



*Approved: 4/18/2011  
Adopted: 6/13/2011  
Revised:*

# City of Nehalem 2011-2012 Fiscal Year Budget



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Nehalem, OR 97131  
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# **Budget Committee Members & Calendar**

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## **Budget Committee for Fiscal Year 2011-2012**

**Shirley Kalkhoven, *Mayor***

**Joe Adlesich, *Committee Member***

**Dale E. Stockton, *Council President***

**Bill Berg, *Committee Member***

**Bill L. Dillard, *Council Member***

**Bruce Halverson, *Committee Member***

**James Welsh, *Council Member***

**Corrie L. Persing, *Committee Member***

**Angela Hanke, *Council Member***

**Cathy Silver, *Committee Member***

## **Budget Calendar for Fiscal Year 2011-2012**

<b>March 14, 2011</b>	<b>Appoint Budget Officer</b>
<b>March 14, 2011</b>	<b>Appoint Budget Members &amp; Approve Calendar</b>
<b>April 6, 2011</b>	<b>Publish First Notice of Budget Committee Meeting</b>
<b>April 13, 2011</b>	<b>Publish Second Notice of Budget Committee Meeting</b>
<b>April 18, 2011</b>	<b>Budget Committee Meeting--Nehalem City Hall</b>
<b>May 25, 2011</b>	<b>Publish Notice of Hearing &amp; Summary of Budget</b>
<b>June 13, 2011</b>	<b>Budget Hearing--Nehalem City Hall</b>
<b>June 13, 2011</b>	<b>Adopt Fiscal Year 2011-2012 Budget</b>

# **Budget Message**

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*City of Nehalem*  
35900 8th Street - P.O. Box 143  
Nehalem, OR 97131  
Tel. (503) 368-5627  
Fax. (503) 368-4175

April 18<sup>th</sup>, 2011

## **To the Citizens of the City of Nehalem:**

It is my privilege to present to you the Fiscal Year 2011-2012 Budget for the City of Nehalem. The Annual Budget serves as a guide for both services and finances for the Fiscal Year beginning July 1<sup>st</sup>, 2011 and ending June 30<sup>th</sup>, 2012; and is the most comprehensive operating policy adopted by the City of Nehalem.

## **THE BUDGET DOCUMENT**

The FY 2011-2012 Budget is presented here on a Fund-by-Fund basis, with a Financial Summary (detailing all Funds and Departments) and Categorical breakdown (of all resources and requirements) for the last three Fiscal Years (including the current Year) as well as the proposed levels for Fiscal Year '11-'12 in all Funds of the City. These summaries 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 2011-2012**

The Budget for FY '11-'12 totals \$1,901,282, an increase of 55.4% from FY '10-'11. This increase can be attributed to a Timber Sale begun in FY '10-'11, budgeted FEMA Reimbursements for the landslide on I Street and a budgeted Small Cities Allotment Grant from ODOT for street paving. Overall operations will be maintained as in previous levels. With continued strict fiscal oversight and the continued benefits of the various Water projects over the last several years, the City is continuing to succeed in operating as efficiently and effectively as possible, given our limited resources. This is no small feat, considering that so many other jurisdictions across the state and in fact the nation continue to face very difficult decisions trying to balance their budget, yet still serve the needs of their citizens.

The largest categories of Resources are Revenue from Collections (34.0%, of which 96.0% is related to the ongoing Timber Sale), Charges for Services (26.5%, of which 96.4% is related to the operation of the Water System), and Beginning Balances (23.8%, of which 58.2% is also related to the Water System). Property taxes estimated to be received total \$45,500 and include monies to be received from FY '11-'12's levy (\$44,300) and monies owed from previous tax years (\$1,200). Total property taxes equal just 2.4% of all Resources for FY '11-'12, and 37.5% of all Resources in the General Fund.

With very few exceptions, overall requirements are held to the same levels as in FY '10-'11, with the only major operational differences being in Professional Services in the General Fund Administration Department and the Water Fund, due to legal action the City concluded in the previous Fiscal Year, and the planned repair of the I Street Slide within the Street Fund. Employee salaries remain unchanged from FY '10-'11, due to the ongoing state of our local and national economies. The largest categories of Requirements include monies Reserved for Future Expenditure (45.8%, of which 64.2% is in the Timber Fund while another 28.6% is related to the water system), Materials and Services (20.6%) and Personnel Services (14.7%). Non-routine Requirements include: Within the General Fund - \$15,000 to repaint the outside of City Hall and seal observed cracks; Street Fund - \$80,000 for the I Street Slide (75% of which is covered by FEMA), \$50,000 for a Street Improvement Project (all of which will be funded through a SCA

## **Budget Message (cont.)**

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Grant if awarded by ODOT) and \$50,000 to purchase a new flail mower for street, park and watershed maintenance; Timber Fund - \$50,000 for Timber Consultants/Reforestation related to the ongoing timber sale; and Water Capital Projects Fund - \$20,000 to replace the steel-pipe crossing at Anderson Creek and install two additional fire hydrants, all on North Fork Road. It should be noted that the SCA Grant, beginning this year, will now be awarded for projects up to \$50,000, double what they've historically provided. However, this now means that half of all applicants, as compared to past years, will have their projects funded. While it is hoped that we will receive funding to improve another City Street with as much success as the many previous years have achieved, the likelihood of receiving this Grant funding in the future may be in doubt, in relation to other small cities throughout Oregon.

As the City began to do in FY '10-'11, this Budget includes transfers from the General, Street, Water and Timber Funds of 1% of their respective operational budgets to the Building Reserve Fund, whose purpose is to provide monies for the eventual construction of a new City Hall, Community Meeting Hall/Shelter and Public Works Shop, with related on- and off-site improvements including the removal of the existing City Hall and Annex House. While not set by Resolution, the City should continue to transfer no less than 1% of each "operating" fund's balance into this Fund, as long as those monies aren't required for basic operations, until such time as outside funding can be secured and those monies used as a match to construct the new building and improvements.

This Budget also includes another credit for Property (\$5,894), General Liability (\$3,985) and Workers' Compensation Insurance (\$1,076) from the City's insurance company, City County Insurance Services (CIS). This credit is due from the City's excellent loss-ratio, along with responsible fiscal management by CIS. It is noted here that the remainder of the credit will be applied towards Auto Physical Damage (est. \$408) in Fiscal Year '12-'13, as the credits we've had have been applied this year as well as last. Thus, the budgeted line-items for Insurance for FY '12-'13 will be for their full amounts (est. \$15,000) for that corresponding Budget. Also of note, the City will be going to a new medical plan for its employees. The new plan will contain the same coverages that employees have enjoyed since 1990, but will now be on a Preferred Provider basis – yet the City will see an immediate net savings of a little over \$8,000 by making this change in this Fiscal Year, with even more savings in the years to come.

### **Fees, Charges & Monetary Penalties in FY '10-'11**

While this Budget does not include any planned increases in fees, charges or monetary penalties or the establishment of new ones, the City may periodically review its fees, charges and monetary penalties within this Fiscal Year to ensure their applicability, equity and fairness, which could result in a future modification of such fees, charges and monetary penalties and their subsequent impact on this and future Budgets.

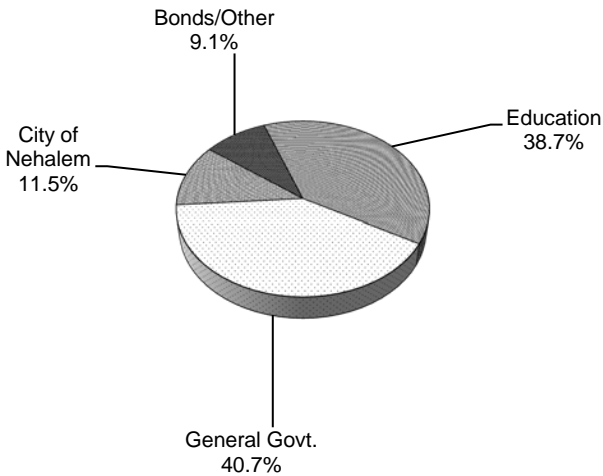
It has been my privilege to present to you the Fiscal Year 2011-2012 Budget. Thank you.

Respectfully submitted,

Michael A. Nitzsche  
City Manager

# Property Taxes

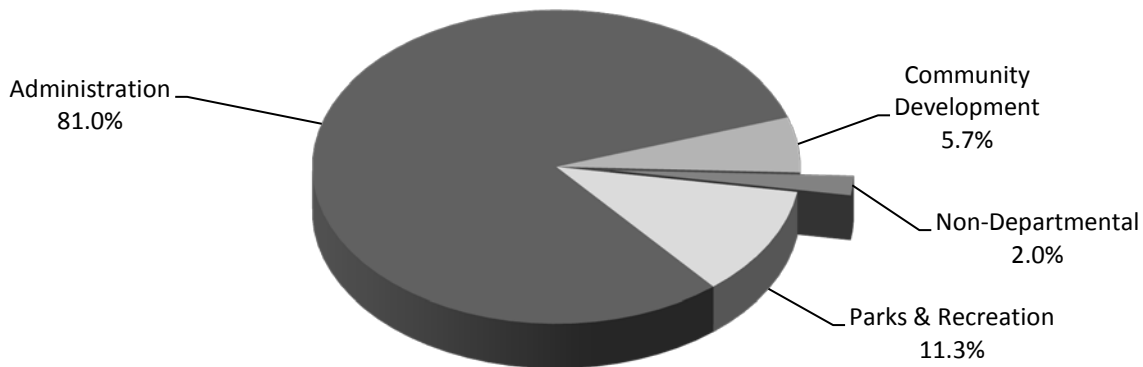
## 2011-2012 Total Projected Property Taxes



