

**City of Wheeler Adopted Budget
Fiscal Year 2015-2016**

CITY OF WHEELER ADOPTED BUDGET
FISCAL YEAR 2015 - 2016
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City of Wheeler Budget Message

Fiscal Year 2015-2016

Dear City Council members and City Constituents:

Please find attached the Adopted 2015/2016 FY budget. There are a number of changes and adjustments made this year to address financial stability and ongoing concerns. You will find these adjustments when comparing line items over the last four fiscal years, in addition to the most recent changes when comparing FY 14/15 to FY 15/16. As addressed in last year's budget message, the approach for FY 14/15 was conservative, and this elicited some good financial surprises in underestimating revenues. It also has controlled for overages in most line items, independent of fund affiliation.

While this approach produced some wonderful returns, expenses not controlled for in FY 13/14, and unforeseen expenses the City was involved in during FY 14/15 have created some shortfalls in the General Fund. The most pressing issue with this is that our General Fund offers us the most flexibility in meeting the City's ongoing requirements, and its contingency has been reduced due to these one-time circumstances. The Park Fund also continues to be an underperforming fund due to the lack of resources, but a small increase in contingency this year has helped, and this should be a practice adopted in each budget cycle going forward to help build up reserves.

Another item of note is the increase in the Personal Services category. This is contained within the General Fund for the Office Manager and the City Manager, and spread across the Storm Water Drainage Fund, the Water Fund, the Street Fund, and the Park Fund for the Public Works Tech. Of mention are the growing increases in non-compensatory benefits, most specifically the jump in employee retirement as mandated by the State. This will need to be planned for carefully in upcoming budgets as the Oregon Supreme Court recently overturned the PERS reforms of 2013, and large increases are expected to activate between 2017-2019.

As you consider the revenue streams, and more importantly the appropriations for 2015/2016, please take careful note as to what has been done between funds to try and mitigate the current conditions while controlling for the purposing of monies. The take away is we need to build the contingency in the most useful fund, the General Fund while transferring money from more robust funds to those that are struggling; such as the Park Fund. You will find explanations in the budget notes for each section that offer rationale for each transfer.

As the City plans for upcoming years, new additions to the budget document have been added this year following the budget message. These tools have been included to offer more consideration for matters of revenue and requirements. Each section takes a different snapshot in time that is most pertinent to the historical reporting that has been generated for financial planning. As the Budget Officer has stated that the situation is currently stable but requires new considerations going forward, it is anticipated that this reporting section will offer deeper insight into financial planning in the coming years. As always, it has been a pleasure in preparing this year's budget, and in reporting the financial condition to the constituents of the City. Based on last year plan, forecasting has held, and it is my hope that this year's plan will produce a similar result over fiscal year 2015/2016.

Sincerely,

Geoffrey S. Wullschlager
City Manager / Budget Officer

Fiscal Summary 2012/2013 – 2015/2106

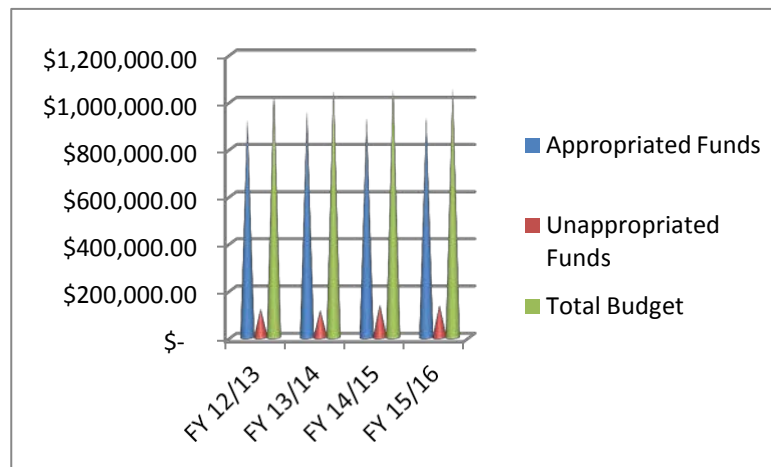
This supplementary section outlines performance of the budget over a three cycle period, measured as a percentage of change year over year for the current and three previous fiscal years. The categories of consideration are (1.) Appropriations, (2.) Unappropriated funds (or reserve funds not allocated as contingency), and (3.) Total Budget expenditure.

Appropriations – After a small 3% increase between FY 12/13 and FY 13/14, spending has been reduced and remained flat going into FY 15/16. This has been in the Budget Officers ongoing attempts to reign in overall spending due to slowly performing revenues and comes on the heels of reduced expenditures in FY 14/15. The net result as a measure of performance of the three cycle period is a mean of 0% from the beginning period of measurement to FY 15/16.

Unappropriated Funds – This category is the reserve that the City keeps beyond contingency across all the funds. It should be noted that the City does not typically depend heavily upon contingencies and thus the overall liquid financial position of the City is much greater than this category would suggest. This is important to note as the following three auxiliary sections are considered, in that unappropriated funds, and contingency both make up the difference between revenue and budgetary requirements.

After a decrease in FY 13/14 from FY 12/13 the City’s conservative budgeting approach has resulted in a small reserve. This has unfortunately been reduced going into FY 15/16 but the current budgeting strategy implemented in FY 14/15 elicits a 5% mean over the measured period.

Total Budget – Total budget expenditure has remained relatively flat over the measured period with no increase as percentage of change over the last two fiscal years and a mean of only .66% for the total period. This is both a positive and negative figure as it reflects both the implementation of financial control, and the reality of low revenue increases. As a means of maintaining services though, and in keeping the City operational, it reflects careful planning to avoid an overextension of City resources.



Four Year Period of Measurement

Fiscal Summary 2012/2013 - 2015/2016

	Fiscal Year 12/13	% of change	Fiscal Year 13/14	% of change	Fiscal Year 14/15	% of change	Fiscal Year 15/16
Appropriated Funds	\$ 926,720.00	3%	\$ 955,928.00	-3%	\$ 930,377.00	0%	\$ 931,883.00
Unappropriated Funds	\$ 120,864.00	-4%	\$ 115,754.00	21%	\$ 140,093.00	-2%	\$ 137,586.00
Total Budget	\$ 1,047,584.00	2%	\$ 1,071,682.00	0%	\$ 1,070,470.00	0%	\$ 1,069,469.00

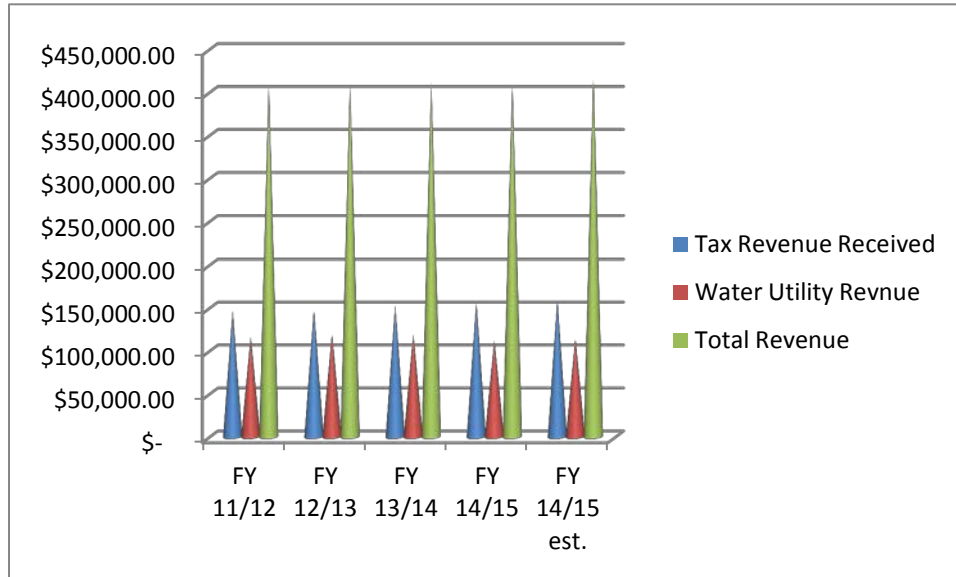
Historical Resources 2011/2012 – 2014/2015

This auxiliary report is intended to outline the change in resources over the measured period of FY 2011/2102 – 2014/2015. 2015/2106 is excluded as revenue has yet to be received for the upcoming fiscal year. As the Fiscal Summary Section indicates the trend of (1.) Appropriations, (2.) Unappropriated Funds and (3.) Total Budget expenditure, it is necessary to take an analytical inventory of how revenues have changed over time to elicit a trend line. This will not only help inform where there are areas of increasing interest, but will assist in taking a more holistic look at what the City's recent income history is to plan for future adjustments. As the City budgets for challenging financial circumstances each year, it is imperative to get a broader picture of revenue performance. This report reflects the two main sources of revenue, (1.) Tax revenue Received (measured as property tax only), and (2.) Water Utility Revenue received as of the end of each fiscal year (June). Additionally, (3.) Total Revenue (all revenues-not including cash on hand and internal transfers) is taken into account as a means of consolidating all revenues be they major sources, or smaller bases of contribution. As the measurement for each was taken as of June 30th, save for the current year of 2014/2015 (demarcated by yellow), there is a shortfall for the current year. This has been addressed by taking a daily average and calculating for the remainder of the year by the days left in FY 2014/2015 (7 days). This is an estimate and as the City can potentially expect end of year receipts beyond the approximation, these figures should be considered as informational only.

Tax Revenue Received – Tax revenues have performed well over the last two budget cycles, keeping pace with the anticipated 3% annual increase maximum on assessed values imposed by Measure 50. The estimate as calculated for fiscal year end exceeds the annual performance to date of 3%, at 4.5%, and while it is only an estimate there can be an anticipated increase before the FY 14/15 books are closed due to increased overall assessed values and building within the City over the last two years, thus inflating the tax base. The mean for the actual period to date is 2.3%.

Water Utility Revenue – The performance of water utility revenue has been stagnant for the last two fiscal cycles, even when controlled for by the end of fiscal year 14/15 estimates. The Budget Officer anticipates that actual revenues will be higher than the receipts received to date, or the final fiscal year end estimate as traditionally the City receives past due account receipts at the end of one fiscal year and the beginning of another. Ultimately though, this is a revenue area that the City should address in upcoming budget cycles as rates have not adjusted in over a decade, and long term infrastructure stability will be looking to this revenue source for future support as it has performed at a (1) % mean for the actual period and .

