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*Revised:*

*Adopted: 06/11/18*

# City of Nehalem 2018-2019 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 2018-2019 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>, 2018 and ending June 30<sup>th</sup>, 2019. It is the most comprehensive operating policy adopted by the City of Nehalem.

#### THE BUDGET DOCUMENT

The FY 2018-2019 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 18-19 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 2018-2019

The Budget for FY 18-19 totals \$2,566,782, an increase of \$534,975 from FY 17-18. This is due to some large projects noted below. The Budget amount includes **\$791,780 in Unappropriated Ending Fund Balances (monies included in the Budget, but not appropriated to be spent)**. And an additional **\$169,189 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 \$30,000 to improve the Public Parking Lot, \$5,500 for website redevelopment, \$2,200 for Ordinance Codification & update, \$122,155, for a new sidewalk and curbing, \$300,000 for water line replacement, \$5,700 for Emergency Management and \$31,000 in Contingency. We are budgeting only **\$1,605,813 for actual expenditures of which \$452,155 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 18-19's levy (\$44,000) and monies owed from previous tax years (\$2,000). Total property taxes equal less than 2% of all Resources for FY 18-19, and comprise 21% of all Resources in the General Fund.

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

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## **Financial Practices**

The 2018-19 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 changed to a new Health Insurance Plan as of January 1, 2018 as our old plan was no longer offered. Premiums will be less than our old 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 7.5%. The biggest insurance premium increase is in the property and liability policies. The City is planning a 4% cost of living increase for its employees, which will bring them more in line with other cities in the area.

Non-routine requirements include \$17,100 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 that is required by state law. We also have a \$31,000 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 18-19**

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 18-19, 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 2018-2019.

It has been my privilege to present to you the Fiscal Year 2018-2019 Budget. Thank you.

Respectfully submitted,

Dale Shafer,  
City Manager

**RESOURCES  
GENERAL FUND**

(Fund)

**CITY OF NEHALEM**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1	89,227	111,310	80,310	1 Available cash on hand* (cash basis) or	122,700	122,700	122,700	1
2				2 Net working capital (accrual basis)				2
3	2,196	1,608	2,000	3 Previously levied taxes estimated to be received	2,000	2,000	2,000	3
4	561	790	250	4 Interest	300	300	300	4
5	30,000	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	4,024	3,879	3,509	7 State Liquor Commission	3,500	3,500	3,500	7
8	343	378	390	8 Cigarette Tax	390	390	390	8
9	2,416	3,994	2,200	9 State Revenue Sharing	2,700	2,700	2,700	9
10	1,350	0	0	10 DLCDC Coastal Grant	0	0	0	10
11	3,000	3,000	3,000	11 Marine Assistance Program	3,000	3,000	3,000	11
12	3,266	1,711	900	12 Permits Licenses & Fees	800	800	800	12
13	1,089	1,296	1,500	13 Transient Lodging Tax	1,500	1,500	1,500	13
14	150	150	150	14 ST Rental Fees	200	200	200	14
15	7478	8,936	6,000	15 Police Fines & Assessments	2,000	2,000	2,000	15
16	250	750	500	16 Hall Rental	500	500	500	16
17	1,000	0	1,000	17 DLCDC Planning Grant	1,000	1,000	1,000	17
18	7,998	0	0	18 Refunds	0	0	0	18
19	27	5,215	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	154375	173017	131759	29 Total resources, except taxes to be levied	170640	170640	170640	29
30			46,000	30 Taxes estimated to be received	46,000	46,000	46,000	30
31	46309	48,232		31 Taxes collected in year levied				31
<b>32</b>	<b>200684</b>	<b>221249</b>	<b>177759</b>	<b>32 TOTAL RESOURCES</b>	<b>216640</b>	<b>216640</b>	<b>216640</b>	<b>32</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**  
**GENERAL FUND - ADMINISTRATION**  
 \_\_\_\_\_  
 (name of fund)