## Property with \$250,000 Assessed Valuation

2010-2011 FY Taxes	Rate	\$
Neah-Kah-Nie School #56	\$ 4.5002	1,125.05
NW Regional ESD	\$ 0.1538	38.45
Tillamook Bay CC	\$ 0.2636	65.90
<b>Education Total:</b>	<b>\$ 4.9176</b>	<b>\$ 1,229.40</b>
Tillamook County	\$ 1.5286	382.15
County Library	\$ 0.6500	162.50
Solid Waste	\$ -	\$ 12.00
<b>City of Nehalem</b>	<b>\$ 1.4658</b>	<b>366.45</b>
Neh. Bay Waste. Agency	\$ 0.4088	102.20
Port of Nehalem	\$ 0.1136	28.40
4H-Extension SD	\$ 0.0690	17.25
Nehalem Bay FRD	\$ 1.1500	287.50
EMCD-911	\$ 0.1883	47.08
North County Rec. District	\$ 0.7861	196.53
Neh. Bay Health District	\$ 0.0309	7.73
Tillamook Trans. District	\$ 0.2000	50.00
<b>General Govt. Total:</b>	<b>\$ 6.5911</b>	<b>\$ 1,659.78</b>
Tillamook Bay C.C.	\$ 0.1573	39.33
Tillamook County	\$ 0.3984	99.60
County Library	\$ 0.0718	17.95
Neah-Kah-Nie School #56	\$ 0.5267	131.68
<b>Bonds/Other Total:</b>	<b>\$ 1.1542</b>	<b>\$ 288.55</b>
<b>Totals (gross)</b>	<b>\$ 12.6629</b>	<b>\$ 3,177.73</b>

## Where Do My Taxes Go? - FY '11-'12 General Fund





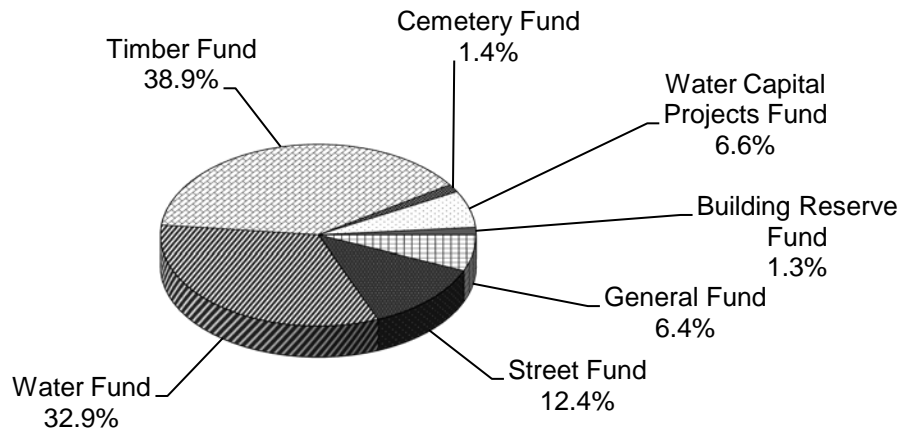
# Financial Summary

	<u>Resources</u>	<u>Requirements</u>
General Fund	\$ 75,804	\$ 121,304
<i>Resources Department</i>	\$ 75,804	
<i>Administration Department</i>		\$ 95,964
<i>Fire Department</i>		\$ -
<i>Community Development Department</i>		\$ 6,750
<i>Non-Departmental Department</i>		\$ 2,402
<i>Transient Lodgings Department</i>		\$ 2,750
<i>Parks &amp; Recreation Department</i>		\$ 13,438
<i>GF Capital Projects</i>		\$ -
Street Fund	\$ 236,193	\$ 236,193
Water Fund	\$ 625,804	\$ 625,804
Timber Fund	\$ 739,994	\$ 739,994
Cemetery Fund	\$ 27,091	\$ 27,091
Water Capital Projects Fund	\$ 124,910	\$ 124,910
VFW Flag Reserve Fund	\$ 1,369	\$ 1,369
Building Reserve Fund	\$ 25,317	\$ 25,317
<u>Sub Total</u>	<u>\$ 1,856,482</u>	<u>\$ 1,901,982</u>
<i>Property Taxes Necessary to Balance at \$1.4658 per \$1000</i>	\$ 44,300	
<i>Uncollected Property Taxes Levied in Previous Years</i>	\$ 1,200	
<b>Total FY 2011-2012 Budget</b>	<b>\$ 1,901,982</b>	<b>\$ 1,901,982</b>

## Statement of Indebtedness

The City of Nehalem has no outstanding debt prior to Fiscal Year 2010-2011, and has no plans to issue such debt in Fiscal Year 2011-2012.

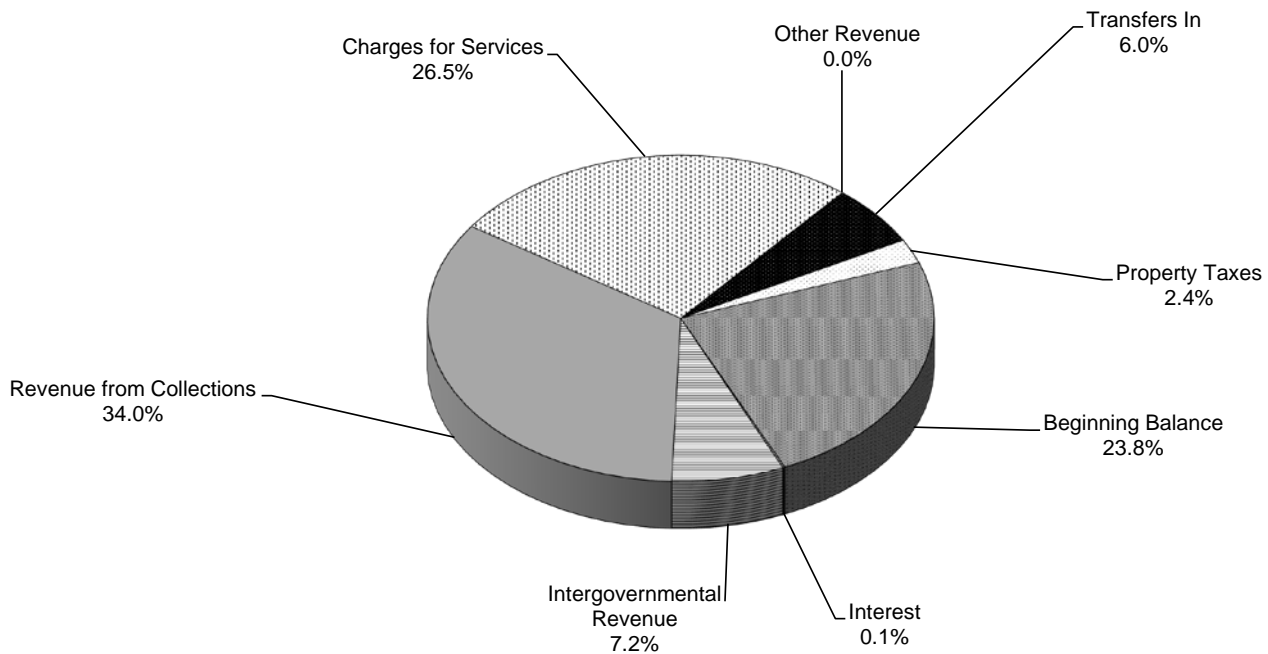
## Total FY 2011-2012 Budget by Fund



# Financial Summary (cont.)

Resources	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Adopted 2011-2012	Adjusted 2011-2012
Beginning Balance	\$ 821,512	\$ 473,229	\$ 434,576	\$ 452,987	
Interest	12,290	2,525	2,872	2,617	
Intergovernmental Revenue	218,664	27,539	27,427	136,445	
Revenue from Collections	29,320	27,887	152,850	645,800	
Charges for Services	503,216	495,964	504,075	503,698	
Other Revenue	6,463	623	5,850	650	
Transfers In	224,531	44,148	50,575	114,285	
Property Taxes	\$ 44,648	\$ 46,561	\$ 45,750	\$ 45,500	
<b>Total Resources</b>	<b>\$ 1,860,644</b>	<b>\$ 1,118,476</b>	<b>\$ 1,223,975</b>	<b>\$ 1,901,982</b>	<b>\$ -</b>

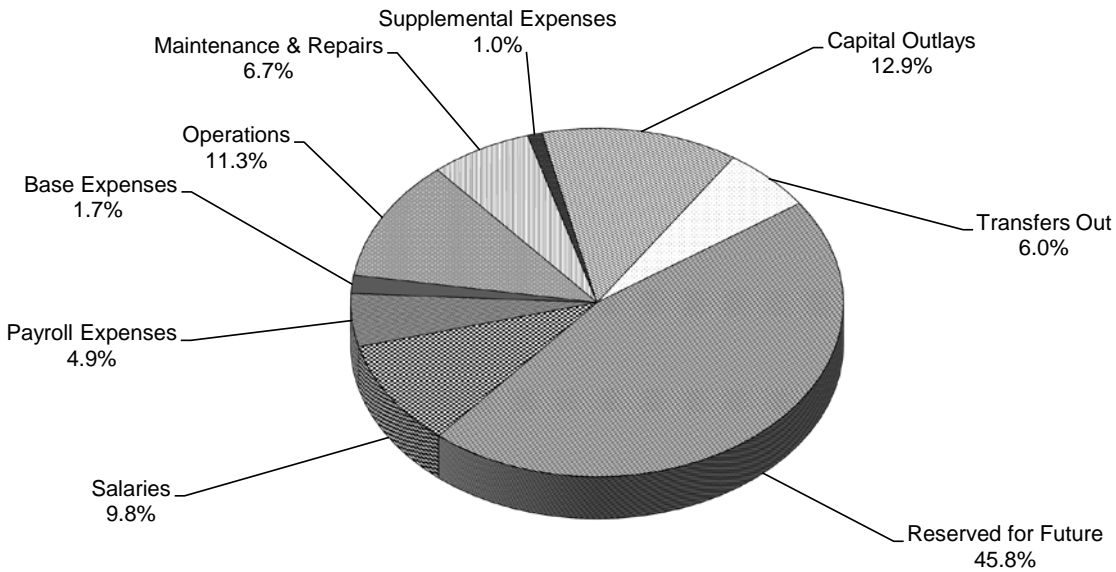
**2011-2012 FY Total Resources**



# Financial Summary (cont.)

<i>Requirements</i>	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Adopted 2011-2012	Adjusted 2011-2012
<b>Personnel Services</b>	\$ 293,690	\$ 279,426	\$ 289,126	\$ 279,863	
Salaries	192,208	183,236	186,320	186,320	
Payroll Expenses	101,482	96,190	102,806	93,543	
<b>Materials &amp; Services</b>	\$ 305,810	\$ 234,391	\$ 315,955	\$ 391,567	
Base Expenses	44,147	36,209	26,280	32,165	
Operations	214,729	171,999	214,025	214,050	
Maintenance & Repair	31,112	12,322	51,000	126,900	
Supplemental Expenses	15,822	13,861	24,650	18,452	
<b>Capital Outlays</b>	\$ 563,385	\$ 125,931	\$ 151,716	\$ 245,932	
<b>Transfers Out</b>	\$ 224,531	\$ 44,148	\$ 50,575	\$ 114,285	
<b>Reserved for Future Exp.</b>	\$ 2,012	\$ 1,692	\$ 277,609	\$ 870,335	
<b>Una. Ending Fund Balance</b>	\$ 471,216	\$ 432,888	\$ 138,994	\$ -	
<b>Total</b>	\$ 1,860,644	\$ 1,118,476	\$ 1,223,975	\$ 1,901,982	\$ -

