



*Approved: 04/16/12
Adopted: 06/11/12
Revised:*

City of Nehalem 2012-2013 Fiscal Year Budget



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Budget Committee Members & Calendar

Budget Committee for Fiscal Year 2012-2013

Shirley Kalkhoven, *Mayor*

Bill Berg, *Committee Member*

Dale E. Stockton, *Council President*

Bruce Halverson, *Committee Member*

Bill L. Dillard, *Council Member*

Hillary Howell, *Committee Member*

James Welsh, *Council Member*

Corrie L. Persing, *Committee Member*

Angela Hanke, *Council Member*

Tara Waterman, *Committee Member*

Budget Calendar for Fiscal Year 2012-2013

March 12, 2012	Appoint Budget Officer
March 12, 2012	Appoint Budget Members & Approve Calendar
April 4, 2012	Publish Notice of Budget Committee Meeting
April 16, 2012	Budget Committee Meeting--Nehalem City Hall
May 23, 2012	Publish Notice of Hearing & Summary of Budget
June 11, 2012	Budget Hearing--Nehalem City Hall
June 11, 2012	Adopt Fiscal Year 2012-2013 Budget

Budget Message



City of Nehalem
35900 8th Street - P.O. Box 143
Nehalem, OR 97131
Tel. (503) 368-5627
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April 10th, 2012

To the Citizens of the City of Nehalem:

It is my privilege to present to you the Fiscal Year 2012-2013 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, 2012 and ending June 30th, 2013; and is the most comprehensive operating policy adopted by the City of Nehalem.

THE BUDGET DOCUMENT

The FY 2012-2013 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 '12-'13 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 2012-2013

The Budget for FY '12-'13 totals \$1,554,942, a decrease of 16.5% from FY '11-'12. This decrease can be mainly attributed to a Timber Sale and the I Street Slide Project completed in the last Fiscal Year. Overall operations will be maintained at present levels. With continued strict fiscal oversight and the continued benefits of the 2006-2008 Water Distribution Project, 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 Beginning Balances (52.8%, of which 52.4% is within the Timber Fund and 38.8% related to the operation of the Water System) and Charges for Services (32.9%, of which 96.5% is related to Water). Property taxes estimated to be received total \$47,000 and include monies to be received from FY '12-'13's levy (\$45,000) and monies owed from previous tax years (\$2,000). Total property taxes equal just 3.0% of all Resources for FY '12-'13, and comprise 36.3% of all Resources in the General Fund.

With very few exceptions, overall requirements are held to the same levels as in FY '11-'12. The largest categories of Requirements include monies Reserved for Future Expenditure (45.5%, of which 51.7% is in the Timber Fund while another 39.0% is related to the Water System), Materials & Services (22.3%) and Personnel Services (18.1%). Of note in Personnel Services is budgeted an approved 5.0% increase in employee salaries which amounts to a 2.5% Cost of Living Adjustment per year since the last approved salary increase in FY '10-'11. Additionally, it should be noted that the City moved to a new Preferred Provider medical insurance plan in FY '11-'12 that has already netted a substantial savings to the City. While total insurance/benefits for employees is expected to increase by \$1,609 this coming year, the net savings to the City totals well over \$8,000 this year alone with expectant further savings in the years to come.

Budget Message (cont.)

Non-routine Requirements include: Within the General Fund – \$30,000 to repaint and seal City Hall as well as remove the garage on the Annex House adjacent to City Hall, and \$14,000 to continue the Police Services contract with the City of Manzanita for supplemental patrols within the City; Street Fund - \$10,000 to modify drainage and install new catch basins in a few places to better address surface water runoff; and in the Water Fund - \$35,000 to purchase a new Vac Trailer that will be greatly used to help locate water lines, clean out valve and meter boxes as well as allow for a means to regularly clean out the City's catch basins and storm drains. There is also budgeted \$50,000 to be received from ODOT's Small City Allotment grant program for street improvement. The City will be resubmitting plans/request for funding to improve 9th Street from Highway 101 to B Street. However, due to program changes in FY '11-'12, the number of awards have been cut in half, with approximately only 20 awards being made per year to any City within the State that has a population under 5,000 and who otherwise meet their requirements. While the City has historically received this Grant numerous times to rebuild and pave many of its streets, the likelihood of future awards is now severely diminished...yet the possibility still exists to receive funding for this much needed project.

Starting in FY '10-'11, this Budget continues to budget transfers from the General, Street, Water and Timber Funds of 1.0% 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, Meeting Hall/Shelter and Public Works shop; as well as their related on- and off-site improvements including parking and street construction. While not set by Resolution or Ordinance, the City should continue this practice until such time as outside funding can be secured and those monies used as a match to construct the new buildings and improvements. Finally of note, this Budget contains an adjustment to how the City budgets for the OECD Loan Repayment on the \$3.25 million, 30 year 1.0% interest loan the City entered into in 2006 to replace leaking and broken water lines throughout the Water System. While the terms of the Loan remain unchanged, the accounting of the repayment had been classified as a Capital Outlay in previous Fiscal Years. To ensure correctness and compliance with applicable Generally Accepted Accounting Principles, the loan repayment has been reclassified to the Debt Service category.

Fees, Charges & Monetary Penalties in FY '12-'13

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. While Water Rates are expected to remain unchanged in FY '12-'13, it is expected that staff will review the rate of return of water rates versus current and projected expenses which may result in an adjustment being made prior to the end of this coming Fiscal Year.

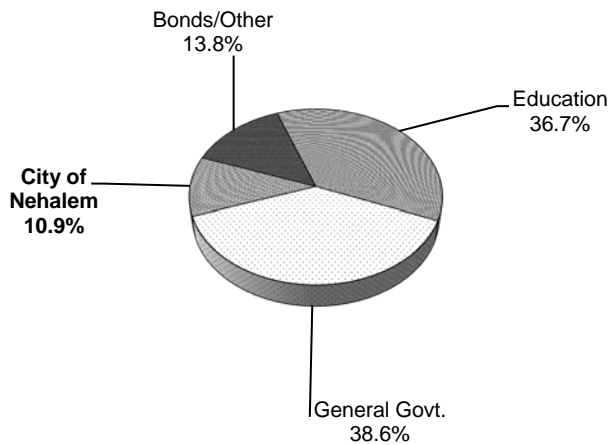
It has been my privilege to present to you the Fiscal Year 2012-2013 Budget. Thank you.

Respectfully submitted,

Michael A. Nitzsche
City Manager

Property Taxes

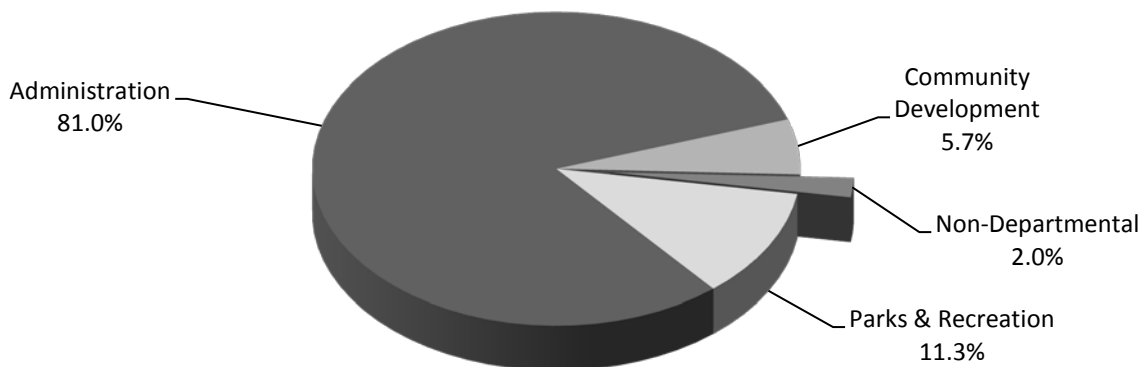
2012-2013 Total Projected Property Taxes



Property with \$250,000 Assessed Valuation

FY '11-'12 Actual 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
Education Total:	\$ 4.9176	\$ 1,229.40
Tillamook County	\$ 1.5286	382.15
County Library	\$ 0.6500	162.50
Solid Waste	\$ -	\$ 12.00
City of Nehalem	\$ 1.4658	366.45
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
General Govt. Total:	\$ 6.5911	\$ 1,659.78
Tillamook Bay C.C.	\$ 0.1712	42.80
Tillamook County	\$ 0.3865	96.63
County Library	\$ 0.6930	173.25
Neah-Kah-Nie School #56	\$ 0.6066	151.65
Bonds/Other Total:	\$ 1.8573	\$ 464.33
Total (before Discounts)	\$ 13.3660	\$ 3,353.50