1	Historical Data			2	REQUIREMENTS FOR: <u>Administration</u>	Budget For Next Year 2018-2019			1
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1				1	PERSONNEL SERVICES				1
2	5,601	5,714	5,886	2	City Manager/Recorder	6,123	6,123	6,123	2
3	4,584	4,130	4,816	3	Assistant City Manager/Recorder	5,000	5,000	5,000	3
4	3,585	3,302	5,537	4	Payroll Expenses	6,000	6,000	6,000	4
5				5					5
6				6					6
7				7					7
8	<b>13,770</b>	<b>13,140</b>	<b>16,239</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>17,123</b>	<b>17,123</b>	<b>17,123</b>	8
9	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	9
10				10	MATERIALS AND SERVICES				10
11	63,421	65,337	83,300	11	See Schedule LB31	93,654	93,654	93,654	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	<b>63,421</b>	<b>65,337</b>	<b>83,300</b>	27	<b>TOTAL MATERIALS AND SERVICES</b>	<b>93,654</b>	<b>93,654</b>	<b>93,654</b>	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	<b>0</b>	<b>0</b>	<b>0</b>	35	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	35
36	<b>77,191</b>	<b>78,477</b>	<b>99,539</b>	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>110,777</b>	<b>110,777</b>	<b>110,777</b>	36

**DETAILED REQUIREMENTS**

GENERAL FUND - ADMINISTRATION  
(Name of Fund)

Historical Data			REQUIREMENTS FOR: <b>Administration</b>		Budget for Next Year 2018-2019				
Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2015 -2016	First Preceding Year 2016 -2017	This Year Year 2017-2018							
1			1	<b>Object Classification</b>	<b>Detail</b>				1
2			2	MATERIALS & SERVICES					2
3	4,037	4,655	6,100	3	Utilities	6,000	6,000	6,000	3
4	4,071	4,950	5,600	4	Insurance	6,384	6,384	6,384	4
5	17,203	16,871	20,000	5	Professional Services	24,000	24,000	24,000	5
6	0	0	200	6	Permits/Licenses/Fees	200	200	200	6
7	1,081	65	1,100	7	Advertising & Public Notices	1,100	1,100	1,100	7
8	695	488	700	8	Generator	700	700	700	8
9	5,880	5,216	8,000	9	Materials & Supplies	7,000	7,000	7,000	9
10	191	197	210	10	Bank Service Charge	100	100	100	10
11	0	0	50	11	Refunds	50	50	50	11
12	15,600	15,600	15,600	12	Police Services Contract	17,100	17,100	17,100	12
13	129	0	500	13	Emergency Management	5,700	5,700	5,700	13
14	324	1,367	2,500	14	Council Expenses	1,500	1,500	1,500	14
15	7,920	9,109	7,000	15	City Manager Expenses	7,000	7,000	7,000	15
16	4,585	4,223	5,000	16	City Recorder Expenses	6,000	6,000	6,000	16
17	1,034	1,061	300	17	Dues & Subscriptions	300	300	300	17
18	0	0	2,200	18	Ordinance Codification	2,200	2,200	2,200	18
19	317	0	450	19	Oregon Ethics Commission	450	450	450	19
20	354	1,535	2,370	20	Maintenance & Repair	2,370	2,370	2,370	20
21	0	0	5,500	21	Website Redevelopment	5,500	5,500	5,500	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	<b>Total Full Time Equivalent (FTE)*</b>				30
31				31	Ending balance (prior years)				31
32				32	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				32
<b>33</b>	<b>63421</b>	<b>65337</b>	<b>83380</b>	<b>33</b>	<b>TOTAL REQUIREMENTS</b>	<b>93654</b>	<b>93654</b>	<b>93654</b>	<b>33</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**  
**GENERAL FUND - TRANSIENT LODGING**  
 \_\_\_\_\_  
 (name of fund)

	Historical Data			REQUIREMENTS FOR: <u>Transient Lodging</u>	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1				1 PERSONNEL SERVICES				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	0	0	0	8 TOTAL PERSONNEL SERVICES	0	0	0	8
9				9 Total Full-Time Equivalent (FTE)				9
10				10 MATERIALS AND SERVICES				10
11	518	540	540	11 Tillamook County EDC	600	600	600	11
12	250	250	250	12 Col-Pac EDD	250	250	250	12
13	0	1,000	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	768	1,790	1,790	27 TOTAL MATERIALS AND SERVICES	1,850	1,850	1,850	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	768	1,790	1,790	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,850	1,850	1,850	36

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**  
**GENERAL FUND - COMMUNITY DEVELOPMENT**  
 \_\_\_\_\_  
 (name of fund)

