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City of Nehalem 2015-2016 Fiscal Year Budget



35900 8th Street - PO Box 143
Nehalem, OR 97131
(503) 368-5627
(503) 368-4175 (fax)
manager@ci.nehalem.or.us
www.ci.nehalem.or.us

Budget Message



CITY OF NEHALEM

35900 8th Street - P.O. Box 143

Nehalem, OR 97131

Tel. (503) 368-5627

Fax (503) 368-4175

To the Citizens of the City of Nehalem:

It is my privilege to present to you the Fiscal Year 2015-2016 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, 2015 and ending June 30th, 2016. It is the most comprehensive operating policy adopted by the City of Nehalem.

THE BUDGET DOCUMENT

The FY 2015-2016 Budget is presented here on a Fund-by-Fund basis, detailing resources and requirements for the last three Fiscal Years (including the current Year) as well as the proposed levels for Fiscal Year '15-'16 in all Funds of the City. These details provide an indication of the resources and requirements the City has experienced in the past, in relation to the current and proposed Fiscal Year's Budget.

FISCAL YEAR 2015-2016

The Budget for FY 15-16 totals \$1,878,971, a decrease of 9.5%, or \$125,957 from FY '14-'15. The Budget amount includes **\$826,790 in Unappropriated Ending Fund Balances (monies in the budget, but not budgeted to be spent)**. The Budget includes \$20,000 to finish paying for a required new Master Water Plan, \$28,000 for a required Remote Monitoring and Alarming System for the Water Treatment Plant, \$33,502 for a new Public Works truck, \$19,000 for a dump bed and grader blade to go on the 2007 F450, and \$28,000 in Contingency. We are budgeting only **\$1,052,181 for actual expenditures of which \$80,502 are for Capital Expenditures (expenditures with a life span of over 5 years)**. With strict fiscal oversight and the benefits of the 2006-2008 Water Distribution Project, the City is continuing to succeed in operating efficiently and effectively. 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, while continuing to serve the needs of their citizens.

Property taxes estimated to be received total \$46,000 and include monies to be received from FY '15-'16's levy (\$44,000) and monies owed from previous tax years (\$2,000). Total property taxes equal less than 2.0% of all Resources for FY 15-16, and comprise 28% of all Resources in the General Fund.

With very few exceptions, overall requirements are held to the same or less amounts as in FY 14-15. The largest categories of Requirements include monies Reserved for Future Expenditure 44%, (of that amount, 51% is in the Timber Fund while another 30% is related to the Water System). It should be noted that the City moved to a new Preferred Provider medical insurance plan in FY '11-'12 that has netted a substantial savings to the City. However total insurance/benefits costs for the City are expected to increase by 24% this coming year due to losses within our self-insured group. The biggest insurance premium increase is in the property and liability policies.

Non-routine Requirements include: \$15,000 to continue the Police Services contract with the City of Manzanita for supplemental patrols within the City, \$28,000 for a Remote Monitoring and Alarming System for the Water Treatment Plant as required by Water Resources and a \$28,000 contingency fund

Budget Message (cont.)

that will allow the City to transfer funds, **only if necessary**, without the expense of a Supplemental Budget; there is also an additional \$20,000 for a required new Master Water Plan and Water Management and Conservation Plan, \$33,502 for a new truck to replace a 10 year old truck with an additional \$6,000 for a utility bed for that truck and \$19,000 to put a dump bed and grader blade on the 2007 F450 purchased in the 2014-2015 fiscal year. There are no other Capital Expenditures in this budget.

Fees, Charges & Monetary Penalties in FY '15-'16

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 '15-'16, 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.

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 City has no plans to issue any further debt or enter into any Loan Agreements in Fiscal Year 2015-2016.

It has been my privilege to present to you the Fiscal Year 2015-2016 Budget. Thank you.