Where Do My Taxes Go? - FY '12-'13 General Fund



Financial Summary

	<u>Resources</u>	<u>Requirements</u>
General Fund	\$ 129,443	\$ 129,443
<i>Resources Department</i>	\$ 82,443	
<i>Administration Department</i>		\$ 103,628
<i>Fire Department</i>		\$ -
<i>Community Development Department</i>		\$ 6,000
<i>Non-Departmental Department</i>		\$ 2,452
<i>Transient Lodgings Department</i>		\$ 2,750
<i>Parks & Recreation Department</i>		\$ 14,613
<i>GF Capital Projects</i>		\$ -
Street Fund	\$ 115,554	\$ 115,554
Water Fund	\$ 665,935	\$ 665,935
Timber Fund	\$ 430,856	\$ 430,856
Cemetery Fund	\$ 25,222	\$ 25,222
Water Capital Projects Fund	\$ 147,725	\$ 147,725
VFW Flag Reserve Fund	\$ 1,401	\$ 1,401
Building Reserve Fund	\$ 38,806	\$ 38,806
<u>Sub Total</u>	<u>\$ 1,507,942</u>	<u>\$ 1,554,942</u>
<i>Property Taxes Necessary to Balance at \$1.4658 per \$1000</i>	\$ 45,000	
<i>Uncollected Property Taxes Levied in Previous Years</i>	\$ 2,000	
Total FY 2012-2013 Budget	\$ 1,554,942	\$ 1,554,942

Statement of Indebtedness

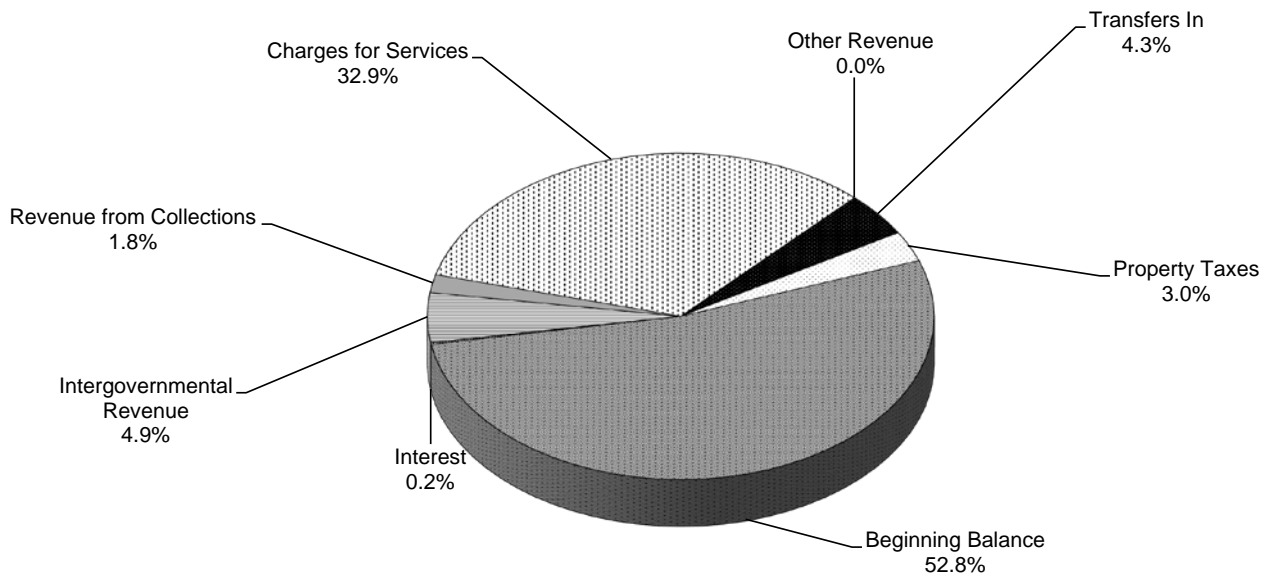
The City entered into a Loan Agreement with the Oregon Infrastructure Finance Authority's Safe Drinking Water Revolving Loan Fund on June 16th, 2006, for \$3.25 million repayable over 30 years at 1% interest, to replace aged and broken water lines. The Schedule of Repayment is shown below. The City has no plans to issue any further debt or enter into any Loan Agreements in Fiscal Year 2012-2013.

Year Ending June 30th	Payment	Note Payable		
		Principal	Interest	Balance
2012	\$ 125,931	\$ 96,262	\$ 29,669	\$ 2,870,631
2013	\$ 125,931	\$ 97,225	\$ 28,706	\$ 2,773,406
2014 - 2019	\$ 755,586	\$ 604,111	\$ 151,477	\$ 2,169,295
2020 - 2025	\$ 755,586	\$ 641,276	\$ 114,312	\$ 1,528,018
2026 - 2031	\$ 755,586	\$ 680,728	\$ 74,860	\$ 847,291
2032 - 2037	\$ 755,586	\$ 722,606	\$ 32,981	\$ 124,685
2038	\$ 125,931	\$ 124,685	\$ 1,247	\$ -

Financial Summary (cont.)

Resources	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	Adopted 2012-2013	Adjusted 2012-2013
Beginning Balance	\$ 473,229	\$ 434,583	\$ 392,502	\$ 821,095	
Interest	2,525	1,691	2,617	2,485	
Intergovernmental Revenue	27,539	27,721	84,593	76,352	
Revenue from Collections	27,887	50,791	577,274	27,750	
Charges for Services	495,964	509,401	512,168	512,090	
Other Revenue	623	8,015	3,520	750	
Transfers In	44,148	37,875	243,480	67,420	
Property Taxes	\$ 46,561	\$ 48,567	\$ 45,500	\$ 47,000	
Total Resources	\$ 1,118,476	\$ 1,118,644	\$ 1,861,654	\$ 1,554,942	\$ -

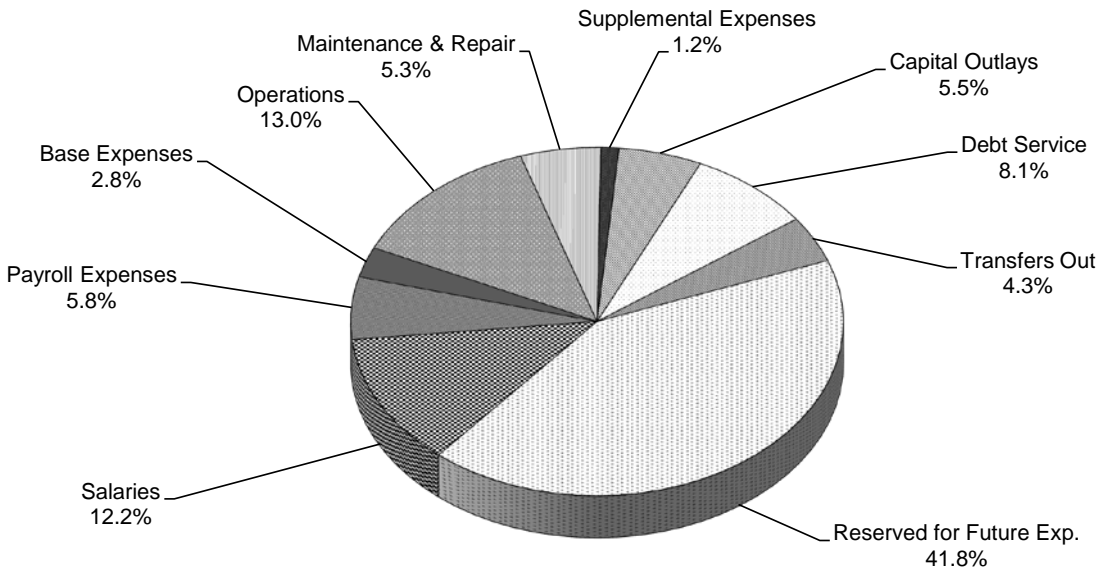
2012-2013 FY Total Resources



Financial Summary (cont.)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	Adopted 2012-2013	Adjusted 2012-2013
Requirements					
Personnel Services	\$ 279,426	\$ 284,486	\$ 263,863	\$ 280,203	
Salaries	183,236	185,875	175,320	190,051	
Payroll Expenses	96,190	98,611	88,543	90,152	
Materials & Services	\$ 234,391	\$ 250,941	\$ 383,717	\$ 346,753	
Base Expenses	36,209	24,515	32,165	44,051	
Operations	171,999	182,390	216,100	202,200	
Maintenance & Repair	12,322	21,487	116,000	82,000	
Supplemental Expenses	13,861	22,549	19,452	18,502	
Capital Outlays	\$ 125,931	\$ 148,992	\$ 199,390	\$ 85,000	
Debt Service	\$ -	\$ -	\$ -	\$ 125,932	
Transfers Out	\$ 44,148	\$ 37,875	\$ 232,922	\$ 66,893	
Reserved for Future Exp.	\$ 1,692	\$ 10,890	\$ 647,125	\$ 650,161	
Una. Ending Fund Balance	\$ 432,888	\$ 385,460	\$ 134,637	\$ -	
Total	\$ 1,118,476	\$ 1,118,644	\$ 1,861,654	\$ 1,554,942	\$ -