1	Historical Data			REQUIREMENTS FOR: Community Development	Budget For Next Year 2018-2019			1
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
2				PERSONNEL SERVICES				2
3								3
4								4
5								5
6								6
7								7
8	0	0	0	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	8
9				<b>Total Full-Time Equivalent (FTE)</b>				9
10				<b>MATERIALS AND SERVICES</b>				10
11	1,000	640	18,000	Planning Consultant	18,000	18,000	18,000	11
12	0	0	500	Advertising & Public Notice	500	500	500	12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	1,000	640	18,500	<b>TOTAL MATERIALS AND SERVICES</b>	18,500	18,500	18,500	27
28				<b>CAPITAL OUTLAY</b>				28
29								29
30								30
31								31
32								32
33								33
34								34
35	0	0	0	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	35
36	1,000	640	18,500	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	18,500	18,500	18,500	36



**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**  
**GENERAL FUND - PARKS & RECREATION**  
 \_\_\_\_\_  
 (name of fund)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1				1 PERSONNEL SERVICES				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	0	0	0	8 TOTAL PERSONNEL SERVICES	0	0	0	8
9				9 Total Full-Time Equivalent (FTE)				9
10				10 MATERIALS AND SERVICES				10
11	791	741	800	11 Utilities	800	800	800	11
12	2,175	650	4,000	12 Professional Services	4,000	4,000	4,000	12
13	653	297	700	13 Materials and Supplies	700	700	700	13
14	1,281	123	1,900	14 Maintenance & Repair	1,900	1,900	1,900	14
15	2,844	3,713	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	7,744	5,524	11,400	27 TOTAL MATERIALS AND SERVICES	11,400	11,400	11,400	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	7,744	5,524	11,400	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	11,400	11,400	11,400	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 2018-2019				
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1				1	PERSONNEL SERVICES			1	
2				2				2	
3				3				3	
4				4				4	
5				5				5	
6				6				6	
7				7				7	
8	0	0	0	8	TOTAL PERSONNEL SERVICES			0	8
9				9	Total Full-Time Equivalent (FTE)				9
10				10	MATERIALS AND SERVICES			10	
11	500	550	500	11	500	500	500	11	
12	1,500	1,500	1,500	12	1,500	1,500	1,500	12	
13	216	224	229	13	230	230	230	13	
14	198	198	200	14	200	200	200	14	
15	550	550	550	15	650	650	650	15	
16	0	0	1,000	16	0	0	0	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	2,964	3,022	3,979	27	3,080	3,080	3,080	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	2,964	3,022	3,979	36	3,080	3,080	3,080	36	

**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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
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	89,667	89,939	135,208	31 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	145,607	145,607	145,607	31
32			30,551	32 Reserved for future expenditure	59,033	59,033	59,033	32
33	111,310	131,310		33 Ending balance (prior years)				33
34			0	34 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	0	34
35	<b>200,977</b>	<b>221,249</b>	<b>177,759</b>	35 <b>TOTAL REQUIREMENTS</b>	<b>216,640</b>	<b>216,640</b>	<b>216,640</b>	35

**RESOURCES  
STREET FUND**

(Fund)

**CITY OF NEHALEM**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year _2018-2019			
	Actual		Adopted Budget This Year Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1	57,925	67,748	75,892	1 Available cash on hand* (cash basis) or	110,800	110,800	110,800	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	322	562	180	4 Interest	230	230	230	4
5	52,502	10,000	57,500	5 Transferred IN, from other funds	93,073	93,073	93,073	5
6				6 <b>OTHER RESOURCES</b>				6
7	16,601	16,778	15,850	7 ODOT Gas Tax	15,850	15,850	15,850	7
8	1,825	2,381	1,850	8 Nehalem Telephone Franchise Fee	1,600	1,600	1,600	8
9	3,901	4,233	3,500	9 Charter Communications	3,500	3,500	3,500	9
10	2,845	2,850	2,700	10 Recology Franchise Fee	2,500	2,500	2,500	10
11	13,790	15,499	13,800	11 PUD Service Agreement	11,000	11,000	11,000	11
12	1,749	1,784	1,820	12 Merchants Parking Lot Lease	1,850	1,850	1,850	12
13	1,889	0	250	13 Miscellaneous	250	250	250	13
14	0	0	1,200	14 CIS Grant	0	0	0	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	153349	121835	174542	29 Total resources, except taxes to be levied	240653	240653	240653	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
<b>32</b>	<b>153349</b>	<b>121835</b>	<b>174542</b>	<b>32 TOTAL RESOURCES</b>	<b>240653</b>	<b>240653</b>	<b>240653</b>	<b>32</b>