Respectfully submitted,



Dale Shafer,
City Manager

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

CITY OF NEHALEM

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year __2015-2016__			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
1	29,094	61,353	49,000	1. Available cash on hand* (cash basis) or	66,856	66,856	66,856	1
2				2. Net working capital (accrual basis)				2
3	2,989	3,090	2,000	3. Previously levied taxes estimated to be received	2,000	2,000	2,000	3
4	188	216	80	4. Interest	90	90	90	4
5	44,000	28,643	28,693	5. Transferred IN, from other funds	30,000	30,000	30,000	5
6				6 OTHER RESOURCES				6
7	3,623	3,509	3,743	7 State Liquor Commission	3,509	3,509	3,509	7
8	384	373	375	8 Cigarette Tax	372	372	372	8
9	3,037	3,143	2,800	9 State Revenue Sharing	2,800	2,800	2,800	9
10	3,000	3,000	3,000	10 DLCDC Coastal Grant	2,600	2,600	2,600	10
11	4,857	0	2,400	11 Charter Franchise	0	0	0	11
12	100	815	200	12 Permits, Licenses & Fees	700	700	700	12
13	1,273	887	1,200	13 Transient Lodging Tax	1,500	1,500	1,500	13
14	150	200	200	14 ST Rental Fees	200	200	200	14
15	12,413	9,706	3,000	15 Police Fines & Assessments	6,000	6,000	6,000	15
16	1,700	750	500	16 Hall Rental	500	500	500	16
17	1,350	2,350	1,000	17 DLCDC Planning Grant	1,000	1,000	1,000	17
18	600	0	0	18 ODFW Lease	0	0	0	18
19	16	1096	50	19 Miscellaneous	50	50	50	19
20	1,215	102	0	20 Refunds	0	0	0	20
21	3,000	3,709	1,300	21 Marine Assistance Program	1,300	1,300	1,300	21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	112989	122942	99541	29. Total resources, except taxes to be levied	119477	119477	119477	29
30			46,000	30. Taxes estimated to be received	46,000	46,000	46,000	30
31	46702	45491		31. Taxes collected in year levied				31
32	159691	168433	145541	32. TOTAL RESOURCES	165477	165477	165477	32

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

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND - ADMINISTRATION
CITY OF NEHALEM**

	Historical Data			REQUIREMENTS FOR: <u>GENERAL FUND</u>	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
PERSONNEL SERVICES								
1	4,468	4,312	5,331	1 City Manager/Recorder	5,602	5,602	5,602	1
2	3,319	3,348	4,020	2 Assistant City Recorder	4,224	4,224	4,224	2
3	3,881	6,132	5,397	3 Payroll Expenses	6,812	6,812	6,812	3
4			0	4				4
5				5				5
6				6				6
7	11,668	13,792	14,748	7 TOTAL PERSONNEL SERVICES	16,638	16,638	16,638	7
8	0.20	0.20	0.20	8 Total Full-Time Equivalent (FTE)	0.20	0.20	0.20	8
MATERIALS AND SERVICES								
9				SEE SCHEDULE LB31				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18	75,576	64,992	70,982	18 TOTAL MATERIALS AND SERVICES	70,526	70,526	70,526	18
CAPITAL OUTLAY								
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL CAPITAL OUTLAY	0	0	0	25
26	87,244	78,784	85,730	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	87,164	87,164	87,164	26
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS								
27			0					27
28								28
29								29
30								30
31	87,244	78,784	85,730	31 TOTAL ORG./PROG. REQUIREMENTS	87,164	87,164	87,164	31