2012-2013 FY Total Requirements



General Fund

Notes on the General Fund

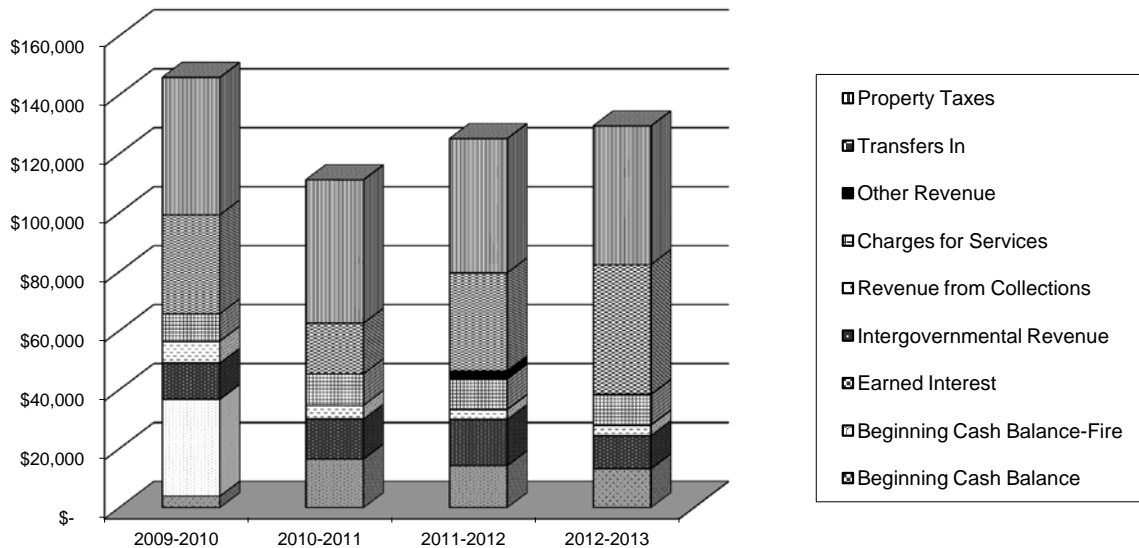
The General Fund is broken into 7 Departments: **Resources, Administration, Fire, Community Development, Non-Departmental, Transient Lodgings, Parks & Recreation and Capital Projects.** **Resources** account for all Revenues attributable to the General Fund; **Administration** accounts for all activities 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 \$ 129,443

Administration	\$ 103,628	Transient Lodgings	\$ 2,750
Personal Services	13,451	Materials & Services	2,750
Materials & Services	84,833		
Transfers Out	1,295	Parks & Recreation	\$ 14,613
Reserved for Future Exp.	4,049	Materials & Services	14,613
Community Development	\$ 6,000	Capital Projects	\$ -
Materials & Services	6,000		
Non-Departmental	\$ 2,452		
Materials & Services	2,452		

General Fund Resources Comparison



GF - Resources

(Fund 10 - Dept. 100)

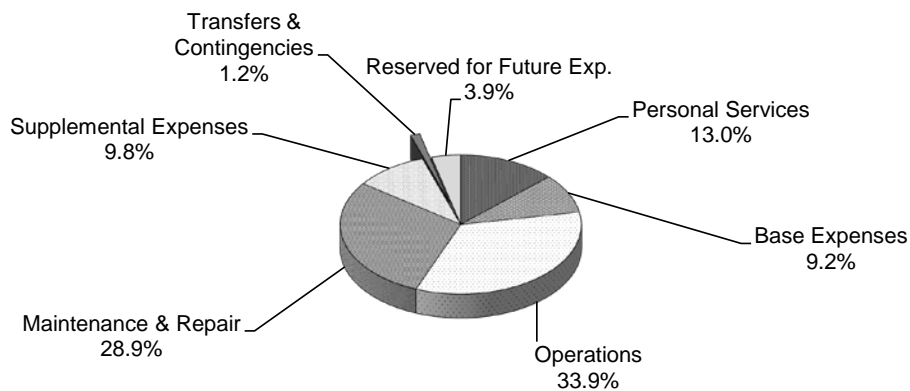
	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Resources							
Beginning Cash Balance	\$ 3,937	\$ 16,507	\$ 14,262	\$ 13,173	\$ 13,173	\$ 13,173	
Beginning Cash Balance-Fire	\$ 32,787	\$ -	\$ -	\$ -	\$ -	\$ -	
Earned Interest	\$ 111	\$ 71	\$ 70	\$ 70	\$ 70	\$ 70	
Intergovernmental Revenue	\$ 12,250	\$ 13,473	\$ 15,581	\$ 11,200	\$ 11,200	\$ 11,200	
State Liquor Commission	2,581	3,323	3,104	3,528	3,528	3,528	
Cigarette Tax	361	397	377	372	372	372	
State Revenue Sharing	2,458	2,585	2,800	2,800	2,800	2,800	
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	
NBFRD Utility Reimbursement	1,350	1,453	2,800	-	-	-	
DLCD Planning Asst. Grant	1,000	-	1,000	-	-	-	
Charter Franchise IGA	-	1,215	1,000	-	-	-	
Revenue from Collections	\$ 7,302	\$ 4,596	\$ 3,300	\$ 3,450	\$ 3,450	\$ 3,450	
Building Permits	3,692	1,067	-	-	-	-	
Permits, Licenses & Fees	692	125	100	100	100	100	
Transient Lodgings Tax-General	1,715	1,878	2,000	2,000	2,000	2,000	
ST Rental Permit Fee	250	200	200	150	150	150	
Police Fines & Assessments	953	1,326	1,000	1,200	1,200	1,200	
Charges for Services	\$ 9,300	\$ 10,700	\$ 10,350	\$ 10,350	\$ 10,350	\$ 10,350	
Hall Rental	1,300	2,350	1,500	1,500	1,500	1,500	
Park Power Fee	-	50	50	50	50	50	
Adm. of Other Funds/Depts.	6,500	6,500	6,500	6,500	6,500	6,500	
Planning Services	-	-	500	500	500	500	
ODFW Lease	1,500	1,800	1,800	1,800	1,800	1,800	
Other Revenue	\$ 32	\$ 56	\$ 2,850	\$ 200	\$ 200	\$ 200	
Miscellaneous	8	56	2,500	200	200	200	
Refunds	24	-	350	-	-	-	
Transfers In	\$ 33,608	\$ 17,200	\$ 33,241	\$ 44,000	\$ 44,000	\$ 44,000	
Timber Fund	33,608	13,200	33,241	44,000	44,000	44,000	
Timber Fund Interfund Loan	-	4,000	-	-	-	-	
Subtotal	\$ 99,327	\$ 62,603	\$ 79,654	\$ 82,443	\$ 82,443	\$ 82,443	
Property Taxes	\$ 46,561	\$ 48,567	\$ 45,500	\$ 47,000	\$ 47,000	\$ 47,000	
Previously Levied Taxes	1,428	1,608	1,200	2,000	2,000	2,000	
Taxes Necessary to Balance	45,133	46,959	44,300	45,000	45,000	45,000	
Total Resources	\$ 145,888	\$ 111,170	\$ 125,154	\$ 129,443	\$ 129,443	\$ 129,443	

GF - Administration

(Fund 10 - Dept. 110)

