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*Revised:*

*Adopted: 6/12/2017*

# City of Nehalem 2017-2018 Fiscal Year Budget



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# Budget Message

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## CITY OF NEHALEM

35900 8th Street - P.O. Box 143

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

It is my privilege to present to you the Fiscal Year 2017-2018 Budget for the City of Nehalem. The Annual Budget serves as a guide for both services and finances for the Fiscal Year beginning July 1<sup>st</sup>, 2017 and ending June 30<sup>th</sup>, 2018. It is the most comprehensive operating policy adopted by the City of Nehalem.

#### THE BUDGET DOCUMENT

The FY 2017-2018 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 '17-'18 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 2017-2018

The Budget for FY 17-18 totals \$2,031,807, an increase of \$313,416 from FY 16-17. This is due to some large projects noted below. The Budget amount includes **\$339,327 in Unappropriated Ending Fund Balances (monies included in the Budget, but not appropriated to be spent)**. And an additional **\$149,503 Reserved for Future Expenditures**. These are not "surplus funds." They are **Reserve Funds as established in accordance with Oregon Budget Law**. These funds function as a savings account for future projects and provide the necessary reserves in case of an emergency. The Budget includes \$18,000 to finish paying for a required new Comprehensive Plan, \$5,500 for website redevelopment, \$3,500 for a new "Welcome to Nehalem" sign, \$2,200 for Ordinance Codification & update, \$30,000 to stabilize a bank and water line, \$10,000 for a Cemetery Fence, \$72,500 for a new sidewalk and curbing, \$250,000 for water line replacement and \$28,000 in Contingency. We are budgeting only **\$1,542,477 for actual expenditures of which \$362,500 are for Capital Outlay expenditures**. We also have a loan payment of \$125,932 to the Safe Drinking Water Revolving Loan Fund as we are paying back the \$20,000,000 loan for our 2006-2008 Water Distribution Project.

With strict fiscal oversight, 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 17-18's levy (\$44,000) and monies owed from previous tax years (\$2,000). Total property taxes equal less than 20% of all Resources for FY 17-18, and comprise 26% of all Resources in the General Fund.

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

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## **Financial Practices**

The 2017-18 Proposed Budget has been prepared based on the following City fiscal practices:

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

It should be noted that the City will be changing to a new Health Insurance Plan as of January 1, 2018 as our current plan will no longer be offered. The new plan will include a HRA (Health Reimbursement Arrangement) with co-pay. Premiums will be less than our current plan. However other insurance/benefits costs for the City are expected to increase this coming year due to losses within our self-insured group. Auto insurance will increase 6.5% and property insurance will increase 7.3%. The biggest insurance premium increase is in the property and liability policies. The City is budgeting a 2.5% cost of living increase for its employees, and step increases for 2 employees.

Non-routine requirements include \$15,600 to continue the Police Services contract with the City of Manzanita for supplemental patrols within the City, and \$18,000 for the Comprehensive Plan review as required by state law. We also have a \$28,000 contingency fund that will allow the City to transfer funds, **only if necessary**, without the expense of a supplemental budget.

## **Fees, Charges & Monetary Penalties in FY 17-18**

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 them within the coming Fiscal Year. While we expect water rates to remain unchanged in FY 17-18, staff will review the rate of return of water rates versus current and projected expenses which may result in an adjustment 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 16<sup>th</sup>, 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 2017-2018.

It has been my privilege to present to you the Fiscal Year 2017-2018 Budget. Thank you.