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND - ADMINISTRATION

CITY OF NEHALEM

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2015-2016			Total
	Actual		Adopted Budget This Year 2014-2015				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014								
1				1 MATERIALS AND SERVICES						1
2	4,826	4,857	7,301	2 Utilities			6,301	6,301	6,301	2
3	2,030	2,076	3,131	3 Insurance			4,725	4,725	4,725	3
4	2,979	2,021	0	4 Office Supplies			0	0	0	4
5	23,722	13,816	16,000	5 Professional Services			16,500	16,500	16,500	5
6	0	122	200	6 Permits/Licenses/Fees			200	200	200	6
7	1,415	747	2,500	7 Advertising/Public Notices			1,000	1,000	1,000	7
8	0		550	8 Generator			550	550	550	8
9	2,850	3,265	7,000	9 Materials and Supplies			8,000	8,000	8,000	9
10	425	309	200	10 Bank Service Charge			150	150	150	10
11	0	0	50	11 Refunds			50	50	50	11
12	13,200	14,400	15,000	12 Police Services Contract			15,000	15,000	15,000	12
13	0	0	500	13 Emergency Management			500	500	500	13
14	3,771	4,621	4,000	14 Council Expenses			3,000	3,000	3,000	14
15	4,517	6,099	5,000	15 City Manager Expenses			6,000	6,000	6,000	15
16	1,975	2,378	3,000	16 City Recorder Expenses			4,000	4,000	4,000	16
17	174	168	200	17 Dues & Subscriptions			200	200	200	17
18	0	6,000	2,000	18 Ordinance Codification			0	0	0	18
19	260	413	450	19 Oregon Government Ethics Commission			450	450	450	19
20	2,988	730	0	20 Charter Franchise Legal			0	0	0	20
21	10,444	2,970	3,900	21 Maintenance and Repair			3,900	3,900	3,900	21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31				31 Ending balance (prior years)						31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	75576	64992	70982	33 TOTAL REQUIREMENTS			70526	70526	70526	33

* include a schedule of pay ranges

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND - TRANSIENT LODGING**

CITY OF NEHALEM

	Historical Data			REQUIREMENTS FOR: <u>(Name of Org. Unit or Program)</u>	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
8				8 Total Full-Time Equivalent (FTE)				8
				MATERIALS AND SERVICES				
9	518	518	540	9 Tillamook County EDC	540	540	540	9
10	1,000	0	0	10 NBCC/Tourism	0	0	0	10
11	250	250	250	11 COL-PAC EDD	250	250	250	11
12	1,000	1,000	1,000	12 Nehalem Merchants Assn.	1,000	1,000	1,000	12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18	2,768	1,768	1,790	18 TOTAL MATERIALS AND SERVICES	1,790	1,790	1,790	18
				CAPITAL OUTLAY				
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL CAPITAL OUTLAY	0	0	0	25
26	2,768	1,768	1,790	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,790	1,790	1,790	26
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
27				27				27
28				28				28
29				29				29
30				30				30
31	2,768	1,768	1,790	31 TOTAL ORG./PROG. REQUIREMENTS	1,790	1,790	1,790	31

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND - COMMUNITY DEVELOPMENT**

CITY OF NEHALEM

	Historical Data			REQUIREMENTS FOR: <u>Community Development</u>	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
8				8 Total Full-Time Equivalent (FTE)				8
				MATERIALS AND SERVICES				
9	0	0	1,000	9 Planning Consultant	1,000	1,000	1,000	9
10	0	0	500	10 Advertising & Public Notice	500	500	500	10
11	0	0	0	11 Administration Charge	0	0	0	11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18	0	0	1,500	18 TOTAL MATERIALS AND SERVICES	1,500	1,500	1,500	18
				CAPITAL OUTLAY				
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL CAPITAL OUTLAY	0	0	0	25
26	0	0	1,500	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,500	1,500	1,500	26
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
27				27				27
28				28				28
29				29				29
30				30				30
31	0	0	1,500	31 TOTAL ORG./PROG. REQUIREMENTS	1,500	1,500	1,500	31

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND - PARKS & RECREATION
CITY OF NEHALEM**

	Historical Data			REQUIREMENTS FOR: PARKS & RECREATION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
	PERSONNEL SERVICES							
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
8				8 Total Full-Time Equivalent (FTE)				8
	MATERIALS AND SERVICES							
9	662	670	700	9 Utilities	700	700	700	9
10	3,065	650	3,900	10 Professional Services	3,000	3,000	3,000	10
11	352	597	500	11 Materials and Supplies	600	600	600	11
12	542	46	2,000	12 Maintenance & Repair	2,000	2,000	2,000	12
13	3,976	4,521	4,000	13 Public Restroom M/R	4,000	4,000	4,000	13
14				14				14
15				15				15
16				16				16
17				17				17
18	8,597	6,484	11,100	18 TOTAL MATERIALS AND SERVICES	10,300	10,300	10,300	18
	CAPITAL OUTLAY							
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL CAPITAL OUTLAY	0	0	0	25
26	8,597	6,484	11,100	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	10,300	10,300	10,300	26
	REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS							
27				27				27
28				28				28
29				29				29
30				30				30
31	8,597	6,484	11,100	31 TOTAL ORG./PROG. REQUIREMENTS	10,300	10,300	10,300	31