Total Revenue – Total revenue has stable performance but it is not keeping pace with inflation and requirement increases for City operations and maintenance. With a mean increase of 0% over the last three cycles when measured under year to date, it is apparent that the City should consider how to address the static performance in this category. And with a .66% mean increase when controlling for total year end estimates, revenue is still underperforming across the period. With average annual inflation in recent years at 2-3%, this is an area the will need to be considered in upcoming budget planning and City policy development.



Four Year Period of Measurement – With year-end 14/15 estimates.

Resource History 2012/2013 - 2015/2016	FY 11/12	% of change	FY 12/13	% of change	FY 13/14	% of change	FY 14/15		FY 14/15 est.
Tax Revenue Received	\$ 146,482.00	1%	\$ 148,455.00	3%	\$ 152,978.00	3%	\$ 156,808.00	4.51%	\$ 159,874.00
Water Utility Revenue	\$ 116,500.00	3%	\$ 119,928.00	0%	\$ 119,451.00	-6%	\$ 112,627.00	-4%	\$ 114,835.00
Total Revenue	\$ 409,722.00	0%	\$ 410,308.00	0%	\$ 411,594.00	0%	\$ 413,096.00	2%	\$ 421,173.00

Historical Requirements 2011/2012 – 2015/2016

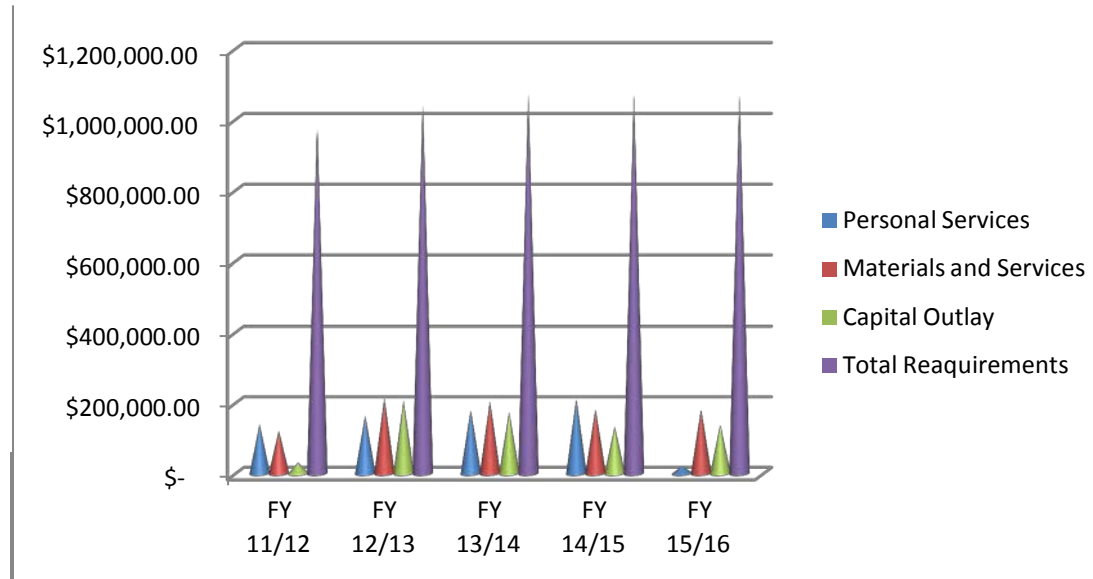
This report outlines the City's ongoing expenditures as a function of budgetary requirements over the last five budget cycles. All five years are included as opposed to the Historical Resources report because the City has established the expectations for the upcoming fiscal year that will be the accepted appropriations after budget adoption, as where revenues can only be forecasted at this point. Controlling for FY 11/12, in which budget reporting methods were used separately from the methods over the remaining four reporting periods within object classifications, in addition to much reduced personal overhead during that period, we see that overall spending has been abridged as a measure of change of percentage. While overall allocations have remained relatively flat, the changes in categorical spending require some consideration as explained below.

Personal Services – Mean average over the five year period is at an 11.13% increase, but controlling for the adoption of a full time manager in 12/13, with the exclusion of FY 11/12, the mean is 9.2% increase. The recent increase of 13.5% shows more resources being allocated for staff. As discussed in the budget message, this is mostly a product of increasing mandated retirement costs, insurance, and non-compensatory benefits. The City will need to watch this category closely so as to not outpace resources going forward. This is explained in more detail in the next section.

Materials and Services – With an average mean over the reporting period of 15.3% increase, this category looks somewhat concerning. This figure is skewed though with a large increase from FY 11/12-12/13, which is only mentioned in this summary for reporting but should not be looked to as a dependable figure due to different recording methods in the first reporting year. Looking at the remaining years though, a trend has developed where increasing personal costs are being offset by materials and services reductions with a mean reduction of (5) %. This will need to be controlled for in next several upcoming budget cycles, although careful consideration, planning, and reductions were budgeted for in FY 15/16 to offer maximum performance where required, while maintaining overall maintenance throughout the budget. This was done by looking at historically underutilized materials and services expenditures, and making prudent and appropriate reductions.

Capital Outlay – Excluding the established reporting differentiation of FY 11/12, Capital Outlay has been on the decline and this is predominantly due to the completion of the City's Water Master Plan in which a large amount of expenditure was dedicated over the last three fiscal years. The slight increase for FY 15/16 shows new activity planned by the City that controls for minor disruption to the overall requirements of the City. Given historical performance in this object classification, and as long as current budget practices are followed, this category will have little impact on the overall performance of the budget. The City will have needs for infrastructure development though over the upcoming 2- 5 years, and grant, loan, and bonded debt programs are being investigated and considered for project development.

Total Requirements – Over the total reporting period of five years we see a mean of 2 % increase in total spending within the budget. This is commensurate with the 2 % Consumer Price Index increase per year which is the standard used. Unlike the object classifications categories, the Total Requirements category for 11/12 can be depended upon. But when considered against the 0% and .66% increases in revenue respectively within the Historical Resources report, under Total Resources, it is clear that requirements are outperforming revenues by a small margin. While this is being controlled for by conservative budgeting techniques, it should be monitored and addressed in the next several budget cycles.



Five Year Period of Measurement

Historical Requirements 2011/2012 - 2015/2016									
	FY 11/12	% of change	FY 12/13	% of change	FY 13/14	% of change	FY 14/15	% of change	FY 15/16
Personal Services	\$ 139,749.00	17%	\$ 163,803.00	10%	\$ 180,130.00	4%	\$ 186,988.00	13.50%	\$ 212,234.00
Materials and Services	\$ 121,261.00	76%	\$ 213,807.00	-4%	\$ 205,295.00	-1%	\$ 203,974.00	-10%	\$ 182,921.00
Capital Outlay	\$ 31,002.00	565%	\$ 206,280.00	-16%	\$ 173,500.00	-23%	\$ 133,500.00	4%	\$ 138,500.00
Total Requirements	\$ 987,385.00	6%	\$ 1,047,584.00	2%	\$ 1,071,682.00	0%	\$ 1,070,470.00	0%	\$ 1,069,469.00

2015/16 BUDGET
GENERAL FUND – RESOURCES (page 1)

- 1 - Available 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
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on monthly performance average for the current year.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account, and based on monthly performance average to date.
- 6 - State liquor tax: For FY 14/15, the City has received 10 monthly payments, the average of which has been taken and calculated out for the annual period.
- 7 - City business licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 15/16 (51).
- 8 - Miscellaneous: All operating funds have a 'Miscellaneous' resource line item; the estimate is based on performance to date which is within reason for FY 15/16 estimates.
- 9 - City zoning review/plan/dev. permit fees: Estimate based on previous several years' experience, and adjusted for possible downturn.
- 10 - State cigarette tax: Estimate based on 11 month average to date and calculated for the full 12 month period remaining in FY 14/15.
- 11 - Police fines: Estimate based on past years' experience, which meets upcoming year requirements.
- 12 - Fines for City Ordinance Violations: Most violations are mitigated before a citation is actually issued thus estimate reflects historical trend.
- 13 - Transient lodging tax: Based on 14/15 total anticipated receipts of \$33,100 representing 9% of total gross sales after 2% increase in FY14/15. This line item represents the 7% allowed to be recovered for general appropriation, plus 30% of the 2 % increase of 9% overall taxation for transient lodging.
14. Transient lodging tourism: Based on the 2% increase of transient lodging tax in FY 14/15, this amount represents the 70% of that increase that must be allocated for tourism related expenses of the City.
- 15 - County land sales: Wheeler has not traditionally received any revenue in this category thus the forecast is set at historical receipts.
- 16 - DLCDD grants: a \$2,700 Coastal Management grant from Dept. Land Conservation and Development. This is a matching grant that we have used consistently to pay half the base cost of the Planner. \$1,000 is also included in the event that we receive a technical assistance grant.
- 17 - Administration fee from Water Fund: The General Fund pays for all administrative work for the Water Department, i.e. water billing, processing water payments, completing forms, payroll, etc. This entails significant staff time from both the Office Assistant and the City Manager. See the Water Fund Expenditures for a description of this fee. This fee was raised by 2% for FY 15/16 to compete with inflation and rising personal services expenses.
- 18 - Administration fee from Storm Water Drainage Fund: The General Fund pays for the administration of the Storm Water Department. This entails staff time from both the Office Assistant and the City Manager. This fee was raised by 2% for FY 15/16 to compete with inflation and rising personal services expenses.
- 19 - Administration fee from Street Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Assistant and the City Manager. This fee was raised by 2% for FY 15/16 to compete with inflation and rising personal services expenses.
20. Administration fee from Water Capital Improvement Fund: The General Fund pays for the administration of any Water Capital Improvements. This line item was added for FY 15/16 as it is anticipated that 25% of the City Managers time will be spent working on capital improvement projects with the completion of the Water Master Plan update.
- 21 - Administration fee from Park Fund: The General Fund pays for the administration of the Park Department. This entails staff time from both the Office Assistant and the City Manager. This fee was not adjusted for inflation and rising personal services costs as the Park Fund has limited resources.
- 22 – State Shared Revenue Funds: Designed for one-time expenses, and estimated at 14/15 levels which is 17% below actual 14/15 receipts.
- 28 - Taxes estimated to be received: These are property taxes from the City permanent rate levy. We anticipate an increase of \$2,700 this year. The City's permanent rate is \$2.2213 per \$1,000 of assessed value. The estimate is based on previous years' revenue actually received. As recent estimates over the

last several fiscal years have been substantially below actual revenues received, this year's revenue estimate is based on a 3% increase that is line with Tillamook County's mean estimates for property County wide over the last four fiscal years, holding at 2.9%.

