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City of Nehalem 2021-2022 Fiscal Year Budget



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BUDGET MESSAGE

FISCAL YEAR (FY) 2021-2022

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 2021-2022 Budget for the City of Nehalem. The Annual Budget serves as a guide for both services and finances for the Fiscal Year beginning July 1st, 2021 and ending June 30th, 2022. It is the most comprehensive operating policy adopted by the City of Nehalem.

THE BUDGET DOCUMENT

The FY 2021-2022 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 21-22 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 2021-2022

The budget for Fiscal Year 2021-2022 totals \$2,777,744 an increase of \$ 396,284 from FY 2020-2021.

The budget amount includes \$518,521 in unappropriated ending fund and reserved balances (monies included in the budget, but not appropriated to be spent). These funds function as a savings account for future projects, cash carryover to the next year's budget, and the necessary reserves in case of an emergency.

We are budgeting a total of \$2,259,223 for actual expenditures of which \$868,000 is for capital outlay projects. This is a significant increase in expenditures for capital outlay. Due to increasing structural issues with the existing Public Works and Meeting Hall building, the City is pursuing the construction of a new building. The budget includes \$300,000 towards the design and pre-construction costs for a new building.

Several water infrastructure projects are included in the 2021-2022 budget. The Anderson Creek Raw Transmission Main project is a recommended capital improvement in the City of Nehalem Water Master Plan. Estimated cost is \$460,000. We expect to receive \$30,000 from the American Rescue Plan Act that will go towards this project. The balance is proposed to be funded by a new Safe Drinking Water Loan from the Oregon Health Authority Drinking Water Services (OHA) and Business Oregon. Additional water capital outlay expenditures include \$10,000 to finish the roof for the first reservoir cover and \$30,000 to build the second reservoir cover roof. An additional \$68,000 is allocated for potential remaining costs on the North Fork Water Line Replacement project.

With the current City Manager and Public Works Director retiring in June 2021, full-time staff will reduce back down from six to four. The City is currently recruiting for the Maintenance Specialist position, with expected hiring date in June 2021. The budgeted salary for that position reflects the maximum possible within the hiring range. Employees did not receive a cost-of-living adjustment (COLA) in 2020-2021 due to the economic uncertainty caused by the COVID-19 pandemic. The proposed rates for 2021-2022 include a 2.5% COLA. Health insurance plan rates are not expected to increase, but overall costs may increase due to changes in staff. Property, liability, and auto insurance are expected to increase between 7.5 to 12%.

Property taxes estimated to be received total \$49,500 and include monies to be received from FY 21-22's levy (\$48,000) and monies owed from previous tax years (\$1,500). Non-routine requirements include \$19,000 to continue the Police Services contract with the City of Manzanita for supplemental patrols within the City. Funds are allocated in the VFW Flag Fund to spend the remaining balance in the fund that accrued from earned interest. There are \$30,245 in contingency funds that will allow the City to transfer funds, only if necessary, without the expense of a supplemental budget.

Financial Practices

The 2021-2022 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.

Fees, Charges & Monetary Penalties in FY 21-22

Regarding fees, charges or monetary penalties or the establishment of new ones, the City may periodically review them within the coming Fiscal Year. The proposed budget includes funds for a water rate study. Rates have not increased since 2010. Rates are expected to increase in the 2021-2022 Fiscal Year following the completion of the water rate study.

Statement of Indebtedness

The City entered into a loan agreement with the Oregon Infrastructure Finance Authority's Safe Drinking Water Revolving Loan Fund on June 16th, 2006, for \$3.25 million, repayable over 30 years at 1% interest, to replace aged and broken water lines. The estimated outstanding debt of this loan is \$1,959,777. The 2021-2022 budget includes a loan payment of \$125,932. The proposed budget includes a new loan of \$430,000 for the Anderson Creek Raw Water Transmission Main project. Repayment would begin within one year of project completion. Estimated interest rate is 1% with a 30-year term.

It has been my privilege to present to you the Fiscal Year 2021-2022 Budget. Thank you for serving on the City of Nehalem Budget Committee.

