



*Approved: 05/24/22  
Adopted: 06/13/22*

# City of Nehalem 2022-2023 Fiscal Year Budget



35900 8<sup>th</sup> Street - PO Box 143  
Nehalem, OR 97131  
(503) 368-5627  
(503) 368-4175 (fax)  
[mthompson@nehalem.gov](mailto:mthompson@nehalem.gov)  
[www.nehalem.gov](http://www.nehalem.gov)



# **BUDGET MESSAGE**

## **FISCAL YEAR (FY) 2022-2023**

**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 2022-2023 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, 2022, and ending June 30th, 2023. It is the most comprehensive operating policy adopted by the City of Nehalem.

### **THE BUDGET DOCUMENT**

The FY 2022-2023 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 22-23 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 2022-2023**

The budget for Fiscal Year 2022-2023 totals \$3,278,326 an increase of \$431,582 from FY 2021-2022.

The budget amount includes \$611,022 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.

The budget includes \$2,667,304 for actual expenditures of which \$1,163,070 is for capital outlay projects. The need for the Building Reserve Fund continues due to the City's ongoing pursuit of the construction of a new Public Works Building because of structural issues with the existing Public Works and Meeting Hall facility. The budget includes \$625,000 towards this project. The City will continue to explore design, construction, and financing options, while continuing to build reserves toward the project. The budget includes the transfer of \$70,000 from water receipt revenue to the Building Reserve Fund for the Public Works Building project, due to the need for the Public Works facility to help maintain and operate the water system.

Several water infrastructure projects are included in the 2022-2023 budget. The City was awarded \$400,000 by the State legislature in a Coronavirus State Fiscal Recovery Fund Grant through the American Rescue Plan Act (ARPA) for the Anderson Creek Raw Water Transmission Main project. The project must be completed by June 2024. Estimated project cost is \$460,000. The balance is proposed to be funded by ARPA Non-Entitlement Unit (NEU) allotments. Additional water capital outlay includes \$30,000 to build the second reservoir cover roof. The first reservoir cover roof will be completed in the 2021-2022 Fiscal Year. An additional \$3,600 is allocated for installation of the North Fork Flushing Hydrant, and \$45,000 is allocated for potential remaining costs on a Pressure Sustaining Valve project.

The 2022-2023 budgeted salaries for employees includes an 8.1% cost-of-living adjustment (COLA), based on the West Region Consumer Price Index and recommendation of the Council. Health insurance plan rates are not expected to increase, with the exception of 9.5% for vision coverage. Property, liability, and auto insurance are expected to increase between 13-15%.

Property taxes estimated to be received total \$55,000 and include monies to be received from FY 22-23's levy (\$53,000) and monies owed from previous tax years (\$2,000). Non-routine requirements include \$18,720 to continue the Police Services contract with the City of Manzanita for supplemental patrols within the City. There are no funds remaining in the VFW Flag Fund. The fund will be removed from the budget after it has shown zero balances for at least three consecutive years, per state requirements. There is \$77,000 in contingency that will allow the City to transfer funds, only if necessary, without the expense of a supplemental budget.

### **Financial Practices**

The 2022-2023 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 22-23**

Fees, charges and monetary penalties have not increased since 2014. The City is currently reviewing them, and increases can be expected within the coming Fiscal Year. A water rate study was recently completed, and new rates will be implemented in July 2022. The proposed budget includes funds for a System Development Charge (SDC) study. SDCs are expected to increase in the 2022-2023 Fiscal Year following the completion of the 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 \$1,853,443. The 2022-2023 budget includes a loan payment of \$125,932.

It has been my privilege to present to you the Fiscal Year 2022-2023 Budget. Thank you for serving on the City of Nehalem Budget Committee.

Respectfully submitted,

Melissa Thompson-Kiefer  
City Manager/Budget Officer

**RESOURCES**  
**General Fund**

(Fund)

