

**FORM
LB-20**

**RESOURCES
GENERAL FUND**
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 RESOURCES				1
2	500	500	500	2 Administrative Fee from Parks Fund	500	500	500	2
3	1,000	500	500	3 Administrative Fee from Storm water Fund	500	500	500	3
4	1,040	1,040	1,040	4 Administrative Fee from Street Fund	1,040	1,040	1,040	4
5	58,600	58,600	58,600	5 Administrative Fee from Water Fund	10,000	10,000	10,000	5
6	13,960	13,960	13,960	6 Administrative Fee from Water C. Improvement	13,960	13,960	13,960	6
7	116,732	167,388	239,225	7 Cash on Hand, Available	270,000	270,000	270,000	7
8	1,700	2,650	2,650	8 City Zoning Review/Planning/Development Fees	10,000	10,000	10,000	8
9	2,080	2,080	2,080	9 City Business Licenses (56% of Total Fees)	1,500	1,500	1,500	9
10	10,000	10,000	10,000	10 Community Support Donation	0	0	0	10
11	0	0	0	11 Grants	63,875	63,875	63,875	11
12	250	250	500	12 Fines City Ordinance Violations	250	250	250	12
13	950	1500	2,500	13 Interest	1,800	1,800	1,800	13
14	150	150	150	14 Miscellaneous	500	500	500	14
15	17,000	17,000	17,000	15 Police Fines	12,000	12,000	12,000	15
16	2,900	2,900	2,900	16 Previously Levied Taxes Estimated to be Received	3,000	3,000	3,000	16
17	5,000	5,500	5,500	17 Recreational Marijuana Tax	3,500	3,500	3,500	17
18	500	500	500	18 State Cigarette taxes	400	400	400	18
19	6,200	6,300	6,300	19 State Liquor Tax	7,000	7,000	7,000	19
20	4,550	5,000	4,537	20 State Revenue Sharing Funds	4,700	4,700	4,700	20
21	29,000	31,000	35,000	21 Transient Lodging Tax	45,000	45,000	45,000	21
22	5,700	6,000	500	22 Transient Lodging Tax, Tourism	4,500	4,500	4,500	22
23	277,812	332,818	403,942	23 Total Resources, Except Taxes to be Levied	454,025	454,025	454,025	23
24	104,020	106,500	129,000	24 Taxes Estimated to be Received	120,000	120,000	120,000	24
25				25 Taxes collected in year levied				25
26	381,832	439,318	532,942	26 TOTAL RESOURCES	574,025	574,025	574,025	26

2021-2022Budget

GENERAL FUND RESOURCES (LB-21)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Administrative Fee from Parks Fund: The General Fund pays for administration of the Parks Department. That includes time for both the Office Manager and City Manager. This fee was kept consistent with the FY 2020-2021 fees from the Park Funds, as significant increases in administrative costs are not anticipated.
3. Administrative Fee from Storm Water Fund: The General Fund pays for administering the Storm Water Department. That includes time for both the Office Manager and City Manager. This fee was maintained from FY 2020-2021 to support growth of the Storm Water fund.
4. Administrative Fee from Street Fund: The General Fund pays for the administration of the Street Department. That includes time for both the Office Manager and City Manager. This fee was kept consistent with the FY 2020-2021 fees from the Street Fund, as significant increases in administrative costs are not anticipated.
5. Administrative Fee from Water Fund: The General Fund pays for all administrative work for the Water Department, e.g. water billing, processing water payments, completing forms, payroll, etc. This entails significant staff time from both the Office Manager and the City Manager. See the Water Fund Expenditures for a description of this fee. This fee was kept consistent with the FY 2020-2021 fees from the Water fund.
6. Administrative Fee from Water Capital Improvement Fund: The General Fund pays for the administration of any Water Capital Improvements. This fee was kept consistent with FY 2020-2021 fees from the Water Capital Improvement Fund, as significant increases in administrative cost are not anticipated.
7. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year, less future receivables and payables as of the budget preparation date.
8. City Zoning Review/Planning/Development Fees: Estimate based on previous several years' experience and increased and increased planning consultant fees.
9. City Business Licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 2021-2022 and calculated to 56% of total fees that are deposited into the General Fund.
11. Grants: COVID-19 Relief Grant: a) Funds anticipated from the American Rescue Plan. Wheeler will receive approximately \$45,000 in FY 2020-2021 and \$45000 in FY 2021-2022. The balance is budgeted in the Water Capital Improvement fund, because funds can be used for water infrastructure. b) Small Business Relief grant: In case the city receives a block grant from Business Oregon, for disbursement as mini-grants to small businesses hampered by COVID-19, as it did in FY 2020-2021. c) A USDA grant will reimburse us for new computers, a John Deere ATV and a shipping container

12. Fines City Ordinance Violations: Numerous code violators were notified of their status in 2019 and 2020, so the potential resource of fining them far exceeds this estimate.
13. Interest: Interest earned on deposits in our checking and LGIP accounts and based on annual performance of the line item in the current fiscal year (2020-2021). As the balance has increased, so has the interest earned from last year. We added two-months worth for our projection.
14. Miscellaneous: All operating funds have a "Miscellaneous" resource line item. In the General Fund, it comes from candidate filing fees, public records request time and copies.
15. Police Fines: Estimate based on history and actual fines, as of April, 2021. We added two-months' worth for our projection.
16. Previous Levied Taxes Estimated to be Received: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on average of annual performance added to receivables for FY 2020-2021, based on past performance.
17. Recreational Marijuana Tax: This is a new line item created in FY 2016-2017 in accordance with the allowance of Oregon local governmental entities to tax recreational marijuana gross receipts at 3%. This estimate is based on FY 2020-2021 performance.
18. State Cigarette Tax: Estimate based on 10-month average of receipts received to date and calculated for the full 12-month period in FY 2019-2020.
19. State Liquor Tax: For FY 2020-2021, the City has received 10 monthly payments, the average of which has been taken and calculated out for the annual period to forecast next year's receipts. This amount increased, based on monthly averages.
20. State Revenue Sharing Funds: Estimated on the average of the past four years of receipts.
21. Transient Lodging Tax: Based on the average of the past four years of performance. Our TLT was established at 7 percent in 1998, then raised to 9 percent in 2013. Therefore, the difference of 2 percent is subject to dedicating 70 percent to tourism.
22. Transient Lodging Tax, Tourism: Based on the average receipts over the past four years of performance and increasing this amount by approximately 5% to reflect the anticipated revenue in Transient Lodging Tax for FY 2020-2021.
23. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 22.
24. Taxes Estimated to be Received: These are property taxes from the City permanent rate levy. We have received 99.4% of estimated receipt for FY 2018-2019 and added the average of June receipts over the past four years.
25. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.
26. Total Resources: This is the mathematical sum of lines 24 and 25, and reflects the total resources available to the City in the General Fund in the fiscal year

REQUIREMENTS SUMMARY

GENERAL FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: GENERAL FUND	Budget for Next Year 2021-2022			1	
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				1	PERSONNEL SERVICES				
2	60,616	57,353	64,955	2	City Manager	70,000	70,000	70,000	2
3	0	0	0	3	Clerk Assistant (50%)	17,500	17,500	17,500	3
4	17,574	22,622	24,157	4	Employee Retirement	30,000	30,000	30,000	4
5	17,376	18,638	20,000	5	Health Insurance	30,000	30,000	30,000	5
6	1,618	1,623	1,732	6	Medicare	2,500	2,500	2,500	6
7	50,960	54,578	54,578	7	Office Manager	55,500	55,500	55,500	7
8	0	0	5,699	8	Half-time Public Works Technician 1	8,500	8,500	8,500	8
9	4,100	4,243	5,776	9	Payroll Expenses	6,000	6,000	6,000	9
10	0	0	0	10	Public Works Tech	0	0	0	10
11	6,918	6,940	7,410	11	Social Security	10,000	10,000	10,000	11
12	5	5	5	12	Unemployment	5	5	5	12
13	0	0	0	13	Bonuses	10,000	10,000	10,000	13
14	159,167	166,002	184,312	14	TOTAL PERSONNEL SERVICES	240,005	240,005	240,005	14
15	2.00	2.00	2.0	15	Total Full-Time Equivalent (FTE)	2.50	2.50	2.50	15
16				16	MATERIALS AND SERVICES				
17	11,000	10,700	10,700	17	Audit	10,700	10,700	10,700	17
18	5	5	5	18	Bank Fee	25	25	25	18
19	3,000	3,000	3,000	19	Building Permit Fee Expense	3,000	3,000	3,000	19
20	500	500	3,800	20	City Council Meeting Expense	4,500	4,500	4,500	20
21	3,330	3,440	4,000	21	City Hall Util/Maint	4,500	4,500	4,500	21
22	10,000	10,000	10,000	22	Community Support	5,000	5,000	5,000	22
23	0	0	0	23	COVID-19 Expense	22,500	22,500	22,500	23
24	2,963	2,300	5,270	24	Emergency Preparedness	10,000	10,000	10,000	24
25	400	445	445	25	Ethics Commission Annual Fee	600	600	600	25

26	8,886	10,000	10,000	26	Insurance, Bond	11,000	11,000	11,000	26
27	5,000	4,000	4,000	27	Legal	8,000	8,000	8,000	27
28	0	0	0	28	Morgan CPA Consultation	14,000	14,000	14,000	28
29	1,160	1,206	1,206	29	Membership Dues	1,206	1,206	1,206	29
30	600	400	400	30	Minor Equipment	400	400	400	30
31	400	400	400	31	Misc Expense	400	400	400	31
32	8,500	8,500	8,500	32	Office Supplies, Phone, internet, fax, printer	10,000	10,000	10,000	32
33	6,000	9,000	9,000	33	Planner Contract	9,000	9,000	9,000	33
34	500	500	500	34	Planning Commission Exp	1,500	1,500	1,500	34
35	12,780	14,040	14,040	35	Police Contract	14,040	14,040	14,040	35
36	627	646	646	36	Port of Till Bay RR Lease Fee	3,150	3,150	3,150	36
37	700	700	700	37	Postage Meter/Supplies (50%)	1,500	1,500	1,500	37
38	635	635	635	38	Publishing, Budget	635	635	635	38
39	720	720	720	39	Remote Computer Backup	720	720	720	39
40	326	326	326	40	Security System	326	326	326	40
41	0	0	0	41	Small Business Relief Expense	10,000	10,000	10,000	41
42	1,547	1,552	1,552	42	Software Updates & Support	2,500	2,500	2,500	42
43	1,500	1,500	1,000	43	Staff Meetings/Classes	2,000	2,000	2,000	43
44	1,150	650	650	44	Support for Special Projects	650	650	650	44
45	5,700	6,000	5,500	45	Transient Lodging Tourism Tax	6,000	6,000	6,000	45
46	210	210	2,950	46	Website	2,950	2,950	2,950	46
47	0	0	1,680	47	Janitorial services	3,000	3,000	3,000	47
48	0	0	0	48	IT Services	10,000	10,000	10,000	48
49	88,139	91,375	101,625	49	TOTAL MATERIALS AND SERVICES	173,802	173,802	173,802	49
50				50	CAPITAL OUTLAY				50
51	0	0	0	51	N/A	0	0	0	51
52	0	0	0	52	TOTAL CAPITAL OUTLAY	0	0	0	52
53	0	0	0	53	DEBT SERVICE	0	0	0	53
54	0	0	0	54	N/A	0	0	0	54
55	0	0	0	55	TOTAL DEBT SERVICE	0	0	0	55
56				56	SPECIAL PAYMENTS				56
57				57	N/A				57
58	0	0	0	58	TOTAL SPECIAL PAYMENTS	0	0	0	58
59				59	TRANSFERS				59

