



Proposed: April 1, 2024

Amended & Approved:

Adopted:

City of Wheeler 2024/2025 Budget



City of Wheeler
Fiscal Year 2024-2025 Budget
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CITY OF WHEELER

FISCAL YEAR 2024-2025



CITY MANAGER'S MESSAGE

Dear Mayor, City Councilors, Budget Committee Members, and citizens of Wheeler, It is my honor to present the Fiscal Year 2024-2025 Proposed Budget for the City of Wheeler. I would like to take a moment to thank all those involved in the budget process. Your time and dedication to the City of Wheeler has allowed us to create a budget that reflects the capabilities and needs of the city.

The budget year begins on July 1, 2024, and ends on June 30, 2025.

Every effort has been made to comply with State budget law, while simultaneously creating a budget that is simple to understand and clear to the general public. We will strive to do our best to answer any and all questions throughout the budget process.

In accordance with ORS 294.403, the Budget Officer prepares a budget message and delivers it to the Budget Committee. The budget, by law, is required to be balanced and proposes a spending plan for the coming year which is based upon the operational needs of the City and the projected resources available. This plan is an estimate to the best of our abilities. Once the Budget Committee approves the proposed budget, it will be forwarded to the City Council for adoption at a public meeting.

As always, the limitations imposed by revenues and fund balances will govern what expenditures can be made, what projects can be funded, and what staffing levels can be. In preparing the budget, we seek to provide transparency to the public with regards to the reality of the resources available and anticipated expenditures for the coming year.

GENERAL

Senate Bill 406 from the 2023 Regular Session requires that the communities of Tillamook County update their Comprehensive Plans and Zoning Ordinances to reflect new middle-housing allowances. This is a significant project with a hard deadline of July 1, 2025. The Department of Land Conservation and Development has hired consulting firms that will be providing some assistance to Tillamook County communities, however the funds set aside for the Contract City Planner have also been increased to assist the City of Wheeler in becoming compliant with these new requirements.

The City Council set nuisance abatement and code enforcement as priorities for this year. These priorities are reflected in this budget through the receipt of city ordinance violation fines, a process we are actively working to establish. The City of Wheeler also contracts with the City of Manzanita for police services. Those services have increased in price, which is reflected in the new budget.

The City Council has also made the downtown parking congestion a priority to resolve. The City has expanded the lease with the Port of Tillamook Bay to include additional areas that can now have parking time restrictions enforced. This extra territory has increased the cost of the lease but should have a beneficial effect on the traffic downtown.

The City's years-long land dispute litigation has not yet come to a resolution. In order to properly prepare for this litigation, we have set aside as much funding as was available.

PARKS

The gangway repairs were a priority in 2023-2024, and the restrooms will be the top priority in 2024-2025. The City was awarded \$75,000 from the Oregon Parks and Recreation Department and another \$75,000 through a Tillamook Coast Visitor Association facilities grant for the construction of new ADA-compliant restroom facilities at Waterfront Park. The restrooms are being assigned now, and construction will hopefully begin in summer 2024.

CITY OF WHEELER

FISCAL YEAR 2024-2025



STREETS

The City has secured a \$20,000 technical assistance grant via Business Oregon, and has applied for a \$54,400 forgivable planning loan from the Clean Water State Revolving Fund to address the Geologic Investigation and the engineering of a solution to the subsidence of Hemlock Street.

In June 2024, the City intends to apply for a \$250,000 Small Cities Allotment grant via ODOT to complete the paving of Pennsylvania Ave.

Public Works has also identified a number of other needed pavement repairs throughout the city, so \$12,000 has been added to this year's budget for asphalt repairs.

STORM WATER

The City has applied for a \$1.4 million grant through FEMA for the Gervais Creek stormwater drainage mitigation project. The subapplication is in the Environmental and Historic Preservation Review, which is expected to take 1-2 years. If awarded funding, this project could potentially be constructed as early as the summer of 2025.

WATER

This budget prioritizes water system capital improvement projects within the City of Wheeler. The City has submitted an application to the State's Safe Drinking Water Revolving Loan Fund seeking \$1.464 million in funding to replace the aging AC water mains throughout the City.

Additionally, the City has submitted a grant application to the Bureau of Reclamation in an effort to secure funding for a new SCADA (Supervisory Control and Data Acquisition) system. This system is essential to the day-to-day operations of the City's water system, including notification alarms that require staff response. The existing system is past its useful life and has not been fully functional for a long time. Replacing this system is a high priority for the City, and a new system is estimated to cost \$40,500. If awarded, the grant funds would cover 50% of the expense.

PUBLIC WORKS

The City of Wheeler Public Works team is in need of a new work truck and a new excavator. The proposed budget includes increased transfers to the Public Works Equipment Reserve Fund to work towards the purchasing of this new equipment.

The budget also includes a Seasonal Public Works Technician to help the Public Works team with small projects during the busy summer months. This position will be part time, 8 hours a week for 8 weeks.

CONCLUSION

I hope you will join me in feeling proud about the important work we have committed to, together, while also understanding the limited financial capacity the near future will hold. Again, thank you for your time and dedication to the City of Wheeler and to this budget process.

Respectfully,
Pax Broder
City Manager



A Special Thanks to Our 2024/2025

Budget Committee

Council Members:

Clif Kemp, Mayor
Karen Matthews, Council President
Gordon Taylor, Councilor
Deanne Ragnell, Councilor
Walt Porter, Councilor
Heidi Stacks, Councilor

Citizen Members:

Mike Anderson
Courtney Banks

DATE	ACTION
January 1, 2024	Department Heads begin forecasting and projecting proposed budget requirements for submission to Finance Manager.
February 28, 2024	Executive Budget due to Finance Manager.
March 23, 2024	Publish first notice of April 9, 2024 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) in newspaper and on city website. Publication date March 19, 2024 & March 26, 2024
March 31, 2024	Proposed budget complete. Distribute to Budget Committee.
April 9, 2024	Budget Committee meeting. Receive Proposed Fiscal Year 2024/2025 City of Wheeler Budget Message. (City Council Chambers, 6:00 p.m.).
April 23, 2024	Budget Committee meeting (City Council Chambers, 6:00 p.m.), citizen input (ask questions and comment) and hold public hearing regarding possible uses of State Revenue Sharing funds. Budget Committee approves tax rates and amounts of property taxes to be imposed. Approval of proposed budget.
April 24, 2024	Budget Committee meeting if needed (City Council Chambers, 6:00 p.m.), proposed budget message and proposed budget review, citizen input (ask questions and comment) and hold public hearing regarding possible uses of State Revenue Sharing funds. Budget Committee approves tax rates and amounts of property taxes to be imposed.
April 25, 2024	Budget Officer to submit Notice of Budget Hearing (LB-1) and State Revenue Hearing Public Notice to newspaper of record for publishing. Hearings scheduled for May 21, 2024.
May 14, 2024	Publish LB-1 and State Revenue Public Hearing notice in advance of City Council public hearing (5 days in advance; 5 - 25 required).
May 21, 2024	City Council conducts Public Hearings on Approved Fiscal Year 2024/2025 City of Wheeler Budget as approved by Budget Committee (City Council Chambers, 6:00 p.m.).
May 21, 2024	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 6:00 p.m.).
May 21, 2024	City Council to adopt Fiscal Year 2024/2025 City of Wheeler, make appropriations by fund, impose taxes, and categorize taxes (City Council Chambers, 6:00 p.m.) (must be accomplished prior to June 30, 2024).
July 1, 2024	Budget Officer submits Fiscal Year 2024/2025 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2024). Budget Officer submits to Tillamook County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2024).

Introduction



The City's budget is the principal management tool for City administration and defines the work to be done for the coming year. The budget is a financial plan that enables the city to provide essential services and achieve City Council's priorities for the benefit of the entire community.

The budget represents the City's financial and service goals for the year. Resources are allocated to provide the highest quality of services at reasonable costs and to address the community's ever-evolving needs.

Users Guide

To reading and understanding the resources and requirements pages of this document

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Actual 21/22	Actual 22/23	Budgeted 23/24	Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body

Column 1 & 2

Actual Data for the prior two years
Revenues and expenditures for the prior fiscal years are shown in the first and second columns of the budget detail for each fund.

Column 3

Adopted Budget for previous fiscal year (23/24)
Revenues and expenditures of the budget for each fund in the prior fiscal year (23/24) including any changes via supplemental budget.

Column 4

Description
Represents the description of the line item budgeted for. Resources are grouped by different revenue types. Requirements are grouped by expenditure type.

Column 5

Proposed by Budget Officer
Revenues and expenditures proposed for the 24/25 fiscal year by the Budget Officer.

