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Adopted: 6/14/10
Revised:

City of Nehalem 2010-2011 Fiscal Year Budget



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Budget Committee Members & Calendar

Budget Committee for Fiscal Year 2010-2011

Shirley Kalkhoven, <i>Mayor</i>	Bill Berg, <i>Committee Member</i>
Dale E. Stockton, <i>Council President</i>	Norma Cameron, <i>Committee Member</i>
Daniel L. Modrell, <i>Council Member</i>	David Godsey, <i>Committee Member</i>
Bill L. Dillard, <i>Council Member</i>	Corrie L. Persing, <i>Committee Member</i>
James Welsh, <i>Council Member</i>	Dean Riddle, <i>Committee Member</i>

Budget Calendar for Fiscal Year 2010-2011

March 8, 2010	Appoint Budget Officer
March 8, 2010	Appoint Budget Members & Approve Calendar
April 7, 2010	Publish First Notice of Budget Committee Meeting
April 14, 2010	Publish Second Notice of Budget Committee Meeting
April 19, 2010	Budget Committee Meeting--Nehalem City Hall
May 26, 2010	Publish Notice of Hearing & Summary of Budget
June 14, 2010	Budget Hearing--Nehalem City Hall
June 14, 2010	Adopt Fiscal Year 2010-2011 Budget

Budget Message



City of Nehalem
35900 8th Street - P.O. Box 143
Nehalem, OR 97131
Tel. (503) 368-5627
Fax. (503) 368-4175

April 19th, 2010

To the Citizens of the City of Nehalem:

It is my privilege to present to you the Fiscal Year 2010-2011 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, 2010 and ending June 30th, 2011; and is the most comprehensive operating policy adopted by the City of Nehalem.

THE BUDGET DOCUMENT

The FY 2010-2011 Budget is presented here on a Fund-by-Fund basis, with a Financial Summary (detailing all Funds and Departments) and Categorical breakdown (of all resources and requirements) for the last three Fiscal Years (including the current Year) as well as the proposed levels for Fiscal Year '10-'11 in all Funds of the City. These summaries 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 2010-2011

The Budget for FY '10-'11 totals \$1,072,635, a decrease of 7.1% from FY '09-'10. This decrease can be attributed to lower Beginning Balances, Transfers between Funds and likely Interest earned on deposits. While we will be maintaining overall operations at the same level as previous years, this Budget marks a significant departure by providing for reserves in each operating Fund. The direct benefit of this is that reliance on the Timber Fund to provide for supplemental operational funding within the General and Street Funds has finally come to an end, now and for the foreseeable future. While monies within the Timber Fund will continue to be used in the future for expenditures that benefit our citizens (such as continued Police Services funding in the General Fund), the City will no longer have to rely on those monies to supplement day-to-day operational requirements. With the benefits of completing improvements to our water system, the creation of the Nehalem Bay Fire & Rescue District, and with strict fiscal oversight, the City is greatly succeeding in operating as efficiently and effectively as we possibly can, given our limited resources. This is no small feat, especially considering the continuing performance of our economy and the myriad of other jurisdictions around the State and nationwide who are faced with serious and very difficult decisions in trying to balance their budgets while still trying to serve their citizens.

The largest categories of Resources continue to be Charges for Services (47.0%, of which 96.5% is related to the water system) and Beginning Balances (38.9%, of which 75.1% is related to the water system). Property taxes total only 4.3% of all Resources, and are used solely within the General Fund to support the general operations of the City, as well as the Parks & Recreation and Community Development Departments. Property taxes estimated to be received total \$45,750 and include monies to be received from FY '10-'11's levy (\$44,750) and monies still owed from previous tax years (\$1,000).

With very few exceptions, overall requirements are held to the same levels as in FY '09-'10, with the only major difference being in Professional Services in the General Fund Administration Department and the Water Fund, due to legal action the City addressed in the previous Fiscal Year. The largest categories of Requirements include monies Reserved for Future Expenditure (31.6%, of which 78.9% is related to the

Budget Message (cont.)

water system), Personnel Services (27.0%) and Materials and Services (22.5%). Non-routine Requirements include \$12,000 within the General Fund to repaint City Hall, \$30,000 within the Water Fund to construct covers to protect the City's two below-ground reservoirs, and \$13,400 within the General Fund for Police Services (which will continue to be paid for with monies from the Timber Fund). The City will also be submitting an application for the 2011 Small City Allotment grant program administered by the Oregon Department of Transportation. This grant program has been used with great success in past years to improve various City streets.

New for FY '10-'11 is the Building Reserve Fund, which has been created and incorporated henceforth to provide monies for the eventual construction of a new City Hall, Community Meeting Hall/Emergency Shelter, Public Works Shop and all related on- and offsite improvements, including the removal of the existing building and adjacent Annex house. Monies to be transferred into this Fund represent 1% of each operating Fund's total balance. If monies aren't required to cover basic operations, the City should look to continue to place no less than 1% of each operating Fund's total balance into the Building Reserve Fund until such time as funding can be secured and those monies used as a match for actual construction.

Fees, Charges & Monetary Penalties in FY '10-'11

The City will be increasing water rates beginning with the July, 2010, billing period (June 20th to July 19th) by \$4.00 per Equivalent Residential Unit with the overage/wholesale rate increasing by \$0.40 to \$4.20 per 1,000 gallons. At the same time, the City will also adopt a new rate methodology that will result in a number of specific water customers seeing a less than full increase in their overall rates. The projected net income from these adjustments is estimated to be \$22,650. However, to account for the monthly average of late payments, as well as non- and missed payments, the net increase in Water Receipts is budgeted to rise by only \$15,150 over FY '09-'10 to ensure that net likely receipts are not overstated within this Budget. The purpose of periodic rate and methodology adjustments is to continue to ensure that our operational needs are met while providing for future capital improvements, while also trying to minimize the net impact to our water customers. Additionally, such adjustments also serve to ensure equity and fairness in all customer classes so that each water customer continues to pay the same per-gallon rate, based on the nature of their overall use (i.e., single-family residential, retail, restaurants, etc.).

While this Budget does not include any additional increases in fees, charges or monetary penalties or the establishment of new ones, City Staff expects to undertake a review of all of the City's fees, charges and monetary penalties within this Fiscal Year to ensure their applicability, equity and fairness, which could result in a future modification of such fees, charges and monetary penalties and their subsequent impact on this and future Budgets.

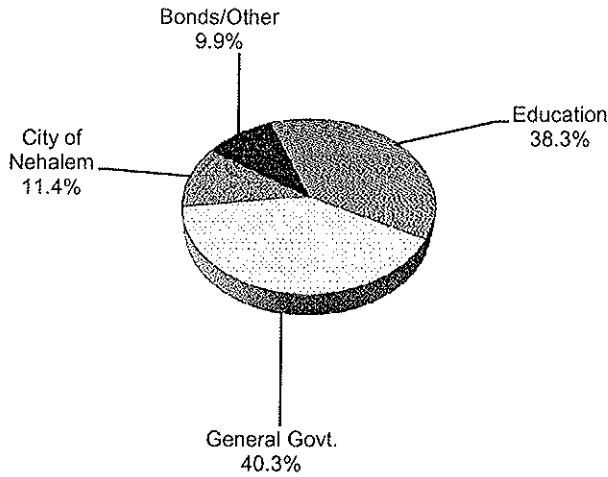
It has been my privilege to present to you the Fiscal Year 2010-2011 Budget. Thank you.

Respectfully submitted,

Michael A. Nitzsche
City Manager

Property Taxes

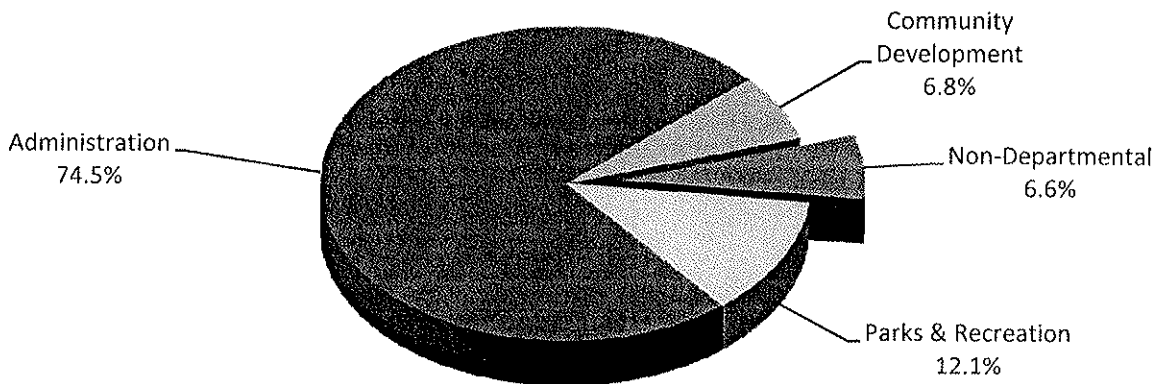
2010-2011 Total Projected Property Taxes



Property with \$250,000 Assessed Valuation

2009-2010 FY Taxes	Rate	\$
Neah-Kah-Nie School #56	\$ 4.5002	1,125.05
NW Regional ESD	\$ 0.1538	38.45
Tillamook Bay CC	\$ 0.2636	65.90
Education Total:	\$ 4.9176	\$ 1,229.40
Tillamook County	\$ 1.5286	382.15
County Library	\$ 0.6500	162.50
Solid Waste	\$ -	\$ 12.00
City of Nehalem	\$ 1.4658	\$ 366.45
Neh. Bay Waste. Agency	\$ 0.4088	102.20
Port of Nehalem	\$ 0.1136	28.40
4H-Extension SD	\$ 0.0690	17.25
Nehalem Bay FRD	\$ 1.1500	287.50
EMCD-911	\$ 0.1883	47.08
North County Rec. District	\$ 0.7861	196.53
Neh. Bay Health District	\$ 0.0309	7.73
Tillamook Trans. District	\$ 0.2000	50.00
General Govt. Total:	\$ 6.5911	\$ 1,659.78
Tillamook Bay C.C.	\$ 0.1747	43.68
Tillamook County	\$ 0.4117	102.93
County Library	\$ 0.0737	18.43
Neah-Kah-Nie School #56	\$ 0.6064	151.60
Bonds/Other Total:	\$ 1.2665	\$ 316.63
Totals (gross)	\$ 12.7752	\$ 3,205.80