60	10,000	8,000	8,000	60	Transfer to Parks	8,000	8,000	8,000	60
61	3,000	3,000	3,000	61	Transfer to Street LID	0	0	0	61
62	3,000	3,000	3,000	62	Transfer to Water Debt Service	0	0	0	62
63	16,000	14,000	14,000	63	TOTAL TRANSFERS	8,000	8,000	8,000	63
64				64	CONTINGENCIES				64
65	118026	167,941	233,005	65	General Operating Contingency	152,218	152,218	152,218	65
66	118026	167,941	233,005	66	TOTAL CONTINGENCIES	152,218	152,218	152,218	66
67				67	RESERVED FOR FUTURE EXPENDITURE				67
68				68	UNAPPROPRIATED ENDING BALANCE				68
69				69	Ending balance (prior years)				69
70	381,332	439,318	532,942	70	TOTAL REQUIREMENTS	574,025	574,025	574,025	70

DETAILED DESCRIPTION
GENERAL FUND REQUIREMENTS (LB-30)

CITY OF WHEELER

1. Heading
2. City Manager: Pay for the City Manager, including a 2.0 percent cost of living increase July 1 (based on year-to-date Consumer Price Index inflation rate forecast average). This is the same amount the City Manager was paid in FY 2020-2021.
3. Clerk Assistant: Funds for a clerk assistant to manage water billing and payments, support other staff members and provide walk-in assistance at city hall.
4. Employee Retirement: For FY 2018-2019 the rate was set at 15.75% of gross salary and was adjusted to 20.21% for FY 2019-2020, per the PERS rate for 7.1.19 to 6.31.21. Employer contribution rates change every other odd year (i.e.: 2017, 2019, 2021) and the new rates are made available during the third or fourth quarter of the previous calendar year.
5. Health Insurance: Health cost will remain at the FY 2020-2021 level for the first six months of the new fiscal year, but new rates are not available from CIS until December 1, 2021. The first six months will not experience an increase in healthcare. CIS estimated an increase in 2020 not to exceed 6%, but actual rates are not yet available. No increase is expected for dental care. We estimated \$3.45 for vision care, based on their assumptions.
6. Medicare: Medicare cost is based on an estimate of 1.45% of gross pay for the Office Manager and City Manager.
7. Office Manager: Pay for the Office Manager, including a 2.5% cost of living increase July 1 (based on year-to-date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5% based on the end-of-year performance review.
8. Half-time Public Works Technician 1: This is line item, for half-time, year-round help assisting the Public Works Director and being on call. See the Water, Parks, Street and Storm Water Funds for more information.
9. Payroll Expenses: This line item combines CIS worker's comp, Oregon quarterly tax payments and statewide transit tax. Worker's comp is not expected to change in FY 2020-2021, but we used 1%, just in case.
10. Public Works Tech: Line item created in past fiscal years for funding Public Works Technician. Currently, the public works technician is supported through other funds.
11. Social Security: Social Security cost is calculated at 6.2% of total wage level for Office Manager and City Manager.
12. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".

13. Bonuses: For payroll bounces.
14. Heading - Total Personnel Services: The mathematical sum of personnel services.
15. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
16. Heading - Materials and Services
17. Audit: Fee for annual city audit based on FY 2020-2021 fees (audit fee of \$10,700 plus filing fee).
18. Bank Fees: Fees charged to maintain the City's bank accounts, estimated based on FY 2020-2021 actual fees, after the City moved to an LGIP bank account system.
19. Building Permit Fee Expense: Pass through of planner review charges for permits. It is anticipated that these costs will rise in FY 2021-2022 due to new construction.
20. City Council Meeting Expense: Includes meeting incidentals and reimbursement expenses for attending meetings and training sessions, where councilors represent the City. For FY 2020-2021, we are adding video taping of Wheeler city council meetings at \$3300.
21. City Council Meeting Expense: Includes meeting incidentals and reimbursement expenses for attending meetings and training sessions, where councilors represent the City. In FY 2020-2021, we added video taping of Wheeler city council meetings at \$3300.
22. Community Support: This was a new line item for FY 2016-2017 that is being continued in FY 2020-2021 to account for the expenditure of donations to the City for internal purposes or external charities and community support.
23. COVID-19 Expenses: GranFor COVID-19-related emergencies, its negative economic impacts, for essential city workers' pay, for services compromised by lost revenue — due to COVID-19 — or investments in water, sewer or broadband infrastructure.
t: For COVID-19-related emergencies, its negative economic impacts, for essential city workers' pay, for services compromised by lost revenue — due to COVID-19 — or investments in water, sewer or broadband infrastructure.
24. Emergency Preparedness: Money for materials to improve citizens' emergency preparedness. For FY 2021-2022, it includes \$650 dues to the Emergency Volunteer Corps (EVC), \$500 for miscellaneous supplies and \$1000 for two concrete pads supporting a Tuff Shed.
25. Ethics Commission Annual Fee: This fee is based on last year, without a projected increase. New rates were not available for 2021-2022.
26. Insurance, Bond: The estimated cost is set by the city insurance broker. It reflects light property value increase, due to a 2018 appraisal, plus staff bonds.

27. Legal: Attorney fees or other legal expenses. We incurred no legal fees in 2018-2019, but legal questions and challenges increased in 2020-2021.
28. League of Oregon Cities code update grant: Land use planning provided by contractor Morgan CPS.
29. Membership Dues: \$346 for the League of Oregon Cities (LOC), \$500 for the Tillamook County Economic Development Council, and \$250 for ColPac, \$50 for the Oregon Cooperative Procurement Program (ORCPP) and \$60 for the Oregon Association of Municipal Recorders. There is a small contingency built in to account for the fluctuation of a few dollars year over year within the League of Oregon Cities dues.
30. Minor Equipment: All operating funds have a line item for minor equipment. Increased levels as a backup to anticipated city equipment needs and equipment grant matching.
31. Misc Expense: Any General Fund materials expenses other than those listed explicitly in the fund, including expenditure of donations.
32. Office Supplies, Phone: Office supplies, phone, paper, copier lease and supplies, general office materials. Phone includes fax and internet. This has been increased to budget for two new laptops/docking stations to replace aging hardware.
33. Planner: Contract is not to exceed \$750 per month. The planner also charges for permit application expenses; these payments are reflected in line 19.
34. Planning Commission Exp: Legal ads when required for commission hearings, and reimbursement expenses for commissioners attending various meetings and training, in addition to any meeting expenses of the commission.
35. Police contract: Accepted by Council in 2020-2021. We signed a two-year contract, so the price is the same for FY 2021-2022.
36. Port of Till Bay RR Lease Fee: Port of Tillamook Bay Railroad. The City has a lease agreement with the POTB for use and maintenance of the diagonal parking area downtown, the depot, and restrooms. This is increased 3% for FY 2020-2021 based on past performance.
37. Postage Meter/Supplies (50%): Lease fees for postage meter, and funds for postage. Estimated to be at \$1500, based on past three fiscal years' performance. Although postage use exceeded the budget in 2019-2020, we will find ways to reduce it.
38. Publishing, Budget: Legal and other ads in The Headlight Herald, including the required budget notices, and ads in The North Coast Citizen. Expenditure reflects annual anticipated costs, based on historical performance.
39. Remote Computer Backup: Off-site backup of all City hard drives. This is set at \$1,440 yearly and split between the General Fund and Water Fund.

40. Security System: Annual fee for security system based on estimate from contractor.
41. Small Business Relief Grants: In case the city issues grants to local businesses affected by COVID-19, as it did in FY 2020-2021.
42. Software Updates & Support: Financial software maintenance monthly fee estimate for FY 2021-2022, based performance in FY 2021-2022
43. Staff Meetings/Classes: For City Manager and Office Manager to attend meetings and training sessions related to general City business. This decreased for 2020-2021, due to other time-consuming projects and the reduction of in-person meetings, due to the corona virus. This amount was exceeded in 2019-2020, due to a deferred League of Oregon Cities conference bill from a previous city manager.
44. Support for Special Projects: Special projects include the annual Clean-up Day, and any others. This has been maintained to meet the minimum needs in FY 2020-2021: Clean-up Day \$550, plus \$100 residual contingency. An additional \$500 donation to Food Roots under this line item was added to the FY 2018-2019 budget.
45. Transient Lodging Tourism: For the expenditure of TLT tax intended for tourism related activities and projects. This number has been distorted in past budgets, due to the city's inability to collect taxes accurately and consistently. Therefore, the effect of the corona virus will not affect Wheeler as much as other towns. Also, a long-term rental was shut down last year, reducing our TLTs, but has renewed its permit for 2020-2021. New legislation should improve collections.
46. Website: To add labor-saving functionality for staff, we received a website design and hosting proposal from Municode. The setup cost is spread over four years, free of interest. After four years at this price, we will stabilize at a maintenance cost of \$1800. Data is backed up in multiple geographic locations daily, weekly, monthly and annually, for up to seven years.
47. A-Affordable janitorial services for the public restrooms; once weekly in low season and twice a week during the summer.
48. IT Service: This line item was added for COVID-19-related expenses, to support remote work and meetings. It continues into FY 2021-2022.
49. Heading - Total Materials and Services
50. Heading - Capital Outlay
51. N/A: There is no capital outlay anticipated for this fiscal year.
52. Heading - Total Capital Outlay: The mathematical sum of all capital outlay anticipated in FY 2021-2022.
53. Heading - Debt service

54. N/A: There is no Debt Service anticipated for this fiscal year.
55. Heading - Total Dept Service: The mathematical sum of all capital outlay anticipated in FY 2021-2022.
56. Special Payment
57. N/A: There is no special payment anticipated for this fiscal year.
58. Heading - Total Special Payment The mathematical sum of all anticipated in FY 2021-2022.
59. Heading - Transfers
60. Transfer to Park [Fund]: This transfer remained the same.
61. Transfer to Street LID [Fund]: There is no transfer for FY 2021-2022
62. Transfer to Water Debt Service [Fund]:]: There is no transfer for FY 2021-2022
63. Heading - Total Transfers
64. Heading - Contingencies
65. General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last three fiscal years have increased this balance to healthier levels needed within the General Fund for FY 2021-2022.
66. Heading - Total Contingencies
67. Reserved for future expenditure: Blank
68. Unappropriated Ending Balance: Blank
69. Ending Balance (Prior YEAR): Blank
70. Total Requirments: The mathematical sum of all expenditures/requirements of the FY 2021-2022 General Fund.