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

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

STREET FUND

(name of fund)

1	Historical Data			REQUIREMENTS FOR: <u>Streets</u>	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1				1 PERSONNEL SERVICES				1
2	5,866	5,982	6,162	2 Public Works Director	6,480	6,480	6,480	2
3	4,048	4,129	4,373	3 Maintenance Specialist 1	4,668	4,668	4,668	3
4	5,039	6,068	11,335	4 Payroll Expense	14,000	14,000	14,000	4
5				5				5
6				6				6
7				7				7
8	14,953	16,179	21,870	8 TOTAL PERSONNEL SERVICES	25,148	25,148	25,148	8
9	0.40	0.40	0.40	9 Total Full-Time Equivalent (FTE)	0.40	0.40	0.40	9
10				10 MATERIALS AND SERVICES				10
11	6,895	8,059	9,000	11 Utilities	9,000	9,000	9,000	11
12	6,144	6,921	9,910	12 Insurance	10,500	10,500	10,500	12
13	2,999	5,256	8,400	13 Professional Services	8,000	8,000	8,000	13
14	1,106	2,830	4,000	14 Engineering & Consulting	4,000	4,000	4,000	14
15	830	528	1,000	15 Maintenance & Repairs	1,500	1,500	1,500	15
16	1,749	1,784	1,820	16 Parking Lot Lease - Merchants Association	1,850	1,850	1,850	16
17	0	1,915	15,000	17 Street Maintenance & Repairs	12,000	12,000	12,000	17
18	2,761	3,287	2,500	18 Materials & Supplies	12,500	12,500	12,500	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	22,484	30,580	51,630	27 TOTAL MATERIALS AND SERVICES	59,350	59,350	59,350	27
28				28 CAPITAL OUTLAY				28
29	48,164	0	0	29 Equipment	0	0	0	29
30	0	0	3,500	30 City of Nehalem Sign - North Entry	0	0	0	30
31	0	0	72,500	31 Tohls Street Sidewalk Project	126,155	126,155	126,155	31
32	0	0	0	32 Parking Lot Improvement	30,000	30,000	30,000	32
33				33				33
34				34				34
35	48,164	0	76,000	35 TOTAL CAPITAL OUTLAY	156,155	156,155	156,155	35
36	85,601	46,759	149,500	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	240,653	240,653	240,653	36

**FORM  
LB-30**

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

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			1	
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1				PERSONNEL SERVICES NOT ALLOCATED				1	
2								2	
3								3	
4	0	0	0	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4	
5				<b>Total Full-Time Equivalent (FTE)</b>				5	
6				MATERIALS AND SERVICES NOT ALLOCATED				6	
7								7	
8								8	
9	0	0	0	<b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9	
10				CAPITAL OUTLAY NOT ALLOCATED				10	
11								11	
12								12	
13	0	0	0	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13	
14				DEBT SERVICE				14	
15								15	
16								16	
17	0	0	0	<b>TOTAL DEBT SERVICE</b>	0	0	0	17	
18				SPECIAL PAYMENTS				18	
19								19	
20								20	
21	0	0	0	<b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21	
22				INTERFUND TRANSFERS				22	
23								23	
24								24	
25								25	
26								26	
27								27	
28	0	0	0	<b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	28	
29			4,000	<b>OPERATING CONTINGENCY</b>	4,000	4,000	0	29	
30			4,000	<b>Total Requirements NOT ALLOCATED</b>	4,000	4,000	0	30	
31	85,601	46,759	149,500	<b>Total Requirements for ALL Org.Units/Programs within fund</b>	236,653	236,653	236,653	31	
32			21,042	Reserved for future expenditure	0	0	0	32	
33	67,748	75,077		Ending balance (prior years)				33	
34				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				34	
35	<b>153,349</b>	<b>121,836</b>	<b>174,542</b>	<b>TOTAL REQUIREMENTS</b>	<b>240,653</b>	<b>240,653</b>	<b>240,653</b>	35	