	Actual	Actual	Adopted	2012-2013			
	2009-2010	2010-2011	2011-2012	Proposed	Approved	Adopted	Adjusted
<u>Requirements</u>							
Personal Services	\$ 14,065	\$ 14,362	\$ 13,117	\$ 13,451	\$ 13,451	\$ 13,451	
Salaries	9,519	9,965	9,003	9,944	9,944	9,944	
Payroll Expenses	4,546	4,397	4,114	3,507	3,507	3,507	
Materials & Services	\$ 60,989	\$ 50,310	\$ 72,801	\$ 84,833	\$ 84,833	\$ 84,833	
Base Expenses	\$ 8,342	\$ 7,059	\$ 7,751	\$ 9,483	\$ 9,483	\$ 9,483	
Utilities	5,970	6,769	6,887	7,201	7,201	7,201	
Insurance	2,372	290	864	2,282	2,282	2,282	
Operations	\$ 45,495	\$ 32,375	\$ 48,850	\$ 35,150	\$ 35,150	\$ 35,150	
Office Supplies	1,937	2,977	3,500	3,000	3,000	3,000	
Professional Services	25,570	5,485	17,000	10,000	10,000	10,000	
Permits/Licensens/Fees/Refunds	400	250	400	400	400	400	
Advertising/Public Notices	2,230	3,782	2,500	2,500	2,500	2,500	
Generator	518	518	750	750	750	750	
Materials & Supplies	1,678	3,026	7,000	3,000	3,000	3,000	
Service Charge	1,449	602	600	600	600	600	
Refunds	-	39	50	50	50	50	
Police Services	10,267	13,200	13,200	14,000	14,000	14,000	
Emergency Management	1,025	-	1,000	500	500	500	
Oregon Govt. Ethics Comm.	421	336	350	350	350	350	
Charter Franchise Legal	-	2,160	2,500	-	-	-	
Maintenance & Repair	\$ 822	\$ 628	\$ 5,000	\$ 30,000	\$ 30,000	\$ 30,000	
Maintenance & Repairs	822	628	5,000	30,000	30,000	30,000	
Supplemental Expenses	\$ 6,330	\$ 10,248	\$ 11,200	\$ 10,200	\$ 10,200	\$ 10,200	
Council Expenses	2,271	3,583	5,000	4,000	4,000	4,000	
City Manager's Expenses	2,876	5,014	4,000	4,000	4,000	4,000	
City Recorder's Expenses	918	1,451	2,000	2,000	2,000	2,000	
Dues & Subscriptions	265	200	200	200	200	200	
Transfers & Contingencies	\$ -	\$ 5,164	\$ 1,213	\$ 1,295	\$ 1,295	\$ 1,295	
Building Reserve Fund	-	1,144	1,213	1,295	1,295	1,295	
Timber Fund Interfund Loan Repay	-	4,020	-	-	-	-	
Reserved for Future Expenditure	\$ -	\$ -	\$ 12,333	\$ 4,049	\$ 4,049	\$ 4,049	
Una. Ending Fund Balance	\$ 16,506	\$ 14,263	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 91,560	\$ 84,099	\$ 99,464	\$ 103,628	\$ 103,628	\$ 103,628	

GF Administration Dept. Requirements



GF - Fire Department

(Fund 10 - Dept. 120)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013		
				Proposed	Approved	Adopted
<u>Requirements</u>						
Personal Services	\$ 5,990					
Salaries	-					
Volunteer Rentention Program	5,933					
Payroll Expenses	57					
Materials & Services	\$ 15,408					
Base Expenses	\$ 182					
Utilities	182					
Insurance	-					
Operations	\$ 15,226					
Office Supplies	-					
Professional Services	-					
Advertising & Public Notices	-					
Testing (Equipment)	-					
Gas, Oil & Accessories	220					
Materials & Supplies	68					
Training	-					
Nehalem Bay Fire/Rescue Dist.	14,938					
Maintenance & Repair	\$ -					
Maintenance & Repairs	-					
Supplemental Expenses	\$ -					
Food & Travel	-					
Dues & Subscriptions	-					
Transfers & Contingencies	\$ 8,340					
Timber Fund	8,340					
Una. Ending Fund Balance	\$ -					
Total Requirements	\$ 29,738					

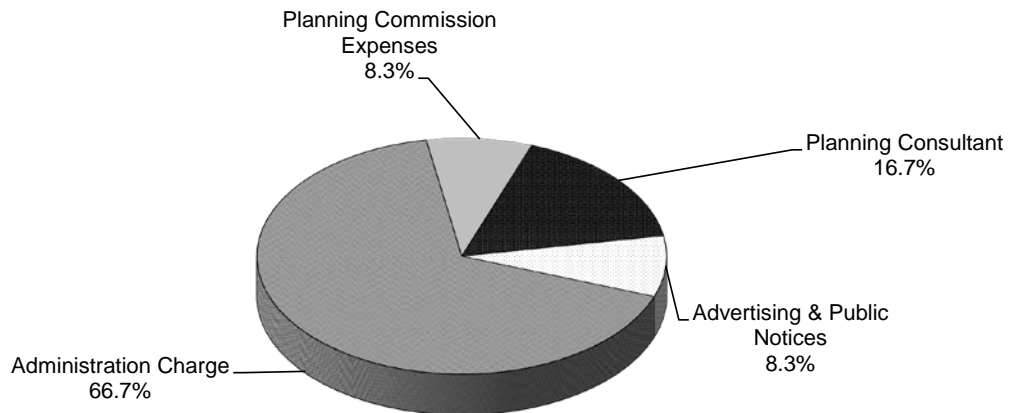
Department was closed beginning on July 1st, 2010, due to creation of the Nehalem Bay Fire & Rescue District

GF - Community Development

(Fund 10 - Dept. 130)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
<u>Requirements</u>							
Materials & Services	\$ 7,935	\$ 4,929	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
Operations	\$ 7,935	\$ 4,929	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
Planning Consultant	-	-	1,000	1,000	1,000	1,000	
Building Inspector	3,784	929	-	-	-	-	
Advertising & Public Notices	151	-	500	500	500	500	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Supplemental Expenses	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	
Planning Commission Expenses	-	-	500	500	500	500	
Una. Ending Fund Balance	\$ -	\$ -	\$ -				
Total Requirements	\$ 7,935	\$ 4,929	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	

GF Community Development Requirements



GF - Non-Departmental

(Fund 10 - Dept. 140)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
<u>Requirements</u>							
Materials & Services	\$ 2,379	\$ 8,381	\$ 2,402	\$ 2,452	\$ 2,452	\$ 2,452	
Supplemental Expenses	\$ 2,379	\$ 8,381	\$ 2,402	\$ 2,452	\$ 2,452	\$ 2,452	
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	202	202	202	202	202	
Local Govt Personnel Inst.	179	179	200	200	200	200	
NCRD Generator	-	5,000	-	-	-	-	
EVCNB	500	500	500	550	550	550	
Vernonia Schools	-	1,000	-	-	-	-	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 2,379	\$ 8,381	\$ 2,402	\$ 2,452	\$ 2,452	\$ 2,452	

GF - Transient Lodging

(Fund 10 - Dept. 145)

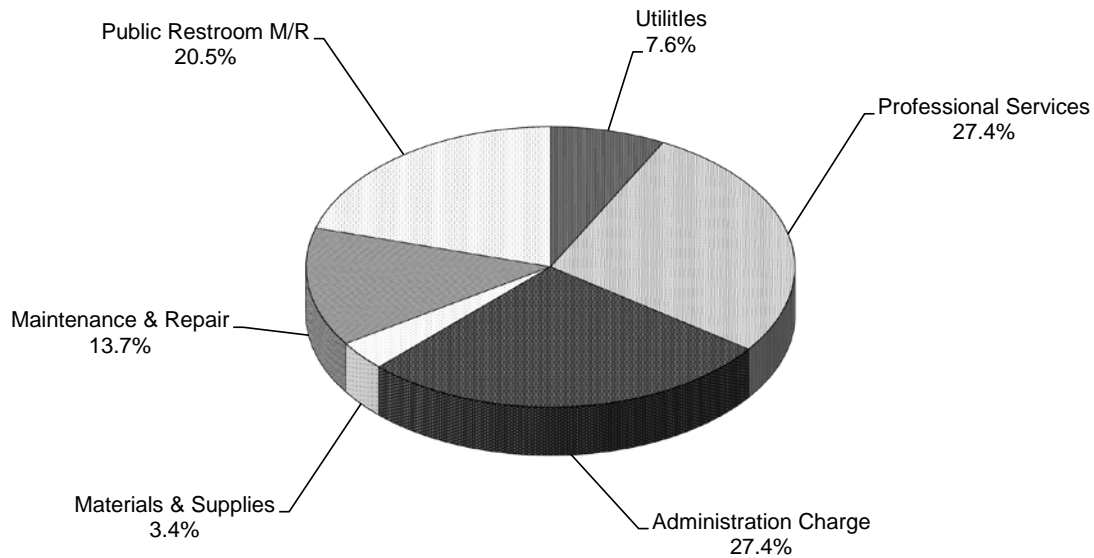
	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
<u>Requirements</u>							
Materials & Services	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	
Supplemental Expenses	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	
Tillamook County EDC	500	500	500	500	500	500	
NBCC/Tourism/VIC	1,000	1,000	1,000	1,000	1,000	1,000	
COL-PAC EDD	250	250	250	250	250	250	
Nehalem Merchants Assn.	1,000	1,000	1,000	1,000	1,000	1,000	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	