Where Do My Taxes Go? - FY '10-'11 General Fund

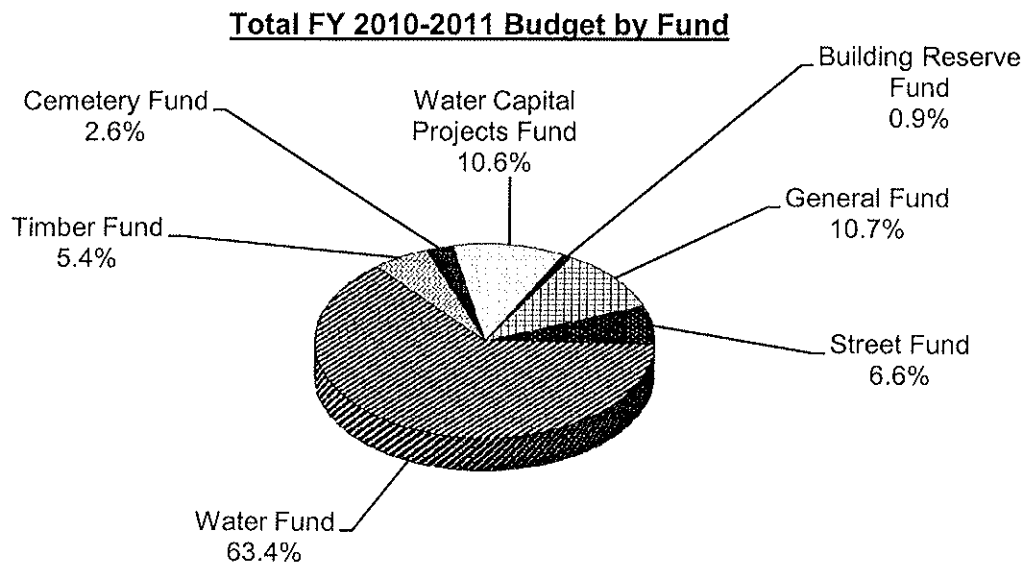


Financial Summary

	<u>Resources</u>	<u>Requirements</u>
General Fund	\$ 68,608	\$ 114,358
<i>Resources Department</i>	\$ 68,608	
<i>Administration Department</i>		\$ 83,108
<i>Fire Department</i>		\$ -
<i>Community Development Department</i>		\$ 7,600
<i>Non-Departmental Department</i>		\$ 7,400
<i>Transient Lodgings Department</i>		\$ 2,750
<i>Parks & Recreation Department</i>		\$ 13,500
<i>GF Capital Projects</i>		\$ -
Street Fund	\$ 70,535	\$ 70,535
Water Fund	\$ 678,443	\$ 678,443
Timber Fund	\$ 57,464	\$ 57,464
Cemetery Fund	\$ 27,316	\$ 27,316
Water Capital Projects Fund	\$ 113,389	\$ 113,389
VFW Flag Reserve Fund	\$ 1,702	\$ 1,702
Building Reserve Fund	\$ 9,155	\$ 9,155
<u>Sub Total</u>	<u>\$ 1,026,612</u>	<u>\$ 1,072,362</u>
<i>Property Taxes Necessary to Balance at \$1.4658 per \$1000</i>	\$ 44,750	
<i>Uncollected Property Taxes Levied in Previous Years</i>	\$ 1,000	
Total FY 2010-2011 Budget	\$ 1,072,362	\$ 1,072,362

Statement of Indebtedness

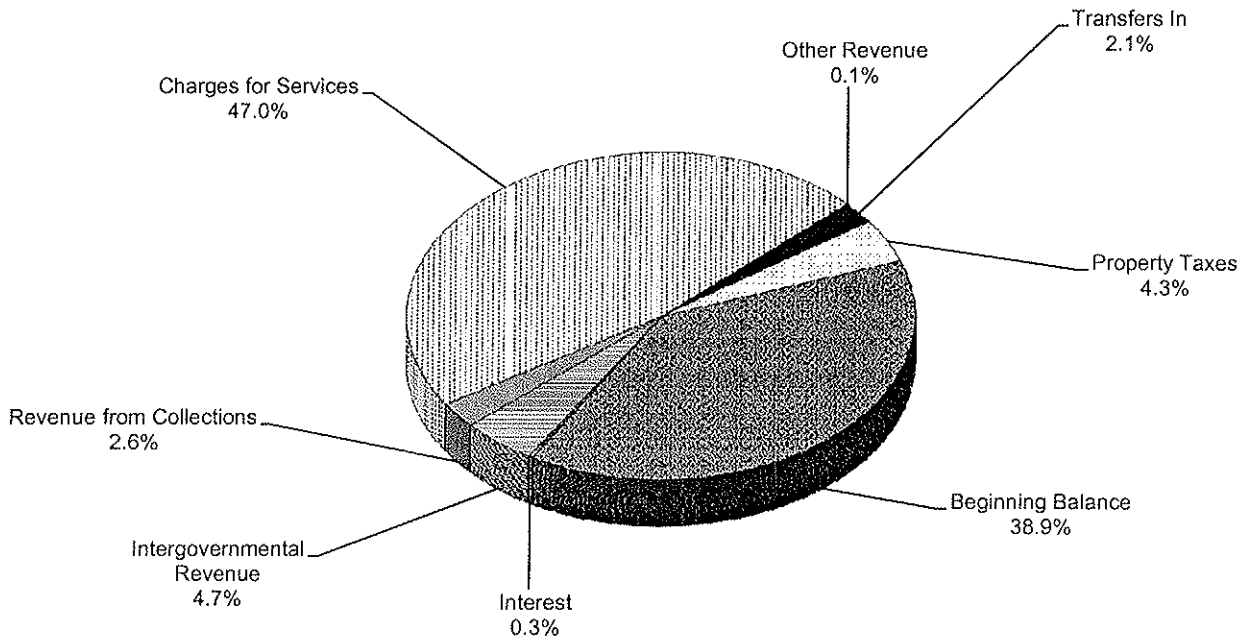
The City of Nehalem has no outstanding debt prior to Fiscal Year 2009-2010, and has no plans to issue such debt in Fiscal Year 2010-2011.



Financial Summary (cont.)

<i>Resources</i>	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Approved 2010-2011	Adjusted 2010-2011
Beginning Balance	\$ 703,114	\$ 821,512	\$ 473,116	\$ 417,262	
Interest	33,351	12,290	11,325	2,872	
Intergovernmental Revenue	1,996,330	218,664	27,819	50,658	
Revenue from Collections	37,509	29,320	30,420	27,850	
Charges for Services	571,808	503,216	489,325	504,075	
Other Revenue	5,450	6,463	2,400	1,350	
Transfers In	121,315	224,531	68,808	22,545	
Property Taxes	\$ 41,515	\$ 44,648	\$ 45,189	\$ 45,750	
Total Resources	\$ 3,510,392	\$ 1,860,644	\$ 1,148,402	\$ 1,072,362	\$ -

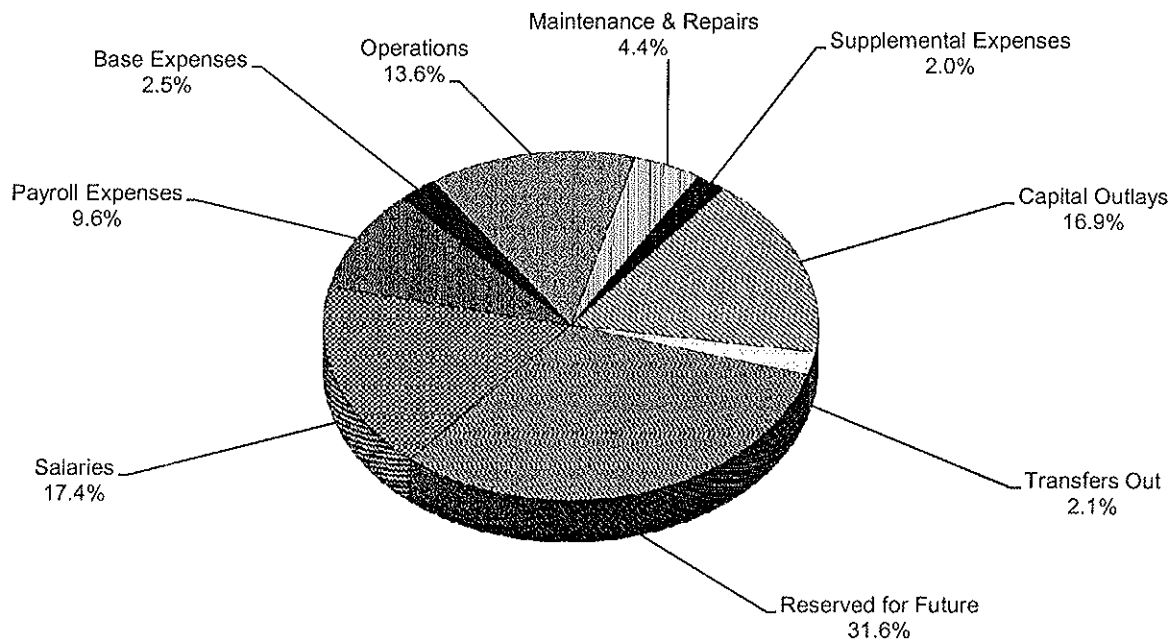
2010-2011 FY Total Resources



Financial Summary (cont.)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Approved 2010-2011	Adjusted 2010-2011
Requirements					
Personnel Services	\$ 288,147	\$ 293,690	\$ 285,422	\$ 289,126	
Salaries	190,997	192,208	183,384	186,320	
Payroll Expenses	97,150	101,482	102,038	102,806	
Materials & Services	\$ 298,359	\$ 305,810	\$ 328,036	\$ 241,130	
Base Expenses	45,796	44,147	38,185	26,280	
Operations	190,721	214,729	227,043	145,700	
Maintenance & Repair	46,960	31,112	39,579	47,500	
Supplemental Expenses	14,882	15,822	23,229	21,650	
Capital Outlays	\$ 1,980,960	\$ 563,385	\$ 140,932	\$ 180,932	
Transfers Out	\$ 121,315	\$ 224,531	\$ 68,808	\$ 22,555	
Reserved for Future Exp.	\$ 31,474	\$ 2,012	\$ 325,204	\$ 338,619	
Una. Ending Fund Balance	\$ 790,137	\$ 471,216	\$ -	\$ -	
Total	\$ 3,510,392	\$ 1,860,644	\$ 1,148,402	\$ 1,072,362	\$ -