**City of Nehalem**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	108,788	96,385	95,750	1 Available cash on hand* (cash basis) or	78,000	78,000	78,000	1
2				2 Net working capital (accrual basis)				2
3	1,876	1,897	1,500	3 Previously levied taxes estimated to be received	2,000	2,000	2,000	3
4	1473	719	500	4 Interest	350	350	350	4
5	30,000	45,000	50,000	5 Transferred IN, from other funds	55,000	55,000	55,000	5
6				6 <b>OTHER RESOURCES</b>				6
7	4,890	5,492	4,600	7 State Liquor Commission (OLCC)	4,800	4,800	4,800	7
8	312	269	195	8 Cigarette Tax	190	190	190	8
9	4,912	4,948	4,000	9 State Revenue Sharing	4,000	4,000	4,000	9
10	2,700	2,700	2,700	10 Marine Board Grants	2,700	2,700	2,700	10
11	1125	1566	850	11 Permits, Licenses & Fees	1,500	1,500	1,500	11
12	1,274	2,643	1,000	12 Transient Lodging Tax	1,500	1,500	1,500	12
13	100	50	50	13 Short-Term Rental Fees	100	100	100	13
14	3,355	3,481	2,000	14 Police Fines & Assessments	2,000	2,000	2,000	14
15	800	0	0	15 Meeting Hall Rental	0	0	0	15
16	1,000	0	1,000	16 DLCD Planning Grant	1,000	1,000	1,000	16
17	3,515	41,993	200	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	166,120	207,143	164,345	29 Total resources, except taxes to be levied	153,340	153,340	153,340	29
30			48,000	30 Taxes estimated to be received	53,000	53,000	53,000	30
31	51,377	52,888		31 Taxes collected in year levied				31
32	217,497	260,031	212,345	32 <b>TOTAL RESOURCES</b>	206,340	206,340	206,340	32

**FORM  
LB-30**

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

**General Fund - Administration**

**City of Nehalem**

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>ADMINISTRATION</u>	Budget For Next Year 2022-2023			1
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				PERSONNEL SERVICES				
2	6,480	6,480	6,742	2 City Manager/Recorder	7,506	7,506	7,506	2
3	5,400	5,400	0	3 Assistant City Manager/Recorder	0	0	0	3
4	0	2,050	4,682	4 Deputy City Recorder	5,213	5,213	5,213	4
5	5,757	6,379	8,600	5 Payroll Expenses	8,000	8,000	8,000	5
6	0	0	0	6 Vacation Payout	0	0	0	6
7				7				7
8	17,637	20,309	20,024	8 <b>TOTAL PERSONNEL SERVICES</b>	20,719	20,719	20,719	8
9	0.20	0.20	0.20	9 <b>Total Full-Time Equivalent (FTE)</b>	0.20	0.20	0.20	9
10				MATERIALS AND SERVICES				10
11	84,104	108,681	119,185	11 <a href="#">See Detail on LB-31</a>	117,980	117,980	117,980	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	84,104	108,681	119,185	27 <b>TOTAL MATERIALS AND SERVICES</b>	117,980	117,980	117,980	27
28				CAPITAL OUTLAY				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	0	0	0	35 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	35
36	101,741	128,990	139,209	36 <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	138,699	138,699	138,699	36

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

GENERAL FUND - ADMINISTRATION  
CITY OF NEHALEM

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1				<b>MATERIALS AND SERVICES</b>				1
2	5,311	5,160	6,000	Utilities	6,200	6,200	6,200	2
3	4,562	4,730	5,075	Insurance	4,500	4,500	4,500	3
4	27,224	29,467	49,000	Professional Services	50,000	50,000	50,000	4
5	1,011	1,449	1,100	Advertising & Public Notices	1,500	1,500	1,500	5
6	700	700	0	Generator <i>(moved to Maintenance &amp; Repair)</i>	0	0	0	6
7	9,787	9,193	11,275	Materials & Supplies	11,275	11,275	11,275	7
8	18,720	18,720	19,000	Police Services Contract	18,720	18,720	18,720	8
9	0	140	200	Refunds	200	200	200	9
10	4,805	0	5,700	Emergency Management	6,000	6,000	6,000	10
11	1,336	839	3,000	Council Expenses	3,000	3,000	3,000	11
12	3,047	571	8,000	City Manager Expenses	7,000	7,000	7,000	12
13	5,014	2,873	0	Assistant City Manager Expenses	0	0	0	13
14	0	1,369	6,000	Deputy City Recorder Expenses	5,000	5,000	5,000	14
15	18	262	785	Dues & Subscriptions	785	785	785	15
16	2,130	0	0	Ordinance Codification <i>(moved to Professional Services)</i>	0	0	0	16
17	439	439	450	Oregon Government Ethics Commission	450	450	450	17
18	0	3,362	2,700	Maintenance & Repair	2,500	2,500	2,500	18
19	0	174	800	Bank Fees	750	750	750	19
20	0	29,233	100	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				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				32
<b>33</b>	<b>84,104</b>	<b>108,681</b>	<b>119,185</b>	<b>TOTAL REQUIREMENTS</b>	<b>117,980</b>	<b>117,980</b>	<b>117,980</b>	<b>33</b>