Respectfully submitted,

Melissa Thompson-Kiefer
2021-2022 FY Budget Officer
Assistant City Manager

City of Nehalem • 35900 8th Street • P.O. Box 143 • Nehalem, Oregon 97131

RESOURCES
General Fund

(Fund)

City of Nehalem

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2021-22				
Actual		Adopted Budget This Year Year 2020-21	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2018-19	First Preceding Year 2019-20								
1	120,926	108,788	120,000	1	Available cash on hand* (cash basis) or	95,750	95,750	95,750	1
2				2	Net working capital (accrual basis)				2
3	1,956	1,876	1,500	3	Previously levied taxes estimated to be received	1,500	1,500	1,500	3
4	1,668	1473	900	4	Interest	500	500	500	4
5	30,000	30,000	45,000	5	Transferred IN, from other funds	50,000	50,000	50,000	5
6				6	OTHER RESOURCES				6
7	4,533	4,890	3,500	7	State Liquor Commission (OLCC)	4,600	4,600	4,600	7
8	322	312	225	8	Cigarette Tax	195	195	195	8
9	4,117	4,912	3,000	9	State Revenue Sharing	4,000	4,000	4,000	9
10	2,700	2,700	2,700	10	Marine Assistance Program Grant	2,700	2,700	2,700	10
11	1,973	1125	900	11	Permits, Licenses & Fees	850	850	850	11
12	2,001	1,274	1,200	12	Transient Lodging Tax	1,000	1,000	1,000	12
13	200	100	100	13	Short-Term Rental Fees	50	50	50	13
14	10,038	3,355	2,000	14	Police Fines & Assessments	2,000	2,000	2,000	14
15	1,150	800	800	15	Meeting Hall Rental	0	0	0	15
16	0	1,000	1,000	16	DLCD Planning Grant	1,000	1,000	1,000	16
17	1,105	3515	1744	17	Miscellaneous	200	200	200	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	182,689	166,120	184,569	29	Total resources, except taxes to be levied	164,345	164,345	164,345	29
30			46,000	30	Taxes estimated to be received	48,000	48,000		30
31	50,354	51,377		31	Taxes collected in year levied				31
32	233,043	217,497	230,569	32	TOTAL RESOURCES	212,345	212,345	164,345	32

*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

City of Nehalem

(name of fund)

(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: <u>ADMINISTRATION</u>	Budget For Next Year 2021-22				
Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-19	First Preceding Year 2019-20							
1			1	PERSONNEL SERVICES			1	
2	6,123	6,480	2	City Manager/Recorder	6,642	6,742	6,742	2
3	5,000	5,400	3	Assistant City Manager/Recorder	0	0	0	3
4	0	0	4	Deputy City Recorder	4,613	4,682	4,682	4
5	3,717	5,757	5	Payroll Expenses	8,600	8,600	8,600	5
6	0	0	6	Vacation Payout	0	0	0	6
7			7					7
8	14,840	17,637	8	TOTAL PERSONNEL SERVICES	19,855	20,024	20,024	8
9	0.20	0.20	9	Total Full-Time Equivalent (FTE)	0.20	0.20	0.20	9
10			10	MATERIALS AND SERVICES			10	
11	80,897	84,104	11	See Detail on LB-31	109,185	109,185	109,185	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	80,897	84,104	27	TOTAL MATERIALS AND SERVICES	109,185	109,185	109,185	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	35	TOTAL CAPITAL OUTLAY	0	0	0	35
36	95,737	101,741	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	129,040	129,209	129,209	36

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND - ADMINISTRATION
CITY OF NEHALEM