**RESOURCES  
WATER FUND**

**CITY OF NEHALEM**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1	267,735	288,185	213,429	1 Available cash on hand* (cash basis) or	260,000	260,000	260,000	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	1,256	2,193	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	504,363	503,582	478,000	7 Water Receipts	478,000	478,000	478,000	7
8	4,800	5,500	2,500	8 Water Connections	2,000	2,000	2,000	8
9	348	966	50	9 Material Sales	50	50	50	9
10	1,854	192	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	780,356	800,618	695,079	29 Total resources, except taxes to be levied	741,150	741,150	741,150	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	<b>780,356</b>	<b>800,618</b>	<b>695,079</b>	32 <b>TOTAL RESOURCES</b>	<b>741,150</b>	<b>741,150</b>	<b>741,150</b>	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 2018-2019			1	
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding 2016-2017							
2	50,414	51,430	52,974	2	PERSONNEL SERVICES	55,101	55,101	55,101	2
3	38,016	40,502	43,200	3	City Manager/Recorder	45,004	45,004	45,004	3
4	52,790	53,646	55,458	4	Assistant City Manager/Recorder	57,600	57,600	57,600	4
5	36,428	37,358	39,355	5	Public Works Director	42,012	42,012	42,012	5
6	79,856	95,996	99,950	6	Maintenance Specialist I	118,945	118,945	118,945	6
7				7	Payroll Expenses				7
8	<b>257,504</b>	<b>278,932</b>	<b>290,937</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>318,662</b>	<b>318,662</b>	<b>318,662</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	100,568	110,342	136,300	12	Materials & Services	141,600	141,600	141,600	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>100,568</b>	<b>110,342</b>	<b>136,300</b>	27	<b>TOTAL MATERIALS AND SERVICES</b>	<b>141,600</b>	<b>141,600</b>	<b>141,600</b>	27
28				28	CAPITAL OUTLAY				28
29	8,168	15,341	32,000	29	Equipment	0	0	0	29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	<b>8,168</b>	<b>15,341</b>	<b>32,000</b>	35	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	35
36	<b>366,240</b>	<b>404,615</b>	<b>459,237</b>	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>460,262</b>	<b>460,262</b>	<b>460,262</b>	36



**DETAILED REQUIREMENTS**

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

	Historical Data			REQUIREMENTS FOR: <b>Water</b>	Budget for Next Year 2018 - 2019				
	Actual		Adopted Budget This Year Year 2017 - 2018		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2015 - 2016	First Preceding Year 2016 - 2017							
1			1	Object Classification	Detail				
2				2	MATERIALS AND SERVICES				2
3	13,780	13,266	19,700	3	Insurance	22,500	22,500	22,500	3
4	5,293	5,516	7,500	4	Billing Supplies	7,500	7,500	7,500	4
5	13,516	19,857	18,000	5	Professional Services	18,000	18,000	18,000	5
6	4,816	6,436	5,000	6	Engineering/Consulting	5,000	5,000	5,000	6
7	443	407	1,000	7	Advertising and Public Notice	1,000	1,000	1,000	7
8	1,388	3,334	5,000	8	Water Testing	5,000	5,000	5,000	8
9	5,142	4,600	7,000	9	Gas, Oil and Accessories	7,000	7,000	7,000	9
10	12,843	12,903	17,000	10	Filtration Plant Operation	17,000	17,000	17,000	10
11	350	0	1,500	11	Chemicals & Supplies	1,500	1,500	1,500	11
12	20,312	16,064	17,000	12	Materials and Supplies	17,000	17,000	17,000	12
13	9,183	12,550	15,000	13	Maintenance and Repair	15,000	15,000	15,000	13
14	0	0	5,000	14	Maintenance Dam & Dam Road	5,000	5,000	5,000	14
15	880	0	4,000	15	Reservoir Maintenance & Repair	4,000	4,000	4,000	15
16	953	1,593	1,200	16	Training	1,600	1,600	1,600	16
17	216	75	600	17	Food and Travel	600	600	600	17
18	669	880	800	18	Dues and Subscriptions	900	900	900	18
19	10,784	12,861	11,000	19	Utilities	13,000	13,000	13,000	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>100,568</b>	<b>110,342</b>	<b>136,300</b>	<b>30</b>	<b>TOTAL REQUIREMENTS</b>	<b>141,600</b>	<b>141,600</b>	<b>141,600</b>	<b>30</b>