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND - NON-DEPARTMENTAL**

CITY OF NEHALEM

	Historical Data			REQUIREMENTS FOR: <u>Non-Departmental</u>	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
8				8 Total Full-Time Equivalent (FTE)				8
				MATERIALS AND SERVICES				
9	500	500	500	9 OCZMA	500	500	500	9
10	1,000	1,500	1,500	10 Women's Crisis Center	1,500	1,500	1,500	10
11	204	206	225	11 League of Oregon Cities	225	225	225	11
12	193	198	250	12 Local Government Personnel Inst.	250	250	250	12
13	550	550	550	13 EVCNB	550	550	550	13
14				14				14
15				15				15
16				16				16
17				17				17
18	2,447	2,954	3,025	18 TOTAL MATERIALS AND SERVICES	3,025	3,025	3,025	18
				CAPITAL OUTLAY				
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL CAPITAL OUTLAY	0	0	0	25
26	2,447	2,954	3,025	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,025	3,025	3,025	26
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
27	87,244	78,784	85,730	27 Administration	87,164	87,164	87,164	27
28	2,768	1,768	1,790	28 Transient Lodging	1,790	1,790	1,790	28
29	0	0	1,500	29 Community Development	1,500	1,500	1,500	29
30	8,597	6,484	11,100	30 Parks & Recreation	10,300	10,300	10,300	30
31	98,609	89,990	103,145	31 TOTAL ALLOCATED REQUIREMENTS	103,779	103,779	103,779	31

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

GENERAL FUND
(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013_	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4				Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11				11				11
12				12				12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17	1,294	0	0	17 Transferred to building Reserve Fund	0			17
18				18				18
19				19				19
20				20				20
21				21				21
22	1,294	0	0	22 TOTAL INTERFUND TRANSFERS	0	0	0	22
				OPERATING CONTINGENCY				
23			12,000	23 TOTAL OPERATING CONTINGENCY	12,000	12,000	12,000	23
24	1,294	0	12,000	24 Total Requirements Not Allocated	12,000	12,000	12,000	24
25	98,609	89,990	103,145	25 Total Org./Prog. Requirements	103,779	103,779	103,779	25
26				26 Reserved for future expenditure				26
27	59,788	78,443		27 Ending balance (prior years)				27
28			30,296	28 UNAPPROPRIATED ENDING FUND BALANCE	49,698	49,698	49,698	28
29	159,691	168,433	145,441	29 TOTAL REQUIREMENTS	165,477	165,477	165,477	29

**FORM
LB-20**

**RESOURCES
STREET FUND**

CITY OF NEHALEM

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
1	20,488	32,392	35,000	1. Available cash on hand* (cash basis) or	35,000	35,000	35,000	1
2				2. Net working capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	112	144	75	4. Interest	100	100	100	4
5	10,000	10,000	10,000	5. Transferred IN, from other funds	52,502	52,502	52,502	5
6				6 OTHER RESOURCES				6
7	14,747	15,790	15,457	7 ODOT Gas Tax	16,000	16,000	16,000	7
8	1,390	1,879	1,800	8 Nehalem Telephone Franchise Fee	1,800	1,800	1,800	8
9	2,546	3,555	2,545	9 Charter Communications Franchise Fee	3,000	3,000	3,000	9
10	2,518	2,466	2,300	10 Recology (WOW) Franchise Fee	2,500	2,500	2,500	10
11	13,077	12,708	12,600	11 PUD Service Agreement	12,800	12,800	12,800	11
12	1,603	1,618	1,760	12 Merchants Parking Lot Lease	1,780	1,780	1,780	12
13	890	0	375	13 Miscellaneous	375	375	375	13
14	0	0	1,200	14 CCIS Grant	1,200	1,200	1,200	14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	67371	80552	83112	29. Total resources, except taxes to be levied	127057	127057	127057	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	67371	80552	83112	32. TOTAL RESOURCES	127057	127057	127057	32