Column 6

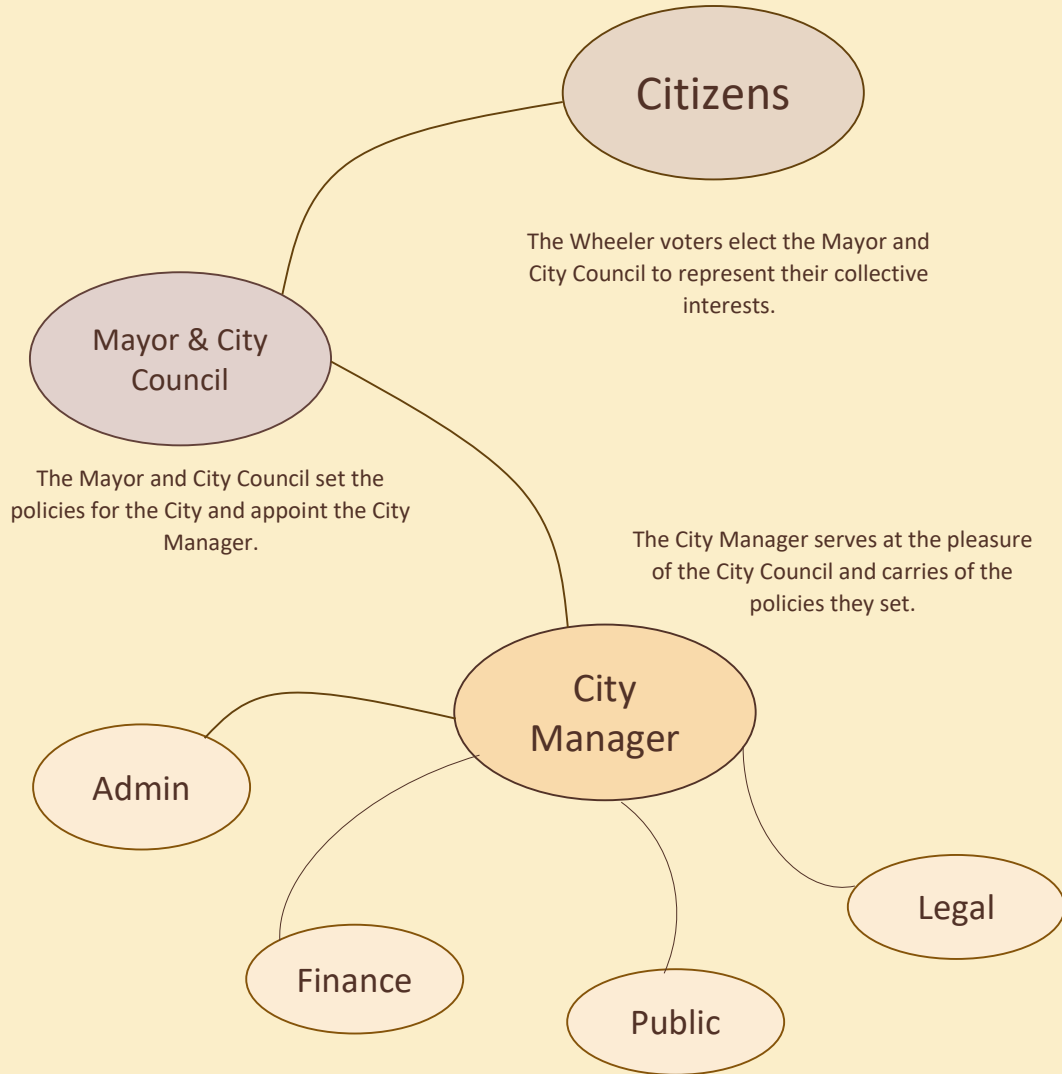
Approved by Budget Committee
Revenues and expenditures for the 24/25 fiscal year by the Budget Officer that include any changes from the Budget Committee. The Budget Committee sends its recommendation to the City Council for adoption after deliberation.

Column 7

Adopted by Governing Body
Revenues and expenditures proposed for the 24/25 fiscal year by the Budget Committee that include any changes from the City Council are included and the budget becomes final.

Organizational Structure

The City of Wheeler has a Council-Manager form of government. The Council is comprised of five members and a Mayor, who are elected on staggered four year terms. All powers of the City of Wheeler are vested in the Council, except those specifically provided by Ordinance or the City Charter. The Council is responsible for setting policy for the city that represent the collective interest of the community. The City Manager is appointed by the City Council and is responsible for implementing the policies of the Council.



The City of Wheeler includes several different departments that provide a range of services. The City operates its own water and stormwater utilities, as well as providing street operations, planning and building services, tourism facilities and maintenance and general regulation.

The City Manager is responsible for proposing the annual budget and setting a workplan for the staff to carry out to achieve the City Council's priorities.

Labor Allocation

FUND	FTE	General	Building Maintenance	Parks	Street	Storm	Water	
Management								
City Manager	1.0	45.00%		6.00%	6.50%	7.50%	35.00%	100.00%
Finance Manager	1.0	57.50%		2.50%	5.00%	5.00%	30.00%	100.00%
ADMIN FTE is paid out of General Fund	2.000	1.03	-	0.09	0.12	0.13	0.65	
Public Works Supervisor	1.0	0.00%		13.00%	20.00%	4.00%	63.00%	100.00%
Public Works Technician	0.8	0.00%		13.00%	20.00%	4.00%	63.00%	100.00%
Seasonal Public Works Technician	0.04	0.00%		13.00%	20.00%	4.00%	63.00%	100.00%
PUBLIC WORKS FTE is paid out of Parks, Street, Stormwater, & Water	1.840	-	-	0.239	0.368	0.074	1.159	
Total FTE for all funds	3.840	1.03	-	0.32	0.48	0.20	1.81	

Costs Incurred for Common Purposes Allocations

Fund	Parks	Street	SW Drainage	Water	General	Total
Percentage	4.21%	10.13%	0.86%	11.94%	72.85%	100.00%
Amount	\$13,455	\$20,313	\$16,302	\$87,960	\$167,175	\$305,205

Allocation Methodology:

The method used to allocate labor for all staff members is consistent with that used in the two previous fiscal years to provide a clear connection to actual work performed by department or fund. This allocation methodology is the result of a fundamental shift in how administrative costs are allocated, originating from internal studies aimed to identify workload measures. This is accomplished by closely tracking employee time to determine as accurately as possible each FTE's allocation. Ultimately, this has resulted in a cost allocation process that aligns with industry practices and establishes an allocation process that is fair and adaptable over time as staff duties evolve.

Additionally, costs incurred for a common purpose (non departmental) use a similar allocation method to previous years to ensure fair allocations. This is reflected in the budget through interfund transfers to the General Fund. These non-departmental expenses include office supplies, bank fees, city hall maintenance, City Council meeting expenses and the Port of Tillamook Bay lease, IT Services, Security, the annual Audit and administrative staff.

To see an example of how this works in the budget: In the Labor Allocations section on this page, one can find that the City Manager and Finance Manager consist of 2 FTE (full-time equivalents). Next, look at the General Fund Requirements page of this budget and look for the related Personnel Services expenditures. This is where you will see that the General Fund is paying for 100% of the 2 FTE's wages and benefits directly out of the fund, even though those employees spend a lot of their time working on non-General Fund related services.

Next, look again at the Labor Allocations on this page. This is a small city, so remember each of the employees wears many hats. For example, the City Manager spends a great deal of time working in Public Works and the Finance Manager spends a large amount of time reconciling utility accounts and running the water billing department. These allocations were created by determining how these employee's time is actually spent.

Finally, look at the Resources section of the General Fund, Here is where you will see the Transfers In to the General Fund. This is showing that other funds are paying the General Fund of their fair share of the General Fund's budgeted expenditures. See the summary of the General Fund Transfers in the top of this page.

CITY OF WHEELER
 Summary of Interfund Transfers
 Fiscal Year 7/1/2024 - 6/30/2025



Transfers Out:		Transfers In:	
[1] General Fund (100)	(44,000)	Parks Fund (201)	44,000
[2] Parks Fund (201)	(13,184)	General Fund (100)	13,184
[3] Storm Water Drainage Fund (604)	(200)	Buildings Reserve Fund (400)	200
[4] Storm Water Drainage Fund (604)	(700)	PW Equipment Reserve Fund (401)	700
[5] Storm Water Drainage Fund (604)	(2,000)	Storm Water Capital Improvement Fund (603)	2,000
[6] Storm Water Drainage Fund (604)	(16,247)	General Fund (100)	16,247
[7] Street Fund (200)	(3,220)	PW Equipment Reserve Fund (401)	3,220
[8] Street Fund (200)	-	Parks Fund (201)	0
[9] Street Fund (200)	-	Buildings Reserve Fund (400)	0
[10] Street Fund (200)	(19,662)	General Fund (100)	19,662
[11] Water Fund (600)	(2,500)	Buildings Reserve Fund (400)	2,500
[12] Water Fund (600)	(10,080)	PW Equipment Reserve Fund (401)	10,080
[13] Water Fund (600)	(100,000)	Water Capital Improvement Fund (601)	100,000
[14] Water Fund (600)	(1,000)	Water Debt Fund (602)	1,000
[15] Water Debt Service Fund (602)	(30,033)	Water Fund (600)	30,033
[16] Water Fund (600)	(87,192)	General Fund (100)	87,192
[17] Water Fund (600)	(500)	Parks Fund (201)	500
[18] General Fund (100)	(24,000)	Street Fund (200)	24,000
Grand Total Transfers Out	(330,518)	Grand Total Transfers In	\$330,518