FORM

LB-11

This fund is authorized by ORS 294.525 and was continued by

Resolution No. 2009-07, on 4/21/09 for the following specified purposes:

personal services, materials and services, and capital outlay to

renovate and/or construct City buildings.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2021

BUILDINGS RESERVE

(Fund)

CITY OF WHEELER

Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022				
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				1	RESOURCES			1	
2	87,020	91,730	96,262	2	Cash on Hand	85,725	85,725	85,725	2
	7,000	7,000	1,000		Grants Donation	0	0	0	
3	0	0	0	3	Working Capital (accrual basis)	0	0	0	3
4	0	0	0	4	Previously levied taxes estimated to be received	0	0	0	4
5	1,250	1,800	1,800	5	Interest	700	700	700	5
6	500	500	500	6	Miscellaneous	100	100	100	6
7	0	0	0	7	Transfer from Storm Water Dr Fund	200	200	200	7
8	0	0	0	8	Transfer from Street Fund	100	100	100	8
9	2,500	500	500	9	Transfer from Water Fund	2,500	2,500	2,500	9
10	98,270	101,530	100,062	10	Total Resources, except taxes to be levied	89,325	89,325	89,325	10
11	0	0	0	11	Taxes estimated to be received	0	0	0	11
12	0	0	0	12	Taxes collected in year levied	0	0	0	12
13	98,270	101,530	100,062	13	TOTAL RESOURCES	89,325	89,325	89,325	13

14				14	REQUIREMENTS						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	10,000	10,000	10,000	16	Expenses	Mat & Svcs	Engineering	0	0	0	16
17	12,000	12,000	12,000	17	Expenses	Mat & Svcs	Materials	12,000	12,000	12,000	17
18	2,500	2,500	2,500	18	Expenses	Mat & Svcs	Outside Services	2,500	2,500	2,500	18

19	44,500	44,500	44,500	19	Expenses	Capital Outlay	City Hall	44,500	44,500	44,500	19
20	0	0	0	20	Expenses	Capital Outlay	Storage garage	9,200	9,200	9,200	20
21	29,270	32,530	31,062	21	Expenses	Other	Reserved for Future Expenses	21,125	21,125	21,125	21
22	0	0	0	22	Expenses	Transfers	Transfer to Street	0	0	0	22
23	0	0	0	23	Ending balance (prior years)			0	0	0	23
24	0	0	0	24	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	24
25	98,270	101,530	100,062	25	TOTAL REQUIREMENTS			89,325	89,325	89,325	25

DETAILED DESCRIPTION
BUILDING RESERVE (LB-11)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Working Capital (accrual basis)
4. Previously levied taxes estimated to be received: Blank
5. Interest: Interest earned on deposits in our checking account as well as our LGIP account, and based on annual performance of line item in current (2020-2021) fiscal year.
6. Miscellaneous: Most funds have a 'Miscellaneous' resource line item.
7. Transfer from Storm Water Dr Fund: This line item is a placeholder in the event the city transfers funds from the Storm Water Drainage Fund to the Building Reserve Fund.
8. Transfer from Street Fund: This item is a placeholder in the event the City transfers funds from the Street Fund to the Building Reserve Fund.
9. Transfer from Water Fund: This is an annual transfer from the Water Fund. City Hall is the central operations facility for the Public Works Department. This transfer was reduced in FY 2016-2017 in order to retain a healthy contingency in the Water Fund as operating funds are the City's highest priority.
10. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 10
11. Taxes estimated to be received
12. Taxes collected in year levied
13. Total Resources: This is the mathematical sum of lines 11 and 12. This reflects the total resources available to the City in the Building Reserve Fund in the fiscal year identified.
14. Heading - Requirements.
15. Heading - Program & Activity, Object Classification, Detail.

16. Expenses, Materials and Services, Engineering Services: Engineering for the proposed ADA renovation project of City Hall, including funds for a feasibility study and/or alternatives analysis.
17. Expenses, Materials and Services, Materials: For any materials that may be required for minor maintenance projects around City Hall and storage of maintenance supplies on city property.
18. Expenses, Materials and Services, Outside Services: For services that may be required for the proposed ADA renovation project of City Hall and/or to support the outcome of the alternatives analysis as described above.
19. Expenses, Capital Outlay, City Hall Improvements: For the proposed ADA renovation project of City Hall, to purchase a Generac generator (to support city hall and its telemetry system during a power outage) and/or to support the outcome of the alternatives analysis as described above.
20. Expenses, Capital Outlay, Storage garage: For a storage garage to enclose and augment the storage container on DuBois Street, which holds public works equipment.
21. Expenses, Other, Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year. However we are budgeting to be able to spend nearly all of it in case we need to provide a grant match
22. Expenses, Transfers, Transfer to Street Fund: This was a new line item for FY 2016-2017 to cover any improvements to pavement areas associated with City Hall. The project has been completed, and no additional funds are needed at this time.
23. Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.
24. Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.
25. Total Requirements: The mathematical sum of lines 17 through 25.

FORM
LB-20

RESOURCES
PARKS FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 RESOURCES				1
2	30,000	0	0	2 Bott's Marsh Park Public Int.	0	0	0	2
3	41,855	36,500	29,294	3 Cash on Hand	32,186	32,186	32,186	3
4	150	150	150	4 Donations from Parks Comm	100	100	100	4
5	0	0	0	5 Net working capital (accrual basis)	0	0	0	5
6	0	0	0	6 Community Garden Fee	90	90	90	6
7	375	600	600	7 Interest	200	200	200	7
8	2,900	2,900	2,900	8 MAP Grant (WF Park)	2,900	2,900	2,900	8
9	250	250	250	9 Miscellaneous	100	100	100	9
10	0	0	0	10 Parking fee	500	500	500	10
11	5	0	0	11 Previous Levied Taxes	0	0	0	11
12	10,000	8,000	8,000	12 Transfer from General Fund	8,000	8,000	8,000	12
13	5,000	5,000	5,000	13 Transfer from Street Fund	5,000	5,000	5,000	13
14	500	500	500	14 Transfer from Water Cap Imp Fund	0	0	0	14
15	500	500	500	15 Transfer from Water Fund	0	0	0	15
16	91,535	54,400	47,194	16 Total resources, except taxes to be levied	49,076	49,076	49,076	16
17	0	0	0	17 Taxes estimated to be received	0	0	0	17
18	0	0	0	18 Taxes collected in year levied	0	0	0	18
19	91,535	54,400	47,194	19 TOTAL RESOURCES	49,076	49,076	49,076	19

DETAILED DESCRIPTION

PARKS FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Bott's Marsh Park Public Interest Fund: This was a line item created for the Bott's Marsh Park Project in FY 2014-2015. Since the property has been sold, this line item remains zero for one last year.
3. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year, less future receivables and payables, as of budget preparation date.
4. Donations from Parks Comm (Committee): The park committee receives donations from work to be done in both parks.
5. Net working capital (accrual basis): None
6. Community Garden Fee: Fees for rental of community garden plots at Upper Park
7. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
8. MAP Grant (WF Park): Annual grant from Oregon State Marine Board. The city is required to match it. Funds are used for maintenance of the transient tie-up float, wear, tear and maintenance of restrooms, garbage and other facilities at Waterfront Park. This item will remain the same as FY 2020-2021.
9. Miscellaneous: All operating funds have a "Miscellaneous" resource line item.
10. Parking Fees: In case parking management is instituted in FY 2021-2022, which would charge for some spaces.
11. Previous Levied Taxes: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on past performance.
12. Transfer from General Fund: This transfer is needed for the operation of the Parks Fund to maintain its balance. It remains the same as FY 2020-2021.
13. Transfer from Street Fund: This is a line item established in FY 2015-2016 that is an annual transfer to facilitate Parks area-city roadway interface maintenance.

14. Transfer from Water Cap Imp Fund (Water Capital Improvement Fund): None
15. Transfer from Water Fund: None
16. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 16.
17. Taxes Estimated to be Received: None.
18. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.
19. Total Resources: This is the mathematical sum of lines 16 to 18, the total resources available to the city in the General Fund in the fiscal year identified.

REQUIREMENTS SUMMARY

PARKS FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: PARKS FUND	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 PERSONNEL SERVICES				1
2	1,449	2,032	2,243	2 Employee Retirement	1,500	1,500	1,500	2
3	1,315	1,402	1,500	3 Health Insurance	1,500	1,500	1,500	3
4	134	146	161	4 Medicare	250	250	250	4
5	400	321	321	5 Payroll Expenses	300	300	300	5
6	9,195	10,054	11,100	6 Public Works Director (15%)	10,500	10,500	10,500	6
7	571	624	688	7 Social Security	2,000	2,000	2,000	7
8	5	5	5	8 Unemployment	5	5	5	8
9	13,069	14,584	16,018	9 TOTAL PERSONNEL SERVICES	16,055	16,055	16,055	9
10	0.00	0.15	0.15	10 Total Full-Time Equivalent (FTE)	0.15	0.15	0.15	10
11				11 MATERIALS AND SERVICES				11
12	500	500	500	12 Admin Fee to General Fund	500	500	500	12
13	30,000	0	0	13 Bott's Marsh Park Development	0	0	0	13
14	0	0	0	14 Community Garden Deposit	180	180	180	14
15	0	0	0	15 FEMA Public Assistance Project	0	0	0	15
16	6,200	5,185	5,340	16 Half-time Public Works Technician 1	8,100	8,100	8,100	16
17	1000	500	500	17 Minor Equipment	1,000	1,000	1,000	17
18	125	125	125	18 Misc Expense	120	120	120	18
19	150	150	150	19 Reimbursements	100	100	100	19
20	7,350	6,000	6,000	20 UP Materials & Supplies	3,000	3,000	3,000	20
21	1,000	1,000	1,200	21 Vehicle/Equip Oper and Main	2,500	2,500	2,500	21
22	5,000	5,000	5,000	22 WFP Materials/Supplies/Utilities	3,500	3,500	3,500	22
23	51,325	18,460	18,815	23 TOTAL MATERIALS AND SERVICES	19,000	19,000	19,000	23
24				24 CAPITAL OUTLAY				24
25	0	0	0	25 Other	0	0	0	25

26	0	0	0	26	TOTAL CAPITAL OUTLAY	0	0	0	26
27	0	0	0	27	DEBT SERVICE	0	0	0	27
28				28	N/A				28
29	0	0	0	29	TOTAL DEBT SERVICE	0	0	0	29
30	0	0	0	30	SPECIAL PAYMENTS	0	0	0	30
31				31	N/A				31
32	0	0	0	32	TOTAL SPECIAL PAYMENTS	0	0	0	32
33				33	TRANSFERS				33
34			0	34	N/A	0	0	0	34
35	0	0	0	35	TOTAL TRANSFERS	0	0	0	35
36				36	CONTINGENCIES				36
37	27,141	21,356	12,361	37	General Operating Contingency	14,021	14,021	14,021	37
38	27,141	21,356	12,361	38	TOTAL CONTINGENCIES	14,021	14,021	14,021	38
39	0	0	0	39	RESERVED FOR FUTURE EXPENDITURE	0	0	0	39
40	0	0	0	40	UNAPPROPRIATED ENDING BALANCE	0	0	0	40
41	0	0	0	41	Ending balance (prior years)	0	0	0	41
42	91,535	54,400	47,194	42	TOTAL REQUIREMENTS	49,076	49,076	49,076	42

DETAILED DESCRIPTION
PARKS FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading - Personnel Services
2. Employee Retirement: This line item was adjusted from 6% in FY 2014-2015 to 12.6% in accordance with State requirements for FY 2015-2016. For FY 2016-2017, the rate was set at 12.46% of gross salary and has been adjusted to 15.75% for FY 2019-2020 and FY 2021-2022. This item is prorated at 15% of the Public Works Director's schedule.
3. Health Insurance: Health cost will remain at the FY 2018-2019 level for the first 6 months of the new fiscal year, and increase by 8.2% for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2018-2019. Vision cost will remain flat for the first 6 months of the year and will increase by 0.7% % for the second 6 months of the FY. This item is prorated at 15% of the Public Works Director's schedule.
4. Medicare: Medicare cost is based off an estimate of 1.45% of gross pay for the Public Works Director. This item is prorated at 15% of the Public Works Director's schedule.
5. Payroll Expenses: Misc. Payroll Expenses are estimated to drop in FY 2020-2021 based on actual performance of the past several fiscal years. This item is prorated at 15% of the Public Works Director's salary. Includes CIS worker's compensation, statewide transit taxes and Oregon quarterlies.
6. Public Works Director: Pay for the Public Works Director, including a 2.5% cost of living increase July 1 (based on year-to-date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5% at the end of the probationary period. This item is prorated at 15% of the Public Works Director's schedule.
7. Social Security: Social Security cost is calculated at 6.2% of total wage level for the Public Works Director. This item is prorated at 15% of the Public Works Director's schedule.
8. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
9. Heading - Total Personnel Services: The mathematical sum of personnel services.
10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Heading - Materials and Services