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

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
STREET FUND
CITY OF NEHALEM**

	Historical Data			REQUIREMENTS FOR: <u>(Name of Org. Unit or Program)</u>	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
PERSONNEL SERVICES								
1	4,743	4,516	5,581	1 Public Works Superintendent	5,866	5,866	5,866	1
2	3,749	3,037	3,842	2 Maintenance Worker	4,047	4,047	4,047	2
3	6,266	4,936	7,932	3 Payroll Expenses	8,775	8,775	8,775	3
4				4				4
5				5				5
6				6				6
7	14,758	12,489	17,355	7 TOTAL PERSONNEL SERVICES	18,688	18,688	18,688	7
8				8 Total Full-Time Equivalent (FTE)				8
MATERIALS AND SERVICES								
9	6,898	7,589	9,600	9 Utilities	9,000	9,000	9,000	9
10	2,740	4,956	6,300	10 Insurance	7,095	7,095	7,095	10
11	1,879	1,081	7,000	11 Professional Services	4,000	4,000	4,000	11
12	635	0	2,500	12 Engineering & Consulting	2,500	2,500	2,500	12
13	309	585	1,000	13 Maintenance & Repairs	1,000	1,000	1,000	13
14	1,603	1,619	1,800	14 Parking Lot Lease - Merchants Association	1,780	1,780	1,780	14
15	4,667	0	15,000	15 Street Maintenance & Repairs	15,000	15,000	15,000	15
16	861	3,350	2,000	16 Materials & Supplies	2,000	2,000	2,000	16
17				17				17
18	19,592	19,180	45,200	18 TOTAL MATERIALS AND SERVICES	42,375	42,375	42,375	18
CAPITAL OUTLAY								
19	0	0	0	19 Equipment	52,502	52,502	52,802	19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL CAPITAL OUTLAY	52,502	52,502	52,802	25
26	34,350	31,669	62,555	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	113,565	113,565	113,865	26
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS								
27				27				27
28				28				28
29				29				29
30				30				30
31	34,350	31,669	62,555	31 TOTAL ORG./PROG. REQUIREMENTS	113,565	113,565	113,865	31

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND
CITY OF NEHALEM**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4				Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11				11				11
12				12				12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17	629	0	0	17 To Building Reserve Fund	0	0	0	17
18				18				18
19				19				19
20				20				20
21				21				21
22	629	0	0	22 TOTAL INTERFUND TRANSFERS	0	0	0	22
				OPERATING CONTINGENCY				
23			4,000	23 TOTAL OPERATING CONTINGENCY	4,000	4,000	4,000	23
24	629	0	4,000	24 Total Requirements Not Allocated	4,000	4,000	4,000	24
25	34,350	31,669	62,555	25 Total Org./Prog. Requirements	111,565	111,565	111,565	25
26				26 Reserved for future expenditure				26
27	32,392	48,883		27 Ending balance (prior years)				27
28			16,557	28 UNAPPROPRIATED ENDING FUND BALANCE	11,492	11,492	11,492	28
29	67,371	80,552	83,112	29 TOTAL REQUIREMENTS	127,057	127,057	127,057	29

**FORM
LB-20**

**RESOURCES
WATER FUND**

CITY OF NEHALEM

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
1	211,007	196,852	203,000	1. Available cash on hand* (cash basis) or	206,000	206,000	206,000	1
2				2. Net working capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	854	766	800	4. Interest	800	800	800	4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	484,753	483,659	476,800	7 Water Receipts	478,000	478,000	478,000	7
8	1,500	1,125	2,500	8 Water Connections	2,500	2,500	2,500	8
9	0	45	50	9 Material Sales	50	50	50	9
10	0	2,321	50	10 Miscellaneous	100	100	100	10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	698114	684768	683200	29. Total resources, except taxes to be levied	687450	687450	687450	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	698114	684768	683200	32. TOTAL RESOURCES	687450	687450	687450	32