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				MATERIALS AND SERVICES				1
2	5,191	5,311	6,000	Utilities	6,000	6,000	6,000	2
3	4,215	4,562	6,780	Insurance	5,075	5,075	5,075	3
4	29,230	27,224	39,000	Professional Services	39,000	39,000	39,000	4
5	513	1,011	1,100	Advertising & Public Notices	1,100	1,100	1,100	5
6	700	700	700	Generator <i>(moved to Maintenance & Repair)</i>	0	0	0	6
7	5,464	9,787	11,000	Materials & Supplies	11,275	11,275	11,275	7
8	17,040	18,720	19,000	Police Services Contract	19,000	19,000	19,000	8
9	0	0	200	Refunds	200	200	200	9
10	14	4,805	5,700	Emergency Management	5,700	5,700	5,700	10
11	796	1,336	1,500	Council Expenses	3,000	3,000	3,000	11
12	7,575	3,047	3,000	City Manager Expenses	8,000	8,000	8,000	12
13	5,476	5,014	6,000	Assistant City Manager Expenses	0	0	0	13
14	0	0	2,500	Deputy City Recorder Expenses	6,000	6,000	6,000	14
15	69	18	785	Dues & Subscriptions	785	785	785	15
16	2,163	2,130	2,200	Ordinance Codification <i>(moved to Professional Services)</i>	0	0	0	16
17	380	439	450	Oregon Government Ethics Commission	450	450	450	17
18	2,071	0	3,793	Maintenance & Repair	2,700	2,700	2,700	18
19	0	0	0	Bank Fees	800	800	800	19
20	0	0	0	Miscellaneous	100	100	100	20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30				Total full time equivalent (FTE)*				30
31				Ending balance (prior years)				31
32				UNAPPROPRIATED ENDING FUND BALANCE				32
33	80,897	84,104	109,708	TOTAL REQUIREMENTS	109,185	109,185	109,185	33

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Transient Lodging

City of Nehalem

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>TRANSIENT LODGING</u>	Budget For Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
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	540	0	600	11 Tillamook County Economic Dev. Council	600	600	600	11
12	250	250	250	12 Columbia Pacific Economic Dev. District (Col-Pac EDD)	250	250	250	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	790	250	850	27 TOTAL MATERIALS AND SERVICES	850	850	850	27
28				28 CAPITAL OUTLAY				28
29				29				29
30				30				30
34				34				34
35	0	0	0	35 TOTAL CAPITAL OUTLAY	0	0	0	35
36	790	250	850	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	850	850	850	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Community Development

City of Nehalem

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>Community Development</u>	Budget For Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
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	17,902	7,026	18,000	11 Planning Consultant	20,000	20,000	20,000	11
12	416	101	500	12 Advertising & Public Notice	600	600	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	18,318	7,127	18,500	27 TOTAL MATERIALS AND SERVICES	20,600	20,600	20,600	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	18,318	7,127	18,500	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	20,600	20,600	20,600	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Parks & Recreation

City of Nehalem

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>PARKS & RECREATION</u>	Budget For Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
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	517	650	800	11 Utilities	800	800	800	11
12	650	948	2,000	12 Professional Services	5,000	5,000	5,000	12
13	351	2,108	3,000	13 Materials & Supplies	3,000	3,000	3,000	13
14	975	1,805	1,900	14 Maintenance & Repair	5,900	5,900	5,900	14
15	3,175	2,892	4,000	15 Public Restrooms Maint. & Repair (moved to Maint. & Repair)	0	0	0	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	5,668	8,403	11,700	27 TOTAL MATERIALS AND SERVICES	14,700	14,700	14,700	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	5,668	8,403	11,700	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	14,700	14,700	14,700	36