2010-2011 FY Total Requirements



General Fund

Notes on the General Fund

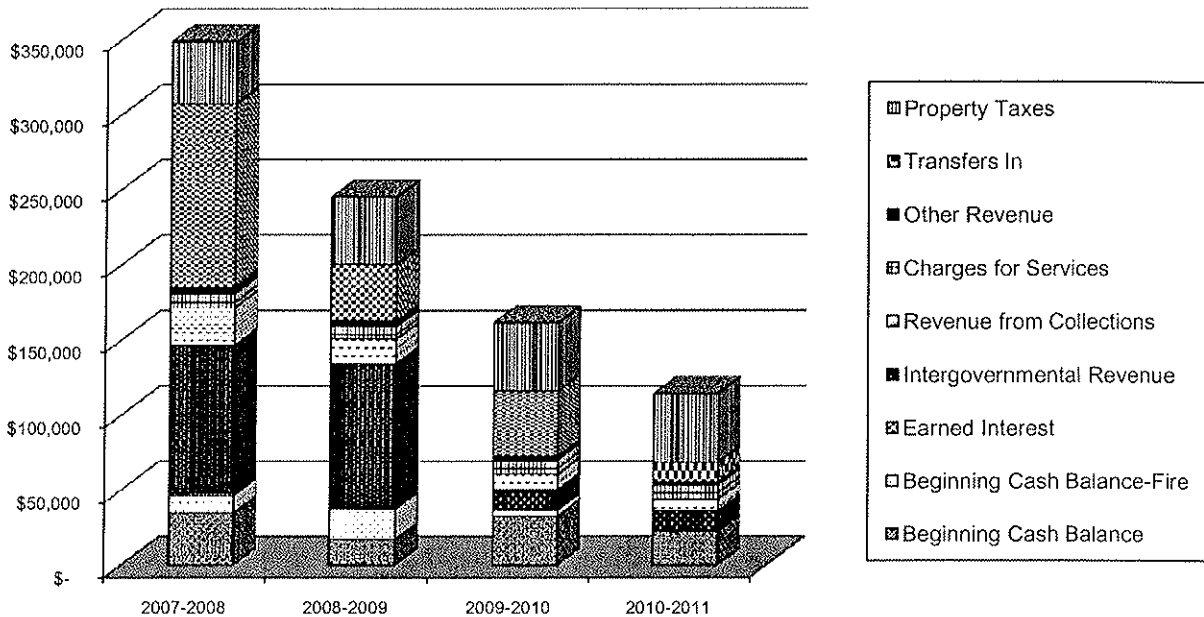
The General Fund is broken into 7 Departments: **Resources, Administration, Fire, Community Development, Non-Departmental, Transient Lodgings, Parks & Recreation and Capital Projects.** **Resources** account for all Revenues attributable to the General Fund; **Administration** accounts for all activities related to the overall management of the City; **Fire** accounted for all activities related to the provision and overall management of the Nehalem Volunteer Fire Department - however, on July 1st, 2009, all fire & rescue response became the responsibility of the Nehalem Bay Fire and Rescue District; **Community Development** accounts for all activities related to the Planning Commission, Land-use Ordinances and Building Codes; **Non-Departmental** accounts for all expenditures not assignable to any other Department/Fund; **Transient Lodging** accounts for tourism-related expenditures based on 70% of all Transient Lodging Taxes received, as required by State Law; **Parks & Recreation** account for all activities related to the City Park, Public Docks and Public Restrooms; and **Capital Projects** account for all capital expenditures not directly attributable to any other Fund.

General Fund Summary Expenditures by Department

Grand Total \$ 114,358

Administration	\$ 83,108	Transient Lodgings	\$ 2,750
Personal Services	14,489	Materials & Services	2,750
Materials & Services	59,520	Parks & Recreation	\$ 13,500
Transfers Out	1,144	Materials & Services	13,500
Reserved for Future Exp.	7,955	Capital Projects	\$ -
Community Development	\$ 7,600		
Materials & Services	7,600		
Non-Departmental	\$ 7,400		
Materials & Services	7,400		

General Fund Resources Comparison



GF - Resources

(Fund 10 - Dept. 100)

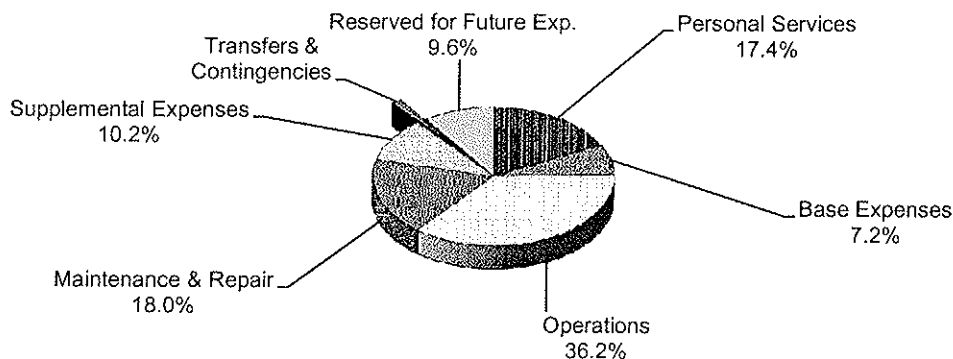
	Actual	Actual	Adopted	2010-2011			Adjusted
	2007-2008	2008-2009	2009-2010	Proposed	Approved	Adopted	
Resources							
Beginning Cash Balance	\$ 34,884	\$ 17,310	\$ 32,787	\$ 22,510	\$ 22,510	\$ 22,510	
Beginning Cash Balance-Fire	\$ 11,503	\$ 20,260	\$ 3,937	\$ -	\$ -	\$ -	
Earned Interest	\$ 1,693	\$ 633	\$ 800	\$ 200	\$ 200	\$ 200	
Intergovernmental Revenue	\$ 98,379	\$ 96,235	\$ 12,950	\$ 13,648	\$ 13,648	\$ 13,648	
State Liquor Commission	2,434	3,106	2,910	3,300	3,300	3,300	
Cigarette Tax	377	378	340	348	348	348	
State Revenue Sharing	2,160	2,280	2,400	2,700	2,700	2,700	
Nehalem Rural FD	48,475	62,763	-	-	-	-	
DLCD Coastal Grant	3,000	3,000	3,000	3,000	3,000	3,000	
Marine Assistance Program	1,500	1,500	1,500	1,500	1,500	1,500	
Fire Contract - Wheeler	12,453	15,167	-	-	-	-	
Fire Study Reimbursements	27,980	5,201	-	-	-	-	
CCIS Grant	-	2,840	-	-	-	-	
NBFRD Utility Reimbursement	-	-	1,800	1,800	1,800	1,800	
DLCD Planning Asst. Grant	-	-	1,000	1,000	1,000	1,000	
Revenue from Collections	\$ 24,639	\$ 16,034	\$ 10,320	\$ 7,850	\$ 7,850	\$ 7,850	
Telephone Franchise Fee	1,817	1,803	-	-	-	-	
Cable Franchise Fee	3,006	2,795	-	-	-	-	
Garbage Franchise Fee	2,213	2,469	-	-	-	-	
Building Permits	7,395	3,915	3,000	3,000	3,000	3,000	
Permits, Licenses & Fees	285	125	570	600	600	600	
Transient Lodgings Tax-Tourism	2,033	-	-	-	-	-	
Transient Lodgings Tax-General	871	2,586	3,500	2,500	2,500	2,500	
ST Rental Permit Fee	300	200	250	250	250	250	
Police Fines & Assessments	6,719	2,141	3,000	1,500	1,500	1,500	
Charges for Services	\$ 9,645	\$ 8,946	\$ 9,900	\$ 9,900	\$ 9,900	\$ 9,900	
Hall Rental	525	1,000	1,000	1,000	1,000	1,000	
Park Power Fee	-	50	100	100	100	100	
Call-Out Reimbursement	1,695	1,321	-	-	-	-	
Adm. of Other Funds/Depts.	6,500	6,500	6,500	6,500	6,500	6,500	
Planning Services	800	-	800	500	500	500	
Call-Out Remb. Adm. Fee	125	75	-	-	-	-	
ODFW Lease	-	-	1,500	1,800	1,800	1,800	
Other Revenue	\$ 4,219	\$ 3,292	\$ 2,100	\$ 1,100	\$ 1,100	\$ 1,100	
Miscellaneous	1,006	1,548	1,000	500	500	500	
Miscellaneous-Fire	1,413	-	-	-	-	-	
Parks Donation	1,800	1,200	1,000	500	500	500	
Refunds	-	544	100	100	100	100	
Transfers In	\$ 121,315	\$ 37,267	\$ 43,268	\$ 13,400	\$ 13,400	\$ 13,400	
Timber Fund	121,315	28,927	43,268	13,400	13,400	13,400	
Fire Department Reserve Fund	-	8,340	-	-	-	-	
Subtotal	\$ 306,277	\$ 199,977	\$ 116,062	\$ 68,608	\$ 68,608	\$ 68,608	
Property Taxes	\$ 41,515	\$ 44,648	\$ 45,189	\$ 45,750	\$ 45,750	\$ 45,750	
Previously Levied Taxes	1,478	1,026	1,000	1,000	1,000	1,000	
Taxes Necessary to Balance	40,037	43,622	44,189	44,750	44,750	44,750	
Total Resources	\$ 347,792	\$ 244,625	\$ 161,251	\$ 114,358	\$ 114,358	\$ 114,358	