**2011-2012 FY Total Requirements**



# General Fund

## Notes on the General Fund

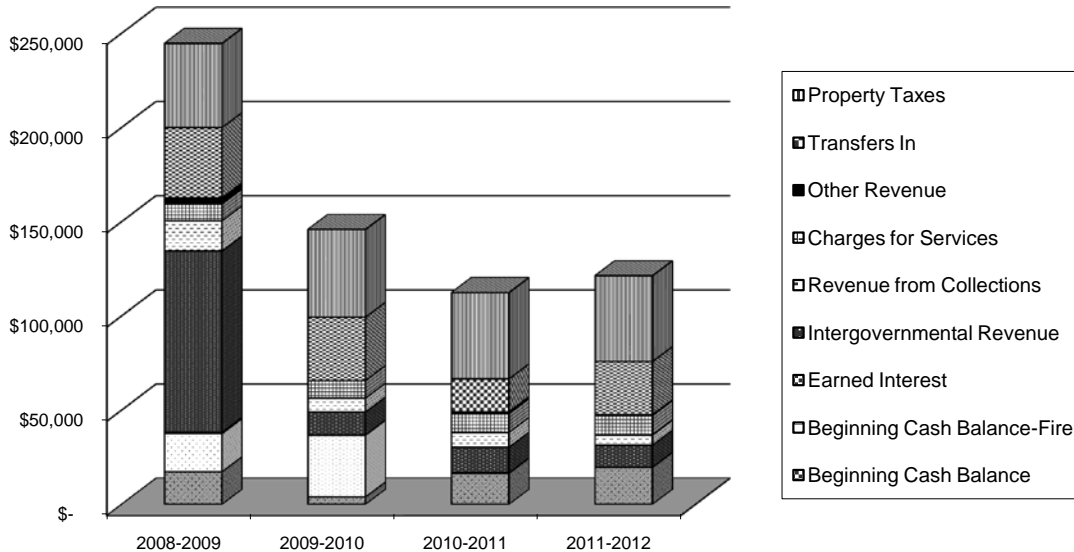
The General Fund is broken into 7 Departments: **Resources, Administration, Fire, Community Development, Non-Departmental, Transient Lodgings, Parks & Recreation and Capital Projects.** **Resources** account for all Revenues attributable to the General Fund; **Administration** accounts for all activities related to the overall management of the City; **Fire** accounted for all activities related to the provision and overall management of the Nehalem Volunteer Fire Department - however, on July 1st, 2009, all fire & rescue response became the responsibility of the Nehalem Bay Fire and Rescue District; **Community Development** accounts for all activities related to the Planning Commission, Land-use Ordinances and Building Codes; **Non-Departmental** accounts for all expenditures not assignable to any other Department/Fund; **Transient Lodging** accounts for tourism-related expenditures based on 70% of all Transient Lodging Taxes received, as required by State Law; **Parks & Recreation** account for all activities related to the City Park, Public Docks and Public Restrooms; and **Capital Projects** account for all capital expenditures not directly attributable to any other Fund.

### General Fund Summary Expenditures by Department

**Grand Total \$ 121,304**

<b>Administration</b>	<b>\$ 95,964</b>	<b>Transient Lodgings</b>	<b>\$ 2,750</b>
Personal Services	14,117	Materials & Services	2,750
Materials & Services	68,301		
Transfers Out	1,213	<b>Parks &amp; Recreation</b>	<b>\$ 13,438</b>
Reserved for Future Exp.	12,333	Materials & Services	13,438
<b>Community Development</b>	<b>\$ 6,750</b>	<b>Capital Projects</b>	<b>\$ -</b>
Materials & Services	6,750		
<b>Non-Departmental</b>	<b>\$ 2,402</b>		
Materials & Services	2,402		

### General Fund Resources Comparison



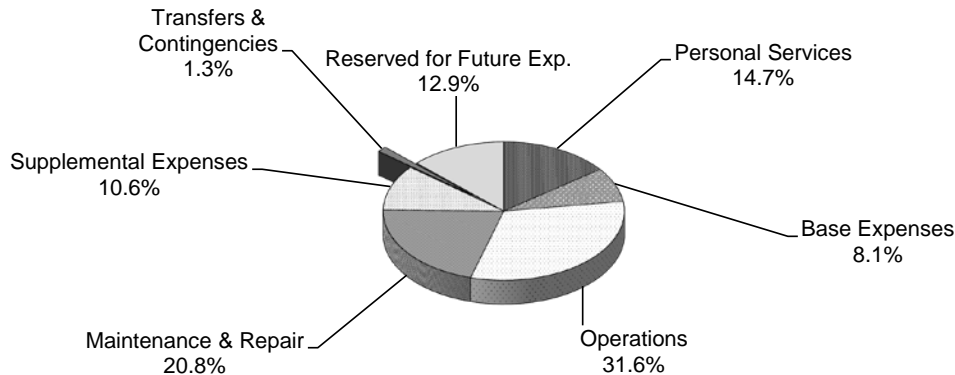
	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Resources</b>							
<b>Beginning Cash Balance</b>	<b>\$ 17,310</b>	<b>\$ 3,937</b>	<b>\$ 16,506</b>	<b>\$ 19,603</b>	<b>\$ 19,603</b>	<b>\$ 19,603</b>	
Beginning Cash Balance-Fire	\$ 20,260	\$ 32,787	\$ -	\$ -	\$ -	\$ -	
<b>Earned Interest</b>	<b>\$ 633</b>	<b>\$ 111</b>	<b>\$ 200</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 70</b>	
<b>Intergovernmental Revenue</b>	<b>\$ 96,235</b>	<b>\$ 12,250</b>	<b>\$ 13,648</b>	<b>\$ 11,781</b>	<b>\$ 11,781</b>	<b>\$ 11,781</b>	
State Liquor Commission	3,106	2,581	3,300	3,104	3,104	3,104	
Cigarette Tax	378	361	348	377	377	377	
State Revenue Sharing	2,280	2,458	2,700	2,800	2,800	2,800	
Nehalem Rural FD	62,763	-	-	-	-	-	
DLCD Coastal Grant	3,000	3,000	3,000	3,000	3,000	3,000	
Marine Assistance Program	1,500	1,500	1,500	1,500	1,500	1,500	
Fire Contract - Wheeler	15,167	-	-	-	-	-	
Fire Study Reimbursements	5,201	-	-	-	-	-	
CCIS Grant	2,840	-	-	-	-	-	
NBFRD Utility Reimbursement	-	1,350	1,800	1,000	1,000	1,000	
DLCD Planning Asst. Grant	-	1,000	1,000	-	-	-	
<b>Revenue from Collections</b>	<b>\$ 16,034</b>	<b>\$ 7,302</b>	<b>\$ 7,850</b>	<b>\$ 5,300</b>	<b>\$ 5,300</b>	<b>\$ 5,300</b>	
Telephone Franchise Fee	1,803	-	-	-	-	-	
Cable Franchise Fee	2,795	-	-	-	-	-	
Garbage Franchise Fee	2,469	-	-	-	-	-	
Building Permits	3,915	3,692	3,000	2,000	2,000	2,000	
Permits, Licenses & Fees	125	692	600	100	100	100	
Transient Lodgings Tax-General	2,586	1,715	2,500	2,000	2,000	2,000	
ST Rental Permit Fee	200	250	250	200	200	200	
Police Fines & Assessments	2,141	953	1,500	1,000	1,000	1,000	
<b>Charges for Services</b>	<b>\$ 8,946</b>	<b>\$ 9,300</b>	<b>\$ 9,900</b>	<b>\$ 10,350</b>	<b>\$ 10,350</b>	<b>\$ 10,350</b>	
Hall Rental	1,000	1,300	1,000	1,500	1,500	1,500	
Park Power Fee	50	-	100	50	50	50	
Call-Out Reimbursement	1,321	-	-	-	-	-	
Adm. of Other Funds/Depts.	6,500	6,500	6,500	6,500	6,500	6,500	
Planning Services	-	-	500	500	500	500	
Call-Out Remb. Adm. Fee	75	-	-	-	-	-	
ODFW Lease	-	1,500	1,800	1,800	1,800	1,800	
<b>Other Revenue</b>	<b>\$ 3,292</b>	<b>\$ 32</b>	<b>\$ 1,100</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	
Miscellaneous	1,548	8	500	500	500	500	
Parks Donation	1,200	-	500	-	-	-	
Refunds	544	24	100	-	-	-	
<b>Transfers In</b>	<b>\$ 37,267</b>	<b>\$ 33,608</b>	<b>\$ 17,400</b>	<b>\$ 28,200</b>	<b>\$ 28,200</b>	<b>\$ 28,200</b>	
Timber Fund	28,927	33,608	13,400	28,200	28,200	28,200	
Fire Department Reserve Fund	8,340	-	-	-	-	-	
Timber Fund Interfund Loan	-	-	4,000	-	-	-	
<b>Subtotal</b>	<b>\$ 199,977</b>	<b>\$ 99,327</b>	<b>\$ 66,604</b>	<b>\$ 75,804</b>	<b>\$ 75,804</b>	<b>\$ 75,804</b>	
<b>Property Taxes</b>	<b>\$ 44,648</b>	<b>\$ 46,561</b>	<b>\$ 45,750</b>	<b>\$ 45,500</b>	<b>\$ 45,500</b>	<b>\$ 45,500</b>	
Previously Levied Taxes	1,026	1,428	1,000	1,200	1,200	1,200	
Taxes Necessary to Balance	43,622	45,133	44,750	44,300	44,300	44,300	
<b>Total Resources</b>	<b>\$ 244,625</b>	<b>\$ 145,888</b>	<b>\$ 112,354</b>	<b>\$ 121,304</b>	<b>\$ 121,304</b>	<b>\$ 121,304</b>	

# GF - Administration

(Fund 10 - Dept. 110)