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
 ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY  
General Fund - Transient Lodging  
 (name of fund)

City of Nehalem  
 (name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: <u>TRANSIENT LODGING</u>	Budget For Next Year 2022-2023			
Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21						
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	8	<b>TOTAL PERSONNEL SERVICES</b>			0
9			9	<b>Total Full-Time Equivalent (FTE)</b>			0
10			10	MATERIALS AND SERVICES			10
11	0	600	11	Tillamook County Economic Dev. Council	600	600	600
12	250	250	12	Columbia Pacific Economic Dev. District (Col-Pac EDD)	250	250	250
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	250	850	27	<b>TOTAL MATERIALS AND SERVICES</b>	850	850	850
28			28	CAPITAL OUTLAY			28
29			29				29
30			30				30
34			34				34
35	0	0	35	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0
36	250	850	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	850	850	850

**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 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1	PERSONNEL SERVICES			1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	0	0	0	8	<b>TOTAL PERSONNEL SERVICES</b>			8
9				9	<b>Total Full-Time Equivalent (FTE)</b>			9
10				10	MATERIALS AND SERVICES			10
11	7,026	14,585	20,000	11	18,000	18,000	18,000	11
12	101	0	600	12	800	800	800	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	7,127	14,585	20,600	27	18,800	18,800	18,800	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	7,127	14,585	20,600	36	18,800	18,800	18,800	36



**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
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: <b><u>PARKS &amp; RECREATION</u></b>	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2				2				2	
3				3				3	
4				4				4	
5				5				5	
6				6				6	
7				7				7	
8	0	0	0	8	<b>TOTAL PERSONNEL SERVICES</b>			0	8
9				9	<b>Total Full-Time Equivalent (FTE)</b>			0	9
10				10	MATERIALS AND SERVICES			10	
11	650	482	800	11	Utilities	900	900	900	11
12	948	0	5,000	12	Professional Services	1,000	1,000	1,000	12
13	2,108	1,735	3,000	13	Materials & Supplies	4,000	4,000	4,000	13
14	1,805	128	5,900	14	Maintenance & Repair	6,000	6,000	6,000	14
15	2,892	3,731	0	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	8,403	6,076	14,700	27	<b>TOTAL MATERIALS AND SERVICES</b>			11,900	27
28				28	CAPITAL OUTLAY			28	
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	0	0	0	35	<b>TOTAL CAPITAL OUTLAY</b>			0	35
36	8,403	6,076	14,700	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>			11,900	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 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
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 (previously in Non-Departmental)				18
19	0	0	0	OCZMA	0	0	0	19
20	1,500	1,500	1,500	Tides of Change (formerly Women's Crisis Center)	1,500	1,500	1,500	20
21	242	0	0	League of Oregon Cities (moved to Dues & Subscriptions)	0	0	0	21
22	200	0	0	Local Govt. Personnel Services (moved to Dues & Sub.)	0	0	0	22
23	650	650	650	Emergency Vol. Corp. of Nehalem Bay	650	650	650	23
24	2,592	2,150	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			2,576	OPERATING CONTINGENCY	12,000	12,000	12,000	32
33			32,260	RESERVED FOR FUTURE EXPENDITURE	21,941	21,941	21,941	33
34				UNAPPROPRIATED ENDING BALANCE				34
35	2,592	2,150	36,986	Total Requirements NOT ALLOCATED	36,091	36,091	36,091	35
36	117,521	150,501	175,359	Total Requirements for ALL Org.Units/Programs within fund	170,249	170,249	170,249	36
37	97,384	107,380		Ending balance (prior years)				37
38	217,497	260,031	212,345	TOTAL REQUIREMENTS	206,340	206,340	206,340	38

**RESOURCES**  
**Street Fund**

(Fund)