GF - Parks & Recreation

(Fund 10 - Dept. 200)

	Actual	Actual	Adopted	2012-2013			Adjusted
	2009-2010	2010-2011	2011-2012	Proposed	Approved	Adopted	
<u>Requirements</u>							
Materials & Services	\$ 11,526	\$ 11,011	\$ 14,538	\$ 14,613	\$ 14,613	\$ 14,613	
Base Expenses	\$ 763	\$ 847	\$ 1,038	\$ 1,113	\$ 1,113	\$ 1,113	
Utilites	763	847	1,038	1,113	1,113	1,113	
Operations	\$ 7,900	\$ 7,575	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	
Professional Services	3,900	3,575	4,000	4,000	4,000	4,000	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Materials & Supplies	-	-	500	500	500	500	
Maintenance & Repair	\$ 2,863	\$ 2,589	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Maintenance & Repair	1,272	819	2,000	2,000	2,000	2,000	
Public Restroom M/R	1,591	1,770	3,000	3,000	3,000	3,000	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 11,526	\$ 11,011	\$ 14,538	\$ 14,613	\$ 14,613	\$ 14,613	

GF Parks & Recreation Requirements

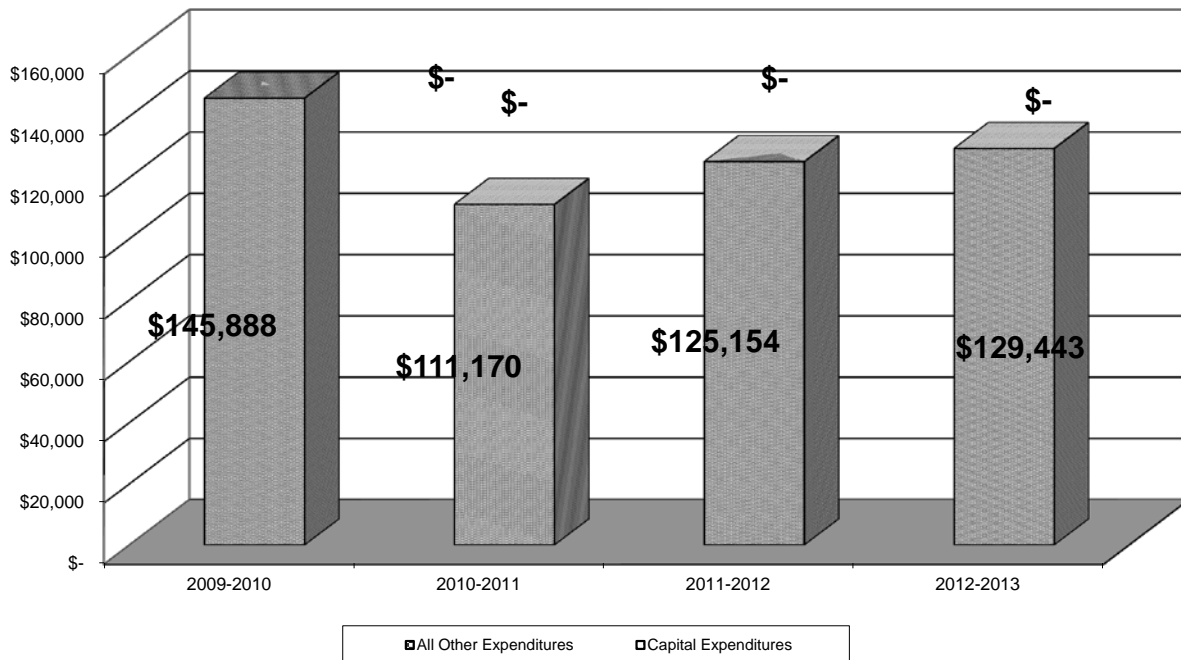


GF - Capital Projects

(Fund 10 - Dept. 150)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
<u>Requirements</u>							
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	-	-	-	-	-	-	
City Park	-	-	-	-	-	-	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

GF Capital Requirements v. All Other GF Requirements

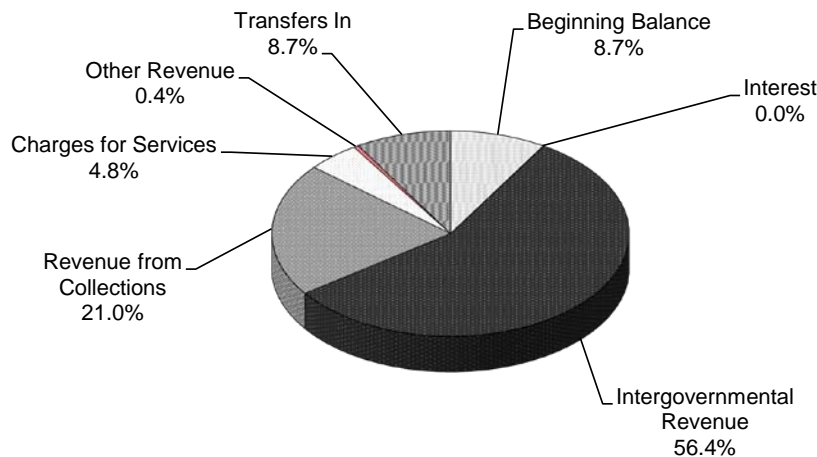


Street Fund

(Fund 20 - Dept. 200)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Revenues							
Beginning Balance	\$ 93	\$ 10,474	\$ 14,695	\$ 10,052	\$ 10,052	\$ 10,052	
Interest	\$ 53	\$ 57	\$ 50	\$ 50	\$ 50	\$ 50	
Intergovernmental Revenue	\$ 15,289	\$ 14,248	\$ 69,012	\$ 65,152	\$ 65,152	\$ 65,152	
ODOT Gas Tax	10,407	12,479	14,664	15,152	15,152	15,152	
SCA Grant	4,882	-	-	50,000	50,000	50,000	
CCIS Grant	-	1,769	-	-	-	-	
FEMA Reimbursements	-	-	54,348	-	-	-	
Revenue from Collections	\$ 20,585	\$ 21,195	\$ 20,500	\$ 24,300	\$ 24,300	\$ 24,300	
Nehalem Tel Franchise Fee	2,084	2,090	2,000	2,000	2,000	2,000	
Charter Comm. Franchise Fee	2,628	2,754	2,700	2,700	2,700	2,700	
Western OR Waste Franchise Fee	2,283	2,305	2,200	2,300	2,300	2,300	
PUD Service Agreement	12,074	12,544	12,000	12,600	12,600	12,600	
Parking Lot Lease-Merchants	1,516	1,502	1,600	1,700	1,700	1,700	
Permits, Licenses & Fees	-	-	-	3,000	3,000	3,000	
Charges for Services	\$ 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	
Other Revenue	\$ 186	\$ 95	\$ 620	\$ 500	\$ 500	\$ 500	
Miscellaneous	165	95	620	500	500	500	
Refunds	21	-	-	-	-	-	
Transfers In	\$ -	\$ 7,500	\$ 139,806	\$ 10,000	\$ 10,000	\$ 10,000	
Timber Fund	-	7,500	139,806	10,000	10,000	10,000	
Sub-Total	\$ 41,706	\$ 59,069	\$ 250,183	\$ 115,554	\$ 115,554	\$ 115,554	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Revenue	\$ 41,706	\$ 59,069	\$ 250,183	\$ 115,554	\$ 115,554	\$ 115,554	

FY 2012-2013 Street Fund Resources

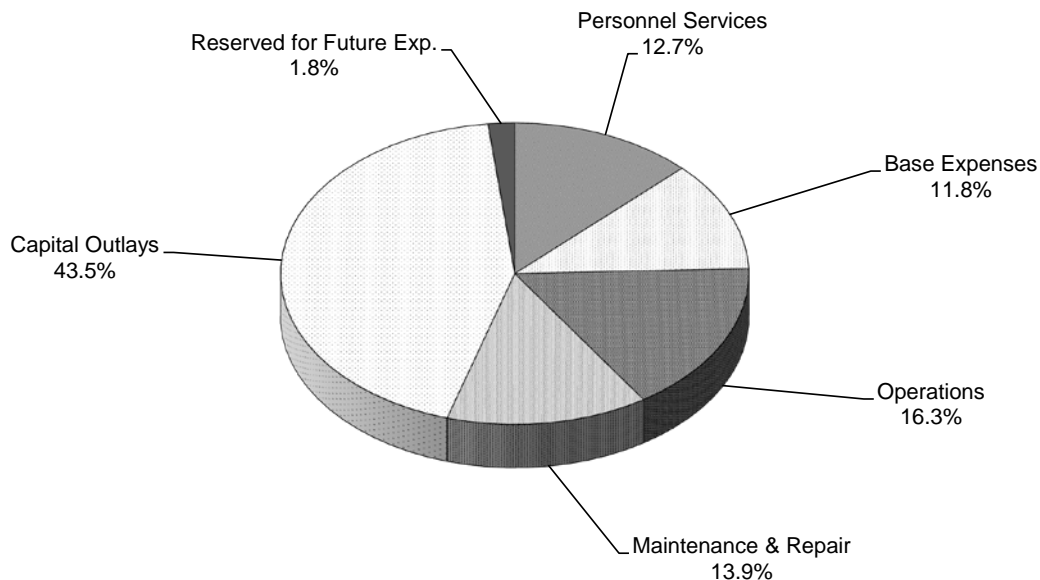


Street Fund (cont.)