	Actual	Actual	Adopted	2011-2012			
	2008-2009	2009-2010	2010-2011	Proposed	Approved	Adopted	Adjusted
<b>Requirements</b>							
<b>Personal Services</b>	\$ 20,993	\$ 14,065	\$ 14,489	\$ 14,117	\$ 14,117	\$ 14,117	
Salaries	13,753	9,519	10,003	10,003	10,003	10,003	
Payroll Expenses	7,240	4,546	4,486	4,114	4,114	4,114	
<b>Materials &amp; Services</b>	\$ 64,746	\$ 60,989	\$ 53,107	\$ 68,301	\$ 68,301	\$ 68,301	
<b>Base Expenses</b>	\$ 6,236	\$ 8,342	\$ 5,970	\$ 7,751	\$ 7,751	\$ 7,751	
Utilities	3,931	5,970	5,709	6,887	6,887	6,887	
Insurance	2,305	2,372	261	864	864	864	
<b>Operations</b>	\$ 45,109	\$ 45,495	\$ 31,637	\$ 30,350	\$ 30,350	\$ 30,350	
Office Supplies	2,086	1,937	3,500	3,500	3,500	3,500	
Professional Services	19,642	25,570	6,000	5,000	5,000	5,000	
Permits/Licensens/Fees/Refunds	334	400	400	400	400	400	
Advertising/Public Notices	2,658	2,230	2,000	2,500	2,500	2,500	
Generator	-	518	1,000	750	750	750	
Materials & Supplies	8,443	1,678	3,000	3,000	3,000	3,000	
Service Charge	1,529	1,449	400	600	600	600	
Refunds	150	-	100	50	50	50	
Police Services	10,267	10,267	13,400	13,200	13,200	13,200	
Emergency Management	-	1,025	1,500	1,000	1,000	1,000	
Oregon Govt. Ethics Comm.	-	421	337	350	350	350	
<b>Maintenance &amp; Repair</b>	\$ 5,918	\$ 822	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000	
Maintenance & Repairs	5,918	822	5,000	20,000	20,000	20,000	
<b>Supplemental Expenses</b>	\$ 7,483	\$ 6,330	\$ 10,500	\$ 10,200	\$ 10,200	\$ 10,200	
Council Expenses	3,549	2,271	4,000	4,000	4,000	4,000	
City Manager's Expenses	2,522	2,876	4,000	4,000	4,000	4,000	
City Recorder's Expenses	-	918	2,000	2,000	2,000	2,000	
Food & Travel	877	-	-	-	-	-	
Training	335	-	-	-	-	-	
Dues & Subscriptions	200	265	500	200	200	200	
<b>Transfers &amp; Contingencies</b>	\$ -	\$ -	\$ 5,164	\$ 1,213	\$ 1,213	\$ 1,213	
Building Reserve Fund	-	-	1,144	1,213	1,213	1,213	
Timber Fund Interfund Loan Repay	-	-	4,020	-	-	-	
<b>Reserved for Future Expenditure</b>	\$ -	\$ -	\$ 7,344	\$ 12,333	\$ 12,333	\$ 12,333	
<b>Una. Ending Fund Balance</b>	\$ 36,724	\$ 16,506	\$ -	\$ -	\$ -	\$ -	
<b>Total Requirements</b>	\$ 122,463	\$ 91,560	\$ 80,104	\$ 95,964	\$ 95,964	\$ 95,964	

### GF Administration Dept. Requirements



# GF - Fire Department

(Fund 10 - Dept. 120)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012		
				Proposed	Approved	Adopted
<b><u>Requirements</u></b>						
<b>Personal Services</b>	<b>\$ 22,557</b>	<b>\$ 5,990</b>				
Salaries	3,673	-				
Volunteer Rentention Program	11,232	5,933				
Payroll Expenses	7,652	57				
<b>Materials &amp; Services</b>	<b>\$ 63,341</b>	<b>\$ 15,408</b>				
<b>Base Expenses</b>	<b>\$ 10,727</b>	<b>\$ 182</b>				
Utilities	2,564	182				
Insurance	8,163	-				
<b>Operations</b>	<b>\$ 45,442</b>	<b>\$ 15,226</b>				
Office Supplies	275	-				
Professional Services	8,620	-				
Advertising & Public Notices	-	-				
Testing (Equipment)	3,515	-				
Gas, Oil & Accessories	2,386	220				
Materials & Supplies	30,646	68				
Training	-	-				
Nehalem Bay Fire/Rescue Dist.	-	14,938				
<b>Maintenance &amp; Repair</b>	<b>\$ 6,511</b>	<b>\$ -</b>				
Maintenance & Repairs	6,511	-				
<b>Supplemental Expenses</b>	<b>\$ 661</b>	<b>\$ -</b>				
Food & Travel	311	-				
Dues & Subscriptions	350	-				
<b>Transfers &amp; Contingencies</b>	<b>\$ -</b>	<b>\$ 8,340</b>				
Timber Fund	-	8,340				
<b>Una. Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Requirements</b>	<b>\$ 85,898</b>	<b>\$ 29,738</b>				

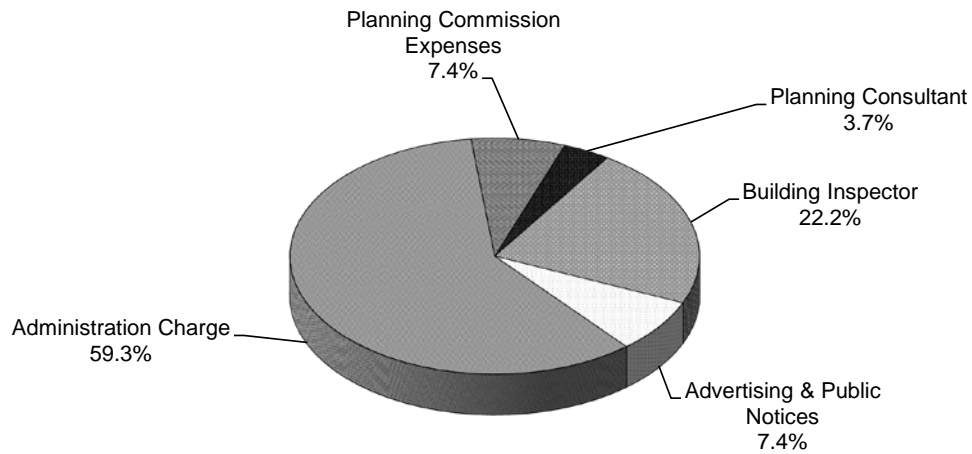
Department was closed out beginning on July 1st, 2010, due to the City no longer operating a Volunteer Fire Department.

# GF - Community Development

(Fund 10 - Dept. 130)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b><u>Requirements</u></b>							
<b>Materials &amp; Services</b>	<b>\$ 6,919</b>	<b>\$ 7,935</b>	<b>\$ 7,600</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	
<b>Operations</b>	<b>\$ 6,919</b>	<b>\$ 7,935</b>	<b>\$ 7,400</b>	<b>\$ 6,250</b>	<b>\$ 6,250</b>	<b>\$ 6,250</b>	
Planning Consultant	-	-	400	250	250	250	
Building Inspector	2,771	3,784	2,250	1,500	1,500	1,500	
Advertising & Public Notices	145	151	750	500	500	500	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
<b>Supplemental Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	
Planning Commission Expenses	-	-	200	500	500	500	
<b>Una. Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Requirements</b>	<b>\$ 6,919</b>	<b>\$ 7,935</b>	<b>\$ 7,600</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	

## GF Community Development Requirements





# GF - Non-Departmental

(Fund 10 - Dept. 140)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b><u>Requirements</u></b>							
<b>Materials &amp; Services</b>	<b>\$ 2,918</b>	<b>\$ 2,379</b>	<b>\$ 8,400</b>	<b>\$ 2,402</b>	<b>\$ 2,402</b>	<b>\$ 2,402</b>	
<b>Supplemental Expenses</b>	<b>\$ 2,918</b>	<b>\$ 2,379</b>	<b>\$ 8,400</b>	<b>\$ 2,402</b>	<b>\$ 2,402</b>	<b>\$ 2,402</b>	
OCZMA	500	500	500	500	500	500	
Women's Crisis Center	1,000	1,000	1,000	1,000	1,000	1,000	
League of Oregon Cities	200	200	200	202	202	202	
Lwr Nehalem Water. Coun.	100	-	-	-	-	-	
Local Govt Personnel Inst.	-	179	200	200	200	200	
NCRD Water Bill	1,118	-	-	-	-	-	
NCRD Generator	-	-	5,000	-	-	-	
NTC. Emerg. Prep. Teams	-	500	500	500	500	500	
Vernonia Schools	-	-	1,000	-	-	-	
<b>Una. Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Requirements</b>	<b>\$ 2,918</b>	<b>\$ 2,379</b>	<b>\$ 8,400</b>	<b>\$ 2,402</b>	<b>\$ 2,402</b>	<b>\$ 2,402</b>	

# GF - Transient Lodging

(Fund 10 - Dept. 145)

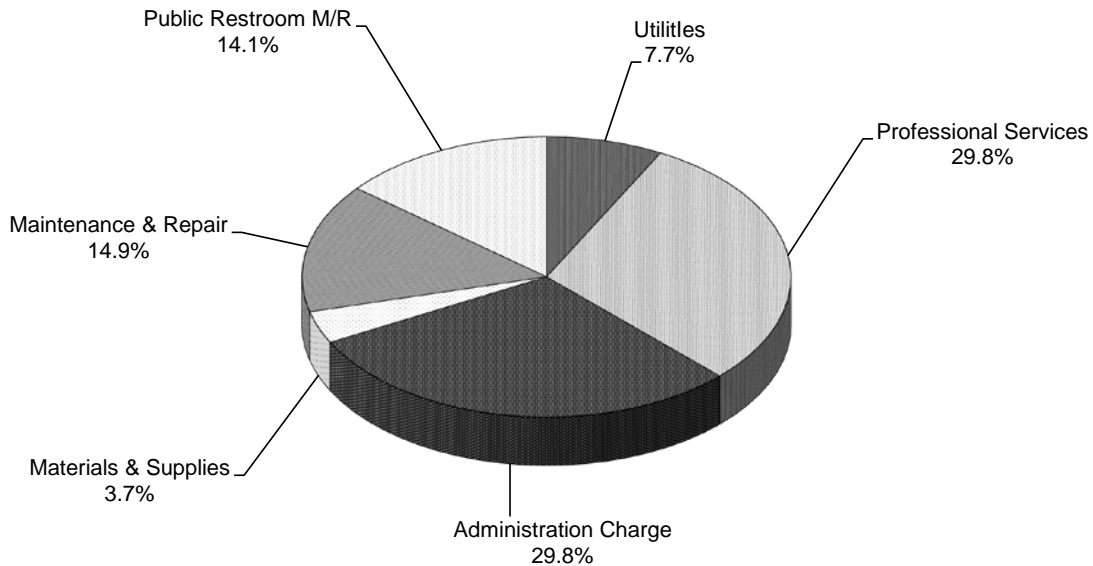
	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b><u>Requirements</u></b>							
<b>Materials &amp; Services</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	
<b>Supplemental Expenses</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	
Tillamook County EDC	500	500	500	500	500	500	
NBCC/Tourism/VIC	1,000	1,000	1,000	1,000	100	100	
COL-PAC EDD	250	250	250	250	250	250	
Nehalem Merchants Assn.	1,000	1,000	1,000	1,000	1,000	1,000	
<b>Una. Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Requirements</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	