**City of Nehalem**

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23					
Actual		Adopted Budget This Year Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2019-20	First Preceding Year 2020-21								
1	86,369	118,556	124,500	1	Available cash on hand* (cash basis) or	133,000	133,000	133,000	1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	1,173	690	300	4	Interest	400	400	400	4
5	32,000	28,000	0	5	Transferred IN, from other funds	0	0	0	5
6				6	<b>OTHER RESOURCES</b>				6
7	19,832	20,339	18,000	7	ODOT Gas Tax	18,500	18,500	18,500	7
8	1,512	1,385	1,500	8	RTI Franchise Fee	900	900	900	8
9	4,642	4,369	4,000	9	Charter Communications	4,000	4,000	4,000	9
10	3,687	3,961	3,200	10	Recology Franchise	3,500	3,500	3,500	10
11	15,026	16,044	14,000	11	PUD Service Agreement	14,000	14,000	14,000	11
12	0	0	0	12	Miscellaneous	50	50	50	12
13	0	0	4,000	13	Grant	0	0	0	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	164,241	193,344	169,500	29	Total resources, except taxes to be levied	174,350	174,350	174,350	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	164,241	193,344	169,500	32	<b>TOTAL RESOURCES</b>	<b>174,350</b>	<b>174,350</b>	<b>174,350</b>	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)

1	Historical Data			REQUIREMENTS FOR: <u>Streets</u>	Budget For Next Year 2022-23			1	
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-2021							
2	6,670	6,700	5,968	2	PERSONNEL SERVICES	6,645	6,645	6,645	2
3	5,040	5,040	0	3	Public Works Director	0	0	0	3
4	0	1,667	4,577	4	Maintenance Specialist II	4,803	4,803	4,803	4
5	8,484	8,546	8,500	5	Maintenance Specialist	8,200	8,200	8,200	5
6	0	0	0	6	Payroll Expenses	0	0	0	6
7				7	Vacation Payout				7
8	20,194	21,953	19,045	8	TOTAL PERSONNEL SERVICES	19,648	19,648	19,648	8
9	0.40	0.40	0.60	9	Total Full-Time Equivalent (FTE)	0.40	0.40	0.40	9
10				10	MATERIALS AND SERVICES				10
11	7,282	7,194	8,500	11	Utilities	8,600	8,600	8,600	11
12	8,000	11,055	6,750	12	Insurance	6,000	6,000	6,000	12
13	3,302	2,352	6,000	13	Professional Services	6,000	6,000	6,000	13
14	0	653	4,000	14	Engineering & Consulting	4,000	4,000	4,000	14
15	1,470	1,331	1,800	15	Maintenance & Repairs	1,800	1,800	1,800	15
16	0	2,000	2,100	16	Parking Lot Lease	2,300	2,300	2,300	16
17	0	2,804	8,000	17	Street Maintenance & Repairs	8,000	8,000	8,000	17
18	2,825	5,172	6,600	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	22,879	32,561	43,750	27	TOTAL MATERIALS AND SERVICES	43,300	43,300	43,300	27
28				28	CAPITAL OUTLAY				28
29				29					29
30	0	0	0	30	Tohls Street Sidewalk Project	0	0	0	30
31	2,612	0	0	31	Parking Lot Improvement	0	0	0	31
32	0	0	7,000	32	Signage	2,500	2,500	2,500	32
33				33					33
34				34					34
35	2,612	0	7,000	35	TOTAL CAPITAL OUTLAY	2,500	2,500	2,500	35
36	45,685	54,514	69,795	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	65,448	65,448	65,448	36

FORM  
LB-30

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

Street Fund

(name of fund)

City of Nehalem

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	<b>TOTAL PERSONNEL SERVICES</b>	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	<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			5,000	OPERATING CONTINGENCY	15,000	15,000	15,000	29
30				RESERVED FOR FUTURE EXPENDITURE				30
31			94,705	UNAPPROPRIATED ENDING BALANCE	93,902	93,902	93,902	31
32	0	0	99,705	<b>Total Requirements NOT ALLOCATED</b>	108,902	108,902	108,902	32
33	45,685	54,514	69,795	Total Requirements for ALL Org.Units/Programs within fund	65,448	65,448	65,448	33
34	118,556	138,830		Ending balance (prior years)				34
35	164,241	193,344	169,500	<b>TOTAL REQUIREMENTS</b>	174,350	174,350	174,350	35

**RESOURCES**  
**Water Fund**

(Fund)