12. Admin fee to General Fund: The General Fund pays for the administration of the Parks Department. This entails staff time from both the Office Manager and the City Manager.
13. Bott's Marsh Park Development: This was a line item created for the Bott's Marsh Park Project in FY 2014-2015. This line has been zeroed out, because it is no longer available for acquisition.
14. Community Garden Deposit: A \$20 per plot deposit, to ensure that the garden is weeded and maintained each season.
15. FEMA Public Assistance Funds: This line item has been zeroed out, because the contemplated park restoration projects did not occur.
16. Half-time Public Works Technician 1: For a half-time, permanent public works assistant, a new position created for FY 2020-2021. Estimated at \$18.00 per hour, plus workers' comp and sick time. See the General, Storm Water Drainage, Street and Water Funds for additional costs. This is converted from the previous temporary seasonal worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
17. Minor equipment: All operating funds have a line item for minor equipment. This has been decreased based on little use in recent years. Upper Park and Waterfront Park funds have been increased instead.
18. Miscellaneous: This is a placeholder that can be used for any other park-related materials expenses.
19. Reimbursements: Reimbursements for Parks expenses.
20. UP Materials & Supplies: (Upper Park) Includes a portable restroom for six months (May - October, estimated to be \$120 per month), electricity (\$19 when not being used, more if it is used) for the Upper Park, and other expenses, such as gardening. These funds remain the same, based on needed maintenance in 2020-2021. Money can be transferred back as needed from contingencies.
21. Vehicle/Equip Oper and Main: (Vehicle and Equipment Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is being maintained at reduced spending based on average past performance over the past several years.
22. WFP Materials & Supplies: (Waterfront Park) Property insurance for the restroom building and the dock, electricity for restroom building, restroom supplies, and miscellaneous supplies and gardening supplies for Waterfront Park. This is being maintained based on average past performance over the past several years.
23. Heading - Total Materials and Services: The mathematical sum of materials and services.
24. Heading - Capital Outlay

25. N/A: There is no capital outlay anticipated for this fiscal year.
26. Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2021-2022.
27. Heading - Debt service
28. N/A: There is no Debt Service anticipated for this fiscal year.
29. Heading - Total Dept Service: The mathematical sum of all capital outlay anticipated in FY 2021-2022.
30. Special Payment
31. N/A: There is no special payment anticipated for this fiscal year.
32. Heading - Total Special Payment The mathematical sum of all anticipated in FY 2021-2022.

33. Heading - Transfers
34. N/A: There are no transfers anticipated for this fiscal year.
35. Heading - Total Transfers: The mathematical sum of all transfers into named funds.
36. Heading - Contingencies
37. General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last two fiscal years have increased this balance to healthier levels needed within the Parks Fund for FY 2020-2021.
38. Heading - Total Contingencies: The mathematical sum of all contingencies in the Parks Fund.
39. Reserved for future expenditure: Blank
40. Unappropriated Ending Balance: Blank
41. Ending Balance (Prior YEAR): Blank
42. Total Requirments: The mathematical sum of all expenditures/requirements of the FY 2021-2022 Parks Fund.

FORM

LB-11

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.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2021

PUBLIC WORKS EQUIPMENT RESERVE

CITY OF WHEELER

(Fund)

City of Municipal Corporation

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022						
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governi ng Body				
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1				1	RESOURCES			1			
2	37,875	39,850	38,335	2	Cash on Hand	31,115	31,115	31,115	2		
3	0	0	0	3	Working Capital (accrual basis)	0	0	0	3		
4	400	650	700	4	Interest	400	400	400	4		
5	0	0	0	5	Miscellaneous	0	0	0	5		
6	0	0	0	6	Transfer from Storm Water Dr Fund	1,000	1,000	1,000	6		
7	1,000	1000	1,000	7	Transfer from Water Fund	3,500	3,500	3,500	7		
8	0	0	0	8	Transfer from Street Fund	3,000	3,000	3,000	8		
9	0	0	0	9	Previously levied taxes estimated to be received	0	0	0	9		
10	39,275	41,500	40,035	10	Total Resources, except taxes to be levied	39,015	39,015	39,015	10		
11	0	0	0	11	Taxes estimated to be received	0	0	0	11		
12	0	0	0	12	Taxes collected in year levied	0	0	0	12		
13	39,275	41,500	40,035	13	TOTAL RESOURCES			39,015	39,015	39,015	13
14		0		14	REQUIREMENTS						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	7,500	7,500	17,500	16	Expenses	Mat & Svcs	Equipment (Emergency Reserved for Future	30,000	30,000	30,000	16
17	31,775	34,000	22,535	17	Expenses	Other	Expenses	9,015	9,015	9,015	17
18	0	0	0	18	Ending balance (prior years)			0	0	0	18
19	0	0	0	19	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	19
20	39,275	41,500	40,035	20	TOTAL REQUIREMENTS			39,015	39,015	39,015	20

DETAILED DESCRIPTION
PUBLIC WORKS EQUIPMENT RESERVE (LB-11)

CITY OF WHEELER

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Working Capital (accrual basis): None
4. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
5. Miscellaneous: All operating funds have a "Miscellaneous" resource line item.
6. Transfer from the Stormwater Drainage Fund: This transfer supports equipment needed for public works to maintain the stormwater system.
7. Transfer from Water Fund: This transfer supports equipment public works needs to maintain water infrastructure.
8. Transfer from Street Fund: This transfer is supports equipment needed to maintain streets, particularly Pennsylvania Avenue, in FY 2021-2022.
9. Previously levied taxes estimated to be received: None
10. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 9.
11. Taxes Estimated to be Received: None
12. Taxes Collected in Year Levied: None
13. Total Resources: This is the mathematical sum of lines 10 and 12 This reflects the total resources available to the City in the Public Works Equipment Reserve Fund in the fiscal year identified.
14. Requirements
15. Program & Activity, Object Classification, Detail.
16. Expenses, Materials & Services, Equipment (Emergency Repairs): These funds are increased, to replace aging Public Works equipment and to match the USDA grant for a John Deere ATV.

17. Expenses, Other, Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year. It will likely fund the purchase of a surplus vacuum excavator from the City of Manzanita.
18. Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.
19. Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.
20. Total Requirements: The mathematical sum of lines 16 through 17 and 20.

FORM
LB-20

RESOURCES
STREET FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 RESOURCES				1
2	67,750	69,484	53,858	2 Cash on Hand	59,000	59,000	59,000	2
3	0	0	0	3 Net working capital (accrual basis)	0	0	0	3
4	0	0	0	4 Previously levied taxes estimated to be received	0	0	0	4
5	800	1100	1,400	5 Interest	500	500	500	5
6	0	0	0	6 Transfers	0	0	0	6
7	1,635	1,635	1,635	7 City Business Licenses	1,500	1,500	1,500	7
8	30,000	30,000	0	8 FEMA Public Assistance Funds	0	0	0	8
9	13,800	13,000	13,000	9 Franchise Fees (1/2)	14,000	14,000	14,000	9
10	50	50	50	10 Miscellaneous	50	50	50	10
11	50,000	100,000	94,406	11 ODOT Paving Grant	100,000	100,000	100,000	11
12	25,000	27,500	25,000	12 State Gasoline Tax	25,000	25,000	25,000	12
13	189,035	242,769	189,349	13 Total resources, except taxes to be levied	200,050	200,050	200,050	13
14	5	0	0	14 Taxes estimated to be received	0	0	0	14
15	0	0	0	15 Taxes collected in year levied	0	0	0	15
16	189,040	242,769	189,349	16 TOTAL RESOURCES	200,050	200,050	200,050	16

DETAILED DESCRIPTION

STREET FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Net working capital (accrual basis): Blank
4. Previously levied taxes estimated to be received: None
5. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
6. Transfers: None
7. City Business Licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 2018-2019 (62) and calculated to 44 percent; the other 56 percent are deposited into the General Fund.
8. FEMA Public Assistance Funds: This line item was added in FY 2016-2017, anticipating FEMA Public Assistance funds for street restoration projects, following the 2015 storm event. Reimbursements totalling \$18,116.23 were both obtained and spent in 2020-2021.
9. Franchise Fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the stormwater drainage system since it helps preserve the streets and road rights-of-way. The other half goes to the Street Fund. Companies and agencies paying these fees are Charter Communications, Nehalem Telecommunications, Tillamook PUD, and Western Oregon Waste. Although the amount fluctuates, this estimate is based on the average performance over the past four years. Recology is not proposing to adjust collection rates for the coming year.
10. Miscellaneous: All operating funds have a "Miscellaneous" resource line item.
11. ODOT Paving Grant (tbd): ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is \$100,000. Applications are usually due by August 1. If we apply, it will be for paving Pennsylvania Avenue.
12. State Gasoline Tax: Calculation based on FY 2018-2019 and FY 2019-2020 performance. Each payment in 2020-2021 averaged \$25000.

13. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 12.

14. Taxes estimated to be received: None

15. Taxes collected in year levied: None

16. Total resources.

REQUIREMENTS SUMMARY

STREET FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: STREET FUND	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 PERSONNEL SERVICES				1
2	2,414	3,387	3,739	2 Employee Retirement	2,000	2,000	2,000	2
3	2,191	2,336	2,500	3 Health Insurance	3,000	3,000	3,000	3
4	223	244	268	4 Medicare	350	350	350	4
5	600	534	500	5 Payroll Expenses	500	500	500	5
6	15,325	16,756	18,501	6 Public Works Director (25%)	17,500	17,500	17,500	6
7	951	1040	1,147	7 Social Security	2,000	2,000	2,000	7
8	5	5	5	8 Unemployment	5	5	5	8
9	21,709	24,302	26,660	9 TOTAL PERSONNEL SERVICES	25,355	25,355	25,355	9
10	0.25	0.25	0.25	10 Total Full-Time Equivalent (FTE)	0.25	0.25	0.25	10
11				11 MATERIALS AND SERVICES				11
12	1,040	1,040	1,040	12 Admin Fee to General Fund	1,040	1,040	1,040	12
13	6,000	4,000	4,500	13 Contract Maintenance	4,000	4,000	4,000	13
14	500	1300	1,000	14 Downtown Maintenance	1,000	1,000	1,000	14
15	1,000	1,000	1,000	15 Emergency Maintenance	10,000	10,000	10,000	15
16	750	750	750	16 Engineering Services	1,000	1,000	1,000	16
17	5,500	4,700	4,841	17 Half-time Public Works Technician 1	7,200	7,200	7,200	17
18	1,000	1,000	1,000	18 Minor Equipment	1,000	1,000	1,000	18
19	3,500	3,500	4,000	19 Regular Oper/Main	3,500	3,500	3,500	19
20	4,788	5,020	4,700	20 Street Lights	5,000	5,000	5,000	20
21	1,500	1,500	1,500	21 Street Sign Project	2,000	2,000	2,000	21
22	25,578	23,810	24,331	22 TOTAL MATERIALS AND SERVICES	35,740	35,740	35,740	22
23				23 CAPITAL OUTLAY				23
24	30,000	30,000	0	24 FEMA Public Assistance	0	0	0	24
25	20,000	20,000	20,000	25 Misc Capital Projects	15,955	15,955	15,955	25