GF - Administration

(Fund 10 - Dept. 110)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Requirements							
Personal Services	\$ 21,205	\$ 20,993	\$ 14,334	\$ 14,489	\$ 14,489	\$ 14,489	
Salaries	13,466	13,753	9,527	10,003	10,003	10,003	
Payroll Expenses	7,739	7,240	4,807	4,486	4,486	4,486	
Materials & Services	\$ 48,191	\$ 64,746	\$ 84,290	\$ 59,520	\$ 59,520	\$ 59,520	
Base Expenses	\$ 6,181	\$ 6,236	\$ 7,170	\$ 5,970	\$ 5,970	\$ 5,970	
Utilities	3,714	3,931	4,619	5,709	5,709	5,709	
Insurance	2,467	2,305	2,551	261	261	261	
Operations	\$ 27,437	\$ 45,109	\$ 60,041	\$ 30,050	\$ 30,050	\$ 30,050	
Office Supplies	1,287	2,086	3,000	3,000	3,000	3,000	
Professional Services	5,629	19,642	29,082	5,000	5,000	5,000	
Permits/Licensens/Fees/Refunds	70	334	400	400	400	400	
Advertising/Public Notices	2,045	2,658	2,500	1,500	1,500	1,500	
Generator	1,531	-	2,000	1,000	1,000	1,000	
Materials & Supplies	6,141	8,443	5,500	3,000	3,000	3,000	
Service Charge	1,400	1,529	1,770	150	150	150	
Refunds	-	150	100	100	100	100	
Police Services	9,334	10,267	10,268	13,400	13,400	13,400	
Emergency Management	-	-	5,000	2,000	2,000	2,000	
Oregon Govt. Ethics Comm.	-	-	421	500	500	500	
Maintenance & Repair	\$ 7,288	\$ 5,918	\$ 7,579	\$ 15,000	\$ 15,000	\$ 15,000	
Maintenance & Repairs	7,288	5,918	7,579	15,000	15,000	15,000	
Supplemental Expenses	\$ 7,285	\$ 7,483	\$ 9,500	\$ 8,500	\$ 8,500	\$ 8,500	
Council Expenses	4,174	3,549	4,000	3,000	3,000	3,000	
City Manager's Expenses	2,488	2,522	3,500	3,000	3,000	3,000	
City Recorder's Expenses	-	-	1,500	2,000	2,000	2,000	
Food & Travel	398	877	-	-	-	-	
Training	25	335	-	-	-	-	
Dues & Subscriptions	200	200	500	500	500	500	
Transfers & Contingencies	\$ -	\$ -	\$ -	\$ 1,144	\$ 1,144	\$ 1,144	
Building Reserve Fund	-	-	-	1,144	1,144	1,144	
Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ 7,955	\$ 7,955	\$ 7,955	
Una. Ending Fund Balance	\$ 36,632	\$ 36,724	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 106,028	\$ 122,463	\$ 98,624	\$ 83,108	\$ 83,108	\$ 83,108	

GF Administration Dept. Requirements



GF - Fire Department

(Fund 10 - Dept. 120)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011		
				Proposed	Approved	Adopted
<u>Requirements</u>						
<u>Personal Services</u>	\$ 27,210	\$ 22,557	\$ 6,132			
Salaries	12,425	3,673	-			
Volunteer Rentention Program	5,481	11,232	5,936			
Payroll Expenses	9,304	7,652	196			
<u>Materials & Services</u>	\$ 79,994	\$ 63,341	\$ 15,410			
Base Expenses	\$ 10,932	\$ 10,727	\$ 183			
Utilities	2,556	2,564	183			
Insurance	8,376	8,163	-			
Operations	\$ 65,752	\$ 45,442	\$ 15,227			
Office Supplies	49	275	-			
Professional Services	34,200	8,620	-			
Advertising & Public Notices	-	-	-			
Testing (Equipment)	3,106	3,515	-			
Gas, Oil & Accessories	3,048	2,386	221			
Materials & Supplies	22,239	30,646	68			
Training	3,110	-	-			
Nehalem Bay Fire/Rescue Dist.	-	-	14,938			
Maintenance & Repair	\$ 2,737	\$ 6,511	\$ -			
Maintenance & Repairs	2,737	6,511	-			
Supplemental Expenses	\$ 573	\$ 661	\$ -			
Food & Travel	158	311	-			
Dues & Subscriptions	415	350	-			
<u>Transfers & Contingencies</u>	\$ -	\$ -	\$ 8,340			
Timber Fund	-	-	8,340			
Una. Ending Fund Balance	\$ -	\$ -	\$ -			
Total Requirements	\$ 107,204	\$ 85,898	\$ 29,882			

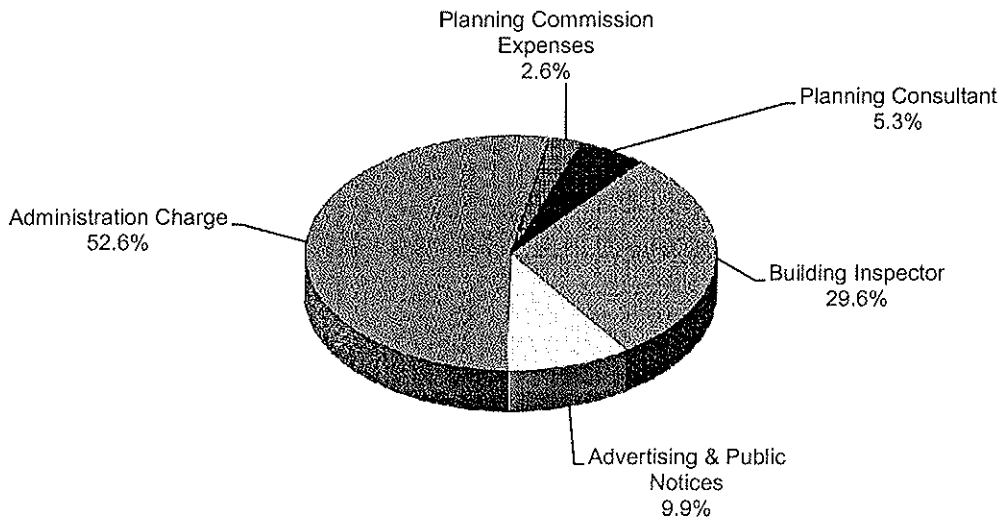
Department will be closed out beginning on July 1st, 2010, due to the City no longer operating a Volunteer Fire Department.

GF - Community Development

(Fund 10 - Dept. 130)

	Actual	Actual	Adopted	2010-2011			Adjusted
	2007-2008	2008-2009	2009-2010	Proposed	Approved	Adopted	
<u>Requirements</u>							
Materials & Services	\$ 10,409	\$ 6,919	\$ 8,200	\$ 7,600	\$ 7,600	\$ 7,600	
Operations	\$ 10,409	\$ 6,919	\$ 7,900	\$ 7,400	\$ 7,400	\$ 7,400	
Planning Consultant	-	-	400	400	400	400	
Building Inspector	6,409	2,771	3,000	2,250	2,250	2,250	
Advertising & Public Notices	-	145	500	750	750	750	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Supplemental Expenses	\$ -	\$ -	\$ 300	\$ 200	\$ 200	\$ 200	
Planning Commission Expenses	-	-	300	200	200	200	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 10,409	\$ 6,919	\$ 8,200	\$ 7,600	\$ 7,600	\$ 7,600	

GF Community Development Requirements



GF - Non-Departmental

(Fund 10 - Dept. 140)

	Actual	Actual	Adopted	2010-2011			Adjusted
	2007-2008	2008-2009	2009-2010	Proposed	Approved	Adopted	
Requirements							
Materials & Services	\$ 4,803	\$ 2,918	\$ 7,879	\$ 7,400	\$ 7,400	\$ 7,400	
Supplemental Expenses	\$ 4,803	\$ 2,918	\$ 7,879	\$ 7,400	\$ 7,400	\$ 7,400	
Tillamook County EDC	500	-	-	-	-	-	
OCZMA	500	500	500	500	500	500	
Women's Crisis Center	1,000	1,000	1,000	1,000	1,000	1,000	
NBCC/Tourism/VIC	1,000	-	-	-	-	-	
COL-PAC EDD	250	-	-	-	-	-	
Local Govt. Pers. Institute	179	-	179	200	200	200	
League of Oregon Cities	374	200	200	200	200	200	
Lwr Nehalem Water. Coun.	-	100	-	-	-	-	
CARTM	1,000	-	-	-	-	-	
NCRD Water Bill	-	1,118	-	-	-	-	
NCRD Generator	-	-	5,000	5,000	5,000	5,000	
NTC. Emerg. Prep. Teams	-	-	500	500	500	500	
TC Public Safety Chaplains	-	-	500	-	-	-	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 4,803	\$ 2,918	\$ 7,879	\$ 7,400	\$ 7,400	\$ 7,400	

GF - Transient Lodging

(Fund 10 - Dept. 145)