**FORM
LB-30**

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

General Fund

City of Nehalem

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
18				SPECIAL PAYMENTS <i>(previously in Non-Departmental)</i>				18
19	500	0	0	OCZMA	0	0	0	19
20	1,500	1,500	1,500	Tides of Change <i>(formerly Women's Crisis Center)</i>	1,500	1,500	1,500	20
21	235	242	0	League of Oregon Cities <i>(moved to Dues & Subscriptions)</i>	0	0	0	21
22	207	200	0	Local Govt. Personnel Services <i>(moved to Dues & Sub.)</i>	0	0	0	22
23	1,300	650	650	Emergency Vol. Corp. of Nehalem Bay	650	650	650	23
24	1,800	2,592	2,150	TOTAL SPECIAL PAYMENTS	2,150	2,150	2,150	24
25				INTERFUND TRANSFERS				25
26								26
27								27
28								28
29								29
30								30
31	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0	31
32			16,850	OPERATING CONTINGENCY	12,745	12,576	12,576	32
33			48,899	RESERVED FOR FUTURE EXPENDITURE	32,260	32,260	32,260	33
34				UNAPPROPRIATED ENDING BALANCE				34
35	1,800	2,592	67,899	Total Requirements NOT ALLOCATED	47,155	46,986	46,986	35
36	124,255	117,521	162,670	Total Requirements for ALL Org.Units/Programs within fund	165,190	165,359	165,359	36
37	108,788	97,384		Ending balance (prior years)				37
38	234,843	217,497	230,569	TOTAL REQUIREMENTS	212,345	212,345	212,345	38

RESOURCES
Street Fund

(Fund)

City of Nehalem

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-22					
Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2018-19	First Preceding Year 2019-20								
1	119,982	86,369	98,000	1	Available cash on hand* (cash basis) or	124,500	124,500	124,500	1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	1,920	1,173	600	4	Interest	300	300	300	4
5	93,073	32,000	28,000	5	Transferred IN, from other funds	0	0	0	5
6				6	OTHER RESOURCES				6
7	20,393	19,832	12,235	7	ODOT Gas Tax	18,000	18,000	18,000	7
8	1,839	1,512	1,800	8	RTI Franchise Fee	1,500	1,500	1,500	8
9	4,545	4,642	4,000	9	Charter Communications	4,000	4,000	4,000	9
10	3,423	3,687	3,000	10	Recology Franchise	3,200	3,200	3,200	10
11	14,305	15,026	13,500	11	PUD Service Agreement	14,000	14,000	14,000	11
12	0	0	250	12	Miscellaneous	0	0	0	12
13	0	0	0	13	Grant	0	4,000	4,000	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				27					27
28				28					28
29	259,480	164,241	161,385	29	Total resources, except taxes to be levied	165,500	169,500	169,500	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	259,480	164,241	161,385	32	TOTAL RESOURCES	165,500	169,500	169,500	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Street Fund

City of Nehalem

(name of fund)

(name of Municipal Corporation)

Historical Data				REQUIREMENTS FOR: <u>Streets</u>	Budget For Next Year 2021-22			
Actual		Adopted Budget This Year 2020-21	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-19	First Preceding Year 2019-20							
1			1	PERSONNEL SERVICES				1
2	6,480	6,670	2	Public Works Director	5,880	5,968	5,968	2
3	4,668	5,040	3	Maintenance Specialist II	0	0	0	3
4	0	0	4	Maintenance Specialist	4,509	4,577	4,577	4
5	7,505	8,484	5	Payroll Expenses	8,500	8,500	8,500	5
6	0	0	6	Vacation Payout	0	0	0	6
7			7					7
8	18,653	20,194	8	TOTAL PERSONNEL SERVICES	18,889	19,045	19,045	8
9	0.40	0.40	9	Total Full-Time Equivalent (FTE)	0.40	0.40	0.40	9
10			10	MATERIALS AND SERVICES				10
11	7,196	7,282	11	Utilities	8,500	8,500	8,500	11
12	5,679	8,000	12	Insurance	6,750	6,750	6,750	12
13	7,924	3,302	13	Professional Services	6,000	6,000	6,000	13
14	522	0	14	Engineering & Consulting	4,000	4,000	4,000	14
15	376	1,470	15	Maintenance & Repairs	1,800	1,800	1,800	15
16	1,890	0	16	Parking Lot Lease	2,100	2,100	2,100	16
17	1,306	0	17	Street Maintenance & Repairs	8,000	8,000	8,000	17
18	4,684	2,825	18	Materials & Supplies	6,600	6,600	6,600	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	29,577	22,879	27	TOTAL MATERIALS AND SERVICES	43,750	43,750	43,750	27
28			28	CAPITAL OUTLAY				28
29			29					29
30	124,880	0	30	Tohls Street Sidewalk Project	0	0	0	30
31	0	2,612	31	Parking Lot Improvement	0	0	0	31
32	0	0	32	Signage	0	7,000	7,000	32
33			33					33
34			34					34
35	124,880	2,612	35	TOTAL CAPITAL OUTLAY	0	7,000	7,000	35
36	173,110	45,685	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	62,639	69,795	69,795	36