Respectfully submitted,

Dale Shafer,  
City Manager

**RESOURCES**  
**GENERAL FUND**  
CITY OF NEHALEM

**CITY OF NEHALEM**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2017-2018			
	Actual		Adopted Budget This Year Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1	66,150	111,310	79,226	1 Available cash on hand* (cash basis) or	80,310	80,310	80,310	1
2				2 Net working capital (accrual basis)				2
3	1,801	2,196	2,000	3 Previously levied taxes estimated to be received	2,000	2,000	2,000	3
4	313	561	150	4 Interest	250	250	250	4
5	28,693	30,000	30,000	5 Transferred IN, from other funds	30,000	30,000	30,000	5
6				6 <b>OTHER RESOURCES</b>				6
7	4,362	4,024	3,509	7 State Liquor Commission	3,509	3,509	3,509	7
8	342	343	375	8 Cigarette Tax	390	390	390	8
9	3,338	2,416	1,900	9 State Revenue Sharing	2,200	2,200	2,200	9
10	2,700	1,350	2,700	10 DLCDC Coastal Grant	0	0	0	10
11	3,000	3,000	1,300	11 Marine Assistance program	3,000	3,000	3,000	11
12	896	3,266	750	12 Permits, Licenses & Fees	900	900	900	12
13	2,014	1,089	1,500	13 Transient Lodging Tax	1,500	1,500	1,500	13
14	150	150	150	14 ST Rental Fees	150	150	150	14
15	7,907	7,478	6,000	15 Police Fines & Assessments	6,000	6,000	6,000	15
16	700	250	500	16 Hall Rental	500	500	500	16
17	0	1,000	1,000	17 DLCDC Planning Grant	1,000	1,000	1,000	17
18	1,392	7,998	0	18 Refunds	0	0	0	18
19	3	27	50	19 Miscellaneous	50	50	50	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	123,761	176,458	131,110	29 Total resources, except taxes to be levied	131,759	131,759	131,759	29
30			46,000	30 Taxes estimated to be received	46,000	46,000	46,000	30
31	46,346	46,309		31 Taxes collected in year levied				31
<b>32</b>	<b>170,107</b>	<b>222,767</b>	<b>177,110</b>	<b>32 TOTAL RESOURCES</b>	<b>177,759</b>	<b>177,759</b>	<b>177,759</b>	<b>32</b>

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

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND - ADMINISTRATION**

(name of fund)

Line Item	Historical Data			Line Item	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2017-2018			Line Item
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
1				1	PERSONNEL SERVICES				1
2	5,661	5,601	5,714	2	City Manager/Recorder	5,886	5,886	5,886	2
3	4,020	4,584	4,590	3	Assistant City Manager/Recorder	4,816	4,816	4,816	3
4	3,509	3,585	5,150	4	Payroll Expenses	5,537	5,537	5,537	4
5				5					5
6				6					6
7				7					7
8	13,190	13,770	15,454	8	TOTAL PERSONNEL SERVICES	16,239	16,239	16,239	8
9	0.20	0.20	0.20	9	Total Full-Time Equivalent (FTE)	0.20	0.20	0.20	9
10				10	MATERIALS AND SERVICES				10
11	79,425	61,824	79,797	11	See Schedule LB31	83,300	83,380	83,380	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	79,425	61,824	79,797	27	TOTAL MATERIALS AND SERVICES	83,300	83,380	83,380	27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	0	0	0	35	TOTAL CAPITAL OUTLAY	0	0	0	35
36	92,615	75,594	95,251	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	99,539	99,619	99,619	36

**DETAILED REQUIREMENTS**

**GENERAL FUND - ADMINISTRATION**

1	Historical Data			REQUIREMENTS FOR: Materials & Supplies		Budget for Next Year 2017 - 2018			1	
	Actual		Adopted Budget This Year Year 2016 - 2017			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2014 - 2015	First Preceding Year 2015 - 2016								
2				2	Object Classification	Detail				2
3	4,085	4,037	5,802	3		Utilities	6,100	6,100	6,100	3
4	3,531	4,071	5,150	4		Insurance	5,600	5,600	5,600	4
5	12,764	17,203	17,000	5		Professional Services	20,000	20,000	20,000	5
6	30	0	200	6		Permits/Licenses/Fees	200	200	200	6
7	766	1,081	1,081	7		Advertising & Public Notices	1,100	1,100	1,100	7
8	550	695	700	8		Generator	700	700	700	8
9	6,939	5,880	8,000	9		Materials & Supplies	8,000	8,000	8,000	9
10	127	191	175	10		Bank Service Charge	210	210	210	10
11	0	0	50	11		Refunds	50	50	50	11
12	14,400	15,600	15,600	12		Police Services Contract	15,600	15,600	15,600	12
13	44	129	500	13		Emergency Management	500	500	500	13
14	5,371	324	2,500	14		Council Expenses	2,500	2,500	2,500	14
15	8,013	7,920	6,500	15		City Manager Expenses	7,000	7,000	7,000	15
16	4,241	4,585	4,500	16		City Recorder Expenses	5,000	5,000	5,000	16
17	288	1,034	300	17		Dues & Subscriptions	300	300	300	17
18	4,537	0	0	18		Ordinance Codification	2,200	2,200	2,200	18
19	413	317	450	19		Oregon Ethics Commission	450	450	450	19
20	369	354	2,370	20		Maintenance & Repair	2,370	2,370	2,370	20
21	0	0	0	21		Website Redevelopment	5,500	5,500	5,500	21
25				22						25
26				23						26
27				24						27
28				25						28
29				26						29
30				27		<b>Total Full Time Equivalent (FTE)*</b>				30
31				28		Ending balance (prior years)				31
32				29		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				32
<b>33</b>	<b>66,468</b>	<b>63,421</b>	<b>70,878</b>	<b>30</b>		<b>TOTAL REQUIREMENTS</b>	<b>83,380</b>	<b>83,380</b>	<b>83,380</b>	<b>33</b>