26	50,000	100,000	94,406	26	ODOT Grant, SCA Paving	100,000	100,000	100,000	26
27	100,000	150,000	114,406	27	TOTAL CAPITAL OUTLAY	115,955	115,955	115,955	27
28	0	0	0	28	DEBT SERVICE	0	0	0	28
29				29	N/A				29
30	0	0	0	30	TOTAL DEBT SERVICE	0	0	0	30
31	0	0	0	31	SPECIAL PAYMENTS	0	0	0	31
32				32	N/A				32
33	0	0	0	33	TOTAL SPECIAL PAYMENTS	0	0	0	33
34				34	TRANSFERS				34
35	5,000	5,000	5,000	35	Transfer to Parks	5,000	5,000	5,000	35
36	0	0	0	36	Transfer to Public Works Equipment Reserve	3,000	3,000	3,000	36
37	5,000	5,000	5,000	37	TOTAL TRANSFERS	8,000	8,000	8,000	37
38				38	CONTINGENCIES				38
39	36,753	39,657	18,952	39	General Operating Contingency	15,000	15,000	15,000	39
40	36,753	39,657	18,952	40	TOTAL CONTINGENCIES	15,000	15,000	15,000	40
41	0	0	0	41	RESERVED FOR FUTURE EXPENDITURE	0	0	0	41
42	0	0	0	42	UNAPPROPRIATED ENDING BALANCE	0	0	0	42
43	0	0	0	43	Ending balance (prior years)	0	0	0	43
44	189,040	242,769	189,349	44	TOTAL REQUIREMENTS	200,050	200,050	200,050	44

DETAILED DESCRIPTION
STREET FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Employee Retirement: This line item was adjusted from 6 percent in FY 2014-2015 to 12.6 percent in accordance with State requirements for FY 2015-2016. For FY 2018-2019 the rate was set at 12.46 percent of gross salary and has been adjusted to 15.75 percent for FY 2019-2020 and FY 2020-2021. This item is prorated at 25 percent of the Public Works Technician's schedule.
3. Health Insurance: Health cost will remain at the FY 2020-2021 level for the first 6 months of the new fiscal year, and increase by 8.2 percent for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2020-2021. Vision cost will remain flat for the first 6 months of the year and will increase by 0.7 percent percent for the second 6 months of the FY. This item is prorated at 25 percent of the Public Works Technician's schedule.
4. Medicare: Medicare cost is based off an estimate of 1.45 percent of gross pay for the Public Works Technician. This item is prorated at 25 percent of the Public Works Technician's schedule.
5. Payroll Expenses: Misc. Payroll Expenses are estimated to drop in FY 2020-2021 based on actual performance of the past several fiscal years. This item is prorated at 25 percent of the Public Works Technician's schedule.
6. Public Works Tech: Pay for the Public Works Technician, including a 2.5 percent cost of living increase July 1 (based on year to date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5 percent at the end of the probationary period. This item is prorated at 25 percent of the Public Works Technician's schedule.
7. Social Security: Social Security cost is calculated at 6.2 percent of total wage level for the Public Works Technician. This item is prorated at 25 percent of the Public Works Technician's schedule.
8. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
9. Heading - Total Personnel Services: The mathematical sum of personnel services.
10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Materials and Services heading
12. Administrative fee to General Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Manager and the City Manager.

13. Contract Maintenance/Services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This has been decreased for the FY 2019-2020 year, since the striping and curb painting budgeted for last year in the downtown area is complete.
14. Downtown Maintenance: Replacement of light fixtures and minor maintenance items which are covered by the City business license fees. This has been increased from historic funding levels for additional street sweeping downtown.
15. Emergency Maintenance: For repair of storm or other kind of damage. This has been maintained at historic funding levels for flexibility in the fund.
16. Engineering Services: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.
17. Half-time Public Works Technician 1: For permanent, year-round help for the Public Works Director and being on call. Estimated at \$18.00 per hour, plus workers' comp and sick time. See the General, Stormwater Drainage, Water and Parks Funds for additional costs. This is converted from the previous temp worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
18. Minor Equipment: All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.
19. Regular Oper/Main: (Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 2017-2018 levels based on line item performance.
20. Street Lights: State gasoline tax income covers this expenditure. This increased 5 percent based on historic patterns.
21. Street Sign Project: These funds are available for installation of signs or other traffic/parking management materials. This increased to buy new, LED holiday lights.
22. Heading - Total Materials and Services: The mathematical sum of materials and services.
23. Heading - Capital Outlay
24. FEMA Public Assistance: This was a new line item introduced for FY 2016-2017 to account for any funds received from FEMA Public Assistance, and subsequent projects to City streets following the 2015 storm event.
25. Misc Capital Projects: Any street repair projects other than those funded by a Small Cities Allotment (SCA) grant. It is reserved to supplement an SCA grant.
26. ODOT Grant, SCA Paving: In case Wheeler receives a grant to pave Pennsylvania Avenue.
27. Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.
28. Heading - Debt service

29. N/A: There is no Debt Service anticipated for this fiscal year.
30. Heading - Total Dept Service: The mathematical sum of all capital outlay anticipated in FY 2021-2022.
31. Special Payment
32. N/A: There is no special payment anticipated for this fiscal year.
33. Heading - Total Special Payment The mathematical sum of all anticipated in FY 2021-2022.
34. Heading - Transfers
35. Transfer to Parks Fund: This is a new line item that is an annual transfer to support parks, including city roadway interface maintenance.
36. Transfer to Public Works Equipment Reserve: To support new equipment for street repairs.
37. Heading - Total Transfers: The mathematical sum of all transfers into named funds.
38. Heading - Contingencies
39. General Operating Contingency: Money for emergencies and unexpected expenses. This amount will be the cash on hand to start the following year. Recent budgeting strategies increased this balance to healthier levels needed within the Street Fund for FY 2020-2021.
40. Heading - Total Contingencies: The mathematical sum of all contingencies in the Street Fund.
41. Reserved for future expenditure: Blank
42. Unappropriated Ending Balance: Blank
43. Ending Balance (Prior YEAR): Blank
44. Total requirements: The mathematical sum of all expenditures/requirements of the FY 2021-2022 Street Fund.

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
STREET LID (LOCAL IMPROVEMENT DISTRICT) FUND
(Fund)**

CITY OF WHEELER
Name of Municipal Corporation

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022					
	Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1				1	RESOURCES				1		
2	25,810	23,014	43,826	2	Cash on Hand	41,417	41,417	41,417	2		
3	375	500	700	3	Interest	400	400	400	3		
4	1,084	1,084	1,084	4	Member Assessments	1,040	1,040	1,040	4		
5	3,000	3,000	3,000	5	Transfer from General Fund	0	0	0	5		
6	0	0	0	6	Working Capital (accrual basis)	0	0	0	6		
7	0	0	0	7	Previously levied taxes estimated to be re	0	0	0	7		
8	30,269	27,598	48,610	8	Total Resources, except taxes to be levied	42,857	42,857	42,857	8		
9	0	0	0	9	Taxes estimated to be received	0	0	0	9		
10	0	0	0	10	Taxes collected in year levied	0	0	0	10		
11	30,269	27,598	48,610	11	TOTAL RESOURCES	42,857	42,857	42,857	11		
12				12	REQUIREMENTS				12		
13				13	Org Unit or Prog & Activity	Object Classification	Detail		13		
14	7,457	7,457	7,457	14	Expenses	Debt	Annual Loan	7,457	7,457	7,457	14
15				15							15
16	22812	20,141	41,153	16	Ending balance (prior years)			35,400	35,400	35,400	16
17	0	0	0	17	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	17
18	30,269	27,598	48,610	18	TOTAL REQUIREMENTS			42,857	42,857	42,857	18

DETAILED DESCRIPTION

STREET LID (LB-10)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date. Of the original 19 properties in the Local Improvement District (L.I.D.) , 14 have paid their assessments in full, three are current, and two are in arrears. The two in arrears have caused the available Cash on Hand to diminish over time. This slowed between FY 2014/2015 and FY 2015/2016, due to another fully-paid assessment, but has compounded over the last two fiscal years, necessitating a transfer from the General Fund. One of the accounts paid in full in FY 2017-2018.
3. Interest: Interest earned on deposits in our checking account, as well as our LGIP account, and based on annual performance of line item in current FY 2018-2019.
4. Member Assessments: The annual assessments anticipated to be received this fiscal year from members of the LID who still have balances outstanding.
5. Transfer from General Fund: This is suspended in FY 2021-2022, because the fund is at a healthy balance without it.
6. Working Capital (accrual basis): Blank
7. Previously levied taxes estimated to be received: Blank
8. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 7.
9. Taxes Estimated to be Received. This line is suspended in FY 2021-2022, after three years at zero.
10. Taxes Collected in Year Levied. This line is suspended in FY 2021-2022, after three years at zero.
11. Total Resources: This is the mathematical sum of lines 8 and 10 (or 9 in FY 2017-2018). This reflects the total resources available to the City in the Street LID Fund in the fiscal year identified.
12. Heading
13. Program & Activity, Object Classification, Detail.

14. Expenses: Annual Loan Payment. Annual payment, due December 1, 2019; the interest rate is 5.46 percent. As of April 1, 2019 the outstanding principal balance on the loan is \$47,309. The original amount of the loan was \$98,438. The final payment is due in 2026.
15. Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.
16. Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.
17. Total Requirements: The mathematical sum of lines 13 through 17.

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
STORM WATER CAPITAL IMPROVEMENT FUND**

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022					
Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2018-2019	First Preceding Year 2019-2020								
1			1	RESOURCES			1		
2	25,195	27,350	2	Cash on Hand	29,327	29,327	29,327	2	
3	0	0	3	Working Capital (accrual basis)	0	0	0	3	
4	0	0	4	Previously levied taxes estimated to be received	0	0	0	4	
5	245	400	5	Interest	300	300	300	5	
6	500	0	6	Transfer from Storm Water Drainage Fund	2,000	2,000	2,000	6	
7	180,000	180,000	7	City Storm Water Project Funds	0	0	0	7	
8	520,000	520,000	8	Grants	\$172,635	\$172,635	\$172,635	8	
9	10	10	9	Miscellaneous	10	10	10	9	
10	2,426	2,426	10	System Development Charges	3,000	3,000	3,000	10	
11	728,376	730,186	177,304	Total Resources, except taxes to be levied	207,272	207,272	207,272	11	
12	0	0	12	Taxes estimated to be received	0	0	0	12	
13	0	0	13	Taxes collected in year levied	0	0	0	13	
14	728,376	730,186	177,304	TOTAL RESOURCES	207,272	207,272	207,272	14	
15			15	REQUIREMENTS				15	
16			16	Org Unit or Prog & Activity	Object Classification	Detail		16	
17	700,000	700,000	150,000	Expenses	Cap. Outlay	Master Plan	25,584	25,584	25,584
18	28,376	30,186	27,304	Expenses	Other	Reserved for Future Expenses	9,053	9,053	9,053
19	0	0	0	FEMA Planing			\$172,635	\$172,635	\$172,635
20	0	0	0	Ending balance (prior years)			0	0	0
21	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0
22	728,376	730,186	177,304	TOTAL REQUIREMENTS			207,272	207,272	207,272

DETAILED DESCRIPTION
STORM WATER CAPITAL IMPROVEMENT (LB-10)

CITY OF WHEELER

1. Resources.
2. Cash on Hand: Amount left over from the current fiscal year to start the new fiscal year.
3. Working Capital (accrual basis): Blank
4. Previously levied taxes estimated to be received: Blank
5. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date.
6. Transfer from Stormwater Drainage Fund: This transfer covers Master Plan project expenditures and helps maintain contingencies. For FY 2021-2022, it is intended for the stormwater system on the north side of Pennsylvania Avenue.
7. City Stormwater Project Funds: This line item from FY 2016-2017 was to account for the potential need to match a FEMA Hazard Mitigation Grant at 25 percent. However, this grant was denied. Instead, in 2019, we applied for a Pre Hazard Mitigation Planning Grant at \$147,000. The match has already been secured from Business Oregon.
8. Grants: This was a new line item for FY 2016-2017 to account for potential FEMA Hazard Mitigation Grant Funds for stormwater projects. The city was asked to apply for a smaller grant of \$147,000 and received \$132,000 in FY 2020-2021.
9. Miscellaneous: Most funds have a Miscellaneous resource line item.
10. SDCs: System Development Charges (SDCs), conservatively estimated for three to four new homes this year, at \$1,213 each, per ordinance 2006-05.
11. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 8.
12. Taxes Estimated to be Received.
13. Taxes Collected in Year Levied.
14. Total Resources: This is the mathematical sum of lines 8 and 10 (or 9 in FY 2017-2018). This reflects the total resources available to the City in the Water Debt Service Fund in the fiscal year identified.
15. Heading - Requirments

16. Program & Activity, Object Classification, Detail.
17. Expenses: Capital Outlay, Master Plan Projects. Funding for projects identified in the stormwater Master Plan. Funding for master plan projects formerly expended in the Stormwater Drainage Fund has been moved here.
18. Expenses: Contingency, General Operating Contingency. Funds for unanticipated expenditures.
19. FEMA Planing: The City plans to receive FEMA Hazard Mitigation Grant funding for FY 2021-2022, and other funds to complete Stormwater projects.
20. Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.
21. Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made. 26 ## Total Requirements: The mathematical sum of lines 16 and 17.
22. Total requirements.