TRANSFER DESCRIPTION

- [1] To fund the Parks Fund. The General Fund supports Parks which has limited resources.
- [2] To pay admin fee to General Fund. This fund reimburses the General Fund for costs of goods for common purposes and wages. These expenses are incurred by Parks but paid out of the General Fund. See *Allocations* page for more details.
- [3] To supplement the Building Reserve Fund.
- [4] To supplement the PW Equipment Reserve Fund.
- [5] To supplement the Storm Water Capital Improvements Fund.
- [6] To pay admin fee to General Fund. This fund reimburses the General Fund for costs of goods for common purposes and wages. These expenses are incurred by SWD Fund but paid out of the General Fund. See *Allocations* page for more details.
- [7] To supplement the PW Equipment Reserve Fund.
- [8] To fund park, including city roadway interface maintenance.
- [9] To supplement the Building Reserve Fund.
- [10] To pay admin fee to General Fund. This fund reimburses the General Fund for costs of goods for common purposes and wages. These expenses are incurred by Streets Fund but paid out of the General Fund.
- [11] To supplement the Building Reserve Fund.
- [12] To fund cash flow for public works equipment.
- [13] To supplement the Water Capital Improvements Fund
- [14] To cover water bond tax levy if not actually collected.
- [15] To relocate repayment of the Safe Drinking Water Revolving Loan to the Water Fund.
- [16] To pay admin fee to General Fund. This fund reimburses the General Fund for costs of goods for common purposes and wages. These expenses are incurred by Water Fund but paid out of the General Fund. See *Allocations* page for more details.
- [17] To fund the Parks Fund. The Water Fund supports Parks for water related maintenance.
- [18] To fund the Street Fund. The General Fund contributes to pay for street personnel and maintenance.



Summary of Resources and Requirements by Fund

Summary of Resources and Requirements- By Fund

FY 2024-2025 Proposed Budget

	General 100	Bld Res 400	Park 201	PW Equip Res 401	Street 200	Street LID 300	Storm Water Drain 604	SW Cap Imp 603	Water 600	Water Cap Imp 601	Water Debt 602	Total by Category
Beginning Fund Balance	211,545	107,000	3,000	26,400	30,100	23,060	12,690	39,180	171,600	207,956	55,961	\$888,492
Taxes and assessments	129,800	0	0	0	0	0	0	0	0	0	0	\$129,800
Taxes, Levied for Debt	0	0	0	0	0	0	0	0	0	0	65,000	\$65,000
Transient Room Tax	55,600	0	0	0	0	0	0	0	0	0	0	\$55,600
Other Taxes	21,366	0	0	0	34,191	0	0	0	0	0	890	\$56,447
Franchise Fees	0	0	0	0	16,640	0	16,640	0	0	0	0	\$33,280
Charges for service, fees, permits	15,700	0	4,160	0	1,500	772	14,880	2,430	419,640	7,500	0	\$466,582
Investment Earnings	6,400	3,700	130	910	1,300	1,070	540	205	5,300	4,200	1,700	\$25,455
Transfers In	136,285	2,700	44,500	14,000	24,000	0	0	2,000	30,033	100,000	1,000	\$354,518
Other Revenue	1,000	0	0	0	54,400	0	0	0	350	0	0	\$55,750
Loan Proceeds/Interfund repayment	0	0	0	0	0	0	0	0	0	1,464,000	0	\$1,464,000
Grants and Contributions	3,000	0	152,900	0	270,000	0	0	1,400,000	20,250	0	0	\$1,846,150
Total Resources	\$ 580,696	\$ 113,400	\$ 204,690	\$ 41,310	\$ 432,131	\$ 24,902	\$ 44,750	\$ 1,443,815	\$ 647,173	\$ 1,783,656	\$ 124,551	\$5,441,074
Personnel Services	246,224	0	30,829	0	47,430	0	9,486	0	149,404	0	0	\$483,374
Materials and Services	243,325	50,000	10,240	0	36,700	0	8,000	0	87,800	1,000	0	\$437,065
Capital Outlay	0	60,000	150,000	41,000	324,400	0	0	1,400,000	90,500	1,464,000	0	\$3,529,900
Debt Service	0	0	0	0	0	7,457	0	0	38,740	0	61,725	\$107,922
Transfers Out	68,000	0	13,184	0	22,882	0	19,147	0	201,272	0	30,033	\$354,518
Contingency	15,000	0	0	0	0	0	5,000	0	40,000	0	0	\$60,000
Total Requirements by Category	572,549	110,000	204,253	41,000	431,412	7,457	41,633	1,400,000	607,716	1,465,000	91,758	\$4,972,778
Ending Fund Balance/Reserved	8,146	3,400	437	310	719	17,445	3,117	43,815	39,457	318,656	32,793	\$468,295
Total Requirements	\$580,696	\$113,400	\$204,690	\$41,310	\$432,131	\$24,902	\$44,750	\$1,443,815	\$647,173	\$1,783,656	\$124,551	\$5,441,074

Fund Descriptions

There are 11 funds managed by the City. The various fund types are described below.

General Fund

The General Fund accounts for the administrative and management functions of the city and is the primary operating fund for the city. This fund accounts for all financial resources of the City, except those required to be accounted for in another fund.

Enterprise Funds

An enterprise fund is a government owned fund that sells goods and services.

Water Fund

Storm Water Drainage Fund

Stormwater Drainage Capital Improvement Fund

Water Capital Improvement Fund

Reserve Fund

Reserve funds are intended to account for long-term savings from year to year. Money in a reserve fund can only be used for the purpose for which the fund was established.

Building Reserve Fund

Public Works Equipment Reserve Fund

Special Funds

This type of fund is used when certain revenues have been earmarked or legally restricted to be spent for specific purpose.

Parks Fund

Streets Fund

Debt Service Fund

This type of fund records the accumulation of resources and payment of principal and interest on general long-term obligations and payments on certain lease/purchase or other contractual obligations

Street LID

Water Debt Service Fund

General Fund

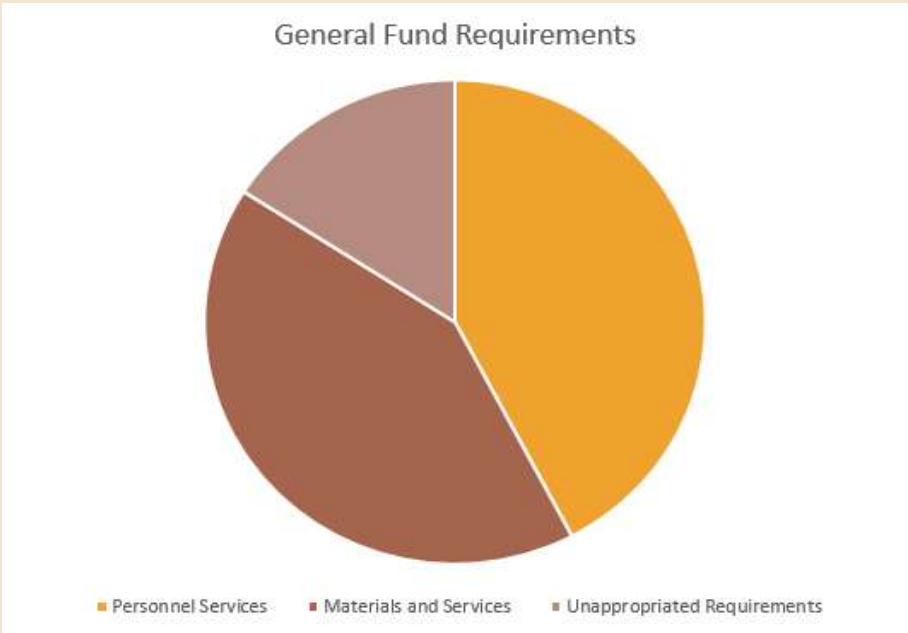
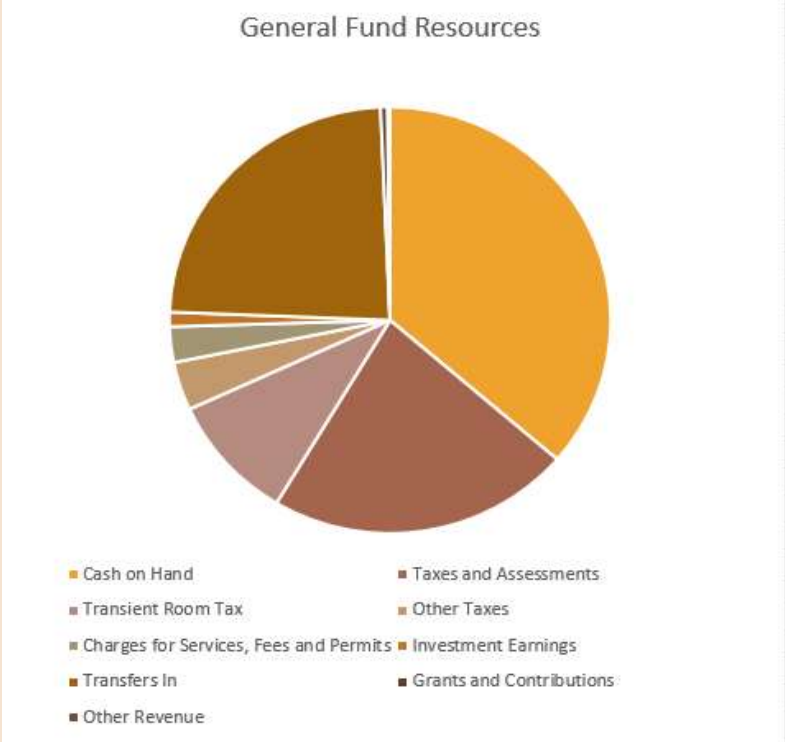


The General Fund is a major governmental fund, the primary operating fund for the City. It accounts for all financial resources of the City except those required to be accounted for in another fund.