(Fund 20 - Dept. 200)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Requirements							
Personal Services	\$ 13,293	\$ 14,100	\$ 13,878	\$ 14,569	\$ 14,569	\$ 14,569	
Salaries	8,211	8,622	8,630	9,061	9,061	9,061	
Payroll Expenses	5,082	5,478	5,248	5,508	5,508	5,508	
Materials & Services	\$ 15,740	\$ 27,785	\$ 99,533	\$ 48,251	\$ 48,251	\$ 48,251	
Base Expenses	\$ 11,790	\$ 7,978	\$ 9,933	\$ 13,551	\$ 13,551	\$ 13,551	
Utilities	7,575	7,513	8,493	9,333	9,333	9,333	
Insurance	4,215	465	1,440	4,218	4,218	4,218	
Operations	\$ 3,810	\$ 9,854	\$ 18,600	\$ 18,700	\$ 18,700	\$ 18,700	
Professional Services	1,032	7,564	12,000	8,000	8,000	8,000	
Engineering/Consulting	-	-	2,000	6,000	6,000	6,000	
Materials & Supplies	1,261	788	3,000	3,000	3,000	3,000	
Parking Lot Lease	1,517	1,502	1,600	1,700	1,700	1,700	
Maintenance & Repair	\$ 140	\$ 9,953	\$ 71,000	\$ 16,000	\$ 16,000	\$ 16,000	
Maintenance & Repair	140	610	1,000	1,000	1,000	1,000	
Streets M/R	-	9,343	70,000	15,000	15,000	15,000	
Capital Outlays	\$ -	\$ 1,784	\$ 73,458	\$ 50,000	\$ 50,000	\$ 50,000	
Equipment	-	1,784	69,200	-	-	-	
Street Improvement Project	-	-	4,258	50,000	50,000	50,000	
Transfers & Contingencies	\$ 2,200	\$ 705	\$ 55,562	\$ 629	\$ 629	\$ 629	
Timber Fund Out	2,200	-	54,348	-	-	-	
Building Reserve Fund Out	-	705	1,214	629	629	629	
Reserved for Future Expenditure	\$ -	\$ -	\$ 7,752	\$ 2,105	\$ 2,105	\$ 2,105	
Una. Ending Fund Balance	\$ 10,473	\$ 14,695	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 41,706	\$ 59,069	\$ 250,183	\$ 115,554	\$ 115,554	\$ 115,554	

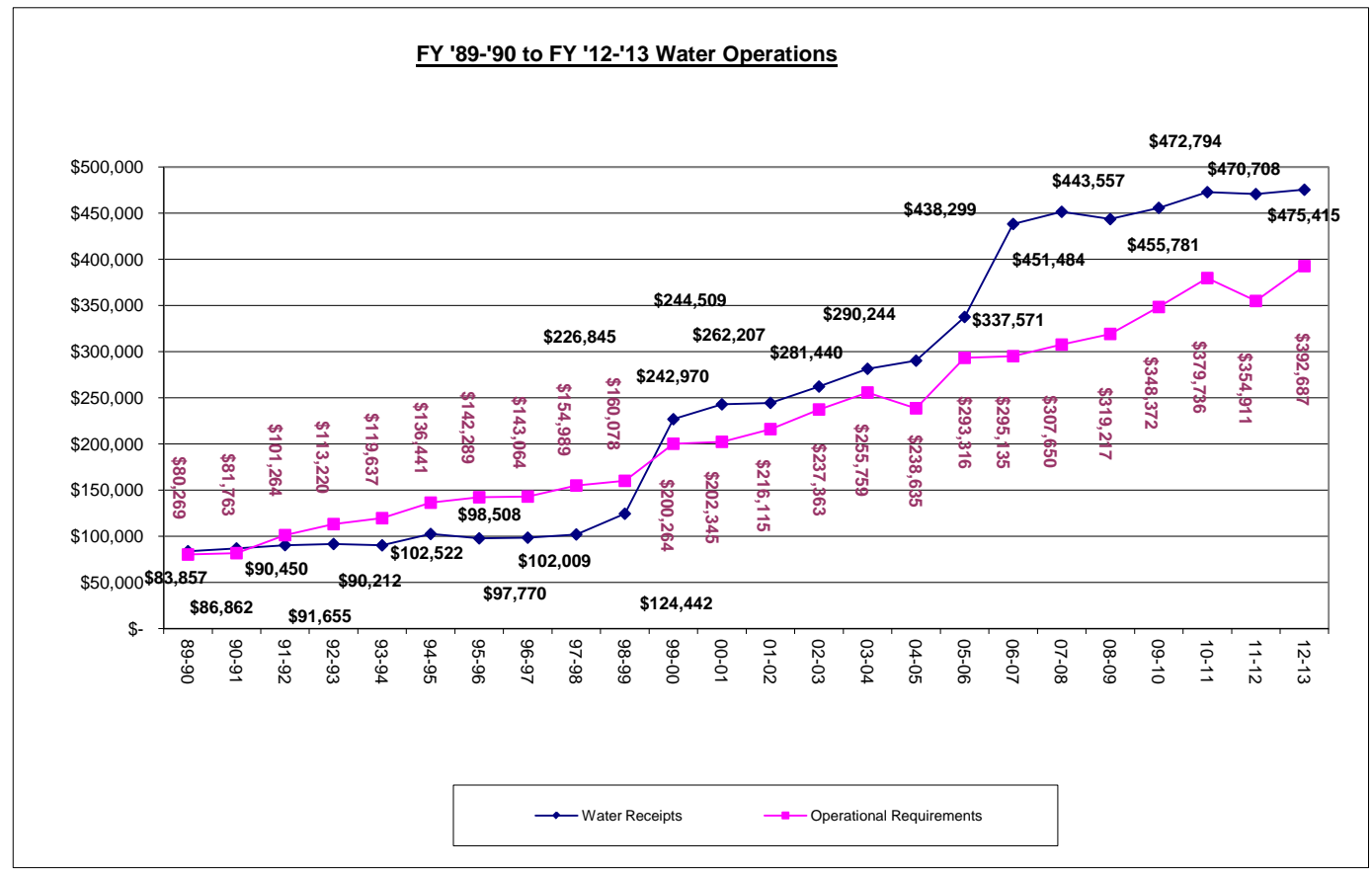
FY 2012-2013 Street Fund Requirements



Water Fund

(Fund 30 - Dept. 200)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Revenues							
Beginning Balance	\$ 230,496	\$ 216,210	\$ 166,515	\$ 187,070	\$ 187,070	\$ 187,070	
Interest	\$ 1,248	\$ 740	\$ 800	\$ 800	\$ 800	\$ 800	
Charges for Services	\$ 458,364	\$ 475,376	\$ 474,808	\$ 478,015	\$ 478,015	\$ 478,015	
Water Receipts	455,781	472,794	470,708	475,415	475,415	475,415	
Water Connections	2,500	2,582	4,000	2,500	2,500	2,500	
Material Sales	83	-	100	100	100	100	
Other Revenue	\$ 405	\$ 7,864	\$ 50	\$ 50	\$ 50	\$ 50	
Miscellaneous	8	7,864	50	50	50	50	
Refunds	397	-	-	-	-	-	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 690,513	\$ 700,190	\$ 642,173	\$ 665,935	\$ 665,935	\$ 665,935	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Bal.	-	-	-	-	-	-	
Total Revenue	\$ 690,513	\$ 700,190	\$ 642,173	\$ 665,935	\$ 665,935	\$ 665,935	

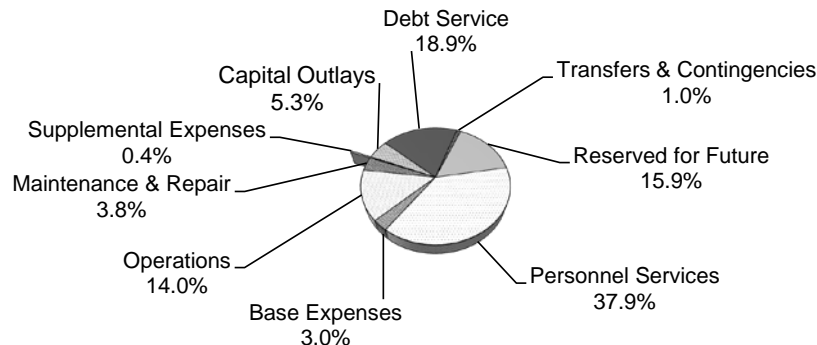


Water Fund (cont.)