LB-20				RESOURCES			
				GENERAL FUND	CITY OF WHEELER		
Historical Data				Budget for Next Year 2015/2016			
Actual		Adopted Budget					
Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
Year 12/13	Year 13/14	14/15		Budget Officer	Budget Comm.	City Council	
				RESOURCE DESCRIPTION			
1	34,491	27,012	19,076	Available cash on hand	6,012	6,012	6,012
2	3,250	3,400	3,515	Prev. levied taxes est. to be received	3,450	3,450	3,450
3	1,000	1,000	2,597	Interest	580	580	580
4							
5				Other Resources			
6	5,425	5,425	5,900	State liquor tax	5,935	5,935	5,935
7	2,000	2,000	1,500	City business licenses (1/2 Fees)	1,772	1,772	1,772
8	500	500	500	Miscellaneous	500	500	500
9	5,000	2,800	975	City zoning review/planning/develop fees	1,150	1,150	1,150
10	573	573	523	State cigarette tax	500	500	500
11	5,000	8,500	9,500	Police Fines	11,800	11,800	11,800
12	500	500	0	Fines City Ordinance Violations	0	0	0
13	25,000	26,000	24,722	Transient lodging tax	27,949	27,949	27,949
14				Transient lodging tax tourism	5,151	5,151	5,151
15	10	10	0	County land sales	0	0	0
16	4,000	3,700	3,700	DLCD grants	3,700	3,700	3,700
17	52,000	52,000	52,000	Admin. fee from Water Fund	54,600	54,600	54,600
18	3,600	3,600	3,600	Admin. fee from Stormwater Fund	3,744	3,744	3,744
19	1,000	1,000	1,000	Admin. fee from Street Fund	1,040	1,040	1,040
20	500	500	500	Admin. fee from Park Fund	500	500	500
21				Admin. fee from Water C. Improvement	13,960	13,960	13,960
22	0	4,000	4,000	State Shared Revenue Funds	4,000	4,000	4,000
23							
24							
25							
26							
27	143,849	142,520	133,608	Total resources, except taxes to be levied	146,343	146,343	146,343
28	////////	88,000	89,600	Taxes estimated to be received	92,300	92,300	92,300
29	86,500	////////	////////	Taxes collected in year levied	////////	////////	////////
	230,349	230,520	223,208	TOTAL RESOURCES	238,643	238,643	238,643

2015/16 BUDGET
GENERAL FUND – REQUIREMENTS (page 2)

PERSONAL SERVICES:

- 2 - City Manager/Recorder: Pay for the City Manager, including a 2.0% cost of living increase July 1 (based on the 2014 consumer price index) and a potential 5% step effective increase January 1. The City Manager did not take a step increase in FY 14/15.
- 3 - Office Manager: Pay for the Office Assistant, including a 2.0% cost of living increase July 1 (based on the 2014 consumer price index). As the Office Manager has reached the terminus of step increases, the budgeted annual compensation does not include this adjustment. Please see the attached addendum for forecasted total compensation costs if a new step were to be budgeted for.
- 4,5,6,7,8,9 - Payroll expenses: Payroll costs and employee benefits for the City Manager and the Office Manager. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance (total of 6.76% increase of FY 15/16), AD&D insurance, and PERS retirement for the Office Manager and City Manager.
- Health cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 7.8% for the second half of the FY.
 - Dental cost will be remaining flat for the FY. These costs increased in FY 15 by 5% over the rate in 2014.
 - Vision cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 6.33% for the second half of the FY.
 - Medicare cost is based off an estimate of 1.45% of gross pay for Office Manager and City Manager.
 - Social Security cost is calculated at 6.2% of total wage level for Office Manager and City Manager.
 - State Unemployment Insurance is a marginal item and budgeted accordingly under “Unemployment”.
 - Misc. Payroll Expenses and Workers Compensation will be increasing 3% from \$2,585 in 14/15 to \$2,663 in 15/16. This line item also includes \$240 in costs for unemployment and WC, resulting in a line item expenditure of \$2,905. This was over budgeted in FY 14/15.
 - Employee Retirement: This line item will be adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16.

MATERIALS AND SERVICES:

See next page

CAPITAL OUTLAY:

No capital outlay expenditures are budgeted for this year.

TRANSFERRED TO OTHER FUNDS:

- 20 - Transfer to Buildings Reserve Fund: This transfer is temporarily suspended in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 21 - Transfer to Park Fund: This transfer is needed for the operation of the Park Fund, as it does not have a significant revenue source of its own.
- 22 - Transfer to Street Fund: This transfer is temporarily suspended in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund. The Street Fund currently has a healthy cash balance.
- 23 - Transfer to Public Works Equip Reserve Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 24 - Transfer to Water Debt Service Fund: This transfer is necessary to cover the amount of the water bond tax levy not actually collected.

26 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. While we strive to have at least a 10% contingency in all operating funds, this has been reduced for 15/16 due to unanticipated costs in 13/14 and 14/15.

	LB-30			REQUIREMENTS SUMMARY			
				GENERAL FUND		CITY OF WHEELER	
	Historical Data				Budget for Next Year 2015/2016		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
1				PERSONAL SERVICES			
2	46,128	49,404	50,868	City Manager/Recorder	55,842	55,842	55,842
3	36,218	38,784	41,538	Office Manager	44,491	44,491	44,491
4	300	3,300	3,330	Misc. Payroll Expenses (WC)	2,905	2,905	2,905
5	3,445	5,200	5,550	Employee Retirement	12,502	12,502	12,502
6	13,710	14,500	14,308	Insurance	15,276	15,276	15,276
7	1,194	1,350	1,350	Medicare	1,455	1,455	1,455
8	5,105	5,500	5,729	Social Security	6,221	6,221	6,221
9	115	115	15	Unemployment	15	15	15
10	23,870	29,965	30,282	Payroll Expenses Total	38,374	38,374	38,374
11	106,216	118,153	122,688	TOTAL PERSONAL SERVICES	138,707	138,707	138,707
12	////////	////////	////////	MATERIALS AND SERVICES	////////	////////	////////
13				SEE ATTACHED DETAIL			
14							
15	70,319	64,335	65,694	TOTAL MATERIALS & SERVICES	67,654	67,654	67,654
16	0	0	0	CAPITAL OUTLAY	0	0	0
17							
18	0	0	0	TOTAL CAPITAL OUTLAY			
19				TRANSFERRED TO OTHER FUNDS			
20	5,000	0	0	Transfer to Buildings Reserve Fund	0	0	0
21	19,000	19,000	19,000	Transfer to Park Fund	17,000	17,000	17,000
22	7,000	3,000	3,000	Transfer to Street Fund	0	0	0
23	3,000	0	0	Transfer to PW Equip Reserve Fd	0	0	0
24	4,000	3,000	3,000	Transfer to Water Debt Srv Fund	3,000	3,000	3,000
25	38,000	25,000	25,000	TOTAL TRANSFERS	20,000	20,000	20,000
26	0	23,032	9,826	OPERATING CONTINGENCY	12,282	12,282	12,282
27	15,814	////////	////////	Ending balance (prior years)			
28	////////	0	0	Unappropriated ending fund balance	0	0	0
	230,349	230,520	223,208	TOTAL REQUIREMENTS	238,643	238,643	238,643

2015/16 BUDGET
GENERAL FUND REQUIREMENTS - MATERIALS AND SERVICES (page 3)

- 2 - Legal: Attorney fees or other legal expenses. This is based off of past performance, but has been reduced to put more funding back into contingency where it can be accessed for legal fees if necessary.
- 3 - Audit: Total fees for audit in FY 15/16 are reflected.
- 4 - Police contract: Accepted by Council in 2011-12. This expense will increase by \$1,000 in FY 15/16.
- 5 - Publishing, budget: Legal and other ads in *The Headlight Herald*, including the required budget notices, and ads in *The North Coast Citizen*.
- 6 - Insurance, bond: The estimated cost is to rise 20% per City insurance broker. A small amount of contingency has been built in to the line item at 1.5%.
- 7- City Hall util/maint: Electricity, rest room supplies, light bulbs, and minor maintenance at City Hall. This has been reduced based on FY 14/15 performance with a 25% contingency built in.
- 8 - Office supplies, phone, paper, copier lease and supplies, general office materials. Phone includes fax and internet. This has been reduced to FY 12/13 and 13/14 expenditure levels based on past performance.
- 9 - City Council mtg. exp.: Includes meeting incidentals and reimbursement expenses for attending various meetings and training session where Councilors represent the City
- 10 - Membership dues: \$313 for the League of Oregon Cities (LOC), \$518 for the Tillamook County Economic Development Council, and \$250 for ColPac, \$50 for the Oregon Cooperative Procurement Program (ORCPP).
- 11 - Planner: Contract is not to exceed \$500 per month. The planner also charges for permit application expenses; these payments are reflected in line 18.
- 12 - Planning Commission exp.: For 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.
- 13 – Building / Land Use permit fee exp.: Pass-thru of Planner review charges for permits. This will remain as forecasted in previous FY as current reporting is at 74% of budget.
- 14 - Staff meetings/classes: For City Manager and Office Assistant to attend meetings and training sessions related to general City business.
- 15 - Minor equipment: All operating funds have a line item for minor equipment. Lowering from FY 14/15 as this line item was not utilized.
- 16 - CIS risk mgmt grant: CIS has temporarily suspended this grant program
- 17 - Support for special projects: Special projects include Centennial-related projects, the annual Clean-up Day, and any others. This has been reduced to meet the minimum needs in FY 15/16: Clean-up Day \$550, \$100 residual contingency.
- 18 - Emergency preparedness: Money for materials to improve citizens' emergency preparedness. Based on 15/16 cost estimates, \$413 will be realized in telecommunications and \$550 to the Emergency Volunteer Corps. Estimating just slightly over 14/15 requirements.
- 19 – Annual fee for security system based on estimate from contractor.
- 20 - Website: Annual hosting and maintenance fees which will be kept with a small contingency for FY 15/16, performing at 68% of annual appropriation.
- 21 - Port of Till Bay RR lease fee: The City has a lease agreement with the POTB for use and maintenance of the diagonal parking area downtown and the depot and restrooms. This is increased 3% for FY 15/16 based on past performance.
- 22 - Financial software maintenance monthly fee based off of a .75% variance over the last four fiscal years.
- 23 - Ethics Commission annual fee: This fee is based on our audit fee to the State. This estimate is based off of the most recent information from the State.
- 24 – Misc. Expense: Any General Fund materials expenses other than those listed explicitly in the fund, including expenditure of donations
- 25 – Bank Fees: Fees charged to maintain the City's bank accounts, estimated to be less than 1% below expenditure by vendor.
- 26 – Remote computer backup: Off-site backup of all City hard drives. This is set at \$120 monthly and then split between the General Fund and Water Fund.
- 27 – Computer system server: City Manager determined that this expense is not necessary
- 28 – Postage meter and supplies: Lease fees for postage meter, and funds for postage. Estimated to be at \$724 based on vendor rates for the year with small contingency.