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Street Fund

City of Nehalem

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-22			1	
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				PERSONNEL SERVICES NOT ALLOCATED				1	
2								2	
3								3	
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4	
5				Total Full-Time Equivalent (FTE)				5	
6				MATERIALS AND SERVICES NOT ALLOCATED				6	
7								7	
8								8	
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9	
10				CAPITAL OUTLAY NOT ALLOCATED				10	
11								11	
12								12	
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13	
14				DEBT SERVICE				14	
15								15	
16								16	
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17	
18				SPECIAL PAYMENTS				18	
19								19	
20								20	
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21	
22				INTERFUND TRANSFERS				22	
23								23	
24								24	
25								25	
26								26	
27								27	
28	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0	28	
29			5,000	OPERATING CONTINGENCY	5,000	5,000	5,000	29	
30				RESERVED FOR FUTURE EXPENDITURE				30	
31			52,679	UNAPPROPRIATED ENDING BALANCE	97,861	94,705	94,705	31	
32	0	0	57,679	Total Requirements NOT ALLOCATED	102,861	99,705	99,705	32	
33	173,110	45,685	103,706	Total Requirements for ALL Org.Units/Programs within fund	62,639	69,795	69,795	33	
34	86,370	118,556		Ending balance (prior years)				34	
35	259,480	164,241	161,385	TOTAL REQUIREMENTS	165,500	169,500	169,500	35	

RESOURCES
Water Fund

(Fund)

City of Nehalem

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2021-22			
Actual		Adopted Budget This Year Year 2020-21	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-19	First Preceding Year 2019-20							
1	252,834	266,121	276,000	1 Available cash on hand* (cash basis) or	120,000	120,000	120,000	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	3,509	2,947	1,900	4 Interest	1,100	1,100	1,100	4
5				5 Transferred IN, from other funds	20,000	40,000	40,000	5
6				6 OTHER RESOURCES				6
7	515,475	517,527	503,000	7 Water Receipts	514,000	514,000	514,000	7
8	4,525	6,550	2,000	8 Water Connections	4,000	4,000	4,000	8
9	178	60	50	9 Material Sales	50	50	50	9
10	0	0	100	10 Miscellaneous	50	50	50	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	776,521	793,205	783,050	29 Total resources, except taxes to be levied	659,200	679,200	679,200	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	776,521	793,205	783,050	32 TOTAL RESOURCES	659,200	679,200	679,200	32

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water Fund
(name of fund)

City of Nehalem
(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>Water</u>	Budget For Next Year 2021-22			1	
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	PERSONNEL SERVICES			1	
2	55,101	58,320	58,320	2	City Manager/Recorder	59,778	60,674	60,674	2
3	45,004	48,600	48,600	3	Assistant City Manager/Recorder	0	0	0	3
4	57,600	60,030	60,000	4	Public Works Director	52,920	53,714	53,714	4
5	42,012	45,360	45,360	5	Maintenance Specialist II	0	0	0	5
6	0	0	18,000	6	Maintenance Specialist	40,579	41,189	41,189	6
7	0	0	18,450	7	Deputy City Recorder	41,513	42,135	42,135	7
8	111,836	114,694	142,000	8	Payroll Expenses	150,400	151,000	151,000	8
9	0	0	10,386	9	Vacation Payout	0	0	0	9
10	311,553	327,004	401,116	10	TOTAL PERSONNEL SERVICES	345,190	348,712	348,712	10
11	3.60	3.60	4.60	11	Total Full-Time Equivalent (FTE)		3.60	3.60	11
12				12	MATERIALS AND SERVICES			12	
13	72,906	93,213	131,000	13	See Detail on LB31	154,275	149,600	149,600	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
25				25					25
26				26					26
27				27					27
28				28					28
29	72,906	93,213	131,000	29	TOTAL MATERIALS AND SERVICES	154,275	149,600	149,600	29
30				30	CAPITAL OUTLAY			30	
31				31					31
32				32					32
33				33					33
34				34					34
35				35					35
36				36					36
37	0	0	0	37	TOTAL CAPITAL OUTLAY	0	0	0	37
38	384,459	420,217	532,116	38	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	499,465	498,312	498,312	38