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

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND - TRANSIENT LODGING**

CITY OF NEHALEM

	Historical Data			REQUIREMENTS FOR: Transient Lodging	Budget For Next Year 2017-2018					
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016								
1				1	PERSONNEL SERVICES			1		
2				2				2		
3				3				3		
4				4				4		
5				5				5		
6				6				6		
7				7				7		
8	0	0	0	8	<b>TOTAL PERSONNEL SERVICES</b>			0	8	
9				9	<b>Total Full-Time Equivalent (FTE)</b>				9	
10				10	MATERIALS AND SERVICES			10		
11	518	518	540	11	Tillamook County EDC	540	540	540	11	
12	250	250	250	12	Col-Pac EDD	250	250	250	12	
13	1,000	0	1,000	13	Nehalem Merchants Assn.	1,000	1,000	1,000	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	1,768	768	1,790	27	<b>TOTAL MATERIALS AND SERVICES</b>			1,790	1,790	27
28				28	CAPITAL OUTLAY			28		
29				29					29	
30				30					30	
31				31					31	
32				32					32	
33				33					33	
34				34					34	
35	0	0	0	35	<b>TOTAL CAPITAL OUTLAY</b>			0	0	35
36	1,768	768	1,790	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>			1,790	1,790	36

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND - COMMUNITY DEVELOPMENT**

CITY OF NEHALEM

	Historical Data			REQUIREMENTS FOR: Community Development	Budget For Next Year 2017-2018						
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016									
1				1	PERSONNEL SERVICES			1			
2				2				2			
3				3				3			
4				4				4			
5				5				5			
6				6				6			
7				7				7			
8	0	0	0	8	<b>TOTAL PERSONNEL SERVICES</b>			0	8		
9				9	<b>Total Full-Time Equivalent (FTE)</b>				9		
10				10	MATERIALS AND SERVICES			10			
11	0	1,000	1,000	11	Planning Consultant	18,000	18,000	18,000	11		
12	0	0	500	12	Advertising & Public Notice	500	500	500	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	0	1,000	1,500	27	<b>TOTAL MATERIALS AND SERVICES</b>			18,500	18,500	18,500	27
28				28	CAPITAL OUTLAY			28			
29				29					29		
30				30					30		
31				31					31		
32				32					32		
33				33					33		
34				34					34		
35	0	0	0	35	<b>TOTAL CAPITAL OUTLAY</b>			0	0	0	35
36	0	1,000	1,500	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>			18,500	18,500	18,500	36



**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND - PARKS & RECREATION**

(name of fund)

	Historical Data			REQUIREMENTS FOR: <u>Parks &amp; Recreation</u>	Budget For Next Year 2017-2018				
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
1				1	PERSONNEL SERVICES			1	
2				2				2	
3				3				3	
4				4				4	
5				5				5	
6				6				6	
7				7				7	
8	0	0	0	8	TOTAL PERSONNEL SERVICES			8	
9				9	Total Full-Time Equivalent (FTE)			9	
10				10	MATERIALS AND SERVICES			10	
11	620	791	700	11	Utilities	800	800	800	11
12	6,422	2,175	4,000	12	Professional Services	4,000	4,000	4,000	12
13	479	653	650	13	Materials and Supplies	700	700	700	13
14	2,000	1,281	2,000	14	Maintenance & Repair	1,900	1,900	1,900	14
15	3,575	2,844	4,000	15	Public Restrooms M/R	4,000	4,000	4,000	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	13,096	7,744	11,350	27	TOTAL MATERIALS AND SERVICES			27	
28				28	CAPITAL OUTLAY			28	
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	0	0	0	35	TOTAL CAPITAL OUTLAY			35	
36	13,096	7,744	11,350	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			36	