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

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
WATER FUND
CITY OF NEHALEM**

	Historical Data			REQUIREMENTS FOR: Water Dept	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
PERSONNEL SERVICES								
1	50,378	47,698	47,977	1 City Manager/Recorder	50,414	50,414	50,414	1
2	39,046	26,569	36,180	2 Assistant City Recorder	38,016	38,016	38,016	2
3	48,383	49,939	50,234	3 Public Works Superintendent	52,790	52,790	52,790	3
4	33,734	33,395	34,758	4 Maintenance Worker	36,429	36,429	36,429	4
5	86,193	75,335	87,137	5 Payroll Expense	90,449	90,449	90,449	5
6				6				6
7	257,734	232,936	256,286	7 TOTAL PERSONNEL SERVICES	268,098	268,098	268,098	7
8	3.60	3.60	3.60	8 Total Full-Time Equivalent (FTE)	3.60	3.60	3.60	8
MATERIALS AND SERVICES								
9				See Schedule on LB 31				9
10	78,648	89,021	124,990	10 Materials & Services	117,855	117,855	117,855	10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18	78,648	99,293	124,990	18 TOTAL MATERIALS AND SERVICES	117,855	117,855	117,855	18
CAPITAL OUTLAY								
19	32,288	0	0	19 Equipment	15,000	15,000	15,000	19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	32,288	0	0	25 TOTAL CAPITAL OUTLAY	15,000	15,000	15,000	25
26	368,670	332,229	381,276	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	400,953	400,953	400,953	26
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS								
27				27				27
28				28				28
29				29				29
30				30				30
31	368,670	332,229	381,276	31 TOTAL ORG./PROG. REQUIREMENTS	400,953	400,953	400,953	31

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND
CITY OF NEHALEM**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4				Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11				11				11
12				12				12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17	125,932	125,932	125,932	17 Transfer to Debt Service Fund	125,932	125,932	125,932	17
18	6,660	0	0	18 Transfer to Building Reserve Fund	0	0		18
19				19				19
20				20				20
21				21				21
22	132,592	125,932	125,932	22 TOTAL INTERFUND TRANSFERS	125,932	125,932	125,932	22
				OPERATING CONTINGENCY				
23			12,000	23 TOTAL OPERATING CONTINGENCY	12,000	12,000	12,000	23
24	132,592	125,932	137,932	24 Total Requirements Not Allocated	137,932	137,932	137,932	24
25	368,670	332,229	381,276	25 Total Org./Prog. Requirements	400,953	400,953	400,953	25
26				26 Reserved for future expenditure				26
27	196,852	226,607		27 Ending balance (prior years)				27
28			163,992	28 UNAPPROPRIATED ENDING FUND BALANCE	148,565	148,565	148,565	28
29	698,114	684,768	683,200	29 TOTAL REQUIREMENTS	687,450	687,450	687,450	29

DETAILED REQUIREMENTS

**FORM
LB-31**

WATER FUND

CITY OF NEHALEM

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014								
1				1 MATERIALS AND SERVICES						1
2				2						2
3	5,175	7,000	11,350	3 Insurance			13,780	13,780	13,780	3
4	2,604	3,981	4,500	4 Billing Supplies			4,500	4,500	4,500	4
5	8,495	10,868	15,000	5 Professional Services			14,000	14,000	14,000	5
6	5,808	3,615	5,000	6 Engineering/Consulting			5,000	5,000	5,000	6
7	1,168	777	1,000	7 Advertising and Public Notice			1,000	1,000	1,000	7
8	3,183	1,383	5,000	8 Water Testing			4,000	4,000	4,000	8
9	5,882	5,941	7,000	9 Gas, Oil and Accessories			7,000	7,000	7,000	9
10	15,135	16,625	17,000	10 Filtration Plant Operation			17,000	17,000	17,000	10
11	985	433	2,000	11 Chemicals & Supplies			1,500	1,500	1,500	11
12	10,051	16,158	17,000	12 Materials and Supplies			16,000	16,000	16,000	12
13	10,450	11,497	15,000	13 Maintenance and Repair			14,000	14,000	14,000	13
14	0	0	5,000	14 Maintenance Dams Road			4,000	4,000	4,000	14
15	730	1,530	5,000	15 Reservoir Maintenance and Repair			4,000	4,000	4,000	15
16	553	146	1,000	16 Training			1,000	1,000	1,000	16
17	0	128	750	17 Food and Travel			750	750	750	17
18	534	797	825	18 Dues and Subscriptions			825	825	825	18
19	7,595	8,414	12,565	19 Utilities			9,500	9,500	9,500	19
20	0	10,000	0	20 Contingency			0	0	0	20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31				31 Ending balance (prior years)						31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	78348	99293	124990	33 TOTAL REQUIREMENTS			117855	117855	117855	33