RESOURCES Primary resources are property taxes, charges for services and other taxes, and transfers from the Parks Fund, Storm water Drainage Fund, Streets Fund and Water Fund for the cost of common goods.

EXPENDITURES General Fund expenditures include program costs for services provided by the City's administrative staff, transfers to other funds for capital improvement projects and to support services and projects in other funds.

General Fund





RESOURCES
GENERAL FUND
Fund 100

CITY OF WHEELER

	Historical Data			ACCT	RESOURCE DESCRIPTION	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1	209,747	149,142	166,200	4990	Available cash on hand	176,800			1
2	14,000	-	-		Cash on Hand Restricted <i>Morgan CPS Consulting</i>	///	///	///	2
3	0	20,981	28,958		Cash on Hand Restricted <i>TLT use from prior years</i>	34,745			3
4	223,747	170,123	195,158		TOTAL CASH ON HAND	211,545	-	-	4
5					OTHER RESOURCES				5
6					Revenue from Collections				6
7	2,499	536	1,900	4205	City Business Licenses (50% of Total Fees)	1,500			7
8	993	575	1,000	4215	City Zoning Review/Planning/Development Fees	2,000			8
9	0	-	2,500	4645	Fines City Ordinance Violations	2,500			9
10	349	2,994	4,000	4120	Marijuana, and Other Taxes	4,265			10
11	6,796	13,161	12,000	4640	Police Fines	9,700			11
12	55,850	38,293	29,280	4130	Transient Lodging Tax	46,950			12
13	7,775	7,009	4,080	4125	Transient Lodging Tax, Tourism	8,650			13
14	74,262	62,568	54,760		TOTAL REVENUE FROM COLLECTIONS	75,565	-	-	14
15					Revenue from Other Agencies				15
16	26,365	58,478	1,000	4306	Grants & Donations	3,000			16
17	///	///	50,000	4111	Homelessness Support Revenue	///	///	///	17
17	345	309	310	4110	State Cigarette taxes	297			17
18	7,654	8,354	8,272	4105	State Liquor Tax	8,692			18
19	6,638	6,157	4,812	4135	State Revenue Sharing Funds	5,052			19
20	41,002	73,298	64,394		TOTAL REVENUE FROM OTHER AGENCIES	17,041	-	-	20
21					Other Revenue				21
22	4,000	1,759	3,000	4010	Previously levied taxes estimated to be received	3,060			22
23	1,103	4,367	2,200	4805	Interest	6,400			23
24	3,039	1,873	1,000	4890	Miscellaneous	1,000			24
25	8,142	7,999	6,200		TOTAL OTHER REVENUE	10,460	-	-	25
26					Transferred IN, from other funds				26
27	500	8,271	12,885	4380	Transfer from Parks Fund - admin fee	13,184			27
28	500	12,001	17,225	4375	Transfer from Storm Water Drainage Fund - admin fee	16,247			28
29	1,040	19,194	16,058	4385	Transfer from Street Fund - admin fee	19,662			29
30	13,960	5,363	-	4390	Transfer from Water Capital Improvement Fund - admin fee	-			30
31	10,000	71,073	101,555	4370	Transfer from Water Fund - admin fee	87,192			31
32	26,000	115,902	147,723		TOTAL TRANSFERS IN	136,285	-	-	32
33	373,153	429,890	468,235		Total resources, except taxes to be levied	450,896	-	-	33
34			121,000	4005	Taxes estimated to be received	129,800	-	-	34
35	113,634	129,111			Taxes collected in year levied				35
36	486,787	559,001	589,235		TOTAL RESOURCES	580,696	-	-	36



REQUIREMENTS SUMMARY

GENERAL FUND

CITY OF WHEELER

Fund 100

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25			1	
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
2	35,678	66,396	66,232	5110	Administrative Salaries	70,221			2
3	39,886	75,681	75,685	5105	City Manager	80,180			3
4	26,903	0	0	5116	Public Works Wages	0			4
5	16,117	16,745	22,800	5405	HDL Insurance	36,960			5
6	1,477	2,072	2,058	5205	Medicare	2,181			6
7	3,985	1,461	2,620	5200	Payroll Expenses	2,777			7
8	20,548	36,579	41,922	5305	PERS	44,428			8
9	6,701	8,861	8,799	5210	Social Security	9,325			9
10	2,172	13	173	5215	Unemployment	153			10
11	153,467	207,808	220,289		TOTAL PERSONNEL SERVICES	246,224	0	0	11
12	2.50	2.00	1.12		Total Full-Time Equivalent (FTE)	2.00			12
13					MATERIALS AND SERVICES ADMINISTRATIVE DEPT.				13
14	10,700	10,700	23,800	6205	Audit	15,000			14
15	415	789	750	6145	Bank Fee	450			15
16		0	750	6865	Building Permit Fee Expense	0			16
17	1,849	85	4,000	6815	City Council Meeting Expense	200			17
18	2,657	2,397	3,000	6300	City Hall Util/Maint	6,800			18
20	908	0	0	6206	COVID-19 Expense	0			20
21	3,457	4,562	5,650	6994	Emergency Preparedness	5,000			21
22	441	439	500	6875	Ethics Commission Annual Fee	840			22
23	0	0	50,000	6999	Homelessness Support	0			23
24	12,795	14,974	17,000	6705	Insurance, Bond	21,100			24
25	6,108	6,618	13,500	6260	IT Services	7,500			25
26	2,483	3,566	0	6720	Janitorial services	0			26
27	59,609	82,065	65,000	6220	Legal	65,000			27
28	1,301	1,018	1,300	6406	Membership Dues	1,300			28
29	0	0	400	6150	Minor Equipment	400			29
30	2,736	2,210	1,200	6990	Misc Expense	1,000			30
31	14,216	85	0	6640	Morgan CPS planning consultation	0			31
32	11,030	13,983	15,000	6105	Office Supplies, Phone, internet, fax, printer	19,000			32
33	0	500	16,500	6240	Planner Contract	25,000			33
34	67	0	100	6243	Planning Commission Exp	100			34
35	12,780	14,020	28,000	6250	Police Contract	25,000			35
36	794	1,157	3,500	6530	Port of Till Bay RR Lease Fee	3,000			36
37	795	1,760	1,800	6836	Postage Meter/Supplies	3,500			37
38	1,392	1,271	2,200	6825	Publishing, Budget	2,200			38
39	0	0	0	6861	Remote Computer Backup	0			39
40	880	717	500	6635	Security System	690			40
41	///	///	///	6645	Shop Materials	2,000			41
42	0	0	0	6650	Small Business Grants	0			42
43	4,692	2,326	0	6863	Software Updates & Support	0			43
44	353	1,986	1,700	6410	Staff Meetings/Classes/Travel	3,500			44
45	376	0	0	6993	Support for Special Projects	0			45
46	2,363	575	28,958	6870	Transient Lodging Tourism Tax / Tourism Enhancement	34,745			46
47	0	2,600	0	6630	Website	0			47
48	155,197	170,403	285,108		TOTAL MATERIALS AND SERVICES	243,325	-	-	48
49					CAPITAL OUTLAY ADMINISTRATIVE DEPT.				49
50	0	0	0		Capital Outlay	0	0	0	50
51	0	0	0		TOTAL CAPITAL OUTLAY	0	0	0	51
52					DEBT SERVICE				52
53	0	0	0		TOTAL DEBT SERVICE	0	0	0	53
54					SPECIAL PAYMENTS				54
55	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	0	55
56					INTERFUND TRANSFERS				56
56	8,000	23,339	49,546	9200	Transfer to Parks	44,000			56
57	-	0	23,000	9205	Transfer to Streets	24,000			57
58	8,000	23,339	72,546		TOTAL INTERFUND TRANSFERS	68,000	0	0	58
59			1,854		OPERATING CONTINGENCY	15,000	0	0	59
60			0		RESERVED FOR FUTURE EXPENDITURE	0	0	0	60
61			9,438		UNAPPROPRIATED ENDING BALANCE	8,147	0	0	61
62	308,664	378,212	505,397		Total Requirements NOT ALLOCATED	91,147	-	-	62
63	8,000	23,339	83,838		Total Requirements for ALL Org.Units/Programs within fund	489,549	-	-	63
64	170,123	157,450			Ending balance (prior years)				64
65	486,787	559,001	589,235		TOTAL REQUIREMENTS	580,696	-	-	65

Building Reserve Fund



This fund is used to reserve funds for improvements to or construction of city buildings.

RESOURCES Primary resources are investment earnings and transfers from other funds.