FORM
LB-20

RESOURCES
STORM WATER DRAINAGE FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022				
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				1	RESOURCES				1
2	3731	8250	15,838	2	Cash on Hand	20,420	20,420	20,420	2
3	13800	13000	13,000	3	Franchise Fees (1/2)	13,000	13,000	13,000	3
4	100	115	200	4	Interest	200	200	200	4
5	15600	23400	15,200	5	Monthly Utility Fee \ SWM	15,000	15,000	15,000	5
6	150	150	150	6	Storm water Review Fees	150	150	150	6
7	0	4,000	4,000	7	Transfer from Water Fund	1,000	1,000	1,000	7
8	0	0	0	8	Net working capital (accrual basis)	0	0	0	8
9	0	0	0	9	Previously levied taxes estimated to be	0	0	0	9
10	33,381	48,915	48,388	10	Total resources, except taxes to be levied	49,770	49,770	49,770	10
11	0	0	0	11	Taxes estimated to be received	0	0	0	11
12	0	0	0	12	Taxes collected in year levied	0	0	0	12
13	33,381	48,915	48,388	13	TOTAL RESOURCES	49,770	49,770	49,770	13

DETAILED DESCRIPTION

STORM WATER DRAINAGE FUND RESOURCES (LB-20)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Franchise Fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the stormwater drainage system since it helps preserve the streets and road rights-of-way. The other half goes to the Street Fund. Companies and agencies paying these fees are Charter Communications, Nehalem Telecommunications, Tillamook PUD, and Western Oregon Waste. This is estimate of based on the average performance over the past four years.
4. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
5. Monthly Utility Fees: This estimate is based on actual performance over the past several years. The City anticipates an increase in these funds due to new services.
6. Stormwater Review Fee: Based on two anticipated new homes.
7. Transfer from Water Fund: This transfer builds the Stormwater Drainage fund for future Stormwater upgrades.
8. Net working capital (accrual basis): blank
9. Previously levied taxes estimated to be received: blank
10. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 9.
11. Taxes Estimated to be Received: None.
12. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.
13. Total Resources: This is the mathematical sum of lines 10 to 12 This reflects the total resources available to the City in the General Fund in the fiscal year identified.

**REQUIREMENTS SUMMARY
STORM WATER DRAINAGE FUND**

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: STORM WATER DRAINAGE FUND	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 PERSONNEL SERVICES				1
2	2,414	3,387	3,739	2 Employee Retirement	2,000	2,000	2,000	2
3	2,191	2,336	2,500	3 Health Insurance	3,000	3,000	3,000	3
4	223	244	268	4 Medicare	400	400	400	4
5	600	534	500	5 Payroll Expenses	400	400	400	5
6	15,325	16,756	18,501	6 Public Works Director (25%)	17,500	17,500	17,500	6
7	951	1040	1,147	7 Social Security	1,500	1,500	1,500	7
8	5	5	5	8 Unemployment	5	5	5	8
9	21,709	24,302	26,660	9 TOTAL PERSONNEL SERVICES	24,805	24,805	24,805	9
10	0.25	0.25	0.25	10 Total Full-Time Equivalent (FTE)	0.25	0.25	0.25	10
11				11 MATERIALS AND SERVICES				11
12	1,000	500	500	12 Admin Fee to General Fund	500	500	500	12
13	500	1000	1,000	13 Contract Maintenance	2,000	2,000	2,000	13
14	500	500	500	14 Engineering Services	1,000	1,000	1,000	14
15	1,500	1,500	1,545	15 Half-time Public Works Technician 1	2,400	2,400	2,400	15
16	500	500	500	16 Minor Equipment	1,000	1,000	1,000	16
17	1,300	1,300	1,300	17 Regular Oper/Main	1,300	1,300	1,300	17
18	0	0	0	18 Miscellaneous	0	0	0	18
19	5,300	5,300	5,345	19 TOTAL MATERIALS AND SERVICES	8,200	8,200	8,200	19
20				20 CAPITAL OUTLAY				20
21	1,000	4,500	5,000	21 Misc Capital Projects	5,000	5,000	5,000	21
22	1,000	4,500	5,000	22 TOTAL CAPITAL OUTLAY	5,000	5,000	5,000	22
23	0	0	0	23 DEBT SERVICE	0	0	0	23
24				24 N/A				24

25	0	0	0	25	TOTAL DEBT SERVICE	0	0	0	25
26	0	0	0	26	SPECIAL PAYMENTS	0	0	0	26
27				27	N/A				27
28	0	0	0	28	TOTAL SPECIAL PAYMENTS	0	0	0	28
29				29	TRANSFERS				29
30	0	0	0	30	Transfer to Buildings Reserve Fund	200	200	200	30
31	0	0	0	31	Transfer to PW Equip Reserve	1,000	1,000	1,000	31
32	500	500	0	32	Transfer to Storm Water Cap Im	2,000	2,000	2,000	32
33	500	500	0	33	TOTAL TRANSFERS	3,200	3,200	3,200	33
34				34	CONTINGENCIES				34
35	4,872	14,813	11,383	35	General Operating Contingency	8,565	8,565	8,565	35
36	4,872	14,813	11,383	36	TOTAL CONTINGENCIES	8,565	8,565	8,565	36
37	0	0	0	37	RESERVED FOR FUTURE EXPENDITURE	0	0	0	37
38	0	0	0	38	UNAPPROPRIATED ENDING BALANCE	0	0	0	38
39	0	0	0	39	Ending balance (prior years)	0	0	0	39
40	33,381	48,915	48,388	40	TOTAL REQUIREMENTS	49,770	49,770	49,770	40

DETAILED DESCRIPTION
STORM WATER DRAINAGE FUND REQUIREMENTS (LB-30)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

1. Heading
2. Employee Retirement: This line item was adjusted from 6 percent in FY 2014-2015 to 12.6 percent in accordance with State requirements for FY 2015-2016. For FY 2016-2017 the rate was set at 12.46 percent of gross salary and has been adjusted to 15.75 percent for FY 2017-2018 and FY 2018-2019. This item is prorated at 25 percent of the Public Works Technician's schedule.
3. Health Insurance: Health cost will remain at the FY 2020-2021 level for the first six months of the new fiscal year, and increase by 8.2 percent for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2018-2019. Vision cost will remain flat for the first six months of the year and will increase by 0.7 percent percent for the second six months of the FY. This item is prorated at 25 percent of the Public Works Technician's schedule.
4. Medicare: Medicare cost is based off an estimate of 1.45 percent of gross pay for the Public Works Technician. This item is prorated at 25 percent of the Public Works Technician's schedule.
5. Payroll Expenses: Misc. Payroll Expenses are estimated to drop in FY 2018-2019 based on actual performance of the past several fiscal years. This item is prorated at 25 percent of the Public Works Technician's schedule.
6. Public Works Director: Pay for the Public Works Technician, including a 2.5 percent cost of living increase July 1 (based on year to date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5 percent at the end of the probationary period. This item is prorated at 25 percent of the Public Works Technician's schedule.
7. Social Security: Social Security cost is calculated at 6.2 percent of total wage level for the Public Works Technician. This item is prorated at 25 percent of the Public Works Technician's schedule.
8. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
9. Heading - Total Personnel Services: The mathematical sum of personnel services.
10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Materials and Services
12. Administrative fee to General Fund: The General Fund pays for the administration of the stormwater maintenance. This entails staff time from both the Office Manager and the City Manager.

13. Contract Maintenance/Services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This remains the same for the FY 2018-2019 year.
14. Engineering Services: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.
15. Half-time Public Works Technician 1: This was a new position created in FY 2020-2021, for permanent, year-round help for the Public Works Director and being on call. Estimated at \$20.00 per hour, plus workers' comp and sick time. See the General, Street and Parks Funds for additional costs. This is converted from the previous temp worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
16. Minor Equipment: All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.
17. Regular Oper/Main: (Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 2019-2020 levels, based on line item performance.
18. Miscellaneous: Most funds have a Miscellaneous resource line item.
19. Total Materials and Services: The mathematical sum of materials and services
20. Capital Outlay
21. Misc Capital Projects: This line item is used for small projects that become necessary outside of those identified in the Master Plan.
22. Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.
23. Heading - Debt service
24. N/A: There is no Debt Service anticipated for this fiscal year.
25. Heading - Total Dept Service: The mathematical sum of all capital outlay anticipated in FY 2021-2022.
26. Special Payment
27. N/A: There is no special payment anticipated for this fiscal year.
28. Heading - Total Special Payment The mathematical sum of all anticipated in FY 2021-2022.
29. Transfers

30. Transfer to Buildings Reserve Fund: This annual transfer increases in FY 2021-2022, since stormwater management supplies are stored in city buildings.
31. Transfer to PW Equip Reserve Fund: This annual transfer increases in FY 2021-2022, to upgrade aging equipment essential to Public Works' stormwater management.
32. Transfer to Stormwater Cap Improvement: This annual transfer increases in FY 2021-2022, in preparation for upgrading stormwater drainage on Pennsylvania Avenue.
33. Total Transfers: The mathematical sum of all transfers into named funds
34. Contingencies
35. General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year.
36. Total Contingencies: The mathematical sum of all contingencies in the Fund
37. Reserved for future expenditure: Blank
38. Unappropriated Ending Balance: Blank
39. Ending Balance (Prior YEAR): Blank
40. Total requirements: The mathematical sum of all expenditures/requirements of the FY 2021-20

FORM
LB-20

RESOURCES
WATER CAPITAL IMPROVEMENT FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 RESOURCES				1
2	136,825	138,915	128,932	2 Cash on Hand	121,416	121,416	121,416	2
3	1,875	2,600	2,800	3 Interest	1,500	1,500	1,500	3
4	100	100	100	4 Miscellaneous	100	100	100	4
5	7,340	7,340	7,340	5 SDCs	68,000	68,000	68,000	5
6	2,000	2,000	2,000	6 Transfer from Water Fund	45,000	45,000	45,000	6
7	12,500	12,500	13,000	7 Water Acct. Cap. Imp	0	0	0	7
8	0	0	0	8 Grants	22,500	22,500	22,500	8
9	0	0	0	9 Net working capital (accrual basis)	0	0	0	9
10	0	0	0	10 Previously levied taxes estimated to be received	0	0	0	10
11	160,640	163,455	154,172	11 Total resources, except taxes to be levied	258,516	258,516	258,516	11
12	0	0	0	12 Taxes estimated to be received	0	0	0	12
13	0	0	0	13 Taxes collected in year levied	0	0	0	13
14	160,640	163,455	154,172	14 TOTAL RESOURCES	258,516	258,516	258,516	14

DETAILED DESCRIPTION

WATER CAPITAL IMPROVEMENT FUND RESOURCES (LB-20)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance, year to date
4. Miscellaneous: All operating funds have a Miscellaneous resource line item.
5. System Development Charges: Connection fees, anticipated for two new homes in FY 2020-2021.
6. Transfer from Water Fund: This is a transfer to the Water Capital Improvement Fund in order to build a budget for future capital projects.
7. Water Acct. Cap. Imp (Water Account Capital Improvement Surcharge): The city initiated payments to Manzanita for Capital Improvements to the shared water system in FY 2018-2019. These improvements will be paid to Manzanita by way of a surcharge on water receipts when the project is initiated.
8. Grants: USDA reimbursement for a John Deere all-terrain vehicle.
9. Net working capital (accrual basis): blank
10. Previously levied taxes estimated to be received: blank
11. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 7.
12. Taxes Estimated to be Received: None.
13. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.
14. Total Resources: This reflects the total resources available to the City in the Water Capital Improvement Fund in the fiscal year identified.