* include a schedule of pay ranges

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
TIMBER FUND**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				RESOURCES				
1	440,209	377,128	300,000	1. Cash on hand * (cash basis), or	275,890	275,890	275,890	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	2,157	1,211	1,000	4. Interest	1,000	1,000	1,000	4
5				5. Transferred IN, from other funds				5
6	43,421	594,242	560,000	6. Timber Sales	350,000	350,000	350,000	6
7	25,000	0	25,000	7. Timber Sale Deposit	25,000	25,000	25,000	7
8				8				8
9	510787	972581	886000	9. Total Resources, except taxes to be levied	651890	651890	651890	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	510787	972581	886000	12. TOTAL RESOURCES	651890	651890	651890	12
				REQUIREMENTS **				
13	55,589	48,750	70,000	13. Timber Consultant & Reforestation	65,000	65,000	65,000	13
14	3,865	3,000	3,000	14. Timber Roads M/R	3,000	3,000	3,000	14
15	0	0	25,000	15. Timber Sale Deposit Refund	25,000	25,000	25,000	15
16	2,124	2,290	2,500	16. Fire Protection, Watershed	2,500	2,500	2,500	16
17	44,000	28,643	28,693	17. Transfer to General Fund	30,000	30,000	30,000	17
18	10,000	10,000	10,000	18. Transfer to Street Fund	52,502	52,502	52,502	18
19	4,309	585,000	0	19. Transfer to Building Reserve Fund	50,000	50,000	50,000	19
20				20. Capital Outlay				20
21	13,921	0	0	21. Public Docks	0	0	0	21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	376,979	294,898		27. Ending balance (prior years)				27
28			746,807	28. UNAPPROPRIATED ENDING FUND BALANCE	423,888	423,888	423,888	28
29	510787	972581	886000	29. TOTAL REQUIREMENTS	651890	651890	651890	29

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

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
BUILDING RESERVE FUND**

CITY OF NEHALEM

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				RESOURCES				
1	25,371	6,457	16,140	1. Cash on hand * (cash basis), or	10,431	10,431	10,431	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	140	74	60	4. Interest	60	60	60	4
5	12,892	585,000	0	5. Transferred IN, from other funds	50,000	50,000	50,000	5
6				6				6
7				7				7
8				8				8
9	38403	591531	16200	9. Total Resources, except taxes to be levied	60491	60491	60491	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	38403	591531	16200	12. TOTAL RESOURCES	60491	60491	60491	12
				REQUIREMENTS **				
13				13. CAPITAL OUTLAY				13
14	0	581,134	0	14. New City Hall	0		0	14
15	31,950	0	0	15. Professional Services	0		0	15
16				15				16
17				16				17
18				17				18
19				18				19
20				19				20
21				20				21
22				21				22
23				22				23
24				24				24
25				25				25
26				26				26
27	6453	10397		27. Ending balance (prior years)				27
28			16,200	28. UNAPPROPRIATED ENDING FUND BALANCE	60,491	60,491	60,491	28
29	38403	591531	16200	29. TOTAL REQUIREMENTS	60491	60491	60491	29

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

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
CEMETERY FUND**

CITY OF NEHALEM

(Fund)