# GF - Parks & Recreation

(Fund 10 - Dept. 200)

	Actual	Actual	Adopted	2011-2012			Adjusted
	2008-2009	2009-2010	2010-2011	Proposed	Approved	Adopted	
<b><u>Requirements</u></b>							
<b>Materials &amp; Services</b>	\$ 12,457	\$ 11,526	\$ 13,500	\$ 13,438	\$ 13,438	\$ 13,438	
<b>Base Expenses</b>	\$ 637	\$ 763	\$ 1,000	\$ 1,038	\$ 1,038	\$ 1,038	
Utilites	637	763	1,000	1,038	1,038	1,038	
<b>Operations</b>	\$ 10,241	\$ 7,900	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	
Professional Services	4,225	3,900	4,000	4,000	4,000	4,000	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Materials & Supplies	2,016	-	500	500	500	500	
<b>Maintenance &amp; Repair</b>	\$ 1,579	\$ 2,863	\$ 4,000	\$ 3,900	\$ 3,900	\$ 3,900	
Maintenance & Repair	-	1,272	1,000	2,000	2,000	2,000	
Public Restroom M/R	1,579	1,591	1,500	1,900	1,900	1,900	
Docks M/R	-	-	1,500	-	-	-	
<b>Una. Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Requirements</b>	\$ 12,457	\$ 11,526	\$ 13,500	\$ 13,438	\$ 13,438	\$ 13,438	

**GF Parks & Recreation Requirements**

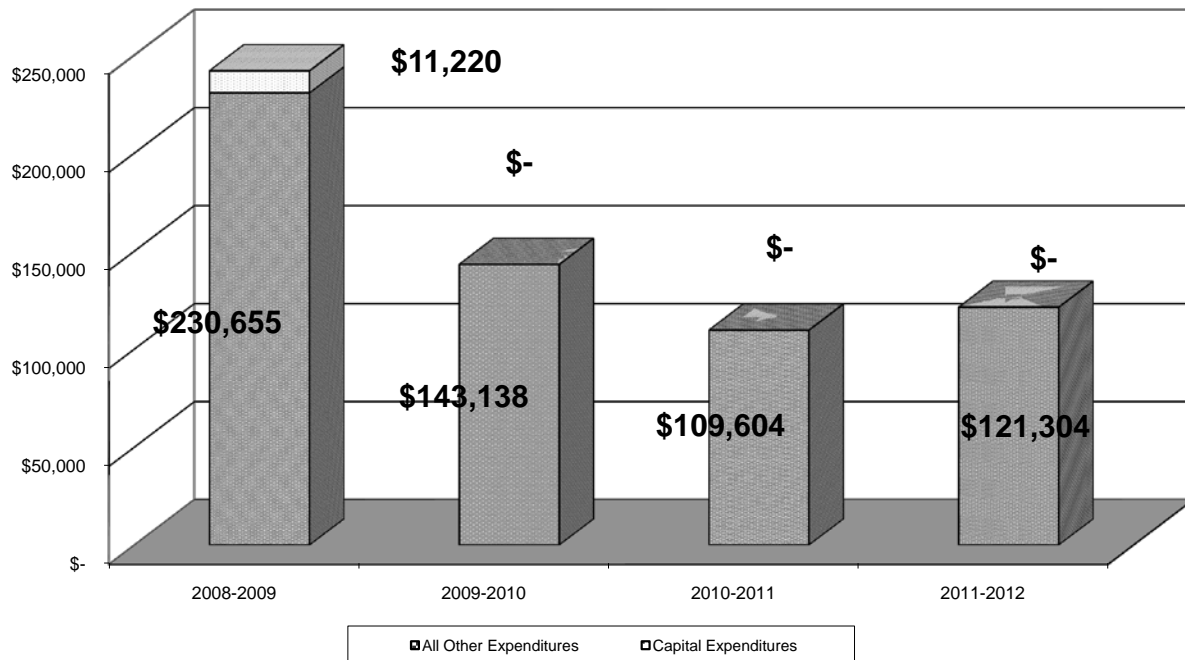


# GF - Capital Projects

(Fund 10 - Dept. 150)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b><u>Requirements</u></b>							
<b>Capital Outlays</b>	\$ 11,220	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	8,340	-	-	-	-	-	
City Park	2,880	-	-	-	-	-	
<b>Una. Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Requirements</b>	\$ 11,220	\$ -	\$ -	\$ -	\$ -	\$ -	

**GF Capital Requirements v. All Other GF Requirements**

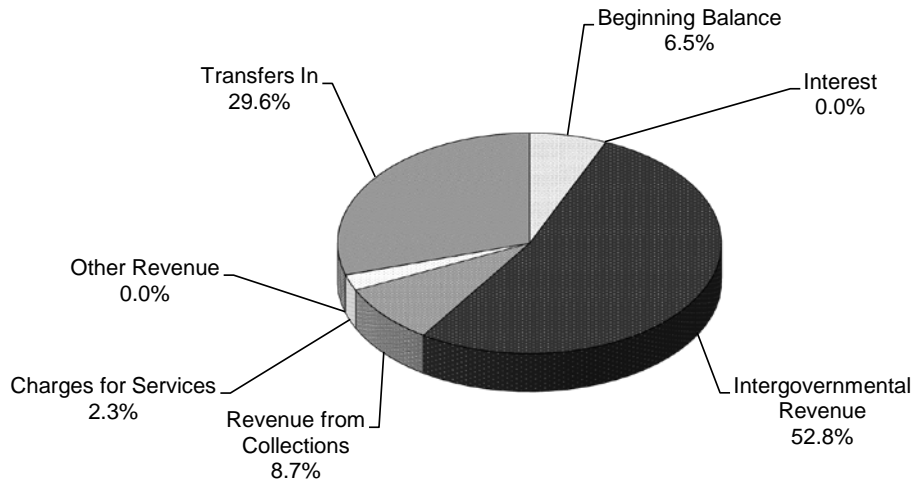


# Street Fund

(Fund 20 - Dept. 200)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Revenues</b>							
<b>Beginning Balance</b>	\$ 16,994	\$ 93	\$ 10,473	\$ 15,379	\$ 15,379	\$ 15,379	
<b>Interest</b>	\$ 121	\$ 53	\$ 50	\$ 50	\$ 50	\$ 50	
<b>Intergovernmental Revenue</b>	\$ 21,770	\$ 15,289	\$ 13,779	\$ 124,664	\$ 124,664	\$ 124,664	
ODOT Gas Tax	9,270	10,407	12,010	14,664	14,664	14,664	
SCA Grant	12,500	4,882	-	50,000	50,000	50,000	
CCIS Grant	-	-	1,769	-	-	-	
FEMA Reimbursements	-	-	-	60,000	60,000	60,000	
<b>Revenue from Collections</b>	\$ 13,286	\$ 20,585	\$ 20,000	\$ 20,500	\$ 20,500	\$ 20,500	
Nehalem Tel Franchise Fee	-	2,084	2,000	2,000	2,000	2,000	
Charter Comm. Franchise Fee	-	2,628	2,600	2,700	2,700	2,700	
Western OR Waste Franchise Fee	-	2,283	2,000	2,200	2,200	2,200	
PUD Service Agreement	12,044	12,074	11,800	12,000	12,000	12,000	
Parking Lot Lease-Merchants	1,242	1,516	1,600	1,600	1,600	1,600	
<b>Charges for Services</b>	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
Administration of other Funds/Depts.	5,500	5,500	5,500	5,500	5,500	5,500	
<b>Other Revenue</b>	\$ 134	\$ 186	\$ 150	\$ 100	\$ 100	\$ 100	
Miscellaneous	30	165	150	100	100	100	
Refunds	104	21	-	-	-	-	
<b>Transfers In</b>	\$ 26,200	\$ -	\$ 20,000	\$ 70,000	\$ 70,000	\$ 70,000	
Timber Fund	26,200	-	20,000	70,000	70,000	70,000	
<b>Sub-Total</b>	\$ 84,005	\$ 41,706	\$ 69,952	\$ 236,193	\$ 236,193	\$ 236,193	
<b>Property Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
<b>Total Revenue</b>	\$ 84,005	\$ 41,706	\$ 69,952	\$ 236,193	\$ 236,193	\$ 236,193	