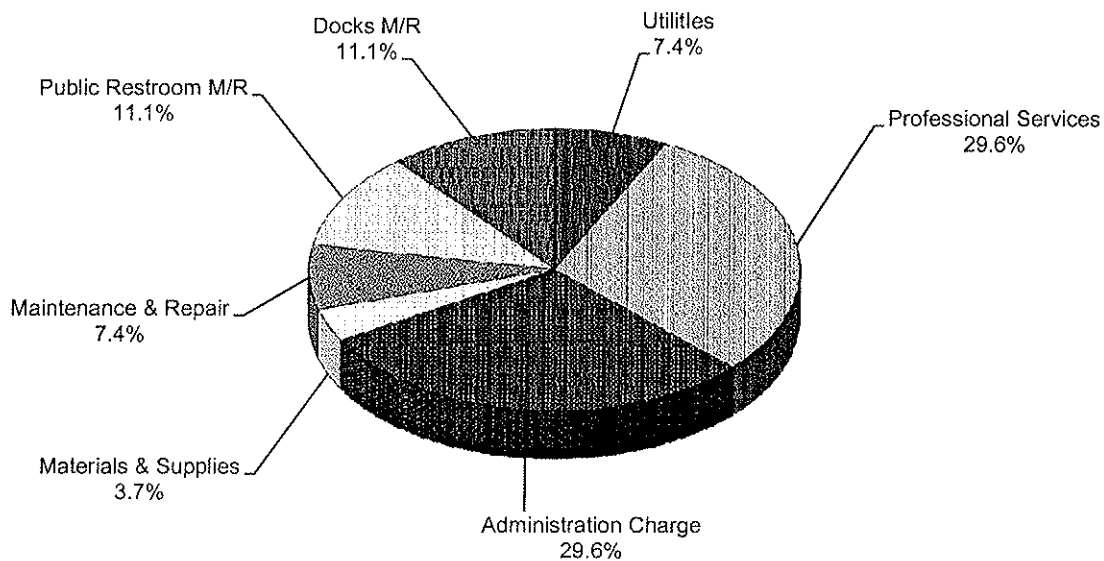
	Actual	Actual	Adopted	2010-2011			Adjusted
	2007-2008	2008-2009	2009-2010	Proposed	Approved	Adopted	
Requirements							
Materials & Services	\$ -	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	
Supplemental Expenses	\$ -	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	
Tillamook County EDC	-	500	500	500	500	500	
NBCC/Tourism/VIC	-	1,000	1,000	1,000	1,000	1,000	
COL-PAC EDD	-	250	250	250	250	250	
Nehalem Merchants Assn.	-	1,000	1,000	1,000	1,000	1,000	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ -	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	

GF - Parks & Recreation

(Fund 10 - Dept. 200)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Requirements							
Materials & Services	\$ 15,947	\$ 12,457	\$ 13,916	\$ 13,500	\$ 13,500	\$ 13,500	
Base Expenses	\$ 500	\$ 637	\$ 916	\$ 1,000	\$ 1,000	\$ 1,000	
Utilities	500	637	916	1,000	1,000	1,000	
Operations	\$ 7,711	\$ 10,241	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	
Professional Services	3,575	4,225	4,000	4,000	4,000	4,000	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Materials & Supplies	136	2,016	500	500	500	500	
Maintenance & Repair	\$ 7,736	\$ 1,579	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	
Maintenance & Repair	1,005	-	1,000	1,000	1,000	1,000	
Public Restroom M/R	2,003	1,579	2,000	1,500	1,500	1,500	
Docks M/R	4,728	-	1,500	1,500	1,500	1,500	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 15,947	\$ 12,457	\$ 13,916	\$ 13,500	\$ 13,500	\$ 13,500	

GF Parks & Recreation Requirements

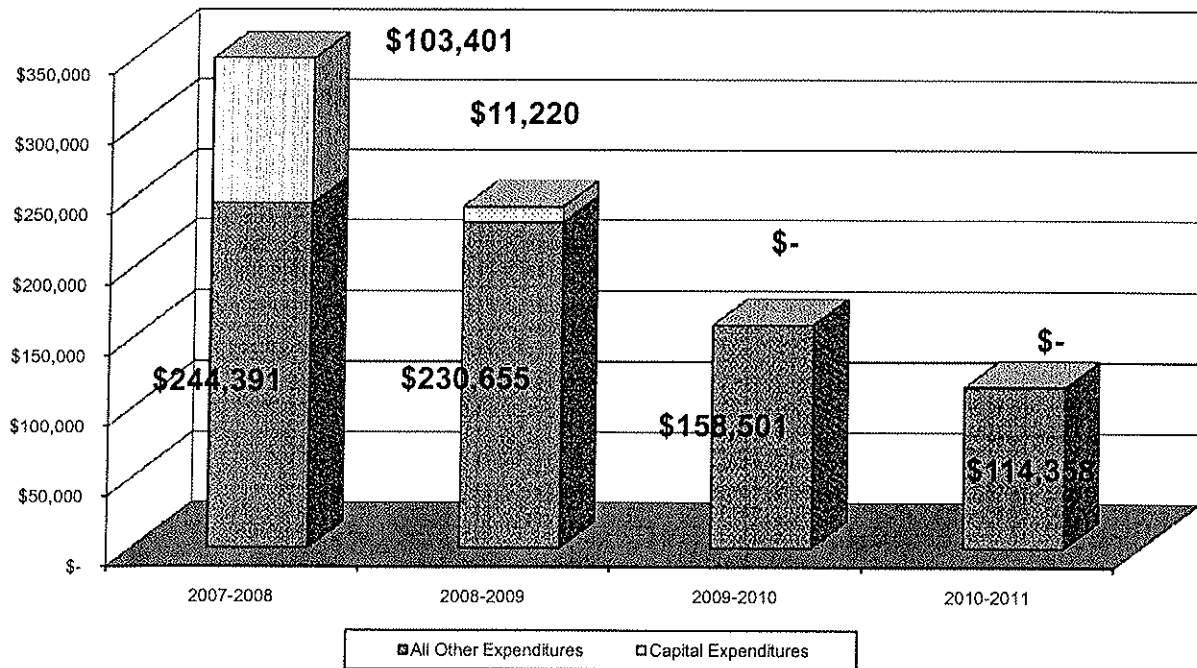


GF - Capital Projects

(Fund 10 - Dept. 150)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
<u>Requirements</u>							
Capital Outlays	\$ 103,401	\$ 11,220	\$ -	\$ -	\$ -	\$ -	
Equipment	52,071	8,340	-	-	-	-	
City Park	51,330	2,880	-	-	-	-	
Una. Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 103,401	\$ 11,220	\$ -	\$ -	\$ -	\$ -	

GF Capital Requirements v. All Other GF Requirements

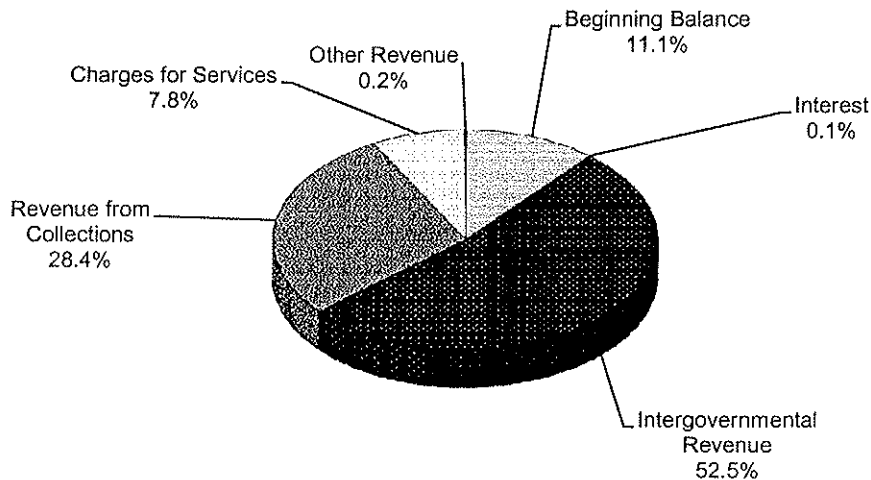


Street Fund

(Fund 20 - Dept. 200)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Revenues							
<u>Beginning Balance</u>	\$ 31,785	\$ 16,994	\$ 93	\$ 7,825	\$ 7,825	\$ 7,825	
<u>Interest</u>	\$ 793	\$ 121	\$ 100	\$ 50	\$ 50	\$ 50	
<u>Intergovernmental Revenue</u>	\$ 9,930	\$ 21,770	\$ 14,869	\$ 37,010	\$ 37,010	\$ 37,010	
ODOT Gas Tax	9,930	9,270	9,988	12,010	12,010	12,010	
SCA Grant	-	12,500	4,881	25,000	25,000	25,000	
<u>Revenue from Collections</u>	\$ 12,870	\$ 13,286	\$ 20,100	\$ 20,000	\$ 20,000	\$ 20,000	
Nehalem Tel Franchise Fee	-	-	1,800	2,000	2,000	2,000	
Charter Comm. Franchise Fee	-	-	2,800	2,600	2,600	2,600	
Western OR Waste Franchise Fee	-	-	2,500	2,000	2,000	2,000	
PUD Service Agreement	11,673	12,044	11,700	11,800	11,800	11,800	
Parking Lot Lease-Merchants	1,197	1,242	1,300	1,600	1,600	1,600	
<u>Charges for Services</u>	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
Administration of other Funds/Depts.	5,500	5,500	5,500	5,500	5,500	5,500	
<u>Other Revenue</u>	\$ 285	\$ 134	\$ 200	\$ 150	\$ 150	\$ 150	
Miscellaneous	285	30	200	150	150	150	
Refunds	-	104	-	-	-	-	
<u>Transfers In</u>	\$ -	\$ 26,200	\$ 15,000	\$ -	\$ -	\$ -	
Timber Fund	-	26,200	15,000	-	-	-	
Sub-Total	\$ 61,163	\$ 84,005	\$ 55,862	\$ 70,535	\$ 70,535	\$ 70,535	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Revenue	\$ 61,163	\$ 84,005	\$ 55,862	\$ 70,535	\$ 70,535	\$ 70,535	