DETAILED REQUIREMENTS

WATER FUND
CITY OF NEHALEM

	Historical Data				REQUIREMENTS FOR: Water	Budget for Next Year 2021 - 2022			
	Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020	This Year Year 2020 - 2021						
1				1	Object Classification				1
2				2	MATERIALS AND SERVICES - Detail				2
3	15,445	12,656	17,500	3	Insurance	21,925	17,250	17,250	3
4	5,866	5,017	6,000	4	Billing Supplies	6,000	6,000	6,000	4
5	8,854	9,749	18,000	5	Professional Services	12,000	12,000	12,000	5
6	1,756	810	3,000	6	Engineering/Consulting	9,000	9,000	9,000	6
7	232	548	500	7	Advertising and Public Notice	650	650	650	7
8	2,301	2,949	4,000	8	Water Testing	4,000	4,000	4,000	8
9	3,782	4,943	6,000	9	Gas, Oil and Accessories	7,000	7,000	7,000	9
10	7,560	16,079	17,500	10	Filtration Plant Operation	17,500	17,500	17,500	10
11	688	0	1,000	11	Chemicals & Supplies	1,000	1,000	1,000	11
12	10,702	16,856	22,000	12	Materials and Supplies	24,000	24,000	24,000	12
13	0	8,849	10,000	13	Maintenance and Repair	19,000	19,000	19,000	13
14	0	0	5,000	14	Maintenance Dam & Dam Road (moved to M/R)	0	0	0	14
15	0	0	4,000	15	Reservoir Maintenance & Repair (moved to M/R)	0	0	0	15
16	1,464	1,293	1,600	16	Training	3,500	3,500	3,500	16
17	131	108	500	17	Food and Travel	600	600	600	17
18	714	366	900	18	Dues and Subscriptions	1,300	1,300	1,300	18
19	13,411	12,990	13,500	19	Utilities	13,800	13,800	13,800	19
20	0	0	0	20	Water Rate Study	13,000	13,000	13,000	20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27	Total Full Time Equivalent (FTE)*				27
28				28	Ending balance (prior years)				28
29				29	UNAPPROPRIATED ENDING FUND BALANCE				29
30	72,906	93,213	131,000	30	TOTAL REQUIREMENTS	154,275	149,600	149,600	30

* 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

City of Nehalem

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-22			1
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
2				PERSONNEL SERVICES NOT ALLOCATED				2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15	125,931	125,931	125,932	Safe Drinking Water Loan	125,932	125,932	125,932	15
16								16
17	125,931	125,931	125,932	TOTAL DEBT SERVICE	125,932	125,932	125,932	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23								23
24								24
25								25
26								26
27								27
28	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0	28
29			13,000	OPERATING CONTINGENCY	12,500	13,000	13,000	29
30				RESERVED FOR FUTURE EXPENDITURE				30
31			112,002	UNAPPROPRIATED ENDING BALANCE	21,303	41,956	41,956	31
32	125,931	125,931	250,934	Total Requirements NOT ALLOCATED	159,735	180,888	180,888	32
33	384,459	420,217	532,116	Total Requirements for ALL Org.Units/Programs within fund	499,465	498,312	498,312	33
34	266,131	247,057		Ending balance (prior years)				34
35	776,521	793,205	783,050	TOTAL REQUIREMENTS	659,200	679,200	679,200	35