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				RESOURCES				
1	25443	26978	33500	1. Cash on hand * (cash basis), or	36100	36,100	36,100	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	116	117	80	4. Interest	80	80	80	4
5				5. Transferred IN, from other funds				5
6	2500	8000	2000	6. Plot Sales	2000	2,000	2,000	6
7				7				7
8				8				8
9	28059	35095	35580	9. Total Resources, except taxes to be levied	38180	38180	38180	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	28059	35095	35580	12. TOTAL RESOURCES	38180	38180	38180	12
				REQUIREMENTS **				
13	506	2020	2000	13. Grounds M/R	0	0	0	13
14	0	10	1000	14. Materials & Supplies	1000	1,000	1,000	14
15	584	475	2500	15. Professional Services	4600	4,600	4,600	15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	26969	32590		27. Ending balance (prior years)				27
28			30080	28. UNAPPROPRIATED ENDING FUND BALANCE	32580	32,580	32,580	28
29	28059	35095	35580	29. TOTAL REQUIREMENTS	38180	38180	38180	29

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

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
WATER CAPITAL PROJECTS FUND**

CITY OF NEHALEM

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				RESOURCES				
1	141,089	151,560	151,500	1. Cash on hand * (cash basis), or	140,911	140,911	140,911	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	776	580	450	4. Interest	375	375	375	4
5				5. Transferred IN, from other funds				5
6	9695	6,970	0	6. System Development Charges	6,000	6,000	6,000	6
7				7				7
8				8				8
9	151560	159110	151950	9. Total Resources, except taxes to be levied	147286	147286	147286	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	151560	159110	151950	12. TOTAL RESOURCES	147286	147286	147286	12
				REQUIREMENTS **				
13	0	0	35,000	13. Water Master Plans	20,000	20,000	20,000	13
14				14				14
15				14				15
16				15				16
17				16 CAPITAL OUTLAY				17
18	0	0	0	17 Remote Monitoring and Alarming System	28,000	28,000	28,000	18
19				18				19
20				19				20
21				20				21
22				21				22
23				22				23
24				24				24
25				25				25
26				26				26
27	151560	159110		27. Ending balance (prior years)				27
28			116,950	28. UNAPPROPRIATED ENDING FUND BALANCE	99,286	99,286	99,286	28
29	151560	159110	151950	29. TOTAL REQUIREMENTS	147286	147286	147286	29

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

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
VFW FLAG RESERVE FUND**

CITY OF NEHALEM

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				RESOURCES				
1	1,381	1,396	1,335	1. Cash on hand * (cash basis), or	1,130	1,130	1,130	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	15	19	10	4. Interest	10	10	10	4
5				5. Transferred IN, from other funds				5
6				6				6
7				7				7
8				8				8
9	1396	1415	1345	9. Total Resources, except taxes to be levied	1140	1140	1140	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	1396	1415	1345	12. TOTAL RESOURCES	1140	1140	1140	12
				REQUIREMENTS **				
13	0	286	350	13. Materials and Supplies	350	350	350	13
14				14				14
15				14				15
16				15				16
17				16				17
18				17				18
19				18				19
20				19				20
21				20				21
22				21				22
23				22				23
24				24				24
25				25				25
26				26				26
27	1396	1129		27. Ending balance (prior years)				27
28			995	28. UNAPPROPRIATED ENDING FUND BALANCE	790	790	790	28
29	1396	1415	1345	29. TOTAL REQUIREMENTS	1140	1140	1140	29

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

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

**PERSONNEL SERVICES SUMMARY
SUPPLEMENTAL INFORMATION
SALARIES PAID FROM MORE THAN ONE SOURCE**

CITY OF NEHALEM

	POSITION DESCRIPTION	No. of Emps	Range	Total Salary	Detailed Salary			Detailed Salary			Detailed Salary			Detailed Salary			
					Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	Page	Line	Amount	
1	City Manager	1		56,016	5	1	5602	16	1	50414							1
2	Assistant City Recorder	1		42,240	5	2	4224	16	2	38016							2
3	Public Works Superintendent	1		58,656	13	1	5866	16	3	52790							3
4	Maintenance Worker	1		40,476	13	2	4047	16	4	36429							4
5																	5
6																	6
7																	7
8																	8
9																	9
10																	10
11																	11
12																	12
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17																	17
18																	18
19																	19
20																	20

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

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

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

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]