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND - NON-DEPARTMENTAL**

CITY OF NEHALAEM

	Historical Data			REQUIREMENTS FOR: <u>Non-Departmental</u>	Budget For Next Year 2017-2018				
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
1				1	PERSONNEL SERVICES			1	
2				2				2	
3				3				3	
4				4				4	
5				5				5	
6				6				6	
7				7				7	
8	0	0	0	8	<b>TOTAL PERSONNEL SERVICES</b>			0	8
9				9	<b>Total Full-Time Equivalent (FTE)</b>			0	9
10				10	MATERIALS AND SERVICES			10	
11	500	500	500	11	500	500	500	11	
12	1,500	1,500	1,500	12	1,500	1,500	1,500	12	
13	206	216	225	13	229	229	229	13	
14	196	198	200	14	200	200	200	14	
15	500	550	550	15	550	550	550	15	
16	0	0	1,000	16	1,000	1,000	1,000	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	2,902	2,964	3,975	27	3,979	3,979	3,979	27	
28				28	CAPITAL OUTLAY			28	
29				29				29	
30				30				30	
31				31				31	
32				32				32	
33				33				33	
34				34				34	
35	0	0	0	35	0	0	0	35	
36	2,902	2,964	3,975	36	3,979	3,979	3,979	36	

FORM  
LB-30

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	0	0	28 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	28
29			12,000	29 <b>OPERATING CONTINGENCY</b>	12,000	12,000	12,000	29
30	0	0	12,000	30 <b>Total Requirements NOT ALLOCATED</b>	12,000	12,000	12,000	30
31	94,196	97,070	104,816	31 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	135,208	135,288	135,288	31
32				32 Reserved for future expenditure	30,551	30,471	30,471	32
33	89,226	79,388		33 Ending balance (prior years)				33
34			60,294	34 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0		34
35	<b>183,422</b>	<b>176,458</b>	<b>177,110</b>	35 <b>TOTAL REQUIREMENTS</b>	<b>177,759</b>	<b>177,759</b>	<b>177,759</b>	35

**RESOURCES  
STREET FUND**

(Fund)

**CITY OF NEHALEM**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year _____ 2017-2018 _____			
	Actual		Adopted Budget This Year Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1	48,883	57,925	42,925	1 Available cash on hand* (cash basis) or	75,892	75,892	75,892	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	202	322	180	4 Interest	180	180	180	4
5	10,000	52,502	10,000	5 Transferred IN, from other funds	57,500	57,500	57,500	5
6				6 <b>OTHER RESOURCES</b>				6
7	15,924	16,601	15,700	7 ODOT Gas Tax	15,850	15,850	15,850	7
8	2,000	1,825	1,800	8 Nehalem Telephone Franchise Fee	1,850	1,850	1,850	8
9	3,573	3,901	3,200	9 Charter Communications Franchise Fee	3,500	3,500	3,500	9
10	2,591	2,845	2,500	10 Recology (WOW) Franchise Fee	2,700	2,700	2,700	10
11	12,674	13,790	12,800	11 PUD Service Agreement	13,800	13,800	13,800	11
12	1,719	1,749	1,820	12 Merchants Parking Lot Lease	1,820	1,820	1,820	12
13	0	1,889	375	13 Miscellaneous	250	250	250	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	97,566	153,349	92,500	29 Total resources, except taxes to be levied	174,542	174,542	174,542	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	97,566	153,349	92,500	32 <b>TOTAL RESOURCES</b>	174,542	174,542	174,542	32