## FY 2011-2012 Street Fund Resources

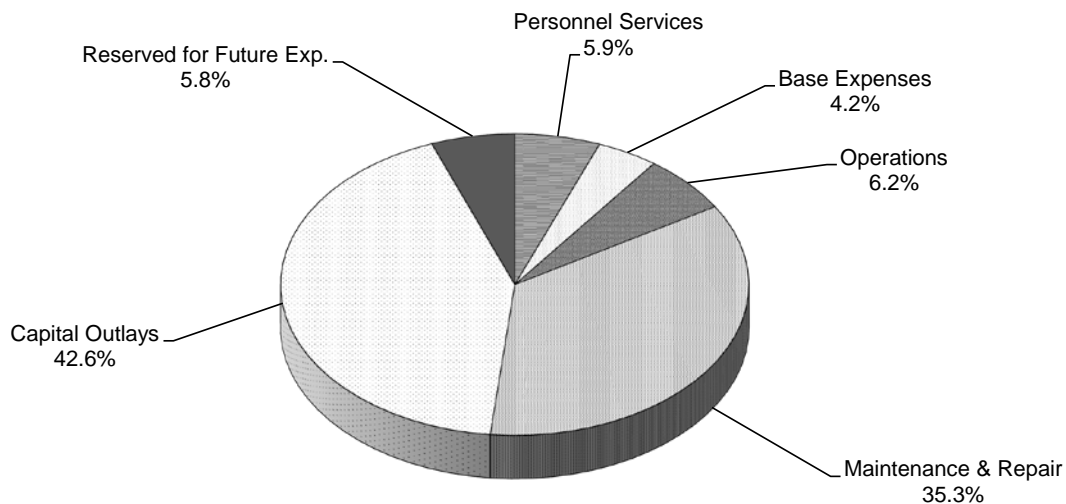


# Street Fund (cont.)

(Fund 20 - Sept. 200)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Requirements</b>							
<b>Personal Services</b>	<b>\$ 19,684</b>	<b>\$ 13,293</b>	<b>\$ 14,438</b>	<b>\$ 13,878</b>	<b>\$ 13,878</b>	<b>\$ 13,878</b>	
Salaries	12,317	8,211	8,630	8,630	8,630	8,630	
Payroll Expenses	7,367	5,082	5,808	5,248	5,248	5,248	
<b>Materials &amp; Services</b>	<b>\$ 20,385</b>	<b>\$ 15,740</b>	<b>\$ 47,964</b>	<b>\$ 107,533</b>	<b>\$ 107,533</b>	<b>\$ 107,533</b>	
<b>Base Expenses</b>	<b>\$ 10,699</b>	<b>\$ 11,790</b>	<b>\$ 8,364</b>	<b>\$ 9,933</b>	<b>\$ 9,933</b>	<b>\$ 9,933</b>	
Utilities	6,436	7,575	7,827	8,493	8,493	8,493	
Insurance	4,263	4,215	537	1,440	1,440	1,440	
<b>Operations</b>	<b>\$ 9,455</b>	<b>\$ 3,810</b>	<b>\$ 17,600</b>	<b>\$ 14,600</b>	<b>\$ 14,600</b>	<b>\$ 14,600</b>	
Professional Services	3,731	1,032	10,000	5,000	5,000	5,000	
Engineering/Consulting	2,943	-	3,000	5,000	5,000	5,000	
Materials & Supplies	1,540	1,261	3,000	3,000	3,000	3,000	
Parking Lot Lease	1,241	1,517	1,600	1,600	1,600	1,600	
<b>Maintenance &amp; Repair</b>	<b>\$ 231</b>	<b>\$ 140</b>	<b>\$ 22,000</b>	<b>\$ 83,000</b>	<b>\$ 83,000</b>	<b>\$ 83,000</b>	
Maintenance & Repair	231	140	1,000	1,000	1,000	1,000	
Streets M/R	-	-	21,000	82,000	82,000	82,000	
<b>Capital Outlays</b>	<b>\$ 43,843</b>	<b>\$ -</b>	<b>\$ 1,784</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	
Equipment	-	-	1,784	50,000	50,000	50,000	
9th Street Improvement Project	19,020	-	-	-	-	-	
10th Street Improvement Project	24,823	-	-	-	-	-	
Street Improvement Project	-	-	-	50,000	50,000	50,000	
<b>Transfers &amp; Contingencies</b>	<b>\$ -</b>	<b>\$ 2,200</b>	<b>\$ 705</b>	<b>\$ 1,214</b>	<b>\$ 1,214</b>	<b>\$ 1,214</b>	
Timber Fund Out	-	2,200	-	-	-	-	
Building Reserve Fund Out	-	-	705	1,214	1,214	1,214	
<b>Reserved for Future Expenditure</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,061</b>	<b>\$ 13,568</b>	<b>\$ 13,568</b>	<b>\$ 13,568</b>	
<b>Una. Ending Fund Balance</b>	<b>\$ 93</b>	<b>\$ 10,473</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Requirements</b>	<b>\$ 84,005</b>	<b>\$ 41,706</b>	<b>\$ 69,952</b>	<b>\$ 236,193</b>	<b>\$ 236,193</b>	<b>\$ 236,193</b>	

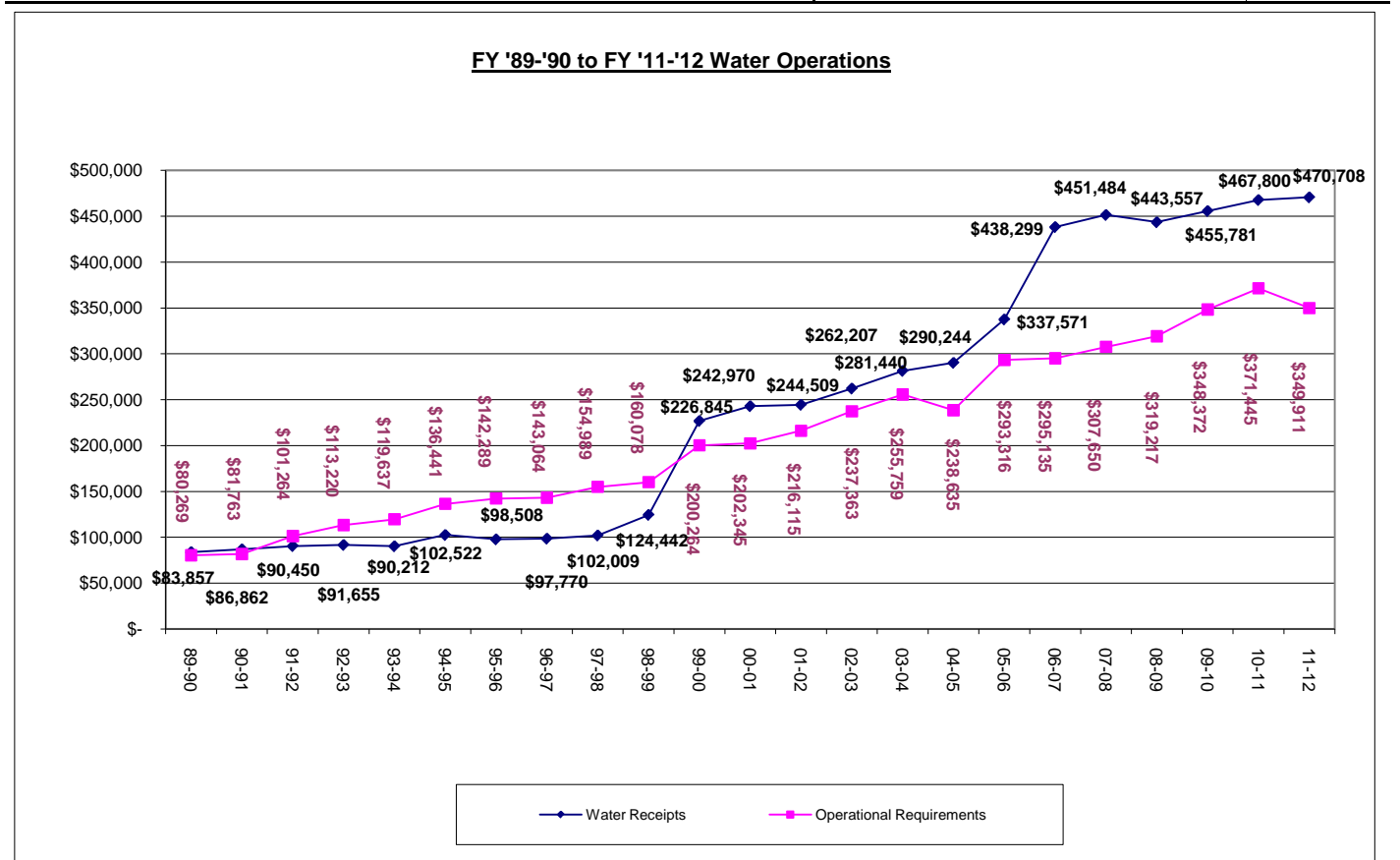
## FY 2011-2012 Street Fund Requirements



# Water Fund

(Fund 30 - Dept. 200)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Revenues</b>							
<b>Beginning Balance</b>	\$ 383,517	\$ 230,496	\$ 216,209	\$ 152,146	\$ 152,146	\$ 152,146	
<b>Interest</b>	\$ 5,791	\$ 1,248	\$ 1,500	\$ 800	\$ 800	\$ 800	
<b>Charges for Services</b>	\$ 450,557	\$ 458,364	\$ 470,400	\$ 472,808	\$ 472,808	\$ 472,808	
Water Receipts	443,557	455,781	467,800	470,708	470,708	470,708	
Water Connections	7,000	2,500	2,500	2,000	2,000	2,000	
Material Sales	-	83	100	100	100	100	
<b>Other Revenue</b>	\$ 1,037	\$ 405	\$ 4,600	\$ 50	\$ 50	\$ 50	
Miscellaneous	8	8	4,600	50	50	50	
Refunds	1,029	397	-	-	-	-	
<b>Transfers In</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ 840,902	\$ 690,513	\$ 692,709	\$ 625,804	\$ 625,804	\$ 625,804	
<b>Property Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Bal.	-	-	-	-	-	-	
<b>Total Revenue</b>	\$ 840,902	\$ 690,513	\$ 692,709	\$ 625,804	\$ 625,804	\$ 625,804	