EXPENDITURES These funds are dedicated to renovation or construction of city buildings, as well as associated costs including personnel, materials and services and capital outlay.



RESOURCES AND REQUIREMENTS

BUILDING RESERVE FUND
Fund 400

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after previous review.
Review Year: 2024

This fund is authorized and established by Resolution 2009-07
on April 21, 2009 for the following specified purpose: personnel services,
materials and services, and capital outlay to renovate and/or construct

CITY OF WHEELER

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2024-25			
Actual		Adopted Budget This Year 2023-24	ACCT					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
First Preceding Year 2021-2022	First Preceding Year 2022-23										
1				RESOURCES							1
2	89,283	92,013	97,800	4990	Cash on hand		107,000				2
3	89,283	92,013	97,800		TOTAL CASH ON HAND		107,000	-		-	3
4					OTHER RESOURCES						4
5					Revenue from Collections						5
6	0	0	0	4890	Miscellaneous		0				6
7	0	0	0		Previously levied taxes estimated to be received		0				7
8	511	2,356	1,000	4805	Interest		3,700				8
9	511	2,356	1,000		TOTAL REVENUE FROM COLLECTIONS		3,700	-		-	9
10					Transferred IN, from other funds						10
11	200	200	200	4936	Transfer from Storm Water Dr Fund		200				11
12	0	1040	0	4933	Transfer from Street Fund		0				12
13	2,500	2,500	2,500	4931	Transfer from Water Fund		2,500				13
14	2,700	3,740	2,700		TOTAL TRANSFERS IN		2,700	-		-	14
15	92,494	98,109	101,500		Total Resources, except taxes to be levied		113,400	0		0	15
16			0		Taxes estimated to be received		0	0		0	16
17	0	0			Taxes collected in year levied						17
18	92,494	98,109	101,500		TOTAL RESOURCES		113,400	0		0	18
19					REQUIREMENTS						19
20					Org. Unit or Prog. & Activity	Object Classification	Detail				20
21	481	0	20000	6190	BR Dept.	Mat & Svcs	Materials	15000			21
22	0	600	5000	6295	BR Dept.	Mat & Svcs	Outside Services	35000			22
23	0	0	65000	8070	BR Dept.	Capital Outlay	City Hall	50000			23
24	0	0	10000	9090	BR Dept.	Capital Outlay	Garage Storage	10000			24
25	92,013	97,509			Ending balance (prior years)						25
26			1,500		UNAPPROPRIATED ENDING FUND BALANCE			3,400	0	0	26
27	92,494	98,109	101,500		TOTAL REQUIREMENTS			113,400	0	0	27

Parks Fund



This fund is used for the clean-up and maintenance of the city parks equipment, restroom facilities and grounds to ensure citizens can experience outdoor recreation in settings which are safe, sustainable, green and clean.

RESOURCES Primary resources include revenue from the City's new boat launch fee, grants and transfer from the General Fund.

EXPENDITURES The day-to-day operating costs for the City's parks, including personnel, administration and maintenance, are paid through this fund.



RESOURCES
PARKS FUND
Fund 201

CITY OF WHEELER

	Historical Data			ACCT	RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1	27,207	7847	470	4990	Available cash on hand	3,000			1
2	0	0	0	4990	Available cash on hand - from donations				2
3	27,207	7,847	470		TOTAL CASH ON HAND	3,000	-	-	3
4					OTHER RESOURCES				4
5					Other Revenue				5
6	0	0	0	4010	Previously levied taxes estimated to be received	0			6
7	116	112	5	4805	Interest	130			7
8	550	100	0	4810	Donations from Parks Comm	0			8
9	0	2900	303732	4430	Grants	152,900			9
10	120	140	180	4808	Community Garden Fee and Deposit	160			10
11	///	///	2,900	4815	Boat Launch Fee	4,000			11
12	786	3,252	306,817		TOTAL OTHER REVENUE	157,190	0	0	12
13					Transferred IN, from other funds				13
14	8,000	23,339	49,546	4930	Transfer from General Fund	44,000			14
15	5,000	5,000	0	4930	Transfer from Street Fund	0			15
16	0	0	0	4930	Transfer from Water Capital Improvement Fund	0			16
17	0	500	500	4933	Transfer from Water Fund	500			17
18	13,000	28,839	50,046		TOTAL TRANSFERS IN	44,500	0	0	18
19	13,786	32,091	356,863		TOTAL OTHER RESOURCES	201,690	0	0	19
20	40,993	39,938	357,333		Total resources, except taxes to be levied	204,690	0	0	20
21			0	4005	Taxes estimated to be received	0	0	0	21
22	0	0			Taxes collected in year levied	0	0	0	22
23	40,993	39,938	357,333		TOTAL RESOURCES	204,690	0	0	23
24					REQUIREMENTS DESCRIPTION				24
25					PERSONNEL SERVICES PARKS DEPT.				25
26				ACCT					26
27	789	2,364	3,840	5405	HDL Insurance	4,805			27
28	184	232	164	5205	Medicare	265			28
29	0	9	209	5200	Payroll Expenses	338			29
30	3,362	4,437	3,679	5305	PERS	5,964			30
31	10,572	12,159	7,173	5115	Public Works Supervisor	12,866			31
32	7,801	3,860	4,136	5116	Public Works Technician Wages	5,272			32
33	///	///	///	5117	Seasonal Public Works Technician	166			33
34	1,108	993	701	5210	Social Security	1,135			34
35	10	12	14	5215	Unemployment	19			35
36	23,826	24,067	19,916		TOTAL PERSONNEL SERVICES	30,829	0	0	36
37	0.15	0.30	0.19		Total Full-Time Equivalent (FTE)	0.24	0.24	0.24	37
38					MATERIALS AND SERVICES PARKS DEPT.				38
39	0	0	40	4401	Community Garden Deposit Refunds	40			39
40	0	0	6594	6720	Janitorial services	4,000			40
41	0	0	500	6150	Minor Equipment	500			41
42	560	235	500	6990	Misc Expense	500			42
43	1,096	414	1000	6136	UP Materials & Supplies	1,100			43
44	1,935	1108	500	6329	Vehicle/Equip Oper and Main	1,000			44
45	5,229	3920	20284	6125	WFP Materials/Supplies/Utilities	3,100			45
46	8,820	5,677	29,418		TOTAL MATERIALS AND SERVICES	10,240	0	0	46
47					CAPITAL OUTLAY PARKS DEPT.				47
48			295,000	8116	WFP Improvement Project	150,000			48
49	0	0	295,000		TOTAL CAPITAL OUTLAY	150,000	0	0	49
50					DEBT SERVICE				50
51	0	0	0		TOTAL DEBT SERVICE	0	0	0	51
52					SPECIAL PAYMENTS				52
53	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	0	53
54					INTERFUND TRANSFERS				54
55	500	8,271	12,885	6890	Transfer to General Fund - admin fee	13,184			55
56	500	8,271	12,885		TOTAL INTERFUND TRANSFERS	13,184	0	0	56
57			0		OPERATING CONTINGENCY	0	0	0	57
58			0		RESERVED FOR FUTURE EXPENDITURE	0	0	0	58
59			114		UNAPPROPRIATED ENDING BALANCE	437	0	0	59
60	32,646	29,744	344,334		Total Requirements NOT ALLOCATED	13,621	0	0	60
61	500	8,271	12,999		Total Requirements for ALL Org.Units/Programs within fund	191,069	0	0	61
62	7,847	1,923			Ending balance (prior years)				62
63	40,993	39,938	357,333		TOTAL REQUIREMENTS	204,690	0	0	63

Public Works Equipment Reserve Fund

This fund was established for the replacement of public works vehicles and equipment of the City.

RESOURCES Primary resources are investment earnings and transfers from other funds.

EXPENDITURES Public works vehicles and equipment.



RESOURCES AND REQUIREMENTS

PUBLIC WORKS EQUIPMENT RESERVE FUND

Fund 401

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

Date can not be more than 10 years after establishment.

Review Year: 2024

This fund is authorized by ORS 294.525 and was continued by Resolution No. 2009-21, on 6/16/09 for the following specified purposes:

acquisition of large ticket pieces of Public Works Dept. equipment.

CITY OF WHEELER

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-24	ACCT				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23								
1									1
2	22,149	21,738	24,200	4990	Cash on hand	26,400			2
3	22,149	21,738	24,200		TOTAL CASH ON HAND	26,400	-	-	2
4					Other Revenue				3
3	0	0	0	4010	Previously levied taxes estimated to be received	0			3
4	89	547	320	4805	Interest	910			4
5	22,238	22,285	320		TOTAL OTHER REVENUE	910	-	-	4
5					Transferred IN, from other funds				5
6	1,000	1000	1,000	4936	Transfer from Stormwater Drainage Fund	700			6
7	3,000	1000	1,200	4933	Transfer from Street Fund	3,220			7
8	3,500	3500	3,500	4931	Transfer from Water Fund	10,080			8
9	7,500	5,500	5,700		TOTAL TRANSFER IN	14,000	-	-	9
10	29,738	27,785	30,220		Total Resources, except taxes to be levied	41,310	0	0	10
11			0	4005	Taxes estimated to be received	0	0	0	11
12	0	0		4005	Taxes collected in year levied				12
13	29,738	27,785	30,220		TOTAL RESOURCES	41,310	0	0	13
14					REQUIREMENTS				14
15					Org. Unit or Prog. & Activity				15
16	8,000	3500	27,000	6345	Equip. Res. Dept.	41,000			16
17	21,738	24,285			Capital Outlay				17
18			3,220		Equipment				18
18					Ending balance (prior years)				17
18					UNAPPROPRIATED ENDING FUND BALANCE	310	0	0	18
19	29,738	27,785	30,220		TOTAL REQUIREMENTS	41,310	0	0	19

Streets Fund



This is a government special revenue fund, which is used when certain revenues are earmarked or legally restricted for a specific purpose - in this case for roadways.