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

**STREET FUND**  
(name of fund)

1	Historical Data			1	REQUIREMENTS FOR: <u>Streets</u>	Budget For Next Year 2017-2018			1
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
					<b>PERSONNEL SERVICES</b>				
2	5,581	5,866	5,982	2	Public Works Director	6,162	6,162	6,162	2
3	3,838	4,048	4,129	3	Maintenance Specialist I	4,373	4,373	4,373	3
4	5,212	5,039	8,775	4	Payroll Expenses	11,335	11,335	11,335	4
5				5					5
6				6					6
7				7					7
8	<b>14,631</b>	<b>14,953</b>	<b>18,886</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>21,870</b>	<b>21,870</b>	<b>21,870</b>	8
9	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	9
					<b>MATERIALS AND SERVICES</b>				
11	7,215	6,895	9,000	11	Utilities	9,000	9,000	9,000	11
12	6,300	6,144	7,735	12	Insurance	9,910	9,910	9,910	12
13	5,667	2,999	5,500	13	Professional Services	8,400	8,400	8,400	13
14	0	1,106	2,500	14	Engineering & Consulting	4,000	4,000	4,000	14
15	316	830	1,000	15	Maintenance & Repairs	1,000	1,000	1,000	15
16	1,719	1,749	1,820	16	Parking Lot Lease - Merchants Association	1,820	1,820	1,820	16
17	2,150	0	15,000	17	Street Maintenance & Repairs	15,000	15,000	15,000	17
18	1,643	2,761	2,000	18	Materials & Supplies	2,500	2,500	2,500	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	<b>25,010</b>	<b>22,484</b>	<b>44,555</b>	27	<b>TOTAL MATERIALS AND SERVICES</b>	<b>51,630</b>	<b>51,630</b>	<b>51,630</b>	27
					<b>CAPITAL OUTLAY</b>				
29		48,164	0	29	Equipment	0	0	0	29
30				30	City of Nehalem Sign - North entry	3,500	3,500	3,500	30
31				31	Tohls Street Sidewalk Project	72,500	72,500	72,500	31
32				32					32
33				33					33
34				34					34
35	<b>0</b>	<b>48,164</b>	<b>0</b>	35	<b>TOTAL CAPITAL OUTLAY</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>	35
36	<b>39,641</b>	<b>85,601</b>	<b>63,441</b>	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>149,500</b>	<b>149,500</b>	<b>149,500</b>	36

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
**STREET FUND**  
 \_\_\_\_\_  
 (name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	0	0	28 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	28
29			4,000	29 <b>OPERATING CONTINGENCY</b>	4,000	4,000	4,000	29
30	0	0	4,000	30 <b>Total Requirements NOT ALLOCATED</b>	4,000	4,000	4,000	30
31	39,641	85,601	63,441	31 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	149,500	149,500	149,500	31
32				32 Reserved for future expenditure	21,042	21,042	21,042	32
33	57,925	67,748		33 Ending balance (prior years)				33
34			25,059	34 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	0	34
35	97,566	153,349	92,500	35 <b>TOTAL REQUIREMENTS</b>	174,542	174,542	174,542	35

RESOURCES  
WATER FUND

CITY OF NEHALEM

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2017-2018			
	Actual		Adopted Budget This Year Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1	226,607	244,128	251,000	1 Available cash on hand* (cash basis) or	213,429	213,429	213,429	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	1,042	1,256	1,000	4 Interest	1,000	1,000	1,000	4
5				5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				6
7	489,186	504,363	478,000	7 Water Receipts	478,000	478,000	478,000	7
8	5,150	4,800	2,500	8 Water Connections	2,500	2,500	2,500	8
9	45	348	50	9 Material Sales	50	50	50	9
10	31	1,899	100	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	722,061	756,794	732,650	29 Total resources, except taxes to be levied	695,079	695,079	695,079	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	722,061	756,794	732,650	32 <b>TOTAL RESOURCES</b>	695,079	695,079	695,079	32

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**WATER FUND**

CITY OF NEHALEM

1	Historical Data			REQUIREMENTS FOR: <u>Water</u>	Budget For Next Year 2017-2018			1	
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
2	47,977	50,414	51,430	2	PERSONNEL SERVICES	52,974	52,974	52,974	2
3	36,180	38,016	40,502	3	City Manager/Recorder	43,200	43,200	43,200	3
4	50,234	52,790	53,847	4	Assistant City Manager/Recorder	55,458	55,458	55,458	4
5	34,706	36,429	37,157	5	Public Works Director	39,355	39,355	39,355	5
6	73,877	79,856	92,350	6	Maintenance Specialist I	99,950	99,950	99,950	6
7				7	Payroll Expenses				7
8	<b>242,974</b>	<b>257,505</b>	<b>275,286</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>290,937</b>	<b>290,937</b>	<b>290,937</b>	8
9	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	9
10				10	MATERIALS AND SERVICES				10
11				11	See Schedule on LB31				11
12	77,422	100,643	122,140	12	Materials & Services	136,300	136,300	136,300	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	<b>77,422</b>	<b>100,643</b>	<b>122,140</b>	27	<b>TOTAL MATERIALS AND SERVICES</b>	<b>136,300</b>	<b>136,300</b>	<b>136,300</b>	27
28				28	CAPITAL OUTLAY				28
29	0	8,168	17,000	29	Equipment	32,000	32,000	32,000	29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	<b>0</b>	<b>8,168</b>	<b>17,000</b>	35	<b>TOTAL CAPITAL OUTLAY</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	35
36	<b>320,396</b>	<b>366,316</b>	<b>414,426</b>	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>459,237</b>	<b>459,237</b>	<b>459,237</b>	36