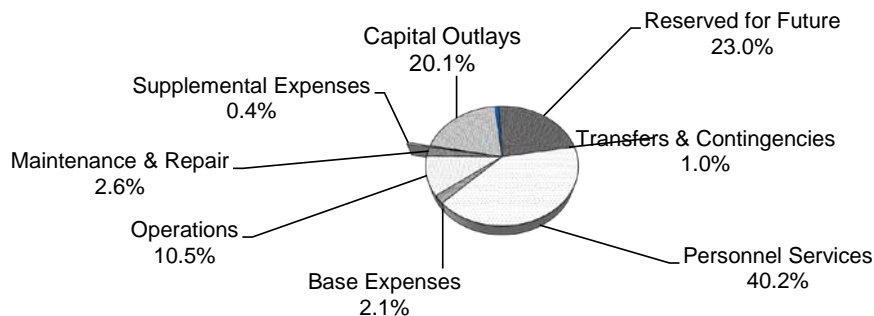


# Water Fund (cont.)

(Fund 30 - Dept. 200)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Requirements</b>							
<b>Personnel Services</b>	<b>\$ 230,456</b>	<b>\$ 246,078</b>	<b>\$ 260,199</b>	<b>\$ 251,868</b>	<b>\$ 251,868</b>	<b>\$ 251,868</b>	
Salaries	151,233	159,573	167,687	167,687	167,687	167,687	
Payroll Expenses	79,223	86,505	92,512	84,181	84,181	84,181	
<b>Materials &amp; Services</b>	<b>\$ 88,762</b>	<b>\$ 102,294</b>	<b>\$ 153,246</b>	<b>\$ 98,043</b>	<b>\$ 98,043</b>	<b>\$ 98,043</b>	
<b>Base Expenses</b>	<b>\$ 15,848</b>	<b>\$ 15,132</b>	<b>\$ 10,946</b>	<b>\$ 13,443</b>	<b>\$ 13,443</b>	<b>\$ 13,443</b>	
Utilities	8,364	7,750	10,064	10,732	10,732	10,732	
Insurance	7,484	7,382	882	2,711	2,711	2,711	
<b>Operations</b>	<b>\$ 54,749</b>	<b>\$ 77,195</b>	<b>\$ 124,500</b>	<b>\$ 66,000</b>	<b>\$ 66,000</b>	<b>\$ 66,000</b>	
Billing Supplies	4,597	6,566	4,500	4,000	4,000	4,000	
Professional Services	10,419	35,829	66,500	15,000	15,000	15,000	
Engineering/Consulting	5,000	-	2,000	4,000	4,000	4,000	
Advertising & Public Notices	279	231	1,000	1,000	1,000	1,000	
Testing (Water)	2,665	2,147	7,500	5,000	5,000	5,000	
Gas, Oil & Accessories	4,836	4,861	5,500	5,000	5,000	5,000	
Filtration Plant Operation	8,161	16,267	20,000	15,000	15,000	15,000	
Chemicals & Supplies	1,603	960	2,500	2,000	2,000	2,000	
Materials & Supplies	17,189	10,334	15,000	15,000	15,000	15,000	
Refunds	-	-	-	-	-	-	
<b>Maintenance &amp; Repair</b>	<b>\$ 16,155</b>	<b>\$ 7,565</b>	<b>\$ 15,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	
Maintenance & Repair	10,328	1,795	10,000	5,000	5,000	5,000	
Dams M/R	202	4,750	-	6,000	6,000	6,000	
Reservoir M/R	5,625	1,020	5,000	5,000	5,000	5,000	
<b>Supplemental Expenses</b>	<b>\$ 2,010</b>	<b>\$ 2,402</b>	<b>\$ 2,800</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	
Food & Travel	937	981	1,000	1,000	1,000	1,000	
Training	280	620	1,000	1,000	1,000	1,000	
Dues & Subscriptions	793	801	800	600	600	600	
<b>Capital Outlays</b>	<b>\$ 138,464</b>	<b>\$ 125,931</b>	<b>\$ 149,932</b>	<b>\$ 125,932</b>	<b>\$ 125,932</b>	<b>\$ 125,932</b>	
OECD SDWRLF Repayment	138,464	125,931	125,932	125,932	125,932	125,932	
Vehicles	-	-	24,000	-	-	-	
<b>Transfers &amp; Contingencies</b>	<b>\$ 152,724</b>	<b>\$ -</b>	<b>\$ 6,731</b>	<b>\$ 6,258</b>	<b>\$ 6,258</b>	<b>\$ 6,258</b>	
Water Capital Projects Fund Out	152,724	-	-	-	-	-	
Building Reserve Fund Out	-	-	6,731	6,258	6,258	6,258	
<b>Reserved for Future Exp.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,601</b>	<b>\$ 143,703</b>	<b>\$ 143,703</b>	<b>\$ 143,703</b>	
<b>Una. Ending Fund Balance</b>	<b>\$ 230,496</b>	<b>\$ 216,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Requirements</b>	<b>\$ 840,902</b>	<b>\$ 690,513</b>	<b>\$ 692,709</b>	<b>\$ 625,804</b>	<b>\$ 625,804</b>	<b>\$ 625,804</b>	

## FY 2011-2012 Water Fund Requirements

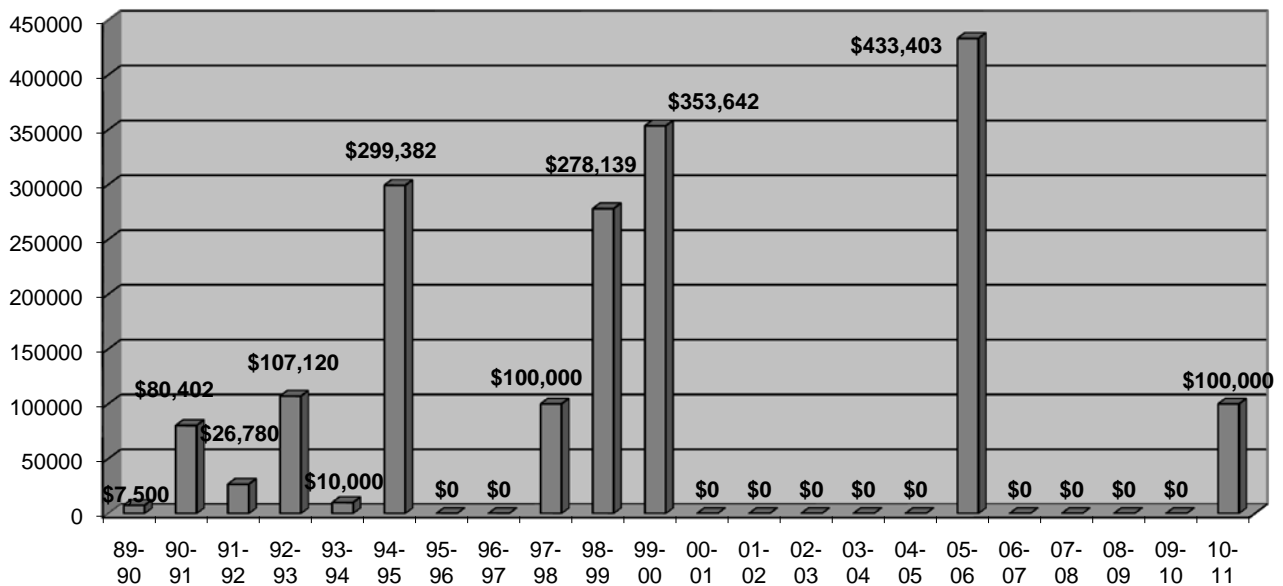


# Timber Fund

(Fund 40 - Dept. 400)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Revenues</b>							
<b>Beginning Balance</b>	\$ 150,962	\$ 83,193	\$ 56,349	\$ 118,994	\$ 118,994	\$ 118,994	
<b>Interest</b>	\$ 2,639	\$ 362	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000	
<b>Revenue from Collections</b>	\$ -	\$ -	\$ 125,000	\$ 620,000	\$ 620,000	\$ 620,000	
Timber Sales	-	-	100,000	620,000	620,000	620,000	
Timber Sale Deposit	-	-	25,000	-	-	-	
<b>Transfers In</b>	\$ -	\$ 10,540	\$ 4,020	\$ -	\$ -	\$ -	
General Fund	-	8,340	-	-	-	-	
Street Fund	-	2,200	-	-	-	-	
GF Interfund Loan Repay In	-	-	4,020	-	-	-	
<b>Sub-Total</b>	<b>\$ 153,601</b>	<b>\$ 94,095</b>	<b>\$ 185,769</b>	<b>\$ 739,994</b>	<b>\$ 739,994</b>	<b>\$ 739,994</b>	
<b>Property Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 153,601</b>	<b>\$ 94,095</b>	<b>\$ 185,769</b>	<b>\$ 739,994</b>	<b>\$ 739,994</b>	<b>\$ 739,994</b>	

**1989 - Present Timber Sales**



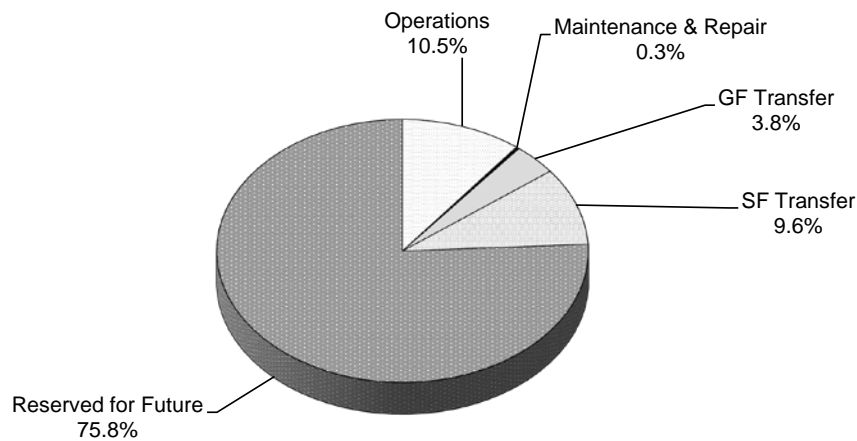


# Timber Fund (cont.)

(Fund 40 - Dept. 400)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Requirements</b>							
<b>Materials &amp; Services</b>	\$ 6,942	\$ 4,137	\$ 8,800	\$ 79,000	\$ 79,000	\$ 79,000	
<b>Operations</b>	\$ 6,942	\$ 4,137	\$ 5,800	\$ 77,000	\$ 77,000	\$ 77,000	
Timber Consultants/Refor.	1,597	2,361	4,000	50,000	50,000	50,000	
Fire Protection	5,345	1,776	1,800	2,000	2,000	2,000	
Timber Sale Deposit Refund	-	-	-	25,000	25,000	25,000	
<b>Maintenance &amp; Repair</b>	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000	
Timber Roads M/R	-	-	3,000	2,000	2,000	2,000	
<b>Transfers &amp; Contingencies</b>	\$ 63,467	\$ 33,608	\$ 37,975	\$ 105,600	\$ 105,600	\$ 105,600	
General Fund	28,927	33,608	13,400	28,200	28,200	28,200	
Street Fund	26,200	-	20,000	70,000	70,000	70,000	
Fire Department Reserve Fund	8,340	-	-	-	-	-	
Building Reserve Fund Out	-	-	575	7,400	7,400	7,400	
GF Interfund Loan Out	-	-	4,000	-	-	-	
<b>Reserved for Future Exp.</b>	\$ -	\$ -	\$ -	\$ 555,394	\$ 555,394	\$ 555,394	
<b>Una. Ending Fund Balance</b>	\$ 83,192	\$ 56,350	\$ 138,994	\$ -	\$ -	\$ -	
<b>Total Requirements</b>	\$ 153,601	\$ 94,095	\$ 185,769	\$ 739,994	\$ 739,994	\$ 739,994	