RESOURCES Primary resources are franchise fees, State highway tax, grants and transfers from the General Fund. Franchise fees are charged to private utilities for the use of publicly owned right-of-ways.

EXPENTIDURES The day-to-day operating costs for the city's roadways, including personnel, administration and maintenance, are paid through this fund.



RESOURCES
STREET FUND
Fund 200

CITY OF WHEELER

	Historical Data			ACCT	RESOURCE DESCRIPTION	Budget for Next Year 2024-2025		
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	53,722	58,117	32,300	4990	Available cash on hand	30,100		1
2	53,722	58,117	32,300		TOTAL CASH ON HAND	30,100	0	2
3					OTHER RESOURCES			3
4	1,563	374	700	4205	City Business Licenses	1,500		4
3	///	///	///	4320	CWSRF	54,400		3
4	16,943	16,713	16,400	4305	Franchise Fees - 50%	16,640		4
5	333	1,118	750	4805	Interest	1,300		5
6	0	0	0	4445	Grants	270,000		6
7	0	0	0	4010	Previously levied taxes estimated to be received	0		7
8	32,828	33,037	33,691	4115	State Gasoline Tax	34,191		8
9	51,667	51,242	51,541		TOTAL OTHER RESOURCES	378,031	0	9
10	0	0	23,000	4930	Transferred IN, from General Fund	24,000		10
11	0	0	23,000		TOTAL TRANSFERS IN	24,000	0	11
12	105,389	109,359	106,841		Total resources, except taxes to be levied	432,131	0	12
13			0	4005	Taxes estimated to be received	0	0	13
14	0	0			Taxes collected in year levied			14
15	105,389	109,359	106,841		TOTAL RESOURCES	432,131	0	15
16					REQUIREMENTS DESCRIPTION			16
17					PERSONNEL SERVICES STREET DEPT.			17
18				ACCT				18
19	1,316	3,941	7,680	5405	HDL Insurance	7,392		19
20	216	387	328	5205	Medicare	408		20
21	0	9	418	5200	Payroll Expenses	520		21
22	3,476	7,395	7,358	5305	PERS	9,175		22
23	15,406	20,265	14,347	5115	Public Works Supervisor	19,793		23
24	6,709	6,434	8,271	5116	Public Works Technician Wages	8,111		24
25	///	///	///	5117	Seasonal Public Works Technician	256		25
26	1,280	1,655	1,402	5210	Social Security	1,746		26
27	10	12	28	5215	Unemployment	29		27
28	28,414	40,098	39,832		TOTAL PERSONNEL SERVICES	47,430	0	28
29	0.25	0.30	0.38		Total Full-Time Equivalent (FTE)	0.37		29
30					MATERIALS AND SERVICES STREET DEPT.			30
31	///	///	///		Asphalt Repairs	12,000		31
32		327	2,500	6391	Contract Maintenance	2,500		32
33	645	0	500	6306	Downtown Maintenance	500		33
34	0	0	3,000	6392	Emergency Maintenance	2,000		34
35	0	3,094	7,000	6215	Engineering Services	3,000		35
36	890	261	2,000	6150	Minor Equipment	500		36
37	3,571	3,373	7,500	6310	Regular Operating Maintenance	7,500		37
38	3,721	4,778	4,200	6316	Street Lights	4,800		38
39	991	984	900	6317	Street Sign Project	900		39
40	///	///	///	6314	Tree Removal	3,000		40
41	9,818	12,817	27,600		TOTAL MATERIALS AND SERVICES	36,700	0	41
42					CAPITAL OUTLAY STREET DEPT.			42
43	0	0	0		Hemlock Street Project	74,400		43
44	0	0	7,500	8050	Miscellaneous Capital Projects	0		44
45	0	0	0	5090	Street Paving Project	250,000		45
46	0	0	7,500		TOTAL CAPITAL OUTLAY	324,400	0	46
47					DEBT SERVICE			47
48	0	0	0		TOTAL DEBT SERVICE	0	0	48
49					SPECIAL PAYMENTS			49
49	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	49
50					INTERFUND TRANSFERS			50
51		1,040	0	6890	Transfer to Building Reserve Fund	0		51
52	1,040	19,194	16,058	9200	Transfer to General Fund	19,662		52
53	5,000	5,000	0	9200	Transfer to Parks Fund	0		53
54	3,000	1,000	1,200	9605	Transfer to Public Works Equipment Reserve Fund	3,220		54
55	9,040	26,234	17,258		TOTAL INTERFUND TRANSFERS	22,882	0	55
56			9,300	9800	OPERATING CONTINGENCY	0	0	56
57			0		RESERVED FOR FUTURE EXPENDITURE	0	0	57
58			5,351		UNAPPROPRIATED ENDING BALANCE	719	0	58
59	38,232	52,915	74,932		Total Requirements NOT ALLOCATED	23,601	0	59
60	9,040	26,234	31,909		Total Requirements for ALL Org. Units/Programs within fund	408,530	0	60
61	58,117	30,210			Ending balance (prior years)			61
62	105,389	109,359	106,841		TOTAL REQUIREMENTS	432,131	0	62

Street LID Fund

This fund is a government debt service fund used to account for funds used to improve sidewalk aesthetics in the downtown district - in this case, street lights.

RESOURCES Primary resources are LID member assessments.

EXPENTIDURES The only expense is the annual loan payment. A reserved ending fund balance is a necessary buffer due to delinquent member assessments. The fund must be able to make loan payments despite the delinquent member assessments.

WHAT IS AN LID?

A Local Improvement District (LID) is a method by which a group of property owners can share the cost of infrastructure improvements. This can include improving the street, building sidewalks and installing a stormwater management system. An LID can also be used to install sidewalks on existing streets that previously have been accepted for maintenance by the City.

When an LID is formed, the City manages the design and construction of the project, and property owners do not pay until the work is complete. The objective is to provide these types of services and/or improvements without the obligation or financial support of the community as a whole.



**RESOURCES AND REQUIREMENTS
STREET LID FUND**

CITY OF WHEELER

Fund 300

Line Item	Historical Data			ACCT	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25				
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23								
1					RESOURCES			1		
2	41,476	35,308	29,350	4990	Cash on hand	23,060	0	0	2	
3	41,476	35,308	29,350		TOTAL CASH ON HAND	23,060	0	0	3	
4					Other Revenue				4	
6	231	768	450	4805	Interest	1,070	0	0	6	
7	1,057	772	1,200	4690	Member Assessments	772	0	0	7	
5	0	0	0	4010	Previously levied taxes estimated to be received	0	0	0	5	
8	1,288	1,540	1,650		TOTAL OTHER REVENUE	1,842	0	0	8	
9					Transferred IN, from other funds				9	
10	0	0	0		TOTAL TRANSFERS IN	0	0	0	10	
11	42,764	36,848	31,000		Total Resources, except taxes to be levied	24,902	0	0	11	
12					Taxes estimated to be received	0	0	0	12	
13	0			4005	Taxes collected in year levied				13	
14	42,764	36,848	31,000		TOTAL RESOURCES	24,902	0	0	14	
15					REQUIREMENTS			15		
16					Org Unit or Prog & Activity	Object Classification	Detail		16	
17	7,456	7,457	7,457	7010	Expense	Debt Service	Annual USDA Loan Payment		17	
18	35,308	29,391			Ending balance (prior years)				18	
19			23,543		UNAPPROPRIATED ENDING FUND BALANCE			17,445	19	
20	42,764	36,848	31,000		TOTAL REQUIREMENTS			24,902	0	20

Stormwater Drainage Fund



This fund accounts for all transactions related to the operations of the City's stormwater drainage operations and maintenance.

RESOURCES Primary resources are stormwater utility fees, franchise fees, and transfers from the water fund.

EXPENDITURES The day-to-day operating costs for the City's stormwater drainage system, including personnel, administration and maintenance are paid through this fund.