FY 2010-2011 Street Fund Resources

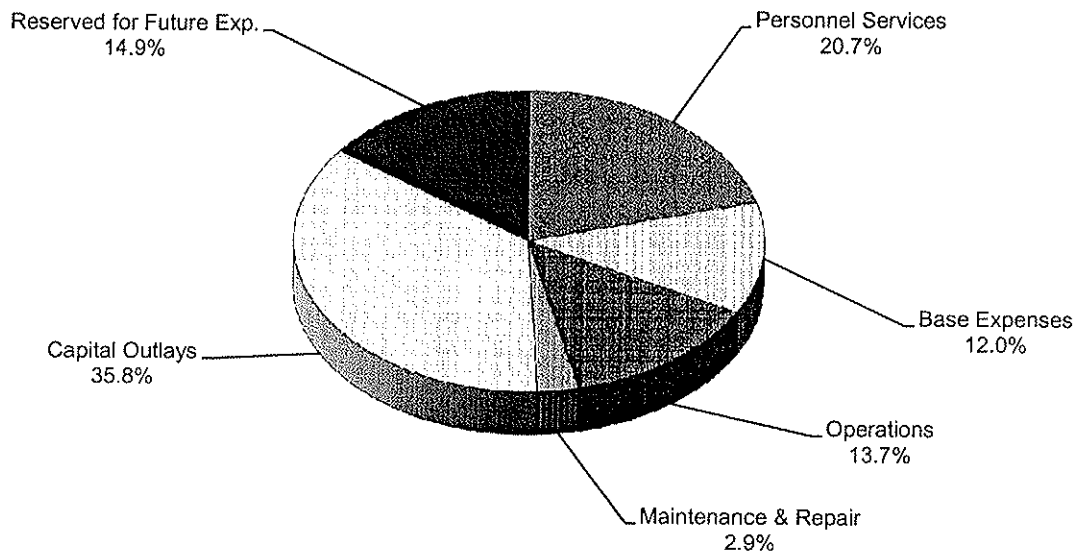


Street Fund (cont.)

(Fund 20 - Dept. 200)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Requirements							
Personal Services	\$ 18,740	\$ 19,684	\$ 13,605	\$ 14,438	\$ 14,438	\$ 14,438	
Salaries	11,900	12,317	8,219	8,630	8,630	8,630	
Payroll Expenses	6,840	7,367	5,386	5,808	5,808	5,808	
Materials & Services	\$ 25,429	\$ 20,385	\$ 25,057	\$ 19,964	\$ 19,964	\$ 19,964	
Base Expenses	\$ 11,423	\$ 10,699	\$ 12,346	\$ 8,364	\$ 8,364	\$ 8,364	
Utilities	6,750	6,436	7,875	7,827	7,827	7,827	
Insurance	4,673	4,263	4,471	537	537	537	
Operations	\$ 11,606	\$ 9,455	\$ 10,711	\$ 9,600	\$ 9,600	\$ 9,600	
Professional Services	6,649	3,731	4,000	2,000	2,000	2,000	
Engineering/Consulting	2,521	2,943	2,411	3,000	3,000	3,000	
Advertising & Public Notices	155	-	-	-	-	-	
Materials & Supplies	1,084	1,540	3,000	3,000	3,000	3,000	
Parking Lot Lease	1,197	1,241	1,300	1,600	1,600	1,600	
Maintenance & Repair	\$ 2,400	\$ 231	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Maintenance & Repair	100	231	1,000	1,000	1,000	1,000	
Streets M/R	2,300	-	1,000	1,000	1,000	1,000	
Capital Outlays	\$ -	\$ 43,843	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	
Equipment	-	-	15,000	-	-	-	
9th Street Improvement Project	-	19,020	-	-	-	-	
10th Street Improvement Project	-	24,823	-	-	-	-	
Street Improvement Project	-	-	-	25,000	25,000	25,000	
Transfers & Contingencies	\$ -	\$ -	\$ 2,200	\$ 705	\$ 705	\$ 705	
Timber Fund Out	-	-	2,200	-	-	-	
Building Reserve Fund Out	-	-	-	705	705	705	
Reserved for Future Expenditure	\$ -	\$ -	\$ -	\$ 10,428	\$ 10,428	\$ 10,428	
Una. Ending Fund Balance	\$ 16,994	\$ 93	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 61,163	\$ 84,005	\$ 55,862	\$ 70,535	\$ 70,535	\$ 70,535	

FY 2010-2011 Street Fund Requirements

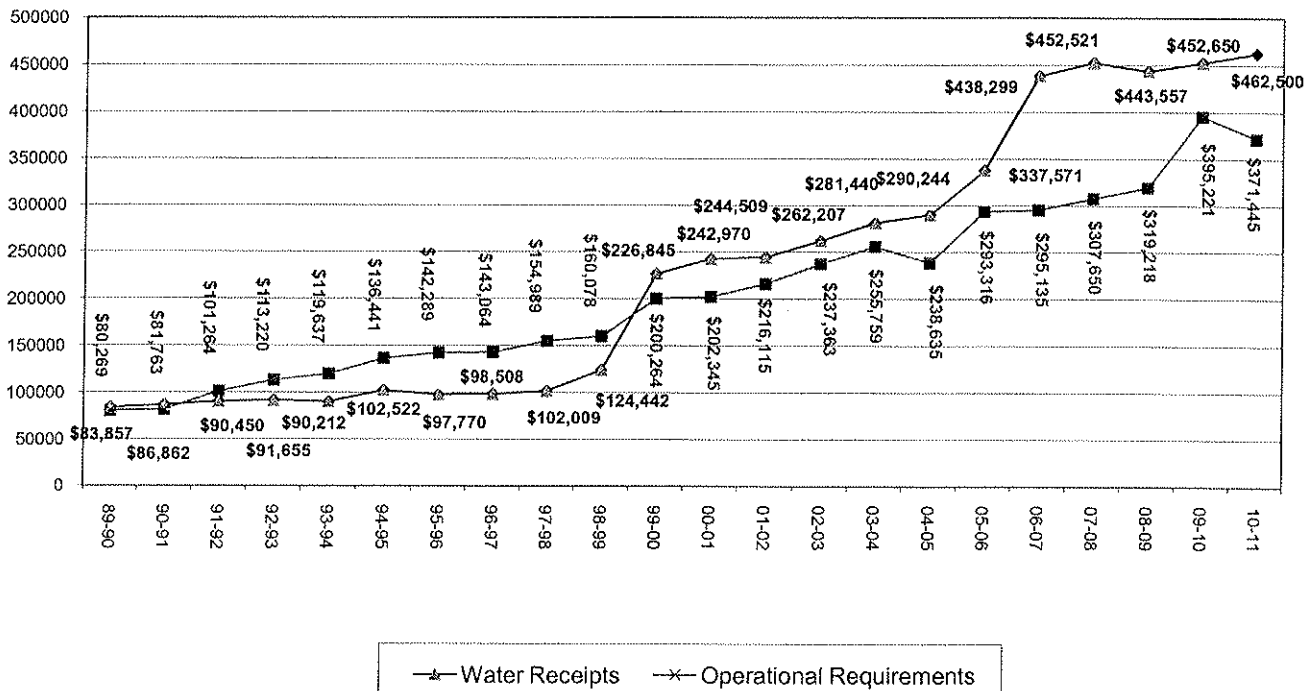


Water Fund

(Fund 30 - Dept. 200)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Revenues							
Beginning Balance	\$ 209,310	\$ 383,517	\$ 230,496	\$ 206,443	\$ 206,443	\$ 206,443	
Interest	\$ 12,516	\$ 5,791	\$ 7,000	\$ 1,500	\$ 1,500	\$ 1,500	
Charges for Services	\$ 470,693	\$ 450,557	\$ 455,650	\$ 470,400	\$ 470,400	\$ 470,400	
Water Receipts	452,521	443,557	452,650	467,800	467,800	467,800	
Water Connections	18,025	7,000	2,500	2,500	2,500	2,500	
Material Sales	147	-	500	100	100	100	
Other Revenue	\$ 946	\$ 1,037	\$ 100	\$ 100	\$ 100	\$ 100	
Miscellaneous	946	8	100	100	100	100	
Refunds	-	1,029	-	-	-	-	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 693,465	\$ 840,902	\$ 693,246	\$ 678,443	\$ 678,443	\$ 678,443	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Bal.	-	-	-	-	-	-	
Total Revenue	\$ 693,465	\$ 840,902	\$ 693,246	\$ 678,443	\$ 678,443	\$ 678,443	

FY '89-'90 to FY '10-'11 Water Operations

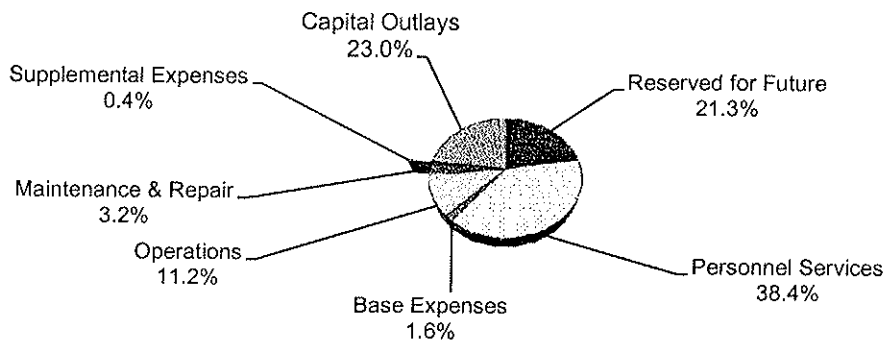


Water Fund (cont.)