**DETAILED REQUIREMENTS**

**WATER FUND**  
**CITY OF NEHALEM**

	Historical Data			REQUIREMENTS FOR: <b>Water</b>	Budget for Next Year 2017 - 2018					
	Actual		Adopted Budget This Year Year 2016 - 2017		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2014 - 2015	First Preceding Year 2015 - 2016								
1			1	Object Classification	Detail				1	
2				2	MATERIALS AND SERVICES					2
3	12,203	13,780	15,020	3	Insurance		19,700	19,700	19,700	3
4	3,852	5,293	5,500	4	Billing Supplies		7,500	7,500	7,500	4
5	8,440	13,516	16,050	5	Professional Services		18,000	18,000	18,000	5
6	3,800	4,816	5,000	6	Engineering/Consulting		5,000	5,000	5,000	6
7	440	443	1,000	7	Advertising and Public Notice		1,000	1,000	1,000	7
8	1,504	1,388	4,000	8	Water Testing		5,000	5,000	5,000	8
9	4,518	5,142	7,000	9	Gas, Oil and Accessories		7,000	7,000	7,000	9
10	8,148	12,843	17,000	10	Filtration Plant Operation		17,000	17,000	17,000	10
11	55	350	1,500	11	Chemicals & Supplies		1,500	1,500	1,500	11
12	16,024	20,312	17,000	12	Materials and Supplies		17,000	17,000	17,000	12
13	8,148	9,183	14,000	13	Maintenance and Repair		15,000	15,000	15,000	13
14	0	0	4,000	14	Maintenance Dam Road		5,000	5,000	5,000	14
15	0	880	4,000	15	Reservoir Maintenance & Repair		4,000	4,000	4,000	15
16	1,290	953	1,000	16	Training		1,200	1,200	1,200	16
17	170	216	750	17	Food and Travel		600	600	600	17
18	646	669	825	18	Dues and Subscriptions		800	800	800	18
19	8,277	10,784	9,500	19	Utilities		11,000	11,000	11,000	19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27	<b>Total Full Time Equivalent (FTE)*</b>					27
28				28	Ending balance (prior years)					28
29				29	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					29
<b>30</b>	<b>77,515</b>	<b>100,568</b>	<b>123,145</b>	<b>30</b>	<b>TOTAL REQUIREMENTS</b>		<b>136,300</b>	<b>136,300</b>	<b>136,300</b>	<b>30</b>

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

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	125,932	125,932	125,932	23 Transfer to Debt Service Fund	125,932	125,932	125,932	23
24				24				24
25				25				25
26				26				26
27				27				27
28	125,932	125,932	125,932	28 <b>TOTAL INTERFUND TRANSFERS</b>	125,932	125,932	125,932	28
29			12,000	29 <b>OPERATING CONTINGENCY</b>	12,000	12,000	12,000	29
30	125,932	125,932	137,932	30 <b>Total Requirements NOT ALLOCATED</b>	137,932	137,932	137,932	30
31			415,431	31 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	459,237	459,237	459,237	31
32				32 Reserved for future expenditure	97,910	97,910	97,910	32
33	244,128	288,185		33 Ending balance (prior years)				33
34			179,287	34 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	0	34
35	370,060	414,117	732,650	35 <b>TOTAL REQUIREMENTS</b>	695,079	695,079	695,079	35