RESOURCES
STORM WATER DRAINAGE FUND
Fund 604

CITY OF WHEELER

Line Item	Historical Data			ACCT	RESOURCE DESCRIPTION	Budget for Next Year 2024-25		
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	18,646	20,702	9,540	4990	Available cash on hand	12,690		1
2	18,646	20,702	9,540		TOTAL CASH ON HAND	12,690	-	2
3					OTHER RESOURCES			3
4					Other Revenue			4
5	0	0	0	4010	Previously levied taxes estimated to be received	0		5
6	0	0	1,300	4811	Community Support Donation	0		6
7	98	383	200	4805	Interest	540		7
8	14,169	15,265	16,300	4635	Monthly Utility Fee /SWM	14,880		8
9	15,166	16,713	16,400	4305	Franchise Fees - 50%	16,640		9
10	29,433	32,361	34,200		TOTAL OTHER REVENUE	32,060	0	10
11					Transferred IN, from other funds			11
12	1,000	1,000	1,000	4933	Transfer from Water Fund	0		12
13	1,000	1,000	1,000		TOTAL TRANSFERS IN	-	-	13
14	30,433	33,361	35,200		TOTAL OTHER RESOURCES	32,060	0	14
15	49,079	54,063	44,740		Total resources, except taxes to be levied	44,750	0	15
16			0	4005	Taxes estimated to be received	0	0	16
17	0	0		4005	Taxes collected in year levied			17
18	49,079	54,063	44,740		TOTAL RESOURCES	44,750	0	18
19					REQUIREMENTS DESCRIPTION			19
20					PERSONNEL SERVICES STORM WATER DEPT			20
21				ACCT				21
22	1,316	2,522	900	5405	HDL Insurance	1,478		22
23	151	248	41	5205	Medicare	82		23
24		9	52	5200	Payroll Expenses	104		24
25	3,341	4,733	920	5305	PERS	1,835		25
26	15,182	12,970	1,794	5115	Public Works Supervisor	3,959		26
27	2,311	4,117	1,034	5116	Public Works Technician Wages	1,622		27
28	///	///	///	5117	Seasonal Public Works Technician	51		28
29	994	1,059	175	5210	Social Security	349		29
30	10	12	3	5215	Unemployment	6		30
31	23,305	25,670	4,919		TOTAL PERSONNEL SERVICES	9,486	0	31
32	0.25	0.32	0.05		Total Full-Time Equivalent (FTE)	0.07		32
33					MATERIALS & SERVICES STORM WATER DEPT			33
34	0	0	500	6391	Contract Maintenance	500		34
35	0	0	1,500	6215	Engineering Services	2,000		35
36	0	0	500	6150	Minor Equipment	500		36
37	1,372	2,520	10,300	6310	Regular Operating Maintenance	5,000		37
38	1,372	2,520	12,800		TOTAL MATERIALS AND SERVICES	8,000	0	38
39					CAPITAL OUTLAY STORM WATER DEPT			39
40	0	0	6,000	8050	Stormwater Drainage Capital Projects	0		40
41	0	0	6,000		TOTAL CAPITAL OUTLAY	0	0	41
42					DEBT SERVICE			42
43	0	0	0		TOTAL DEBT SERVICE	0	0	43
44					SPECIAL PAYMENTS			44
45	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	45
46					INTERFUND TRANSFERS			46
47	200	200	200	9510	Transfer to Buildings Reserve Fund	200		47
48	500	12,001	17,225	6890	Transfer to General Fund	16,247		48
49	1,000	1,000	1,000	9605	Transfer to PW Equipment Reserve Fund	700		49
50	2,000	2,000	2,000	9410	Transfer to Stormwater Capital Improvements Fund	2,000		50
51	3,700	15,201	20,425		TOTAL INTERFUND TRANSFERS	19,147	0	51
52			0		OPERATING CONTINGENCY	5000	0	52
53			596		RESERVED FOR FUTURE EXPENDITURE	0	0	53
54			0		UNAPPROPRIATED ENDING BALANCE	3,117	0	54
55	24,677	28,191	23,719		Total Requirements NOT ALLOCATED	27,264	0	55
56	3,700	15,201	21,021		Total Requirements for ALL Org.Units/Programs within fund	17,486	0	56
57	20,702	10,671			Ending balance (prior years)			57
58	49,079	54,063	44,740		TOTAL REQUIREMENTS	44,750	0	58

Stormwater Capital Improvement Fund

This fund accumulates resources for stormwater construction, reconstruction, major upgrades and other long-term investments in the City's stormwater drainage system.

RESOURCES Primary resources are grants, system development charges, and transfer from other funds.

EXPENDITURES The 2005 Stormwater Drainage Master Plan outlines priority projects to complete for the stormwater drainage system. The City is prioritizing final engineering and construction of the Gervais Creek stormwater drainage mitigation project.



**RESOURCES AND REQUIREMENTS
STORM WATER CAPITAL IMPROVEMENT**

CITY OF WHEELER

Fund 603

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-25		
Actual		Adopted Budget This Year 2023-24	ACCT				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23								
RESOURCES									
			4990	Cash on hand	39,180				
				TOTAL CASH ON HAND	39,180	0			0
				Other Revenue					
			4010	Previously levied taxes estimated to be received	0				
			4805	Interest	205				
			4306	Grants	1,400,000				
			4710	System Development Charges	2,430				
				TOTAL OTHER REVENUE	1,402,635	0			0
				Transferred IN, from other funds					
			4936	Transfer from Stormwater Drainage Fund	2,000	0			0
				TOTAL TRANSFERS IN	2,000	0			0
			4005	Total Resources, except taxes to be levied	1,443,815	0			0
				Taxes estimated to be received	0				
				Taxes collected in year levied					
				TOTAL RESOURCES	1,443,815	0			0
REQUIREMENTS									
				Org Unit or Prog & Activity	Object Classification	Detail			
			6394	SWC PROG.	Capitol Outlay	FEMA Planning - Gervais Creek		0	
			6242	SWC PROG.	Capitol Outlay	Master Plan Projects		1,400,000	
				Ending balance (prior years)					
				UNAPPROPRIATED ENDING FUND BALANCE		43,815	0		0
				TOTAL REQUIREMENTS		1,443,815	0		0

Water Fund



This fund accounts for the day-to-day operations of the City's water system, including meter installation and repair, water system maintenance, billing and water quality control.

RESOURCES Primary resources are revenues collected from water sales and collections.

EXPENDITURES The day-to-day operating costs for the City's water system, including personnel, administration, maintenance and well operations, are paid through this fund.



**RESOURCES
WATER FUND**
Fund 600

CITY OF WHEELER

Historical Data				Budget for Next Year 2024-25		
Actual		Adopted Budget This Year 2023-24	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23					
			ACCT			
1	176,722	176,609	4990	Available cash on hand	171,600	1
2	176,722	176,609		TOTAL CASH ON HAND	171,600	2
3				OTHER RESOURCES	0	3
4				Other Revenue		4
5	0	0	4010	Previously levied taxes estimated to be received	0	5
6	1,081	4,292	4805	Interest	5,300	6
7	1,000	0	4620	Connection Fees	500	7
8	0	0	4306	Grants	20,250	8
9	353	2,968	4890	Miscellaneous	350	9
10	352	0	4225	Permit & Review fees	100	10
11	///	///	7026	Water Debt Service Fees	38,740	11
12	184,438	184,583	4610	Water Usage Fees	380,300	12
13	187,224	191,843		TOTAL OTHER REVENUE	445,540	13
14				Transferred IN, from other funds		14
15	///	///	4937	Transfer from Water Debt Service Fund	30,033	15
16	0	0		TOTAL TRANSFERS IN	30,033	16
17	363,946	191,843		TOTAL OTHER RESOURCES	475,573	17
18	363,946	368,452		Total resources, except taxes to be levied	647,173	18
19			4005	Taxes estimated to be received	0	19
20	0	0	4005	Taxes collected in year levied		20
21	363,946	368,452		TOTAL RESOURCES	647,173	21
22				REQUIREMENTS DESCRIPTION		22
23				ACCT		23
24				PERSONNEL SERVICES WATER PROGRAM		24
25	10,280	7,746	5405	HDL Insurance	23,285	25
26	799	681	5205	Medicare	1,286	26
27	7,576	(5,370)	5200	Payroll Expenses	1,638	27
28	15,077	13,014	5305	PERS	28,902	28
29	24,123	35,667	5115	Public Works Supervisor	62,349	29
30	3,756	11,918	5116	Public Works Technician Wages	25,548	30
31	///	///	5117	Seasonal Public Works Technician	806	31
32	2,023	2,913	5210	Social Security	5,500	32
33	36	12	5215	Unemployment	90	33
34	63,670	66,581		TOTAL PERSONNEL SERVICES	149,404	34
35	1.35	0.88		Total Full-Time Equivalent (FTE)	1.16	35
36				MATERIALS AND SERVICES WATER PROGRAM		36
37	618	7,756	6391	Contract Maintenance	10,000	37
38	0	0	6420	Department Meetings/Classes/Travel	3,500	38
39	2,296	2,365	6392	Emergency Maintenance	7,000	39
40	1,783	210	6215	Engineering Services	5,000	40
41	0	0	6220	Legal	1,000	41
42	2,709	280	6150	Minor Equipment	3,000	42
43	635	325	6835	Postage Meter & Supplies	0	43
44	9,470	11,025	6310	Regular Oper/Main	15,000	44
45	0	303	6992	RR Crossing Fees	300	45
46	564	515	6326	Testing	1,500	46
47	2,113	2,680	6600	Utilities	3,000	47
48	1,353	17,483	6864	Water Billing Maint and IT	5,500	48
49	33,113	0	6328	Well Operations & Maintenance	33,000	49
50	54,654	42,942		TOTAL MATERIALS AND SERVICES	87,800	50
51				CAPITAL OUTLAY WATER PROGRAM		51
52	7,013	6,020	8050	Water Capital Projects	50,000	52
53	///	///	8120	SCADA System Replacement	40,500	53
54	7,013	6,020		TOTAL CAPITAL OUTLAY	90,500	54
55				DEBT SERVICE		55
56	///	///		SDWRLF	38,740	56
57	0	0		TOTAL DEBT SERVICE	38,740	57
58				SPECIAL PAYMENTS		58
59	0	0		TOTAL SPECIAL PAYMENTS	0	59
60				INTERFUND TRANSFERS		60
61	2,500	2,500	9510	Transfer to Buildings Reserve Fund	2,500	61
62	10,000	71,073	6890	Transfer to General Fund	87,192	62
63	0	500	9200	Transfer to Parks	500	63
64	3,500	3,500	9605	Transfer to PW Equip Reserve Fund	10,080	64
65	45,000	60,000	9415	Transfer to Water Cap Imp	100,000	65
66	0	500	9300	Transfer to Water Debt	1,000	66
67	1,000	1,000	9405	Transfer to Storm Water Fund	0	67
68	62,000	139,073		TOTAL INTERFUND TRANSFERS	201,272	68
69	0	0		OPERATING CONTINGENCY	40,000	69
70	///	///		RESERVED FOR FUTURE EXPENDITURE - SDWRLF	30,033	70
71	0	0		RESERVED FOR FUTURE EXPENDITURE	0	71
72			1,871	UNAPPROPRIATED ENDING BALANCE	9,424	72
73	125,337	115,543	291,274	Total Requirements NOT ALLOCATED	319,469	73
74	62,000	139,073	181,426	Total Requirements for ALL Org.Units/Programs within fund	327,704	74
75	176,609	113,836		Ending balance (prior years)		75
76	363,946	368,452	472,700	TOTAL REQUIREMENTS	647,173	76