(Fund 30 - Dept. 200)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Requirements							
Personnel Services	\$ 246,078	\$ 256,024	\$ 236,868	\$ 252,183	\$ 252,183	\$ 252,183	
Salaries	159,573	167,288	157,687	171,046	171,046	171,046	
Payroll Expenses	86,505	88,736	79,181	81,137	81,137	81,137	
Materials & Services	\$ 102,294	\$ 123,712	\$ 118,043	\$ 140,504	\$ 140,504	\$ 140,504	
Base Expenses	\$ 15,132	\$ 8,631	\$ 13,443	\$ 19,904	\$ 19,904	\$ 19,904	
Utilities	7,750	7,491	10,732	11,633	11,633	11,633	
Insurance	7,382	1,140	2,711	8,271	8,271	8,271	
Operations	\$ 77,195	\$ 106,578	\$ 71,000	\$ 93,000	\$ 93,000	\$ 93,000	
Billing Supplies	6,566	3,487	4,000	4,000	4,000	4,000	
Professional Services	35,829	61,230	15,000	15,000	15,000	15,000	
Engineering/Consulting	-	-	4,000	25,000	25,000	25,000	
Advertising & Public Notices	231	245	1,000	1,000	1,000	1,000	
Testing (Water)	2,147	3,666	5,000	5,000	5,000	5,000	
Gas, Oil & Accessories	4,861	4,375	5,000	6,000	6,000	6,000	
Filtration Plant Operation	16,267	18,963	15,000	15,000	15,000	15,000	
Chemicals & Supplies	960	1,499	2,000	2,000	2,000	2,000	
Materials & Supplies	10,334	13,113	20,000	20,000	20,000	20,000	
Refunds	-	-	-	-	-	-	
Maintenance & Repair	\$ 7,565	\$ 7,333	\$ 31,000	\$ 25,000	\$ 25,000	\$ 25,000	
Maintenance & Repair	1,795	2,335	20,000	15,000	15,000	15,000	
Dams Road M/R	4,750	-	6,000	5,000	5,000	5,000	
Reservoir M/R	1,020	4,998	5,000	5,000	5,000	5,000	
Supplemental Expenses	\$ 2,402	\$ 1,170	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	
Food & Travel	981	611	1,000	1,000	1,000	1,000	
Training	620	25	1,000	1,000	1,000	1,000	
Dues & Subscriptions	801	534	600	600	600	600	
Capital Outlays	\$ 125,931	\$ 147,208	\$ 125,932	\$ 35,000	\$ 35,000	\$ 35,000	
OECDD SDWRLF Repayment	125,931	125,931	125,932	-	-	-	
Vehicles	-	21,277	-	-	-	-	
Equipment	-	-	-	35,000	35,000	35,000	
Debt Service	\$ -	\$ -	\$ -	\$ 125,932	\$ 125,932	\$ 125,932	
OECDD SDWRLF Repayment	-	-	-	125,932	125,932	125,932	
Transfers & Contingencies	\$ -	\$ 6,731	\$ 6,258	\$ 6,660	\$ 6,660	\$ 6,660	
Building Reserve Fund Out	-	6,731	6,258	6,660	6,660	6,660	
Reserved for Future Exp.	\$ -	\$ -	\$ 155,072	\$ 105,656	\$ 105,656	\$ 105,656	
Una. Ending Fund Balance	\$ 216,210	\$ 166,515	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 690,513	\$ 700,190	\$ 642,173	\$ 665,935	\$ 665,935	\$ 665,935	

FY 2012-2013 Water Fund Requirements

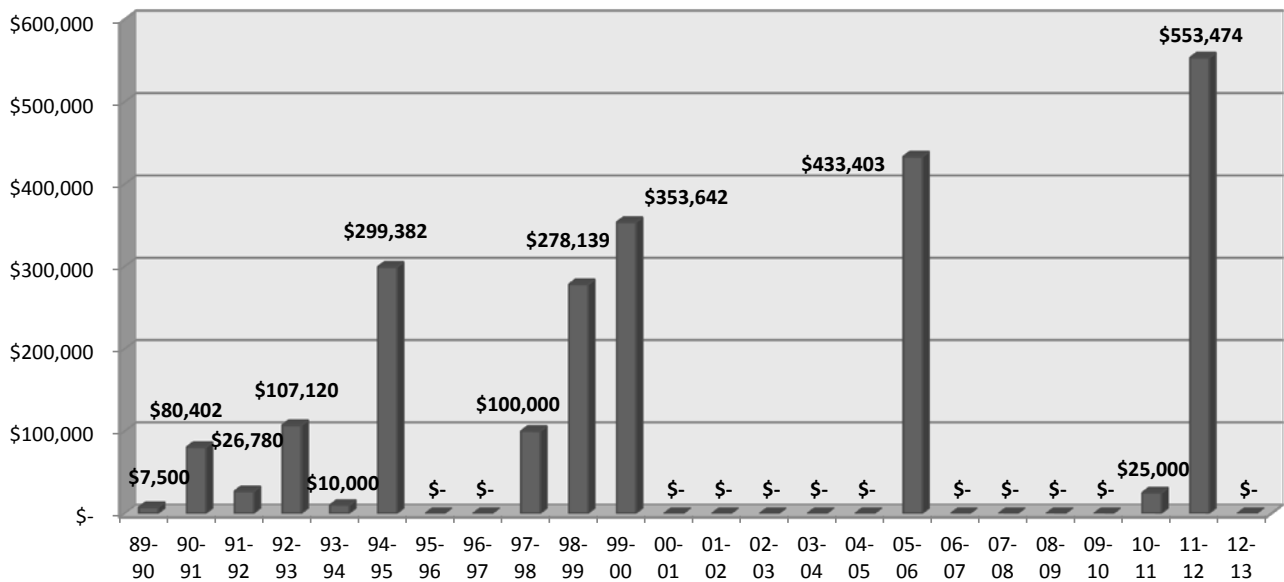


Timber Fund

(Fund 40 - Dept. 400)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Revenues							
Beginning Balance	\$ 83,193	\$ 56,350	\$ 46,908	\$ 429,656	\$ 429,656	\$ 429,656	
Interest	\$ 362	\$ 188	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	
Revenue from Collections	\$ -	\$ 25,000	\$ 553,474	\$ -	\$ -	\$ -	
Timber Sales	-	-	553,474	-	-	-	
Timber Sale Deposit	-	25,000	-	-	-	-	
Transfers In	\$ 10,540	\$ 4,020	\$ 54,348	\$ -	\$ -	\$ -	
General Fund	8,340	-	-	-	-	-	
Street Fund	2,200	-	54,348	-	-	-	
GF Interfund Loan Repay In	-	4,020	-	-	-	-	
Sub-Total	\$ 94,095	\$ 85,558	\$ 655,730	\$ 430,856	\$ 430,856	\$ 430,856	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Revenue	\$ 94,095	\$ 85,558	\$ 655,730	\$ 430,856	\$ 430,856	\$ 430,856	

1989 - Present Timber Sales

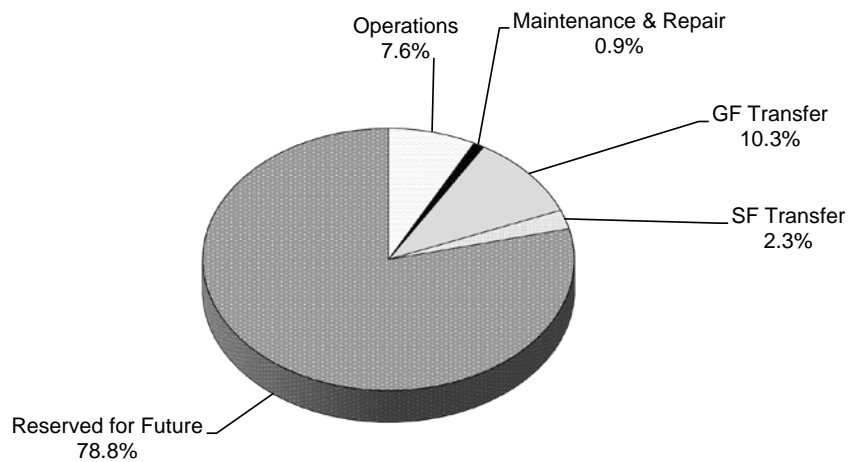


Timber Fund (cont.)