(Fund 30 - Dept. 200)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Requirements							
Personnel Services	\$ 220,992	\$ 230,456	\$ 251,351	\$ 260,199	\$ 260,199	\$ 260,199	
Salaries	147,725	151,233	159,702	167,687	167,687	167,687	
Payroll Expenses	73,267	79,223	91,649	92,512	92,512	92,512	
Materials & Services	\$ 87,918	\$ 88,762	\$ 143,870	\$ 111,246	\$ 111,246	\$ 111,246	
Base Expenses	\$ 16,760	\$ 15,848	\$ 17,570	\$ 10,946	\$ 10,946	\$ 10,946	
Utilities	8,716	8,364	9,982	10,064	10,064	10,064	
Insurance	8,044	7,484	7,588	882	882	882	
Operations	\$ 62,089	\$ 54,749	\$ 102,000	\$ 76,000	\$ 76,000	\$ 76,000	
Billing Supplies	2,539	4,597	4,500	4,500	4,500	4,500	
Professional Services	6,430	10,419	45,000	15,000	15,000	15,000	
Engineering/Consulting	-	5,000	2,000	5,000	5,000	5,000	
Advertising & Public Notices	124	279	1,000	1,000	1,000	1,000	
Testing (Water)	4,625	2,665	5,000	7,500	7,500	7,500	
Gas, Oil & Accessories	6,249	4,836	5,500	5,500	5,500	5,500	
Filtration Plant Operation	13,951	8,161	19,500	20,000	20,000	20,000	
Chemicals & Supplies	8,575	1,603	2,500	2,500	2,500	2,500	
Materials & Supplies	19,596	17,189	17,000	15,000	15,000	15,000	
Refunds	-	-	-	-	-	-	
Maintenance & Repair	\$ 6,848	\$ 16,155	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500	
Maintenance & Repair	6,248	10,328	10,000	10,000	10,000	10,000	
Dams M/R	-	202	5,000	5,000	5,000	5,000	
Reservoir M/R	600	5,625	6,500	6,500	6,500	6,500	
Supplemental Expenses	\$ 2,221	\$ 2,010	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	
Food & Travel	928	937	1,000	1,000	1,000	1,000	
Training	535	280	1,000	1,000	1,000	1,000	
Dues & Subscriptions	758	793	800	800	800	800	
Capital Outlays	\$ -	\$ 138,464	\$ 125,932	\$ 155,932	\$ 155,932	\$ 155,932	
OECD SDWRLF Repayment	-	138,464	125,932	125,932	125,932	125,932	
Reservoir Covers	-	-	-	30,000	30,000	30,000	
Transfers & Contingencies	\$ -	\$ 152,724	\$ -	\$ 6,731	\$ 6,731	\$ 6,731	
Water Capital Projects Fund Out	-	152,724	-	-	-	-	
Building Reserve Fund Out	-	-	-	6,731	6,731	6,731	
Reserved for Future Exp.	\$ -	\$ -	\$ 46,161	\$ 144,335	\$ 144,335	\$ 144,335	
Rsvrd. OECD Loan Payments	\$ -	\$ -	\$ 125,932	\$ -	\$ -	\$ -	
Una. Ending Fund Balance	\$ 384,555	\$ 230,496	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 693,465	\$ 840,902	\$ 693,246	\$ 678,443	\$ 678,443	\$ 678,443	

FY 2010-2011 Water Fund Requirements

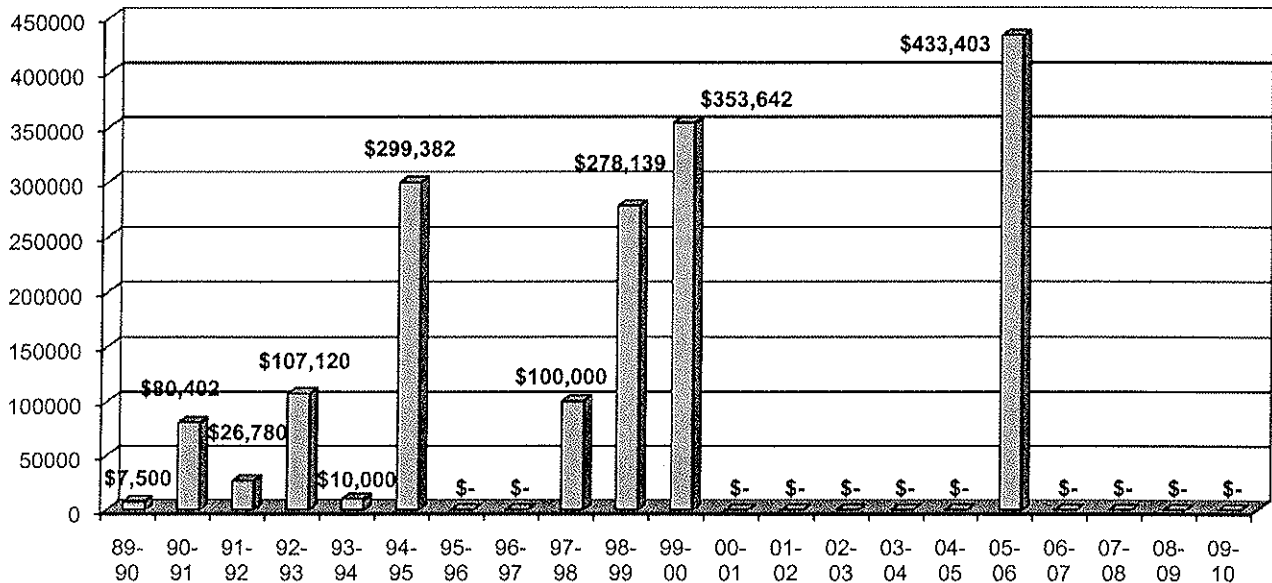


Timber Fund

(Fund 40 - Dept. 400)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Revenues							
Beginning Balance	\$ 269,424	\$ 150,962	\$ 83,192	\$ 57,064	\$ 57,064	\$ 57,064	
Interest	\$ 9,011	\$ 2,639	\$ 2,000	\$ 400	\$ 400	\$ 400	
Revenue from Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Timber Sales	-	-	-	-	-	-	
Intergovernmental Revenue	\$ 14,852	\$ -	\$ -	\$ -	\$ -	\$ -	
FEMA Reimbursement	14,852	-	-	-	-	-	
Transfers In	\$ -	\$ -	\$ 10,540	\$ -	\$ -	\$ -	
General Fund	-	-	8,340	-	-	-	
Street Fund	-	-	2,200	-	-	-	
Sub-Total	\$ 293,287	\$ 153,601	\$ 95,732	\$ 57,464	\$ 57,464	\$ 57,464	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Revenue	\$ 293,287	\$ 153,601	\$ 95,732	\$ 57,464	\$ 57,464	\$ 57,464	

1989 - Present Timber Sales

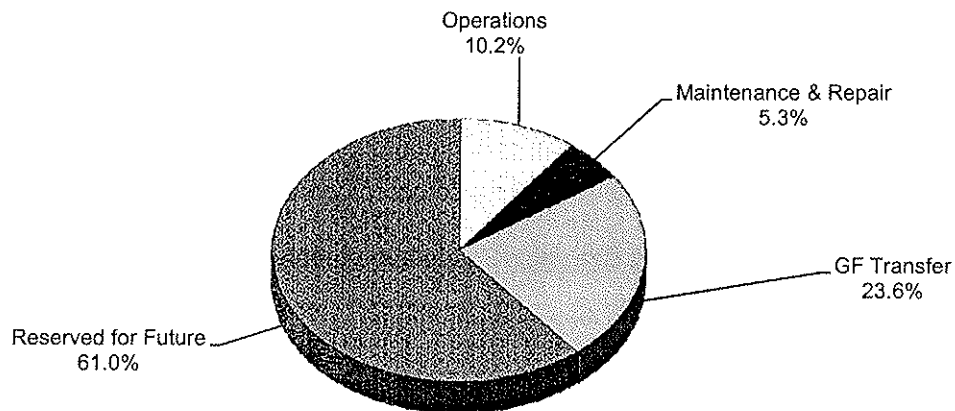


Timber Fund (cont.)

(Fund 40 - Dept. 400)

	Actual	Actual	Adopted	2010-2011			Adjusted
	2007-2008	2008-2009	2009-2010	Proposed	Approved	Adopted	
Requirements							
Materials & Services	\$ 21,010	\$ 6,942	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	
Operations	\$ 1,717	\$ 6,942	\$ 5,700	\$ 5,800	\$ 5,800	\$ 5,800	
Timber Consultants/Refor.	1,376	1,597	1,700	1,800	1,800	1,800	
Fire Protection	341	5,345	4,000	4,000	4,000	4,000	
Maintenance & Repair	\$ 19,293	\$ -	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	
Timber Roads M/R	19,293	-	2,000	3,000	3,000	3,000	
Transfers & Contingencies	\$ 121,315	\$ 63,467	\$ 58,268	\$ 13,975	\$ 13,975	\$ 13,975	
General Fund	121,315	28,927	43,268	13,400	13,400	13,400	
Street Fund	-	26,200	15,000	-	-	-	
Fire Department Reserve Fund	-	8,340	-	-	-	-	
Building Reserve Fund Out	-	-	-	575	575	575	
Reserved for Future Exp.	\$ -	\$ -	\$ 29,764	\$ 34,689	\$ 34,689	\$ 34,689	
Una. Ending Fund Balance	\$ 150,962	\$ 83,192	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 293,287	\$ 153,601	\$ 95,732	\$ 57,464	\$ 57,464	\$ 57,464	

