATED ENDING FUND BALANCE			240,000
31	734,769	866,247	31	TOTAL REQUIREMENTS			561,500

*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 2023-08 on June 12, 2023 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 2023-24			
Actual		Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-21	First Preceding Year 2021-22									
1			1	RESOURCES					1	
2	72,867	56,678	349,500	2	Cash on hand * (cash basis), or	998,700	998,700	998,700	2	
3				3	Working Capital (accrual basis)				3	
4				4	Previously levied taxes estimated to be received				4	
5	420	759	1,000	5	Interest	3,500	3,500	3,500	5	
6	0	300,000	250,000	6	Transferred IN, from Timber Fund	30,000	30,000	30,000	6	
7	0	0	70,000	7	Transferred IN, from Water Fund	70,000	70,000	70,000	7	
8				8					8	
9				9					9	
10	73,287	357,437	670,500	10	Total Resources, except taxes to be levied	1,102,200	1,102,200	1,102,200	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	73,287	357,437	670,500	13	TOTAL RESOURCES	1,102,200	1,102,200	1,102,200	13	
14				14	REQUIREMENTS **				14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	0	0	0	16	Facilities	Capital Outlay	Meeting Hall Maint.	0	0	0
17	16,609	0	0	17	Facilities	Capital Outlay	PW Bld. Maintenance	0	0	0
18	0	7,545	625,000	18	Facilities	Capital Outlay	Public Works Building Project	1,050,000	1,050,000	1,050,000
19	0	0	0	19	Facilities	Maint.	City Hall Maintenance	8,500	8,500	8,500
20				20						
21				21						
22				22						
23				23						
24				24						
25				25						
26				26						
27				27						
28				28						
29	56,678	349,892		29	Ending balance (prior years)					
30			45,500	30	UNAPPROPRIATED ENDING FUND BALANCE		43,700	43,700	43,700	30
31	73,287	357,437	670,500	31	TOTAL REQUIREMENTS		1,102,200	1,102,200	1,102,200	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 2023-24					
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-21	First Preceding Year 2021-22								
1			1	RESOURCES			1		
2	44,186	49,372	2	Cash on hand * (cash basis), or	50,975	50,975	50,975	2	
3			3	Working Capital (accrual basis)				3	
4			4	Previously levied taxes estimated to be received				4	
5	261	218	5	Interest	250	250	250	5	
6	2,000	0	6	Transferred IN, from other funds				6	
7	7,500	3,500	7	Plot Sales	2,250	2,250	2,250	7	
8	700		8	Grant	0	0	0	8	
9			9					9	
10	54,647	53,090	10	Total Resources, except taxes to be levied	53,475	53,475	53,475	10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13	54,647	53,090	13	TOTAL RESOURCES	53,475	53,475	53,475	13	
14			14	REQUIREMENTS **				14	
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16	0	4,666	16	Cemetery	Mat & Ser.	Groundskeeping	4,500	4,500	4,500
17	0	1,400	17	Cemetery	Mat & Ser.	Materials & Supplies	2,000	2,000	2,000
18	1,794	600	18	Cemetery	Mat & Ser.	Professional Services	2,000	2,000	2,000
19	781	0	19	Cemetery	Capital Outlay	Extend Waterline	0	0	0
20	2,700	0	20	Cemetery	Mat/Serv	Remove Heather	0	0	0
21			21						21
22			22						22
23			23						23
24			24						24
25	49,372	46,424	25	Ending balance (prior years)					25
26			26	UNAPPROPRIATED ENDING FUND BALANCE			44,975	44,975	44,975
27	54,647	53,090	27	TOTAL REQUIREMENTS			53,475	53,475	53,475

*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

WATER CAPITAL PROJECTS FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24						
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-21	First Preceding Year 2021-22									
1			1	RESOURCES			1			
2	157,128	194,336	2	Cash on hand * (cash basis), or	580,400	580,400	580,400	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	996	2,013	5	Interest	2,000	2,000	2,000	5		
6	50,000	0	6	Transferred IN, from other funds	170,000	170,000	170,000	6		
7	22,645	19,410	7	System Development Charges	12,940	12,940	12,940	7		
8	0	432,984	8	American Rescue Plan Funds	0	0	0	8		
9	0	0	9					9		
10	230,769	648,743	10	Total Resources, except taxes to be levied	765,340	765,340	765,340	10		
11			11	Taxes estimated to be received				11		
12	0		12	Taxes collected in year levied				12		
13	230,769	648,743	13	TOTAL RESOURCES	765,340	765,340	765,340	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	13,355	0	16	Infrastructure	Capital Outlay	Water Line Replacement	0	0	0	16
17	23,078	7,796	17	Infrastructure	Capital Outlay	Reservoir Cover 1 Roof	0	0	0	17
18	0	0	18	Infrastructure	Capital Outlay	Reservoir Cover 2 Roof	0	0	0	18
19	0	13,625	19	Infrastructure	Capital Outlay	Anderson Creek Raw Water Main	457,000	457,000	457,000	19
20	0	2,619	20	Infrastructure	Capital Outlay	North Fork Flushing Hydrant	5,000	5,000	5,000	20
21	0	5,493	21	Infrastructure	Capital Outlay	RVM - Pressure Valve	0	0	0	21
22			22	Infrastructure	Capital Outlay	Master Meter Replacement	45,000	45,000	45,000	22
23			23	Infrastructure	Capital Outlay	Yardney Pre-Filter Replacement	200,000	200,000	200,000	23
24			24							24
25	194,336	619,210	25	Ending balance (prior years)						25
26			26	UNAPPROPRIATED ENDING FUND BALANCE			58,340	58,340	58,340	26
27	230,769	648,743	27	TOTAL REQUIREMENTS			765,340	765,340	765,340	27

*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

VFW FLAG RESERVE FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024						
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-21	First Preceding Year 2021-22									
1			1	RESOURCES			1			
2	102	102	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	102	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	102	13	TOTAL RESOURCES	0	0	0	13		
14			14	REQUIREMENTS **				14		
				Org Unit or Prog & Activity	Object Classification	Detail				
15			15					15		
16	0	102	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	102	0	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	30
31	102	102	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].

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.

Glossary

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.

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

Glossary

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 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.

Glossary

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].