**City of Nehalem**

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23					
Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2019-20	First Preceding Year 2020-21								
1	266,121	244,346	120,000	1	Available cash on hand* (cash basis) or	115,000	115,000	115,000	1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	2,947	1,141	1,100	4	Interest	400	400	400	4
5			40,000	5	Transferred IN, from other funds	35,000	35,000	35,000	5
6				6	<b>OTHER RESOURCES</b>	.			6
7	517,527	513,990	514,000	7	Water Receipts	705,000	705,000	705,000	7
8	6,550	4,525	4,000	8	Water Connections	2,500	2,500	2,500	8
9	60	45	50	9	Material Sales	50	50	50	9
10	0	1,346	50	10	Miscellaneous	20	20	20	10
11	0	0	0	11	American Rescue Plan Funds	5,950	5,950	5,950	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	793,205	765,393	679,200	29	Total resources, except taxes to be levied	863,920	863,920	863,920	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	793,205	765,393	679,200	32	<b>TOTAL RESOURCES</b>	<b>863,920</b>	<b>863,920</b>	<b>863,920</b>	32

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

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

**Water Fund**

**City of Nehalem**

(name of fund)

(name of Municipal Corporation)

1	Historical Data			1	REQUIREMENTS FOR: <u>Water</u>	Budget For Next Year 2022-23			1
	Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
2	58,320	58,320	60,674	2	PERSONNEL SERVICES	67,557	67,557	67,557	2
3	48,600	48,600	0	3	City Manager/Recorder	0	0	0	3
4	60,030	60,000	53,714	4	Assistant City Manager/Recorder	59,806	59,806	59,806	4
5	45,360	45,360	0	5	Public Works Director	0	0	0	5
6	0	16,327	41,189	6	Maintenance Specialist II	43,228	43,228	43,228	6
7	0	18,450	42,135	7	Maintenance Specialist	46,914	46,914	46,914	7
8	114,694	124,090	151,000	8	Deputy City Recorder	140,000	140,000	140,000	8
9	0	7,057	0	9	Payroll Expenses	0	0	0	9
10	327,004	378,204	348,712	10	Vacation Payout	357,505	357,505	357,505	10
11	3.60	4.60	3.60	11	TOTAL PERSONNEL SERVICES	3.60	3.60	3.60	11
12				12	Total Full-Time Equivalent (FTE)				12
13	93,213	106,081	149,600	13	MATERIALS AND SERVICES	185,450	185,450	185,450	13
14				14	See Detail on LB31				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	93,213	106,081	149,600	29	TOTAL MATERIALS AND SERVICES	185,450	185,450	185,450	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	420,217	484,285	498,312	38	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	542,955	542,955	542,955	38

## DETAILED REQUIREMENTS

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

	Historical Data			REQUIREMENTS FOR: <b>Water</b>	Budget for Next Year 2022-2023				
	Actual		Adopted Budget This Year Year		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020 - 2021							
1				1	<b>Object Classification</b>				1
2				2	<b>MATERIALS AND SERVICES - Detail</b>				2
3	12,656	15,900	17,250	3	Insurance	19,500	19,500	19,500	3
4	5,017	4,603	6,000	4	Billing Supplies & Fees <i>(previously Billing Supplies)</i>	6,000	6,000	6,000	4
5	9,749	8,703	12,000	5	Professional Services	12,000	12,000	12,000	5
6	810	1,900	9,000	6	Engineering/Consulting	44,000	44,000	44,000	6
7	548	428	650	7	Advertising and Public Notice	1,000	1,000	1,000	7
8	2,949	1,561	4,000	8	Water Testing	4,000	4,000	4,000	8
9	4,943	5,585	7,000	9	Gas, Oil and Accessories	7,000	7,000	7,000	9
10	16,079	17,477	17,500	10	Filtration Plant Operation	20,000	20,000	20,000	10
11	0	472	1,000	11	Chemicals & Supplies <i>(moved to Mat &amp; Supplies)</i>	0	0	0	11
12	16,856	25,813	24,000	12	Materials and Supplies	33,050	33,050	33,050	12
13	8,849	7,807	19,000	13	Maintenance and Repair	19,000	19,000	19,000	13
14	0	0	0	14	Maintenance Dam & Dam Road <i>(moved to M/R)</i>	0	0	0	14
15	0	1,662	0	15	Reservoir Maintenance & Repair <i>(moved to M/R)</i>	0	0	0	15
16	1,293	165	3,500	16	Training	3,500	3,500	3,500	16
17	108	28	600	17	Food and Travel	600	600	600	17
18	366	984	1,300	18	Dues and Subscriptions	1,300	1,300	1,300	18
19	12,990	12,993	13,800	19	Utilities	14,500	14,500	14,500	19
20	0	0	13,000	20	Water Rate Study	0	0	0	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>93,213</b>	<b>106,081</b>	<b>149,600</b>	<b>30</b>	<b>TOTAL REQUIREMENTS</b>	<b>185,450</b>	<b>185,450</b>	<b>185,450</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**