29. Transient Lodging Tourism: For the expenditure of TLT tax intended for tourism related activities and projects.

	LB-31				DETAILED REQUIREMENTS			
					GENERAL FUND - MATERIALS & SERVICES			CITY OF WHEELER
	Historical Data					Budget for Next Year 2015/2016		
	Actual		Adopted Budget					
	Second Preceding	First Preceding	This Year			Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15		REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
1					MATERIALS AND SERVICES			
2	3,500	7,000	7,000	Legal	3,500	3,500	3,500	
3	9,500	9,500	9,700	Audit	9,700	9,700	9,700	
4	9,900	10,600	10,800	Police contract	11,800	11,800	11,800	
5	1,200	600	494	Publishing, budget	494	494	494	
6	6,196	5,100	7,030	Insurance, bond	8,545	8,545	8,545	
7	5,000	5,000	4,000	City Hall util/maint	3,250	3,250	3,250	
8	7,000	7,000	8,150	Office supplies, phones	7,000	7,000	7,000	
9	1,300	500	500	City Council mtg. exps.	500	500	500	
10	6,150	1,300	1,150	Membership dues	1,131	1,131	1,131	
11	6,000	6,000	6,000	Planner (DLCD grant plus match)	6,000	6,000	6,000	
12	250	500	500	Planning Commission exp.	500	500	500	
13	2,000	2,000	2,000	Building / Land Use permit fee exp.	2,000	2,000	2,000	
14	500	1,000	1,000	Staff mtgs./classes	1,500	1,500	1,500	
15	750	750	490	Minor equipment	400	400	400	
16	500	0	0	CIS risk mgmt grant	0	0	0	
17	1,000	1,000	1,000	Support for special projects	650	650	650	
18	2,500	1,500	950	Emergency preparedness	965	965	965	
19	300	300	300	Security System Monitoring	300	300	300	
20	704	500	300	Website	300	300	300	
21	509	525	560	Port of Till Bay RR lease fee	577	577	577	
22	1,000	1,000	1,200	Financial Software Updates & Support	1,131	1,131	1,131	
23	400	400	350	Ethics Commission annual fee	260	260	260	
24	750	500	500	Misc. Expense	400	400	400	
25	150	150	150	Bank Fees	140	140	140	
26	770	770	730	Remote computer backup	720	720	720	
27	1,650	0	0	Computer system server (50%)	0	0	0	
28	840	840	840	Postage Meter and Supplies (50%)	740	740	740	
29				Transient lodging tax tourism	5,151	5,151	5,151	
30								
	70,319	64,335	65,694	TOTAL MATERIALS & SERVICES	67,654	67,654	67,654	

2015/16 BUDGET

WATER DEBT SERVICE FUND – RESOURCES (page 4)

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%; 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 1/6. This is a very healthy level so the transfer from the General Fund has been maintained from 13/14 levels for fiscal consistency.

- 1 - Beginning cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 5 - Transfer from General Fund: Because this fund has grown a healthy reserve, increasing each year, this transfer has been maintained from 13/14 levels for fiscal consistency. The reserve should hold steady now at 1/6 of the annual payment.
- 7 - 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%) for taxes that will not be collected this year. Some of that 9% is the 3% discount tax payers 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).

WATER DEBT SERVICE FUND – REQUIREMENTS

- 17 - 4/28/04, Loan #3, 4/28/15: Principal payment amount for the \$505,400 bond
- 18 - 4/28/04, Loan #5, 4/28/15: Principal payment amount for the \$442,000 bond
- 19 - 4/28/04, Loan #7, 4/28/15: Principal payment amount for the \$208,900 bond
- 24 - 4/28/04, Loan #3, 4/28/15: Interest payment amount for the \$505,400 bond
- 25 - 4/28/04, Loan #5, 4/28/15: Interest payment amount for the \$442,000 bond
- 26 - 4/28/04, Loan #7, 4/28/15: Interest payment amount for the \$208,900 bond
- 32 - Total unappropriated ending fund balance: The reserve referred to above.

LB-35				BONDED DEBT		Bond Debt Payments are for:		
				RESOURCES AND REQUIREMENTS		General Obligation Bonds		
				WATER DEBT SERVICE FUND		CITY OF WHEELER		
Historical Data						Budget for Next Year 2015/2016		
Actual		Adopted Budget		DESCRIPTION OF		15/16		
Second Preceding	First Preceding	This Year		RESOURCES AND REQUIREMENTS		Proposed by	Approved by	Adopted by
Year 12/13	Year 13/14	14/15				Budget Officer	Budget Comm.	City Council
				RESOURCES				
1	5,462	10,104	9,376	Beginning Cash on Hand		11,681	11,681	11,681
2	2,500	2,500	2,500	Prev. levied taxes est. to be received		2,250	2,250	2,250
3	100	100	100	Interest		150	150	150
4	100	0	0	Misc		0	0	0
5	4,000	3,000	3,000	Transfer from General Fund		3,000	3,000	3,000
6	12,162	15,704	14,976	Total Resources, Except Taxes to be Levied		17,081	17,081	17,081
7	////////	56,200	56,200	Taxes Estimated to be Received		56,200	56,200	56,200
8	56,200	////////	////////	Taxes Collected in Year Levied				
9	68,362	71,904	71,176	TOTAL RESOURCES		73,281	73,281	73,281
10								
11					REQUIREMENTS			
12								
13					DEBT SERVICE			
15					<u>Bond Principal Payments</u>			
16					Issue Date	Budgeted Payment Date		
17	8,670	9,049	9,445	4/28/04, Loan #3	4/28/16	9,858	9,858	9,858
18	7,561	7,892	8,238	4/28/04, Loan #5	4/28/16	8,598	8,598	8,598
19	3,577	3,733	3,897	4/28/04, Loan #7	4/28/16	4,067	4,067	4,067
20	19,808	20,674	21,580	Total Principal		22,523	22,523	22,523
21								
22					<u>Bond Interest Payments</u>			
23					Issue Date	Budgeted Payment Date		
24	18,309	17,930	17,534	4/28/04, Loan #3	4/28/16	17,121	17,121	17,121
25	16,032	15,702	15,356	4/28/04, Loan #5	4/28/16	14,996	14,996	14,996
26	7,575	7,419	7,255	4/28/04, Loan #7	4/28/16	7,085	7,085	7,085
27	41,916	41,051	40,145	Total Interest		39,202	39,202	39,202
28								
29	61,724	61,725	61,725	TOTAL DEBT SERVICE		61,725	61,725	61,725
30								
31	6,638	////////	////////	Ending balance (prior years)		////////	////////	////////
32	////////	10,179	9,451	Total Unapprop. Ending Fund Balance		11,556	11,556	11,556
33	68,362	71,904	71,176	TOTAL REQUIREMENTS		73,281	73,281	73,281

2015/16 BUDGET

STREET L.I.D. – RESOURCES (page 5)

- 1 - Cash on hand: Amount left over from current fiscal year to start the new fiscal year. Of the original 19 properties in the Local Improvement District (L.I.D.) eleven have paid their assessments in full, four are current, and four are in arrears. Those full payments are the reason the carry forward is so high.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Member assessments: The annual assessments due this fiscal year from eight members of the LID who still have balances outstanding.

STREET L.I.D. – REQUIREMENTS

- 13 - Annual loan payment: Annual payment, due December 1, 2015; the interest rate is 5.46%. As of July 1, 2015 the outstanding principal balance on the loan is \$57,589. The original amount of the loan was \$98,438. The final payment is due in 2026.
- 23 - Unappropriated ending fund balance: Estimated amount left in the fund after the annual payment is made.

	LB-10			SPECIAL FUND			
				RESOURCES AND REQUIREMENTS			
				STREET L.I.D. FUND		CITY OF WHEELER	
	Historical Data				Budget for Next Year 2015/2016		
	Actual		Adopted Budget	DESCRIPTION OF			
	Second Preceding	First Preceding	This Year	RESOURCES AND REQUIREMENTS	Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15		Budget Officer	Budget Comm.	City Council
				RESOURCES			
1	30,337	27,456	25,236	Cash on hand	25,564	25,564	25,564
2	200	200	200	Interest	125	125	125
3	4,000	4,000	2,570	Member assessments	1,997	1,997	1,997
4							
5							
6							
7							
8	34,537	31,656	28,006	TOTAL RESOURCES	27,686	27,686	27,686
9							
10				REQUIREMENTS			
11							
12				DEBT SERVICE			
13	7,457	7,457	7,457	Annual loan payment	7,457	7,457	7,457
14	7,457	7,457	7,457	TOTAL DEBT SERVICE	7,457	7,457	7,457
15							
16							
17							
18							
19							
20							
21							
22	27,080	////////	////////	Ending balance (prior years)	////////	////////	////////
23	////////	24,199	20,549	UNAPPROPRIATED ENDING FUND BALANCE	20,229	20,229	20,229
24	34,537	31,656	28,006	TOTAL REQUIREMENTS	27,686	27,686	27,686
25							Page 5
26							

2015/16 BUDGET

STORM WATER DRAINAGE FUND – RESOURCES (page 6)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 5 - Monthly utility fees: As of budget creation, the City has received 94.17% of target revenue for 14/15 with 6.0% of the year remaining. This estimate was made in the 14/15 budget cycle with a target of revenue at 94% for FY 14/15; holding that 85.8% of revenue had been received for the year with 8.3% of the year remaining. Thus conservative estimates for F/Y15/16 suggest keeping this resource at 94.17% based on prior year's performance.
- 6 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 7 - Storm water review fee: Anticipated two new homes.
- 8 - 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 storm water 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. For FY 14/15, this line item has exceeded the budgeted amount by 3.2% with an estimated 9.0% in receivables due at year end. Thus this line item is being increased by 9.1% for FY 15/16 with a small 3% contingency built in. As there will be no change as to franchise fee contributions, it is felt that this year's estimate is more reflective of actual receivables which build in some flexibility to the fund.