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

TIMBER FUND

**CITY OF NEHALEM**

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2017 - 2018			
Actual		Adopted Budget Year 2016 -2017	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2014 - 2015	First Preceding Year 2015 -2016									
1			1	RESOURCES						1
2	294,898	236,930	2	Cash on hand * (cash basis), or			294,886	294,886	294,886	2
3			3	Working Capital (accrual basis)						3
4			4	Previously levied taxes estimated to be received						4
5	1,231	1,655	5	Interest			1,000	1,000	1,000	5
6			6	Transferred IN, from other funds						6
7	5,821	268,261	7	Timber Sales			275,000	275,000	275,000	7
8	0	25,000	8	Timber Sales Deposit			0			8
9			9							9
10	301,950	531,846	10	Total Resources, except taxes to be levied			570,886	570,886	570,886	10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	<b>301,950</b>	<b>531,846</b>	13	<b>TOTAL RESOURCES</b>			<b>570,886</b>	<b>570,886</b>	<b>570,886</b>	13
14			14	REQUIREMENTS **						14
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	23,477	26,665	16	Timber	M&S	Consultant & Reforestation	60,000	60,000	60,000	16
17	0	0	17	Timber	M&S	Timber Roads M&R	3,000	3,000	3,000	17
18	0	17,000	18	Timber	M&S	Timber Deposit Return	25,000	25,000	25,000	18
19	2,850	2,850	19	Timber	M&S	Watershed Fire Protection	3,500	3,500	3,500	19
20	28,693	30,000	20	Gen. Fund	M&S	Transfer to General Fund	30,000	30,000	30,000	20
21	10,000	52,502	21	Street Fund	M&S	Transfer to Street Fund	57,500	57,500	57,500	21
22	0	0	22	Cemetery Fund	Capital Outlay	Transfer to Cemetery Fund	10,000	10,000	10,000	22
23	0	0	23	Water Capital	Capital Outlay	Transfer to Water Capital Fund	150,000	150,000	150,000	23
24	0	50,000	24	Build. Reserve	Capital Outlay	Transfer to Building Reserve Fund	10,000	10,000	10,000	24
25			25							25
26			26							26
27			27							27
28			28							28
29	236,930	352,829	29	Ending balance (prior years)						29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			221,886	221,886	221,886	30
31	<b>301,950</b>	<b>531,846</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>570,886</b>	<b>570,886</b>	<b>570,886</b>	31

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

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2017 - 2018				
Actual		Adopted Budget Year 2016 -2017				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2014 - 2015	First Preceding Year 2015 -2016									
1			1	RESOURCES				1		
2	16,220	16,280	2	Cash on hand * (cash basis), or			59,129	59,129	59,129	2
3			3	Working Capital (accrual basis)						3
4			4	Previously levied taxes estimated to be received						4
5	60	265	5	Interest			150	150	150	5
6	0	50,000	6	Transferred IN, from other funds			10,000	10,000	10,000	6
7			7							7
8			8							8
9			9							9
10	16,280	66,545	10	Total Resources, except taxes to be levied			69,279	69,279	69,279	10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	<b>16,280</b>	<b>66,545</b>	13	<b>TOTAL RESOURCES</b>			<b>69,279</b>	<b>69,279</b>	<b>69,279</b>	13
14			14	REQUIREMENTS **						14
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	0	0	16	Facilities	Capital Outlay	Park Shelter/BB Court	0	0	0	16
17			17	Facilities	Capital Outlay	2-5 year old play area	0	10,000	10,000	17
18			18							18
19			19							19
20			20							20
21			21							21
22			22							22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29			29	Ending balance (prior years)						29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			69,279	59,279	59,279	30
31	<b>16,280</b>	<b>66,545</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>69,279</b>	<b>69,279</b>	<b>69,279</b>	31

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

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
CEMETERY FUND**  
(Fund)

**CITY OF NEHALEM**  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2017 - 2018						
Actual		Adopted Budget Year 2016 -2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2014 - 2015	First Preceding Year 2015 - 2016									
1			1	RESOURCES			1			
2	32,590	36,274	2	Cash on hand * (cash basis), or	43,155	43,155	43,155	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	150	169	5	Interest	100	100	100	5		
6	0	0	6	Transferred IN, from other funds	10,000	10,000	10,000	6		
7	5,000	5,000	7	Plot Sales	2,000	2,000	2,000	7		
8			8					8		
9			9					9		
10	37,740	41,443	10	Total Resources, except taxes to be levied	55,255	55,255	55,255	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>37,740</b>	<b>41,443</b>	13	<b>TOTAL RESOURCES</b>	<b>55,255</b>	<b>55,255</b>	<b>55,255</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	1,008	0	16	Cemetery	Grounds M/R	Mowing	1,700	1,700	1,700	16
17	457	450	17	Cemetery	Materials/Supp	Materials & Supplies	2,000	2,000	2,000	17
18	0	1,512	18	Cemetery	Prof. Serv	Professional Services	2,000	2,000	2,000	18
19			19	Cemetery	Capital Outlay	Fence	10,000	10,000	10,000	19
20			20							20
21			21							21
22			22							22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29	36,275	39,481	29	Ending balance (prior years)						29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			39,555	39,555	39,555	30
31	<b>37,740</b>	<b>41,443</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>55,255</b>	<b>55,255</b>	<b>55,255</b>	31