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

FORM  
LB-30

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
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	125,931	125,931	125,931	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	125,931	125,931	125,932	28 <b>TOTAL INTERFUND TRANSFERS</b>	125,932	125,932	125,932	28
29			12,000	29 <b>OPERATING CONTINGENCY</b>	15,000	15,000	15,000	29
30	125,931	125,931	137,932	30 <b>Total Requirements NOT ALLOCATED</b>	140,932	140,932	140,932	30
31	366,240	404,615	459,237	31 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	460,262	460,262	460,262	31
32			97,910	32 Reserved for future expenditure	139,956	139,956	139,956	32
33	288,185	270,072		33 Ending balance (prior years)				33
34			0	34 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	0	34
35	780,356	800,618	695,079	35 <b>TOTAL REQUIREMENTS</b>	741,150	741,150	741,150	35

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

TIMBER FUND  
(Fund)

CITY OF NEHALEM  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018 - 2019						
Actual		Adopted Budget Year 2017 -2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2015-2016	First Preceding Year 2016 -2017									
1			1	RESOURCES			1			
2	236,930	310,349	2	Cash on hand * (cash basis), or	600,000	600,000	600,000	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	1,655	2,672	5	Interest	1,500	1,500	1,500	5		
6			6	Transferred IN, from other funds				6		
7	268,261		7	Timber Sales	275,000	275,000	275,000	7		
8	25,000	25,000	8	Timber Sales Deposit	25,000	25,000	25,000	8		
9			9					9		
10	531846	338021	10	Total Resources, except taxes to be levied	901500	901500	901500	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>531846</b>	<b>338021</b>	13	<b>TOTAL RESOURCES</b>	<b>901500</b>	<b>901500</b>	<b>901500</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	26,665	13,268	16	Timber	M&S	Consultant & Reforestation	85,000	85,000	85,000	
17	0	0	17	Timber	M&S	Timber Roads M&R	3,000	3,000	3,000	
18	17,000	0	18	Timber	M&S	Timber Deposit Return	25,000	25,000	25,000	
19	2,850	2,765	19	Timber	M&S	Watershed Fire Protection	3,500	3,500	3,500	
20	30,000	30,000	20	Gen. Fund	M&S	Transfer to General Fund	30,000	30,000	30,000	
21	52,502	10,000	21	Street Fund	M&S	Transfer to Street Fund	93,073	93,073	93,073	
22	0	4,000	22	Cemetery Fund	Capital outlay	Transfer to Cemetery Fund	0	0	0	
23	0	0	23	Water Capital	Capital outlay	Transfer to Water Capital Fund	50,000	50,000	50,000	
24	50,000	0	24	Build. Reserve	Capital outlay	Transfer to Bldg. Reserve Fund	10,000	10,000	10,000	
25			25						25	
26			26						26	
27			27						27	
28			28						28	
29	352,829	277,988	29	Ending balance (prior years)					29	
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>601,927</b>	<b>601,927</b>	<b>601,927</b>	30
31	<b>531846</b>	<b>338021</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>901500</b>	<b>901500</b>	<b>901500</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  
(Fund)