**FY 2011-2012 Timber Fund Requirements**

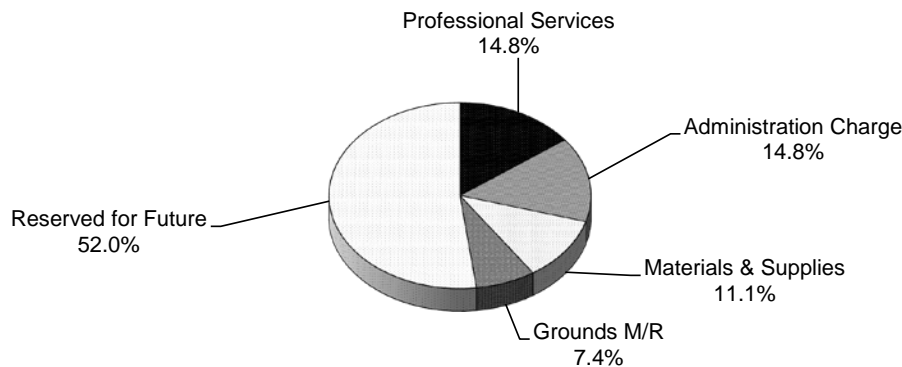


# Cemetery Fund

(Fund 50 - Dept. 500)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Resources</b>							
<b>Beginning Cash Balance</b>	\$ 38,217	\$ 39,330	\$ 35,254	\$ 24,841	\$ 24,841	\$ 24,841	
<b>Interest</b>	\$ 756	\$ 201	\$ 200	\$ 150	\$ 150	\$ 150	
<b>Charges for Services</b>	\$ 5,075	\$ 6,625	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	
Plot Sales	5,000	6,500	2,000	2,000	2,000	2,000	
Grave Marking	75	125	100	100	100	100	
<b>Sub-Total</b>	<b>\$ 44,048</b>	<b>\$ 46,156</b>	<b>\$ 37,554</b>	<b>\$ 27,091</b>	<b>\$ 27,091</b>	<b>\$ 27,091</b>	
<b>Property Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes necessary to Balance	-	-	-	-	-	-	
<b>Total Resources</b>	<b>\$ 44,048</b>	<b>\$ 46,156</b>	<b>\$ 37,554</b>	<b>\$ 27,091</b>	<b>\$ 27,091</b>	<b>\$ 27,091</b>	
<b>Requirements</b>							
<b>Materials &amp; Services</b>	\$ 4,718	\$ 10,902	\$ 20,238	\$ 13,000	\$ 13,000	\$ 13,000	
<b>Operations</b>	\$ 4,000	\$ 9,970	\$ 18,238	\$ 11,000	\$ 11,000	\$ 11,000	
Professional Services	-	747	12,238	4,000	4,000	4,000	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Materials & Supplies	-	5,223	2,000	3,000	3,000	3,000	
<b>Maintenance &amp; Repair</b>	\$ 718	\$ 932	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Grounds M/R	718	932	2,000	2,000	2,000	2,000	
<b>Capital Outlays</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Reserved for Future Exp.</b>	\$ -	\$ -	\$ 17,316	\$ 14,091	\$ 14,091	\$ 14,091	
<b>Una. Ending Fund Balance</b>	\$ 39,330	\$ 35,254	\$ -	\$ -	\$ -	\$ -	
<b>Total Requirements</b>	<b>\$ 44,048</b>	<b>\$ 46,156</b>	<b>\$ 37,554</b>	<b>\$ 27,091</b>	<b>\$ 27,091</b>	<b>\$ 27,091</b>	

## FY 2011-2012 Cemetery Fund Requirements



# Water Capital Projects Fund

(Fund 60 - Dept. 200)

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Resources</b>							
<b>Beginning Cash Balance</b>	\$ 162,778	\$ 81,381	\$ 98,095	\$ 111,470	\$ 111,470	\$ 111,470	
<b>Earned Interest</b>	\$ 1,940	\$ 539	\$ 500	\$ 500	\$ 500	\$ 500	
<b>Intergovernmental Revenue</b>	\$ 100,659	\$ -	\$ -	\$ -	\$ -	\$ -	
OECD WDS Loan Package	100,659	-	-	-	-	-	
<b>Charges for Services</b>	\$ 33,138	\$ 16,175	\$ 16,175	\$ 12,940	\$ 12,940	\$ 12,940	
System Develop. Charges	33,138	16,175	16,175	12,940	12,940	12,940	
<b>Other Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	-	-	-	-	-	-	
<b>Transfers In</b>	\$ 152,724	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Fund Transfer In	152,724	-	-	-	-	-	
<b>Sub-Total</b>	<b>\$ 451,239</b>	<b>\$ 98,095</b>	<b>\$ 114,770</b>	<b>\$ 124,910</b>	<b>\$ 124,910</b>	<b>\$ 124,910</b>	
<b>Property Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
<b>Total Resources</b>	<b>\$ 451,239</b>	<b>\$ 98,095</b>	<b>\$ 114,770</b>	<b>\$ 124,910</b>	<b>\$ 124,910</b>	<b>\$ 124,910</b>	
<b>Requirements</b>							
<b>Capital Outlays</b>	\$ 369,858	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	
Water Distribution System	146,349	-	-	20,000	20,000	20,000	
Water Transmission Line	223,509	-	-	\$ -	\$ -	\$ -	
<b>Reserved for Future Exp.</b>	\$ -	\$ -	\$ 114,770	\$ 104,910	\$ 104,910	\$ 104,910	
<b>Una. Ending Fund Balance</b>	\$ 81,381	\$ 98,095	\$ -	\$ -	\$ -	\$ -	
<b>Total Requirements</b>	<b>\$ 451,239</b>	<b>\$ 98,095</b>	<b>\$ 114,770</b>	<b>\$ 124,910</b>	<b>\$ 124,910</b>	<b>\$ 124,910</b>	

# VFW Flag Reserve Fund

(Fund 80 - Dept. 200)

Review Year: 2018

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Resources</b>							
<u>Beginning Cash Balance</u>	\$ -	\$ 2,012	\$ 1,690	\$ 1,362	\$ 1,362	\$ 1,362	
<u>Earned Interest</u>	\$ 12	\$ 11	\$ 12	\$ 7	\$ 7	\$ 7	
<u>Other Revenue</u>	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Gifts & Donations	2,000	-	-	-	-	-	
<u>Sub-total</u>	\$ 2,012	\$ 2,023	\$ 1,702	\$ 1,369	\$ 1,369	\$ 1,369	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
<b>Total Resources</b>	\$ 2,012	\$ 2,023	\$ 1,702	\$ 1,369	\$ 1,369	\$ 1,369	
<b>Requirements</b>							
<u>Materials &amp; Services</u>	\$ -	\$ 331	\$ 350	\$ 350	\$ 350	\$ 350	
<u>Operations</u>	\$ -	\$ 331	\$ 350	\$ 350	\$ 350	\$ 350	
Materials & Supplies	-	331	350	350	350	350	
<u>Reserved for Future Exp.</u>	\$ 2,012	\$ 1,692	\$ 1,352	\$ 1,019	\$ 1,019	\$ 1,019	
<b>Total Requirements</b>	\$ 2,012	\$ 2,023	\$ 1,702	\$ 1,369	\$ 1,369	\$ 1,369	

This Fund is Authorized by ORS Chapter 294 and Established by Resolution Number 2009-01 on January 12th, 2009, for the Perpetual Replacement of the American Flag in the VFW Park.

# Building Reserve Fund

(Fund 90 - Dept. 110)

Review Year: 2020

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012			Adjusted
				Proposed	Approved	Adopted	
<b>Resources</b>							
<u>Beginning Cash Balance</u>	\$ -	\$ -	\$ -	\$ 9,192	\$ 9,192	\$ 9,192	
<u>Earned Interest</u>	\$ -	\$ -	\$ 10	\$ 40	\$ 40	\$ 40	
<u>Intergovernmental Revenue</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Transfers In</u>	\$ -	\$ -	\$ 9,155	\$ 16,085	\$ 16,085	\$ 16,085	
General Fund Transfer In	-	-	1,144	1,213	1,213	1,213	
Street Fund Transfer In	-	-	705	1,214	1,214	1,214	
Water Fund Transfer In	-	-	6,731	6,258	6,258	6,258	
Timber Fund Transfer In	-	-	575	7,400	7,400	7,400	
<u>Sub-total</u>	\$ -	\$ -	\$ 9,165	\$ 25,317	\$ 25,317	\$ 25,317	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
<b>Total Resources</b>	\$ -	\$ -	\$ 9,165	\$ 25,317	\$ 25,317	\$ 25,317	
<b>Requirements</b>							
<u>Capital Outlays</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Reserved for Future Exp.</b>	\$ -	\$ -	\$ 9,165	\$ 25,317	\$ 25,317	\$ 25,317	
<b>Total Requirements</b>	\$ -	\$ -	\$ 9,165	\$ 25,317	\$ 25,317	\$ 25,317	

This Fund is authorized by ORS Chapter 294 and Established by Resolution Number 2010-03 on April 12th, 2010, for the construction of a new City Hall, Community Meeting Hall/Emergency Shelter, Public Works Shop and/or all related site improvements that may be necessary thereto.

# Fire Department Reserve Fund

(Fund 70 - Dept. 120)

Review Year: 2017

	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	2011-2012		
				Proposed	Approved	Adopted
<b>Resources</b>						
<u>Beginning Cash Balance</u>	\$ 31,474					
<u>Earned Interest</u>	\$ 398					
<u>Transferred In</u>	\$ 8,340					
Timber Fund Transfer In	8,340					
<b>Sub-total</b>	<b>\$ 40,212</b>					
<u>Property Taxes</u>	\$ -					
Previously Levied Taxes	-					
Taxes Necessary to Balance	-					
<b>Total Resources</b>	<b>\$ 40,212</b>					
<b>Requirements</b>						
<u>Materials &amp; Services</u>	\$ 31,872					
<u>Operations</u>	\$ 31,872					
Nehalem Bay FRD	31,872					
<u>Transfers Out</u>	\$ 8,340					
General Fund	8,340					
<u>Reserved for Future Exp.</u>	\$ -					
<b>Total Requirements</b>	<b>\$ 40,212</b>					

This Fund was closed effective July 1st, 2009, by Resolution 2009-05, Adopted by the Common Council of the City of Nehalem on April 13th, 2009.

This Fund is Authorized by ORS 294.525, Established by Resolution Number 230 on June 7th, 1977, and Reauthorized by Resolution 2007-04 on May 14th, 2007, for the Purpose of Providing Monies for the Future Replacement or Repair of Equipment and/or Buildings related to the City's Fire Department.

# Glossary

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**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 1<sup>st</sup>.

**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.)

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**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 1<sup>st</sup> through June 30<sup>th</sup> 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.)

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**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.)

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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 1<sup>st</sup> through June 30<sup>th</sup>.

**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]