FY 2010-2011 Timber Fund Requirements

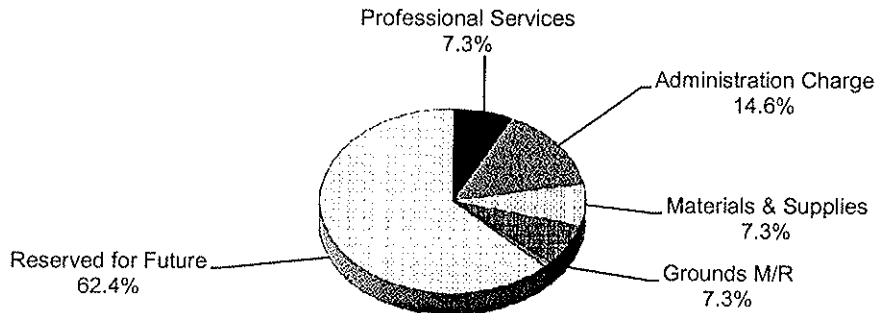


Cemetery Fund

(Fund 50 - Dept. 500)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Resources							
<u>Beginning Cash Balance</u>	\$ 38,071	\$ 38,217	\$ 39,330	\$ 25,016	\$ 25,016	\$ 25,016	
<u>Interest</u>	\$ 1,679	\$ 756	\$ 700	\$ 200	\$ 200	\$ 200	
<u>Charges for Services</u>	\$ 3,125	\$ 5,075	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	
Plot Sales	3,000	5,000	2,000	2,000	2,000	2,000	
Grave Marking	125	75	100	100	100	100	
<u>Sub-Total</u>	\$ 42,875	\$ 44,048	\$ 42,130	\$ 27,316	\$ 27,316	\$ 27,316	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ 42,875	\$ 44,048	\$ 42,130	\$ 27,316	\$ 27,316	\$ 27,316	
Requirements							
<u>Materials & Services</u>	\$ 4,658	\$ 4,718	\$ 18,614	\$ 10,000	\$ 10,000	\$ 10,000	
<u>Operations</u>	\$ 4,000	\$ 4,000	\$ 16,614	\$ 8,000	\$ 8,000	\$ 8,000	
Professional Services	-	-	7,414	2,000	2,000	2,000	
Administration Charge	4,000	4,000	4,000	4,000	4,000	4,000	
Materials & Supplies	-	-	5,200	2,000	2,000	2,000	
<u>Maintenance & Repair</u>	\$ 658	\$ 718	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Grounds M/R	658	718	2,000	2,000	2,000	2,000	
<u>Capital Outlays</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Transfers & Contingencies</u>	\$ -	\$ -	\$ -	\$ 273	\$ -	\$ -	
Building Reserve Fund Out	-	-	-	273	-	-	
<u>Reserved for Future Exp.</u>	\$ -	\$ -	\$ 23,516	\$ 17,043	\$ 17,316	\$ 17,316	
<u>Una. Ending Fund Balance</u>	\$ 38,217	\$ 39,330	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 42,875	\$ 44,048	\$ 42,130	\$ 27,316	\$ 27,316	\$ 27,316	

FY 2010-2011 Cemetery Fund Requirements



Water Capital Projects Fund

(Fund 60 - Dept. 200)

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Proposed	2010-2011		Adjusted
					Approved	Adopted	
Resources							
<u>Beginning Cash Balance</u>	\$ 77,950	\$ 162,778	\$ 81,381	\$ 96,714	\$ 96,714	\$ 96,714	
<u>Earned Interest</u>	\$ 6,372	\$ 1,940	\$ 700	\$ 500	\$ 500	\$ 500	
<u>Intergovernmental Revenue</u>	\$ 1,873,169	\$ 100,659	\$ -	\$ -	\$ -	\$ -	
OECD WDS Loan Package	1,873,169	100,659	-	-	-	-	
<u>Charges for Services</u>	\$ 82,845	\$ 33,138	\$ 16,175	\$ 16,175	\$ 16,175	\$ 16,175	
System Develop. Charges	82,845	33,138	16,175	16,175	16,175	16,175	
<u>Other Revenue</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	-	-	-	-	-	-	
<u>Transfers In</u>	\$ -	\$ 152,724	\$ -	\$ -	\$ -	\$ -	
Water Fund Transfer In	-	152,724	-	-	-	-	
Sub-Total	\$ 2,040,336	\$ 451,239	\$ 98,256	\$ 113,389	\$ 113,389	\$ 113,389	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ 2,040,336	\$ 451,239	\$ 98,256	\$ 113,389	\$ 113,389	\$ 113,389	
Requirements							
<u>Capital Outlays</u>	\$ 1,877,559	\$ 369,858	\$ -	\$ -	\$ -	\$ -	
Water Distribution System	1,877,559	146,349	-	-	-	-	
Water Transmission Line	-	223,509	-	\$ -	\$ -	\$ -	
<u>Reserved for Future Exp.</u>	\$ -	\$ -	\$ 98,256	\$ 113,389	\$ 113,389	\$ 113,389	
<u>Una. Ending Fund Balance</u>	\$ 162,777	\$ 81,381	\$ -	\$ -	\$ -	\$ -	
Total Requirements	\$ 2,040,336	\$ 451,239	\$ 98,256	\$ 113,389	\$ 113,389	\$ 113,389	

VFW Flag Reserve Fund

(Fund 80 - Dept. 200)

Review Year: 2018

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Resources							
<u>Beginning Cash Balance</u>	\$ -	\$ -	\$ 1,900	\$ 1,690	\$ 1,690	\$ 1,690	
<u>Earned Interest</u>	\$ -	\$ 12	\$ 25	\$ 12	\$ 12	\$ 12	
<u>Other Revenue</u>	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
Gifts & Donations	-	2,000	-	-	-	-	
<u>Sub-total</u>	\$ -	\$ 2,012	\$ 1,925	\$ 1,702	\$ 1,702	\$ 1,702	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ -	\$ 2,012	\$ 1,925	\$ 1,702	\$ 1,702	\$ 1,702	
Requirements							
<u>Materials & Services</u>	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ 350	
<u>Operations</u>	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ 350	
Materials & Supplies	-	-	350	350	350	350	
<u>Reserved for Future Exp.</u>	\$ -	\$ 2,012	\$ 1,575	\$ 1,352	\$ 1,352	\$ 1,352	
Total Requirements	\$ -	\$ 2,012	\$ 1,925	\$ 1,702	\$ 1,702	\$ 1,702	

This Fund is Authorized by ORS Chapter 294 and Established by Resolution Number 2009-01 on January 12th, 2009, for the Perpetual Replacement of the American Flag in the VFW Park.

Building Reserve Fund

(Fund 90 - Dept. 110)

Review Year: 2020

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011			Adjusted
				Proposed	Approved	Adopted	
Resources							
<u>Beginning Cash Balance</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Earned Interest</u>	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ 10	
<u>Intergovernmental Revenue</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Transfers In</u>	\$ -	\$ -	\$ -	\$ 9,418	\$ 9,145	\$ 9,145	
General Fund Transfer In	-	-	-	1,134	1,134	1,134	
Street Fund Transfer In	-	-	-	705	705	705	
Water Fund Transfer In	-	-	-	6,731	6,731	6,731	
Timber Fund Transfer In	-	-	-	575	575	575	
Cemetery Fund Transfer In	-	-	-	273	-	-	
Sub-total	\$ -	\$ -	\$ -	\$ 9,428	\$ 9,155	\$ 9,155	
<u>Property Taxes</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Previously Levied Taxes	-	-	-	-	-	-	
Taxes Necessary to Balance	-	-	-	-	-	-	
Total Resources	\$ -	\$ -	\$ -	\$ 9,428	\$ 9,155	\$ 9,155	
Requirements							
<u>Capital Outlays</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserved for Future Exp.	\$ -	\$ -	\$ -	\$ 9,428	\$ 9,155	\$ 9,155	
Total Requirements	\$ -	\$ -	\$ -	\$ 9,428	\$ 9,155	\$ 9,155	

This Fund is authorized by ORS Chapter 294 and Established by Resolution Number 2010-03 on April 12th, 2010, for the construction of a new City Hall, Community Meeting Hall/Emergency Shelter, Public Works Shop and/or all related site improvements that may be necessary thereto.

Fire Department Reserve Fund

(Fund 70 - Dept. 120)

Review Year: 2017

	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	2010-2011		
				Proposed	Approved	Adopted
Resources						
<u>Beginning Cash Balance</u>	\$ 30,187	\$ 31,474				
<u>Earned Interest</u>	\$ 1,287	\$ 398				
<u>Transferred In</u>	\$ -	\$ 8,340				
Timber Fund Transfer In	-	8,340				
<u>Sub-total</u>	\$ 31,474	\$ 40,212				
<u>Property Taxes</u>	\$ -	\$ -				
Previously Levied Taxes	-	-				
Taxes Necessary to Balance	-	-				
Total Resources	\$ 31,474	\$ 40,212				
Requirements						
<u>Materials & Services</u>	\$ -	\$ 31,872				
<u>Operations</u>	\$ -	\$ 31,872				
Nehalem Bay FRD	-	31,872				
<u>Transfers Out</u>	\$ -	\$ 8,340				
General Fund	-	8,340				
Reserved for Future Exp.	\$ 31,474	\$ -				
Total Requirements	\$ 31,474	\$ 40,212				

This Fund was closed effective July 1st, 2009, by Resolution 2009-05, Adopted by the Common Council of the City of Nehalem on April 13th, 2009.

This Fund is Authorized by ORS 294.525, Established by Resolution Number 230 on June 7th, 1977, and Reauthorized by Resolution 2007-04 on May 14th, 2007, for the Purpose of Providing Monies for the Future Replacement or Repair of Equipment and/or Buildings related to the City's Fire Department.

Glossary

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

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

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

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

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

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

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

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

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

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

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

Budget Committee. Fiscal planning board of a local government, consisting of the governing body

plus an equal number of legal voters appointed from the district [ORS 294.336].

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

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

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

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

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

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

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

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

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

Glossary(cont.)

Chart of Accounts. A chart that assigns a unique number to each type of transactions (e.g., salaries or property taxes) and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure.

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

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

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

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

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

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

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

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

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

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

Exempt Bonded Indebtedness. 1) Bonded indebtedness authorized by a specific provision of

the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

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

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

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

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

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

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

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

Glossary(cont.)

General Fund. A fund used to account for most fiscal activities except those activities required to be accounted for in another fund [OAR 150-294.352(1)].

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

Governing Body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Organizational Unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific

Glossary(cont.)

functions (such as a department, office or division) [ORS 294.311(23)].

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

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

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

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

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

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

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

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

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

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

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

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

Special Levy. A special levy is an ad valorem tax, imposed for an urban renewal plan area. It is not a result of a division of tax but rather imposed directly for the plan area and is attributed to urban renewal on the tax statement, unlike the division of tax amount.

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

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

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

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

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

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

Tax Year. The fiscal year from July 1st through June 30th.

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

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