(name of fund)

**City of Nehalem**

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2019-20						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15	125,931	125,931	125,932	15 Safe Drinking Water Loan	125,932	125,932	125,932	15
16				16				16
17	125,931	125,931	125,932	17 TOTAL DEBT SERVICE	125,932	125,932	125,932	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23 Transfer to Building Reserve Fund	70,000	70,000	70,000	23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	0	0	28 TOTAL INTERFUND TRANSFERS	70,000	70,000	70,000	28
29			13,000	29 OPERATING CONTINGENCY	50,000	50,000	50,000	29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31			41,956	31 UNAPPROPRIATED ENDING BALANCE	75,033	75,033	75,033	31
32	125,931	125,931	180,888	32 Total Requirements NOT ALLOCATED	320,965	320,965	320,965	32
33	420,217	484,285	498,312	33 Total Requirements for ALL Org.Units/Programs within fund	542,955	542,955	542,955	33
34	247,057	155,177		34 Ending balance (prior years)				34
35	793,205	765,393	679,200	35 TOTAL REQUIREMENTS	863,920	863,920	863,920	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 2022-23			
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21						
1			1	RESOURCES			1
2	666,696	730,897	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	9,129	3,872	5	Interest			5
6			6	Transferred IN, from other funds			6
7	184,889	0	7	Timber Sales			7
8	0	0	8	Timber Sales Deposit			8
9			9				9
10	860,714	734,769	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	<b>860,714</b>	<b>734,769</b>	13	<b>TOTAL RESOURCES</b>			<b>638,600</b>
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	15,151	14,906	16	Timber	M&S	Consultant & Reforestation	47,500
17	0	4,000	17	Timber	M&S	Timber Roads M&R	4,000
18	2,667	2,464	18	Timber	M&S	Watershed Fire Protection	3,000
19	0	0	19	Timber	M&S	Timber Deposit Return	50,000
20	32,000	28,000	20	Timber	Transfer	Transfer to Street Fund	0
21	30,000	45,000	21	Timber	Transfer	Transfer to General Fund	55,000
	0	2,000		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	35,000
27	0	0	27	Timber	Transfer	Transfer to Bldg. Reserve Fund	250,000
28			28				28
29	730,896	588,399	29	Ending balance (prior years)			29
30		253,332	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>194,100</b>
31	<b>860,714</b>	<b>734,769</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>638,600</b>

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

**FORM LB-11**

This fund was reaffirmed and continued by Resolution 2022-08 on June 13, 2022 for the following specified purpose: "the construction of a new City Hall, Community Meeting Hall/Emergency Shelter, Public Works Building and/or all site and facility repairs or improvements that may be necessary thereto."

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2032

**BUILDING RESERVE FUND**

(Fund)

City of Nehalem

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <b>2022-23</b>						
Actual		Adopted Budget Year <b>2021-22</b>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year <b>2019-20</b>	First Preceding Year <b>2020-21</b>									
1			1	RESOURCES			1			
2	73,062	72,867	2	Cash on hand * (cash basis), or	349,500	349,500	349,500	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	934	420	5	Interest	1,000	1,000	1,000	5		
6	0	0	6	Transferred IN, from Timber Fund	250,000	250,000	250,000	6		
7			7	Transferred IN, from Water Fund	70,000	70,000	70,000	7		
8			8					8		
9			9					9		
10	73,996	73,287	10	Total Resources, except taxes to be levied	670,500	670,500	670,500	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>73,996</b>	<b>73,287</b>	13	<b>TOTAL RESOURCES</b>	<b>670,500</b>	<b>670,500</b>	<b>670,500</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	1,129	0	16	Facilities	Capital Outlay	Meeting Hall Maint.	0	0	0	16
17	0	16,609	17	Facilities	Capital Outlay	PW Bld. Maintenance	0	0	0	17
18	0	0	18	Facilities	Capital Outlay	Public Works Building Project	625,000	625,000	625,000	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	72,867	56,678	29	Ending balance (prior years)						29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			45,500	45,500	45,500	30
31	<b>73,996</b>	<b>73,287</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>670,500</b>	<b>670,500</b>	<b>670,500</b>	31