FORM

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

TIMBER FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22			
Actual		Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-19	First Preceding Year 2019-20						
1			1	RESOURCES			1
2	665,658	666,696	2	Cash on hand * (cash basis), or			2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	8,919	9,129	5	Interest			5
6			6	Transferred IN, from other funds			6
7	209,889	184,889	7	Timber Sales			7
8	0	0	8	Timber Sales Deposit			8
9			9				9
10	884,466	860,714	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12	0		12	Taxes collected in year levied			12
13	884,466	860,714	13	TOTAL RESOURCES			13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	31,814	15,151	16	Timber	M&S	Consultant & Reforestation	70,000
17	0	0	17	Timber	M&S	Timber Roads M&R	4,000
18	2,883	2,667	18	Timber	M&S	Watershed Fire Protection	3,000
19	0	0	19	Timber	M&S	Timber Deposit Return	50,000
20	93,073	32,000	20	Timber	Transfer	Transfer to Street Fund	0
21	30,000	30,000	21	Timber	Transfer	Transfer to General Fund	50,000
	0	0		Timber	Transfer	Transfer to Cemetery Fund	0
	50,000	50,000		Timber	Transfer	Transfer to Water Capital Fund	0
26	0	0	26	Timber	Transfer	Transfer to Water Fund	20,000
27	10,000	0	27	Timber	Transfer	Transfer to Bldg. Reserve Fund	300,000
28			28				
29	666,696	730,896	29	Ending balance (prior years)			
30		474,600	30	UNAPPROPRIATED ENDING FUND BALANCE			
31	884,466	860,714	31	TOTAL REQUIREMENTS			

*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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

BUILDING RESERVE FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22						
Actual		Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2018-19	First Preceding Year 2019-20									
1			1	RESOURCES			1			
2	62,108	73,062	2	Cash on hand * (cash basis), or	47,400	47,400	47,400	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	954	934	5	Interest	750	750	750	5		
6	10,000	0	6	Transferred IN, from other funds	300,000	300,000	300,000	6		
7			7					7		
8			8					8		
9			9					9		
10	73,062	73,996	10	Total Resources, except taxes to be levied	348,150	348,150	348,150	10		
11			11	Taxes estimated to be received				11		
12	0		12	Taxes collected in year levied				12		
13	73,062	73,996	13	TOTAL RESOURCES	348,150	348,150	348,150	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail			15	
16	0	1,129	16	Facilities	Capital Outlay	Meeting Hall Maint.	0	0	0	16
17	0	0	17	Facilities	Capital Outlay	PW Bld. Maintenance	0	0	0	17
18	0	0	18	Facilities	Capital Outlay	Public Works Building Project	300,000	300,000	300,000	18
19			19							19
20			20							20
21			21							21
26			26							26
27			27							27
28			28							28
29	73,062	72,867	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			48,150	48,150	48,150	30
31	73,062	73,996	31	TOTAL REQUIREMENTS			348,150	348,150	348,150	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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

CEMETERY FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22						
Actual		Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2018-19	First Preceding Year 2019-20									
1			1	RESOURCES			1			
2	42,483	43,674	2	Cash on hand * (cash basis), or	42,105	42,105	42,105	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	675	619	5	Interest	150	150	150	5		
6	0	0	6	Transferred IN, from other funds				6		
7	3,000	2,500	7	Plot Sales	1,500	1,500	1,500	7		
8	0	0	8	Grant	0	0	0	8		
9			9					9		
10	46,158	46,793	10	Total Resources, except taxes to be levied	43,755	43,755	43,755	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	46,158	46,793	13	TOTAL RESOURCES	43,755	43,755	43,755	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail			15	
16	1,196	1,196	16	Cemetery	Mat & Ser.	Groundskeeping	4,500	4,500	4,500	16
17	691	34	17	Cemetery	Mat & Ser.	Materials & Supplies	2,000	2,000	2,000	17
18	598	1,196	18	Cemetery	Mat & Ser.	Professional Services	2,000	2,000	2,000	18
19	0	181	19	Cemetery	Capital Outlay	Extend Waterline	0	0	0	19
20	0	0	20	Cemetery	Mat/Serv	Remove Heather	0	0	0	20
21			21							21
22			22							22
23			23							23
24			24							24
25	43,673	44,186	25	Ending balance (prior years)						25
26			26	UNAPPROPRIATED ENDING FUND BALANCE			35,255	35,255	35,255	26
27	46,158	46,793	27	TOTAL REQUIREMENTS			43,755	43,755	43,755	27