LB-20			RESOURCES					
			STORM WATER DRAINAGE FUND			CITY OF WHEELER		
Historical Data			Budget for Next Year 2015/2016					
Actual		Adopted Budget						
Second Preceding	First Preceding	This Year			Proposed by	Approved by	Adopted by	
Year 12/13	Year 13/14	14/15			Budget Officer	Budget Comm.	City Council	
RESOURCE DESCRIPTION								
1	16,819	17,888	29,497		Available cash on hand	26,687	26,687	26,687
2	50	50	50		Interest	100	100	100
3								
4					Other Resources			
5	15,200	15,500	14,585		Monthly utility fees	14,600	14,600	14,600
6	125	125	0		Miscellaneous	0	0	0
7	150	150	150		Stormwater review fee (2 x \$75)	150	150	150
8	9,900	9,900	11,140		Franchise fees (1/2)	12,250	12,250	12,250
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
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21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	42,244	43,613	55,422		TOTAL RESOURCES	53,787	53,787	53,787

2015/16 BUDGET

STORM WATER DRAINAGE FUND – REQUIREMENTS (page 7)

PERSONAL SERVICES:

- 1 - Public Works Tech: 25% of the pay for the Public Works Tech's time, including a 2.0% cost of living increase July 1 (based on the 2014 consumer price index) As the Public Works Tech. has reached the terminus of step increases, the budgeted annual compensation does not include this adjustment. Please see the attached addendum for forecasted total compensation costs if a new step were to be budgeted for. The rest of this salary is in the Street, Water, and Park funds.).
- 2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement
- Health cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 7.8% for the second half of the FY.
 - Dental cost will be remaining flat for the FY. These costs increased in FY 15 by 5% over the rate in 2014.
 - Vision cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 6.33% for the second half of the FY.
 - Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
 - Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
 - State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
 - Misc. Payroll Expenses and Workers Compensation will be increasing 3% from \$1,292 in 14/15 to \$1,332 in 15/16. This line item also includes \$120 in costs for unemployment and WC, resulting in a line item expenditure of \$1,452, which at 25% in this fund is \$363. This was over budgeted in FY 14/15.
 - Employee Retirement: This line item will be adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16.

MATERIALS AND SERVICES:

- 12 - Regular oper/maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is being reduced based on past utilization.
- 13- Admin fee to General Fund: The General Fund pays for the administration of the Storm Water Department. This entails staff time from both the Office Assistant and the City Manager. This is being increased by 2% to match inflation.
- 14 - Contract maintenance/services: For work the City has to contract out to have done, for equipment rental, or for temporary labor. This is being retained based on past performance.
- 15 - Engineering services: For any City Engineer fees. This is being retained for flexibility within the fund.
- 16 - Minor equipment: All operating funds have a line item for minor equipment. This is being retained for flexibility within the fund.
- 17 - Temp Utility Worker: For summer help maintaining storm drains. Estimated \$17.50 per hour total cost during the period between May and October. Additional cost in the Street Fund, Water Fund, and Park Fund.

CAPITAL OUTLAY:

- 21 - Misc capital projects: This line item will be used for any small projects that become necessary, outside those in the Master Plan.
- 22 – Master Plan Projects: These are proposed to be moved to the Storm Water Capital Improvement Fund.

TRANSFERRED TO OTHER FUNDS:

- 27 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund.
- 28 - Transfer to Storm Water Cap Imp Fund: \$6,000 is transferred this year, to maintain a healthy contingency and for Storm Water Master Plan projects.
- 29 - Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund.
- 32 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds, and maintain higher amounts when possible in key operating funds.

LB-30			REQUIREMENTS SUMMARY				
			STORM WATER DRAINAGE FUND			CITY OF WHEELER	
Historical Data			Budget for Next Year 2015/20106				
Actual		Adopted Budget					
Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
Year 12/13	Year 13/14	14/15		Budget Officer	Budget Comm.	City Council	
REQUIREMENT DESCRIPTION							
PERSONAL SERVICES							
1	10,689	11,673	12,198	Public Works Tech (25%)	13,390	13,390	13,390
2	375	375	403	Payroll Expenses Misc (WC)	363	363	363
3	621	690	732	Employee Retirement	1,669	1,669	1,669
4	1,714	1,825	1,805	Insurance	1,925	1,925	1,925
5	155	185	177	Medicare	195	195	195
6	663	750	756	Social Security	830	830	830
7	15	20	5	Unemployment	5	5	5
8	3,543	3,845	3,878	Payroll Expenses Total	4,987	4,987	4,987
9	14,232	15,518	16,076	TOTAL PERSONAL SERVICES	18,377	18,377	18,377
10							
11				MATERIALS AND SERVICES			
12	2,000	2,000	1,500	Regular oper/maint	1,400	1,400	1,400
13	3,600	3,600	3,600	Admin fee to General Fund	3,744	3,744	3,744
14	1,500	500	500	Contract maintenance/services	500	500	500
15	1,000	500	500	Engineering services	500	500	500
16	885	885	500	Minor equipment	500	500	500
17	1,500	1,500	1,500	Temp Utility Worker	1,500	1,500	1,500
18	10,485	8,985	8,100	TOTAL MATERIALS & SERVICES	8,144	8,144	8,144
19							
20				CAPITAL OUTLAY			
21	5,000	2,500	2,500	Misc capital projects	2,500	2,500	2,500
22	3,530	0	0	Master Plan projects	0	0	0
23							
24	8,530	2,500	2,500	TOTAL CAPITAL OUTLAY	2,500	2,500	2,500
25							
26				TRANSFERRED TO OTHER FUNDS			
27	1,000	1,000	1,000	Transfer to PW Equip Reserve Fd	1,000	1,000	1,000
28	5,000	6,000	6,000	Transfer to Strm Water Cap Imp Fd	6,000	6,000	6,000
29	1,000	1,000	1,000	Transfer to Buildings Reserve Fund	1,000	1,000	1,000
30	7,000	8,000	8,000	TOTAL TRANSFERS	8,000	8,000	8,000
31							
32	1,997	8,610	20,746	OPERATING CONTINGENCY	16,766	16,766	16,766
33							
34	0	////////	////////	Ending balance (prior years)	////////	////////	////////
35	////////	0	0	Unappropriated ending fund balance	0	0	0
36	42,244	43,613	55,422	TOTAL REQUIREMENTS	53,787	53,787	53,787
37							Page 7
38							

2015/16 BUDGET

STORM WATER CAPITAL IMPROVEMENTS FUND – RESOURCES (page 8)

- 1 - Cash on hand: Amount left over from the current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transferred IN from Strm Wtr Drnage Fd: This transfer covers Master Plan project expenditures and helps maintain contingency.
- 4 - SDCs (2 x \$1,213): System Development Charges (SDCs) for an estimated two new homes this year.
- 5 - Miscellaneous: Most funds have a Miscellaneous resource line item.

STORM WATER CAPITAL IMPROVEMENTS FUND – REQUIREMENTS

CAPTAL OUTLAY:

- 15 – Master Plan Projects: Funding for projects identified in the Storm Water Master Plan. Funding for master plan projects formerly expended in the Storm Water Drainage Fund has been moved here. There are no projected plans for FY 15/16.

- 23 - OPERATING CONTINGENCY: Funds for unanticipated expenditures

	LB-10			SPECIAL FUND					
				RESOURCES AND EXPENDITURES					
				STORM WATER CAPITAL IMPROVEMENTS FUND			CITY OF WHEELER		
	Historical Data					Budget for Next Year 2015/2016			
	Actual		Adopted Budget	DESCRIPTION OF					
	Second Preceding	First Preceding	This Year	RESOURCES AND REQUIREMENTS			Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15				Budget Officer	Budget Comm.	City Council
				RESOURCES					
1	1,151	1,976	2,721	Cash on hand		8,317	8,317	8,317	
2	15	20	20	Interest		40	40	40	
3	5,000	6,000	6,000	Transferred IN from Strm Wtr Drnage Fd		6,000	6,000	6,000	
4	2,426	2,426	2,426	SDCs (2 x 1,213)		2,426	2,426	2,426	
5	10	10	10	Miscellaneous		10	10	10	
6									
7									
8									
9									
10	8,602	10,432	11,177	TOTAL RESOURCES		16,793	16,793	16,793	
11									
12				REQUIREMENTS					
13									
14				CAPITAL OUTLAY					
15	5,000	6,000	6,000	Master Plan Projects		0	0	0	
16	5,000	6,000	6,000	TOTAL CAPITAL OUTLAY		0	0	0	
17									
18									
19									
20									
21									
22									
23	3,602	4,432	5,177	OPERATING CONTINGENCY		16,793	16,793	16,793	
24									
25	3,602	////////	////////	Ending balance (prior years)		////////	////////	////////	
26	////////	0	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	
27	8,602	6,000	11,177	TOTAL REQUIREMENTS		16,793	16,793	16,793	
28									
29									
30									

2015/16 BUDGET

STREET FUND – RESOURCES (page 9)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 4 - Transfer from General Fund: This transfer has been reduced in this budget in order to retain additional operating funds in the General Fund. The Street Fund has a healthy cash balance.
- 7 - State gasoline tax: Average of FY 14/15, 11 months prior calculated out to annual period for FY 14/15. This elicited a final year receipt of \$23,587.44, rounded down for functionality.
- 8 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 9 - Driveway & Right-of-way fees: This line item has been reduced to a zero appropriation as all land use fees are appropriated in other funds. This line item will fall off in FY 17/18 and is kept currently for historical reporting purposes.
- 10 - Franchise fees (1/2): Half of the franchise fees; **see page 6 for** details.
- 11 - City business licenses: 44% of the fees expected to be received this year is on this line item, the rest is in the General Fund; see page 1 for details.
- 12 – ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$50,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.
13. State Revenue Sharing: This line item has been moved to the General Fund and is maintained for historical reporting until it falls off.

2015/16 BUDGET

PERSONAL SERVICES:

- 1 - Public Works Tech: 25% of the pay for the Public Works Tech's time, including a 2.0% cost of living increase July 1 (based on the 2014 consumer price index) As the Public Works Tech. has reached the terminus of step increases, the budgeted annual compensation does not include this adjustment. Please see the attached addendum for forecasted total compensation costs if a new step were to be budgeted for. The rest of this salary is in the Street, Water, and Park funds.).
- 2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement
- Health cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 7.8% for the second half of the FY.
 - Dental cost will be remaining flat for the FY. These costs increased in FY 15 by 5% over the rate in 2014.
 - Vision cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 6.33% for the second half of the FY.
 - Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
 - Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
 - State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
 - Misc. Payroll Expenses and Workers Compensation will be increasing 3% from \$1,292 in 14/15 to \$1,332 in 15/16. This line item also includes \$120 in costs for unemployment and WC, resulting in a line item expenditure of \$1,452, which at 25% in this fund is \$363. This was over budgeted in FY 14/15.
 - Employee Retirement: This line item will be adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16.