FORM
LB-30

REQUIREMENTS SUMMARY
WATER CAPITAL IMPROVEMENT FUND
(name of fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: WATER CAPITAL IMPROVEMENT FUND	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 PERSONNEL SERVICES				1
2				2 N/A				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4	0	0	0	4 Total Full-Time Equivalent (FTE)	0	0	0	4
5				5 MATERIALS AND SERVICES				5
6	13,960	13,960	13,960	6 Admin Fee to General Fund	13,960	13,960	13,960	6
7	52,680	55,495	45,712	7 Total Unapp End Fund	10,000	10,000	10,000	7
8	66,640	69,455	59,672	8 TOTAL MATERIALS AND SERVICES	23,960	23,960	23,960	8
9				9 CAPITAL OUTLAY				9
10	30,000	30,000	30,000	10 Misc Capital Projects	112,556	112,556	112,556	10
11	12,500	12,500	13,000	11 Water Acct. Cap. Imp	13,000	13,000	13,000	11
12	42,500	42,500	43,000	12 TOTAL CAPITAL OUTLAY	125,556	125,556	125,556	12
13	0	0	0	13 DEBT SERVICE	0	0	0	13
14				14 N/A				14
15	0	0	0	15 TOTAL DEBT SERVICE	0	0	0	15
16	0	0	0	16 SPECIAL PAYMENTS	0	0	0	16
17				17 N/A				17
18	0	0	0	18 TOTAL SPECIAL PAYMENTS	0	0	0	18
19				19 TRANSFERS				19
20	500	500	500	20 Transfer to Parks	0	0	0	20
21	500	500	500	21 TOTAL TRANSFERS	0	0	0	21
22				22 CONTINGENCIES				22
23	51,000	51,000	51000	23 General Operating Contingency	109,000	109,000	109,000	23
24	51,000	51,000	51000	24 TOTAL CONTINGENCIES	109,000	109,000	109,000	24

25	0	0	0	25	RESERVED FOR FUTURE EXPENDITURE	0	0	0	25
26	0	0	0	26	UNAPPROPRIATED ENDING BALANCE	0	0	0	26
27	0	0	0	27	Ending balance (prior years)		0	0	27
28	160,640	163,455	154,172	28	TOTAL REQUIREMENTS	258,516	258,516	258,516	28

DETAILED DESCRIPTION
WATER CAPITAL IMPROVEMENT FUND REQUIREMENTS (LB-30)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

1. Heading - PERSONNEL SERVICES
2. PERSONNEL SERVICES: None
3. TOTAL PERSONNEL SERVICES: None
4. Total Full-Time Equivalent (FTE): None
5. Heading - Materials and Services
6. Administrative fee to General Fund: The General Fund pays for the administration of the Water Department. This entails staff time from both the Office Manager and the City Manager.
7. Total Unapp End Fund: This is the total unappropriated ending fund balance from FY 2020-2021.
8. Total Materials and Services: The mathematical sum of materials and services:
9. Heading - Capital Outlay
10. Misc Capital Projects: This line item is used for small projects that become necessary outside of those identified in the Master Plan. It has been increased in FY 2021-2022 to include potential match funds for grant funding of a new SCADA water monitoring system.
11. Water Account Capital Improvement Surcharge: The City of Wheeler will probably owe the City of Manzanita for capital improvements to the shared water system (CO2 stripper) in FY 2021-2022. These payments will be generated via a surcharge on water receipts — once we are billed for the stripper.
12. Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2021-2022.
13. Heading - Debt service
14. N/A: There is no Debt Service anticipated for this fiscal year.
15. Heading - Total Dept Service: The mathematical sum of all capital outlay anticipated in FY 2021-2022.
16. Special Payment

17. N/A: There is no special payment anticipated for this fiscal year.
18. Heading - Total Special Payment The mathematical sum of all anticipated in FY 2021-2022.
19. Transfers
20. Transfer to the Parks Fund: None
21. Total Transfers: The mathematical sum of all transfers into named funds.
22. Contingencies
23. General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year.
24. Heading - Total Contingencies: The mathematical sum of all contingencies in the Fund.
25. Reserved for future expenditure: Blank
26. Unappropriated Ending Balance: Blank
27. Ending Balance (Prior YEAR): Blank
28. Total requirements: The mathematical sum of all expenditures/requirements of the FY 2021-20

FORM
LB-35

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

WATER DEBT SERVICE FUND

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022					
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020								
1				1	Resources				1	
2	24,096	26,880	38,131	2	Beginning Cash on Hand	33,807	33,807	33,807	2	
3	0	0	0	3	Net Working Capital (Accrual Basis)	0	0	0	3	
4	650	800	620	4	Interest	400	400	400	4	
5	1,850	1,800	1,400	5	Previously Levied Taxes to be Received	1,700	1,700	1,700	5	
6	3,000	3,000	3,000	6	Transferred from General Fund	0	0	0	6	
7	29,596	32,480	43,151	7	Total Resources, Except Taxes to be Levied	35,907	35,907	35,907	7	
8	56,200	57,000	67,000	8	Taxes Estimated to be Received *	65,000	65,000	65,000	8	
9	0	0	0	9	Taxes Collected in Year Levied	0	0	0	9	
10	85,796	89,480	110,151	10	TOTAL RESOURCES	100,907	100,907	100,907	10	
					Requirements					
					Bond Principal Payments					
11				11	Bond Issue	Budgeted Payment Date				11
12	11,210	11,700	11,700	12	Loan #3, Issued 4/28/2004	4/28/2020	11,700	11,700	11,700	12
13	9,777	10,204	10,204	13	Loan #5, Issued 4/28/2004	4/28/2020	10,204	10,204	10,204	13
14	4,625	4,827	4,827	14	Loan #7, Issued 4/28/2004	4/28/2020	4,827	4,827	4,827	14
15	25,612	26,731	26,731	15	Total Principal		26,731	26,731	26,731	15
					Bond Interest Payments					
16				16	Bond Issue	Budgeted Payment Date				16
	15,769	15,279	15,279		Loan #3, Issued 4/28/2004	4/28/2020	15,279	15,279	15,279	

17	13,817	13,390	13,390	17	Loan #5, Issued 4/28/2004	4/28/2020	13,390	13,390	13,390	17
	6,527	6,325	6,325		Loan #7, Issued 4/28/2004	4/28/2020	6,325	6,325	6,325	
18	36,113	34,994	34,994	18	Total Interest		34,994	34,994	34,994	18
					Unappropriated Balance for Following Year					
19				19	Bond Issue	Projected Payment Date				19
20				20						20
21				21						21
22				22						22
23				23	Ending balance (prior years)					23
24	24,071	27,755	48,426	24	Total Unappropriated Ending Fund Balance		39,182	39,182	39,182	24
25				25	Loan Repayment to _____ Fund					25
26				26	Tax Credit Bond Reserve					26
27	85,796	89,480	110,151	27	TOTAL REQUIREMENTS		100,907	100,907	100,907	27

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DETAILED DESCRIPTION
WATER DEBT SERVICE (LB-35)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Beginning Cash on Hand: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Net Working Capital (Accrual Basis): None
4. Interest: Interest earned on deposits in our checking account as well as our LGIP account, and based on annual performance of line item in current (2017/2018) fiscal year.
5. Previous Levied Taxes to be Received: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on average of annual performance added to receivables for FY 2021-2022, based on past performance.
6. Transferred from General Fund: Because this fund has grown a healthy reserve, increasing each year, this transfer was reduced for FY 2020-2021. The reserve should hold steady now at 1/5 of the annual payment, supplemented in subsequent budget years as needed by the General Fund transfer.
7. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 5.
8. Taxes Estimated to be Received: In order to raise the \$56,200 necessary to balance this Fund, \$61,725 will be levied. In this fund, we levy a set dollar amount, rather than a rate; it remains constant from year to year. This amount is separate from the permanent rate levy which appears in the General Fund. We have to subtract a percentage (we use 9 percent) for taxes that will not be collected this year. Some of that 9 percent is the 3 percent discount taxpayers receive if they pay all their tax by November 15. The rest is the delinquent taxes which will be paid over the next seven years (see 'Prev. levied taxes est. to be received' above).
9. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.
10. Total Resources: This is the mathematical sum of lines 8 and 9. This reflects the total resources available to the city in the Water Debt Service Fund in the fiscal year identified.
11. Bond Issue
12. Loan #3: Bond Principal Payment. 4/28/04, Loan #3, 4/28/19: Principal payment amount for the \$505,400 bond.
13. Loan #5: Bond Principal Payment. 4/28/04, Loan #5, 4/28/19: Principal payment amount for the \$442,000 bond.

14. Loan #7: Bond Principal Payment. 4/28/04, Loan #7, 4/28/19: Principal payment amount for the \$208,900 bond.
15. Total Principal: This is the mathematical sum on lines 13, 14, and 15.
16. Bond Issue
17. Loan #3: Bond Interest Payment. 4/28/04, Loan #3, 4/28/19 Interest payment amount for the \$505,400 bond.
18. Loan #5: Bond Interest Payment. 4/28/04, Loan #5, 4/28/19: Interest payment amount for the \$442,000 bond.
19. Loan #7: Bond Interest Payment. 4/28/04, Loan #7, 4/28/19: Interest payment amount for the \$208,900 bond.
20. Total Interest: This is the mathematical sum of lines 18, 19, and 20.
21. Heading - Unappropriated Ending Fund Balance for Following Year.
22. Ending Balance (Prior Years): Three bonds for the Water Pipeline/Reservoir Project were issued in April 2004. The original amount of the bonds was \$1,156,300; the interest rate on each bond is 4.375 percent; annual payments total \$61,725. Historically, we have kept approximately 1/12 of the annual payment in reserve; because of higher collection rates in recent years, this ratio is now up to 1/5. This is a healthy level so the transfer from the General Fund has been eliminated in FY 2018-2019 to help maintain the increased contingency in the General Fund.
23. blank
24. blank
25. blank
26. Total Unappropriated Ending Fund Balance: The reserve referred to above.
27. Heading - Loan Repayment to _____ Fund. None.
28. Tax Credit Bond Reserve.
29. Total Requirements: The mathematical sum of lines 16, 21, and 27.