*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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

WATER CAPITAL PROJECTS FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22					
Actual		Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2018-19	First Preceding Year 2019-20								
1			1	RESOURCES			1		
2	255,672	330,690	2	Cash on hand * (cash basis), or	143,200	143,200	143,200	2	
3			3	Working Capital (accrual basis)				3	
4			4	Previously levied taxes estimated to be received				4	
5	4,171	4,006	5	Interest	750	750	750	5	
6	50,000	50,000	6	Transferred IN, from other funds	0	0	0	6	
7	25,880	35,585	7	System Development Charges	19,410	19,410	19,410	7	
8	0	0	8	American Rescue Plan Funds	30,000	30,000	30,000	8	
9	0	0	9	Safe Drinking Water Loan (Anderson Creek Water Main)	430,000	430,000	430,000	9	
10	335,723	420,281	10	Total Resources, except taxes to be levied	623,360	623,360	623,360	10	
11			11	Taxes estimated to be received				11	
12	0		12	Taxes collected in year levied				12	
13	335,723	420,281	13	TOTAL RESOURCES	623,360	623,360	623,360	13	
14			14	REQUIREMENTS **				14	
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16	5,033	263,153	16	Infrastructure	Capital Outlay	Water Line Replacement	68,000	68,000	68,000
17	0	0	17	Infrastructure	Capital Outlay	Reservoir Cover 1 Roof	10,000	10,000	10,000
18	0	0	18	Infrastructure	Capital Outlay	Reservoir Cover 2 Roof	30,000	30,000	30,000
19	0	0	19	Infrastructure	Capital Outlay	Anderson Creek Raw Water Main	460,000	460,000	460,000
20	0	0	20	Infrastructure	Capital Outlay	North Fork Flushing Hydrant	0	6,000	6,000
21			21						21
22			22						22
23			23						23
24			24						24
25	330,690	157,128	25	Ending balance (prior years)					
26		142,000	26	UNAPPROPRIATED ENDING FUND BALANCE			55,360	49,360	49,360
27	335,723	420,281	27	TOTAL REQUIREMENTS			623,360	623,360	623,360

*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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

LB-10

VFW FLAG RESERVE FUND

City of Nehalem

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2021-22		
Actual		Adopted Budget Year 2020-21					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-19	First Preceding Year 2019-20								
1			1	RESOURCES					1
2	989	1,133	2	Cash on hand * (cash basis), or			102	102	102
3			3	Working Capital (accrual basis)					
4			4	Previously levied taxes estimated to be received					
5	183	92	5	Interest			0	0	0
6			6	Transferred IN, from other funds					
7			7						
8			8						
9			9						
10	1,172	1,225	10	Total Resources, except taxes to be levied			102	102	102
11			11	Taxes estimated to be received					
12	0		12	Taxes collected in year levied					
13	1,172	1,225	13	TOTAL RESOURCES			102	102	102
14			14	REQUIREMENTS **					
15			15	Org Unit or Prog & Activity	Object Classification	Detail			
16	39	1,123	16	Flags	Supplies	US Flag	102	102	102
17			17						
18			18						
19			19						
20			20						
21			21						
26			26						
27			27						
28			28						
29	1,133	102	29	Ending balance (prior years)					
30			30	UNAPPROPRIATED ENDING FUND BALANCE					
31	1,172	1,225	31	TOTAL REQUIREMENTS			102	102	102

*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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

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

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

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

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

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

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

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

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

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.

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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 1st through June 30th.

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

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