CITY OF NEHALEM  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018 - 2019						
Actual		Adopted Budget Year 2017 - 2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2015 - 2016	First Preceding Year 2016 - 2017									
1			1	RESOURCES			1			
2	16,280	66,545	2	Cash on hand * (cash basis), or	61,853	61,853	61,853	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	285	419	5	Interest	400	400	400	5		
6	50,000	10,000	6	Transferred IN, from other funds	10,000	10,000	10,000	6		
7			7					7		
8			8					8		
9			9					9		
10	66565	76964	10	Total Resources, except taxes to be levied	72253	72253	72253	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>66565</b>	<b>76964</b>	13	<b>TOTAL RESOURCES</b>	<b>72253</b>	<b>72253</b>	<b>72253</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	0	19,510	16	Facilities	Capital Outlay	Park Shelter/BB Court	0	0	0	16
17		10000	17	Facilities	Capital Outlay	2-5 year old play area	0	0	0	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	66,545	57,454	29	Ending balance (prior years)						29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>72,253</b>	<b>72,253</b>	<b>72,253</b>	30
31	<b>66545</b>	<b>76964</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>72253</b>	<b>72253</b>	<b>72253</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)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018 - 2019					
Actual		Adopted Budget Year 2017 -2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2015 - 2016	First Preceding Year 2016 - 2017								
1			1	RESOURCES			1		
2	36,274	39,481	2	Cash on hand * (cash basis), or	42,000	42,000	42,000	2	
3			3	Working Capital (accrual basis)				3	
4			4	Previously levied taxes estimated to be received				4	
5	169	310	5	Interest	150	150	150	5	
6	0	4,000	6	Transferred IN, from other funds	0	0	0	6	
7	5,000	3,500	7	Plot Sales	1,500	1,500	1,500	7	
8			8					8	
9			9					9	
10	41,443	47,291	10	Total Resources, except taxes to be levied	43,650	43,650	43,650	10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13	<b>41,443</b>	<b>47,291</b>	13	<b>TOTAL RESOURCES</b>	<b>43,650</b>	<b>43,650</b>	<b>43,650</b>	13	
14			14	REQUIREMENTS **				14	
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16	0	1,040	16	Cemetery	Grounds M/R	Mowing	1,700	1,700	1,700
17	450	1,530	17	Cemetery	Mat./Supplies	Materials & Supplies	2,000	2,000	2,000
18	1,512	1,512	18	Cemetery	Prof. Serv	Professional Services	2,000	2,000	2,000
19			19	Cemetery	Capital Outlay	Fence	0	0	
20			20						
21			21						
22			22						
23			23						
24			24						
25			25						
26			26						
27			27						
28			28						
29	39,481	43,209	29	Ending balance (prior years)					
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			37,950	37,950	37,950
31	<b>41,443</b>	<b>47,291</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>43,650</b>	<b>43,650</b>	<b>43,650</b>

\*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  
(Fund)

CITY OF NEHALEM  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019						
Actual		Adopted Budget Year 2017 - 2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2015 - 2016	First Preceding Year 2016 - 2017									
1			1	RESOURCES			1			
2	161,858	147,048	2	Cash on hand * (cash basis), or	290,000	290,000	290,000	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	809	1,069	5	Interest	650	650	650	5		
6	0	0	6	Transferred IN, from other funds	50,000	50,000	50,000	6		
7	32,675	35,585	7	System Development Charges	9,000	9,000	9,000	7		
8			8					8		
9			9					9		
10	195342	183702	10	Total Resources, except taxes to be levied	349650	349650	349650	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>195342</b>	<b>183702</b>	13	<b>TOTAL RESOURCES</b>	<b>349650</b>	<b>349650</b>	<b>349650</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	19,977	0	16	Infrastructure	Capital Outlay	Water Master Plan	0	0	0	16
17	25,000	0	17	Infrastructure	Capital Outlay	Monitoring System	0	0	0	17
18	0	45,619	18	Infrastructure	Capital Outlay	Bank & Line Stabilization	0	0	0	18
19	0	0	19	Infrastructure	Capital Outlay	Water Line Replacement	300,000	300,000	300,000	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>			49,650	49,650	49,650	30
31	<b>44977</b>	<b>45619</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>349650</b>	<b>349650</b>	<b>349650</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.

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

VFW FLAG RESERVE FUND  
(Fund)

CITY OF NEHALEM  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018 - 2019						
Actual		Adopted Budget Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2015 -2016	First Preceding Year 2016 -2017									
1			1	RESOURCES			1			
2	1,145	1,185	2	Cash on hand * (cash basis), or	1,266	1,266	1,266	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	39	38	5	Interest	20	20	20	5		
6			6	Transferred IN, from other funds				6		
7			7					7		
8			8					8		
9			9					9		
10	1184	1223	10	Total Resources, except taxes to be levied	1286	1286	1286	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>1184</b>	<b>1223</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>1286</b>	<b>1286</b>	<b>1286</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	1286	1286	1,286	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	1,184	1,223	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	30
31	<b>1184</b>	<b>1223</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>			<b>1286</b>	<b>1286</b>	<b>1286</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 system for recording revenues and expenditures that fits the organizational structure.



# Glossary

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**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)].

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

**Governing Body.** County court, board of commissioners, city council, school board, board of

# Glossary

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trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

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

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

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

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

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

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

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

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

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

when measurable and available to pay expenditures in the current accounting period.

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

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

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

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

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

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

**Organizational Unit.** Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division) [ORS 294.311(23)].

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

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

# Glossary

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**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].