(Fund 40 - Dept. 400)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Requirements							
Materials & Services	\$ 4,137	\$ 13,375	\$ 54,300	\$ 36,500	\$ 36,500	\$ 36,500	
Operations	\$ 4,137	\$ 13,375	\$ 52,300	\$ 32,500	\$ 32,500	\$ 32,500	
Timber Consultants/Refor.	2,361	11,599	50,000	30,000	30,000	30,000	
Fire Protection	1,776	1,776	2,300	2,500	2,500	2,500	
Timber Sale Deposit Refund	-	-	-	-	-	-	
Maintenance & Repair	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	
Timber Roads M/R	-	-	2,000	4,000	4,000	4,000	
Transfers & Contingencies	\$ 33,608	\$ 25,275	\$ 169,889	\$ 58,309	\$ 58,309	\$ 58,309	
General Fund	33,608	13,200	38,141	44,000	44,000	44,000	
Street Fund	-	7,500	124,348	10,000	10,000	10,000	
Building Reserve Fund Out	-	575	7,400	4,309	4,309	4,309	
GF Interfund Loan Out	-	4,000	-	-	-	-	
Reserved for Future Exp.	\$ -	\$ -	\$ 431,541	\$ 336,047	\$ 336,047	\$ 336,047	
Una. Ending Fund Balance	\$ 56,350	\$ 46,908	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 94,095	\$ 85,558	\$ 655,730	\$ 430,856	\$ 430,856	\$ 430,856	

FY 2012-2013 Timber Fund Requirements

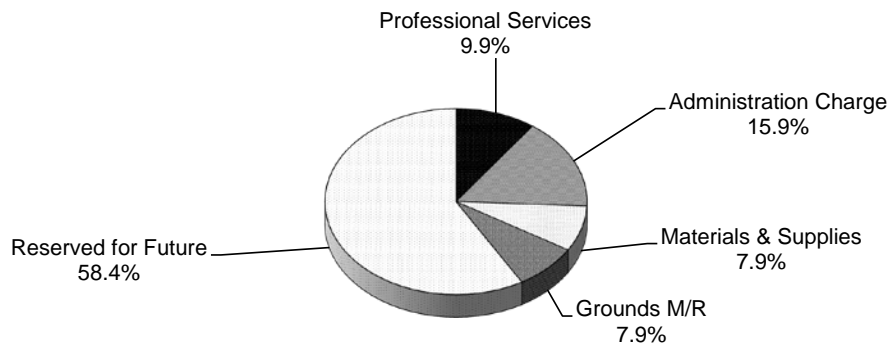


Cemetery Fund

(Fund 50 - Dept. 500)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Resources							
Beginning Cash Balance	\$ 39,330	\$ 35,254	\$ 24,841	\$ 23,102	\$ 23,102	\$ 23,102	
Interest	\$ 201	\$ 136	\$ 150	\$ 70	\$ 70	\$ 70	
Charges for Services	\$ 6,625	\$ 1,650	\$ 2,100	\$ 2,050	\$ 2,050	\$ 2,050	
Plot Sales	6,500	1,500	2,000	2,000	2,000	2,000	
Grave Marking	125	150	100	50	50	50	
Sub-Total	\$ 46,156	\$ 37,040	\$ 27,091	\$ 25,222	\$ 25,222	\$ 25,222	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ 46,156	\$ 37,040	\$ 27,091	\$ 25,222	\$ 25,222	\$ 25,222	
Requirements							
Materials & Services	\$ 10,902	\$ 8,688	\$ 13,000	\$ 10,500	\$ 10,500	\$ 10,500	
Operations	\$ 9,970	\$ 7,704	\$ 11,000	\$ 8,500	\$ 8,500	\$ 8,500	
Professional Services	747	3,704	4,000	2,500	2,500	2,500	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Materials & Supplies	5,223	-	3,000	2,000	2,000	2,000	
Maintenance & Repair	\$ 932	\$ 984	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Grounds M/R	932	984	2,000	2,000	2,000	2,000	
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserved for Future Exp.	\$ -	\$ -	\$ 14,091	\$ 14,722	\$ 14,722	\$ 14,722	
Una. Ending Fund Balance	\$ 35,254	\$ 28,352	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 46,156	\$ 37,040	\$ 27,091	\$ 25,222	\$ 25,222	\$ 25,222	

FY 2012-2013 Cemetery Fund Requirements



Water Capital Projects Fund

(Fund 60 - Dept. 200)

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Resources							
<u>Beginning Cash Balance</u>	\$ 81,381	\$ 98,096	\$ 114,727	\$ 131,300	\$ 131,300	\$ 131,300	
<u>Earned Interest</u>	\$ 539	\$ 456	\$ 500	\$ 250	\$ 250	\$ 250	
<u>Charges for Services</u>	\$ 16,175	\$ 16,175	\$ 19,410	\$ 16,175	\$ 16,175	\$ 16,175	
System Develop. Charges	16,175	16,175	19,410	16,175	16,175	16,175	
<u>Transfers In</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Fund Transfer In	-	-	-	-	-	-	
Sub-Total	\$ 98,095	\$ 114,727	\$ 134,637	\$ 147,725	\$ 147,725	\$ 147,725	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ 98,095	\$ 114,727	\$ 134,637	\$ 147,725	\$ 147,725	\$ 147,725	
Requirements							
<u>Capital Outlays</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Distribution System	-	-	-	-	-	-	
Water Transmission Line	-	-	-	\$ -	\$ -	\$ -	
<u>Reserved for Future Exp.</u>	\$ -	\$ -	\$ -	\$ 147,725	\$ 147,725	\$ 147,725	
Una. Ending Fund Balance	\$ 98,095	\$ 114,727	\$ 134,637	\$ -	\$ -	\$ -	
Total Requirements	\$ 98,095	\$ 114,727	\$ 134,637	\$ 147,725	\$ 147,725	\$ 147,725	

VFW Flag Reserve Fund

(Fund 80 - Dept. 200)

Review Year: 2018

	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Resources							
<u>Beginning Cash Balance</u>	\$ 2,012	\$ 1,692	\$ 1,362	\$ 1,396	\$ 1,396	\$ 1,396	
<u>Earned Interest</u>	\$ 11	\$ 7	\$ 7	\$ 5	\$ 5	\$ 5	
<u>Other Revenue</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gifts & Donations	-	-	-	-	-	-	
<u>Sub-total</u>	\$ 2,023	\$ 1,699	\$ 1,369	\$ 1,401	\$ 1,401	\$ 1,401	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ 2,023	\$ 1,699	\$ 1,369	\$ 1,401	\$ 1,401	\$ 1,401	
Requirements							
<u>Materials & 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>	\$ 1,692	\$ 1,699	\$ 1,019	\$ 1,051	\$ 1,051	\$ 1,051	
Total Requirements	\$ 2,023	\$ 1,699	\$ 1,369	\$ 1,401	\$ 1,401	\$ 1,401	

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 2009-2010	Actual 2010-2011	Adopted 2011-2012	2012-2013			Adjusted
				Proposed	Approved	Adopted	
Resources							
Beginning Cash Balance	\$ -	\$ -	\$ 9,192	\$ 25,346	\$ 25,346	\$ 25,346	
Earned Interest	\$ -	\$ 36	\$ 40	\$ 40	\$ 40	\$ 40	
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers In	\$ -	\$ 9,155	\$ 16,085	\$ 13,420	\$ 13,420	\$ 13,420	
General Fund Transfer In	-	1,144	1,213	1,295	1,295	1,295	
Street Fund Transfer In	-	705	1,214	1,156	1,156	1,156	
Water Fund Transfer In	-	6,731	6,258	6,660	6,660	6,660	
Timber Fund Transfer In	-	575	7,400	4,309	4,309	4,309	
Sub-total	\$ -	\$ 9,191	\$ 25,317	\$ 38,806	\$ 38,806	\$ 38,806	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ -	\$ 9,191	\$ 25,317	\$ 38,806	\$ 38,806	\$ 38,806	
Requirements							
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserved for Future Exp.	\$ -	\$ 9,191	\$ 25,317	\$ 38,806	\$ 38,806	\$ 38,806	
Total Requirements	\$ -	\$ 9,191	\$ 25,317	\$ 38,806	\$ 38,806	\$ 38,806	

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.

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary(cont.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary(cont.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary(cont.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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