Water Capital Improvement Fund

This fund functions as a savings account. The City uses these funds to make substantive changes to the City's water system through major system expansion or improvement projects.

RESOURCES Primary resources are system development charges and transfers from the Water Fund.

EXPENDITURES The 2015 Water Mater Plan outlines priority projects to complete for the water system. The City is prioritizing replacing the SCADA system, as well as replacing the aging AC water mains throughout the City.

The Safe Drinking Water Revolving Loan Fund (SDWRLF), known nationally as the Drinking Water State Revolving Fund (DWSRF), is a partnership program between Business Oregon and the Oregon Health Authority and is funded by the U.S. Environmental Protection Agency. The program helps fund planning, design, and construction of drinking water facility improvements.



RESOURCES
WATER CAPITAL IMPROVEMENTS FUND
 Fund 601

CITY OF WHEELER

	Historical Data			ACCT	RESOURCE DESCRIPTION	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1	118,100	50,303	72,800	4990	Available cash on hand	207,956			1
2	118,100	50,303	72,800		TOTAL CASH ON HAND	207,956	-	-	2
3					OTHER RESOURCES				3
4					Other Revenue				4
5	22,500	0	1,000,000	4306	Grants/ SDWRLF	1,464,000			5
6	0	0	0	4010	Previously levied taxes estimated to be received	0			6
7	674	1,843	950	4805	Interest	4,200			7
8	0	0	100	4890	Miscellaneous income	0			8
9	11,010	0	7,500	4710	SDCs	7,500			9
10	34,184	1,843	1,008,550		TOTAL OTHER REVENUE	1,475,700	0	0	10
11					Transferred IN, from other funds				11
12	45,000	60,000	60,000	4931	Transfer from Water Fund	100,000	0	0	12
13	45,000	60,000	60,000		TOTAL TRANSFERS IN	100,000	0	0	13
14	79,184	61,843	1,068,550		TOTAL OTHER RESOURCES	1,575,700	0	0	14
15	197,284	112,146	1,141,350		Total resources, except taxes to be levied	1,783,656	0	0	15
16			0	4005	Taxes estimated to be received	0	0	0	16
17	0	0	0	4005	Taxes collected in year levied				17
18	197,284	112,146	1,141,350		TOTAL RESOURCES	1,783,656	0	0	18
19					REQUIREMENTS DESCRIPTION				19
20					PERSONNEL SERVICES WATER CAPITAL PROGRAM				20
21					TOTAL PERSONNEL SERVICES	0	0	0	21
22	0	0	0		Total Full-Time Equivalent (FTE)	0	0	0	22
23	0.00	0.00	0.00		MATERIALS AND SERVICES WATER CAPITAL PROGRAM				23
24					TOTAL MATERIALS AND SERVICES	1,000	0	0	24
25	0	0	1000	6190	Materials	1,000	0	0	25
26	0	0	1,000		CAPITAL OUTLAY WATER CAPITAL PROGRAM				26
27					TOTAL CAPITAL OUTLAY	1,464,000	0	0	27
28	133,021	2,582	1,000,000	8050	Water Capital Improvement Projects	1,464,000			28
29	0	0	0	8110	Water Account Capital Improvements	0			29
30	133,021	2,582	1,000,000		TOTAL DEBT SERVICE	0	0	0	30
31					SPECIAL PAYMENTS				31
32	0	0	0		INTERFUND TRANSFERS				32
33					TOTAL SPECIAL PAYMENTS	0	0	0	33
34	0	0	0		OPERATING CONTINGENCY	0	0	0	34
35					RESERVED FOR FUTURE EXPENDITURE	270,000	0	0	35
36	13,960	5,363	0	6890	Transfer to General Fund	0			36
37	13,960	5,363	0		UNAPPROPRIATED ENDING BALANCE	48,656	0	0	37
38	0	0	10,000	9800	TOTAL REQUIREMENTS NOT ALLOCATED	318,656	0	0	38
39	0	0	0		Total Requirements for ALL Org.Units/Programs within fund	1,465,000	0	0	39
40	0	0	130,350		Ending balance (prior years)				40
41	133,021	2,582	1,001,000		TOTAL REQUIREMENTS	1,783,656	0	0	41
42	13,960	5,363	140,350						42
43	50,303	104,201							43
44	197,284	112,146	1,141,350						44

Water Debt Service Fund

This fund accounts for payments on the City's General Obligation Bonded Debt. A bond is a debt secured by a municipal government, these can be throughout of as loans that investors make to local governments and are used to fund public works projects and infrastructure.

RESOURCES Primary resources are property taxes.

EXPENDITURES The City currently has three USDA bonds which were used to fund the capital improvements made to the City's water system in 2005. These bonds mature in 2044.



**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:
General Obligation Bonds

WATER DEBT SERVICE
Fund 602

CITY OF WHEELER

1	Historical Data			ACCT	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25		
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
2	35,996	33,171	35,800		Resources			
3	829	818	150	4010	Beginning Cash on Hand (Cash Basis), or	55,961		
4	195	1,572	750	4805	Previously Levied Taxes to be Received	890		
5	///	///	38,740	4930	Interest	1,700		
6					Water Debt Service Fee	///	///	///
7	0	0	0	4930	Transferred from Other Funds			
8	0	500	500	4931	Transfer in from General Fund	0		
9	37,020	36,061	75,940	4931	Transfer in from Water Fund	1,000		
10			65,000	4005	Total Resources, Except Taxes to be Levied	59,551		
11	57,877	60,408		4005	Taxes Estimated to be Received *	65,000		
11				4005	Taxes Collected in Year Levied			
12	94,897	96,469	140,940		TOTAL RESOURCES	124,551	0	0
13					Requirements			
14					Bond Principal Payments			
15					Bond Issue	Budgeted Payment Date		
16	10,080	10,521	10,982	7110	USDA Loan #3	April 28, 2024	15,279	
17	8,814	9,200	9,603	7115	USDA Loan #5	April 28, 2024	13,390	
18	4,168	4,350	4,540	7120	USDA Loan #7	April 28, 2024	6,325	
19	23,062	24,071	25,125		Total Principal		34,994	0
20					Bond Interest Payments			
21					Bond Issue	Budgeted Payment Date		
22	16,899	16,457	15,998	7005	USDA Loan #3	April 28, 2024	11,700	
23	14,780	14,394	13,991	7015	USDA Loan #5	April 28, 2024	10,204	
24	6,984	6,802	6,612	7025	USDA Loan #7	April 28, 2024	4,827	
25	38,663	37,653	36,601		Total Interest		26,731	0
26					Loan Payments			
27	///	///	38,740	7026	SDWRLF		///	///
28	///	///	38,740		Total Loan Payments		///	///
29					Interfund Transfers			
30	///	///	///	9500	Transfer to Water Fund		30,033	
31	///	///	///		Total Interfund Transfers		30,033	
32					Unappropriated Balance for Following Year By			
33					Bond Issue	Projected Payment Date		
34			26,797	7110	USDA Loan #3	April 28, 2025	26,979	
35			13,677	7115	USDA Loan #5	April 28, 2025	5,814	
36			0	7120	USDA Loan #7	April 28, 2025		
37	33,172	34,745			Ending balance (prior years)			
38	94,897	96,469	140,940		Total Requirements		124,551	