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

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2017 - 2018				
Actual		Adopted Budget Year 2016 -2017					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2014 - 2015	First Preceding Year 2015 -2016										
1			1	RESOURCES					1		
2	159,110	161,858	2	Cash on hand * (cash basis), or			130,125	130,125	130,125	2	
3			3	Working Capital (accrual basis)						3	
4			4	Previously levied taxes estimated to be received						4	
5	715	809	5	Interest			662	662	662	5	
6			6	Transferred IN, from other funds			150,000	150,000	150,000	6	
7	22,645	32,675	7	System Development Charges			7,000	7,000	7,000	7	
8			8							8	
9			9							9	
10	182,470	195,342	10	Total Resources, except taxes to be levied			287,787	287,787	287,787	10	
11			11	Taxes estimated to be received						11	
12			12	Taxes collected in year levied						12	
13	<b>182,470</b>	<b>195,342</b>	13	<b>TOTAL RESOURCES</b>			<b>287,787</b>	<b>287,787</b>	<b>287,787</b>	13	
14			14	REQUIREMENTS **						14	
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15	
16	20,612	19,977	16	Infrastructure	Capital Outlay	Water Master Plans	0	0	0	16	
17	0	25,000	17	Infrastructure	Capital Outlay	Monitoring System	0	0	0	17	
18	0	0	18	Infrastructure	Capital Outlay	Bank & Line Stabilization	30,000	30,000	30,000	18	
19	0	0	19	Infrastructure	Capital Outlay	Water Line Replacement	250,000	250,000	250,000	19	
20			20							20	
21			21							21	
22			22							22	
23			23							23	
24			24							24	
25			25							25	
26			26							26	
27			27							27	
28			28							28	
29			29	Ending balance (prior years)						29	
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>7,787</b>	<b>7,787</b>	<b>7,787</b>	30	
31	<b>20,612</b>	<b>44,977</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>287,787</b>	<b>287,787</b>	<b>287,787</b>	31	

\*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.

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2017 - 2018						
Actual		Adopted Budget Year 2016 -2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2014 - 2015	First Preceding Year 2015 -2016									
1			1	RESOURCES			1			
2	1,129	1,145	2	Cash on hand * (cash basis), or	1,202	1,202	1,202	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	16	39	5	Interest	18	18	18	5		
6			6	Transferred IN, from other funds				6		
7			7					7		
8			8					8		
9			9					9		
10	1,145	1,184	10	Total Resources, except taxes to be levied	1,220	1,220	1,220	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>1,145</b>	<b>1,184</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>1,220</b>	<b>1,220</b>	<b>1,220</b>	<b>13</b>		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	0	0	16	M/S	Supplies	US & State Flags	400	400	400	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	1,145	1,184	29	Ending balance (prior years)						29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			820	820	820	30
31	<b>1,145</b>	<b>1,184</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>			<b>1,220</b>	<b>1,220</b>	<b>1,220</b>	<b>31</b>

\*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.

# Glossary

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

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

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

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

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

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

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

**Assessment Date.** The date on which the real market value of property is set – January 1<sup>st</sup>.

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

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

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

**Budget Committee.** Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district [ORS 294.336].

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

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

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

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

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

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

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

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

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

**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



# Glossary

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system for recording revenues and expenditures that fits the organizational structure.

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

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

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

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

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

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

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

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

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

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

**Exempt Bonded Indebtedness.** 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6,

1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

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

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

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

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

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

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

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

**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)].

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**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 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.

# Glossary

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

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

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

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

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

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

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

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

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

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

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

**Special Levy.** A special levy is an ad valorem tax, imposed for an urban renewal plan area. It is not a

result of a division of tax but rather imposed directly for the plan area and is attributed to urban renewal on the tax statement, unlike the division of tax amount.

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

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

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

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

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

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

**Tax Year.** The fiscal year from July 1<sup>st</sup> through June 30<sup>th</sup>.

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

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