MATERIALS AND SERVICES:

See next page

CAPITAL OUTLAY:

- 18 - ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$50,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.
- 19- Goins project: This line item has had its funding exhausted. The line item will remain in the budget for historical purposes until it falls off for reporting.
- 20 – Misc. Capital Projects: Any street repair projects other than SCA projects. This is kept at FY 14/15 amounts due to upcoming projects.
- 21 – This is maintained for historical reporting, it will fall off after FY 15/16.

TRANSFERRED TO OTHER FUNDS:

- 25 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund, but has been reduced in FY 15/16 to maintain operating contingency.

26 - Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund, but has been reduced in FY 15/16 to maintain operating contingency.

27. Transfer to Park Fund: This is a new line item that is an annual transfer to facilitate Park area – City roadway interface maintenance.

28 - OECDD loan A06019 payment: The seven year loan for \$20,000 for tech study for Hemlock Street in which payment was concluded in FY 14/15.

36 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds.

	LB-30			REQUIREMENTS SUMMARY			
				STREET FUND			CITY OF WHEELER
	Historical Data				Budget for Next Year 2015/2016		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
				PERSONAL SERVICES			
1	10,689	11,673	12,198	Public Works Tech (25%)	13,390	13,390	13,390
2	600	375	403	Payroll Expenses Misc (WC)	363	363	363
3	621	690	732	Employee Retirement	1,668	1,668	1,668
4	1,714	1,825	1,805	Insurance	1,924	1,924	1,924
5	155	185	177	Medicare	195	195	195
6	663	750	756	Social Security	830	830	830
7	15	20	5	Unemployment	5	5	5
8	3,768	3,845	3,878	Payroll Expenses Total	4,985	4,985	4,985
9	14,457	15,518	16,076	TOTAL PERSONAL SERVICES	18,375	18,375	18,375
10							
11	////////	////////	////////	MATERIALS AND SERVICES	////////	////////	////////
12				SEE ATTACHED DETAIL			
13							
14	31,928	24,650	23,650	TOTAL MATERIALS & SERVICES	23,270	23,270	23,270
15							
16							
17				CAPITAL OUTLAY			
18	50,000	50,000	50,000	ODOT SCA paving grant	50,000	50,000	50,000
19	7,250	0	0	Goins project	0	0	0
20	25,000	10,000	20,000	Misc. capital projects	20,000	20,000	20,000
21	4,500	0	0	Construction of Emergency Access Road	0	0	0
22	86,750	60,000	70,000	TOTAL CAPITAL OUTLAY	70,000	70,000	70,000
23							
24				TRANSFERRED TO OTHER FUNDS/DEBT			
25	2,000	2,000	2,000	Transfer to PW Equip Reserve Fund	0	0	0
26	3,000	3,000	3,000	Transfer to Buildings Reserve Fund	0	0	0
27	0	0	5,000	Transfer to Park Fund	5,000	5,000	5,000
28	3,255	3,255	3,255	OECCD loan A06019 payment	0	0	0
29	8,255	8,255	13,255	TOTAL TRANSFERS / DEBT	5,000	5,000	5,000
30							
31							
32							
33							
34							
35							
36		51,339	49,310	OPERATING CONTINGENCY	41,566	41,566	41,566
37							
38	20,540	////////	////////	Ending balance (prior years)	////////	////////	////////
39	////////	0	0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
40	161,930	159,762	172,291	TOTAL REQUIREMENTS	158,211	158,211	158,211
41							Page 10
42							

2015/16 BUDGET

STREET FUND - MATERIALS AND SERVICES (page 11)

- 2 - Regular oper/maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses.
- 3 - Street lights: State gasoline tax income covers this expenditure. This was increased due to the addition of one streetlight for FY 15/16.
- 4 - Engineering: For any needed engineering on street projects.
- 5 - Contract maintenance/services: For work the City has to contract out to have done, or equipment rental, including temporary labor.
- 6 - Emergency maintenance: For repair of storm or other kind of damage.
- 7 - Minor equipment: All operating funds have a line item for minor equipment.
- 8 - Downtown maintenance: Replacement of light fixtures and minor maintenance items which are covered by the City business license fees.
- 9 - ODOT Agreement #20841: The line item will remain in the budget for historical purposes until it falls off for reporting.
- 10 - Street sign project: These funds are available for installation of signs or other traffic/parking management materials.
- 11 - Admin fee to General Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Assistant and the City Manager. This was increased by 2% for FY 15/16 to keep pace with inflation.
- 12 - Temp Utility Worker: For summer help maintaining streets. Estimated \$17.50 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Park Fund for additional cost.

	LB-31				DETAILED REQUIREMENTS			
								CITY OF WHEELER
					STREET FUND - MATERIALS & SERVICES			
	Historical Data					Budget for Next Year 20105/2016		
	Actual		Adopted Budget			Approved by	Adopted by	
	Second Preceding	First Preceding	This Year		Proposed by	Budget Comm.	City Council	
	Year 12/13	Year 13/14	14/15		Budget Officer			
					REQUIREMENTS DESCRIPTION			
					MATERIALS AND SERVICES			
1								
2	6,550	4,500	4,000	Regular oper/maint	3,500	3,500	3,500	
3	4,900	4,900	4,900	Street lights	4,980	4,980	4,980	
4	750	750	750	Engineering	750	750	750	
5	7,000	4,000	4,000	Contract maintenance/services	4,000	4,000	4,000	
6	1,000	1,000	1,000	Emergency maintenance	1,000	1,000	1,000	
7	750	1,000	1,000	Minor equipment	1,000	1,000	1,000	
8	1,000	1,000	500	Downtown maintenance	500	500	500	
9	978	0	0	ODOT Agreement #20841	0	0	0	
10	500	1,000	1,000	Street sign project	1,000	1,000	1,000	
11	1,000	1,000	1,000	Admin fee to General Fund	1,040	1,040	1,040	
12	7,500	5,500	5,500	Temp Utility Worker	5,500	5,500	5,500	
13								
14								
15								
16								
17								
18								
19								
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21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37	31,928	24,650	23,650	TOTAL MATERIALS & SERVICES	23,270	23,270	23,270	
38							Page 11	
39								

2015/16 BUDGET

WATER FUND – RESOURCES (page 12)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 7 - Water usage fees: Based on previous years' experience, usage fees are anticipated to be slightly higher of off 14/15 returns.
- 8 - Change of account fees: The City charges \$15 to change ownership of a water account on its records. Based on FY 14/15 performance the City anticipates no more than 8 account changes in FY 15/16.
- 9 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 10 - Connection fees: Estimated two new homes in the City.
- 11 - Permit & review fees: Fees to cover any City Engineer review of plans.

LB-20				RESOURCES			
				WATER FUND		CITY OF WHEELER	
	Historical Data				Budget for Next Year 2015/2016		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15	RESOURCE DESCRIPTION	Budget Officer	Budget Comm.	City Council
1	77,094	61,185	61,185	Available cash on hand	60,066	60,066	60,066
2	500	500	100	Interest	375	375	375
3							
4							
5							
6				Other Resources			
7	125,000	125,000	121,000	Water usage fees	123,000	123,000	123,000
8	150	150	150	Change of account fees	120	120	120
9	100	100	100	Miscellaneous	100	100	100
10	500	500	500	Connection fees (2 x 250)	500	500	500
11	450	450	450	Permit & review fees	450	450	450
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	203,794	187,885	183,485	TOTAL RESOURCES	184,611	184,611	184,611

2015/16 BUDGET

WATER FUND – EXPENDITURES (page 13)

PERSONAL SERVICES:

1 - Public Works Tech: 35% of the pay for the Public Works Tech's time, including a 2.0% cost of living increase July 1 (based on the 2014 consumer price index) As the Public Works Tech. has reached the terminus of step increases, the budgeted annual compensation does not include this adjustment. Please see the attached addendum for forecasted total compensation costs if a new step were to be budgeted for. The rest of this salary is in the Street, Water, and Park funds.).

2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement

- Health cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 7.8% for the second half of the FY.
- Dental cost will be remaining flat for the FY. These costs increased in FY 15 by 5% over the rate in 2014.
- Vision cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 6.33% for the second half of the FY.
- Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
- Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
- State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
- Misc. Payroll Expenses and Workers Compensation will be increasing 3% from \$1,292 in 14/15 to \$1,332 in 15/16. This line item also includes \$120 in costs for unemployment and WC, resulting in a line item expenditure of \$1,452, which at 35% in this fund is \$508. This was over budgeted in FY 14/15.
- Employee Retirement: This line item will be adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16.

MATERIALS AND SERVICES:

See next page.

CAPITAL OUTLAY:

18 - Misc capital projects: No capital projects planned for FY 15/16.

TRANSFERRED TO OTHER FUNDS:

22 - Transfer to Water Cap. Imp. Fund: As the Water Capital Improvement Fund is better funded for the long term progression of City solvency, this transfer has been reduced for FY 15/16.

- 23 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund.
- 24 - Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund. It has been reduced to 50% of its normal transfer amount as contingency maintenance in the Water Fund is a higher priority for FY 15/16.
25. Transfer to Park Fund: This is a new line item created to facilitate any water related requirements for City Park areas.
- 33 - **OPERATING CONTINGENCY:** Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds, and maintain higher amounts when possible in key operating funds.