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

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 2022-23			
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21						
1			1	RESOURCES			1
2	43,674	44,186	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	619	261	5	Interest			5
6	0	2,000	6	Transferred IN, from other funds			6
7	2,500	7,500	7	Plot Sales			7
8	0	700	8	Grant			8
9			9				9
10	46,793	54,647	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	<b>46,793</b>	<b>54,647</b>	13	<b>TOTAL RESOURCES</b>			<b>47,850</b>
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	1,196	0	16	Cemetery	Mat & Ser.	Groundskeeping	4,500
17	34	0	17	Cemetery	Mat & Ser.	Materials & Supplies	2,000
18	1,196	1,794	18	Cemetery	Mat & Ser.	Professional Services	2,000
19	181	781	19	Cemetery	Capital Outlay	Extend Waterline	0
20	0	2,700	20	Cemetery	Mat/Serv	Remove Heather	0
21			21				
22			22				
23			23				
24			24				
25	44,186	49,372	25	Ending balance (prior years)			
26		35,255	26	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>39,350</b>
27	<b>46,793</b>	<b>54,647</b>	27	<b>TOTAL REQUIREMENTS</b>			<b>47,850</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.

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 2022-23						
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2019-20	First Preceding Year 2020-21									
1			1	RESOURCES			1			
2	330,690	157,128	2	Cash on hand * (cash basis), or	633,000	633,000	633,000	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	4,006	996	5	Interest	750	750	750	5		
6	50,000	50,000	6	Transferred IN, from other funds	0	0	0	6		
7	35,585	22,645	7	System Development Charges	16,000	16,000	16,000	7		
8	0	0	8	American Rescue Plan Funds	27,016	27,016	27,016	8		
9	0	0	9	Safe Drinking Water Loan (Anderson Creek Water Main)	0	0	0	9		
10	420,281	230,769	10	Total Resources, except taxes to be levied	676,766	676,766	676,766	10		
11			11	Taxes estimated to be received				11		
12	0		12	Taxes collected in year levied				12		
13	<b>420,281</b>	<b>230,769</b>	13	<b>TOTAL RESOURCES</b>	<b>676,766</b>	<b>676,766</b>	<b>676,766</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	263,153	13,355	16	Infrastructure	Capital Outlay	Water Line Replacement	0	0	0	16
17	0	23,078	17	Infrastructure	Capital Outlay	Reservoir Cover 1 Roof	0	0	0	17
18	0	0	18	Infrastructure	Capital Outlay	Reservoir Cover 2 Roof	30,000	30,000	30,000	18
19	0	0	19	Infrastructure	Capital Outlay	Anderson Creek Raw Water Main	456,970	456,970	456,970	19
20	0	0	20	Infrastructure	Capital Outlay	North Fork Flushing Hydrant	3,600	3,600	3,600	20
21	0	0	21	Infrastructure	Capital Outlay	Pressure Sustaining Valve	45,000	45,000	45,000	21
22			22							22
23			23							23
24			24							24
25	157,128	194,336	25	Ending balance (prior years)						25
26			26	UNAPPROPRIATED ENDING FUND BALANCE			141,196	141,196	141,196	26
27	<b>420,281</b>	<b>230,769</b>	27	<b>TOTAL REQUIREMENTS</b>			<b>676,766</b>	<b>676,766</b>	<b>676,766</b>	27

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

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 2022-2023						
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2019-20	First Preceding Year 2020-21									
1			1	RESOURCES			1			
2	1,133	102	2	Cash on hand * (cash basis), or	0	0	0	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	92	0	5	Interest				5		
6			6	Transferred IN, from other funds				6		
7			7					7		
8			8					8		
9			9					9		
10	1,225	102	10	Total Resources, except taxes to be levied	0	0	0	10		
11			11	Taxes estimated to be received				11		
12	0		12	Taxes collected in year levied				12		
13	<b>1,225</b>	<b>102</b>	13	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	13		
14			14	REQUIREMENTS **				14		
				Org Unit or Prog & Activity	Object Classification	Detail				
15			15					15		
16	1,123	0	16	Flags	Supplies	US Flag	0	0	0	16
17			17							17
18			18							18
19			19							19
20			20							20
21			21							21
26			26							26
27			27							27
28			28							28
29	102	102	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	30
31	<b>1,225</b>	<b>102</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>0</b>	<b>0</b>	<b>0</b>	31

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

# 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 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

---

**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

---

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

---

**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].