FORM
LB-20

RESOURCES
WATER FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 RESOURCES				1
2	20,102	52,900	109,870	2 Cash on Hand	154,350	154,350	154,350	2
3	0	0	0	3 Net working capital (accrual basis)	0	0	0	3
4	0	0	0	4 Previously levied taxes estimated to be received	0	0	0	4
9	700	950	2,100	9 Interest	1,000	1,000	1,000	9
6	0	0	0	6 Transferred IN, from other funds	0	0	0	6
7	250	250	250	7 Change of Account	0	0	0	7
8	500	500	500	8 Connection Fees	1,500	1,500	1,500	8
9	100	100	100	9 Miscellaneous	100	100	100	9
10	450	450	450	10 Permit & Review fees	450	450	450	10
11	178,000	178,000	150,000	11 Water Usage Fees	150,000	150,000	150,000	11
12	200,102	233,150	263,270	12 Total resources, except taxes to be levied	307,400	307,400	307,400	12
13	0	0	0	13 Taxes estimated to be received	0	0	0	13
14	0	0	0	14 Taxes collected in year levied	0	0	0	14
15	200,102	233,150	263,270	15 TOTAL RESOURCES	307,400	307,400	307,400	15

DETAILED DESCRIPTION

WATER FUND RESOURCES (LB-20)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date. This increased, due to anticipated water connection fees for new homes.
3. Net working capital (accrual basis): None
4. Previously levied taxes estimated to be received: None
5. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
6. Change of Account: The City charges \$15 to change ownership of a water account on its records. Based on FY 2019-2020 performance, the City did not budget for an increase in changes of account in FY 2020-2021.
7. Connection Fees: Based on an estimated three to four new homes in the city.
8. Transfers: None
9. Miscellaneous: All operating funds have a "Miscellaneous" resource line item.
10. Permit & Review Fees: Fees to cover any City Engineer review of plans.
11. Water Usage Fees: Based on 2019-2020's lower returns, we budgeted conservatively.
12. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 11
13. Taxes Estimated to be Received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.
14. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.
15. Total Resources: This is the mathematical sum of lines 16 and 17. This reflects the total resources available to the city in the Water Fund in the fiscal year identified.

REQUIREMENTS SUMMARY

WATER FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: WATER FUND	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				1 PERSONNEL SERVICES				1
2	0	0	0	2 Clerk Assistant (50%)	17,500	17,500	17,500	2
3	3,380	4,742	5,234	3 Employee Retirement	3,000	3,000	3,000	3
4	3,068	3,270	3,500	4 Health Insurance	5,000	5,000	5,000	4
5	312	341	375	5 Medicare	500	500	500	5
6	800	747	700	6 Payroll Expenses	500	500	500	6
7	21,455	23,458	25,901	7 Public Works Director (35%)	24,500	24,500	24,500	7
8	1,331	1,455	1,605	8 Social Security	3,500	3,500	3,500	8
9	5	5	5	9 Unemployment	5	5	5	9
10	30,351	34,018	37,320	10 TOTAL PERSONNEL SERVICES	54,505	54,505	54,505	10
11	0.85	0.85	0.85	11 Total Full-Time Equivalent (FTE)	0.85	0.85	0.85	11
12				12 MATERIALS AND SERVICES				12
13	58,600	58,600	58,600	13 Admin Fee to General Fund	10,000	10,000	10,000	13
14	6,000	6,000	7,000	14 Contract Maintenance	10,000	10,000	10,000	14
15	750	750	750	15 Dept Meetings/Classes	1,000	1,000	1,000	15
16	1,000	1,000	1,000	16 Emergency Maintenance	7,000	7,000	7,000	16
17	2,000	500	500	17 Engineering Services	1,000	1,000	1,000	17
18	3,500	2,500	2,575	18 Half-time Public Works Technician 1	4,000	4,000	4,000	18
19	1,000	500	500	19 Legal	1,000	1,000	1,000	19
20	1,000	1,000	1,500	20 Minor Equipment	3,000	3,000	3,000	20
21	700	700	700	21 Postage Meter & Supplies (50%)	1,500	1,500	1,500	21
22	7,000	7,000	7,500	22 Regular Oper/Main	8,000	8,000	8,000	22
23	720	720	720	23 Remote Computer Backup	720	720	720	23
24	269	277	277	24 RR Crossing Fees	277	277	277	24
25	650	705	705	25 Testing	800	800	800	25

26	3,975	3,975	3,975	26	Utilities	4,000	4,000	4,000	26
27	1,145	1,155	1,155	27	Water Billing Maint/Update	1,200	1,200	1,200	27
28	16,000	16,000	17,000	28	Well Operations & Maintenance	25,000	25,000	25,000	28
29	104,309	101,382	104,457	29	TOTAL MATERIALS AND SERVICES	78,497	78,497	78,497	29
30				30	CAPITAL OUTLAY				30
31	0	0	0	31	Misc Capital Projects	10,000	10,000	10,000	31
32	0	0	0	32	TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	32
33	0	0	0	33	DEBT SERVICE	0	0	0	33
34				34	N/A				34
35	0	0	0	35	TOTAL DEBT SERVICE	0	0	0	35
36	0	0	0	36	SPECIAL PAYMENTS	0	0	0	36
37				37	N/A				37
38	0	0	0	38	TOTAL SPECIAL PAYMENTS	0	0	0	38
39				39	TRANSFERS				39
40	2,500	500	500	40	Transfer to Buildings Reserve Fund	2,500	2,500	2,500	40
41	500	500	500	41	Transfer to Parks	0	0	0	41
42	1,000	1,000	1,000	42	Transfer to PW Equip Reserve Fund	3,500	3,500	3,500	42
43	2,000	2,000	2,000	43	Transfer to Water Cap Imp	45,000	45,000	45,000	43
44	0	4,000	4,000	44	Transfer to Storm Water Fund	1,000	1,000	1,000	44
45	6,000	8,000	8,000	45	TOTAL TRANSFERS	52,000	52,000	52,000	45
46				46	CONTINGENCIES				46
47	59,442	89,750	113,493	47	General Operating Contingency	112,398	112,398	112,398	47
48	59,442	89,750	113,493	48	TOTAL CONTINGENCIES	112,398	112,398	112,398	48
49	0	0	0	49	RESERVED FOR FUTURE EXPENDITURE	0	0	0	49
50	0	0	0	50	UNAPPROPRIATED ENDING BALANCE	0	0	0	50
51	0	0	0	51	Ending balance (prior years)	0	0	0	51
52	200,102	233,150	263,270	52	TOTAL REQUIREMENTS	307,400	307,400	307,400	52

DETAILED DESCRIPTION
WATER FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Clerk Assistant: For a new position to manage water billing and payments, support other staff and serve walk-in visitors.
3. Employee Retirement: This line item was based on 20.21 percent of gross salary, according to state requirements. This item is prorated at 35 percent of the Public Works Technician's schedule.
4. Health Insurance: Health cost forecasts were not available in time for this budget, so we assumed an increase. This item is prorated at 35 percent of the Public Works Technician's schedule.
5. Medicare: Medicare cost is based off an estimate of 1.45 percent of gross pay for the Public Works Technician. This item is prorated at 35 percent of the Public Works Technician's schedule.
6. Payroll Expenses: Misc. Payroll Expenses are estimated to drop in FY 2020-2021, based on recent actual performance . This item is prorated at 35 percent of the Public Works Director's schedule.
7. Public Works Director: Pay for the Public Works Director, including a 2.5 percent cost of living increase July 1 (based on year to date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5 percent at the end of the probationary period. This item is prorated at 35 percent of the Public Works Director's schedule.
8. Social Security: Social Security cost is calculated at 6.2 percent of total wage level for the Public Works Director. This item is prorated at 35 percent of the Public Works Director's schedule.
9. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
10. Total Personnel Services: The mathematical sum of personnel services.
11. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
12. Heading
13. Administrative Fee to General Fund: This is a payment to the General Fund for administrative services performed by that Fund. It covers portions of the City Manager's pay and benefits, the Office Manager's pay and benefits, office supplies, audit, City Hall utilities, and of the financial software package maintenance/support. It decreases in FY 2021-2022, to more accurately represent water administration division of labor.
14. Contract Maintenance: For work the city has to contracted out, or equipment rental, including temporary labor.

15. Department Meetings/Classes: For meetings and classes for the Public Works Technician. This is expected to remain the same as in FY 2020-2021.
16. Emergency Maintenance: For any emergency work the city has to do that requires using outside contractors.
17. Engineering Services: For any engineering for minor water projects.
18. Half-time Public Works Technician 1: For permanent, year-round help for the Public Works Director and on-call coverage. Estimated at \$18.00 per hour, plus workers' comp and sick time. See General, Stormwater Drainage, Fund and Parks Funds for additional cost. This is converted from the previous temp worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
19. Legal: The city anticipates increased legal consultation needs, for water and land-use matters during FY 2021-2022. Those include possible formation of a local improvement district to upgrade infrastructure on Pennsylvania Avenue.
20. Minor Equipment: All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.
21. Postage Meter & Supplies (50 percent): Lease fees for postage meter, and funds for postage. Estimated to be at \$1,400 total based on vendor rates for the year, especially if we increase electronic communications.
22. Regular Oper/Main: (Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 2019-2020 levels, based on line item performance.
23. Remote Computer Backup: Off-site backup of all City hard drives. This is set at \$1,440 yearly and split between the General and Water Funds.
24. RR crossing fees: Annual fees for the water main crossings at Spruce and Rorvik, \$127.50 each.
25. Testing: For testing supplies and required monthly and other periodic water tests done at a lab. For 2019-2020, this increased to test for DVP as well as lead and copper.
26. Utilities: Electricity building and reservoirs, two phone lines for the computer, and the cell phone, based on recent average use .
27. Water Billing Maint /Update: Necessary for the ongoing use and updates of our water billing system (software).
28. Well Operations & Maintenance: We pay some of the expenses, such as water testing, and Manzanita pays most. We also have an agreement with Manzanita that has its staff doing the majority of the work.
29. Heading - Total Materials and Services

30. Capital Outlay

31. Misc Capital Projects: No capital projects are planned from this fund in FY 2021-2022.

32. Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2021-2022.

33. Heading - Debt service

34. N/A: There is no Debt Service anticipated for this fiscal year.

35. Heading - Total Dept Service: The mathematical sum of all capital outlay anticipated in FY 2021-2022.

36. Special Payment

37. N/A: There is no special payment anticipated for this fiscal year.

38. Heading - Total Special Payment The mathematical sum of all anticipated in FY 2021-2022.

39. Transfers

40. Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund. It was reduced to 16.6 percent of its normal transfer amount in FY 2017-2018, since contingency maintenance in the Water Fund is a higher priority. Levels will remain the same for FY 2021-2022.

41. Transfer to Parks Fund: This line item was created to facilitate water-related requirements for city parks. It is zeroed out this year, because those funds are more needed for equipment and water infrastructure.

42. Transfer to PW Equip Reserve Fund: (Public Works) This is an annual transfer to build up this fund. This is increased in FY 2021-2022, to replace aging equipment needed to upgrade the water system on Pennsylvania Avenue.

43. Transfer to Water Cap Imp Fund: This item also increases in FY 2021-2022, to upgrade our water system..

44. Transfer to Stormwater Drainage Fund: This decreases for FY 2021-2022, because stormwater infrastructure does little to benefit Wheeler's water system.

45. Total Transfers: The mathematical sum of all transfers into named funds.

46. Contingencies

47. General Operating Contingency: Money for emergencies and unexpected expenses. This amount will be the cash on hand to start the following year.

48. Total Contingencies: The mathematical sum of all contingencies in the Water Fund.

49. Reserved for future expenditure: Blank

50. Unappropriated Ending Balance: Blank

51. Ending Balance (Prior YEAR): Blank

52. Total requirements: The mathematical sum of all expenditures/requirements of the FY 2021-20