LB-30			REQUIREMENTS SUMMARY				
			WATER FUND			CITY OF WHEELER	
Historical Data			Budget for Next Year 2015/2016				
Actual		Adopted Budget					
Second Preceding	First Preceding	This Year			Proposed by	Approved by	Adopted by
Year 12/13	Year 13/14	14/15			Budget Officer	Budget Comm.	City Council
REQUIREMENTS DESCRIPTION							
PERSONAL SERVICES							
1	14,964	16,342	17,077	Public Works Tech (35%)	18,746	18,746	18,746
2	800	525	564	Misc. Payroll expenses (WC)	508	508	508
3	869	950	1,025	Employee Retirement	2,336	2,336	2,336
4	2,403	2,525	2,527	Insurance	2,718	2,718	2,718
5	217	250	250	Medicare	272	272	272
6	928	1,025	1,058	Social Security	1,162	1,162	1,162
7	21	25	5	Unemployment	5	5	5
8	5,238	5,300	5,429	Total Payroll Expenses	7,001	7,001	7,001
9	20,202	21,642	22,506	TOTAL PERSONAL SERVICES	25,747	25,747	25,747
10							
11	////////	////////	////////	MATERIALS AND SERVICES	////////	////////	////////
12				SEE ATTACHED DETAIL			
13							
14	97,485	94,335	94,115	TOTAL MATERIALS & SERVICES	103,222	103,222	103,222
15							
16				CAPITAL OUTLAY			
17							
18	25,000	0	0	Misc capital projects	0	0	0
19	25,000	0	0	TOTAL CAPITAL OUTLAY	0	0	0
20							
21				TRANSFERRED TO OTHER FUNDS			
22	20,000	5,000	5,000	Transfer to Water Cap. Imp. Fund	2,000	2,000	2,000
23	3,000	3,000	3,000	Transfer to PW Equip Reserve Fd	3,000	3,000	3,000
24	15,000	15,000	15,000	Transfer to Buildings Reserve Fund	7,500	7,500	7,500
25				Transfer to Park Fund	1,500	1,500	1,500
26	38,000	23,000	23,000	TOTAL TRANSFERS	14,000	12,500	12,500
27							
28							
29							
30							
31							
32							
33		48,908	43,864	OPERATING CONTINGENCY	41,642	43,142	43,142
34							
35	23,107		////////	Ending balance (prior years)	////////	////////	////////
36	////////	////////	0	Unappropriated ending fund balance	0	0	0
	203,794	187,885	183,485	TOTAL REQUIREMENTS	184,611	184,611	184,611

2015/16 BUDGET

WATER FUND - EXPENDITURES - MATERIALS AND SERVICES (page 14)

- 2 - Regular oper/maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. Increased for FY 15/16 as expenditures are expected to increase slightly.
- 3 - Testing: For testing supplies and required monthly and other periodic water tests done at a lab. Reduced for FY 15/16 based on \$384 annual testing costs. Major testing that is not annual was performed in FY 14/15, and not scheduled for upcoming budget cycle.
- 4 - Utilities: Electricity building and reservoirs, two phone lines for the computer, and the cell phone. FY 15/16 estimate based off of annual forecasted use at \$3,703, increased by 7% for contingency and rate increases/
- 5- Dept. mtgs/classes: For meetings and classes for the Public Works Superintendent. This was reduced based off of FY 14/15 performance.
- 6 - Contract maintenance/services: For work the City has to contract out to have done, for equipment rental, or for temporary labor.
- 7 - Engineering: For any engineering for minor water projects. Increased due to anticipated engineering costs for FY 15/16.
- 8 - Emergency maintenance: For any emergency work the City has to do that requires using outside contractors.
- 9 - Minor equipment: All operating funds have a line item for minor equipment.
- 10 - RR crossing fees: Annual fees for the water main crossings at Spruce and Rorvik, \$123.50 each. 3.3% increase for FY 15/16.
- 11 - Admin fee to General Fund: This is a payment to the General Fund for Administrative Services performed by that Fund. It includes 10% of the City Manager's pay and benefits; 50% of the Office Assistant's pay and benefits; 50% of Office Supplies, Audit, and City Hall utilities; and a share of the cost of a financial software package Maintenance/Support. It has been increased by 2% for FY 15/16 due to inflation.
- 12 - 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. In February we compare what we have both spent and how much we owe based on the formulas in the agreement. We have owed Manzanita in all past years. This has been increased by 3% to control for Manzanita personal services increases and to have a small built in contingency.
- 13 - Water Billing Software Maintenance / Update Fee: Necessary for the ongoing use and updates of our water billing system
- 14 – Temp. Utility Worker: For summer help maintaining the water system. Estimated \$17.50 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Street Fund, and Park Fund for additional cost.
- 15 – Remote computer backup: Off-site backup of all City hard drives. This is set at \$120 monthly and then split between the General Fund and Water Fund.
- 16 – Computer system server: City Manager determined that this expense is not necessary

17 – Postage meter and supplies: Lease fees for postage meter, and funds for postage. Estimated to be at \$724 based on vendor rates for the year with small contingency.

18. Legal: The City may require legal consultation with water related matters during FY 15/16.

	LB-31			DETAILED REQUIREMENTS				CITY OF WHEELER
				WATER FUND - MATERIALS & SERVICES				
	Historical Data				Budget for Next Year 2015/2016			
	Actual		Adopted Budget					
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
	Year 12/13	Year 13/14	14/15	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council	
1				MATERIALS AND SERVICES				
2	5,000	5,000	5,000	Regular oper/maint	7,000	7,000	7,000	
3	1,400	1,000	1,200	Testing	500	500	500	
4	3,000	3,000	3,500	Utilities	3,975	3,975	3,975	
5	1,000	1,000	1,000	Dept. mtgs/classes	500	500	500	
6	8,600	7,500	7,000	Contract maintenance/services	6,000	6,000	6,000	
7	1,000	1,000	1,000	Engineering	2,000	2,000	2,000	
8	1,000	1,000	1,000	Emergency maintenance	1,000	1,000	1,000	
9	1,000	1,000	1,000	Minor equipment	1,000	1,000	1,000	
10	225	225	239	RR crossing fees	247	247	247	
11	52,000	52,000	52,000	Admin fee to General Fund	54,600	54,600	54,600	
12	16,000	16,000	15,240	Well operations & maintenance	17,000	17,000	17,000	
13	500	500	866	Water billing software maint./update fee	940	940	940	
14	3,500	3,500	3,500	Temp Utility Worker	3,500	3,500	3,500	
15	770	770	730	Remote computer backup	720	720	720	
16	1,650	0	0	Computer system server (50%)	0	0	0	
17	840	840	840	Postage Meter and Supplies (50%)	740	740	740	
18				Legal	3,500	3,500	3,500	
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35	97,485	94,335	94,115	TOTAL MATERIALS & SERVICES	103,222	103,222	103,222	

2015/16 BUDGET

WATER CAPITAL IMPROVEMENTS FUND – RESOURCES (page 15)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transfer from Water Fund: As the Water Capital Improvement Fund is better funded for the long term progression of City solvency, this transfer has been reduced for FY 15/16.
- 4 – Water Account Capital Improvement Surcharge: The City plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 15/16. These improvements will be paid to Manzanita by way of a surcharge on water receipts if the project is initiated.
- 7 - SDCs (2 x \$3,670): Estimate two new homes in the City.
- 8 - Miscellaneous: All operating funds have a Miscellaneous resource line item.

2015/16 BUDGET

WATER CAPITAL IMPROVEMENTS FUND – EXPENDITURES (page 16)

MATERIALS AND SERVICES

1 – Water Master Plan: This project has been concluded in FY 14/15.

CAPITAL OUTLAY

6 - Misc capital projects: The Master Plan update will identify needed projects. When the update is completed, funds are available for projects such as replacing galvanized to brass water connections at the south end of the city.

7. Water Account Capital Improvement Surcharge Project: The City plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 15/16. These improvements will be paid to Manzanita by way of a surcharge on water receipts if the project is initiated.

TRANSFERRED TO OTHER FUNDS

11- Transfer to Park Fund: This line item has been added for FY 15/16 to provide for any water capital improvement related project, labor or service needed in maintaining City Parks.

21 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year.

2015/16 BUDGET

PARK FUND – RESOURCES (page 17)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year. These funds are budgeted.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 4 . Transfer IN from Street Fund: This is a new line item that is an annual transfer to facilitate Park area – City roadway interface maintenance.
- 5 - Transferred IN from the General Fund: This transfer is needed for the operation of the Park Fund, as it does not have a significant revenue source of its own.
6. - Transfer IN from Water Capital Improvement Fund: This line item has been added for FY 15/16 to provide for any water capital improvement related project, labor, or service needed in maintaining City Parks.
7. - Transfer IN from Water Fund: This is a new line item created to facilitate any water related requirements for City Park areas.
- 8 – Bot’s Marsh Park Public Interest Fund: This was a line item created for the Bot’s Marsh Park Project in FY 14/15. As the project is not going forward at this time there are no projected revenues.
12. - Miscellaneous: All operating funds have a ‘Miscellaneous’ resource line item.
13. - 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, restrooms, and other facilities at Waterfront Park.
- 14 - Donations for Park Comm. Work: The Park Committee solicits donations for work to be done in both parks. See ‘Park Comm exp (from donations),’ line 10, in Expenditures.

	LB-20			RESOURCES			
				PARK FUND			CITY OF WHEELER
	Historical Data				Budget for Next Year 2015/2016		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15	RESOURCE DESCRIPTION	Budget Officer	Budget Comm.	City Council
1	8,576	11,529	2,684	Available cash on hand	6,353	6,353	6,353
2	250	250	100	Prev. levied taxes est. to be received	15	15	15
3	100	100	48	Interest	75	75	75
4				Transferred in from Street Fund	5,000	5,000	5,000
5	19,000	19,000	19,000	Transferred in from General Fund	17,000	17,000	17,000
6				Transferred in from Water C. Improvement Fund	1,500	1,500	1,500
7				Transferred in from Water Fund	1,500	1,500	1,500
8	0	0	15,000	Bott's Marsh Park Public Interest Fund	0	0	0
9							
11				Other Resources			
12	150	150	175	Miscellaneous	175	175	175
13	2,700	2,700	2,900	MAP grant (WF Park)	2,900	2,900	2,900
14	250	250	150	Donations for Park Comm work	100	100	100
15							
16							
17							
18							
19							
20							
21							
22							
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30							
31							
32							
33							
34							
	31,026	33,979	40,057	TOTAL RESOURCES	34,618	34,618	34,618

2015/16 BUDGET

PARK FUND – EXPENDITURES (page 18)

PERSONAL SERVICES:

- 3 - Public Works Tech: 15% of the pay for the Public Works Tech's time, including a 2.0% cost of living increase July 1 (based on the 2014 consumer price index) As the Public Works Tech. has reached the terminus of step increases, the budgeted annual compensation does not include this adjustment. Please see the attached addendum for forecasted total compensation costs if a new step were to be budgeted for. The rest of this salary is in the Street, Water, and Park funds.).
- 4,5,6,7,8,9 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement
- Health cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 7.8% for the second half of the FY.
 - Dental cost will be remaining flat for the FY. These costs increased in FY 15 by 5% over the rate in 2014.
 - Vision cost will remain at the 2015 increase of 5% over 2014 for the first 6 months of the FY, and increase by 6.33% for the second half of the FY.
 - Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
 - Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
 - State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
 - Misc. Payroll Expenses and Workers Compensation will be increasing 3% from \$1,292 in 14/15 to \$1,332 in 15/16. This line item also includes \$120 in costs for unemployment and WC, resulting in a line item expenditure of \$1,452, which at 15% in this fund is \$218. This was over budgeted in FY 14/15.
 - Employee Retirement: This line item will be adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16.

MATERIALS AND SERVICES:

- 14 - Veh/equipment oper/maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses.
- 15- Minor equipment: All operating funds have a line item for minor equipment. This has been increased for FY 15/16 for known needed equipment.
- 16 - WFP - materials & services: 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 year there are no insurance premiums due, see Budget Summary.
- 17- UP - materials & services: Includes a portable restroom for 6 months (May - October, estimated to be \$120 per month), electricity (\$19 when not being used, more if it used) for the Upper Park, and other expenses, including gardening expenses.
- 18 - Park Comm exp (from donations): Expenses approved by the Park Committee for work at either park.
- 19 - Temp Utility Worker: For summer help maintaining the parks. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Street Fund for additional cost.

- 20 - Admin fee to General Fund: The General Fund pays for the administration of the Parks Department. This entails staff time from both the Office Assistant and the City Manager.
- 21 – Bot’s Marsh Park Fund: This was a line item created for the Bot’s Marsh Park Project in FY 14/15. As the project was not funded there are no appropriations for FY 15/16.
- 22 – Miscellaneous: This is a placeholder that can be used for any other park-related materials expenses
- 33 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds.

LB-30	REQUIREMENTS SUMMARY			CITY OF WHEELER			
	PARK FUND						
				Budget for Next Year 2015/2016			
	Historical Data		Adopted Budget				
	Actual						
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
PERSONAL SERVICES							
1	6,414	7,004	7,319	Public Works Tech (15%)	8,034	8,034	8,034
2	380	225	225	Misc. Payroll expenses (WC)	218	218	218
3	373	415	439	Employee Retirement	1,001	1,001	1,001
4	1,030	1,090	1,090	Insurance	1,155	1,155	1,155
5	93	110	110	Medicare	117	117	117
6	398	440	454	Social Security	498	498	498
7	9	15	5	Unemployment	5	5	5
8	2,282	2,295	2,323	Total Payroll Expenses	2,994	2,994	2,994
9	8,696	9,299	9,642	TOTAL PERSONAL SERVICES	11,028	11,028	11,028
10							
11				MATERIALS AND SERVICES			
12	1,040	1,040	1,040	Veh/equipment oper/maint	1,290	1,290	1,290
13	100	100	100	Minor equipment	850	850	850
14	5,500	5,500	5,000	WFP - materials & services	5,000	5,000	5,000
15	2,850	2,850	2,850	UP - materials & services	2,850	2,850	2,850
16	1,500	250	150	Park Comm exp (from donations)	150	150	150
17	6,200	6,200	6,200	Temp Utility Worker	6,200	6,200	6,200
18	500	500	500	Admin fee to General Fund	500	500	500
19			14,400	Bot's Marsh Park Development	0	0	0
20	0	150	175	Miscellaneous	175	175	175
21	17,690	16,590	30,415	TOTAL MATERIALS & SERVICES	17,015	17,015	17,015
22							
23				CAPITAL OUTLAY			
24							
25	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
26							
27				TRANSFERRED TO OTHER FUNDS			
28							
29	0	0	0	TOTAL TRANSFERS	0	0	0
30							
31		8,090	5,000	OPERATING CONTINGENCY	6,575	6,575	6,575
32							
33	4,640	////////	////////	Ending balance (prior years)	////////	////////	////////
34	////////	////////	0	Unappropriated ending fund balance	0	0	0
	31,026	33,979	45,057	TOTAL REQUIREMENTS	34,618	34,618	34,618

2015/16 BUDGET

BUILDINGS RESERVE FUND – RESOURCES (page 19)

- 1 - Cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transfer IN from General Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund.
- 4 - Transfer IN from Storm Water Dr. Fund: This is an annual transfer to accumulate money in this fund. City Hall constitutes the central operations facility for Public Works.
- 5 - Transfer IN from Street Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the Street Fund.
- 6 - Transfer IN from Water Fund: This is an annual transfer in order to accumulate money in this fund. City Hall constitutes the central operations facility for Public Works. This has been reduced in FY 15/16 to maintain a healthy contingency in the Water Fund.
- 7 - Miscellaneous: Most funds have a 'Miscellaneous' resource line item.
- 8 - Grants, donations, loans: This line item is a 'place holder' in case we receive any of the three.

BUILDINGS RESERVE FUND – REQUIREMENTS

- 14 - Outside services: For services that may be required for the proposed ADA renovation project of City Hall.
- 15 - Materials: For any materials that may be required for minor maintenance projects around City Hall.
- 16 – Engineering Services: Engineering for the proposed ADA renovation project of City Hall, including funds for a feasibility study.
- 20 - City Hall improvements: For the proposed ADA renovation project of City Hall.
- 28 - 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.

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		This reserve fund will be reviewed to be continued or abolished.	
						Review Year: 2019	
				BUILDINGS RESERVE FUND			
	Historical Data					CITY OF WHEELER	
	Actual		Adopted Budget	DESCRIPTION OF		Budget for Next Year 2015/20106	
	Second Preceding	First Preceding	This Year	RESOURCES AND REQUIREMENTS	Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15		Budget Officer	Budget Comm.	City Council
				RESOURCES			
1	32,571	58,684	58,801	Cash on hand	76,560	76,560	76,560
2	100	100	50	Interest	373	373	373
3	5,000	0	0	Transfer IN from General Fund	0	0	0
4	1,000	1,000	1,000	Transfer IN from Storm Water Dr. Fund	1,000	1,000	1,000
5	3,000	3,000	3,000	Transfer IN from Street Fund	0	0	0
6	15,000	15,000	15,000	Transfer IN from Water Fund	7,500	7,500	7,500
7	500	500	500	Miscellaneous	500	500	500
8	1,000	1,000	1,000	Grants, donations, loans	1,000	1,000	1,000
9	58,171	79,284	79,351	TOTAL RESOURCES	86,933	86,933	86,933
10							
11				REQUIREMENTS			
12							
13				MATERIALS AND SERVICES			
14	2,500	2,500	2,500	Outside services	2,500	2,500	2,500
15	500	1,000	1,000	Materials	1,000	1,000	1,000
16	2,500	20,000	20,000	Engineering	20,000	20,000	20,000
17	5,500	23,500	23,500	TOTAL MATERIALS AND SERVICES	23,500	23,500	23,500
18							
19				CAPITAL OUTLAY			
20	33,500	50,000	50,000	City Hall improvements	50,000	50,000	50,000
21	33,500	50,000	50,000	TOTAL CAPITAL OUTLAY	50,000	50,000	50,000
22							
23							
24							
25							
26							
27	19,171	////////	////////	Ending balance (prior years)	////////	////////	////////
28	////////	5,784	5,851	RESERVED FOR FUTURE EXPENDITURE	13,433	13,433	13,433
29	58,171	79,284	79,351	TOTAL REQUIREMENTS	86,933	86,933	86,933

2015/16 BUDGET

PUBLIC WORKS EQUIPMENT RESERVE FUND – RESOURCES (page 20)

- 1 - Cash on hand: Amount left over from the current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transferred IN from General Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 4 - Transferred IN from Water Fund: This is an annual transfer in order to accumulate money in this fund.
- 5 - Transferred IN from Storm Water Drainage Fund: This is an annual transfer in order to accumulate money in this fund.
- 6 - Transferred IN from Street Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 7 - Miscellaneous: Most funds have a 'Miscellaneous' resource line item.

PUBLIC WORKS EQUIPMENT RESERVE FUND – REQUIREMENTS

- 14 - Equipment: These funds can be used to address Public Works equipment replacement needs if necessary.
- 22 - Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year.

LB-11	This fund is authorized by ORS 294.525 and was established 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		This reserve fund will be reviewed to be continued or abolished.	
				RESOURCES AND REQUIREMENTS		Review year: 2019	
				PUBLIC WORKS EQUIPMENT RESERVE FUND			
						CITY OF WHEELER	
	Historical Data				Budget for Next Year 20105/2016		
	Actual		Adopted Budget	DESCRIPTION OF			
	Second Preceding	First Preceding	This Year	RESOURCES AND REQUIREMENTS	Proposed by	Approved by	Adopted by
	Year 12/13	Year 13/14	14/15		Budget Officer	Budget Comm.	City Council
				RESOURCES			
1	10,333	19,452	19,501	Cash on hand	25,697	25,697	25,697
2	40	40	20	Interest	130	130	130
3	3,000	0	0	Transferred IN from General Fund	0	0	0
4	3,000	3,000	3,000	Transferred IN from Water Fund	3,000	3,000	3,000
5	1,000	1,000	1,000	Transferred IN from Strm Wtr Drng. Fd	1,000	1,000	1,000
6	2,000	2,000	2,000	Transferred IN from Street Fund	0	0	0
7	0	100	0	Miscellaneous	0	0	0
8							
9	19,373	25,592	25,521	TOTAL RESOURCES	29,827	29,827	29,827
10							
11				REQUIREMENTS			
12							
13				CAPITAL OUTLAY			
14	5,000	5,000	5,000	Public Works Equipment	5,000	5,000	5,000
15	5,000	5,000	5,000	TOTAL CAPITAL OUTLAY	5,000	5,000	5,000
16							
17							
18							
19							
20							
21	14,373	////////	////////	Ending balance (prior years)	////////	////////	////////
22	////////	20,592	20,521	RESERVED FOR FUTURE EXPENDITURE	24,827	24,827	24,827
23	19,373	25,592	25,521	TOTAL REQUIREMENTS	29,827	29,827	29,827
24							Page 20

2015/2016																			
LB-40	PERSONAL SERVICES SUMMARY 2015/2016																		
	total	Detailed Salary			Detailed Salary			Detailed Salary			Detailed Salary								
Position Description	salary	page	line	amount	page	line	amount	page	line	amount	page	line	amount						
				Stormwater Fund			Street Fund			Water Fund			Park Fund						
1 Public Works Tech	52,251	7	1	13,390	10	1	13,390	13	1	18,746	17	1	8,034						
				25%			25%			35%			15%						
				General Fund															
1 City Manager	55,842	2	1																
2 Office Assist.	44,491	2	2																
Total	152,584																		